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November 11, 2021

Linda C. Bridwell  
Executive Director  
Public Service Commission  
211 Sower Blvd.  
Frankfort, KY 40601

Re: Atmos Energy Corporation  
Case No. 2021-00214

Dear Ms. Bridwell:

Atmos Energy Corporation submits the monthly updates to the rate case minimum filing requirements and Staff Set 1 discovery. Additionally, Atmos Energy Corporation submits a supplemental response to Staff Set 2 discovery.

FR 16(7)(d) CapEx and O&M  
FR 16(7)(n) O&M Reports  
FR 16(7)(o) Variance Reports  
Staff 1-03 Operating Income  
Staff 1-12 Rate Case Expenses  
Staff 2-35 Rating Agency Reports

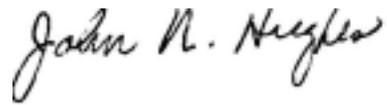
I certify that the electronic documents are true and correct copies of the original documents and that no party has been excused from electronic service.

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

Submitted By:

Mark R. Hutchinson  
Wilson, Hutchinson and Littlepage  
611 Frederica St.  
Owensboro, KY 42301  
270 926 5011  
[randy@whplawfirm.com](mailto:randy@whplawfirm.com)

And

A handwritten signature in black ink that reads "John N. Hughes". The signature is written in a cursive style with a large initial 'J' and 'H'.

John N. Hughes  
124 West Todd St.  
Frankfort, KY 40601  
502 227 7270  
jnhughes@jnhughes@johnnhughespsc.com

Attorneys for Atmos Energy Corporation

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF )  
RATE APPLICATION OF ) Case No. 2021-00214  
ATMOS ENERGY CORPORATION )

CERTIFICATE AND AFFIDAVIT

The Affiant, Joe T. Christian, being duly sworn, deposes and states that the attached responses to Commission Staff's first request for information are true and correct to the best of his knowledge and belief.



Joe T. Christian

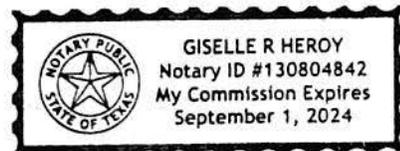
STATE OF TEXAS  
COUNTY OF DALLAS

SUBSCRIBED AND SWORN to before me by Joe T. Christian on this the 22<sup>nd</sup> day of July, 2021.



Notary Public

My Commission Expires: 9/01/2024



COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF )  
RATE APPLICATION OF ) Case No. 2021-00214  
ATMOS ENERGY CORPORATION )

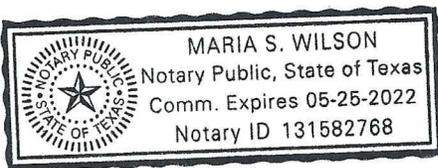
CERTIFICATE AND AFFIDAVIT

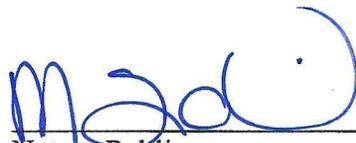
The Affiant, Michelle H. Faulk, being duly sworn, deposes and states that the attached responses to Commission Staff's first request for information are true and correct to the best of her knowledge and belief.

  
Michelle H. Faulk

STATE OF TEXAS  
COUNTY OF DALLAS

SUBSCRIBED AND SWORN to before me by Michelle H. Faulk on this the 28 day of July, 2021.



  
Notary Public

My Commission Expires: 05/25/2022

**Case No. 2021-00214**  
**Atmos Energy Corporation, Kentucky Division**  
**MFR FR 16(7)(d) Supplement 3**  
**Page 1 of 1**

**REQUEST:**

Section 16. Applications for General Adjustments of Existing Rates.

- (7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
- (d) The utility's annual and monthly budget for the twelve (12) months preceding the filing date, the base period, and forecasted period;

**SUPPLEMENTAL RESPONSE:**

Please see supplemental Attachment 1 updated for September 2021.

**ATTACHMENT:**

ATTACHMENT 1 - FR\_16(7)(d)\_Att1\_Suppl3 - Jun'20 - Sep'21 Monthly Capex and O&M.xlsx, 14 Pages.

Respondent: Joe Christian

Atmos Energy Corporation  
Capital Expenditures Report  
For the Month Ended September, 2021  
Capital

	Fiscal 2020 June	Budget 2020 June	Fiscal 2020 YTD June	Budget 2020 Total Year	Fiscal 2020 July	Budget 2020 July	Fiscal 2020 YTD July	Budget 2020 Total Year	Fiscal 2020 August	Budget 2020 August	Fiscal 2020 YTD August	Budget 2020 Total Year	Fiscal 2020 September	Budget 2020 September	Fiscal 2020 YTD September	Budget 2020 Total Year
Kentucky Division - 009DIV	\$ 4,563,240	\$ 4,989,813	\$ 41,100,021	\$ 56,825,750	\$ 4,570,406	\$ 5,307,391	\$ 45,670,427	\$ 56,825,750	\$ 5,568,971	\$ 5,070,473	\$ 51,239,398	\$ 56,825,750	\$ 7,281,852	\$ 4,715,928	\$ 58,521,250	\$ 56,825,750
Dallas Atmos Rate Division - 002DIV	\$(2,841,789)	\$ 10,047,023	\$ 10,194,700	\$ 55,008,700	\$ 9,011,582	\$ 1,445,211	\$ 19,206,282	\$ 55,008,700	\$ 1,924,015	\$ 787,995	\$ 21,130,297	\$ 55,008,700	\$ 5,070,428	\$ 9,423,686	\$ 26,200,725	\$ 55,008,700
Call Center Division - 012DIV	\$ 236,697	\$ 80,569	\$ 1,248,522	\$ 2,363,308	\$ 317,047	\$ 83,229	\$ 1,565,569	\$ 2,363,308	\$ 224,740	\$ 84,647	\$ 1,790,309	\$ 2,363,308	\$ 495,139	\$ 61,874	\$ 2,285,448	\$ 2,363,308
Mid-States General Office Div - 091DIV	\$ 428,748	\$ 0	\$ 198,621	\$ 0	\$ (90,092)	\$ -	\$ 108,528	\$ 0	\$ (262,545)	\$ -	\$ (154,017)	\$ 0	\$ 105,531	\$ -	\$ (48,485)	\$ 0

Atmos Energy Corporation  
Capital Expenditures Report  
For the Month Ended September, 2021  
Capital

	Fiscal 2021 October	Budget 2021 October	Fiscal 2021 YTD October	Budget 2021 Total Year	Fiscal 2021 November	Budget 2021 November	Fiscal 2021 YTD November	Budget 2021 Total Year	Fiscal 2021 December	Budget 2021 December	Fiscal 2021 YTD December	Budget 2021 Total Year	Fiscal 2021 January	Budget 2021 January	Fiscal 2021 YTD January	Budget 2021 Total Year
<b>Kentucky Division - 009DIV</b>	\$ 5,183,412	\$ 4,837,383	\$ 5,183,412	\$ 58,519,484	\$ 4,393,931	\$ 4,835,885	\$ 9,577,343	\$ 58,519,484	\$ 5,339,364	\$ 5,431,960	\$ 14,916,707	\$ 58,519,484	\$ 4,594,345	\$ 4,936,148	\$ 19,511,052	\$ 58,519,484
<b>Dallas Atmos Rate Division - 002DIV</b>	\$ 1,819,513	\$ 3,618,285	\$ 1,819,513	\$ 51,814,122	\$ 128,999	\$ 3,784,947	\$ 1,948,512	\$ 51,814,122	\$ 3,348,734	\$ 8,961,446	\$ 5,297,246	\$ 51,814,122	\$ 1,788,304	\$ 3,702,928	\$ 7,085,550	\$ 51,814,122
<b>Call Center Division - 012DIV</b>	\$ 26,871	\$ 107,712	\$ 26,871	\$ 1,296,472	\$ 48,754	\$ 109,509	\$ 75,625	\$ 1,296,472	\$ 62,138	\$ 138,852	\$ 137,763	\$ 1,296,472	\$ 31,122	\$ 148,379	\$ 168,885	\$ 1,296,472
<b>Mid-States General Office Div - 091DIV</b>	\$ (62,253)	\$ (0)	\$ (62,253)	\$ 0	\$ (189,998)	\$ (0)	\$ (252,250)	\$ 0	\$ 533,630	\$ (0)	\$ 281,380	\$ 0	\$ (1,386,395)	\$ (0)	\$ (1,105,015)	\$ 0

Atmos Energy Corporation  
Capital Expenditures Report  
For the Month Ended September, 2021  
Capital

	Fiscal 2021 February	Budget 2021 February	Fiscal 2021 YTD February	Budget 2021 Total Year	Fiscal 2021 March	Budget 2021 March	Fiscal 2021 YTD March	Budget 2021 Total Year	Fiscal 2021 April	Budget 2021 April	Fiscal 2021 YTD April	Budget 2021 Total Year	Fiscal 2021 May	Budget 2021 May	Fiscal 2021 YTD May	Budget 2021 Total Year
Kentucky Division - 009DIV	\$ 3,413,377	\$ 4,991,491	\$ 22,924,429	\$ 58,519,484	\$ 4,233,704	\$ 5,259,041	\$ 27,158,133	\$ 58,519,484	\$ 6,039,551	\$ 5,330,026	\$ 33,197,684	\$ 58,519,484	\$ 4,723,107	\$ 4,821,725	\$ 37,920,792	\$ 58,519,484
Dallas Atmos Rate Division - 002DIV	\$ 2,906,118	\$ 4,070,981	\$ 9,991,668	\$ 51,814,122	\$ (2,237,633)	\$ 3,999,297	\$ 7,754,034	\$ 51,814,122	\$ 1,653,538	\$ 4,260,362	\$ 9,407,573	\$ 51,814,122	\$ 248,259	\$ 4,377,596	\$ 9,655,832	\$ 51,814,122
Call Center Division - 012DIV	\$ 26,161	\$ 147,703	\$ 195,046	\$ 1,296,472	\$ 13,165	\$ 148,222	\$ 208,211	\$ 1,296,472	\$ 137,783	\$ 81,702	\$ 345,994	\$ 1,296,472	\$ 1,266,280	\$ 82,120	\$ 1,612,274	\$ 1,296,472
Mid-States General Office Div - 091DIV	\$ 51,507	\$ 0	\$ (1,053,508)	\$ 0	\$ 1,330,960	\$ (0)	\$ 277,452	\$ 0	\$ (264,895)	\$ -	\$ 12,556	\$ 0	\$ (55,523)	\$ (0)	\$ (42,967)	\$ 0

Atmos Energy Corporation  
Capital Expenditures Report  
For the Month Ended September, 2021  
Capital

	Fiscal 2021 June	Budget 2021 June	Fiscal 2021 YTD June	Budget 2021 Total Year	Fiscal 2021 July	Budget 2021 July	Fiscal 2021 YTD July	Budget 2021 Total Year	Fiscal 2021 August	Budget 2021 August	Fiscal 2021 YTD August	Budget 2021 Total Year	Fiscal 2021 September	Budget 2021 September	Fiscal 2021 YTD September	Budget 2021 Total Year
Kentucky Division - 009DIV	\$ 4,841,181	\$ 4,956,723	\$ 42,761,972	\$ 58,519,484	\$ 5,753,201	\$ 4,846,152	\$ 48,515,173	\$ 58,519,484	\$ 5,902,309	\$ 4,326,718	\$ 54,417,482	\$ 58,519,484	\$ 4,374,993	\$ 3,946,232	\$ 58,792,475	\$ 58,519,484
Dallas Atmos Rate Division - 002DIV	\$ 3,552,565	\$ 3,978,124	\$ 13,208,396	\$ 51,814,122	\$ (1,896,152)	\$ 3,719,727	\$ 11,312,244	\$ 51,814,122	\$ 2,459,261	\$ 3,628,090	\$ 13,771,505	\$ 51,814,122	\$ 5,634,188	\$ 3,712,338	\$ 19,405,693	\$ 51,814,122
Call Center Division - 012DIV	\$ 253,601	\$ 81,618	\$ 1,865,875	\$ 1,296,472	\$ 285,827	\$ 81,698	\$ 2,151,702	\$ 1,296,472	\$ 463,319	\$ 81,211	\$ 2,615,021	\$ 1,296,472	\$ 1,353,086	\$ 87,748	\$ 3,968,107	\$ 1,296,472
Mid-States General Office Div - 091DIV	\$ 239,942	\$ -	\$ 196,976	\$ 0	\$ 214,325	\$ (0)	\$ 411,301	\$ 0	\$ (480,109)	\$ (0)	\$ (68,809)	\$ 0	\$ 157,644	\$ 0	\$ 88,835	\$ 0

Atmos Energy Corporation  
O&M  
For the Month Ended September, 2021

	Fiscal 2020 June	Budget 2020 June	Fiscal 2020 YTD June	Budget 2020 Total Year	Fiscal 2020 July	Budget 2020 July	Fiscal 2020 YTD July	Budget 2020 Total Year	Fiscal 2020 August	Budget 2020 August	Fiscal 2020 YTD August	Budget 2020 Total Year
<b>Division 009</b>												
Labor	413,953	443,294	3,975,720	5,446,761	421,840	477,338	4,397,560	5,446,761	362,745	417,832	4,760,305	5,446,761
Benefits	111,964	158,256	1,074,185	1,944,494	114,110	170,409	1,188,295	1,944,494	98,162	149,166	1,286,457	1,944,494
Employee Welfare	4,044	5,761	96,659	92,605	10,395	5,588	107,054	92,605	5,158	5,910	112,211	92,605
Insurance	15,382	940	132,805	13,048	14,930	940	147,735	13,048	15,028	940	162,764	13,048
Rent, Maint., & Utilities	91,271	46,217	847,557	589,579	102,376	47,231	949,933	589,579	88,232	47,219	1,038,165	589,579
Vehicles & Equip	59,407	100,456	674,347	1,165,589	66,663	96,371	741,011	1,165,589	27,846	95,146	768,857	1,165,589
Materials & Supplies	67,560	62,848	562,854	700,360	82,672	56,883	645,526	700,360	67,409	57,927	712,936	700,360
Information Technologies	1,095	2,993	15,241	42,727	134	7,103	15,375	42,727	0	2,729	15,375	42,727
Telecom	15,566	30,407	171,920	372,351	19,558	30,492	191,478	372,351	14,029	31,014	205,507	372,351
Marketing	478	18,409	148,775	135,492	4,542	10,153	153,317	135,492	14,670	13,189	167,988	135,492
Directors & Shareholders & PR	0	0	1,679	0	0	0	1,679	0	0	0	1,679	0
Dues & Membership Fees	16,118	15,172	106,079	61,823	38,561	1,481	144,640	61,823	4,765	3,764	149,405	61,823
Print & Postages	4,000	1,012	40,277	12,404	3,568	1,012	43,845	12,404	3,537	1,012	47,382	12,404
Travel & Entertainment	5,608	33,581	287,991	498,677	6,835	40,797	294,826	498,677	5,720	32,607	300,546	498,677
Training	(5,202)	1,478	9,078	14,727	0	1,914	9,078	14,727	113	528	9,190	14,727
Outside Services	311,420	236,196	2,576,457	2,583,274	402,923	211,686	2,979,380	2,583,274	763,183	211,886	3,742,563	2,583,274
Provision for Bad Debt	306,549	26,980	805,708	438,405	32,117	27,833	837,825	438,405	618,562	27,413	1,456,387	438,405
Miscellaneous	8,328	7,855	122,833	126,703	8,312	7,855	131,145	126,703	10,533	9,464	141,678	126,703
<b>Total O&amp;M Expenses Before Allocations</b>	<b>1,427,540</b>	<b>1,191,854</b>	<b>11,650,164</b>	<b>14,239,017</b>	<b>1,329,538</b>	<b>1,195,087</b>	<b>12,979,702</b>	<b>14,239,017</b>	<b>2,099,693</b>	<b>1,107,747</b>	<b>15,079,394</b>	<b>14,239,017</b>
Expense Billings	849,234	1,244,548	10,011,211	15,591,279	1,261,423	1,484,818	11,272,634	15,591,279	1,208,653	1,154,675	12,481,287	15,591,279
<b>O&amp;M - Total Operation &amp; Maintenance Expense</b>	<b>2,276,774</b>	<b>2,436,403</b>	<b>21,661,375</b>	<b>29,830,296</b>	<b>2,590,961</b>	<b>2,679,905</b>	<b>24,252,336</b>	<b>29,830,296</b>	<b>3,308,346</b>	<b>2,262,422</b>	<b>27,560,681</b>	<b>29,830,296</b>

	Fiscal 2020 June	Budget 2020 June	Fiscal 2020 YTD June	Budget 2020 Total Year	Fiscal 2020 July	Budget 2020 July	Fiscal 2020 YTD July	Budget 2020 Total Year	Fiscal 2020 August	Budget 2020 August	Fiscal 2020 YTD August	Budget 2020 Total Year
<b>Division 002</b>												
Labor	4,284,667	4,341,532	38,105,535	51,703,212	4,456,883	4,539,398	42,562,417	51,703,212	4,062,267	4,143,666	46,624,684	51,703,212
Benefits	1,509,143	1,466,889	11,432,523	17,472,779	998,369	1,531,923	12,430,892	17,472,779	1,246,480	1,401,854	13,677,372	17,472,779
Employee Welfare	(1,979,985)	2,678,336	19,982,232	37,810,115	12,849,243	5,904,114	32,831,476	37,810,115	4,578,658	1,174,600	37,410,133	37,810,115
Insurance	2,482,869	2,466,054	18,636,525	29,606,275	1,349,403	2,466,054	19,985,928	29,606,275	3,734,613	2,484,428	23,720,541	29,606,275
Rent, Maint., & Utilities	462,649	533,841	4,424,236	6,475,292	454,658	533,841	4,878,894	6,475,292	398,553	533,841	5,277,447	6,475,292
Vehicles & Equip	6,381	8,223	66,908	97,668	8,122	8,098	75,030	97,668	5,481	8,098	80,511	97,668
Materials & Supplies	43,893	111,447	855,409	1,351,246	47,105	111,946	902,513	1,351,246	36,947	112,347	939,480	1,351,246
Information Technologies	1,929,334	2,373,374	18,507,077	28,432,529	2,225,415	2,493,326	20,732,492	28,432,529	2,055,708	2,432,684	22,788,199	28,432,529
Telecom	93,873	204,233	95,044	2,435,901	95,044	204,179	1,076,895	2,435,901	102,792	202,534	1,177,486	2,435,901
Marketing	5,909	17,674	159,632	251,280	16,660	18,924	176,291	251,280	13,009	17,674	189,300	251,280
Directors & Shareholders & PR	396,682	548,326	4,679,900	5,693,679	503,367	230,080	5,183,267	5,693,679	95,062	227,036	5,278,329	5,693,679
Dues & Membership Fees	17,817	40,866	583,178	891,842	45,432	38,857	628,609	891,842	18,578	91,514	645,188	891,842
Print & Postages	15,651	20,297	152,829	250,874	22,692	20,722	175,520	250,874	62,630	20,197	238,151	250,874
Travel & Entertainment	4,370	303,816	989,128	3,694,731	6,981	311,150	996,109	3,694,731	257,924	301,740	1,254,033	3,694,731
Training	221,614	80,201	793,803	1,249,292	20,141	82,701	813,944	1,249,292	31,991	64,169	845,936	1,249,292
Outside Services	1,712,517	1,485,668	11,418,818	33,590,721	2,034,986	1,470,946	13,453,803	33,590,721	1,952,524	1,455,853	15,406,328	33,590,721
Provision for Bad Debt	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	(5,800,715)	(7,584,243)	(56,585,557)	(92,583,144)	(14,579,998)	(8,667,588)	(71,165,555)	(92,583,144)	(7,979,824)	(6,805,618)	(79,145,379)	(92,583,144)
<b>Total O&amp;M Expenses Before Allocations</b>	<b>5,412,673</b>	<b>9,096,535</b>	<b>75,183,826</b>	<b>128,424,383</b>	<b>10,554,501</b>	<b>11,298,671</b>	<b>85,738,326</b>	<b>128,424,383</b>	<b>10,669,392</b>	<b>7,866,617</b>	<b>96,407,719</b>	<b>128,424,383</b>
Expense Billings	(3,972,560)	(13,179,444)	(76,201,519)	(160,681,961)	(10,376,586)	(15,544,095)	(86,578,105)	(160,681,961)	(8,128,783)	(11,675,416)	(94,706,888)	(160,681,961)
<b>O&amp;M - Total Operation &amp; Maintenance Expense</b>	<b>1,440,113</b>	<b>(4,082,909)</b>	<b>(1,017,693)</b>	<b>(32,257,578)</b>	<b>177,915</b>	<b>(4,245,424)</b>	<b>(839,778)</b>	<b>(32,257,578)</b>	<b>2,540,609</b>	<b>(3,808,799)</b>	<b>1,700,831</b>	<b>(32,257,578)</b>

	Fiscal 2020 June	Budget 2020 June	Fiscal 2020 YTD June	Budget 2020 Total Year	Fiscal 2020 July	Budget 2020 July	Fiscal 2020 YTD July	Budget 2020 Total Year	Fiscal 2020 August	Budget 2020 August	Fiscal 2020 YTD August	Budget 2020 Total Year
<b>Division 012</b>												
Labor	2,334,611	2,737,251	21,648,992	32,092,228	2,284,794	2,772,763	23,933,787	32,092,228	2,116,057	2,530,797	26,049,844	32,092,228
Benefits	754,196	899,680	7,023,992	10,548,074	746,765	911,352	7,770,757	10,548,074	692,797	831,822	8,463,554	10,548,074
Employee Welfare	25,875	44,131	367,956	754,907	83,816	111,351	451,773	754,907	22,402	21,060	474,175	754,907
Insurance	6,669	0	61,997	0	6,669	0	68,666	0	6,669	0	75,335	0
Rent, Maint., & Utilities	177,647	207,773	1,506,942	2,493,268	175,783	207,773	1,682,725	2,493,268	166,693	207,773	1,849,418	2,493,268
Vehicles & Equip	1,016	1,852	3,734	22,230	1,071	1,852	4,804	22,230	956	1,852	5,760	22,230
Materials & Supplies	2,314	6,123	45,186	73,480	4,272	6,123	49,458	73,480	2,698	6,123	52,157	73,480
Information Technologies	387,068	16,533	3,439,953	108,752	396,688	8,705	3,836,642	108,752	387,645	6,900	4,224,287	108,752
Telecom	132,178	18,406	1,080,721	241,841	120,751	20,561	1,201,472	241,841	118,879	18,460	1,320,351	241,841
Marketing	1,287	7,100	16,758	61,200	641	4,000	17,399	61,200	2,574	4,000	19,973	61,200
Directors & Shareholders & PR	0	6,000	185,001	168,000	50,295	31,000	235,356	168,000	47,988	5,000	283,343	168,000
Dues & Membership Fees	0	125	1,421	18,960	87	0	1,507	18,960	0	200	1,507	18,960
Print & Postages	2,498	1,837	17,120	22,037	2,326	1,837	19,447	22,037	12,290	1,837	31,736	22,037
Travel & Entertainment	586	54,525	227,178	679,830	2,050	62,008	229,228	679,830	2,031	60,025	231,260	679,830
Training	285	7,047	12,135	76,941	606	12,502	12,740	76,941	(154)	4,297	12,586	76,941
Outside Services	232,060	73,582	1,668,770	1,153,793	209,249	92,222	1,878,019	1,153,793	293,066	107,707	2,171,084	1,153,793
Provision for Bad Debt	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	0	941	1,152	13,026	0	1,375	1,152	13,026	0	941	1,152	13,026
<b>Total O&amp;M Expenses Before Allocations</b>	<b>4,058,390</b>	<b>4,082,907</b>	<b>37,309,068</b>	<b>48,528,568</b>	<b>4,085,863</b>	<b>4,245,424</b>	<b>41,394,931</b>	<b>48,528,568</b>	<b>3,872,590</b>	<b>3,808,795</b>	<b>45,267,521</b>	<b>48,528,568</b>
Expense Billings	(4,058,390)	0	(37,309,068)	0	(4,085,863)	0	(41,394,931)	0	(3,872,590)	0	(45,267,521)	0
<b>O&amp;M - Total Operation &amp; Maintenance Expense</b>	<b>0</b>	<b>4,082,907</b>	<b>0</b>	<b>48,528,568</b>	<b>0</b>	<b>4,245,424</b>	<b>0</b>	<b>48,528,568</b>	<b>0</b>	<b>3,808,795</b>	<b>0</b>	<b>48,528,568</b>

Atmos Energy Corporation  
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For the Month Ended September, 2021

	Fiscal 2020 June	Budget 2020 June	Fiscal 2020 YTD June	Budget 2020 Total Year	Fiscal 2020 July	Budget 2020 July	Fiscal 2020 YTD July	Budget 2020 Total Year	Fiscal 2020 August	Budget 2020 August	Fiscal 2020 YTD August	Budget 2020 Total Year
	Fiscal 2020 June	Budget 2020 June	Fiscal 2020 YTD June	Budget 2020 Total Year	Fiscal 2020 July	Budget 2020 July	Fiscal 2020 YTD July	Budget 2020 Total Year	Fiscal 2020 August	Budget 2020 August	Fiscal 2020 YTD August	Budget 2020 Total Year
<b>Division 091</b>												
Labor	289,489	233,219	2,477,666	2,777,698	302,179	243,748	2,779,845	2,777,698	304,056	222,689	3,083,900	2,777,698
Benefits	178,519	95,187	1,196,305	1,138,590	109,398	98,905	1,305,702	1,138,590	171,094	91,673	1,476,797	1,138,590
Employee Welfare	70,473	86,131	930,722	1,256,528	238,487	232,311	1,169,209	1,256,528	320,105	12,922	1,489,315	1,256,528
Insurance	784	32,038	14,356	441,283	589	45,449	14,945	441,283	4,056	50,450	19,002	441,283
Rent, Maint., & Utilities	31,457	28,468	275,616	343,135	37,838	28,508	313,454	343,135	33,502	28,741	346,957	343,135
Vehicles & Equip	4,324	11,102	64,659	132,255	4,198	10,910	68,857	132,255	1,719	10,783	70,576	132,255
Materials & Supplies	2,339	12,605	89,181	218,132	3,100	35,664	92,281	218,132	7,421	8,583	99,703	218,132
Information Technologies	7,684	7,546	69,897	156,728	5,351	21,458	75,247	156,728	7,553	6,886	82,800	156,728
Telecom	16,704	51,887	215,188	613,303	27,771	49,368	242,959	613,303	29,930	51,240	272,889	613,303
Marketing	58	10,629	187,527	458,735	43,406	30,256	230,933	458,735	55,919	71,555	286,852	458,735
Directors & Shareholders & PR	352	0	352	0	0	0	352	0	0	0	352	0
Dues & Membership Fees	270	9,138	10,193	192,682	348	29,197	10,541	192,682	212	21,300	10,753	192,682
Print & Postages	1,351	1,470	11,324	18,905	710	1,720	12,034	18,905	721	1,470	12,755	18,905
Travel & Entertainment	10,955	64,427	293,356	806,710	7,852	59,716	301,208	806,710	4,658	60,264	305,866	806,710
Training	1,903	13,950	48,880	113,880	271	6,760	49,151	113,880	4,189	14,609	53,340	113,880
Outside Services	175,761	347,899	1,757,050	4,282,608	161,005	336,220	1,918,055	4,282,608	169,243	332,151	2,087,297	4,282,608
Provision for Bad Debt	0	27,679	0	466,091	0	27,994	0	466,091	0	28,469	0	466,091
Miscellaneous	(4,142)	158	(172,703)	6,848	(6,118)	366	(178,821)	6,848	(28,887)	259	(207,707)	6,848
<b>Total O&amp;M Expenses Before Allocations</b>	<b>788,280</b>	<b>1,033,532</b>	<b>7,469,570</b>	<b>13,424,110</b>	<b>936,385</b>	<b>1,258,549</b>	<b>8,405,955</b>	<b>13,424,110</b>	<b>1,085,492</b>	<b>1,014,044</b>	<b>9,491,447</b>	<b>13,424,110</b>
Expense Billings	(788,280)	(1,033,532)	(7,474,946)	(13,424,110)	(936,385)	(1,258,549)	(8,411,331)	(13,424,110)	(1,085,492)	(1,014,044)	(9,496,822)	(13,424,110)
<b>O&amp;M - Total Operation &amp; Maintenance Expense</b>	<b>0</b>	<b>0</b>	<b>(5,376)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(5,376)</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>(5,376)</b>	<b>(0)</b>

Atmos Energy Corporation  
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For the Month Ended September, 2021

	Fiscal 2020 September	Budget 2020 September	Fiscal 2020 YTD September	Budget 2020 Total Year	Fiscal 2021 October	Budget 2021 October	Fiscal 2021 YTD October	Budget 2021 Total Year	Fiscal 2021 November	Budget 2021 November	Fiscal 2021 YTD November	Budget 2021 Total Year
<b>Division 009</b>												
Labor	395,889	450,762	5,156,195	5,446,761	410,829	481,454	410,829	5,763,072	399,140	496,298	809,969	5,763,072
Benefits	107,143	160,922	1,393,600	1,944,494	125,350	175,384	125,350	2,099,372	121,543	180,792	246,893	2,099,372
Employee Welfare	352	5,561	112,564	92,605	8,949	9,400	8,949	81,218	17,047	10,370	25,995	81,218
Insurance	15,272	940	178,036	13,048	15,052	0	15,052	1,200	14,401	0	29,454	1,200
Rent, Maint., & Utilities	91,555	46,801	1,129,721	589,579	90,227	84,826	90,227	1,001,033	85,662	86,742	175,889	1,001,033
Vehicles & Equip	54,067	97,523	822,924	1,165,589	28,089	94,300	28,089	1,100,788	68,699	95,806	96,788	1,100,788
Materials & Supplies	50,457	58,902	763,393	700,360	62,917	60,626	62,917	824,829	38,171	59,192	101,087	824,829
Information Technologies	1,047	2,992	16,422	42,727	209	5,175	209	44,160	123	3,406	332	44,160
Telecom	14,712	30,733	220,220	372,351	14,871	10,756	14,871	151,858	16,587	12,655	31,458	151,858
Marketing	19,865	9,881	187,853	135,492	7,271	16,056	7,271	148,108	7,787	13,089	15,058	148,108
Directors & Shareholders & PR	0	0	1,679	0	0	0	0	0	0	0	0	0
Dues & Membership Fees	22,882	15,637	172,288	61,823	20,462	740	20,462	77,617	5,343	21,590	25,806	77,617
Print & Postages	5,780	1,018	53,162	12,404	3,482	3,701	3,482	44,751	4,105	3,680	7,587	44,751
Travel & Entertainment	4,779	37,809	305,324	498,677	3,580	41,339	3,580	599,929	6,230	41,772	9,809	599,929
Training	2,220	1,086	11,410	14,727	18	2,323	18	20,091	1,164	437	1,181	20,091
Outside Services	544,352	177,773	4,286,915	2,583,274	372,496	318,661	372,496	3,674,314	347,546	286,661	720,042	3,674,314
Provision for Bad Debt	(272,668)	28,232	1,183,719	438,405	65,873	31,313	65,873	457,048	83,619	40,373	149,492	457,048
Miscellaneous	6,928	7,854	148,606	126,703	7,823	8,784	7,823	188,985	8,949	8,784	16,773	188,985
<b>Total O&amp;M Expenses Before Allocations</b>	<b>1,064,633</b>	<b>1,134,426</b>	<b>16,144,027</b>	<b>14,239,017</b>	<b>1,237,497</b>	<b>1,344,839</b>	<b>1,237,497</b>	<b>16,278,374</b>	<b>1,226,116</b>	<b>1,361,646</b>	<b>2,463,614</b>	<b>16,278,374</b>
Expense Billings	927,689	1,202,699	13,408,976	15,591,279	1,100,380	1,206,634	1,100,380	15,272,648	830,781	1,206,216	1,931,161	15,272,648
<b>O&amp;M - Total Operation &amp; Maintenance Expense</b>	<b>1,992,322</b>	<b>2,337,125</b>	<b>29,553,004</b>	<b>29,830,296</b>	<b>2,337,877</b>	<b>2,551,473</b>	<b>2,337,877</b>	<b>31,551,023</b>	<b>2,056,897</b>	<b>2,567,865</b>	<b>4,394,774</b>	<b>31,551,023</b>

	Fiscal 2020 September	Budget 2020 September	Fiscal 2020 YTD September	Budget 2020 Total Year	Fiscal 2021 October	Budget 2021 October	Fiscal 2021 YTD October	Budget 2021 Total Year	Fiscal 2021 November	Budget 2021 November	Fiscal 2021 YTD November	Budget 2021 Total Year
<b>Division 002</b>												
Labor	4,151,818	4,342,089	50,776,502	51,703,212	4,440,340	4,519,296	4,440,340	53,967,353	4,106,234	4,313,535	8,546,574	53,967,353
Benefits	1,032,866	1,467,071	14,710,238	17,472,779	1,179,937	1,563,288	1,179,937	18,670,354	1,238,152	1,493,906	2,418,089	18,670,354
Employee Welfare	879,886	1,091,901	38,290,019	37,810,115	1,407,650	2,811,977	1,407,650	41,712,512	1,440,393	3,270,446	2,848,043	41,712,512
Insurance	3,102,071	2,466,054	26,822,612	29,606,275	2,759,996	2,644,614	2,759,996	31,884,063	2,287,881	2,656,449	5,047,877	31,884,063
Rent, Maint., & Utilities	515,812	533,841	5,793,259	6,475,292	463,664	511,483	463,664	6,125,300	448,466	509,483	912,131	6,125,300
Vehicles & Equip	5,880	8,215	86,391	97,668	10,794	10,166	10,794	122,495	10,483	10,166	21,277	122,495
Materials & Supplies	(51,268)	111,250	888,192	1,351,246	66,495	100,788	66,495	1,164,289	78,432	96,615	144,927	1,164,289
Information Technologies	2,143,040	2,407,347	24,931,239	28,432,529	2,191,252	2,925,351	2,191,252	32,114,450	2,100,262	2,592,891	4,291,514	32,114,450
Telecom	106,812	204,631	1,284,299	2,435,991	207,247	95,896	207,247	2,480,398	92,348	204,947	2,480,342	2,480,398
Marketing	18,467	22,666	207,787	251,280	25,502	23,924	25,502	247,980	14,685	17,674	40,167	247,980
Directors & Shareholders & PR	352,211	456,842	5,630,540	5,693,679	554,353	205,808	554,353	6,129,678	77,605	182,758	631,958	6,129,678
Dues & Membership Fees	87,072	144,469	732,260	891,842	72,053	78,990	72,053	950,515	35,002	41,840	107,055	950,515
Print & Postages	31,753	20,291	269,903	250,874	36,004	38,879	36,004	470,596	31,593	38,229	67,597	470,596
Travel & Entertainment	21,951	373,791	1,275,984	3,694,731	5,270	290,562	5,270	3,428,397	28,423	275,723	33,693	3,428,397
Training	32,252	215,675	878,188	1,249,292	16,306	84,362	16,306	1,237,068	28,209	70,754	44,515	1,237,068
Outside Services	2,099,914	20,887,634	17,506,241	33,590,721	996,541	1,381,198	996,541	28,583,522	1,005,887	1,412,979	2,002,428	28,583,522
Provision for Bad Debt	0	0	0	0	0	0	0	20,493,544	0	0	0	20,493,544
Miscellaneous	(8,006,256)	(7,064,858)	(87,151,635)	(92,583,144)	(5,105,380)	(8,025,902)	(5,105,380)	(100,441,108)	(7,366,403)	(7,914,902)	(12,471,783)	(100,441,108)
<b>Total O&amp;M Expenses Before Allocations</b>	<b>6,524,281</b>	<b>27,688,799</b>	<b>102,931,999</b>	<b>128,424,383</b>	<b>9,216,671</b>	<b>9,372,030</b>	<b>9,216,671</b>	<b>149,341,404</b>	<b>5,657,632</b>	<b>9,273,492</b>	<b>14,874,303</b>	<b>149,341,404</b>
Expense Billings	(5,072,304)	(12,299,584)	(99,779,192)	(160,681,961)	(9,827,257)	(9,378,711)	(9,827,257)	(117,077,473)	(6,105,242)	(9,279,835)	(15,932,499)	(117,077,473)
<b>O&amp;M - Total Operation &amp; Maintenance Expense</b>	<b>1,451,977</b>	<b>15,389,215</b>	<b>3,152,807</b>	<b>(32,257,578)</b>	<b>(610,586)</b>	<b>(6,681)</b>	<b>(610,586)</b>	<b>32,263,931</b>	<b>(447,610)</b>	<b>(6,343)</b>	<b>(1,058,196)</b>	<b>32,263,931</b>

	Fiscal 2020 September	Budget 2020 September	Fiscal 2020 YTD September	Budget 2020 Total Year	Fiscal 2021 October	Budget 2021 October	Fiscal 2021 YTD October	Budget 2021 Total Year	Fiscal 2021 November	Budget 2021 November	Fiscal 2021 YTD November	Budget 2021 Total Year
<b>Division 012</b>												
Labor	2,310,810	2,651,787	28,360,654	32,092,228	2,401,552	2,773,705	2,401,552	33,502,015	2,292,432	2,646,224	4,693,984	33,502,015
Benefits	756,559	871,589	9,220,113	10,548,074	827,094	935,282	827,094	11,296,745	788,819	892,296	1,615,913	11,296,745
Employee Welfare	(24,452)	21,081	449,723	754,907	21,303	35,156	21,303	526,694	70,855	55,721	92,158	526,694
Insurance	6,669	0	82,004	0	6,669	0	6,669	0	6,669	0	13,338	0
Rent, Maint., & Utilities	313,964	207,765	2,163,382	2,493,268	162,555	166,425	162,555	1,993,700	162,803	166,100	325,358	1,993,700
Vehicles & Equip	1,004	1,858	6,764	22,230	966	1,500	966	18,000	3,347	1,500	4,314	18,000
Materials & Supplies	3,017	6,123	55,173	73,480	3,639	5,804	3,639	69,650	2,270	5,804	5,909	69,650
Information Technologies	397,080	6,933	4,621,367	108,752	393,780	28,914	393,780	53,433	399,549	1,942	793,329	53,433
Telecom	119,312	18,407	1,439,663	241,841	136,912	19,476	136,912	239,650	131,059	20,139	267,971	239,650
Marketing	300	7,333	20,273	61,200	370	3,625	370	42,500	0	3,500	370	42,500
Directors & Shareholders & PR	1,154	6,000	284,497	168,000	64,838	45,000	64,838	241,000	11,125	8,000	75,963	241,000
Dues & Membership Fees	0	125	1,507	18,960	6,228	375	6,228	1,950	0	0	6,228	1,950
Print & Postages	7,423	1,827	39,159	22,037	14,411	1,972	14,411	23,600	11,293	1,966	25,704	23,600
Travel & Entertainment	1,602	55,205	232,861	679,830	906	48,892	906	591,200	8,085	48,767	8,991	591,200
Training	3,596	3,153	16,181	76,941	349	9,341	349	61,900	0	2,191	349	61,900
Outside Services	284,962	121,663	2,456,046	1,153,793	122,256	73,934	122,256	1,130,000	94,336	83,334	216,592	1,130,000
Provision for Bad Debt	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	0	939	1,152	13,026	3,608	791	3,608	8,490	92	666	3,700	8,490
<b>Total O&amp;M Expenses Before Allocations</b>	<b>4,182,999</b>	<b>3,981,788</b>	<b>49,450,521</b>	<b>48,528,568</b>	<b>4,167,436</b>	<b>4,150,192</b>	<b>4,167,436</b>	<b>49,800,527</b>	<b>3,982,735</b>	<b>3,938,150</b>	<b>8,150,171</b>	<b>49,800,527</b>
Expense Billings	(4,182,999)	0	(49,450,521)	(48,528,568)	(4,167,436)	(4,143,517)	(4,167,436)	(49,721,472)	(3,982,735)	(3,931,820)	(8,150,171)	(49,721,472)
<b>O&amp;M - Total Operation &amp; Maintenance Expense</b>	<b>0</b>	<b>3,981,788</b>	<b>0</b>	<b>48,528,568</b>	<b>(0)</b>	<b>6,675</b>	<b>(0)</b>	<b>79,055</b>	<b>0</b>	<b>6,330</b>	<b>(0)</b>	<b>79,055</b>

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	Fiscal 2020 September	Budget 2020 September	Fiscal 2020 YTD September	Budget 2020 Total Year	Fiscal 2021 October	Budget 2021 October	Fiscal 2021 YTD October	Budget 2021 Total Year	Fiscal 2021 November	Budget 2021 November	Fiscal 2021 YTD November	Budget 2021 Total Year
	Fiscal 2020 September	Budget 2020 September	Fiscal 2020 YTD September	Budget 2020 Total Year	Fiscal 2021 October	Budget 2021 October	Fiscal 2021 YTD October	Budget 2021 Total Year	Fiscal 2021 November	Budget 2021 November	Fiscal 2021 YTD November	Budget 2021 Total Year
<b>Division 091</b>												
Labor	325,588	233,219	3,409,489	2,777,698	315,088	194,720	315,088	2,313,538	221,865	185,922	536,953	2,313,538
Benefits	121,447	95,423	1,598,244	1,138,590	87,559	82,699	87,559	982,832	113,578	80,170	201,137	982,832
Employee Welfare	(4,186)	12,925	1,485,128	1,256,528	138,323	84,448	138,323	1,255,007	(3,095)	108,507	135,228	1,255,007
Insurance	442	32,633	19,444	441,283	370	40,086	370	418,913	197	33,832	567	418,913
Rent, Maint., & Utilities	34,511	29,025	381,467	343,135	33,657	43,602	33,657	532,738	32,646	43,768	66,303	532,738
Vehicles & Equip	1,881	10,698	72,458	132,255	(5,127)	(2,028)	(5,127)	(22,309)	4,526	(2,295)	(601)	(22,309)
Materials & Supplies	5,500	5,571	105,203	218,132	2,717	6,131	2,717	127,222	1,151	6,604	3,867	127,222
Information Technologies	54,936	7,483	137,736	156,728	6,676	14,083	6,676	158,733	10,152	10,640	16,829	158,733
Telecom	19,724	46,760	292,614	613,303	19,623	34,348	19,623	463,898	21,807	40,014	41,430	463,898
Marketing	64,636	26,595	351,488	458,735	3,897	10,172	3,897	394,321	7,344	18,110	11,241	394,321
Directors & Shareholders & PR	0	0	352	0	0	0	0	1,530	0	238	0	1,530
Dues & Membership Fees	438	9,038	11,191	192,682	0	9,411	0	163,182	349	10,355	349	163,182
Print & Postages	1,356	1,476	14,112	18,905	1,605	1,978	1,605	20,687	952	1,465	2,557	20,687
Travel & Entertainment	4,537	73,074	310,403	806,710	2,887	50,620	2,887	789,952	5,900	50,651	8,787	789,952
Training	1,805	13,363	55,145	113,880	1,614	4,075	1,614	109,768	1,378	15,030	2,992	109,768
Outside Services	213,571	415,766	2,300,869	4,282,608	174,409	298,963	174,409	3,865,438	201,880	301,478	376,288	3,865,438
Provision for Bad Debt	0	30,223	0	466,091	0	32,069	0	466,091	0	41,763	0	466,091
Miscellaneous	(36,807)	(1,131)	(244,514)	6,848	(23,394)	717	(23,394)	12,900	(6,178)	717	(29,572)	12,900
<b>Total O&amp;M Expenses Before Allocations</b>	<b>809,380</b>	<b>1,042,141</b>	<b>10,300,827</b>	<b>13,424,110</b>	<b>759,905</b>	<b>906,294</b>	<b>759,905</b>	<b>12,054,440</b>	<b>614,453</b>	<b>946,968</b>	<b>1,374,358</b>	<b>12,054,440</b>
Expense Billings	(809,380)	(1,042,141)	(10,306,202)	(13,424,110)	(759,905)	(906,294)	(759,905)	(12,054,439)	(614,453)	(946,968)	(1,374,358)	(12,054,439)
<b>O&amp;M - Total Operation &amp; Maintenance Expense</b>	<b>0</b>	<b>0</b>	<b>(5,376)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>

Atmos Energy Corporation  
O&M  
For the Month Ended September, 2021

	Fiscal 2021 December	Budget 2021 December	Fiscal 2021 YTD December	Budget 2021 Total Year	Fiscal 2021 January	Budget 2021 January	Fiscal 2021 YTD January	Budget 2021 Total Year	Fiscal 2021 February	Budget 2021 February	Fiscal 2021 YTD February	Budget 2021 Total Year
<b>Division 009</b>												
Labor	458,267	505,763	1,268,236	5,763,072	395,697	459,473	1,663,933	5,763,072	402,426	445,155	2,066,359	5,763,072
Benefits	139,579	184,239	386,471	2,099,372	120,550	167,377	507,021	2,099,372	122,566	162,161	629,587	2,099,372
Employee Welfare	8,234	10,415	34,229	81,218	5,467	6,751	39,696	81,218	5,215	6,910	44,911	81,218
Insurance	15,174	0	44,627	1,200	17,002	0	61,630	1,200	16,514	0	78,143	1,200
Rent, Maint., & Utilities	89,787	84,274	265,676	1,001,033	84,870	87,546	350,546	1,001,033	96,603	78,909	447,149	1,001,033
Vehicles & Equip	67,513	82,832	164,301	1,100,788	59,002	88,077	223,304	1,100,788	61,381	84,334	284,685	1,100,788
Materials & Supplies	49,614	74,504	150,701	824,829	64,132	57,497	214,833	824,829	54,794	58,774	269,627	824,829
Information Technologies	103	5,406	435	44,160	339	5,258	774	44,160	3,574	1,072	4,348	44,160
Telecom	14,881	10,058	46,339	151,858	31,883	14,478	78,223	151,858	17,016	12,437	95,238	151,858
Marketing	12,479	10,775	27,538	148,108	15,041	12,135	42,579	148,108	26,072	13,325	68,651	148,108
Directors & Shareholders & PR	249	0	249	0	0	0	249	0	0	0	249	0
Dues & Membership Fees	7,139	6,010	32,945	77,617	17,636	12,052	50,581	77,617	4,821	610	55,402	77,617
Print & Postages	3,964	3,703	11,551	44,751	3,396	3,525	14,947	44,751	5,75	4,143	15,522	44,751
Travel & Entertainment	3,588	40,814	13,397	599,929	2,329	42,449	15,726	599,929	2,837	44,918	18,563	599,929
Training	93	509	1,274	20,091	2,080	537	3,354	20,091	171	4,458	3,525	20,091
Outside Services	261,207	210,637	981,249	3,674,314	281,493	229,161	1,262,742	3,674,314	339,643	269,181	1,602,385	3,674,314
Provision for Bad Debt	111,162	51,786	260,654	457,048	113,424	54,870	374,078	457,048	126,691	49,709	500,769	457,048
Miscellaneous	7,230	8,784	24,002	188,985	7,664	12,784	31,667	188,985	6,707	11,784	38,374	188,985
<b>Total O&amp;M Expenses Before Allocations</b>	<b>1,250,263</b>	<b>1,290,509</b>	<b>3,713,876</b>	<b>16,278,374</b>	<b>1,222,005</b>	<b>1,253,970</b>	<b>4,935,852</b>	<b>16,278,374</b>	<b>1,287,607</b>	<b>1,247,860</b>	<b>6,223,488</b>	<b>16,278,374</b>
Expense Billings	1,065,934	1,316,381	2,997,095	15,272,648	1,102,558	1,288,702	4,099,683	15,272,648	982,799	1,201,184	5,082,452	15,272,648
<b>O&amp;M - Total Operation &amp; Maintenance Expense</b>	<b>2,316,197</b>	<b>2,606,890</b>	<b>6,710,971</b>	<b>31,551,023</b>	<b>2,324,564</b>	<b>2,542,672</b>	<b>9,035,535</b>	<b>31,551,023</b>	<b>2,270,406</b>	<b>2,449,044</b>	<b>11,305,941</b>	<b>31,551,023</b>

	Fiscal 2021 December	Budget 2021 December	Fiscal 2021 YTD December	Budget 2021 Total Year	Fiscal 2021 January	Budget 2021 January	Fiscal 2021 YTD January	Budget 2021 Total Year	Fiscal 2021 February	Budget 2021 February	Fiscal 2021 YTD February	Budget 2021 Total Year
<b>Division 002</b>												
Labor	4,855,823	4,725,058	13,402,397	53,967,353	4,158,095	4,333,832	17,560,492	53,967,353	3,795,888	4,139,088	21,356,380	53,967,353
Benefits	1,460,191	1,632,670	3,878,279	18,670,354	1,547,223	1,500,750	5,425,503	18,670,354	943,340	1,435,083	6,368,843	18,670,354
Employee Welfare	1,488,259	3,330,901	4,336,302	41,712,512	2,500,765	3,406,813	6,837,068	41,712,512	2,328,176	3,315,260	9,165,244	41,712,512
Insurance	2,766,196	2,656,449	7,814,073	31,884,063	2,766,261	2,656,449	10,580,333	31,884,063	2,766,187	2,656,449	13,346,520	31,884,063
Rent, Maint., & Utilities	455,540	513,983	1,367,670	6,125,300	433,798	509,983	1,801,468	6,125,300	443,852	509,983	2,245,320	6,125,300
Vehicles & Equip	(5,140)	10,291	16,137	122,495	10,934	10,166	27,071	122,495	4,938	10,166	32,009	122,495
Materials & Supplies	33,838	96,783	178,765	1,164,289	74,426	97,108	253,191	1,164,289	66,641	96,435	319,832	1,164,289
Information Technologies	2,145,390	2,736,551	6,436,904	32,114,450	2,097,635	2,677,842	8,534,539	32,114,450	2,124,603	2,619,569	10,659,142	32,114,450
Telecom	123,978	206,894	317,222	2,480,398	83,131	207,222	400,351	2,480,398	104,528	205,808	504,879	2,480,398
Marketing	22,431	25,424	62,598	247,980	10,338	23,624	72,935	247,980	10,440	19,624	83,376	247,980
Directors & Shareholders & PR	365,604	741,441	997,562	6,129,676	654,539	125,252	1,652,100	6,129,676	450,960	415,202	2,103,060	6,129,676
Dues & Membership Fees	56,711	70,102	163,766	950,515	67,997	104,945	231,763	950,515	67,946	28,080	299,709	950,515
Print & Postages	33,039	43,354	100,636	470,596	37,060	40,129	137,695	470,596	36,102	39,379	173,798	470,596
Travel & Entertainment	3,000	297,040	36,693	3,428,397	2,880	258,608	39,573	3,428,397	7,744	264,743	47,317	3,428,397
Training	23,065	84,854	67,580	1,237,068	14,096	72,248	81,676	1,237,068	19,282	65,804	100,958	1,237,068
Outside Services	1,194,242	1,432,430	3,196,671	28,583,522	824,514	1,360,020	4,021,185	28,583,522	1,302,317	1,330,182	5,323,501	28,583,522
Provision for Bad Debt	0	0	0	20,493,544	0	0	0	20,493,544	0	0	0	20,493,544
Miscellaneous	(6,237,180)	(8,627,127)	(18,708,963)	(100,441,108)	(7,100,789)	(8,306,002)	(25,809,753)	(100,441,108)	(7,004,257)	(7,944,175)	(32,814,010)	(100,441,108)
<b>Total O&amp;M Expenses Before Allocations</b>	<b>8,789,986</b>	<b>9,979,098</b>	<b>23,664,289</b>	<b>149,341,404</b>	<b>8,182,902</b>	<b>9,078,991</b>	<b>31,847,191</b>	<b>149,341,404</b>	<b>7,468,686</b>	<b>9,206,480</b>	<b>39,315,878</b>	<b>149,341,404</b>
Expense Billings	(8,753,816)	(9,986,096)	(24,686,315)	(117,077,473)	(8,296,396)	(9,085,332)	(32,982,711)	(117,077,473)	(7,398,317)	(9,212,469)	(40,381,028)	(117,077,473)
<b>O&amp;M - Total Operation &amp; Maintenance Expense</b>	<b>36,170</b>	<b>(6,998)</b>	<b>(1,022,026)</b>	<b>32,263,931</b>	<b>(113,494)</b>	<b>(6,341)</b>	<b>(1,135,520)</b>	<b>32,263,931</b>	<b>70,370</b>	<b>(5,989)</b>	<b>(1,065,150)</b>	<b>32,263,931</b>

	Fiscal 2021 December	Budget 2021 December	Fiscal 2021 YTD December	Budget 2021 Total Year	Fiscal 2021 January	Budget 2021 January	Fiscal 2021 YTD January	Budget 2021 Total Year	Fiscal 2021 February	Budget 2021 February	Fiscal 2021 YTD February	Budget 2021 Total Year
<b>Division 012</b>												
Labor	2,549,991	2,901,186	7,243,975	33,502,015	2,432,107	2,746,224	9,676,082	33,502,015	2,256,820	2,618,743	11,932,902	33,502,015
Benefits	878,217	978,268	2,494,130	11,296,745	817,226	926,016	3,311,356	11,296,745	776,388	883,030	4,087,744	11,296,745
Employee Welfare	45,326	35,256	137,484	526,694	22,289	35,156	159,773	526,694	15,713	33,487	175,487	526,694
Insurance	6,669	0	20,007	0	6,753	0	26,760	0	6,669	0	33,429	0
Rent, Maint., & Utilities	173,277	166,100	498,635	1,993,700	169,293	166,225	667,928	1,993,700	168,782	166,000	836,711	1,993,700
Vehicles & Equip	2,165	1,500	6,479	18,000	974	1,500	7,453	18,000	1,297	1,500	8,750	18,000
Materials & Supplies	2,393	5,804	8,301	69,650	2,446	5,804	10,747	69,650	2,659	5,804	13,406	69,650
Information Technologies	402,712	1,942	1,196,041	53,433	398,704	2,997	1,594,745	53,433	403,720	1,942	1,998,466	53,433
Telecom	128,154	21,635	396,125	239,650	140,655	23,260	536,780	239,650	105,043	22,251	641,823	239,650
Marketing	408	3,500	778	42,500	1,287	3,625	2,065	42,500	0	3,500	2,065	42,500
Directors & Shareholders & PR	11,277	8,000	87,240	241,000	58,942	45,000	146,182	241,000	11,146	7,000	157,328	241,000
Dues & Membership Fees	220	125	6,448	1,950	129	175	6,577	1,950	220	0	6,797	1,950
Print & Postages	6,631	1,966	32,335	23,600	6,709	1,966	39,044	23,600	5,739	1,966	44,784	23,600
Travel & Entertainment	4,262	49,767	13,253	591,200	7,788	48,992	21,040	591,200	32,669	49,567	53,110	591,200
Training	350	2,691	699	61,900	68	9,341	767	61,900	259	2,191	1,026	61,900
Outside Services	57,033	77,534	273,626	1,130,000	140,499	111,834	414,125	1,130,000	181,795	66,434	595,920	1,130,000
Provision for Bad Debt	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	0	666	3,700	8,490	0	791	3,700	8,490	0	666	3,700	8,490
<b>Total O&amp;M Expenses Before Allocations</b>	<b>4,269,085</b>	<b>4,255,940</b>	<b>12,419,256</b>	<b>49,800,527</b>	<b>4,205,869</b>	<b>4,128,960</b>	<b>16,625,125</b>	<b>49,800,527</b>	<b>3,968,320</b>	<b>3,864,081</b>	<b>20,593,445</b>	<b>49,800,527</b>
Expense Billings	(4,269,085)	(4,248,925)	(12,419,256)	(49,721,472)	(4,205,869)	(4,122,573)	(16,625,125)	(49,721,472)	(3,968,320)	(3,858,091)	(20,593,445)	(49,721,472)
<b>O&amp;M - Total Operation &amp; Maintenance Expense</b>	<b>(0)</b>	<b>7,015</b>	<b>(0)</b>	<b>79,055</b>	<b>0</b>	<b>6,333</b>	<b>(0)</b>	<b>79,055</b>	<b>(0)</b>	<b>5,990</b>	<b>(0)</b>	<b>79,055</b>

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	Fiscal 2021 December	Budget 2021 December	Fiscal 2021 YTD December	Budget 2021 Total Year	Fiscal 2021 January	Budget 2021 January	Fiscal 2021 YTD January	Budget 2021 Total Year	Fiscal 2021 February	Budget 2021 February	Fiscal 2021 YTD February	Budget 2021 Total Year
	Fiscal 2021 December	Budget 2021 December	Fiscal 2021 YTD December	Budget 2021 Total Year	Fiscal 2021 January	Budget 2021 January	Fiscal 2021 YTD January	Budget 2021 Total Year	Fiscal 2021 February	Budget 2021 February	Fiscal 2021 YTD February	Budget 2021 Total Year
<b>Division 091</b>												
Labor	291,507	203,519	828,460	2,313,538	358,837	185,922	1,187,297	2,313,538	292,722	177,124	1,480,019	2,313,538
Benefits	119,900	85,857	321,037	982,832	185,894	79,400	506,931	982,832	116,887	76,146	623,818	982,832
Employee Welfare	114,933	119,394	250,161	1,255,007	121,604	128,766	371,765	1,255,007	105,372	111,788	477,137	1,255,007
Insurance	205	31,256	772	418,913	265	32,438	1,038	418,913	214	34,019	1,252	418,913
Rent, Maint., & Utilities	33,370	44,252	99,674	532,738	(1,874)	44,740	97,800	532,738	31,074	45,867	128,874	532,738
Vehicles & Equip	1,248	(284)	647	(22,309)	39,899	(2,041)	40,545	(22,309)	6,689	(2,306)	47,234	(22,309)
Materials & Supplies	1,386	18,530	5,254	127,222	3,316	3,463	8,569	127,222	1,311	10,531	9,881	127,222
Information Technologies	5,996	13,065	22,825	158,733	13,485	28,756	36,310	158,733	12,318	6,021	48,628	158,733
Telecom	24,414	47,707	65,843	463,898	11,815	42,270	77,658	463,898	24,051	37,291	101,709	463,898
Marketing	2,853	61,604	14,094	394,321	52,409	109,696	66,503	394,321	41,463	5,097	107,966	394,321
Directors & Shareholders & PR	0	1,142	0	1,530	0	0	0	1,530	0	0	0	1,530
Dues & Membership Fees	0	9,161	349	163,182	370	15,526	719	163,182	110	8,991	829	163,182
Print & Postages	348	1,752	2,905	20,687	1,445	1,769	4,351	20,687	144	1,520	4,495	20,687
Travel & Entertainment	3,714	44,462	12,501	789,952	20,578	54,998	33,079	789,952	4,550	52,188	37,629	789,952
Training	3,653	5,595	6,646	109,768	9,117	7,180	15,763	109,768	2,517	13,650	18,279	109,768
Outside Services	184,072	311,528	560,360	3,865,438	101,226	316,463	661,586	3,865,438	187,739	323,773	849,325	3,865,438
Provision for Bad Debt	0	54,908	0	466,091	0	58,111	0	466,091	0	52,308	0	466,091
Miscellaneous	(6,348)	817	(35,920)	12,900	(6,178)	717	(42,098)	12,900	(37,621)	717	(79,719)	12,900
<b>Total O&amp;M Expenses Before Allocations</b>	<b>781,251</b>	<b>1,054,264</b>	<b>2,155,609</b>	<b>12,054,440</b>	<b>912,209</b>	<b>1,108,175</b>	<b>3,067,818</b>	<b>12,054,440</b>	<b>789,540</b>	<b>954,725</b>	<b>3,857,358</b>	<b>12,054,440</b>
Expense Billings	(781,251)	(1,054,264)	(2,155,609)	(12,054,439)	(912,209)	(1,108,175)	(3,067,818)	(12,054,439)	(789,540)	(954,725)	(3,857,358)	(12,054,439)
<b>O&amp;M - Total Operation &amp; Maintenance Expense</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>

Atmos Energy Corporation  
O&M  
For the Month Ended September, 2021

	Fiscal 2021 March	Budget 2021 March	Fiscal 2021 YTD March	Budget 2021 Total Year	Fiscal 2021 April	Budget 2021 April	Fiscal 2021 YTD April	Budget 2021 Total Year	Fiscal 2021 May	Budget 2021 May	Fiscal 2021 YTD May	Budget 2021 Total Year
<b>Division 009</b>												
Labor	428,197	506,273	2,494,566	5,763,072	416,851	489,999	2,911,408	5,763,072	435,056	478,900	3,346,464	5,763,072
Benefits	130,458	184,425	760,045	2,099,372	126,980	178,497	887,025	2,099,372	132,503	174,454	1,019,528	2,099,372
Employee Welfare	5,649	7,047	50,560	81,218	5,076	4,885	55,636	81,218	23,626	5,490	79,263	81,218
Insurance	15,593	0	93,736	1,200	13,946	450	107,683	1,200	17,934	0	125,617	1,200
Rent, Maint., & Utilities	97,184	87,638	544,333	1,001,033	96,490	84,173	640,823	1,001,033	93,659	85,529	734,482	1,001,033
Vehicles & Equip	58,793	103,479	343,478	1,100,788	108,936	89,012	452,414	1,100,788	61,107	91,412	513,521	1,100,788
Materials & Supplies	87,271	80,210	356,898	824,829	88,188	61,244	445,086	824,829	65,855	52,429	510,941	824,829
Information Technologies	184	1,250	4,532	44,160	198	5,173	4,730	44,160	1,919	4,409	6,649	44,160
Telecom	16,762	15,065	112,001	151,858	15,305	9,254	127,306	151,858	14,852	15,799	142,158	151,858
Marketing	21,394	11,795	90,045	148,108	10,979	10,580	101,024	148,108	14,489	11,795	115,514	148,108
Directors & Shareholders & PR	0	0	249	0	0	0	249	0	0	0	249	0
Dues & Membership Fees	12,232	840	67,634	77,617	12,487	1,460	80,120	77,617	35,046	18,090	115,166	77,617
Print & Postages	7,204	3,577	22,726	44,751	3,288	3,547	26,014	44,751	4,678	3,698	30,692	44,751
Travel & Entertainment	4,626	48,611	23,189	599,929	4,236	55,149	27,425	599,929	7,137	55,266	34,562	599,929
Training	1,397	1,312	4,922	20,091	3,158	859	8,080	20,091	803	1,037	8,883	20,091
Outside Services	429,441	284,161	2,031,826	3,674,314	336,106	343,862	2,367,932	3,674,314	403,255	370,162	2,771,187	3,674,314
Provision for Bad Debt	196,530	46,259	697,299	457,048	335,420	34,864	1,032,719	457,048	247,172	30,604	1,279,891	457,048
Miscellaneous	8,617	9,159	46,991	188,985	8,085	9,334	55,076	188,985	13,655	8,884	68,730	188,985
<b>Total O&amp;M Expenses Before Allocations</b>	<b>1,521,533</b>	<b>1,391,101</b>	<b>7,745,021</b>	<b>16,278,374</b>	<b>1,585,728</b>	<b>1,382,342</b>	<b>9,330,750</b>	<b>16,278,374</b>	<b>1,572,747</b>	<b>1,407,957</b>	<b>10,903,497</b>	<b>16,278,374</b>
Expense Billings	1,264,503	1,380,464	6,346,955	15,275,440	1,125,440	1,265,129	7,472,392	15,272,648	1,193,116	1,407,957	8,665,511	15,272,648
<b>O&amp;M - Total Operation &amp; Maintenance Expense</b>	<b>2,786,036</b>	<b>2,771,665</b>	<b>14,091,976</b>	<b>31,551,023</b>	<b>2,711,168</b>	<b>2,647,472</b>	<b>16,803,145</b>	<b>31,551,023</b>	<b>2,765,864</b>	<b>2,815,914</b>	<b>19,569,008</b>	<b>31,551,023</b>

	Fiscal 2021 March	Budget 2021 March	Fiscal 2021 YTD March	Budget 2021 Total Year	Fiscal 2021 April	Budget 2021 April	Fiscal 2021 YTD April	Budget 2021 Total Year	Fiscal 2021 May	Budget 2021 May	Fiscal 2021 YTD May	Budget 2021 Total Year
<b>Division 002</b>												
Labor	4,389,615	4,761,071	25,745,995	53,967,353	4,310,133	4,553,743	30,056,128	53,967,353	3,940,421	4,352,160	33,996,549	53,967,353
Benefits	1,018,969	1,644,813	7,387,813	18,670,354	1,483,613	1,574,903	8,871,426	18,670,354	1,500,829	1,506,930	10,372,255	18,670,354
Employee Welfare	4,279,630	3,132,825	13,444,874	2,099,919	2,794,210	15,544,792	41,712,512	6,137,219	7,446,839	21,682,012	41,712,512	
Insurance	112,340	2,656,453	13,458,861	31,884,063	2,783,264	2,656,471	16,242,124	31,884,063	2,766,964	2,656,471	19,009,088	31,884,063
Rent, Maint., & Utilities	406,571	509,983	2,651,891	6,125,300	432,903	509,983	3,084,794	6,125,300	450,659	509,983	3,535,453	6,125,300
Vehicles & Equip	(33,550)	10,291	(1,541)	122,495	8,610	10,166	7,069	122,495	10,744	10,166	17,813	122,495
Materials & Supplies	152,123	96,235	471,955	1,164,289	67,347	100,359	539,301	1,164,289	20,506	95,435	559,808	1,164,289
Information Technologies	2,130,805	2,602,905	12,789,949	32,114,450	2,208,010	2,732,302	14,997,959	32,114,450	2,288,950	2,622,809	17,286,909	32,114,450
Telecom	113,094	207,928	617,972	2,480,398	137,550	207,853	515,822	2,480,398	73,536	208,708	829,358	2,480,398
Marketing	9,872	17,674	93,248	247,980	11,164	18,924	104,413	247,980	2,767	20,174	107,180	247,980
Directors & Shareholders & PR	2,122,891	2,513,856	4,225,951	6,129,676	450,531	125,252	4,676,482	6,129,676	106,863	127,202	4,783,345	6,129,676
Dues & Membership Fees	20,836	107,035	320,545	950,515	47,628	51,894	368,173	950,515	28,090	83,844	396,264	950,515
Print & Postages	35,649	38,404	209,447	470,596	46,624	38,829	256,071	470,596	39,166	38,479	295,237	470,596
Travel & Entertainment	13,885	301,495	61,202	3,428,397	125,841	261,462	187,043	3,428,397	1,708	272,367	188,751	3,428,397
Training	38,468	84,574	139,426	1,237,068	207,957	254,623	347,383	1,237,068	194,038	79,488	541,420	1,237,068
Outside Services	1,261,724	1,440,954	6,585,225	28,583,522	1,484,999	1,366,820	8,070,225	28,583,522	1,969,113	1,364,890	10,039,338	28,583,522
Provision for Bad Debt	0	0	0	20,493,544	0	0	0	20,493,544	0	0	0	20,493,544
Miscellaneous	(6,687,009)	(9,341,527)	(39,501,018)	(100,441,108)	(7,566,638)	(8,216,902)	(47,067,657)	(100,441,108)	(7,109,746)	(9,401,902)	(54,177,402)	(100,441,108)
<b>Total O&amp;M Expenses Before Allocations</b>	<b>9,385,916</b>	<b>10,784,167</b>	<b>48,701,794</b>	<b>149,341,404</b>	<b>8,339,455</b>	<b>9,040,892</b>	<b>57,041,249</b>	<b>149,341,404</b>	<b>12,422,128</b>	<b>11,991,043</b>	<b>69,463,377</b>	<b>149,341,404</b>
Expense Billings	(11,777,051)	(10,791,170)	(52,158,079)	(117,077,473)	(8,156,671)	(9,047,567)	(60,314,750)	(117,077,473)	(11,467,675)	(11,997,380)	(71,782,425)	(117,077,473)
<b>O&amp;M - Total Operation &amp; Maintenance Expense</b>	<b>(2,391,135)</b>	<b>(7,003)</b>	<b>(3,456,285)</b>	<b>32,263,931</b>	<b>182,784</b>	<b>(6,675)</b>	<b>(3,273,501)</b>	<b>32,263,931</b>	<b>954,453</b>	<b>(6,337)</b>	<b>(2,319,048)</b>	<b>32,263,931</b>

	Fiscal 2021 March	Budget 2021 March	Fiscal 2021 YTD March	Budget 2021 Total Year	Fiscal 2021 April	Budget 2021 April	Fiscal 2021 YTD April	Budget 2021 Total Year	Fiscal 2021 May	Budget 2021 May	Fiscal 2021 YTD May	Budget 2021 Total Year
<b>Division 012</b>												
Labor	2,568,690	3,001,186	14,501,592	33,502,015	2,451,771	2,873,705	16,953,363	33,502,015	2,230,693	2,746,224	19,184,057	33,502,015
Benefits	884,657	1,011,988	4,972,401	11,296,745	844,390	969,002	5,816,791	11,296,745	768,251	926,016	6,585,042	11,296,745
Employee Welfare	25,430	35,256	200,917	526,694	14,367	34,600	215,284	526,694	129,685	102,438	344,970	526,694
Insurance	6,759	0	40,188	6,705	6,705	0	46,893	6,705	6,704	0	53,597	6,705
Rent, Maint., & Utilities	190,700	166,100	1,027,411	1,993,700	171,005	166,125	1,198,416	1,993,700	173,872	166,100	1,372,288	1,993,700
Vehicles & Equip	510	1,500	9,260	18,000	630	1,500	8,990	18,000	510	1,500	10,400	18,000
Materials & Supplies	2,653	5,804	16,059	69,650	2,252	5,804	18,311	69,650	2,813	5,804	21,124	69,650
Information Technologies	398,253	1,942	2,396,718	53,433	397,645	2,997	2,794,363	53,433	408,339	1,942	3,202,702	53,433
Telecom	152,507	20,139	794,329	239,650	119,739	19,476	914,068	239,650	140,086	18,907	1,054,154	239,650
Marketing	3,000	3,500	5,064	42,500	1,287	3,625	6,351	42,500	24,142	3,500	30,493	42,500
Directors & Shareholders & PR	21,445	8,000	178,773	241,000	63,641	45,000	242,414	241,000	10,556	8,000	252,969	241,000
Dues & Membership Fees	0	400	6,797	1,950	75	250	6,872	1,950	219	0	7,091	1,950
Print & Postages	6,645	1,966	51,429	23,600	7,016	1,966	58,445	23,600	6,515	1,966	64,960	23,600
Travel & Entertainment	(422)	48,767	52,688	591,200	1,124	48,892	53,812	591,200	446	48,767	54,258	591,200
Training	389	2,691	1,414	61,900	2,283	10,241	3,697	61,900	0	3,091	3,697	61,900
Outside Services	161,712	68,634	757,632	1,130,000	314,545	144,834	1,072,177	1,130,000	146,604	63,434	1,218,781	1,130,000
Provision for Bad Debt	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	0	666	3,700	8,490	0	791	3,700	8,490	0	666	3,700	8,490
<b>Total O&amp;M Expenses Before Allocations</b>	<b>4,422,929</b>	<b>4,378,638</b>	<b>25,016,374</b>	<b>49,800,527</b>	<b>4,398,473</b>	<b>4,328,808</b>	<b>29,414,847</b>	<b>49,800,527</b>	<b>4,049,434</b>	<b>4,098,355</b>	<b>33,464,281</b>	<b>49,800,527</b>
Expense Billings	(4,422,929)	(4,371,524)	(25,016,374)	(49,721,472)	(4,398,473)	(4,322,134)	(29,414,847)	(49,721,472)	(4,049,434)	(4,092,025)	(33,464,281)	(49,721,472)
<b>O&amp;M - Total Operation &amp; Maintenance Expense</b>	<b>(0)</b>	<b>7,014</b>	<b>(0)</b>	<b>79,055</b>	<b>(0)</b>	<b>6,674</b>	<b>(0)</b>	<b>79,055</b>	<b>0</b>	<b>6,330</b>	<b>(0)</b>	<b>79,055</b>

Atmos Energy Corporation  
O&M  
For the Month Ended September, 2021

	Fiscal 2021 March	Budget 2021 March	Fiscal 2021 YTD March	Budget 2021 Total Year	Fiscal 2021 April	Budget 2021 April	Fiscal 2021 YTD April	Budget 2021 Total Year	Fiscal 2021 May	Budget 2021 May	Fiscal 2021 YTD May	Budget 2021 Total Year
	Fiscal 2021 March	Budget 2021 March	Fiscal 2021 YTD March	Budget 2021 Total Year	Fiscal 2021 April	Budget 2021 April	Fiscal 2021 YTD April	Budget 2021 Total Year	Fiscal 2021 May	Budget 2021 May	Fiscal 2021 YTD May	Budget 2021 Total Year
<b>Division 091</b>												
Labor	304,043	203,519	1,784,062	2,313,538	300,819	195,226	2,084,881	2,313,538	264,602	186,405	2,349,483	2,313,538
Benefits	101,383	85,748	725,201	982,832	182,224	82,913	907,425	982,832	175,619	79,756	1,083,045	982,832
Employee Welfare	234,077	105,618	711,214	1,255,007	87,109	89,169	798,323	1,255,007	149,337	169,091	947,660	1,255,007
Insurance	179	31,231	1,431	418,913	243	32,020	1,674	418,913	1,013	32,541	2,687	418,913
Rent, Maint., & Utilities	33,135	44,787	162,009	532,738	27,026	45,517	189,034	532,738	31,786	44,872	220,820	532,738
Vehicles & Equip	1,969	(1,307)	49,204	(22,309)	8,324	(2,417)	57,528	(22,309)	6,775	(2,502)	64,302	(22,309)
Materials & Supplies	1,929	16,751	11,810	127,222	8,871	6,928	20,680	127,222	2,372	5,362	23,053	127,222
Information Technologies	15,023	6,141	63,651	158,733	34,470	20,079	98,121	158,733	7,520	10,985	105,642	158,733
Telecom	17,438	37,890	119,147	463,898	21,401	43,803	140,549	463,898	19,823	36,390	160,371	463,898
Marketing	1,997	16,884	109,964	394,321	64,661	71,223	174,625	394,321	28	21,118	174,653	394,321
Directors & Shareholders & PR	0	0	0	1,530	0	0	0	1,530	0	0	0	1,530
Dues & Membership Fees	85	9,220	914	163,182	480	9,400	1,394	163,182	7,875	33,093	9,269	163,182
Print & Postages	979	1,617	5,473	20,687	1,008	2,082	6,481	20,687	1,591	1,507	8,072	20,687
Travel & Entertainment	4,960	71,266	42,590	789,952	9,182	59,799	51,772	789,952	5,559	72,365	57,331	789,952
Training	1,445	10,555	19,724	109,768	739	5,220	20,463	109,768	(3,338)	10,055	17,125	109,768
Outside Services	186,454	395,124	1,035,779	3,865,438	210,364	345,698	1,246,143	3,865,438	159,375	314,343	1,405,517	3,865,438
Provision for Bad Debt	0	48,461	0	466,091	0	34,584	0	466,091	0	29,522	0	466,091
Miscellaneous	(40,674)	717	(120,393)	12,900	(11,617)	817	(132,010)	12,900	(34,985)	717	(166,993)	12,900
<b>Total O&amp;M Expenses Before Allocations</b>	<b>864,424</b>	<b>1,084,222</b>	<b>4,721,781</b>	<b>12,054,440</b>	<b>945,303</b>	<b>1,042,061</b>	<b>5,667,085</b>	<b>12,054,440</b>	<b>794,952</b>	<b>1,045,620</b>	<b>6,462,037</b>	<b>12,054,440</b>
Expense Billings	(864,424)	(1,084,222)	(4,721,782)	(12,054,439)	(945,303)	(1,042,061)	(5,667,085)	(12,054,439)	(794,952)	(1,045,620)	(6,462,037)	(12,054,439)
<b>O&amp;M - Total Operation &amp; Maintenance Expense</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>

Atmos Energy Corporation  
O&M  
For the Month Ended September, 2021

	Fiscal 2021 June	Budget 2021 June	Fiscal 2021 YTD June	Budget 2021 Total Year	Fiscal 2021 July	Budget 2021 July	Fiscal 2021 YTD July	Budget 2021 Total Year	Fiscal 2021 August	Budget 2021 August	Fiscal 2021 YTD August	Budget 2021 Total Year	Fiscal 2021 September	Budget 2021 September	Fiscal 2021 YTD Septembe	Budget 2021 Total Year
<b>Division 009</b>																
Labor	449,475	480,241	3,795,938	5,763,072	425,130	474,776	4,221,068	5,763,072	424,719	484,761	4,645,787	5,763,072	426,386	459,979	5,072,173	5,763,072
Benefits	136,881	174,942	1,156,409	2,099,372	129,503	172,951	1,285,912	2,099,372	129,378	176,589	1,415,289	2,099,372	129,907	167,561	1,545,197	2,099,372
Employee Welfare	19,981	4,779	99,243	81,218	13,526	4,531	112,769	81,218	8,529	5,825	121,297	81,218	8,017	4,817	129,314	81,218
Insurance	15,474	0	141,091	1,200	15,123	750	156,214	1,200	15,257	0	171,472	1,200	17,503	0	188,975	1,200
Rent, Maint., & Utilities	95,127	79,810	829,609	1,001,033	92,648	84,192	922,257	1,001,033	95,401	78,711	1,017,658	1,001,033	93,198	78,685	1,110,856	1,001,033
Vehicles & Equip	40,299	89,277	553,820	1,100,788	83,129	95,175	636,948	1,100,788	66,193	96,534	703,142	1,100,788	34,773	90,547	737,915	1,100,788
Materials & Supplies	79,927	68,985	590,868	824,829	56,309	70,336	647,177	824,829	50,360	65,057	697,537	824,829	98,914	115,976	796,451	824,829
Information Technologies	194	3,382	6,842	44,160	207	4,088	7,049	44,160	210	1,395	7,259	44,160	30,098	4,146	37,357	44,160
Telecom	13,995	13,225	156,153	151,858	14,992	12,706	171,145	151,858	15,863	12,792	187,008	151,858	14,255	12,635	201,262	151,858
Marketing	10,850	13,250	126,364	148,108	143,398	12,010	269,762	148,108	21,518	10,639	291,279	148,108	9,201	12,655	300,480	148,108
Directors & Shareholders & PR	0	0	249	0	0	0	249	0	0	249	0	0	0	0	249	0
Dues & Membership Fees	7,281	13,350	122,447	77,617	21,714	1,865	144,161	77,617	5,500	320	149,661	77,617	6,835	690	156,496	77,617
Print & Postages	3,517	3,651	34,209	44,751	3,168	3,709	37,377	44,751	5,975	4,183	43,351	44,751	3,323	3,636	46,674	44,751
Travel & Entertainment	4,500	49,646	39,062	599,929	8,363	47,980	47,425	599,929	16,417	58,509	63,842	599,929	8,920	73,475	72,762	599,929
Training	474	1,398	9,357	20,091	1,013	5,237	10,370	20,091	1,430	948	11,800	20,091	2,821	1,036	14,621	20,091
Outside Services	661,584	408,862	3,432,771	3,674,314	811,633	377,162	4,244,404	3,674,314	778,718	334,662	5,023,122	3,674,314	785,984	241,162	5,809,106	3,674,314
Provision for Bad Debt	45,484	29,190	1,325,375	457,048	120,498	29,221	1,445,873	457,048	43,549	29,051	1,489,422	457,048	1,333,147	29,807	2,822,569	457,048
Miscellaneous	3,454	10,784	72,184	188,985	4,510	13,704	76,694	188,985	7,055	8,784	83,749	188,985	77,416	88,265	188,985	188,985
<b>Total O&amp;M Expenses Before Allocations</b>	<b>1,588,495</b>	<b>1,444,772</b>	<b>12,491,992</b>	<b>16,278,374</b>	<b>1,944,862</b>	<b>1,410,394</b>	<b>14,436,854</b>	<b>16,278,374</b>	<b>1,686,071</b>	<b>1,368,759</b>	<b>16,122,924</b>	<b>16,278,374</b>	<b>3,007,799</b>	<b>1,374,223</b>	<b>19,130,724</b>	<b>16,278,374</b>
Expense Billings	947,779	1,237,866	9,613,991	15,272,648	1,476,230	1,351,186	11,089,520	15,272,648	801,799	1,190,534	11,891,319	15,272,648	1,210,322	1,220,993	13,101,642	15,272,648
<b>O&amp;M - Total Operation &amp; Maintenance Expense</b>	<b>2,536,274</b>	<b>2,682,638</b>	<b>22,105,282</b>	<b>31,551,023</b>	<b>3,421,092</b>	<b>2,761,579</b>	<b>25,526,374</b>	<b>31,551,023</b>	<b>2,487,870</b>	<b>2,559,294</b>	<b>28,014,244</b>	<b>31,551,023</b>	<b>4,218,122</b>	<b>2,594,616</b>	<b>32,232,366</b>	<b>31,551,023</b>

	Fiscal 2021 June	Budget 2021 June	Fiscal 2021 YTD June	Budget 2021 Total Year	Fiscal 2021 July	Budget 2021 July	Fiscal 2021 YTD July	Budget 2021 Total Year	Fiscal 2021 August	Budget 2021 August	Fiscal 2021 YTD August	Budget 2021 Total Year	Fiscal 2021 September	Budget 2021 September	Fiscal 2021 YTD Septembe	Budget 2021 Total Year
<b>Division 002</b>																
Labor	4,762,807	4,559,761	38,759,356	53,967,353	4,440,736	4,569,935	43,200,092	53,967,353	4,685,338	4,569,935	47,885,430	53,967,353	4,836,673	4,569,938	52,722,103	53,967,353
Benefits	1,420,456	1,576,932	11,792,131	18,670,354	1,239,747	1,580,363	13,032,458	18,670,354	1,420,418	1,580,363	14,452,876	18,670,354	1,508,824	1,580,354	15,961,700	18,670,354
Employee Welfare	8,408,122	2,964,560	30,090,133	41,712,512	9,238,834	4,853,396	39,328,968	41,712,512	2,146,909	2,146,612	41,603,876	41,712,512	152,175	2,238,673	41,756,051	41,712,512
Insurance	2,263,490	2,656,471	21,272,579	31,884,063	2,779,015	2,656,471	24,051,593	31,884,063	4,533,657	2,674,845	28,585,250	31,884,063	3,023,651	2,656,471	31,608,901	31,884,063
Rent, Maint., & Utilities	477,530	510,483	4,012,983	6,125,300	509,520	509,983	4,522,502	6,125,300	446,417	509,983	4,968,919	6,125,300	642,748	509,987	5,611,667	6,125,300
Vehicles & Equip	6,195	10,291	24,008	122,489	7,936	10,166	31,945	122,489	(4,899)	10,166	27,046	122,489	7,946	10,294	34,992	122,489
Materials & Supplies	72,758	95,985	632,566	1,164,289	60,862	96,609	693,427	1,164,289	86,387	96,885	779,815	1,164,289	232,765	95,047	1,012,580	1,164,289
Information Technologies	2,216,139	2,686,912	19,503,048	32,114,450	2,344,513	2,681,166	21,847,561	32,114,450	2,362,639	2,625,712	24,210,199	32,114,450	2,690,659	2,626,436	26,900,859	32,114,450
Telecom	106,899	207,028	930,257	2,480,398	104,487	207,353	1,040,734	2,480,398	220,773	205,708	1,267,799	2,480,398	211,145	207,500	1,471,944	2,480,398
Marketing	10,830	17,674	118,010	247,980	25,373	21,924	143,383	247,980	28,702	20,674	172,085	247,980	47,570	20,666	219,655	247,980
Directors & Shareholders & PR	729,356	715,711	5,512,701	6,129,676	204,981	130,252	5,717,682	6,129,676	76,316	127,202	5,793,998	6,129,676	332,824	719,937	6,128,822	6,129,676
Dues & Membership Fees	21,108	80,155	441,371	190,515	191,898	45,007	609,289	190,515	(7,745)	84,118	534,524	190,515	584,154	174,510	1,118,678	190,515
Print & Postages	32,135	39,404	327,372	470,596	34,804	38,729	362,176	470,596	33,452	38,379	395,628	470,596	29,365	38,404	424,993	470,596
Travel & Entertainment	8,394	302,484	197,145	3,428,397	7,531	283,648	204,677	3,428,397	3,512	269,233	208,188	3,428,397	18,989	351,035	227,177	3,428,397
Training	32,015	81,780	573,435	1,237,068	21,644	79,629	595,079	1,237,068	51,593	61,793	646,672	1,237,068	20,231	217,161	666,903	1,237,068
Outside Services	1,802,788	1,416,296	11,842,126	28,583,522	1,487,155	1,405,896	13,329,281	28,583,522	1,900,270	1,369,878	15,229,351	28,583,522	3,137,034	13,301,979	18,366,384	28,583,522
Provision for Bad Debt	0	0	0	20,493,544	0	0	20,493,544	0	0	0	20,493,544	0	0	20,493,544	0	20,493,544
Miscellaneous	(15,426,230)	(8,256,527)	(69,603,632)	(100,441,108)	(7,054,953)	(8,658,902)	(76,658,585)	(100,441,108)	(10,417,961)	(7,722,102)	(87,076,546)	(100,441,108)	(7,070,419)	(8,025,134)	(94,146,965)	(100,441,108)
<b>Total O&amp;M Expenses Before Allocations</b>	<b>6,944,792</b>	<b>9,647,401</b>	<b>76,408,169</b>	<b>149,341,404</b>	<b>15,644,063</b>	<b>10,511,625</b>	<b>92,052,232</b>	<b>149,341,404</b>	<b>7,625,879</b>	<b>8,669,384</b>	<b>99,678,111</b>	<b>149,341,404</b>	<b>10,406,334</b>	<b>41,786,801</b>	<b>110,084,445</b>	<b>149,341,404</b>
Expense Billings	(7,077,297)	(9,654,072)	(78,859,722)	(117,077,473)	(15,296,871)	(10,518,310)	(94,156,593)	(117,077,473)	(5,384,315)	(8,676,064)	(99,540,908)	(117,077,473)	(9,072,971)	(9,450,467)	(108,613,880)	(117,077,473)
<b>O&amp;M - Total Operation &amp; Maintenance Expense</b>	<b>(132,505)</b>	<b>(6,671)</b>	<b>(2,451,553)</b>	<b>32,263,931</b>	<b>347,192</b>	<b>(6,685)</b>	<b>(2,104,361)</b>	<b>32,263,931</b>	<b>2,241,564</b>	<b>(6,680)</b>	<b>137,203</b>	<b>32,263,931</b>	<b>1,333,363</b>	<b>32,336,334</b>	<b>1,470,565</b>	<b>32,263,931</b>

	Fiscal 2021 June	Budget 2021 June	Fiscal 2021 YTD June	Budget 2021 Total Year	Fiscal 2021 July	Budget 2021 July	Fiscal 2021 YTD July	Budget 2021 Total Year	Fiscal 2021 August	Budget 2021 August	Fiscal 2021 YTD August	Budget 2021 Total Year	Fiscal 2021 September	Budget 2021 September	Fiscal 2021 YTD Septembe	Budget 2021 Total Year
<b>Division 012</b>																
Labor	2,349,420	2,873,705	21,533,477	33,502,015	2,275,637	2,773,705	23,809,114	33,502,015	2,293,185	2,773,705	26,102,298	33,502,015	2,389,343	2,773,702	28,491,642	33,502,015
Benefits	809,140	969,002	7,394,182	11,296,745	783,729	935,282	8,177,911	11,296,745	789,773	935,282	8,967,684	11,296,745	822,890	935,281	9,790,574	11,296,745
Employee Welfare	20,871	38,704	365,840	526,694	94,819	39,294	460,459	526,694	11,998	39,294	472,457	526,694	18,609	42,332	491,065	526,694
Insurance	6,704	0	60,301	0	6,704	0	67,005	0	6,704	0	73,709	0	6,704	0	80,413	0
Rent, Maint., & Utilities	202,951	166,100	1,575,239	1,993,700	165,012	166,225	1,740,251	1,993,700	160,234							



**Case No. 2021-00214**  
**Atmos Energy Corporation, Kentucky Division**  
**MFR FR 16(7)(n) Supplement 3**  
**Page 1 of 1**

**REQUEST:**

Section 16. Applications for General Adjustments of Existing Rates.

- (7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
- (n) The latest twelve (12) months of the monthly managerial reports providing financial results of operations in comparison to the forecast;

**SUPPLEMENTAL RESPONSE:**

Please see supplemental attachment FR\_16(7)(n)\_Att1 for the monthly reports for September 2021.

**ATTACHMENT:**

ATTACHMENT 1 - FR\_16(7)(n)\_Att1\_Suppl3 - Sep'21 O&M Reports.pdf, 16 Pages.

Respondent: Joe Christian

**Atmos Energy Corporation**  
**Operation & Maintenance Expenses**

**KMD-Bowling Green-Operations - CC2750**

	Fiscal 2021			Budget 2021			CY Act vs Budget			Fiscal 2021			Budget 2021			CY Act vs Budget			Fiscal 2021			Budget 2021			
	September	September	September	YTD September	YTD September	YTD September	YTD September	YTD September	YTD September	YTD September	YTD September	Total Year	Total Year	Total Year	YTD September	YTD September	YTD September	YTD September	Total Year	Total Year	Remaining Amount				
Non-project Labor - 01000	\$ 16,304	\$ 26,494	\$ 10,190	\$ 273,823	\$ 308,997	\$ 35,175	\$ 273,823	\$ 308,997	\$ 35,175	\$ 273,823	\$ 308,997	\$ 35,175	\$ 273,823	\$ 308,997	\$ 35,175	\$ 273,823	\$ 308,997	\$ 35,175	\$ 273,823	\$ 308,997	\$ 35,175	\$ 273,823	\$ 308,997	\$ 35,175	
Capital Labor - 01001	\$ 43,541	\$ 47,142	\$ 3,601	\$ 547,919	\$ 565,541	\$ 17,622	\$ 547,919	\$ 565,541	\$ 17,622	\$ 547,919	\$ 565,541	\$ 17,622	\$ 547,919	\$ 565,541	\$ 17,622	\$ 547,919	\$ 565,541	\$ 17,622	\$ 547,919	\$ 565,541	\$ 17,622	\$ 547,919	\$ 565,541	\$ 17,622	
Capital Labor Contra - 01002	\$ -	\$ (47,142)	\$ (47,142)	\$ -	\$ (565,541)	\$ (565,541)	\$ -	\$ (565,541)	\$ (565,541)	\$ -	\$ (565,541)	\$ (565,541)	\$ -	\$ (565,541)	\$ (565,541)	\$ -	\$ (565,541)	\$ (565,541)	\$ -	\$ (565,541)	\$ (565,541)	\$ -	\$ (565,541)	\$ (565,541)	
Expense Labor Accrual - 01008	\$ 598	\$ -	\$ (598)	\$ (1,640)	\$ -	\$ (1,640)	\$ (1,640)	\$ -	\$ (1,640)	\$ -	\$ (1,640)	\$ (1,640)	\$ -	\$ (1,640)	\$ (1,640)	\$ -	\$ (1,640)	\$ (1,640)	\$ -	\$ (1,640)	\$ (1,640)	\$ -	\$ (1,640)	\$ (1,640)	
Capital Labor Transfer In - 01011	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Labor Transfer Out - 01012	\$ (43,541)	\$ -	\$ 43,541	\$ (547,919)	\$ -	\$ 547,919	\$ (547,919)	\$ -	\$ 547,919	\$ (547,919)	\$ -	\$ 547,919	\$ (547,919)	\$ -	\$ 547,919	\$ (547,919)	\$ -	\$ 547,919	\$ (547,919)	\$ -	\$ 547,919	\$ (547,919)	\$ -	\$ 547,919	
Expense Labor Transfer In - 01013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Labor</b>	<b>\$ 16,902</b>	<b>\$ 26,494</b>	<b>\$ 9,592</b>	<b>\$ 272,183</b>	<b>\$ 308,997</b>	<b>\$ 36,815</b>	<b>\$ 272,183</b>	<b>\$ 308,997</b>	<b>\$ 36,815</b>	<b>\$ 272,183</b>	<b>\$ 308,997</b>	<b>\$ 36,815</b>	<b>\$ 272,183</b>	<b>\$ 308,997</b>	<b>\$ 36,815</b>	<b>\$ 272,183</b>	<b>\$ 308,997</b>	<b>\$ 36,815</b>	<b>\$ 272,183</b>	<b>\$ 308,997</b>	<b>\$ 36,815</b>	<b>\$ 272,183</b>	<b>\$ 308,997</b>		
Pension Benefits Load - 01202	\$ 899	\$ 1,408	\$ 509	\$ 14,480	\$ 16,427	\$ 1,947	\$ 14,480	\$ 16,427	\$ 1,947	\$ 14,480	\$ 16,427	\$ 1,947	\$ 14,480	\$ 16,427	\$ 1,947	\$ 14,480	\$ 16,427	\$ 1,947	\$ 14,480	\$ 16,427	\$ 1,947	\$ 14,480	\$ 16,427	\$ 1,947	
OPEB Benefits Load - 01203	\$ 801	\$ 1,256	\$ 455	\$ 12,901	\$ 14,649	\$ 1,747	\$ 12,901	\$ 14,649	\$ 1,747	\$ 12,901	\$ 14,649	\$ 1,747	\$ 12,901	\$ 14,649	\$ 1,747	\$ 12,901	\$ 14,649	\$ 1,747	\$ 12,901	\$ 14,649	\$ 1,747	\$ 12,901	\$ 14,649	\$ 1,747	
Medical Benefits Load - 01251	\$ 3,448	\$ 5,413	\$ 1,965	\$ 55,525	\$ 63,137	\$ 7,611	\$ 55,525	\$ 63,137	\$ 7,611	\$ 55,525	\$ 63,137	\$ 7,611	\$ 55,525	\$ 63,137	\$ 7,611	\$ 55,525	\$ 63,137	\$ 7,611	\$ 55,525	\$ 63,137	\$ 7,611	\$ 55,525	\$ 63,137	\$ 7,611	
ESOP Benefits Load - 01257	\$ 693	\$ 1,076	\$ 383	\$ 11,160	\$ 12,551	\$ 1,391	\$ 11,160	\$ 12,551	\$ 1,391	\$ 11,160	\$ 12,551	\$ 1,391	\$ 11,160	\$ 12,551	\$ 1,391	\$ 11,160	\$ 12,551	\$ 1,391	\$ 11,160	\$ 12,551	\$ 1,391	\$ 11,160	\$ 12,551	\$ 1,391	
HSA Benefits Load - 01260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RSP FACC Benefits Load - 01263	\$ 169	\$ 269	\$ 100	\$ 2,722	\$ 3,139	\$ 417	\$ 2,722	\$ 3,139	\$ 417	\$ 2,722	\$ 3,139	\$ 417	\$ 2,722	\$ 3,139	\$ 417	\$ 2,722	\$ 3,139	\$ 417	\$ 2,722	\$ 3,139	\$ 417	\$ 2,722	\$ 3,139	\$ 417	
Life Benefits Load - 01266	\$ 34	\$ 53	\$ 19	\$ 544	\$ 616	\$ 71	\$ 544	\$ 616	\$ 71	\$ 544	\$ 616	\$ 71	\$ 544	\$ 616	\$ 71	\$ 544	\$ 616	\$ 71	\$ 544	\$ 616	\$ 71	\$ 544	\$ 616	\$ 71	
LTD Benefits Load - 01269	\$ 118	\$ 175	\$ 57	\$ 1,905	\$ 2,043	\$ 138	\$ 1,905	\$ 2,043	\$ 138	\$ 1,905	\$ 2,043	\$ 138	\$ 1,905	\$ 2,043	\$ 138	\$ 1,905	\$ 2,043	\$ 138	\$ 1,905	\$ 2,043	\$ 138	\$ 1,905	\$ 2,043	\$ 138	
Medical Benefits Projects - 01253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESOP Benefits Projects - 01259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HSA Benefits Projects - 01262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RSP FACC Benefits Projects - 01265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Life Benefits Projects - 01268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LTD Benefits Projects - 01271	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pension Benefits Projects - 01291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB Benefits Projects - 01292	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Workers Comp Benefits Projects - 01293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical Benefits Variance - 01252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSC-OPEB Benefits Load - 01294	\$ (990)	\$ -	\$ 990	\$ (15,950)	\$ -	\$ 15,950	\$ (15,950)	\$ -	\$ 15,950	\$ (15,950)	\$ -	\$ 15,950	\$ (15,950)	\$ -	\$ 15,950	\$ (15,950)	\$ -	\$ 15,950	\$ (15,950)	\$ -	\$ 15,950	\$ (15,950)	\$ -	\$ 15,950	
NSC-Pension Benefits Load - 01297	\$ (46)	\$ -	\$ 46	\$ (735)	\$ -	\$ 735	\$ (735)	\$ -	\$ 735	\$ (735)	\$ -	\$ 735	\$ (735)	\$ -	\$ 735	\$ (735)	\$ -	\$ 735	\$ (735)	\$ -	\$ 735	\$ (735)	\$ -	\$ 735	
<b>Benefits</b>	<b>\$ 5,126</b>	<b>\$ 9,651</b>	<b>\$ 4,525</b>	<b>\$ 82,553</b>	<b>\$ 112,562</b>	<b>\$ 30,008</b>	<b>\$ 82,553</b>	<b>\$ 112,562</b>	<b>\$ 30,008</b>	<b>\$ 82,553</b>	<b>\$ 112,562</b>	<b>\$ 30,008</b>	<b>\$ 82,553</b>	<b>\$ 112,562</b>	<b>\$ 30,008</b>	<b>\$ 82,553</b>	<b>\$ 112,562</b>	<b>\$ 30,008</b>	<b>\$ 82,553</b>	<b>\$ 112,562</b>	<b>\$ 30,008</b>	<b>\$ 82,553</b>	<b>\$ 112,562</b>	<b>\$ 30,008</b>	
Environmental & Safety - 07120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Insurance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Vehicle Lease Payments - 03002	\$ 4,867	\$ 7,051	\$ 2,184	\$ 65,179	\$ 79,092	\$ 13,913	\$ 65,179	\$ 79,092	\$ 13,913	\$ 65,179	\$ 79,092	\$ 13,913	\$ 65,179	\$ 79,092	\$ 13,913	\$ 65,179	\$ 79,092	\$ 13,913	\$ 65,179	\$ 79,092	\$ 13,913	\$ 65,179	\$ 79,092	\$ 13,913	
Capitalized transportation costs - 03003	\$ (9,440)	\$ (8,935)	\$ 505	\$ (81,944)	\$ (98,966)	\$ (17,022)	\$ (81,944)	\$ (98,966)	\$ (17,022)	\$ (81,944)	\$ (98,966)	\$ (17,022)	\$ (81,944)	\$ (98,966)	\$ (17,022)	\$ (81,944)	\$ (98,966)	\$ (17,022)	\$ (81,944)	\$ (98,966)	\$ (17,022)	\$ (81,944)	\$ (98,966)	\$ (17,022)	
Vehicle Expense - 03004	\$ 7,736	\$ 6,905	\$ (831)	\$ 64,032	\$ 74,008	\$ 9,976	\$ 64,032	\$ 74,008	\$ 9,976	\$ 64,032	\$ 74,008	\$ 9,976	\$ 64,032	\$ 74,008	\$ 9,976	\$ 64,032	\$ 74,008	\$ 9,976	\$ 64,032	\$ 74,008	\$ 9,976	\$ 64,032	\$ 74,008	\$ 9,976	
Equipment Lease - 04301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Heavy Equipment - 04302	\$ 9	\$ 68	\$ 59	\$ 1,530	\$ 948	\$ (584)	\$ 1,530	\$ 948	\$ (584)	\$ 1,530	\$ 948	\$ (584)	\$ 1,530	\$ 948	\$ (584)	\$ 1,530	\$ 948	\$ (584)	\$ 1,530	\$ 948	\$ (584)	\$ 1,530	\$ 948	\$ (584)	
Heavy Equipment Capitalized - 04307	\$ (9)	\$ (67)	\$ (58)	\$ (1,499)	\$ (930)	\$ 569	\$ (1,499)	\$ (930)	\$ 569	\$ (1,499)	\$ (930)	\$ 569	\$ (1,499)	\$ (930)	\$ 569	\$ (1,499)	\$ (930)	\$ 569	\$ (1,499)	\$ (930)	\$ 569	\$ (1,499)	\$ (930)	\$ 569	
Non-842 Heavy Equipment - 04309	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non 842 Fleet Lease/Rents - 04560	\$ 106	\$ -	\$ (106)	\$ 1,060	\$ -	\$ (1,060)	\$ 1,060	\$ -	\$ (1,060)	\$ 1,060	\$ -	\$ (1,060)	\$ 1,060	\$ -	\$ (1,060)	\$ 1,060	\$ -	\$ (1,060)	\$ 1,060	\$ -	\$ (1,060)	\$ 1,060	\$ -	\$ (1,060)	
842 Variable Fleet Lease Expense - 04563	\$ 267	\$ -	\$ (267)	\$ (8,466)	\$ -	\$ 8,466	\$ (8,466)	\$ -	\$ 8,466	\$ (8,466)	\$ -	\$ 8,466	\$ (8,466)	\$ -	\$ 8,466	\$ (8,466)	\$ -	\$ 8,466	\$ (8,466)	\$ -	\$ 8,466	\$ (8,466)	\$ -	\$ 8,466	
<b>Vehicles &amp; Equip</b>	<b>\$ 3,535</b>	<b>\$ 5,022</b>	<b>\$ 1,487</b>	<b>\$ 39,892</b>	<b>\$ 54,150</b>	<b>\$ 14,258</b>	<b>\$ 39,892</b>	<b>\$ 54,150</b>	<b>\$ 14,258</b>	<b>\$ 39,892</b>	<b>\$ 54,150</b>	<b>\$ 14,258</b>	<b>\$ 39,892</b>	<b>\$ 54,150</b>	<b>\$ 14,258</b>	<b>\$ 39,892</b>	<b>\$ 54,150</b>	<b>\$ 14,258</b>	<b>\$ 39,892</b>	<b>\$ 54,150</b>	<b>\$ 14,258</b>	<b>\$ 39,892</b>	<b>\$ 54,150</b>	<b>\$ 14,258</b>	
Inventory Materials - 02001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchasing Card Charges - 02006	\$ 8	\$ -	\$ (8)	\$ 8	\$ -	\$ (8)	\$ 8	\$ -	\$ (8)	\$ 8	\$ -	\$ (8)	\$ 8	\$ -	\$ (8)	\$ 8	\$ -	\$ (8)	\$ 8	\$ -	\$ (8)	\$ 8	\$ -	\$ (8)	
Warehouse Loading Charge - 02004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Inventory Supplies - 02005	\$ -	\$ 662	\$ 662	\$ 1,954	\$ 7,900	\$ 5,946	\$ 1,954	\$ 7,900	\$ 5,946	\$ 1,954	\$ 7,900	\$ 5,946	\$ 1,954	\$ 7,900	\$ 5,9										

Atmos Energy Corporation  
Operation & Maintenance Expenses

KMD-Bowling Green-C&M/Service - CC2734

	Fiscal 2021			Budget 2021			CY Act vs Budget			Fiscal 2021			Budget 2021			CY Act vs Budget		
	September	September	September	YTD September	YTD September	YTD September	YTD September	YTD September	YTD September	YTD September	YTD September	YTD September	YTD September	YTD September	YTD September	YTD September	YTD September	
Non-project Labor - 01000	\$ 37,192	\$ 52,601	\$ 15,409	\$ 556,353	\$ 626,274	\$ 69,920	\$ 556,353	\$ 626,274	\$ 69,920	\$ 556,353	\$ 626,274	\$ 69,920	\$ 556,353	\$ 626,274	\$ 69,920	\$ 556,353	\$ 626,274	\$ 69,920
Capital Labor - 01001	\$ 76,293	\$ 85,680	\$ 9,387	\$ 970,596	\$ 1,016,984	\$ 46,388	\$ 970,596	\$ 1,016,984	\$ 46,388	\$ 970,596	\$ 1,016,984	\$ 46,388	\$ 970,596	\$ 1,016,984	\$ 46,388	\$ 970,596	\$ 1,016,984	\$ 46,388
Capital Labor Contra - 01002	\$ (62,965)	\$ (85,680)	\$ (22,695)	\$ (785,865)	\$ (1,016,984)	\$ (231,119)	\$ (785,865)	\$ (1,016,984)	\$ (231,119)	\$ (785,865)	\$ (1,016,984)	\$ (231,119)	\$ (785,865)	\$ (1,016,984)	\$ (231,119)	\$ (785,865)	\$ (1,016,984)	\$ (231,119)
Expense Labor Accrual - 01008	\$ 3,894	\$ -	\$ (3,894)	\$ 1,939	\$ -	\$ (1,939)	\$ 1,939	\$ -	\$ (1,939)	\$ 1,939	\$ -	\$ (1,939)	\$ 1,939	\$ -	\$ (1,939)	\$ 1,939	\$ -	\$ (1,939)
Capital Labor Transfer In - 01011	\$ 14,880	\$ -	\$ (14,880)	\$ 163,175	\$ -	\$ (163,175)	\$ 163,175	\$ -	\$ (163,175)	\$ 163,175	\$ -	\$ (163,175)	\$ 163,175	\$ -	\$ (163,175)	\$ 163,175	\$ -	\$ (163,175)
Capital Labor Transfer Out - 01012	\$ (28,188)	\$ -	\$ 28,188	\$ (347,905)	\$ -	\$ 347,905	\$ (347,905)	\$ -	\$ 347,905	\$ (347,905)	\$ -	\$ 347,905	\$ (347,905)	\$ -	\$ 347,905	\$ (347,905)	\$ -	\$ 347,905
Expense Labor Transfer In - 01013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
O&M Project Labor and Contra - 01006	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Labor</b>	<b>\$ 41,086</b>	<b>\$ 52,601</b>	<b>\$ 11,515</b>	<b>\$ 558,292</b>	<b>\$ 626,274</b>	<b>\$ 67,982</b>	<b>\$ 558,292</b>	<b>\$ 626,274</b>	<b>\$ 67,982</b>	<b>\$ 558,292</b>	<b>\$ 626,274</b>	<b>\$ 67,982</b>	<b>\$ 558,292</b>	<b>\$ 626,274</b>	<b>\$ 67,982</b>	<b>\$ 558,292</b>	<b>\$ 626,274</b>	<b>\$ 67,982</b>
Pension Benefits Load - 01202	\$ 2,186	\$ 2,796	\$ 611	\$ 29,701	\$ 33,295	\$ 3,593	\$ 29,701	\$ 33,295	\$ 3,593	\$ 29,701	\$ 33,295	\$ 3,593	\$ 29,701	\$ 33,295	\$ 3,593	\$ 29,701	\$ 33,295	\$ 3,593
OPEB Benefits Load - 01203	\$ 1,947	\$ 2,494	\$ 546	\$ 26,463	\$ 29,690	\$ 3,227	\$ 26,463	\$ 29,690	\$ 3,227	\$ 26,463	\$ 29,690	\$ 3,227	\$ 26,463	\$ 29,690	\$ 3,227	\$ 26,463	\$ 29,690	\$ 3,227
Medical Benefits Load - 01251	\$ 8,382	\$ 10,748	\$ 2,366	\$ 113,892	\$ 127,965	\$ 14,074	\$ 113,892	\$ 127,965	\$ 14,074	\$ 113,892	\$ 127,965	\$ 14,074	\$ 113,892	\$ 127,965	\$ 14,074	\$ 113,892	\$ 127,965	\$ 14,074
ESOP Benefits Load - 01257	\$ 1,685	\$ 2,137	\$ 452	\$ 22,890	\$ 25,438	\$ 2,548	\$ 22,890	\$ 25,438	\$ 2,548	\$ 22,890	\$ 25,438	\$ 2,548	\$ 22,890	\$ 25,438	\$ 2,548	\$ 22,890	\$ 25,438	\$ 2,548
HSA Benefits Load - 01260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RSP FACC Benefits Load - 01263	\$ 411	\$ 534	\$ 124	\$ 5,583	\$ 6,362	\$ 779	\$ 5,583	\$ 6,362	\$ 779	\$ 5,583	\$ 6,362	\$ 779	\$ 5,583	\$ 6,362	\$ 779	\$ 5,583	\$ 6,362	\$ 779
Life Benefits Load - 01266	\$ 82	\$ 105	\$ 23	\$ 1,117	\$ 1,248	\$ 131	\$ 1,117	\$ 1,248	\$ 131	\$ 1,117	\$ 1,248	\$ 131	\$ 1,117	\$ 1,248	\$ 131	\$ 1,117	\$ 1,248	\$ 131
LTD Benefits Load - 01269	\$ 288	\$ 348	\$ 60	\$ 3,908	\$ 4,142	\$ 234	\$ 3,908	\$ 4,142	\$ 234	\$ 3,908	\$ 4,142	\$ 234	\$ 3,908	\$ 4,142	\$ 234	\$ 3,908	\$ 4,142	\$ 234
Medical Benefits Variance - 01252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSC-OPEB Benefits Load - 01294	\$ (2,408)	\$ -	\$ 2,408	\$ (32,716)	\$ -	\$ 32,716	\$ (32,716)	\$ -	\$ 32,716	\$ (32,716)	\$ -	\$ 32,716	\$ (32,716)	\$ -	\$ 32,716	\$ (32,716)	\$ -	\$ 32,716
NSC-Pension Benefits Load - 01297	\$ (111)	\$ -	\$ 111	\$ (1,507)	\$ -	\$ 1,507	\$ (1,507)	\$ -	\$ 1,507	\$ (1,507)	\$ -	\$ 1,507	\$ (1,507)	\$ -	\$ 1,507	\$ (1,507)	\$ -	\$ 1,507
Medical Benefits Projects - 01253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESOP Benefits Projects - 01259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RSP FACC Benefits Projects - 01265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Life Benefits Projects - 01268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LTD Benefits Projects - 01271	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pension Benefits Projects - 01291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB Benefits Projects - 01292	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Workers Comp Benefits Projects - 01293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSC-OPEB Benefits Projects - 01296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSC-Pension Benefits Projects - 01299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Benefits</b>	<b>\$ 12,461</b>	<b>\$ 19,161</b>	<b>\$ 6,700</b>	<b>\$ 169,330</b>	<b>\$ 228,139</b>	<b>\$ 58,809</b>	<b>\$ 169,330</b>	<b>\$ 228,139</b>	<b>\$ 58,809</b>	<b>\$ 169,330</b>	<b>\$ 228,139</b>	<b>\$ 58,809</b>	<b>\$ 169,330</b>	<b>\$ 228,139</b>	<b>\$ 58,809</b>	<b>\$ 169,330</b>	<b>\$ 228,139</b>	<b>\$ 58,809</b>
Environmental & Safety - 07120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Insurance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Vehicle Lease Payments - 03002	\$ 19,346	\$ 20,378	\$ 1,032	\$ 189,905	\$ 238,635	\$ 48,730	\$ 189,905	\$ 238,635	\$ 48,730	\$ 189,905	\$ 238,635	\$ 48,730	\$ 189,905	\$ 238,635	\$ 48,730	\$ 189,905	\$ 238,635	\$ 48,730
Capitalized transportation costs - 03003	\$ (26,393)	\$ (22,612)	\$ 3,781	\$ (213,440)	\$ (287,065)	\$ (73,625)	\$ (213,440)	\$ (287,065)	\$ (73,625)	\$ (213,440)	\$ (287,065)	\$ (73,625)	\$ (213,440)	\$ (287,065)	\$ (73,625)	\$ (213,440)	\$ (287,065)	\$ (73,625)
Vehicle Expense - 03004	\$ 17,773	\$ 16,117	\$ (1,656)	\$ 202,467	\$ 225,002	\$ 22,535	\$ 202,467	\$ 225,002	\$ 22,535	\$ 202,467	\$ 225,002	\$ 22,535	\$ 202,467	\$ 225,002	\$ 22,535	\$ 202,467	\$ 225,002	\$ 22,535
Equipment Lease - 04301	\$ 9,027	\$ 9,757	\$ 730	\$ 115,582	\$ 129,999	\$ 14,417	\$ 115,582	\$ 129,999	\$ 14,417	\$ 115,582	\$ 129,999	\$ 14,417	\$ 115,582	\$ 129,999	\$ 14,417	\$ 115,582	\$ 129,999	\$ 14,417
Heavy Equipment - 04302	\$ 1,136	\$ 1,919	\$ 783	\$ 34,634	\$ 46,001	\$ 11,367	\$ 34,634	\$ 46,001	\$ 11,367	\$ 34,634	\$ 46,001	\$ 11,367	\$ 34,634	\$ 46,001	\$ 11,367	\$ 34,634	\$ 46,001	\$ 11,367
Heavy Equipment Capitalized - 04307	\$ (11,258)	\$ (11,442)	\$ (184)	\$ (158,852)	\$ (172,479)	\$ (13,627)	\$ (158,852)	\$ (172,479)	\$ (13,627)	\$ (158,852)	\$ (172,479)	\$ (13,627)	\$ (158,852)	\$ (172,479)	\$ (13,627)	\$ (158,852)	\$ (172,479)	\$ (13,627)
Non-842 Heavy Equipment - 04309	\$ 827	\$ -	\$ (827)	\$ 5,610	\$ -	\$ (5,610)	\$ 5,610	\$ -	\$ (5,610)	\$ 5,610	\$ -	\$ (5,610)	\$ 5,610	\$ -	\$ (5,610)	\$ 5,610	\$ -	\$ (5,610)
Non 842 Fleet Lease/Rentals - 04560	\$ 424	\$ -	\$ (424)	\$ (23,231)	\$ -	\$ 23,231	\$ (23,231)	\$ -	\$ 23,231	\$ (23,231)	\$ -	\$ 23,231	\$ (23,231)	\$ -	\$ 23,231	\$ (23,231)	\$ -	\$ 23,231
842 Variable Fleet Lease Expense - 04563	\$ 1,716	\$ -	\$ (1,716)	\$ (29,073)	\$ -	\$ 29,073	\$ (29,073)	\$ -	\$ 29,073	\$ (29,073)	\$ -	\$ 29,073	\$ (29,073)	\$ -	\$ 29,073	\$ (29,073)	\$ -	\$ 29,073
842 Variable Heavy Equip Lease Expense - 04564	\$ 498	\$ -	\$ (498)	\$ 6,267	\$ -	\$ (6,267)	\$ 6,267	\$ -	\$ (6,267)	\$ 6,267	\$ -	\$ (6,267)	\$ 6,267	\$ -	\$ (6,267)	\$ 6,267	\$ -	\$ (6,267)
<b>Vehicles &amp; Equip</b>	<b>\$ 13,096</b>	<b>\$ 14,117</b>	<b>\$ 1,021</b>	<b>\$ 129,871</b>	<b>\$ 180,093</b>	<b>\$ 50,222</b>	<b>\$ 129,871</b>	<b>\$ 180,093</b>	<b>\$ 50,222</b>	<b>\$ 129,871</b>	<b>\$ 180,093</b>	<b>\$ 50,222</b>	<b>\$ 129,871</b>	<b>\$ 180,093</b>	<b>\$ 50,222</b>	<b>\$ 129,871</b>	<b>\$ 180,093</b>	<b>\$ 50,222</b>
Inventory Materials - 02001	\$ 3,407	\$ 4,902	\$ 1,495	\$ 23,369	\$ 30,000	\$ 6,631	\$ 23,369	\$ 30,000	\$ 6,631	\$ 23,369	\$ 30,000	\$ 6,631	\$ 23,369	\$ 30,000	\$ 6,631	\$ 23,369	\$ 30,000	\$ 6,631
Warehouse Loading Charge - 02004	\$ 170	\$ 196	\$ 26	\$ 1,070	\$ 1,200	\$ 130	\$ 1,070	\$ 1,200	\$ 130	\$ 1,070	\$ 1,200	\$ 130	\$ 1,070	\$ 1,200	\$ 130	\$ 1,070	\$ 1,200	\$ 130
Non-Inventory Supplies - 02005	\$ 4150	\$ 32,364	\$ 28,214	\$ 49,821	\$ 85,001	\$ 35,180	\$ 49,821	\$ 85,001	\$ 35,180	\$ 49,821	\$ 85,001	\$ 35,180	\$ 49,821	\$ 85,001	\$ 35,180	\$ 49,821	\$ 85,001	\$ 35,180
Office Supplies - 05010	\$ 546	\$ 2,271	\$ 1,725	\$ 5,421	\$ 10,000	\$ 4,579	\$ 5,421	\$ 10,000	\$ 4,579	\$ 5,421	\$ 10,000	\$ 4,579	\$ 5,421	\$ 10,000	\$ 4,579	\$ 5,421	\$ 10,000	\$ 4,579
Purchasing Card Charges - 02006	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Materials &amp; Supplies</b>	<b>\$ 8,273</b>	<b>\$ 39,733</b>	<b>\$ 31,461</b>	<b>\$ 79,680</b>	<b>\$ 126,201</b>	<b>\$ 46,521</b>	<b>\$ 79,680</b>	<b>\$ 126,201</b>	<b>\$ 46,521</b>	<b>\$ 79,680</b>	<b>\$ 126,201</b>	<b>\$ 46,521</b>	<b>\$ 79,680</b>	<b>\$ 126,201</b>	<b>\$ 46,521</b>	<b>\$ 79,680</b>	<b>\$ 126,201</b>	<b>\$ 46,521</b>
Postage/Delivery Services - 05111	\$ 5	\$ 163	\$ 158	\$ 344	\$ 2,000	\$ 1,656	\$ 344	\$ 2,000	\$ 1,656	\$ 344	\$ 2,000	\$ 1,656	\$ 344	\$ 2,000	\$ 1,656	\$ 344	\$ 2,000	\$ 1,656
<b>Print &amp; Postages</b>	<b>\$ 5</b>	<b>\$ 163</b>	<b>\$ 158</b>	<b>\$ 344</b>	<b>\$ 2,000</b>	<b>\$ 1,656</b>	<b>\$ 344</b>	<b>\$ 2,000</b>	<b>\$ 1,656</b>	<b>\$ 344</b>	<b>\$ 2,000</b>	<b>\$ 1,656</b>	<b>\$ 344</b>	<b>\$ 2,000</b>	<b>\$ 1,656</b>	<b>\$ 344</b>	<b>\$ 2,000</b>	<b>\$ 1,656</b>
Uniforms - 07443	\$ 971	\$ 1,500	\$ 529	\$ 25,378	\$ 18,000	\$ (7,378)	\$ 25,378	\$ 18,000	\$ (7,378)	\$ 25,378	\$ 18,000	\$ (7,378)	\$ 25,378	\$ 18,000	\$ (7,378)	\$ 25,378	\$ 18,000	\$ (7,378)
Uniforms Capitalized - 07444	\$ (653)	\$ (929)	\$ (276)	\$ (16,386)	\$ (11,139)	\$ 5,247	\$ (16,386)	\$ (11,139)	\$ 5,247	\$ (16,386)	\$ (11,139)	\$ 5,247</						



Atmos Energy Corporation  
 Operation & Maintenance Expenses

KMD-Danville-C&M/Service - CC2737

	Fiscal 2021 September	Budget 2021 September	CY Act vs Budget September	Fiscal 2021 YTD September	Budget 2021 YTD September	CY Act vs Budget YTD September	Fiscal 2021 YTD September	Budget 2021 Total Year	Remaining Amount
Non-project Labor - 01000	\$ 17,264	\$ 12,848	\$ (4,416)	\$ 228,467	\$ 208,233	\$ (20,234)	\$ 228,467	\$ 208,233	\$ (20,234)
Capital Labor - 01001	\$ 22,847	\$ 32,246	\$ 9,399	\$ 303,236	\$ 327,406	\$ 24,170	\$ 303,236	\$ 327,406	\$ 24,170
Capital Labor Contra - 01002	\$ (18,125)	\$ (32,246)	\$ (14,121)	\$ (256,981)	\$ (327,406)	\$ (70,425)	\$ (256,981)	\$ (327,406)	\$ (70,425)
Expense Labor Accrual - 01008	\$ 788	\$ -	\$ (788)	\$ 2,123	\$ -	\$ (2,123)	\$ 2,123	\$ -	\$ (2,123)
Capital Labor Transfer In - 01011	\$ 4,314	\$ -	\$ (4,314)	\$ 70,692	\$ -	\$ (70,692)	\$ 70,692	\$ -	\$ (70,692)
Capital Labor Transfer Out - 01012	\$ (9,037)	\$ -	\$ 9,037	\$ (116,947)	\$ -	\$ 116,947	\$ (116,947)	\$ -	\$ 116,947
<b>Labor</b>	<b>\$ 18,031</b>	<b>\$ 12,848</b>	<b>\$ (5,183)</b>	<b>\$ 230,590</b>	<b>\$ 208,233</b>	<b>\$ (22,357)</b>	<b>\$ 230,590</b>	<b>\$ 208,233</b>	<b>\$ (22,357)</b>
Pension Benefits Load - 01202	\$ 959	\$ 683	\$ (276)	\$ 12,267	\$ 11,070	\$ (1,197)	\$ 12,267	\$ 11,070	\$ (1,197)
OPEB Benefits Load - 01203	\$ 855	\$ 609	\$ (246)	\$ 10,930	\$ 9,872	\$ (1,058)	\$ 10,930	\$ 9,872	\$ (1,058)
Medical Benefits Load - 01251	\$ 3,678	\$ 2,625	\$ (1,053)	\$ 47,040	\$ 42,548	\$ (4,493)	\$ 47,040	\$ 42,548	\$ (4,493)
ESOP Benefits Load - 01257	\$ 739	\$ 522	\$ (217)	\$ 9,454	\$ 8,458	\$ (996)	\$ 9,454	\$ 8,458	\$ (996)
RSP FACC Benefits Load - 01263	\$ 180	\$ 131	\$ (49)	\$ 2,306	\$ 2,115	\$ (190)	\$ 2,306	\$ 2,115	\$ (190)
Life Benefits Load - 01266	\$ 36	\$ 26	\$ (10)	\$ 461	\$ 415	\$ (46)	\$ 461	\$ 415	\$ (46)
LTD Benefits Load - 01269	\$ 126	\$ 85	\$ (41)	\$ 1,614	\$ 1,377	\$ (237)	\$ 1,614	\$ 1,377	\$ (237)
Medical Benefits Variance - 01252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSC-OPEB Benefits Load - 01294	\$ (1,057)	\$ -	\$ 1,057	\$ (13,513)	\$ -	\$ 13,513	\$ (13,513)	\$ -	\$ 13,513
NSC-Pension Benefits Load - 01297	\$ (49)	\$ -	\$ 49	\$ (623)	\$ -	\$ 623	\$ (623)	\$ -	\$ 623
NSC-OPEB Benefits Projects - 01298	\$ -	\$ -	\$ -	\$ (11)	\$ -	\$ 11	\$ (11)	\$ -	\$ 11
NSC-Pension Benefits Projects - 01299	\$ -	\$ -	\$ -	\$ (1)	\$ -	\$ 1	\$ (1)	\$ -	\$ 1
<b>Benefits</b>	<b>\$ 5,469</b>	<b>\$ 4,680</b>	<b>\$ (789)</b>	<b>\$ 69,926</b>	<b>\$ 75,855</b>	<b>\$ 5,929</b>	<b>\$ 69,926</b>	<b>\$ 75,855</b>	<b>\$ 5,929</b>
Environmental & Safety - 07120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Insurance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Vehicle Lease Payments - 03002	\$ 8,924	\$ 6,962	\$ (1,962)	\$ 65,307	\$ 71,210	\$ 5,903	\$ 65,307	\$ 71,210	\$ 5,903
Capitalized transportation costs - 03003	\$ (4,653)	\$ (7,890)	\$ (3,237)	\$ (72,171)	\$ (83,655)	\$ (11,484)	\$ (72,171)	\$ (83,655)	\$ (11,484)
Vehicle Expense - 03004	\$ 5,025	\$ 4,072	\$ (953)	\$ 62,685	\$ 64,999	\$ 2,314	\$ 62,685	\$ 64,999	\$ 2,314
Equipment Lease - 04301	\$ 1,308	\$ 2,700	\$ 792	\$ 27,195	\$ 32,400	\$ 5,205	\$ 27,195	\$ 32,400	\$ 5,205
Heavy Equipment - 04302	\$ 1,154	\$ 930	\$ (224)	\$ 26,429	\$ 24,999	\$ (1,430)	\$ 26,429	\$ 24,999	\$ (1,430)
Heavy Equipment Capitalized - 04307	\$ (5,582)	\$ (3,557)	\$ (2,025)	\$ (64,174)	\$ (56,251)	\$ (7,923)	\$ (64,174)	\$ (56,251)	\$ (7,923)
Non-842 Heavy Equipment - 04309	\$ 2,528	\$ -	\$ (2,528)	\$ 7,164	\$ -	\$ (7,164)	\$ 7,164	\$ -	\$ (7,164)
Non 842 Fleet Lease/Rents - 04560	\$ 53	\$ -	\$ (53)	\$ 979	\$ -	\$ (979)	\$ 979	\$ -	\$ (979)
842 Variable Fleet Lease/Rents - 04563	\$ (5,834)	\$ -	\$ 5,834	\$ (2,213)	\$ -	\$ 2,213	\$ (2,213)	\$ -	\$ 2,213
842 Variable Heavy Equip Lease Expense - 1	\$ 107	\$ -	\$ (107)	\$ 4,696	\$ -	\$ (4,696)	\$ 4,696	\$ -	\$ (4,696)
<b>Vehicles &amp; Equip</b>	<b>\$ 3,630</b>	<b>\$ 3,217</b>	<b>\$ (413)</b>	<b>\$ 55,898</b>	<b>\$ 53,702</b>	<b>\$ (2,196)</b>	<b>\$ 55,898</b>	<b>\$ 53,702</b>	<b>\$ (2,196)</b>
Inventory Materials - 02001	\$ 898	\$ 1,707	\$ 809	\$ 14,023	\$ 15,000	\$ 977	\$ 14,023	\$ 15,000	\$ 977
Warehouse Loading Charge - 02004	\$ 45	\$ 68	\$ 23	\$ 632	\$ 600	\$ (32)	\$ 632	\$ 600	\$ (32)
Non-Inventory Supplies - 02005	\$ 1,789	\$ 1,053	\$ (736)	\$ 10,529	\$ 12,999	\$ 2,470	\$ 10,529	\$ 12,999	\$ 2,470
Office Supplies - 05010	\$ 58	\$ 102	\$ 44	\$ 4,307	\$ 5,000	\$ 693	\$ 4,307	\$ 5,000	\$ 693
<b>Materials &amp; Supplies</b>	<b>\$ 2,770</b>	<b>\$ 2,930</b>	<b>\$ 161</b>	<b>\$ 29,491</b>	<b>\$ 33,599</b>	<b>\$ 4,108</b>	<b>\$ 29,491</b>	<b>\$ 33,599</b>	<b>\$ 4,108</b>
Postage/Delivery Services - 05111	\$ 68	\$ 43	\$ (25)	\$ 1,319	\$ 1,500	\$ 181	\$ 1,319	\$ 1,500	\$ 181
<b>Print &amp; Postages</b>	<b>\$ 68</b>	<b>\$ 43</b>	<b>\$ (25)</b>	<b>\$ 1,319</b>	<b>\$ 1,500</b>	<b>\$ 181</b>	<b>\$ 1,319</b>	<b>\$ 1,500</b>	<b>\$ 181</b>
Uniforms - 07443	\$ 163	\$ 525	\$ 362	\$ 8,745	\$ 6,300	\$ (2,445)	\$ 8,745	\$ 6,300	\$ (2,445)
Uniforms Capitalized - 07444	\$ (93)	\$ (375)	\$ (282)	\$ (4,860)	\$ (3,849)	\$ (1,011)	\$ (4,860)	\$ (3,849)	\$ (1,011)
Misc Employee Welfare Exp - 07499	\$ 587	\$ 669	\$ 82	\$ 4,647	\$ 8,001	\$ 3,354	\$ 4,647	\$ 8,001	\$ 3,354
Non-Qual Retirement Exp - 07449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Employee Welfare</b>	<b>\$ 657</b>	<b>\$ 819</b>	<b>\$ 162</b>	<b>\$ 8,532</b>	<b>\$ 10,452</b>	<b>\$ 1,920</b>	<b>\$ 8,532</b>	<b>\$ 10,452</b>	<b>\$ 1,920</b>
Building Lease/Rents Capitalized - 04580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Lease/Rents - 04581	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Maintenance - 04582	\$ 5,449	\$ 882	\$ (4,567)	\$ 39,392	\$ 30,000	\$ (9,392)	\$ 39,392	\$ 30,000	\$ (9,392)
Utilities - 04590	\$ 1,223	\$ 1,263	\$ 40	\$ 14,054	\$ 14,500	\$ 446	\$ 14,054	\$ 14,500	\$ 446
Capitalized Utility Costs - 04599	\$ (3,552)	\$ (1,534)	\$ (2,018)	\$ (27,605)	\$ (26,962)	\$ 643	\$ (27,605)	\$ (26,962)	\$ 643
Misc Rents - 04592	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Rent, Maint., &amp; Utilities</b>	<b>\$ 3,120</b>	<b>\$ 611</b>	<b>\$ (2,509)</b>	<b>\$ 25,841</b>	<b>\$ 17,538</b>	<b>\$ (8,303)</b>	<b>\$ 25,841</b>	<b>\$ 17,538</b>	<b>\$ (8,303)</b>
Software Maintenance - 04201	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IT Equipment - 04212	\$ 106	\$ -	\$ (106)	\$ 841	\$ -	\$ (841)	\$ 841	\$ -	\$ (841)
<b>Information Technologies</b>	<b>\$ 106</b>	<b>\$ -</b>	<b>\$ (106)</b>	<b>\$ 841</b>	<b>\$ -</b>	<b>\$ (841)</b>	<b>\$ 841</b>	<b>\$ -</b>	<b>\$ (841)</b>
Cellular, radio, pager charges - 05364	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Monthly Lines and service - 05310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use 05364 Cell svc-field technicians - 0537:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use 05364 Cell svc-field tech supervisors - 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Measurement & Meter Reading - 05323	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use 05364 Cell service-all others - 05375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capitalized Telecom Costs - 05399	\$ (19)	\$ (59)	\$ (40)	\$ (186)	\$ (687)	\$ (501)	\$ (186)	\$ (687)	\$ (501)
Cell phone equipment and accessories - 05:	\$ 32	\$ 100	\$ 68	\$ 316	\$ 1,200	\$ 884	\$ 316	\$ 1,200	\$ 884
Telecom Maintenance & Repair - 05316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Monthly Lines and service - 05310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Video Conference - 05380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Telecom</b>	<b>\$ 13</b>	<b>\$ 41</b>	<b>\$ 28</b>	<b>\$ 129</b>	<b>\$ 513</b>	<b>\$ 384</b>	<b>\$ 129</b>	<b>\$ 513</b>	<b>\$ 384</b>
Membership Fees - 05415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Club Dues - Nondeductible - 05416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Club Dues - Deductible - 05417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Association Dues - 07510	\$ -	\$ -	\$ -	\$ 969	\$ 4,450	\$ 3,482	\$ 969	\$ 4,450	\$ 3,482
<b>Dues &amp; Membership Fees</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 969</b>	<b>\$ 4,450</b>	<b>\$ 3,482</b>	<b>\$ 969</b>	<b>\$ 4,450</b>	<b>\$ 3,482</b>
Advertising - 04044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Required By Law, Safety - 04002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Safety, Newspaper - 04001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Relations & Assists - 04046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Promo Sales, Misc - 04022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Marketing</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Technical (Job Skills) Training - 05427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training - 05421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operator Qualifications Training - 05422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Development - 05420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Safety Training - 05426	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Work Environment Training - 05429	\$ -	\$ -	\$ -	\$ 1,014	\$ -	\$ (1,014)	\$ 1,014	\$ -	\$ (1,014)
<b>Training</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,014</b>	<b>\$ -</b>	<b>\$ (1,014)</b>	<b>\$ 1,014</b>	<b>\$ -</b>	<b>\$ (1,014)</b>
Meals and Entertainment - 05411	\$ 84	\$ 337	\$ 253	\$ 160	\$ 4,000	\$ 3,840	\$ 160	\$ 160	\$ -
Spousal & Dependent Travel - 05412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - 05413	\$ -	\$ 413	\$ 413	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -
Lodging - 05414	\$ -	\$ 663	\$ 663	\$ -	\$ 8,000	\$ 8,000	\$ -	\$ -	\$ -
Misc Employee Expense - 05419	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Travel &amp; Entertainment</b>	<b>\$ 84</b>	<b>\$ 1,413</b>	<b>\$ 1,329</b>	<b>\$ 160</b>	<b>\$ 17,000</b>	<b>\$ 16,840</b>	<b>\$ 160</b>	<b>\$ 160</b>	<b>\$ -</b>
Legal - 06121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Labor - 06111	\$ 12,455	\$ 12,500	\$ 45	\$ 59,784	\$ 60,000	\$ 216	\$ 59,784	\$ 60,000	\$ 216
<b>Outside Services</b>	<b>\$ 12,455</b>	<b>\$ 12,500</b>	<b>\$ 45</b>	<b>\$ 59,784</b>	<b>\$ 60,000</b>	<b>\$ 216</b>	<b>\$ 59,784</b>	<b>\$ 60,000</b>	<b>\$ 216</b>
Misc General Expense - 07590	\$ -	\$ -	\$ -	\$ 1,522	\$ -	\$ (1,522)	\$ 1,522	\$ -	\$ (1,522)
<b>Miscellaneous</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,522</b>	<b>\$ -</b>	<b>\$ (1,522)</b>	<b>\$ 1,522</b>	<b>\$ -</b>	<b>\$ (1,522)</b>
<b>Total O&amp;M Expenses Before Allocations</b>	<b>\$ 46,402</b>	<b>\$ 39,102</b>	<b>\$ (7,299)</b>	<b>\$ 486,015</b>	<b>\$ 482,842</b>	<b>\$ (3,173)</b>	<b>\$ 486,015</b>	<b>\$ 482,842</b>	<b>\$ (3,173)</b>

**Atmos Energy Corporation**  
**Operation & Maintenance Expenses**

**KMD-Campbellsville-C&M/Service - CC2738**

	Fiscal 2021	Budget 2021	CY Act vs Budget	Fiscal 2021	Budget 2021	CY Act vs Budget	Fiscal 2021	Budget 2021	Remaining Amount
	September	September	September	YTD September	YTD September	YTD September	YTD September	Total Year	
Non-project Labor - 01000	\$ 11,243	\$ 19,754	\$ 8,509	\$ 225,171	\$ 274,286	\$ 49,114	\$ 225,171	\$ 274,286	\$ 49,114
Capital Labor - 01001	\$ 18,942	\$ 25,316	\$ 6,374	\$ 258,358	\$ 261,040	\$ 2,682	\$ 258,358	\$ 261,040	\$ 2,682
Capital Labor Contra - 01002	\$ (16,526)	\$ (25,316)	\$ (8,790)	\$ (217,199)	\$ (261,040)	\$ (43,841)	\$ (217,199)	\$ (261,040)	\$ (43,841)
Expense Labor Accrual - 01008	\$ 344	\$ -	\$ (344)	\$ (2,830)	\$ -	\$ 2,830	\$ (2,830)	\$ -	\$ 2,830
Capital Labor Transfer In - 01011	\$ 7,176	\$ -	\$ (7,176)	\$ 73,623	\$ -	\$ (73,623)	\$ 73,623	\$ -	\$ (73,623)
Capital Labor Transfer Out - 01012	\$ (9,592)	\$ -	\$ 9,592	\$ (114,782)	\$ -	\$ 114,782	\$ (114,782)	\$ -	\$ 114,782
<b>Labor</b>	<b>\$ 11,590</b>	<b>\$ 19,754</b>	<b>\$ 8,164</b>	<b>\$ 222,342</b>	<b>\$ 274,286</b>	<b>\$ 51,944</b>	<b>\$ 222,342</b>	<b>\$ 274,286</b>	<b>\$ 51,944</b>
Pension Benefits Load - 01202	\$ 617	\$ 1,050	\$ 434	\$ 11,829	\$ 14,582	\$ 2,753	\$ 11,829	\$ 14,582	\$ 2,753
OPEB Benefits Load - 01203	\$ 549	\$ 936	\$ 387	\$ 10,539	\$ 13,003	\$ 2,464	\$ 10,539	\$ 13,003	\$ 2,464
Medical Benefits Load - 01251	\$ 2,364	\$ 4,036	\$ 1,672	\$ 45,358	\$ 56,044	\$ 10,686	\$ 45,358	\$ 56,044	\$ 10,686
ESOP Benefits Load - 01257	\$ 475	\$ 802	\$ 327	\$ 9,116	\$ 11,141	\$ 2,025	\$ 9,116	\$ 11,141	\$ 2,025
HSA Benefits Load - 01260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RSP/FAC Benefits Load - 01263	\$ 116	\$ 201	\$ 85	\$ 2,223	\$ 2,786	\$ 563	\$ 2,223	\$ 2,786	\$ 563
Life Benefits Load - 01268	\$ 23	\$ 39	\$ 16	\$ 445	\$ 546	\$ 102	\$ 445	\$ 546	\$ 102
LTD Benefits Load - 01269	\$ 81	\$ 131	\$ 50	\$ 1,556	\$ 1,814	\$ 257	\$ 1,556	\$ 1,814	\$ 257
Medical Benefits Variance - 01252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSC-OPEB Benefits Load - 01294	\$ (679)	\$ -	\$ 679	\$ (13,029)	\$ -	\$ 13,029	\$ (13,029)	\$ -	\$ 13,029
NSC-Pension Benefits Load - 01297	\$ (31)	\$ -	\$ 31	\$ (600)	\$ -	\$ 600	\$ (600)	\$ -	\$ 600
<b>Benefits</b>	<b>\$ 3,515</b>	<b>\$ 7,196</b>	<b>\$ 3,681</b>	<b>\$ 67,436</b>	<b>\$ 99,917</b>	<b>\$ 32,480</b>	<b>\$ 67,436</b>	<b>\$ 99,917</b>	<b>\$ 32,480</b>
Environmental & Safety - 07120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Insurance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Vehicle Lease Payments - 03002	\$ 4,802	\$ 5,409	\$ 607	\$ 57,734	\$ 64,908	\$ 7,174	\$ 57,734	\$ 64,908	\$ 7,174
Capitalized transportation costs - 03003	\$ (4,850)	\$ (5,397)	\$ (747)	\$ (22,552)	\$ (56,170)	\$ (33,618)	\$ (22,552)	\$ (56,170)	\$ (33,618)
Vehicle Expense - 03004	\$ 2,272	\$ 4,200	\$ 1,928	\$ 44,953	\$ 50,400	\$ 5,447	\$ 44,953	\$ 50,400	\$ 5,447
Equipment Lease - 04301	\$ 1,285	\$ 1,620	\$ 335	\$ 16,749	\$ 19,440	\$ 2,691	\$ 16,749	\$ 19,440	\$ 2,691
Heavy Equipment - 04302	\$ 1,116	\$ 58	\$ (1,058)	\$ 10,229	\$ 8,001	\$ (2,228)	\$ 10,229	\$ 8,001	\$ (2,228)
Heavy Equipment Capitalized - 04307	\$ (2,499)	\$ (1,644)	\$ 855	\$ (28,000)	\$ (26,891)	\$ 1,109	\$ (28,000)	\$ (26,891)	\$ 1,109
Non-842 Heavy Equipment - 04309	\$ 80	\$ -	\$ (80)	\$ 1,082	\$ -	\$ (1,082)	\$ 1,082	\$ -	\$ (1,082)
Non 842 Fleet Lease/Rents - 04560	\$ 80	\$ -	\$ (80)	\$ (19,762)	\$ -	\$ 19,762	\$ (19,762)	\$ -	\$ 19,762
842 Variable Fleet Lease Expense - 04563	\$ 257	\$ -	\$ (257)	\$ (42,308)	\$ -	\$ 42,308	\$ (42,308)	\$ -	\$ 42,308
842 Variable Heavy Equip Lease Expense - 04564	\$ 69	\$ -	\$ (69)	\$ 511	\$ -	\$ (511)	\$ 511	\$ -	\$ (511)
<b>Vehicles &amp; Equip</b>	<b>\$ 2,812</b>	<b>\$ 4,246</b>	<b>\$ 1,434</b>	<b>\$ 18,637</b>	<b>\$ 59,888</b>	<b>\$ 41,051</b>	<b>\$ 18,637</b>	<b>\$ 59,888</b>	<b>\$ 41,051</b>
Inventory Materials - 02001	\$ 796	\$ 1,210	\$ 414	\$ 8,766	\$ 9,000	\$ 234	\$ 8,766	\$ 9,000	\$ 234
Warehouse Loading Charge - 02004	\$ 40	\$ 48	\$ 9	\$ 393	\$ 360	\$ (33)	\$ 393	\$ 360	\$ (33)
Non-inventory Supplies - 02005	\$ 19	\$ 291	\$ 272	\$ 3,180	\$ 4,999	\$ 1,819	\$ 3,180	\$ 4,999	\$ 1,819
Office Supplies - 05010	\$ 48	\$ 38	\$ (10)	\$ 180	\$ 500	\$ 320	\$ 180	\$ 500	\$ 320
Purchasing Card Charges - 02006	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Materials &amp; Supplies</b>	<b>\$ 902</b>	<b>\$ 1,587</b>	<b>\$ 686</b>	<b>\$ 12,944</b>	<b>\$ 14,859</b>	<b>\$ 1,915</b>	<b>\$ 12,944</b>	<b>\$ 14,859</b>	<b>\$ 1,915</b>
Postage/Delivery Services - 05111	\$ -	\$ -	\$ -	\$ 560	\$ -	\$ (560)	\$ 560	\$ -	\$ (560)
<b>Print &amp; Postages</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 560</b>	<b>\$ -</b>	<b>\$ (560)</b>	<b>\$ 560</b>	<b>\$ -</b>	<b>\$ (560)</b>
Uniforms - 07443	\$ 559	\$ 288	\$ (271)	\$ 8,244	\$ 3,500	\$ (4,744)	\$ 8,244	\$ 3,500	\$ (4,744)
Uniforms Capitalized - 07444	\$ (350)	\$ (162)	\$ 188	\$ (4,488)	\$ (1,705)	\$ 2,783	\$ (4,488)	\$ (1,705)	\$ 2,783
Misc Employee Welfare Exp - 07499	\$ 167	\$ -	\$ (167)	\$ 898	\$ -	\$ (898)	\$ 898	\$ -	\$ (898)
Non-Qual Retirement Exp - 07449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Employee Welfare</b>	<b>\$ 375</b>	<b>\$ 126</b>	<b>\$ (249)</b>	<b>\$ 4,654</b>	<b>\$ 1,795</b>	<b>\$ (2,859)</b>	<b>\$ 4,654</b>	<b>\$ 1,795</b>	<b>\$ (2,859)</b>
Building Lease/Rents Capitalized - 04580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Lease/Rents - 04581	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Maintenance - 04582	\$ 1,393	\$ 938	\$ (455)	\$ 18,124	\$ 17,499	\$ (625)	\$ 18,124	\$ 17,499	\$ (625)
Utilities - 04590	\$ 1,335	\$ 1,492	\$ 157	\$ 14,970	\$ 17,500	\$ 2,530	\$ 14,970	\$ 17,500	\$ 2,530
Capitalized Utility Costs - 04599	\$ (776)	\$ (1,365)	\$ (589)	\$ (10,956)	\$ (17,103)	\$ (6,147)	\$ (10,956)	\$ (17,103)	\$ (6,147)
<b>Rent, Maint., &amp; Utilities</b>	<b>\$ 1,953</b>	<b>\$ 1,065</b>	<b>\$ (888)</b>	<b>\$ 22,137</b>	<b>\$ 17,896</b>	<b>\$ (4,241)</b>	<b>\$ 22,137</b>	<b>\$ 17,896</b>	<b>\$ (4,241)</b>
Cellular, radio, pager charges - 05364	\$ 149	\$ 277	\$ 128	\$ 1,773	\$ 4,000	\$ 2,227	\$ 1,773	\$ 4,000	\$ 2,227
Use 05364 Cell svc-field technicians - 05373	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use 05364 Cell svc-field tech supervisors - 05374	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use 05364 Cell service-all others - 05375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capitalized Telecom Costs - 05399	\$ (89)	\$ (204)	\$ (115)	\$ (1,091)	\$ (2,724)	\$ (1,633)	\$ (1,091)	\$ (2,724)	\$ (1,633)
Cell phone equipment and accessories - 0531	\$ -	\$ 68	\$ 68	\$ 74	\$ 750	\$ 676	\$ 74	\$ 750	\$ 676
Telecom Maintenance & Repair - 05316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Telecom</b>	<b>\$ 60</b>	<b>\$ 141</b>	<b>\$ 81</b>	<b>\$ 756</b>	<b>\$ 2,026</b>	<b>\$ 1,270</b>	<b>\$ 756</b>	<b>\$ 2,026</b>	<b>\$ 1,270</b>
Required by Law, Safety - 04002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Rel&Trade Shows - 04040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Marketing</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Public Relations - 04146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Directors &amp; Shareholders &amp; PR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Membership Fees - 05415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Club Dues - Non-deductible - 05416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Club Dues - Deductible - 05417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Club Dues - Deductible - 05417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Association Dues - 07510	\$ -	\$ -	\$ -	\$ 625	\$ 805	\$ 180	\$ 625	\$ 805	\$ 180
<b>Dues &amp; Membership Fees</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 625</b>	<b>\$ 805</b>	<b>\$ 180</b>	<b>\$ 625</b>	<b>\$ 805</b>	<b>\$ 180</b>
Technical (Job Skills) Training - 05427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training - 05421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Development - 05420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Books & Manuals - 05424	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Safety Training - 05426	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Work Environment Training - 05429	\$ -	\$ -	\$ -	\$ 736	\$ -	\$ (736)	\$ 736	\$ -	\$ (736)
<b>Training</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 736</b>	<b>\$ -</b>	<b>\$ (736)</b>	<b>\$ 736</b>	<b>\$ -</b>	<b>\$ (736)</b>
Meals and Entertainment - 05411	\$ 75	\$ 288	\$ 213	\$ 765	\$ 3,500	\$ 2,735	\$ 765	\$ 3,500	\$ 2,735
Spousal & Dependent Travel - 05412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - 05413	\$ -	\$ 87	\$ 87	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
Lodging - 05414	\$ -	\$ 163	\$ 163	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
Misc Employee Expense - 05419	\$ -	\$ 212	\$ 212	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ 2,500
<b>Travel &amp; Entertainment</b>	<b>\$ 75</b>	<b>\$ 750</b>	<b>\$ 675</b>	<b>\$ 765</b>	<b>\$ 9,000</b>	<b>\$ 8,235</b>	<b>\$ 765</b>	<b>\$ 9,000</b>	<b>\$ 8,235</b>
Legal - 06121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Labor - 06111	\$ -	\$ 2,500	\$ 2,500	\$ 35,149	\$ 35,000	\$ (149)	\$ 35,149	\$ 35,000	\$ (149)
<b>Outside Services</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 35,149</b>	<b>\$ 35,000</b>	<b>\$ (149)</b>	<b>\$ 35,149</b>	<b>\$ 35,000</b>	<b>\$ (149)</b>
Misc General Expense - 07590	\$ -	\$ -	\$ -	\$ -	\$ 1,025	\$ 1,025	\$ -	\$ 1,025	\$ 1,025
Land Rights - 04889	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Miscellaneous</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,025</b>	<b>\$ 1,025</b>	<b>\$ -</b>	<b>\$ 1,025</b>	<b>\$ 1,025</b>
<b>Total O&amp;M Expenses Before Allocations</b>	<b>\$ 21,281</b>	<b>\$ 37,365</b>	<b>\$ 16,084</b>	<b>\$ 386,741</b>	<b>\$ 516,296</b>	<b>\$ 129,555</b>	<b>\$ 386,741</b>	<b>\$ 516,296</b>	<b>\$ 129,555</b>



**Atmos Energy Corporation**  
**Operation & Maintenance Expenses**

**KMD-KY Pipe Replacement - CC2653**

	Fiscal 2021	Budget 2021	CY Act vs Budget	Fiscal 2021	Budget 2021	CY Act vs Budget	Fiscal 2021	Budget 2021	Remaining Amount
	September	September	September	YTD September	YTD September	YTD September	YTD September	Total Year	
Non-project Labor - 01000	\$ 1,790	\$ 1,992	\$ 202	\$ 22,677	\$ 23,637	\$ 960	\$ 22,677	\$ 23,637	\$ 960
Capital Labor - 01001	\$ 58,038	\$ 65,950	\$ 7,912	\$ 773,278	\$ 782,878	\$ 9,600	\$ 773,278	\$ 782,878	\$ 9,600
Capital Labor Contra - 01002	\$ -	\$ (65,950)	\$ (65,950)	\$ -	\$ (782,878)	\$ (782,878)	\$ -	\$ (782,878)	\$ (782,878)
O&M Project Labor and Contra - 01006	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Labor Accrual - 01008	\$ 178	\$ -	\$ (178)	\$ 309	\$ -	\$ (309)	\$ 309	\$ -	\$ (309)
Expense Labor Transfer In - 01013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Labor Transfer Out - 01014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Labor Transfer In - 01011	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Labor Transfer Out - 01012	\$ (58,038)	\$ -	\$ 58,038	\$ (773,278)	\$ -	\$ 773,278	\$ (773,278)	\$ -	\$ 773,278
<b>Labor</b>	<b>\$ 1,968</b>	<b>\$ 1,992</b>	<b>\$ 24</b>	<b>\$ 22,966</b>	<b>\$ 23,637</b>	<b>\$ 651</b>	<b>\$ 22,966</b>	<b>\$ 23,637</b>	<b>\$ 651</b>
Pension Benefits Load - 01202	\$ 105	\$ 106	\$ 1	\$ 1,223	\$ 1,257	\$ 34	\$ 1,223	\$ 1,257	\$ 34
OPEB Benefits Load - 01203	\$ 93	\$ 94	\$ 1	\$ 1,090	\$ 1,121	\$ 31	\$ 1,090	\$ 1,121	\$ 31
Pension Regulated Asset O&M - 01226	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical Benefits Load - 01251	\$ 402	\$ 407	\$ 5	\$ 4,689	\$ 4,830	\$ 141	\$ 4,689	\$ 4,830	\$ 141
ESOP Benefits Load - 01257	\$ 81	\$ 81	\$ 0	\$ 942	\$ 960	\$ 18	\$ 942	\$ 960	\$ 18
HSA Benefits Load - 01260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RSP FACC Benefits Load - 01263	\$ 20	\$ 20	\$ 0	\$ 230	\$ 240	\$ 10	\$ 230	\$ 240	\$ 10
Life Benefits Load - 01266	\$ 4	\$ 4	\$ 0	\$ 46	\$ 47	\$ 1	\$ 46	\$ 47	\$ 1
Employer 401K Expense - 01239	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LTD Benefits Load - 01269	\$ 14	\$ 13	\$ (1)	\$ 161	\$ 156	\$ (5)	\$ 161	\$ 156	\$ (5)
Medical Benefits Variance - 01252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSC-OPEB Benefits Load - 01294	\$ (115)	\$ -	\$ 115	\$ (1,347)	\$ -	\$ 1,347	\$ (1,347)	\$ -	\$ 1,347
NSC-Pension Benefits Load - 01297	\$ (5)	\$ -	\$ 5	\$ (62)	\$ -	\$ 62	\$ (62)	\$ -	\$ 62
<b>Benefits</b>	<b>\$ 597</b>	<b>\$ 726</b>	<b>\$ 129</b>	<b>\$ 6,972</b>	<b>\$ 8,610</b>	<b>\$ 1,638</b>	<b>\$ 6,972</b>	<b>\$ 8,610</b>	<b>\$ 1,638</b>
Misc Employee Welfare Exp - 07499	\$ -	\$ -	\$ -	\$ 189	\$ -	\$ (189)	\$ 189	\$ -	\$ (189)
Service Awards - 07421	\$ 52	\$ -	\$ (52)	\$ 52	\$ -	\$ (52)	\$ 52	\$ -	\$ (52)
<b>Employee Welfare</b>	<b>\$ 52</b>	<b>\$ -</b>	<b>\$ (52)</b>	<b>\$ 272</b>	<b>\$ 9</b>	<b>\$ (263)</b>	<b>\$ 272</b>	<b>\$ 9</b>	<b>\$ (263)</b>
Insurance-Other - 04070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance Capitalized - 04072	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Environmental & Safety - 07120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Insurance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Building Lease/Rents Capitalized - 04580	\$ (3,230)	\$ (3,232)	\$ (2)	\$ (38,825)	\$ (38,785)	\$ 40	\$ (38,825)	\$ (38,785)	\$ 40
Building Lease/Rents - 04581	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Maintenance - 04582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Railroad easements and crossings - 04585	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities - 04590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capitalized Utility Costs - 04599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
842 Real Estate Lease Expense - 04578	\$ 3,330	\$ 3,330	\$ (0)	\$ 39,961	\$ 39,960	\$ (1)	\$ 39,961	\$ 39,960	\$ (1)
Non 842 Building Lease/Rents - 04581	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Rent, Maint., &amp; Utilities</b>	<b>\$ 100</b>	<b>\$ 98</b>	<b>\$ (2)</b>	<b>\$ 1,136</b>	<b>\$ 1,175</b>	<b>\$ 39</b>	<b>\$ 1,136</b>	<b>\$ 1,175</b>	<b>\$ 39</b>
Vehicle Depreciation Capitalized - 03001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicle Lease Payments - 03002	\$ 2,175	\$ 3,417	\$ 1,241	\$ 32,848	\$ 40,999	\$ 8,151	\$ 32,848	\$ 40,999	\$ 8,151
Capitalized transportation costs - 03003	\$ (3,454)	\$ (4,788)	\$ (1,334)	\$ (53,900)	\$ (61,199)	\$ (7,299)	\$ (53,900)	\$ (61,199)	\$ (7,299)
Vehicle Expense - 03004	\$ 1,169	\$ 1,516	\$ 347	\$ 19,342	\$ 22,048	\$ 2,706	\$ 19,342	\$ 22,048	\$ 2,706
Equipment Lease - 04301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Heavy Equipment - 04302	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Heavy Equipment Capitalized - 04307	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
842 Variable Fleet Lease Expense - 04563	\$ 111	\$ -	\$ (111)	\$ 2,294	\$ -	\$ (2,294)	\$ 2,294	\$ -	\$ (2,294)
Non 842 Fleet Lease/Rents - 04560	\$ 106	\$ -	\$ (106)	\$ 975	\$ -	\$ (975)	\$ 975	\$ -	\$ (975)
<b>Vehicles &amp; Equip</b>	<b>\$ 107</b>	<b>\$ 145</b>	<b>\$ 38</b>	<b>\$ 1,560</b>	<b>\$ 1,848</b>	<b>\$ 289</b>	<b>\$ 1,560</b>	<b>\$ 1,848</b>	<b>\$ 289</b>
IT Equipment - 04212	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Software Maintenance - 04201	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Information Technologies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Inventory Materials - 02001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Warehouse Loading Charge - 02004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Inventory Supplies - 02005	\$ -	\$ -	\$ -	\$ 345	\$ -	\$ (345)	\$ 345	\$ -	\$ (345)
Office Supplies - 05010	\$ 171	\$ 137	\$ (34)	\$ 825	\$ 1,600	\$ 775	\$ 825	\$ 1,600	\$ 775
<b>Materials &amp; Supplies</b>	<b>\$ 171</b>	<b>\$ 137</b>	<b>\$ (34)</b>	<b>\$ 1,170</b>	<b>\$ 1,600</b>	<b>\$ 430</b>	<b>\$ 1,170</b>	<b>\$ 1,600</b>	<b>\$ 430</b>
Monthly Lines and service - 05310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Video Conference - 05380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telecom Maintenance & Repair - 05316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Long Distance - 05312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Toll Free Long Distance - 05314	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Measurement & Meter Reading - 05323	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WAN/LAN/Internet Service - 05331	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AMI Tower Rent - 05351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cellular, radio, paper charges - 05364	\$ 50	\$ 62	\$ 12	\$ 591	\$ 700	\$ 109	\$ 591	\$ 700	\$ 109
Cell phone equipment and accessories - 05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capitalized Telecom Costs - 05399	\$ (30)	\$ (37)	\$ (7)	\$ (349)	\$ (401)	\$ (52)	\$ (349)	\$ (401)	\$ (52)
Cell service for data uses - 05376	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Telecom</b>	<b>\$ 20</b>	<b>\$ 25</b>	<b>\$ 5</b>	<b>\$ 242</b>	<b>\$ 299</b>	<b>\$ 57</b>	<b>\$ 242</b>	<b>\$ 299</b>	<b>\$ 57</b>
Membership Fees - 05415	\$ 197	\$ -	\$ (197)	\$ 496	\$ 850	\$ 354	\$ 496	\$ 850	\$ 354
Club Dues - Nondeductible - 05416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Club Dues - Deductible - 05417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Association Dues - 07510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Dues &amp; Membership Fees</b>	<b>\$ 197</b>	<b>\$ -</b>	<b>\$ (197)</b>	<b>\$ 496</b>	<b>\$ 850</b>	<b>\$ 354</b>	<b>\$ 496</b>	<b>\$ 850</b>	<b>\$ 354</b>
Postage/Delivery Services - 05111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Print &amp; Postages</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Meals and Entertainment - 05411	\$ -	\$ 587	\$ 587	\$ 457	\$ 7,000	\$ 6,543	\$ 457	\$ 457	\$ -
Transportation - 05413	\$ -	\$ 475	\$ 475	\$ -	\$ 5,700	\$ 5,700	\$ -	\$ -	\$ -
Lodging - 05414	\$ -	\$ 775	\$ 775	\$ -	\$ 9,300	\$ 9,300	\$ -	\$ -	\$ -
Misc Employee Expense - 05419	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Spousal & Dependent Travel - 05412	\$ 47	\$ -	\$ (47)	\$ 47	\$ -	\$ (47)	\$ 47	\$ -	\$ (47)
<b>Travel &amp; Entertainment</b>	<b>\$ 47</b>	<b>\$ 1,837</b>	<b>\$ 1,790</b>	<b>\$ 504</b>	<b>\$ 22,000</b>	<b>\$ 21,496</b>	<b>\$ 504</b>	<b>\$ 457</b>	<b>\$ (47)</b>
Employee Development - 05420	\$ -	\$ 595	\$ 595	\$ -	\$ 595	\$ 595	\$ -	\$ 595	\$ 595
Regulatory Compliance Training - 05425	\$ -	\$ -	\$ -	\$ 425	\$ -	\$ (425)	\$ 425	\$ -	\$ (425)
Safety Training - 05426	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Skills & Systems Training - 0542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Technical (Job Skills) Training - 05427	\$ -	\$ -	\$ -	\$ 1,655	\$ -	\$ (1,655)	\$ 1,655	\$ -	\$ (1,655)
Operator Qualifications Training - 05422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Books & Manuals - 05424	\$ 623	\$ -	\$ (623)	\$ 856	\$ -	\$ (856)	\$ 856	\$ -	\$ (856)
Training - 05421	\$ -	\$ -	\$ -	\$ 279	\$ 175	\$ (104)	\$ 279	\$ 175	\$ (104)
Work Environment Training - 05429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Training</b>	<b>\$ 623</b>	<b>\$ 595</b>	<b>\$ (28)</b>	<b>\$ 3,216</b>	<b>\$ 770</b>	<b>\$ (2,446)</b>	<b>\$ 3,216</b>	<b>\$ 770</b>	<b>\$ (2,446)</b>
Contract Labor - 06111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal - 06121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Outside Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Misc General Expense - 07590	\$ -	\$ -	\$ -	\$ 155	\$ -	\$ (155)	\$ 155	\$ -	\$ (155)
<b>Miscellaneous</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 155</b>	<b>\$ -</b>	<b>\$ (155)</b>	<b>\$ 155</b>	<b>\$ -</b>	<b>\$ (155)</b>
<b>Total O&amp;M Expenses Before Allocations</b>	<b>\$ 3,881</b>	<b>\$ 5,554</b>	<b>\$ 1,673</b>	<b>\$ 38,708</b>	<b>\$ 60,798</b>	<b>\$ 22,090</b>	<b>\$ 38,708</b>	<b>\$ 60,798</b>	<b>\$ 22,090</b>

**Atmos Energy Corporation**  
**Operation & Maintenance Expenses**

**KMD-Owensboro-Operations - CC2651**

	Fiscal 2021	Budget 2021	CY Act vs Budget	Fiscal 2021	Budget 2021	CY Act vs Budget	Fiscal 2021	Budget 2021	Remaining Amount
	September	September	September	YTD September	YTD September	YTD September	YTD September	Total Year	
Non-project Labor - 01000	\$ 20,276	\$ 32,260	\$ 11,984	\$ 347,762	\$ 404,449	\$ 56,686	\$ 347,762	\$ 404,449	\$ 56,686
Capital Labor - 01001	\$ 43,073	\$ 50,159	\$ 7,086	\$ 602,245	\$ 574,959	\$ (27,286)	\$ 602,245	\$ 574,959	\$ (27,286)
Capital Labor Contra - 01002	\$ -	\$ (50,159)	\$ (50,159)	\$ -	\$ (574,959)	\$ (574,959)	\$ -	\$ (574,959)	\$ (574,959)
Expense Labor Accrual - 01008	\$ 1,227	\$ -	\$ (1,227)	\$ (1,917)	\$ -	\$ 1,917	\$ (1,917)	\$ -	\$ 1,917
Capital Labor Transfer In - 01011	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Labor Transfer Out - 01012	\$ (43,073)	\$ -	\$ 43,073	\$ (602,245)	\$ -	\$ 602,245	\$ (602,245)	\$ -	\$ 602,245
<b>Labor</b>	<b>\$ 21,503</b>	<b>\$ 32,260</b>	<b>\$ 10,757</b>	<b>\$ 345,845</b>	<b>\$ 404,449</b>	<b>\$ 58,603</b>	<b>\$ 345,845</b>	<b>\$ 404,449</b>	<b>\$ 58,603</b>
Pension Benefits Load - 01202	\$ 1,144	\$ 1,715	\$ 571	\$ 18,399	\$ 21,502	\$ 3,103	\$ 18,399	\$ 21,502	\$ 3,103
OPEB Benefits Load - 01203	\$ 1,019	\$ 1,529	\$ 510	\$ 16,393	\$ 19,174	\$ 2,781	\$ 16,393	\$ 19,174	\$ 2,781
Medical Benefits Load - 01251	\$ 4,387	\$ 6,592	\$ 2,205	\$ 70,552	\$ 82,640	\$ 12,088	\$ 70,552	\$ 82,640	\$ 12,088
ESOP Benefits Load - 01257	\$ 882	\$ 1,310	\$ 429	\$ 14,180	\$ 16,428	\$ 2,248	\$ 14,180	\$ 16,428	\$ 2,248
RSP FACC Benefits Load - 01263	\$ 215	\$ 328	\$ 113	\$ 3,458	\$ 4,109	\$ 650	\$ 3,458	\$ 4,109	\$ 650
Life Benefits Load - 01266	\$ 43	\$ 64	\$ 21	\$ 692	\$ 806	\$ 114	\$ 692	\$ 806	\$ 114
LTD Benefits Load - 01269	\$ 151	\$ 213	\$ 63	\$ 2,421	\$ 2,675	\$ 254	\$ 2,421	\$ 2,675	\$ 254
NSC-OPEB Benefits Load - 01294	\$ (1,260)	\$ -	\$ 1,260	\$ (20,267)	\$ -	\$ 20,267	\$ (20,267)	\$ -	\$ 20,267
NSC-Pension Benefits Load - 01297	\$ (58)	\$ -	\$ 58	\$ (934)	\$ -	\$ 934	\$ (934)	\$ -	\$ 934
<b>Benefits</b>	<b>\$ 6,522</b>	<b>\$ 11,752</b>	<b>\$ 5,230</b>	<b>\$ 104,895</b>	<b>\$ 147,332</b>	<b>\$ 42,438</b>	<b>\$ 104,895</b>	<b>\$ 147,332</b>	<b>\$ 42,438</b>
Environmental & Safety - 07120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Insurance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Vehicle Lease Payments - 03002	\$ 4,714	\$ 5,737	\$ 1,023	\$ 60,877	\$ 68,082	\$ 7,205	\$ 60,877	\$ 68,082	\$ 7,205
Capitalized transportation costs - 03003	\$ (1,900)	\$ (8,109)	\$ (6,209)	\$ (58,822)	\$ (93,468)	\$ (34,646)	\$ (58,822)	\$ (93,468)	\$ (34,646)
Vehicle Expense - 03004	\$ 8,233	\$ 7,587	\$ (646)	\$ 56,268	\$ 91,000	\$ 34,732	\$ 56,268	\$ 91,000	\$ 34,732
Equipment Lease - 04301	\$ 970	\$ -	\$ (970)	\$ 6,591	\$ -	\$ (6,591)	\$ 6,591	\$ -	\$ (6,591)
Heavy Equipment - 04302	\$ 195	\$ 288	\$ 93	\$ 5,691	\$ 3,500	\$ (2,191)	\$ 5,691	\$ 3,500	\$ (2,191)
Heavy Equipment Capitalized - 04307	\$ (1,243)	\$ (282)	\$ 961	\$ (14,245)	\$ (3,428)	\$ 10,817	\$ (14,245)	\$ (3,428)	\$ 10,817
842 Variable Heavy Equip Lease Expense - (	\$ 50	\$ -	\$ (50)	\$ 1,650	\$ -	\$ (1,650)	\$ 1,650	\$ -	\$ (1,650)
Non-842 Heavy Equipment - 04309	\$ 53	\$ -	\$ (53)	\$ 604	\$ -	\$ (604)	\$ 604	\$ -	\$ (604)
Non 842 Fleet Lease/Rents - 04560	\$ 106	\$ -	\$ (106)	\$ (10,906)	\$ -	\$ 10,906	\$ (10,906)	\$ -	\$ 10,906
842 Variable Fleet Lease Expense - 04563	\$ (10,259)	\$ -	\$ 10,259	\$ (12,771)	\$ -	\$ 12,771	\$ (12,771)	\$ -	\$ 12,771
<b>Vehicles &amp; Equip</b>	<b>\$ 920</b>	<b>\$ 5,221</b>	<b>\$ 4,301</b>	<b>\$ 34,937</b>	<b>\$ 65,686</b>	<b>\$ 30,749</b>	<b>\$ 34,937</b>	<b>\$ 65,686</b>	<b>\$ 30,749</b>
Non-Inventory Supplies - 02005	\$ 1,114	\$ 663	\$ (451)	\$ 6,212	\$ 8,000	\$ 1,788	\$ 6,212	\$ 8,000	\$ 1,788
Office Supplies - 05010	\$ 60	\$ 37	\$ (23)	\$ 685	\$ 400	\$ (285)	\$ 685	\$ 400	\$ (285)
Inventory Materials - 02001	\$ -	\$ -	\$ -	\$ 85	\$ -	\$ (85)	\$ 85	\$ -	\$ (85)
Warehouse Loading Charge - 02004	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ (3)	\$ 3	\$ -	\$ (3)
<b>Materials &amp; Supplies</b>	<b>\$ 1,174</b>	<b>\$ 700</b>	<b>\$ (474)</b>	<b>\$ 6,986</b>	<b>\$ 8,400</b>	<b>\$ 1,414</b>	<b>\$ 6,986</b>	<b>\$ 8,400</b>	<b>\$ 1,414</b>
Postage/Delivery Services - 05111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Print &amp; Postages</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Safety - 04018	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ (100)	\$ 100	\$ -	\$ (100)
Customer Relations & Assist - 04046	\$ 726	\$ -	\$ (726)	\$ 726	\$ -	\$ (726)	\$ 726	\$ -	\$ (726)
Community Rel&Trade Shows - 04040	\$ -	\$ 62	\$ 62	\$ -	\$ 700	\$ 700	\$ -	\$ 700	\$ 700
<b>Marketing</b>	<b>\$ 726</b>	<b>\$ 62</b>	<b>\$ (664)</b>	<b>\$ 826</b>	<b>\$ 700</b>	<b>\$ (126)</b>	<b>\$ 826</b>	<b>\$ 700</b>	<b>\$ (126)</b>
Uniforms - 07443	\$ 481	\$ -	\$ (481)	\$ 4,289	\$ 5,000	\$ 711	\$ 4,289	\$ 5,000	\$ 711
Uniforms Capitalized - 07444	\$ (327)	\$ -	\$ 327	\$ (2,733)	\$ (2,881)	\$ (148)	\$ (2,733)	\$ (2,881)	\$ (148)
Misc Employee Welfare Exp - 07499	\$ 390	\$ 22	\$ (368)	\$ 892	\$ 330	\$ (562)	\$ 892	\$ 330	\$ (562)
Non-Qual Retirement Exp - 07449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Employee Welfare</b>	<b>\$ 544</b>	<b>\$ 22</b>	<b>\$ (522)</b>	<b>\$ 2,447</b>	<b>\$ 2,449</b>	<b>\$ 2</b>	<b>\$ 2,447</b>	<b>\$ 2,449</b>	<b>\$ 2</b>
Building Lease/Rents Capitalized - 04580	\$ (3,623)	\$ (3,243)	\$ 380	\$ (41,391)	\$ (37,528)	\$ 3,863	\$ (41,391)	\$ (37,528)	\$ 3,863
842 Real Estate Lease Expense - 04578	\$ 5,328	\$ 5,328	\$ (0)	\$ 63,936	\$ 63,936	\$ (0)	\$ 63,936	\$ 63,936	\$ (0)
Non 842 Building Lease/Rents - 04581	\$ -	\$ -	\$ -	\$ 1,200	\$ -	\$ (1,200)	\$ 1,200	\$ -	\$ (1,200)
842 Tower Lease Expense - 05353	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities - 04590	\$ -	\$ 106	\$ 106	\$ 1,268	\$ 1,250	\$ (18)	\$ 1,268	\$ 1,250	\$ (18)
Capitalized Utility Costs - 04599	\$ -	\$ (65)	\$ (65)	\$ -	\$ (734)	\$ (734)	\$ -	\$ (734)	\$ (734)
Building Maintenance - 04582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Rent, Maint., &amp; Utilities</b>	<b>\$ 1,705</b>	<b>\$ 2,126</b>	<b>\$ 421</b>	<b>\$ 25,013</b>	<b>\$ 26,924</b>	<b>\$ 1,911</b>	<b>\$ 25,013</b>	<b>\$ 26,924</b>	<b>\$ 1,911</b>
Cellular, radio, pager charges - 05364	\$ 149	\$ 237	\$ 88	\$ 1,773	\$ 2,800	\$ 1,027	\$ 1,773	\$ 2,800	\$ 1,027
Capitalized Telecom Costs - 05399	\$ (89)	\$ (232)	\$ (143)	\$ (1,465)	\$ (2,661)	\$ (1,196)	\$ (1,465)	\$ (2,661)	\$ (1,196)
Cell phone equipment and accessories - 053	\$ -	\$ 156	\$ 156	\$ 328	\$ 1,850	\$ 1,522	\$ 328	\$ 1,850	\$ 1,522
Cell service for data uses - 05376	\$ -	\$ -	\$ -	\$ 384	\$ -	\$ (384)	\$ 384	\$ -	\$ (384)
<b>Telecom</b>	<b>\$ 60</b>	<b>\$ 161</b>	<b>\$ 101</b>	<b>\$ 1,020</b>	<b>\$ 1,989</b>	<b>\$ 969</b>	<b>\$ 1,020</b>	<b>\$ 1,989</b>	<b>\$ 969</b>
Association Dues - 07510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Dues &amp; Membership Fees</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Employee Development - 05420	\$ -	\$ -	\$ -	\$ -	\$ 700	\$ 700	\$ -	\$ 700	\$ 700
Training - 05421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Technical (Job Skills) Training - 05427	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
<b>Training</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>	<b>\$ -</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>
Meals and Entertainment - 05411	\$ 312	\$ 1,137	\$ 825	\$ 5,419	\$ 13,600	\$ 8,181	\$ 5,419	\$ 5,419	\$ -
Transportation - 05413	\$ -	\$ 188	\$ 188	\$ -	\$ 2,300	\$ 2,300	\$ -	\$ -	\$ -
Lodging - 05414	\$ -	\$ 1,125	\$ 1,125	\$ -	\$ 13,500	\$ 13,500	\$ -	\$ -	\$ -
<b>Travel &amp; Entertainment</b>	<b>\$ 312</b>	<b>\$ 2,450</b>	<b>\$ 2,138</b>	<b>\$ 5,419</b>	<b>\$ 29,400</b>	<b>\$ 23,981</b>	<b>\$ 5,419</b>	<b>\$ 5,419</b>	<b>\$ -</b>
Contract Labor - 06111	\$ 10,799	\$ 11,000	\$ 202	\$ 127,683	\$ 120,000	\$ (7,683)	\$ 127,683	\$ 120,000	\$ (7,683)
<b>Outside Services</b>	<b>\$ 10,799</b>	<b>\$ 11,000</b>	<b>\$ 202</b>	<b>\$ 127,683</b>	<b>\$ 120,000</b>	<b>\$ (7,683)</b>	<b>\$ 127,683</b>	<b>\$ 120,000</b>	<b>\$ (7,683)</b>
Misc General Expense - 07590	\$ -	\$ 1,538	\$ 1,538	\$ -	\$ 18,500	\$ 18,500	\$ -	\$ 18,500	\$ 18,500
<b>Miscellaneous</b>	<b>\$ -</b>	<b>\$ 1,538</b>	<b>\$ 1,538</b>	<b>\$ -</b>	<b>\$ 18,500</b>	<b>\$ 18,500</b>	<b>\$ -</b>	<b>\$ 18,500</b>	<b>\$ 18,500</b>
<b>Total O&amp;M Expenses Before Allocations</b>	<b>\$ 44,265</b>	<b>\$ 67,292</b>	<b>\$ 23,027</b>	<b>\$ 655,070</b>	<b>\$ 828,029</b>	<b>\$ 172,959</b>	<b>\$ 655,070</b>	<b>\$ 828,029</b>	<b>\$ 172,959</b>



Atmos Energy Corporation  
Operation & Maintenance Expenses

KMD-Princeton-C&M/Service - CC2635

	Fiscal 2021	Budget 2021	CY Act vs Budget	Fiscal 2021	Budget 2021	CY Act vs Budget	Fiscal 2021	Budget 2021	Remaining Amount
	September	September	September	YTD September	YTD September	YTD September	YTD September	Total Year	
Non-project Labor - 01000	\$ 11,989	\$ 17,258	\$ 5,270	\$ 148,111	\$ 197,522	\$ 49,411	\$ 148,111	\$ 197,522	\$ 49,411
Capital Labor - 01001	\$ 15,298	\$ 15,820	\$ 523	\$ 185,452	\$ 195,465	\$ 10,012	\$ 185,452	\$ 195,465	\$ 10,012
Capital Labor Contra - 01002	\$ (17,732)	\$ (15,820)	\$ 1,912	\$ (260,780)	\$ (195,465)	\$ 65,315	\$ (260,780)	\$ (195,465)	\$ 65,315
Expense Labor Accrual - 01008	\$ 484	\$ -	\$ (484)	\$ 1,240	\$ -	\$ (1,240)	\$ 1,240	\$ -	\$ (1,240)
Capital Labor Transfer In - 01011	\$ 5,092	\$ -	\$ (5,092)	\$ 114,377	\$ -	\$ (114,377)	\$ 114,377	\$ -	\$ (114,377)
Capital Labor Transfer Out - 01012	\$ (2,658)	\$ -	\$ 2,658	\$ (39,049)	\$ -	\$ 39,049	\$ (39,049)	\$ -	\$ 39,049
<b>Labor</b>	<b>\$ 12,473</b>	<b>\$ 17,258</b>	<b>\$ 4,786</b>	<b>\$ 149,351</b>	<b>\$ 197,522</b>	<b>\$ 48,171</b>	<b>\$ 149,351</b>	<b>\$ 197,522</b>	<b>\$ 48,171</b>
Pension Benefits Load - 01202	\$ 664	\$ 918	\$ 254	\$ 7,945	\$ 10,501	\$ 2,555	\$ 7,945	\$ 10,501	\$ 2,555
OPEB Benefits Load - 01203	\$ 591	\$ 818	\$ 227	\$ 7,079	\$ 9,364	\$ 2,285	\$ 7,079	\$ 9,364	\$ 2,285
Medical Benefits Load - 01251	\$ 2,544	\$ 3,526	\$ 982	\$ 30,467	\$ 40,359	\$ 9,892	\$ 30,467	\$ 40,359	\$ 9,892
ESOP Benefits Load - 01257	\$ 511	\$ 701	\$ 190	\$ 6,123	\$ 8,023	\$ 1,900	\$ 6,123	\$ 8,023	\$ 1,900
HSA Benefits Load - 01260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RSP FACC Benefits Load - 01263	\$ 125	\$ 175	\$ 51	\$ 1,494	\$ 2,007	\$ 513	\$ 1,494	\$ 2,007	\$ 513
Life Benefits Load - 01266	\$ 25	\$ 34	\$ 9	\$ 299	\$ 393	\$ 93	\$ 299	\$ 393	\$ 93
LTD Benefits Load - 01269	\$ 87	\$ 114	\$ 27	\$ 1,045	\$ 1,306	\$ 261	\$ 1,045	\$ 1,306	\$ 261
Medical Benefits Variance - 01252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSC-OPEB Benefits Load - 01294	\$ (731)	\$ -	\$ 731	\$ (8,752)	\$ -	\$ 8,752	\$ (8,752)	\$ -	\$ 8,752
NSC-Pension Benefits Load - 01297	\$ (34)	\$ -	\$ 34	\$ (403)	\$ -	\$ 403	\$ (403)	\$ -	\$ 403
<b>Benefits</b>	<b>\$ 3,783</b>	<b>\$ 6,287</b>	<b>\$ 2,504</b>	<b>\$ 45,298</b>	<b>\$ 71,953</b>	<b>\$ 26,655</b>	<b>\$ 45,298</b>	<b>\$ 71,953</b>	<b>\$ 26,655</b>
Environmental & Safety - 07120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Damages - 07111	\$ -	\$ -	\$ -	\$ 2,008	\$ -	\$ (2,008)	\$ 2,008	\$ -	\$ (2,008)
<b>Insurance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,008</b>	<b>\$ -</b>	<b>\$ (2,008)</b>	<b>\$ 2,008</b>	<b>\$ -</b>	<b>\$ (2,008)</b>
Vehicle Lease Payments - 03002	\$ 4,384	\$ 5,079	\$ 695	\$ 46,685	\$ 60,948	\$ 14,263	\$ 46,685	\$ 60,948	\$ 14,263
Capitalized transportation costs - 03003	\$ (4,316)	\$ (3,933)	\$ 383	\$ (45,258)	\$ (47,227)	\$ (1,969)	\$ (45,258)	\$ (47,227)	\$ (1,969)
Vehicle Expense - 03004	\$ 3,026	\$ 3,144	\$ 118	\$ 38,339	\$ 35,612	\$ (4,727)	\$ 38,339	\$ 35,612	\$ (4,727)
Equipment Lease - 04301	\$ 716	\$ 1,875	\$ 1,159	\$ 12,339	\$ 22,500	\$ 10,161	\$ 12,339	\$ 22,500	\$ 10,161
Heavy Equipment - 04302	\$ 23	\$ 6	\$ (17)	\$ 2,910	\$ 6,652	\$ 3,742	\$ 2,910	\$ 6,652	\$ 3,742
Heavy Equipment Capitalized - 04307	\$ (1,574)	\$ (1,843)	\$ (269)	\$ (24,157)	\$ (28,568)	\$ (4,411)	\$ (24,157)	\$ (28,568)	\$ (4,411)
842 Variable Heavy Equip Lease Expense -	\$ 39	\$ -	\$ (39)	\$ 2,217	\$ -	\$ (2,217)	\$ 2,217	\$ -	\$ (2,217)
Non-842 Heavy Equipment - 04309	\$ 828	\$ -	\$ (828)	\$ 7,184	\$ -	\$ (7,184)	\$ 7,184	\$ -	\$ (7,184)
Non 842 Fleet Lease/Rents - 04560	\$ 53	\$ -	\$ (53)	\$ 1,489	\$ -	\$ (1,489)	\$ 1,489	\$ -	\$ (1,489)
842 Variable Fleet Lease Expense - 04563	\$ 235	\$ -	\$ (235)	\$ (4,439)	\$ -	\$ 4,439	\$ (4,439)	\$ -	\$ 4,439
<b>Vehicles &amp; Equip</b>	<b>\$ 3,414</b>	<b>\$ 4,328</b>	<b>\$ 914</b>	<b>\$ 37,309</b>	<b>\$ 47,917</b>	<b>\$ 10,608</b>	<b>\$ 37,309</b>	<b>\$ 47,917</b>	<b>\$ 10,608</b>
Inventory Materials - 02001	\$ 543	\$ 538	\$ (5)	\$ 13,030	\$ 6,500	\$ (6,530)	\$ 13,030	\$ 6,500	\$ (6,530)
Warehouse Loading Charge - 02004	\$ 27	\$ 22	\$ (6)	\$ 620	\$ 260	\$ (360)	\$ 620	\$ 260	\$ (360)
Non-Inventory Supplies - 02005	\$ 640	\$ 650	\$ 10	\$ 4,680	\$ 7,800	\$ 3,120	\$ 4,680	\$ 7,800	\$ 3,120
Office Supplies - 05010	\$ 78	\$ 37	\$ (41)	\$ 776	\$ 400	\$ (376)	\$ 776	\$ 400	\$ (376)
<b>Materials &amp; Supplies</b>	<b>\$ 1,288</b>	<b>\$ 1,247</b>	<b>\$ (41)</b>	<b>\$ 19,106</b>	<b>\$ 14,960</b>	<b>\$ (4,146)</b>	<b>\$ 19,106</b>	<b>\$ 14,960</b>	<b>\$ (4,146)</b>
Postage/Delivery Services - 05111	\$ 46	\$ -	\$ (46)	\$ 102	\$ -	\$ (102)	\$ 102	\$ -	\$ (102)
<b>Print &amp; Postages</b>	<b>\$ 46</b>	<b>\$ -</b>	<b>\$ (46)</b>	<b>\$ 102</b>	<b>\$ -</b>	<b>\$ (102)</b>	<b>\$ 102</b>	<b>\$ -</b>	<b>\$ (102)</b>
Uniforms - 07443	\$ 585	\$ -	\$ (585)	\$ 5,829	\$ 4,131	\$ (1,698)	\$ 5,829	\$ 4,131	\$ (1,698)
Uniforms Capitalized - 07444	\$ (328)	\$ -	\$ 328	\$ (3,149)	\$ (2,056)	\$ (1,093)	\$ (3,149)	\$ (2,056)	\$ (1,093)
Misc Employee Welfare Exp - 07499	\$ 64	\$ 100	\$ 36	\$ 818	\$ 1,200	\$ 382	\$ 818	\$ 1,200	\$ 382
Non-Qual Retirement Exp - 07449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capitalized Restricted Stock - 07450	\$ -	\$ -	\$ -	\$ 252	\$ -	\$ (252)	\$ 252	\$ -	\$ (252)
<b>Employee Welfare</b>	<b>\$ 321</b>	<b>\$ 100</b>	<b>\$ (221)</b>	<b>\$ 3,750</b>	<b>\$ 3,275</b>	<b>\$ (475)</b>	<b>\$ 3,750</b>	<b>\$ 3,275</b>	<b>\$ (475)</b>
Building Lease/Rents Capitalized - 04580	\$ (2,557)	\$ (2,057)	\$ 500	\$ (31,955)	\$ (25,620)	\$ 6,335	\$ (31,955)	\$ (25,620)	\$ 6,335
Building Lease/Rents - 04581	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Maintenance - 04582	\$ 133	\$ 2,367	\$ 2,234	\$ 14,490	\$ 20,222	\$ 5,732	\$ 14,490	\$ 20,222	\$ 5,732
842 Real Estate Lease Expense - 04578	\$ 4,561	\$ 4,300	\$ (261)	\$ 52,383	\$ 51,600	\$ (783)	\$ 52,383	\$ 51,600	\$ (783)
Non 842 Building Lease/Rents - 04581	\$ -	\$ -	\$ -	\$ 5,200	\$ -	\$ (5,200)	\$ 5,200	\$ -	\$ (5,200)
842 Tower Lease Expense - 05353	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities - 04590	\$ 1,090	\$ 558	\$ (532)	\$ 10,860	\$ 11,197	\$ 337	\$ 10,860	\$ 11,197	\$ 337
Capitalized Utility Costs - 04599	\$ (467)	\$ (1,399)	\$ (932)	\$ (11,484)	\$ (15,682)	\$ (4,198)	\$ (11,484)	\$ (15,682)	\$ (4,198)
<b>Rent, Maint. &amp; Utilities</b>	<b>\$ 2,760</b>	<b>\$ 3,769</b>	<b>\$ 1,009</b>	<b>\$ 39,494</b>	<b>\$ 41,717</b>	<b>\$ 2,223</b>	<b>\$ 39,494</b>	<b>\$ 41,717</b>	<b>\$ 2,223</b>
Community Rel&Trade Shows - 04040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising - 04044	\$ -	\$ -	\$ -	\$ 79	\$ -	\$ (79)	\$ 79	\$ -	\$ (79)
Customer Relations & Assist - 04046	\$ 188	\$ -	\$ (188)	\$ 188	\$ -	\$ (188)	\$ 188	\$ -	\$ (188)
<b>Marketing</b>	<b>\$ 188</b>	<b>\$ -</b>	<b>\$ (188)</b>	<b>\$ 267</b>	<b>\$ -</b>	<b>\$ (267)</b>	<b>\$ 267</b>	<b>\$ -</b>	<b>\$ (267)</b>
Capitalized Telecom Costs - 05399	\$ -	\$ -	\$ -	\$ (193)	\$ -	\$ 193	\$ (193)	\$ -	\$ 193
Cell phone equipment and accessories - 05	\$ -	\$ -	\$ -	\$ 297	\$ -	\$ (297)	\$ 297	\$ -	\$ (297)
Cellular, radio, pager charges - 05364	\$ -	\$ -	\$ -	\$ 30	\$ -	\$ (30)	\$ 30	\$ -	\$ (30)
<b>Telecom</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 134</b>	<b>\$ -</b>	<b>\$ (134)</b>	<b>\$ 134</b>	<b>\$ -</b>	<b>\$ (134)</b>
Club Dues - Deductible - 05417	\$ 125	\$ -	\$ (125)	\$ 525	\$ 1,270	\$ 745	\$ 525	\$ 1,270	\$ 745
Association Dues - 07510	\$ -	\$ -	\$ -	\$ 1,315	\$ 535	\$ (780)	\$ 1,315	\$ 535	\$ (780)
Membership Fees - 05415	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500
<b>Dues &amp; Membership Fees</b>	<b>\$ 125</b>	<b>\$ -</b>	<b>\$ (125)</b>	<b>\$ 1,840</b>	<b>\$ 2,305</b>	<b>\$ 465</b>	<b>\$ 1,840</b>	<b>\$ 2,305</b>	<b>\$ 465</b>
Work Environment Training - 05429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Safety Training - 05426	\$ 5	\$ -	\$ (5)	\$ 50	\$ -	\$ (50)	\$ 50	\$ -	\$ (50)
Regulatory Compliance Training - 05425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Development - 05420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training - 05421	\$ -	\$ 87	\$ 87	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
<b>Training</b>	<b>\$ 5</b>	<b>\$ 87</b>	<b>\$ 82</b>	<b>\$ 50</b>	<b>\$ 1,000</b>	<b>\$ 950</b>	<b>\$ 50</b>	<b>\$ 1,000</b>	<b>\$ 950</b>
Meals and Entertainment - 05411	\$ -	\$ 288	\$ 288	\$ 775	\$ 3,500	\$ 2,725	\$ 775	\$ 775	\$ -
Transportation - 05413	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 18,000	\$ 18,000	\$ -	\$ -	\$ -
Lodging - 05414	\$ -	\$ 1,413	\$ 1,413	\$ -	\$ 17,000	\$ 17,000	\$ -	\$ -	\$ -
<b>Travel &amp; Entertainment</b>	<b>\$ -</b>	<b>\$ 3,201</b>	<b>\$ 3,201</b>	<b>\$ 775</b>	<b>\$ 38,500</b>	<b>\$ 37,725</b>	<b>\$ 775</b>	<b>\$ 775</b>	<b>\$ -</b>
Contract Labor - 06111	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -
<b>Outside Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ -</b>
Misc General Expense - 07590	\$ -	\$ 138	\$ 138	\$ 40	\$ 1,700	\$ 1,660	\$ 40	\$ 1,700	\$ 1,660
<b>Miscellaneous</b>	<b>\$ -</b>	<b>\$ 138</b>	<b>\$ 138</b>	<b>\$ 40</b>	<b>\$ 1,700</b>	<b>\$ 1,660</b>	<b>\$ 40</b>	<b>\$ 1,700</b>	<b>\$ 1,660</b>
<b>Total O&amp;M Expenses Before Allocations</b>	<b>\$ 24,402</b>	<b>\$ 36,415</b>	<b>\$ 12,012</b>	<b>\$ 304,522</b>	<b>\$ 425,849</b>	<b>\$ 121,326</b>	<b>\$ 304,522</b>	<b>\$ 425,849</b>	<b>\$ 121,326</b>

**Atmos Energy Corporation**  
**Operation & Maintenance Expenses**

**KMD-Owensboro-C&M/Service - CC2636**

	Fiscal 2021			Budget 2021			CY Act vs Budget			Fiscal 2021			Budget 2021			CY Act vs Budget			Fiscal 2021			Budget 2021			Remaining Amount
	September	September	September	YTD September	YTD September	YTD September	YTD September	YTD September	YTD September	YTD September	YTD September	YTD September	YTD September	YTD September	YTD September	YTD September	YTD September	YTD September	YTD September	YTD September	YTD September	YTD September	YTD September		
Non-project Labor - 01000	\$ 35,008	\$ 37,657	\$ 2,649	\$ 447,012	\$ 497,500	\$ 50,488	\$ 447,012	\$ 497,500	\$ 50,488	\$ 447,012	\$ 497,500	\$ 50,488	\$ 447,012	\$ 497,500	\$ 50,488	\$ 447,012	\$ 497,500	\$ 50,488	\$ 447,012	\$ 497,500	\$ 50,488	\$ 447,012	\$ 497,500	\$ 50,488	
Capital Labor - 01001	\$ 84,568	\$ 108,282	\$ 23,714	\$ 1,086,417	\$ 1,236,676	\$ 150,259	\$ 1,086,417	\$ 1,236,676	\$ 150,259	\$ 1,086,417	\$ 1,236,676	\$ 150,259	\$ 1,086,417	\$ 1,236,676	\$ 150,259	\$ 1,086,417	\$ 1,236,676	\$ 150,259	\$ 1,086,417	\$ 1,236,676	\$ 150,259	\$ 1,086,417	\$ 1,236,676	\$ 150,259	
Capital Labor Contra - 01002	\$ (70,284)	\$ (108,282)	\$ (37,998)	\$ (874,634)	\$ (1,236,676)	\$ (362,042)	\$ (874,634)	\$ (1,236,676)	\$ (362,042)	\$ (874,634)	\$ (1,236,676)	\$ (362,042)	\$ (874,634)	\$ (1,236,676)	\$ (362,042)	\$ (874,634)	\$ (1,236,676)	\$ (362,042)	\$ (874,634)	\$ (1,236,676)	\$ (362,042)	\$ (874,634)	\$ (1,236,676)	\$ (362,042)	
Expense Labor Accrual - 01008	\$ 4,036	\$ -	\$ (4,036)	\$ 4,187	\$ -	\$ (4,187)	\$ 4,187	\$ -	\$ (4,187)	\$ 4,187	\$ -	\$ (4,187)	\$ 4,187	\$ -	\$ (4,187)	\$ 4,187	\$ -	\$ (4,187)	\$ 4,187	\$ -	\$ (4,187)	\$ 4,187	\$ -	\$ (4,187)	
Capital Labor Transfer In - 01011	\$ 14,297	\$ -	\$ (14,297)	\$ 163,908	\$ -	\$ (163,908)	\$ 163,908	\$ -	\$ (163,908)	\$ 163,908	\$ -	\$ (163,908)	\$ 163,908	\$ -	\$ (163,908)	\$ 163,908	\$ -	\$ (163,908)	\$ 163,908	\$ -	\$ (163,908)	\$ 163,908	\$ -	\$ (163,908)	
Capital Labor Transfer Out - 01012	\$ (28,581)	\$ -	\$ (28,581)	\$ (375,691)	\$ -	\$ (375,691)	\$ (375,691)	\$ -	\$ (375,691)	\$ (375,691)	\$ -	\$ (375,691)	\$ (375,691)	\$ -	\$ (375,691)	\$ (375,691)	\$ -	\$ (375,691)	\$ (375,691)	\$ -	\$ (375,691)	\$ (375,691)	\$ -	\$ (375,691)	
O&M Project Labor and Contra - 01006	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Labor</b>	<b>\$ 39,044</b>	<b>\$ 37,657</b>	<b>\$ (1,387)</b>	<b>\$ 451,199</b>	<b>\$ 497,500</b>	<b>\$ 46,301</b>	<b>\$ 451,199</b>	<b>\$ 497,500</b>	<b>\$ 46,301</b>	<b>\$ 451,199</b>	<b>\$ 497,500</b>	<b>\$ 46,301</b>	<b>\$ 451,199</b>	<b>\$ 497,500</b>	<b>\$ 46,301</b>	<b>\$ 451,199</b>	<b>\$ 497,500</b>	<b>\$ 46,301</b>	<b>\$ 451,199</b>	<b>\$ 497,500</b>	<b>\$ 46,301</b>	<b>\$ 451,199</b>	<b>\$ 497,500</b>	<b>\$ 46,301</b>	
Pension Benefits Load - 01202	\$ 2,077	\$ 2,002	\$ (75)	\$ 24,004	\$ 26,449	\$ 2,445	\$ 24,004	\$ 26,449	\$ 2,445	\$ 24,004	\$ 26,449	\$ 2,445	\$ 24,004	\$ 26,449	\$ 2,445	\$ 24,004	\$ 26,449	\$ 2,445	\$ 24,004	\$ 26,449	\$ 2,445	\$ 24,004	\$ 26,449	\$ 2,445	
OPEB Benefits Load - 01203	\$ 1,851	\$ 1,785	\$ (66)	\$ 21,387	\$ 23,585	\$ 2,198	\$ 21,387	\$ 23,585	\$ 2,198	\$ 21,387	\$ 23,585	\$ 2,198	\$ 21,387	\$ 23,585	\$ 2,198	\$ 21,387	\$ 23,585	\$ 2,198	\$ 21,387	\$ 23,585	\$ 2,198	\$ 21,387	\$ 23,585	\$ 2,198	
Medical Benefits Load - 01251	\$ 7,965	\$ 7,694	\$ (271)	\$ 92,045	\$ 101,653	\$ 9,609	\$ 92,045	\$ 101,653	\$ 9,609	\$ 92,045	\$ 101,653	\$ 9,609	\$ 92,045	\$ 101,653	\$ 9,609	\$ 92,045	\$ 101,653	\$ 9,609	\$ 92,045	\$ 101,653	\$ 9,609	\$ 92,045	\$ 101,653	\$ 9,609	
ESOP Benefits Load - 01257	\$ 1,601	\$ 1,530	\$ (71)	\$ 18,499	\$ 20,207	\$ 1,708	\$ 18,499	\$ 20,207	\$ 1,708	\$ 18,499	\$ 20,207	\$ 1,708	\$ 18,499	\$ 20,207	\$ 1,708	\$ 18,499	\$ 20,207	\$ 1,708	\$ 18,499	\$ 20,207	\$ 1,708	\$ 18,499	\$ 20,207	\$ 1,708	
HSA Benefits Load - 01260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RSP FACC Benefits Load - 01263	\$ 390	\$ 383	\$ (7)	\$ 4,512	\$ 5,054	\$ 542	\$ 4,512	\$ 5,054	\$ 542	\$ 4,512	\$ 5,054	\$ 542	\$ 4,512	\$ 5,054	\$ 542	\$ 4,512	\$ 5,054	\$ 542	\$ 4,512	\$ 5,054	\$ 542	\$ 4,512	\$ 5,054	\$ 542	
Life Benefits Load - 01266	\$ 78	\$ 75	\$ (3)	\$ 902	\$ 991	\$ 89	\$ 902	\$ 991	\$ 89	\$ 902	\$ 991	\$ 89	\$ 902	\$ 991	\$ 89	\$ 902	\$ 991	\$ 89	\$ 902	\$ 991	\$ 89	\$ 902	\$ 991	\$ 89	
LTD Benefits Load - 01269	\$ 273	\$ 249	\$ (24)	\$ 3,158	\$ 3,290	\$ 132	\$ 3,158	\$ 3,290	\$ 132	\$ 3,158	\$ 3,290	\$ 132	\$ 3,158	\$ 3,290	\$ 132	\$ 3,158	\$ 3,290	\$ 132	\$ 3,158	\$ 3,290	\$ 132	\$ 3,158	\$ 3,290	\$ 132	
Medical Benefits Variance - 01252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NSC-OPEB Benefits Load - 01294	\$ (2,288)	\$ -	\$ 2,288	\$ (26,440)	\$ -	\$ 26,440	\$ (26,440)	\$ -	\$ 26,440	\$ (26,440)	\$ -	\$ 26,440	\$ (26,440)	\$ -	\$ 26,440	\$ (26,440)	\$ -	\$ 26,440	\$ (26,440)	\$ -	\$ 26,440	\$ (26,440)	\$ -	\$ 26,440	
NSC-Pension Benefits Load - 01297	\$ (105)	\$ -	\$ 105	\$ (1,218)	\$ -	\$ 1,218	\$ (1,218)	\$ -	\$ 1,218	\$ (1,218)	\$ -	\$ 1,218	\$ (1,218)	\$ -	\$ 1,218	\$ (1,218)	\$ -	\$ 1,218	\$ (1,218)	\$ -	\$ 1,218	\$ (1,218)	\$ -	\$ 1,218	
Medical Benefits Projects - 01253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
ESOP Benefits Projects - 01259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RSP FACC Benefits Projects - 01265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Life Benefits Projects - 01268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LTD Benefits Projects - 01271	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Pension Benefits Projects - 01291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
OPEB Benefits Projects - 01292	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Workers Comp Benefits Projects - 01293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NSC-OPEB Benefits Projects - 01296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NSC-Pension Benefits Projects - 01299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Benefits</b>	<b>\$ 11,842</b>	<b>\$ 13,718</b>	<b>\$ 1,876</b>	<b>\$ 136,849</b>	<b>\$ 181,229</b>	<b>\$ 44,381</b>	<b>\$ 136,849</b>	<b>\$ 181,229</b>	<b>\$ 44,381</b>	<b>\$ 136,849</b>	<b>\$ 181,229</b>	<b>\$ 44,381</b>	<b>\$ 136,849</b>	<b>\$ 181,229</b>	<b>\$ 44,381</b>	<b>\$ 136,849</b>	<b>\$ 181,229</b>	<b>\$ 44,381</b>	<b>\$ 136,849</b>	<b>\$ 181,229</b>	<b>\$ 44,381</b>	<b>\$ 136,849</b>	<b>\$ 181,229</b>	<b>\$ 44,381</b>	
Environmental & Safety - 07120	\$ -	\$ -	\$ -	\$ 623	\$ 1,200	\$ 577	\$ 623	\$ 1,200	\$ 577	\$ 623	\$ 1,200	\$ 577	\$ 623	\$ 1,200	\$ 577	\$ 623	\$ 1,200	\$ 577	\$ 623	\$ 1,200	\$ 577	\$ 623	\$ 1,200	\$ 577	
Damages - 07111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Insurance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 623</b>	<b>\$ 1,200</b>	<b>\$ 577</b>	<b>\$ 623</b>	<b>\$ 1,200</b>	<b>\$ 577</b>	<b>\$ 623</b>	<b>\$ 1,200</b>	<b>\$ 577</b>	<b>\$ 623</b>	<b>\$ 1,200</b>	<b>\$ 577</b>	<b>\$ 623</b>	<b>\$ 1,200</b>	<b>\$ 577</b>	<b>\$ 623</b>	<b>\$ 1,200</b>	<b>\$ 577</b>	<b>\$ 623</b>	<b>\$ 1,200</b>	<b>\$ 577</b>	
Vehicle Lease Payments - 03002	\$ 18,799	\$ 24,492	\$ 5,693	\$ 224,753	\$ 263,904	\$ 39,151	\$ 224,753	\$ 263,904	\$ 39,151	\$ 224,753	\$ 263,904	\$ 39,151	\$ 224,753	\$ 263,904	\$ 39,151	\$ 224,753	\$ 263,904	\$ 39,151	\$ 224,753	\$ 263,904	\$ 39,151	\$ 224,753	\$ 263,904	\$ 39,151	
Capitalized transportation costs - 03003	\$ (8,516)	\$ (29,368)	\$ (20,852)	\$ (237,452)	\$ (317,621)	\$ (80,169)	\$ (237,452)	\$ (317,621)	\$ (80,169)	\$ (237,452)	\$ (317,621)	\$ (80,169)	\$ (237,452)	\$ (317,621)	\$ (80,169)	\$ (237,452)	\$ (317,621)	\$ (80,169)	\$ (237,452)	\$ (317,621)	\$ (80,169)	\$ (237,452)	\$ (317,621)	\$ (80,169)	
Vehicle Expense - 03004	\$ 10,472	\$ 15,087	\$ 4,615	\$ 172,969	\$ 181,000	\$ 8,011	\$ 172,969	\$ 181,000	\$ 8,011	\$ 172,969	\$ 181,000	\$ 8,011	\$ 172,969	\$ 181,000	\$ 8,011	\$ 172,969	\$ 181,000	\$ 8,011	\$ 172,969	\$ 181,000	\$ 8,011	\$ 172,969	\$ 181,000	\$ 8,011	
Equipment Lease - 04301	\$ 11,807	\$ 14,185	\$ 2,378	\$ 155,061	\$ 170,220	\$ 15,159	\$ 155,061	\$ 170,220	\$ 15,159	\$ 155,061	\$ 170,220	\$ 15,159	\$ 155,061	\$ 170,220	\$ 15,159	\$ 155,061	\$ 170,220	\$ 15,159	\$ 155,061	\$ 170,220	\$ 15,159	\$ 155,061	\$ 170,220	\$ 15,159	
Heavy Equipment - 04302	\$ 5,131	\$ 6,337	\$ 1,206	\$ 39,966	\$ 76,000	\$ 36,034	\$ 39,966	\$ 76,000	\$ 36,034	\$ 39,966	\$ 76,000	\$ 36,034	\$ 39,966	\$ 76,000	\$ 36,034	\$ 39,966	\$ 76,000	\$ 36,034	\$ 39,966	\$ 76,000	\$ 36,034	\$ 39,966	\$ 76,000	\$ 36,034	
Heavy Equipment Capitalized - 04307	\$ (17,312)	\$ (20,112)	\$ (2,800)	\$ (188,745)	\$ (241,300)	\$ (52,555)	\$ (188,745)	\$ (241,300)	\$ (52,555)	\$ (188,745)	\$ (241,300)	\$ (52,555)	\$ (188,745)	\$ (241,300)	\$ (52,555)	\$ (188,745)	\$ (241,300)	\$ (52,555)	\$ (188,745)	\$ (241,300)	\$ (52,555)	\$ (188,745)	\$ (241,300)	\$ (52,555)	
842 Variable Heavy Equip Lease Expense - 04308	\$ 596	\$ -	\$ (596)	\$ (5,808)	\$ -	\$ 5,808	\$ (5,808)	\$ -	\$ 5,808	\$ (5,808)	\$ -	\$ 5,808	\$ (5,808)	\$ -	\$ 5,808	\$ (5,808)	\$ -	\$ 5,808	\$ (5,808)	\$ -	\$ 5,808	\$ (5,808)	\$ -	\$ 5,808	
Non-842 Heavy Equipment - 04309	\$ 133	\$ -	\$ (133)	\$ 3,379	\$ -	\$ (3,379)	\$ 3,379	\$ -	\$ (3,379)	\$ 3,379	\$ -	\$ (3,379)	\$ 3,379	\$ -	\$ (3,379)	\$ 3,379	\$ -	\$ (3,379)	\$ 3,379	\$ -	\$ (3,379)	\$ 3,379	\$ -	\$ (3,379)	
Non-842 Fleet Lease/Rents - 04560	\$ 815	\$ -	\$ (815)	\$ (57,027)	\$ -	\$ 57,027	\$ (57,027)	\$ -	\$ 57,027	\$ (57,027)	\$ -	\$ 57,027	\$ (57,027)	\$ -	\$ 57,027	\$ (57,027)	\$ -	\$ 57,027	\$ (57,027)	\$ -	\$ 57,027	\$ (57,027)	\$ -	\$ 57,027	
842 Variable Fleet Lease Expense - 04																									

**Atmos Energy Corporation**  
**Operation & Maintenance Expenses**

**KMD-Owensboro-Storage&Transmission - CC2609**

	Fiscal 2021	Budget 2021	CY Act vs Budget	Fiscal 2021	Budget 2021	CY Act vs Budget	Fiscal 2021	Budget 2021	Remaining Amount
	September	September	September	YTD September	YTD September	YTD September	YTD September	Total Year	
Non-project Labor - 01000	\$ 55,612	\$ 62,145	\$ 6,533	\$ 632,821	\$ 770,033	\$ 137,212	\$ 632,821	\$ 770,033	\$ 137,212
Capital Labor - 01001	\$ 12,162	\$ 18,698	\$ 6,517	\$ 138,656	\$ 190,539	\$ 51,883	\$ 138,656	\$ 190,539	\$ 51,883
Capital Labor Contra - 01002	\$ -	\$ (18,698)	\$ (18,698)	\$ -	\$ (190,539)	\$ (190,539)	\$ -	\$ (190,539)	\$ (190,539)
Expense Labor Accrual - 01008	\$ 7,284	\$ -	\$ (7,284)	\$ 4,497	\$ -	\$ (4,497)	\$ 4,497	\$ -	\$ (4,497)
Capital Labor Transfer In - 01011	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Labor Transfer Out - 01012	\$ (12,182)	\$ -	\$ 12,182	\$ (138,656)	\$ -	\$ 138,656	\$ (138,656)	\$ -	\$ 138,656
Expense Labor Transfer Out - 01014	\$ -	\$ (7,373)	\$ (7,373)	\$ -	\$ (96,141)	\$ (96,141)	\$ -	\$ (96,141)	\$ (96,141)
<b>Labor</b>	<b>\$ 62,896</b>	<b>\$ 54,772</b>	<b>\$ (8,125)</b>	<b>\$ 637,318</b>	<b>\$ 673,892</b>	<b>\$ 36,575</b>	<b>\$ 637,318</b>	<b>\$ 673,892</b>	<b>\$ 36,575</b>
Pension Benefits Load - 01202	\$ 3,346	\$ 2,912	\$ (434)	\$ 33,905	\$ 35,826	\$ 1,921	\$ 33,905	\$ 35,826	\$ 1,921
OPEB Benefits Load - 01203	\$ 2,981	\$ 2,597	\$ (385)	\$ 30,209	\$ 31,947	\$ 1,738	\$ 30,209	\$ 31,947	\$ 1,738
Medical Benefits Load - 01251	\$ 12,831	\$ 11,191	\$ (1,639)	\$ 130,013	\$ 137,695	\$ 7,682	\$ 130,013	\$ 137,695	\$ 7,682
Employer 401K Expense - 01239	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESOP Benefits Load - 01257	\$ 2,579	\$ 2,225	\$ (354)	\$ 26,130	\$ 27,372	\$ 1,242	\$ 26,130	\$ 27,372	\$ 1,242
HSA Benefits Load - 01260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RSP FACC Benefits Load - 01263	\$ 629	\$ 556	\$ (73)	\$ 6,373	\$ 6,846	\$ 473	\$ 6,373	\$ 6,846	\$ 473
Life Benefits Load - 01266	\$ 126	\$ 109	\$ (17)	\$ 1,275	\$ 1,342	\$ 68	\$ 1,275	\$ 1,342	\$ 68
LTD Benefits Load - 01269	\$ 44	\$ 362	\$ (318)	\$ 4,461	\$ 4,456	\$ (5)	\$ 4,461	\$ 4,456	\$ (5)
Medical Benefits Variance - 01252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSC-OPEB Benefits Load - 01294	\$ (3,686)	\$ -	\$ 3,686	\$ (37,347)	\$ -	\$ 37,347	\$ (37,347)	\$ -	\$ 37,347
NSC-Pension Benefits Load - 01297	\$ (170)	\$ -	\$ 170	\$ (1,721)	\$ -	\$ 1,721	\$ (1,721)	\$ -	\$ 1,721
<b>Benefits</b>	<b>\$ 19,076</b>	<b>\$ 19,952</b>	<b>\$ 876</b>	<b>\$ 193,298</b>	<b>\$ 245,486</b>	<b>\$ 52,187</b>	<b>\$ 193,298</b>	<b>\$ 245,486</b>	<b>\$ 52,187</b>
Environmental & Safety - 07120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Damages - 07111	\$ -	\$ -	\$ -	\$ (1,800)	\$ -	\$ 1,800	\$ (1,800)	\$ -	\$ 1,800
<b>Insurance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,800)</b>	<b>\$ -</b>	<b>\$ 1,800</b>	<b>\$ (1,800)</b>	<b>\$ -</b>	<b>\$ 1,800</b>
Vehicle Lease Payments - 03002	\$ 7,802	\$ 8,624	\$ 822	\$ 90,436	\$ 96,894	\$ 6,458	\$ 90,436	\$ 96,894	\$ 6,458
Capitalized transportation costs - 03003	\$ 5,907	\$ (3,977)	\$ (9,884)	\$ (23,090)	\$ (36,705)	\$ (13,615)	\$ (23,090)	\$ (36,705)	\$ (13,615)
Vehicle Expense - 03004	\$ 10,251	\$ 8,569	\$ (1,682)	\$ 82,967	\$ 88,455	\$ 5,488	\$ 82,967	\$ 88,455	\$ 5,488
Equipment Lease - 04301	\$ 3,698	\$ 3,569	\$ (129)	\$ 44,535	\$ 47,508	\$ 2,973	\$ 44,535	\$ 47,508	\$ 2,973
Heavy Equipment - 04302	\$ 2,710	\$ 1,388	\$ (1,322)	\$ 17,853	\$ 20,512	\$ 2,659	\$ 17,853	\$ 20,512	\$ 2,659
Heavy Equipment Capitalized - 04307	\$ (6,504)	\$ (5,240)	\$ (1,264)	\$ (64,635)	\$ (66,660)	\$ (2,025)	\$ (64,635)	\$ (66,660)	\$ (2,025)
842 Variable Heavy Equip Lease Expense - (	\$ 202	\$ -	\$ (202)	\$ 2,775	\$ -	\$ (2,775)	\$ 2,775	\$ -	\$ (2,775)
Non-842 Heavy Equipment - 04309	\$ 27	\$ -	\$ (27)	\$ 791	\$ -	\$ (791)	\$ 791	\$ -	\$ (791)
Non 842 Fleet Lease/Rents - 04560	\$ 53	\$ -	\$ (53)	\$ 954	\$ -	\$ (954)	\$ 954	\$ -	\$ (954)
842 Variable Fleet Lease Expense - 04563	\$ (50,979)	\$ -	\$ 50,979	\$ (44,210)	\$ -	\$ 44,210	\$ (44,210)	\$ -	\$ 44,210
<b>Vehicles &amp; Equip</b>	<b>\$ (26,833)</b>	<b>\$ 13,323</b>	<b>\$ 40,156</b>	<b>\$ 108,377</b>	<b>\$ 150,004</b>	<b>\$ 41,627</b>	<b>\$ 108,377</b>	<b>\$ 150,004</b>	<b>\$ 41,627</b>
Inventory Materials - 02001	\$ -	\$ 525	\$ 525	\$ 9,531	\$ 6,300	\$ (3,231)	\$ 9,531	\$ 6,300	\$ (3,231)
Warehouse Loading Charge - 02004	\$ -	\$ 21	\$ 21	\$ 406	\$ 252	\$ (154)	\$ 406	\$ 252	\$ (154)
Non-Inventory Supplies - 02005	\$ 10,695	\$ 3,840	\$ (6,855)	\$ 66,523	\$ 62,209	\$ (4,314)	\$ 66,523	\$ 62,209	\$ (4,314)
Office Supplies - 05010	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ (10)	\$ 10	\$ -	\$ (10)
<b>Materials &amp; Supplies</b>	<b>\$ 10,695</b>	<b>\$ 4,386</b>	<b>\$ (6,309)</b>	<b>\$ 76,468</b>	<b>\$ 68,761</b>	<b>\$ (7,707)</b>	<b>\$ 76,468</b>	<b>\$ 68,761</b>	<b>\$ (7,707)</b>
Postage/Delivery Services - 05111	\$ -	\$ 25	\$ 25	\$ 829	\$ 300	\$ (529)	\$ 829	\$ 300	\$ (529)
<b>Print &amp; Postages</b>	<b>\$ -</b>	<b>\$ 25</b>	<b>\$ 25</b>	<b>\$ 829</b>	<b>\$ 300</b>	<b>\$ (529)</b>	<b>\$ 829</b>	<b>\$ 300</b>	<b>\$ (529)</b>
Uniforms - 07443	\$ 1,110	\$ -	\$ (1,110)	\$ 8,878	\$ 5,245	\$ (3,633)	\$ 8,878	\$ 5,245	\$ (3,633)
Uniforms Capitalized - 07444	\$ (199)	\$ -	\$ 199	\$ (1,609)	\$ (1,035)	\$ 574	\$ (1,609)	\$ (1,035)	\$ 574
Misc Employee Welfare Exp - 07499	\$ 59	\$ -	\$ (59)	\$ 72	\$ -	\$ (72)	\$ 72	\$ -	\$ (72)
Non-Qual Retirement Exp - 07449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service Awards - 07421	\$ -	\$ -	\$ -	\$ 80	\$ -	\$ (80)	\$ 80	\$ -	\$ (80)
<b>Employee Welfare</b>	<b>\$ 970</b>	<b>\$ -</b>	<b>\$ (970)</b>	<b>\$ 7,420</b>	<b>\$ 4,210</b>	<b>\$ (3,210)</b>	<b>\$ 7,420</b>	<b>\$ 4,210</b>	<b>\$ (3,210)</b>
Building Lease/Rents Capitalized - 04580	\$ (702)	\$ (770)	\$ (68)	\$ (8,294)	\$ (7,921)	\$ 373	\$ (8,294)	\$ (7,921)	\$ 373
Building Maintenance - 04582	\$ 3,973	\$ 3,060	\$ (913)	\$ 27,882	\$ 25,930	\$ (1,952)	\$ 27,882	\$ 25,930	\$ (1,952)
Utilities - 04590	\$ 1,264	\$ 1,103	\$ (161)	\$ 20,521	\$ 21,450	\$ 929	\$ 20,521	\$ 21,450	\$ 929
842 Real Estate Lease Expense - 04578	\$ 3,330	\$ 3,330	\$ (0)	\$ 39,961	\$ 39,960	\$ (1)	\$ 39,961	\$ 39,960	\$ (1)
Non 842 Building Lease/Rents - 04581	\$ 576	\$ -	\$ (576)	\$ 7,339	\$ -	\$ (7,339)	\$ 7,339	\$ -	\$ (7,339)
842 Tower Lease Expense - 05353	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capitalized Utility Costs - 04599	\$ (746)	\$ (963)	\$ (217)	\$ (5,511)	\$ (9,364)	\$ (3,853)	\$ (5,511)	\$ (9,364)	\$ (3,853)
Railroad easements and crossings - 04585	\$ -	\$ -	\$ -	\$ 87	\$ -	\$ (87)	\$ 87	\$ -	\$ (87)
Misc Rents - 04592	\$ -	\$ -	\$ -	\$ 3,492	\$ 3,492	\$ 0	\$ 3,492	\$ 3,492	\$ 0
<b>Rent, Maint., &amp; Utilities</b>	<b>\$ 7,695</b>	<b>\$ 5,760</b>	<b>\$ (1,935)</b>	<b>\$ 85,476</b>	<b>\$ 73,547</b>	<b>\$ (11,929)</b>	<b>\$ 85,476</b>	<b>\$ 73,547</b>	<b>\$ (11,929)</b>
Cellular, radio, pager charges - 05364	\$ 148	\$ 288	\$ 140	\$ 1,767	\$ 3,500	\$ 1,733	\$ 1,767	\$ 3,500	\$ 1,733
Capitalized Telecom Costs - 05399	\$ (103)	\$ (187)	\$ (84)	\$ (1,047)	\$ (2,194)	\$ (1,147)	\$ (1,047)	\$ (2,194)	\$ (1,147)
Cell service for data uses - 05376	\$ -	\$ 28	\$ 28	\$ (18)	\$ 336	\$ 354	\$ (18)	\$ 336	\$ 354
Cell phone equipment and accessories - 053	\$ 24	\$ -	\$ (24)	\$ 24	\$ -	\$ (24)	\$ 24	\$ -	\$ (24)
<b>Telecom</b>	<b>\$ 69</b>	<b>\$ 129</b>	<b>\$ 60</b>	<b>\$ 726</b>	<b>\$ 1,642</b>	<b>\$ 916</b>	<b>\$ 726</b>	<b>\$ 1,642</b>	<b>\$ 916</b>
Safety - 04018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Marketing</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Membership Fees - 05415	\$ -	\$ 100	\$ 100	\$ 103	\$ 535	\$ 432	\$ 103	\$ 535	\$ 432
Association Dues - 07510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Dues &amp; Membership Fees</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ 103</b>	<b>\$ 535</b>	<b>\$ 432</b>	<b>\$ 103</b>	<b>\$ 535</b>	<b>\$ 432</b>
IT Equipment - 04212	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Information Technologies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Employee Development - 05420	\$ -	\$ -	\$ -	\$ 104	\$ 2,700	\$ 2,596	\$ 104	\$ 2,700	\$ 2,596
Books & Manuals - 05424	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Training</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 104</b>	<b>\$ 2,700</b>	<b>\$ 2,596</b>	<b>\$ 104</b>	<b>\$ 2,700</b>	<b>\$ 2,596</b>
Meals and Entertainment - 05411	\$ 219	\$ 263	\$ 44	\$ 642	\$ 3,200	\$ 2,558	\$ 642	\$ 642	\$ -
Transportation - 05413	\$ -	\$ 412	\$ 412	\$ 4,900	\$ 4,900	\$ -	\$ 4,900	\$ 4,900	\$ -
Lodging - 05414	\$ 485	\$ 713	\$ 228	\$ 3,015	\$ 8,600	\$ 5,585	\$ 3,015	\$ 3,015	\$ -
Spousal & Dependent Travel - 05412	\$ -	\$ -	\$ -	\$ 110	\$ -	\$ (110)	\$ 110	\$ 110	\$ -
<b>Travel &amp; Entertainment</b>	<b>\$ 704</b>	<b>\$ 1,388</b>	<b>\$ 684</b>	<b>\$ 3,767</b>	<b>\$ 16,700</b>	<b>\$ 12,933</b>	<b>\$ 3,767</b>	<b>\$ 3,767</b>	<b>\$ -</b>
Contract Labor - 06111	\$ 27,000	\$ 16,200	\$ (10,800)	\$ 361,101	\$ 357,400	\$ (3,701)	\$ 361,101	\$ 357,400	\$ (3,701)
Legal - 06121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Outside Services</b>	<b>\$ 27,000</b>	<b>\$ 16,200</b>	<b>\$ (10,800)</b>	<b>\$ 361,101</b>	<b>\$ 357,400</b>	<b>\$ (3,701)</b>	<b>\$ 361,101</b>	<b>\$ 357,400</b>	<b>\$ (3,701)</b>
Software Maintenance - 04201	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Information Technologies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Misc General Expense - 07590	\$ -	\$ 238	\$ 238	\$ 1,948	\$ 2,900	\$ 952	\$ 1,948	\$ 2,900	\$ 952
<b>Miscellaneous</b>	<b>\$ -</b>	<b>\$ 238</b>	<b>\$ 238</b>	<b>\$ 1,948</b>	<b>\$ 2,900</b>	<b>\$ 952</b>	<b>\$ 1,948</b>	<b>\$ 2,900</b>	<b>\$ 952</b>
<b>Total O&amp;M Expenses Before Allocations</b>	<b>\$ 102,273</b>	<b>\$ 116,273</b>	<b>\$ 14,000</b>	<b>\$ 1,475,135</b>	<b>\$ 1,598,077</b>	<b>\$ 122,942</b>	<b>\$ 1,475,135</b>	<b>\$ 1,598,077</b>	<b>\$ 122,942</b>

**Atmos Energy Corporation**  
**Operation & Maintenance Expenses**

**KMD-Hopkinsville-C&M/Service - CC2736**

	Fiscal 2021	Budget 2021	CY Act vs Budget	Fiscal 2021	Budget 2021	CY Act vs Budget	Fiscal 2021	Budget 2021	Remaining Amount
	September	September	September	YTD September	YTD September	YTD September	YTD September	Total Year	
Non-project Labor - 01000	\$ 8,396	\$ 17,965	\$ 9,570	\$ 138,032	\$ 210,206	\$ 72,174	\$ 138,032	\$ 210,206	\$ 72,174
Capital Labor - 01001	\$ 18,151	\$ 23,937	\$ 5,786	\$ 317,097	\$ 287,765	\$ (29,332)	\$ 317,097	\$ 287,765	\$ (29,331)
Capital Labor Contra - 01002	\$ (10,909)	\$ (23,937)	\$ (13,028)	\$ (317,838)	\$ (287,765)	\$ 30,073	\$ (317,838)	\$ (287,765)	\$ 30,073
Expense Labor Accrual - 01008	\$ 1,124	\$ -	\$ (1,124)	\$ (97)	\$ -	\$ 97	\$ (97)	\$ -	\$ 97
Capital Labor Transfer In - 01011	\$ 871	\$ -	\$ (871)	\$ 134,477	\$ -	\$ (134,477)	\$ 134,477	\$ -	\$ (134,477)
Capital Labor Transfer Out - 01012	\$ (8,113)	\$ -	\$ 8,113	\$ (133,735)	\$ -	\$ 133,735	\$ (133,735)	\$ -	\$ 133,735
<b>Labor</b>	<b>\$ 9,520</b>	<b>\$ 17,965</b>	<b>\$ 8,445</b>	<b>\$ 137,935</b>	<b>\$ 210,206</b>	<b>\$ 72,272</b>	<b>\$ 137,935</b>	<b>\$ 210,206</b>	<b>\$ 72,272</b>
Pension Benefits Load - 01202	\$ 506	\$ 955	\$ 449	\$ 7,338	\$ 11,175	\$ 3,837	\$ 7,338	\$ 11,175	\$ 3,837
OPEB Benefits Load - 01203	\$ 451	\$ 852	\$ 400	\$ 6,538	\$ 9,965	\$ 3,427	\$ 6,538	\$ 9,965	\$ 3,427
Medical Benefits Load - 01251	\$ 1,942	\$ 3,671	\$ 1,729	\$ 28,139	\$ 42,951	\$ 14,812	\$ 28,139	\$ 42,951	\$ 14,812
ESOP Benefits Load - 01257	\$ 390	\$ 730	\$ 339	\$ 5,655	\$ 8,538	\$ 2,883	\$ 5,655	\$ 8,538	\$ 2,883
RSP FACC Benefits Load - 01263	\$ 95	\$ 183	\$ 87	\$ 1,379	\$ 2,135	\$ 756	\$ 1,379	\$ 2,135	\$ 756
Life Benefits Load - 01266	\$ 19	\$ 36	\$ 17	\$ 276	\$ 419	\$ 143	\$ 276	\$ 419	\$ 143
LTD Benefits Load - 01269	\$ 67	\$ 119	\$ 52	\$ 966	\$ 1,390	\$ 425	\$ 966	\$ 1,390	\$ 425
NSC-OPEB Benefits Load - 01294	\$ (558)	\$ -	\$ 558	\$ (8,083)	\$ -	\$ 8,083	\$ (8,083)	\$ -	\$ 8,083
NSC-Pension Benefits Load - 01297	\$ (26)	\$ -	\$ 26	\$ (372)	\$ -	\$ 372	\$ (372)	\$ -	\$ 372
<b>Benefits</b>	<b>\$ 2,887</b>	<b>\$ 6,544</b>	<b>\$ 3,657</b>	<b>\$ 41,836</b>	<b>\$ 76,574</b>	<b>\$ 34,738</b>	<b>\$ 41,836</b>	<b>\$ 76,574</b>	<b>\$ 34,738</b>
Environmental & Safety - 07120	\$ -	\$ -	\$ -	\$ 22	\$ -	\$ (22)	\$ 22	\$ -	\$ (22)
<b>Insurance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22</b>	<b>\$ -</b>	<b>\$ (22)</b>	<b>\$ 22</b>	<b>\$ -</b>	<b>\$ (22)</b>
Public Relations - 04146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Directors &amp; Shareholders &amp; PR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Vehicle Lease Payments - 03002	\$ 6,926	\$ 7,496	\$ 570	\$ 81,772	\$ 89,952	\$ 8,180	\$ 81,772	\$ 89,952	\$ 8,180
Capitalized transportation costs - 03003	\$ (7,092)	\$ (6,696)	\$ 396	\$ (57,556)	\$ (81,233)	\$ (23,677)	\$ (57,556)	\$ (81,233)	\$ (23,677)
Vehicle Expense - 03004	\$ 3,066	\$ 4,225	\$ 1,159	\$ 40,321	\$ 50,700	\$ 10,380	\$ 40,321	\$ 50,700	\$ 10,380
Equipment Lease - 04301	\$ 1,378	\$ 3,277	\$ 1,899	\$ 16,646	\$ 33,324	\$ 16,678	\$ 16,646	\$ 33,324	\$ 16,678
Heavy Equipment - 04302	\$ 1,361	\$ 13	\$ (1,348)	\$ 16,012	\$ 7,757	\$ (8,255)	\$ 16,012	\$ 7,757	\$ (8,255)
Heavy Equipment Capitalized - 04307	\$ (2,836)	\$ (3,224)	\$ (388)	\$ (33,632)	\$ (40,258)	\$ (6,626)	\$ (33,632)	\$ (40,258)	\$ (6,626)
842 Variable Heavy Equip Lease Expense -	\$ 75	\$ -	\$ (75)	\$ 614	\$ -	\$ (614)	\$ 614	\$ -	\$ (614)
Non-842 Heavy Equipment - 04309	\$ 80	\$ -	\$ (80)	\$ 1,046	\$ -	\$ (1,046)	\$ 1,046	\$ -	\$ (1,046)
Non 842 Fleet Lease/Rents - 04560	\$ -	\$ -	\$ -	\$ (13,720)	\$ -	\$ 13,720	\$ (13,720)	\$ -	\$ 13,720
842 Variable Fleet Lease Expense - 04563	\$ 380	\$ -	\$ (380)	\$ (24,494)	\$ -	\$ 24,494	\$ (24,494)	\$ -	\$ 24,494
<b>Vehicles &amp; Equip</b>	<b>\$ 3,338</b>	<b>\$ 5,091</b>	<b>\$ 1,753</b>	<b>\$ 27,009</b>	<b>\$ 60,242</b>	<b>\$ 33,233</b>	<b>\$ 27,009</b>	<b>\$ 60,242</b>	<b>\$ 33,233</b>
Inventory Materials - 02001	\$ 744	\$ 1,650	\$ 906	\$ 8,077	\$ 19,800	\$ 11,723	\$ 8,077	\$ 19,800	\$ 11,723
Warehouse Loading Charge - 02004	\$ 37	\$ 66	\$ 29	\$ 358	\$ 792	\$ 434	\$ 358	\$ 792	\$ 434
Non-Inventory Supplies - 02005	\$ 4,158	\$ 1,587	\$ (2,571)	\$ 17,580	\$ 19,000	\$ 1,420	\$ 17,580	\$ 19,000	\$ 1,420
Office Supplies - 05010	\$ 596	\$ 375	\$ (221)	\$ 3,118	\$ 4,500	\$ 1,382	\$ 3,118	\$ 4,500	\$ 1,382
<b>Materials &amp; Supplies</b>	<b>\$ 5,535</b>	<b>\$ 3,678</b>	<b>\$ (1,857)</b>	<b>\$ 29,133</b>	<b>\$ 44,092</b>	<b>\$ 14,959</b>	<b>\$ 29,133</b>	<b>\$ 44,092</b>	<b>\$ 14,959</b>
Postage/Delivery Services - 05111	\$ -	\$ 37	\$ 37	\$ 204	\$ 400	\$ 196	\$ 204	\$ 400	\$ 196
<b>Print &amp; Postages</b>	<b>\$ -</b>	<b>\$ 37</b>	<b>\$ 37</b>	<b>\$ 204</b>	<b>\$ 400</b>	<b>\$ 196</b>	<b>\$ 204</b>	<b>\$ 400</b>	<b>\$ 196</b>
Uniforms - 07443	\$ 438	\$ -	\$ (438)	\$ 8,302	\$ 7,417	\$ (885)	\$ 8,302	\$ 7,417	\$ (885)
Uniforms Capitalized - 07444	\$ (300)	\$ -	\$ 300	\$ (5,885)	\$ (4,272)	\$ 1,613	\$ (5,885)	\$ (4,272)	\$ 1,613
Misc Employee Welfare Exp - 07499	\$ 64	\$ 287	\$ 223	\$ 1,046	\$ 3,400	\$ 2,354	\$ 1,046	\$ 3,400	\$ 2,354
Service Awards - 07421	\$ -	\$ -	\$ -	\$ 45	\$ -	\$ (45)	\$ 45	\$ -	\$ (45)
<b>Employee Welfare</b>	<b>\$ 202</b>	<b>\$ 287</b>	<b>\$ 85</b>	<b>\$ 3,508</b>	<b>\$ 6,545</b>	<b>\$ 3,038</b>	<b>\$ 3,508</b>	<b>\$ 6,545</b>	<b>\$ 3,038</b>
Building Maintenance - 04582	\$ 1,512	\$ 2,958	\$ 1,446	\$ 15,130	\$ 33,532	\$ 18,402	\$ 15,130	\$ 33,532	\$ 18,402
Utilities - 04590	\$ 3,129	\$ 2,680	\$ (449)	\$ 25,087	\$ 29,943	\$ 4,856	\$ 25,087	\$ 29,943	\$ 4,856
Capitalized Utility Costs - 04599	\$ (1,625)	\$ (3,221)	\$ (1,596)	\$ (17,294)	\$ (36,669)	\$ (19,375)	\$ (17,294)	\$ (36,669)	\$ (19,375)
Building Lease/Rents Capitalized - 04580	\$ -	\$ -	\$ -	\$ (2,594)	\$ -	\$ 2,594	\$ (2,594)	\$ -	\$ 2,594
Non 842 Building Lease/Rents - 04581	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ (3,500)	\$ 3,500	\$ -	\$ (3,500)
<b>Rent, Maint., &amp; Utilities</b>	<b>\$ 3,016</b>	<b>\$ 2,417</b>	<b>\$ (599)</b>	<b>\$ 23,828</b>	<b>\$ 26,806</b>	<b>\$ 2,978</b>	<b>\$ 23,828</b>	<b>\$ 26,806</b>	<b>\$ 2,978</b>
Capitalized Telecom Costs - 05399	\$ (12)	\$ (67)	\$ (55)	\$ (245)	\$ (801)	\$ (556)	\$ (245)	\$ (801)	\$ (556)
Cell phone equipment and accessories - 05	\$ -	\$ 113	\$ 113	\$ 137	\$ 1,400	\$ 1,263	\$ 137	\$ 1,400	\$ 1,263
Cell service for data uses - 05376	\$ 20	\$ -	\$ (20)	\$ 278	\$ -	\$ (278)	\$ 278	\$ -	\$ (278)
<b>Telecom</b>	<b>\$ 8</b>	<b>\$ 46</b>	<b>\$ 38</b>	<b>\$ 170</b>	<b>\$ 599</b>	<b>\$ 429</b>	<b>\$ 170</b>	<b>\$ 599</b>	<b>\$ 429</b>
Association Dues - 07510	\$ -	\$ -	\$ -	\$ 12,973	\$ 13,000	\$ 27	\$ 12,973	\$ 13,000	\$ 27
<b>Dues &amp; Membership Fees</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,973</b>	<b>\$ 13,000</b>	<b>\$ 27</b>	<b>\$ 12,973</b>	<b>\$ 13,000</b>	<b>\$ 27</b>
Operator Qualifications Training - 05422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Development - 05420	\$ -	\$ -	\$ -	\$ 795	\$ -	\$ (795)	\$ 795	\$ -	\$ (795)
Safety Training - 05426	\$ 5	\$ -	\$ (5)	\$ 50	\$ -	\$ (50)	\$ 50	\$ -	\$ (50)
Training - 05421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Technical (Job Skills) Training - 05427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Training</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ (5)</b>	<b>\$ 845</b>	<b>\$ -</b>	<b>\$ (845)</b>	<b>\$ 845</b>	<b>\$ -</b>	<b>\$ (845)</b>
Meals and Entertainment - 05411	\$ 198	\$ 1,038	\$ 840	\$ 1,293	\$ 12,500	\$ 11,207	\$ 1,293	\$ 1,293	\$ -
Transportation - 05413	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 12,000	\$ 12,000	\$ -	\$ -	\$ -
Lodging - 05414	\$ -	\$ 1,087	\$ 1,087	\$ -	\$ 13,000	\$ 13,000	\$ -	\$ -	\$ -
Spousal & Dependent Travel - 05412	\$ -	\$ -	\$ -	\$ 45	\$ -	\$ (45)	\$ 45	\$ -	\$ (45)
<b>Travel &amp; Entertainment</b>	<b>\$ 198</b>	<b>\$ 3,125</b>	<b>\$ 2,927</b>	<b>\$ 1,338</b>	<b>\$ 37,500</b>	<b>\$ 36,162</b>	<b>\$ 1,338</b>	<b>\$ 1,338</b>	<b>\$ -</b>
Contract Labor - 06111	\$ -	\$ -	\$ -	\$ 12,531	\$ 12,000	\$ (531)	\$ 12,531	\$ 12,000	\$ (531)
<b>Outside Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,531</b>	<b>\$ 12,000</b>	<b>\$ (531)</b>	<b>\$ 12,531</b>	<b>\$ 12,000</b>	<b>\$ (531)</b>
Promo Other, Misc - 04021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Marketing</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Misc General Expense - 07590	\$ 23	\$ -	\$ (23)	\$ 1,096	\$ -	\$ (1,096)	\$ 1,096	\$ -	\$ (1,096)
<b>Miscellaneous</b>	<b>\$ 23</b>	<b>\$ -</b>	<b>\$ (23)</b>	<b>\$ 1,096</b>	<b>\$ -</b>	<b>\$ (1,096)</b>	<b>\$ 1,096</b>	<b>\$ -</b>	<b>\$ (1,096)</b>
<b>Total O&amp;M Expenses Before Allocations</b>	<b>\$ 24,732</b>	<b>\$ 39,191</b>	<b>\$ 14,458</b>	<b>\$ 292,425</b>	<b>\$ 487,964</b>	<b>\$ 195,539</b>	<b>\$ 292,425</b>	<b>\$ 487,964</b>	<b>\$ 195,539</b>

**Atmos Energy Corporation**  
**Operation & Maintenance Expenses**

**KMD-Paducah - Operations - CC3351**

	Fiscal 2021	Budget 2021	CY Act vs Budget	Fiscal 2021	Budget 2021	CY Act vs Budget	Fiscal 2021	Budget 2021	Remaining Amount
	September	September	September	YTD September	YTD September	YTD September	YTD September	Total Year	
Non-project Labor - 01000	\$ 10,913	\$ 11,170	\$ 257	\$ 136,133	\$ 156,625	\$ 20,492	\$ 136,133	\$ 156,625	\$ 20,492
Capital Labor - 01001	\$ 17,363	\$ 19,475	\$ 2,112	\$ 202,741	\$ 207,209	\$ 4,468	\$ 202,741	\$ 207,209	\$ 4,468
Capital Labor Contra - 01002	\$ -	\$ (19,475)	\$ (19,475)	\$ -	\$ (207,209)	\$ (207,209)	\$ -	\$ (207,209)	\$ (207,209)
Expense Labor Accrual - 01008	\$ 1,211	\$ -	\$ (1,211)	\$ 82	\$ -	\$ (82)	\$ 82	\$ -	\$ (82)
Capital Labor Transfer In - 01011	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Labor Transfer Out - 01012	\$ (17,363)	\$ -	\$ 17,363	\$ (202,741)	\$ -	\$ 202,741	\$ (202,741)	\$ -	\$ 202,741
<b>Labor</b>	<b>\$ 12,124</b>	<b>\$ 11,170</b>	<b>\$ (954)</b>	<b>\$ 136,215</b>	<b>\$ 156,625</b>	<b>\$ 20,410</b>	<b>\$ 136,215</b>	<b>\$ 156,625</b>	<b>\$ 20,410</b>
Pension Benefits Load - 01202	\$ 645	\$ 594	\$ (51)	\$ 7,247	\$ 8,327	\$ 1,080	\$ 7,247	\$ 8,327	\$ 1,080
OPEB Benefits Load - 01203	\$ 575	\$ 530	\$ (45)	\$ 6,457	\$ 7,425	\$ 968	\$ 6,457	\$ 7,425	\$ 968
Medical Benefits Load - 01251	\$ 2,473	\$ 2,282	\$ (191)	\$ 27,788	\$ 32,003	\$ 4,215	\$ 27,788	\$ 32,003	\$ 4,215
ESOP Benefits Load - 01257	\$ 497	\$ 454	\$ (43)	\$ 5,585	\$ 6,362	\$ 777	\$ 5,585	\$ 6,362	\$ 777
HSA Benefits Load - 01260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RSP FACC Benefits Load - 01263	\$ 121	\$ 113	\$ (8)	\$ 1,362	\$ 1,591	\$ 229	\$ 1,362	\$ 1,591	\$ 229
Life Benefits Load - 01266	\$ 24	\$ 22	\$ (2)	\$ 272	\$ 312	\$ 40	\$ 272	\$ 312	\$ 40
LTD Benefits Load - 01269	\$ 85	\$ 74	\$ (11)	\$ 953	\$ 1,036	\$ 82	\$ 953	\$ 1,036	\$ 82
Medical Benefits Variance - 01252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSC-OPEB Benefits Load - 01294	\$ (710)	\$ -	\$ 710	\$ (7,982)	\$ -	\$ 7,982	\$ (7,982)	\$ -	\$ 7,982
NSC-Pension Benefits Load - 01297	\$ (33)	\$ -	\$ 33	\$ (368)	\$ -	\$ 368	\$ (368)	\$ -	\$ 368
NSC-OPEB Benefits Projects - 01296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSC-Pension Benefits Projects - 01299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Benefits</b>	<b>\$ 3,677</b>	<b>\$ 4,069</b>	<b>\$ 392</b>	<b>\$ 41,314</b>	<b>\$ 57,055</b>	<b>\$ 15,741</b>	<b>\$ 41,314</b>	<b>\$ 57,055</b>	<b>\$ 15,741</b>
Environmental & Safety - 07120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Insurance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Vehicle Lease Payments - 03002	\$ 1,688	\$ 2,334	\$ 666	\$ 20,021	\$ 27,285	\$ 7,264	\$ 20,021	\$ 27,285	\$ 7,264
Capitalized transportation costs - 03003	\$ (2,777)	\$ (3,227)	\$ (450)	\$ (27,145)	\$ (36,260)	\$ (9,115)	\$ (27,145)	\$ (36,260)	\$ (9,115)
Vehicle Expense - 03004	\$ 2,713	\$ 2,744	\$ 31	\$ 23,021	\$ 36,595	\$ 13,574	\$ 23,021	\$ 36,595	\$ 13,574
Equipment Lease - 04301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Heavy Equipment - 04302	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Heavy Equipment Capitalized - 04307	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
842 Variable Fleet Lease Expense - 04563	\$ 88	\$ -	\$ (88)	\$ 1,058	\$ -	\$ (1,058)	\$ 1,058	\$ -	\$ (1,058)
Non 842 Fleet Lease/Rents - 04560	\$ 53	\$ -	\$ (53)	\$ 636	\$ -	\$ (636)	\$ 636	\$ -	\$ (636)
<b>Vehicles &amp; Equip</b>	<b>\$ 1,746</b>	<b>\$ 1,851</b>	<b>\$ 105</b>	<b>\$ 17,591</b>	<b>\$ 27,620</b>	<b>\$ 10,029</b>	<b>\$ 17,591</b>	<b>\$ 27,620</b>	<b>\$ 10,029</b>
Inventory Materials - 02001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Warehouse Loading Charge - 02004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Inventory Supplies - 02005	\$ 517	\$ 238	\$ (279)	\$ 1,223	\$ 2,900	\$ 1,677	\$ 1,223	\$ 2,900	\$ 1,677
Office Supplies - 05010	\$ -	\$ 63	\$ 63	\$ 285	\$ 800	\$ 515	\$ 285	\$ 800	\$ 515
<b>Materials &amp; Supplies</b>	<b>\$ 517</b>	<b>\$ 301</b>	<b>\$ (216)</b>	<b>\$ 1,508</b>	<b>\$ 3,700</b>	<b>\$ 2,192</b>	<b>\$ 1,508</b>	<b>\$ 3,700</b>	<b>\$ 2,192</b>
Postage/Delivery Services - 05111	\$ -	\$ -	\$ -	\$ 84	\$ -	\$ (84)	\$ 84	\$ -	\$ (84)
<b>Print &amp; Postages</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 84</b>	<b>\$ -</b>	<b>\$ (84)</b>	<b>\$ 84</b>	<b>\$ -</b>	<b>\$ (84)</b>
Uniforms - 07443	\$ 159	\$ -	\$ (159)	\$ 2,026	\$ 2,008	\$ (18)	\$ 2,026	\$ 2,008	\$ (18)
Uniforms Capitalized - 07444	\$ (98)	\$ -	\$ 98	\$ (1,171)	\$ (1,174)	\$ (3)	\$ (1,171)	\$ (1,174)	\$ (3)
Misc Employee Welfare Exp - 07499	\$ 128	\$ 87	\$ (41)	\$ 493	\$ 1,000	\$ 507	\$ 493	\$ 1,000	\$ 507
Non-Qual Retirement Exp - 07449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Employee Welfare</b>	<b>\$ 189</b>	<b>\$ 87</b>	<b>\$ (102)</b>	<b>\$ 1,348</b>	<b>\$ 1,834</b>	<b>\$ 486</b>	<b>\$ 1,348</b>	<b>\$ 1,834</b>	<b>\$ 486</b>
Building Lease/Rents Capitalized - 04580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Lease/Rents - 04581	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Maintenance - 04582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities - 04590	\$ 29	\$ 55	\$ 26	\$ 527	\$ 444	\$ (83)	\$ 527	\$ 444	\$ (83)
Capitalized Utility Costs - 04599	\$ -	\$ (35)	\$ (35)	\$ -	\$ (256)	\$ (256)	\$ -	\$ (256)	\$ (256)
<b>Rent, Maint., &amp; Utilities</b>	<b>\$ 29</b>	<b>\$ 20</b>	<b>\$ (9)</b>	<b>\$ 527</b>	<b>\$ 188</b>	<b>\$ (339)</b>	<b>\$ 527</b>	<b>\$ 188</b>	<b>\$ (339)</b>
Cellular, radio, pager charges - 05364	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use 05364 Cell svc-field technicians - 053	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use 05364 Cell svc-field tech supervisors -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use 05364 Cell service-all others - 05375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capitalized Telecom Costs - 05399	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cell phone equipment and accessories - 05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telecom Maintenance & Repair - 05316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Telecom</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Membership Fees - 05415	\$ -	\$ -	\$ -	\$ 588	\$ -	\$ (588)	\$ 588	\$ -	\$ (588)
Club Dues - Nondeductible - 05416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Club Dues - Deductible - 05417	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ (100)	\$ 100	\$ -	\$ (100)
Association Dues - 07510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Dues &amp; Membership Fees</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 688</b>	<b>\$ -</b>	<b>\$ (688)</b>	<b>\$ 688</b>	<b>\$ -</b>	<b>\$ (688)</b>
Technical (Job Skills) Training - 05427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training - 05421	\$ -	\$ -	\$ -	\$ -	\$ 2,550	\$ 2,550	\$ -	\$ 2,550	\$ 2,550
Work Environment Training - 05429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Development - 05420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Books & Manuals - 05424	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operator Qualifications Training - 05422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Training</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,550</b>	<b>\$ 2,550</b>	<b>\$ -</b>	<b>\$ 2,550</b>	<b>\$ 2,550</b>
Meals and Entertainment - 05411	\$ 633	\$ 750	\$ 117	\$ 2,931	\$ 9,000	\$ 6,069	\$ 2,931	\$ 2,931	\$ -
Spousal & Dependent Travel - 05412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - 05413	\$ -	\$ 337	\$ 337	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ -
Lodging - 05414	\$ -	\$ 837	\$ 837	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -
Misc Employee Expense - 05419	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Travel &amp; Entertainment</b>	<b>\$ 633</b>	<b>\$ 1,924</b>	<b>\$ 1,291</b>	<b>\$ 2,931</b>	<b>\$ 23,000</b>	<b>\$ 20,069</b>	<b>\$ 2,931</b>	<b>\$ 2,931</b>	<b>\$ -</b>
Legal - 06121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Labor - 06111	\$ 451	\$ -	\$ (451)	\$ 1,212	\$ -	\$ (1,212)	\$ 1,212	\$ -	\$ (1,212)
<b>Outside Services</b>	<b>\$ 451</b>	<b>\$ -</b>	<b>\$ (451)</b>	<b>\$ 1,212</b>	<b>\$ -</b>	<b>\$ (1,212)</b>	<b>\$ 1,212</b>	<b>\$ -</b>	<b>\$ (1,212)</b>
Misc General Expense - 07590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements - 09911	\$ -	\$ -	\$ -	\$ -	\$ 2,300	\$ 2,300	\$ -	\$ 2,300	\$ 2,300
<b>Miscellaneous</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,300</b>	<b>\$ 2,300</b>	<b>\$ -</b>	<b>\$ 2,300</b>	<b>\$ 2,300</b>
Advertising - 04044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Relations & Assist - 04046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Rel&Trade Shows - 04040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Safety - 04018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Marketing</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total O&amp;M Expenses Before Allocations</b>	<b>\$ 19,366</b>	<b>\$ 19,422</b>	<b>\$ 56</b>	<b>\$ 203,419</b>	<b>\$ 274,872</b>	<b>\$ 71,453</b>	<b>\$ 203,419</b>	<b>\$ 274,872</b>	<b>\$ 71,453</b>





**Case No. 2021-00214**  
**Atmos Energy Corporation, Kentucky Division**  
**MFR FR 16(7)(o) Supplement 4**  
**Page 1 of 1**

**REQUEST:**

Section 16. Applications for General Adjustments of Existing Rates.

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

**SUPPLEMENTAL RESPONSE:**

Please see supplemental attachment FR\_16(7)(o)\_Att1 for the monthly reports for September 2021. Narrative explanations are prepared on a quarterly basis.

**ATTACHMENT:**

ATTACHMENT 1 - FR\_16(7)(o)\_Att1\_Suppl4 - Budget Variance Reports Sep'21.pdf, 3 Pages.

Respondents: Joe Christian and Michelle Faulk



**Atmos Energy Corporation**  
Distribution Operations  
Financial Results and Statistical Highlights  
KY/Mid-States

For the Year Ended September 30, 2021

Financial Results in \$MM's	QTD				YTD			
	Actual	Budget	Fav/ Unfav	%	Actual	Budget	Fav/ Unfav	%
Net Income	1.9	4.0	(2.1)	(52.5%)	52.3	52.8	(0.5)	(0.9%)
Contribution Margin	36.5	36.9	(0.4)	(1.1%)	191.6	197.1	(5.5)	(2.8%)
O&M - Direct BU	10.5	9.6	(0.9)	(9.4%)	36.2	38.2	2.0	5.2%
Cap Rate	60%	58.6%	1.7%		59.1%	57.4%	1.7%	
<b>Capital Spending Activities</b>								
Capital Spending	33.0	26.8	6.2	23.1%	119.1	118.2	0.9	0.8%
Project Closings	45.5	37.7	7.8	20.7%	123.0	117.5	5.5	4.7%

Statistical Information and Indicators <i>(in thousands except Headcount)</i>	Act	Bud	Inc/Dec	%	FY2020	Inc/Dec	%
	Customer Base Charge <sup>(1)</sup>	360	357	3.0	0.8%	355	5.0
Employee Headcount <sup>(2)</sup>	355	383	(28)	-7.3%	September 366	(11)	-3.0%
Direct O&M <sup>(3)</sup> per Customer Base Charge	\$ 100.6	\$ 107.1	\$ (6.5)	-6.1%	\$ 99.1	\$ 1.5	1.5%
Direct O&M <sup>(3)</sup> per Headcount	\$ 102.0	\$ 99.8	\$ 2.2	2.2%	\$ 96.1	\$ 5.9	6.1%

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

(2) Employee headcount is as of period end.

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



**Atmos Energy Corporation**  
Distribution Operations  
Financial Results and Statistical Highlights  
KY/Mid-States

For the Year Ended September 30, 2021

**Quarter-to-Date:**

**Margins:** Similar to FY20, COVID continues to impact revenues received from forfeited discounts and miscellaneous service revenues to the tune of (\$428k) in the fourth quarter. KY PRP rate adjustment impact is (\$371k) for the quarter.

**O&M:** O&M for the quarter was (\$922k) unfavorable to budget mainly due to incremental safety O&M spend heavily weighted to the fourth quarter. Labor was favorable \$269k due mainly to less overtime to budget \$101k and cap rates. Benefits were favorable \$164k due mainly to the impact of exceeding cap rates. Employee travel was favorable \$428k due to the impact of COVID-19 travel policies. Marketing was unfavorable \$149k mainly due to the KY Rate Case Press Release. Vehicles were favorable \$173k due to unbudgeted sale proceeds from leased vehicles and lower lease/expense costs.

**Capital:** QTD variance of \$6.2m is attributable to catch up on lagging spending from earlier in the year (KY - \$3.3M, TN - \$3.0M) due to inclement weather and the even spreading of the budgeted spend on Middle TN growth projects. In the fourth quarter, KMD was able to come back in line with anticipated spend to finish the fiscal year 0.8% ahead of budgeted spend.

**Year-to-Date:**

**Margins:** Similar to FY20, COVID continues to impact revenues received from forfeited discounts and miscellaneous service revenues to the tune of (\$2,897k) YTD September. KY PRP rate adjustment impact is (\$1,464k) YTD September.

**O&M:** O&M YTD was \$2,013k favorable to budget. Labor was favorable \$965k due to less overtime to budget \$363k and better to budget cap rates 1.6%. Benefits were favorable \$665k due to normal variance and impact of exceeding cap rates. Employee travel was favorable \$1,636k due to the impact of COVID-19 travel policies. Outside services were unfavorable (\$1,824k) due to incremental safety spend and September TN line locates being booked in October. Vehicles were favorable \$588k due to unbudgeted sale proceeds from leased vehicles and lower lease/expense costs.

**Capital:** YTD spend came in 0.8% ahead of budgeted spend as we spent the last quarter catching up on lagging spend from earlier in the year.

**KY YTD:** Exceeded budgeted spend by \$319k mainly due to several PRP projects that unexpectedly encountered significant rock which added extra costs.

**TN YTD:** Exceeded budgeted spend by \$506k. While growth main installation in middle Tennessee fell short due to timing with developers and material shortages, we were able to offset the underspend with a replacement project in Bristol, TN, a reinforcement project in Franklin, TN, as well as several other smaller projects.

**VA YTD:** Exceeded budgeted spend by \$125k mainly due to slight overspend on the SAVE Marion Ph 2 unlocatable project.



## Atmos Energy Corporation

### Distribution Operations

### Financial Results and Statistical Highlights

### KY/Mid-States

For the Year Ended September 30, 2021

<i>in Sthousands</i>	QTD				YTD			
	Actual	Budget	Fav/ Unfav	FY2020	Actual	Budget	Fav/ Unfav	FY2020
<b>Contribution Margin:</b>								
Delivered gas	\$ 28,742	\$ 28,751	\$ (9)	\$ 27,103	\$ 152,960	\$ 155,307	\$ (2,347)	\$ 148,690
Transportation	7,651	7,700	(49)	7,194	36,670	37,850	(1,180)	35,606
Other revenue	67	418	(351)	838	1,974	3,894	(1,920)	5,054
<b>Total Contribution Margin</b>	<b>36,460</b>	<b>36,869</b>	<b>(409)</b>	<b>35,135</b>	<b>191,604</b>	<b>197,051</b>	<b>(5,447)</b>	<b>189,350</b>
<b>Operating expenses:</b>								
Direct BU O&M	10,543	9,620	(923)	9,284	36,205	38,218	2,013	35,176
Direct SSU Charges	1,200	997	(203)	1,239	5,002	4,078	(924)	4,677
SSU Allocations	4,129	4,401	272	3,778	15,962	17,892	1,930	15,782
Provision for bad debts	1,145	256	(889)	995	3,717	1,374	(2,343)	1,890
<b>Total O&amp;M expense</b>	<b>17,017</b>	<b>15,274</b>	<b>(1,743)</b>	<b>15,296</b>	<b>60,886</b>	<b>61,562</b>	<b>676</b>	<b>57,525</b>
Depreciation & amortization	10,165	10,191	26	9,841	39,579	39,876	297	38,064
Taxes, other than income	5,227	4,717	(510)	4,443	19,134	18,821	(313)	18,755
<b>Total operating expenses</b>	<b>32,409</b>	<b>30,182</b>	<b>(2,227)</b>	<b>29,580</b>	<b>119,599</b>	<b>120,259</b>	<b>660</b>	<b>114,344</b>
<b>Operating income</b>	<b>4,051</b>	<b>6,687</b>	<b>(2,636)</b>	<b>5,555</b>	<b>72,005</b>	<b>76,792</b>	<b>(4,787)</b>	<b>75,006</b>
<b>Other income (expense):</b>								
Interest, net	4,230	4,052	(178)	4,404	17,160	17,249	89	17,564
Miscellaneous income (expense), net	377	(1,136)	(1,513)	(458)	(3,535)	(4,793)	(1,258)	(4,867)
<b>Total other income (expense)</b>	<b>4,607</b>	<b>2,916</b>	<b>(1,691)</b>	<b>3,946</b>	<b>13,625</b>	<b>12,456</b>	<b>(1,169)</b>	<b>12,697</b>
<b>Income (loss) before income taxes</b>	<b>(556)</b>	<b>3,771</b>	<b>(4,327)</b>	<b>1,609</b>	<b>58,380</b>	<b>64,336</b>	<b>(5,956)</b>	<b>62,309</b>
Provision/(Benefit) for income taxes	(2,420)	(261)	2,159	(261)	6,041	11,502	5,461	8,976
<b>Net income (loss)</b>	<b>\$ 1,864</b>	<b>\$ 4,032</b>	<b>\$ (2,168)</b>	<b>\$ 1,870</b>	<b>\$ 52,339</b>	<b>\$ 52,834</b>	<b>\$ (495)</b>	<b>\$ 53,333</b>

<b>Volumes (Mmcf):</b>								
Residential	6,424	6,061	363	6,731	90,924	85,535	5,389	83,740
Commercial	8,113	7,974	139	6,578	56,378	56,733	(355)	53,470
Industrial	887	671	216	800	4,406	3,775	631	4,074
Public Authorities	-	-	0	-	-	-	0	-
Irrigation	-	-	0	-	-	-	0	-
Unbilled	(8)	(29)	21	905	84	71	13	16
<b>Total Gas Distribution volumes</b>	<b>15,416</b>	<b>14,677</b>	<b>739</b>	<b>15,014</b>	<b>151,792</b>	<b>146,114</b>	<b>5,678</b>	<b>141,300</b>
<b>Transportation volumes</b>	<b>11,258</b>	<b>11,271</b>	<b>(13)</b>	<b>10,877</b>	<b>52,216</b>	<b>52,897</b>	<b>(681)</b>	<b>51,985</b>
<b>Total Throughput</b>	<b>26,674</b>	<b>25,948</b>	<b>726</b>	<b>25,891</b>	<b>204,008</b>	<b>199,011</b>	<b>4,997</b>	<b>193,285</b>

**Case No. 2021-00214**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff DR Set No. 1**  
**Question No. 1-03 Supplement 2**  
**Page 1 of 1**

**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 August 2021.

**ATTACHMENT:**

ATTACHMENT 1 - Staff\_1-03\_Att1\_Suppl2 - Operating Income through Aug'21.xlsx, 13 Pages.

Respondents: Michelle Faulk and Joe Christian

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2021-00214  
Operating Income Summary  
Forecasted Test Period: Twelve Months Ended December 31, 2022

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

Line No.	Description	Base Return at Current Rates	Forecasted Return at Current Rates	Proposed Increase	Forecasted Return at Proposed Rates
1	Operating Revenue	\$ 163,242,829	\$ 173,466,923	\$ 20,436,452	\$ 193,903,375
2	Operating Expenses				
3	Purchased Gas Cost	67,996,460	77,873,656		77,873,656
4	Other O & M Expenses	31,972,121	28,966,588	102,182	29,068,770
5	Depreciation Expense	20,712,706	20,611,032		20,611,032
6	Taxes Other than Income	9,514,492	10,209,023	40,873	10,249,896
7					
8	State & Federal Income Taxes	5,895,561	6,372,125	5,063,203	11,435,327
9	Total Operating Expenses	<u>\$ 136,091,340</u>	<u>\$ 144,032,424</u>	<u>\$ 5,206,258</u>	<u>\$ 149,238,682</u>
10	Operating Income	<u>\$ 27,151,489</u>	<u>\$ 29,434,499</u>	<u>\$ 15,230,194</u>	<u>\$ 44,664,693</u>
11	Rate Base	534,457,942	583,089,824		583,089,824
12	Rate of Return	5.08%	5.05%		7.66%

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2021-00214  
Adjusted Operating Income Statement  
Base Period: Twelve Months Ended September 30, 2021  
Forecasted Test Period: Twelve Months Ended December 31, 2022

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

FR 16(8)(c)2  
Schedule C-2

Witness: Christian, Densman

Line No.	Major Group Classification	Base Year Revenue & Expenses	Utility budget Adjustments	Sched Ref.	SSU Billing Adjs	Sched Ref.	Forecasted Revenue & Expenses	Ratemaking Adjustments	Sched Ref.	Test Year Rev. & Exp. Adjusted
1	Operating Revenue	\$ 163,242,829	\$ 10,224,094	D-1			\$ 173,466,923			\$ 173,466,923
2										
3	Operating Expenses									
4	Purchased Gas Cost	67,996,460	9,877,196	D-1			77,873,656	-		77,873,656
5	Production O&M Expense	-	-	D-1			-	-		-
6	Storage O&M Expense	950,710	(195,053)	D-1			755,658	-		755,658
7	Transmission O&M Expense	231,331	(24,980)	D-1			206,350	-		206,350
8	Distribution O&M Expense	9,797,992	(598,293)	D-1		*	9,199,699	-		9,199,699
9	Customer Accting. & Collection	3,403,599	(1,004,086)	D-1		*	2,399,513	-		2,399,513
10	Customer Service & Information	152,548	22,584	D-1		*	175,131	-		175,131
11	Sales Expense	267,177	60,497	D-1		*	327,674	(172,549)	F-4	155,125
12	Admin. & General Expense	17,168,765	937,856	D-1		*	18,106,621	(2,031,510)	F-1, F-6, F-8, F-9, F-10, F-11	16,075,112
13	Depreciation Expense	20,712,706	(101,673)	D-1			20,611,032	-		20,611,032
14	Taxes - Other	9,514,492	788,362	D-1			10,302,855	(93,831)	F-10	10,209,023
15	Income Taxes	5,895,561	476,564				6,372,125	-		6,372,125
16										
17										
18	Total Operating Expenses	\$ 136,091,340	\$ 10,238,974				\$ 146,330,314	\$ (2,297,890)		\$ 144,032,424
19										
20	Net Operating Income	\$ 27,151,489	\$ (14,880)				\$ 27,136,609	\$ 2,297,890		\$ 29,434,499

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2021-00214  
Operating Revenue and Expenses by FERC Account  
Base Period: Twelve Months Ended September 30, 2021

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: Christian, 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	\$ 93,779,187
4	4805	Unbilled Residential	131,108
5	4811	Commercial	39,872,574
6	4812	Industrial	4,814,002
7	4815	Unbilled Commercial	190,326
8	4816	Unbilled Industrial	13,913
9	4820	Other - Public Authority	5,915,717
10	4825	Unbilled Public Authority	19,195
11		Total Sales of Gas	\$ 144,736,022
12			
13		<u>Other Operating Income</u>	
14	4870	Forfeited Discounts	\$ 48,159
15	4880	Misc. Service Revenues	165,940
16	4893	Revenue From Transportation of Gas of Others	18,045,674
17	4950	Other Gas Revenue	247,033
	4960	Provision for Rate Refunds	-
18		Total Other Operating Income	\$ 18,506,806
19			
20		TOTAL OPERATING REVENUE	\$ 163,242,829
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	\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2021-00214  
Operating Revenue and Expenses by FERC Account  
Base Period: Twelve Months Ended September 30, 2021

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: Christian, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
30			\$ -
31		<u>Natural Gas Storage Expense - Operation</u>	
32	8140	Operation Supervision & Engineering	\$ 390
33	8150	Maps and Records	-
34	8160	Wells Expense	605,517
35	8170	Lines Expense	36,685
36	8180	Compressor Station Expense	59,074
37	8190	Compressor Station Expense Fuel & Power	1,037
38	8200	Measuring & Regulating Station Expense	5,423
39	8210	Purification	23,540
40	8240	Other	786
41	8250	Storage Well Royalties	8,355
42		Total Nat. Gas Storage Expense - Operation	\$ 740,808
43			
44		<u>Natural Gas Storage Expense - Maintenance</u>	
45	8310	Structure & Improvements	\$ 1,126
46	8320	Reservoirs & Wells	-
47	8340	Compressor Station Equip.	4,790
48	8350	Measuring & Regulating Station Equip.	-
49	8360	Purification Equipment	-
50	8370	Maintenance of other equipment	-
51	840/847	Other Storage Exp. - LNG	203,986
52		Total Nat. Gas Storage Expense - Maintenance	\$ 209,903
53			
54		<u>Transmission Expense - Operation</u>	
55	8500	Operation Supervision & Engineering	\$ 9,188
56	8520	Communication system expenses	-
57	8550	Other fuel & power for compression	274
58	8560	Mains Expense	199,186
59	8570	Measuring & Regulating Station Exp.	10,563
60	8590	Other Exp.	-
61	8600	Rents	-
62		Total Transmission Expense - Operation	\$ 219,210
63			
64		<u>Transmission Expense - Maintenance</u>	
65	8620	Structures and Improvements	\$ -
66	8630	Mains	12,120
67	8640	Compressor Station Equipment	-
68	8650	Measuring & Reg Station Equip.	-
69	8670	Other Equipment	-
70		Total Transmission Expense - Maintenance	\$ 12,120

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2021-00214  
Operating Revenue and Expenses by FERC Account  
Base Period: Twelve Months Ended September 30, 2021

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: Christian, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
71			
72		<u>Purchased Gas Cost - Operation</u>	
73	8001	Intercompany Gas Well-head Purchases	\$ -
74	8010	Natural gas field line purchases	72,536
75	8040	Natural Gas City Gate Purchases	46,509,989
76	8045	Transportation to City Gate	-
77	8050	Transmission-Operation supervision and engineering	(16,434)
78	8051	Other Gas Purchases / Gas Cost Adjustments	39,753,931
79	8052	PGA for Commercial	20,768,803
80	8053	PGA for Industrial	3,761,719
81	8054	PGA for Public Authority	3,658,101
82	8057	PGA for Transportation Sales	-
83	8058	Unbilled PGA Costs	67,557
84	8059	PGA Offset to Unrecovered Gas Cost	(70,414,449)
85	8060	Exchange Gas	2,301,264
86	8081	Gas Withdrawn From Storage - Debit	10,739,537
87	8082	Gas Delivered to Storage	(14,352,659)
88	8110	Gas used for products extraction-Credit	-
89	8120	Gas Used for Other Utility Operations	(13,651)
90	8130	Gas Used for Other Utility Operations	-
91	8580	Transmission and compression of gas by others	25,160,216
92		<u>Total Purchased Gas Cost</u>	\$ 67,996,460
93			
94		<u>Distribution Expenses - Operation</u>	
95	8700	Supervision and Engineering	\$ 1,136,460
96	8710	Distribution Load Dispatching	240
97	8711	Odorization	81,646
98	8720	Compressor Station Labor & Expenses	-
99	8740	Mains & Services	6,148,494
100	8750	Measuring and Regulating Station Exp. - Gen	567,114
101	8760	Measuring and Regulating Station Exp. - Ind.	37,625
102	8770	Measuring and Regulating Sta. Exp. - City Gate	10,516
103	8780	Meters and House Regulator Expense	876,366
104	8790	Customer Installations Expense	-
105	8800	Other Expense	6,004
106	8810	Rents	435,967
107		<u>Total Distribution Expenses - Operation</u>	\$ 9,300,431

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2021-00214  
Operating Revenue and Expenses by FERC Account  
Base Period: Twelve Months Ended September 30, 2021

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: Christian, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
108			
109		<u>Distribution Expenses - Maintenance</u>	
110	8850	Supervision and Engineering	\$ 105
111	8860	Structures and Improvements	-
112	8870	Mains	229,649
113	8890	Measuring and Regulating Station Exp. - Gen	181,906
114	8900	Measuring and Regulating Station Exp. - Ind.	-
115	8910	Measuring and Regulating Sta. Exp. - City Gate	1,046
116	8920	Services	2,696
117	8930	Meters and House Regulators	80,475
118	8940	Other Equipment	1,684
119	8950	Maintenance of Other Plant	-
120		Total Distribution Expenses - Maintenance	\$ 497,561
121			
122		<u>Customer Accounts Expenses - Operation</u>	
123	9010	Supervision	\$ -
124	9020	Meter Reading Expenses	854,942
125	9030	Customer Records & Collections	1,029,428
126	9040	Uncollectible Accounts	1,519,229
127		Total Customer Accounts Expense	\$ 3,403,599
128			
129		<u>Customer Service &amp; Information - Operation</u>	
130	9070	Supervision	\$ -
131	9080	Customer Assistance Expenses	-
132	9090	Informational and Instructional Advertising Expenses	152,459
133	9100	Misc Cust Serv & Informational Exp	88
134		Total Customer Accounts Expenses - Operation	\$ 152,548
135			
136		<u>Sales Expense</u>	
137	9110	Supervision	\$ 141,491
138	9120	Demonstrating and Selling Expenses	82,152
139	9130	Advertising Expenses	43,533
140	9160	Miscellaneous Sales Expenses	-
141		Total Sales Expenses	\$ 267,177

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2021-00214  
Operating Revenue and Expenses by FERC Account  
Base Period: Twelve Months Ended September 30, 2021

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: Christian, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
142			
143		<u>Administrative and General Expenses - Operation</u>	
144	9200	Administrative and General Salaries	\$ 167,907
145	9210	Office Supplies and Expenses	9,026
146	9220	Administrative Expense Transferred	14,474,974
147	9230	Outside Services Employed	183,353
148	9240	Property Insurance	133,418
149	9250	Injuries and Damages	76,526
150	9260	Employee Pensions and Benefits	1,700,301
151	9270	Franchise Requirements	2,532
152	9280	Regulatory Commission Expense	286,637
153	930.2	Miscellaneous General Expense	133,061
154	9310	A&G-Rents	\$ 1,030
155		Total Administrative and General Exp. - Operation	\$ 17,168,765
156			
157		<u>Administrative and General Expense - Maintenance</u>	
158	9320	Maintenance of general plant	\$ -
159		Total Administrative and Gen. Exp. - Maintenance	\$ -
160			
161		<u>Total Operation and Maintenance Expense</u>	<u>\$ 99,968,581</u>
162			
163	403	Depreciation	\$ 20,712,706
164	406	Amortization	\$ 49,749
165	4081	Taxes Other than Income Taxes	9,514,492
166	4091-4101	Provision for Federal & State Income Taxes	5,895,561
167			
168		TOTAL OPERATING EXPENSE (incl Gas Cost)	\$ 136,141,089
169			
170		NET OPERATING INCOME	<u>\$ 27,101,740</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2021-00214  
Monthly Jurisdictional Operating Income by FERC Account, Div 002 Only  
Base Period: Twelve Months Ended September 30, 2021

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

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

Witness: Christian, Densman

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Budgeted	
			Oct-20	Dec-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Total
1	4030	Depreciation Expense	(0)	0	(0)	(0)	(0)	(0)	(0)	0	0	(0)	(0)	0	(0)
2	4081	Taxes other than income taxes, utility operating	0	(0)	(0)	0	(0)	0	(0)	(0)	0	(0)	(0)	0	(0)
3	8210	Storage-Purification expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
4	8700	Distribution-Operation supervision and engineer	192	177	1,621	7	177	177	122,161	750	291	(152)	0	668	126,066
5	8560	Mains Expenses	0	0	0	0	0	0	0	2,044	0	3,910	0	0	5,953
6	8740	Mains and Services Expenses	5,863	10,459	(5,225)	7,919	4,938	(33,591)	5,578	8,700	6,195	2,340	(9,949)	69,328	72,555
7	8780	Meter and house regulator expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
8	8800	Distribution-Other expenses	995	29	0	0	0	9,883	0	0	0	0	0	20,174	31,081
9	8810	Distribution-Rents	838	1,682	201	(16,315)	(592)	(362)	(858)	(622)	(622)	(598)	0	(3,043)	(20,293)
10	8850	Distribution-Maintenance supervision and engine	0	0	0	0	0	0	0	0	0	0	0	0	0
11	8900	Maintenance of measuring and regulating station	0	0	0	0	0	0	0	0	0	0	0	0	0
12	9010	Customer accounts-Operation supervision	0	0	0	0	0	0	0	0	0	0	0	0	0
13	9030	Customer accounts-Customer records and colle	9,951	9,680	10,053	9,579	7,384	6,557	6,392	6,783	6,766	7,479	7,402	9,178	97,203
14	9040	Customer accounts-Uncollectible accounts	0	0	0	0	0	0	0	0	0	0	0	20,493,544	20,493,544
15	9100	Customer service-Miscellaneous customer servi	0	0	0	0	0	0	0	0	0	0	0	0	0
16	9120	Sales-Demonstrating and selling expenses	16,725	13,023	20,635	10,106	10,279	9,868	9,966	1,544	10,007	9,918	9,883	17,511	139,465
17	9160	Sales-Miscellaneous sales expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
18	9200	A&G-Administrative & general salaries	(674,501)	(3,232,736)	(1,373,918)	(2,933,234)	(3,189,450)	(2,224,758)	(3,242,295)	(3,164,282)	(10,663,218)	(2,555,803)	(5,687,475)	(3,131,628)	(42,073,297)
19	9210	A&G-Office supplies & expense	2,659,291	2,536,561	2,622,285	2,388,730	2,559,956	2,631,301	3,077,503	2,610,108	2,714,641	2,845,451	3,120,247	5,023,503	34,789,578
20	9220	A&G-Administrative expense transferred-Credit	(9,953,031)	(6,233,532)	(8,710,902)	(8,416,255)	(7,515,001)	(11,872,059)	(8,253,645)	(11,583,902)	(8,521,391)	(15,381,361)	(5,484,210)	(41,786,801)	(143,712,090)
21	9230	A&G-Outside services employed	894,023	854,946	826,625	847,252	1,176,195	1,062,101	1,125,307	2,010,009	1,640,305	1,317,660	1,387,415	11,005,990	24,147,827
22	9240	A&G-Property insurance	9,024	9,024	9,032	9,024	9,024	9,717	9,717	9,717	9,717	9,717	9,717	10,825	114,256
23	9250	A&G-Injuries & damages	2,756,598	2,294,191	2,747,643	2,770,998	2,766,989	103,137	2,783,353	2,767,027	2,260,575	2,779,077	4,533,808	2,653,119	31,216,516
24	9260	A&G-Employee pensions and benefits	2,672,276	2,744,975	2,887,847	4,090,987	3,279,884	5,373,014	3,627,265	7,693,771	11,216,305	10,522,500	3,749,003	3,761,062	61,618,889
25	9301	A&G-General advertising expense	0	0	0	0	0	0	0	0	0	0	0	0	0
26	9302	Miscellaneous general expenses	549,726	112,310	547,447	687,803	523,820	2,145,254	492,975	134,772	752,418	299,313	114,356	1,283,872	7,644,067
27	9310	A&G-Rents	419,452	405,841	414,345	406,291	433,845	371,906	407,418	428,040	415,872	414,100	395,388	509,032	5,021,531
28	9320	A&G-Maintenance of general plant	21,992	25,759	38,480	23,614	2,923	16,721	11,946	29,994	19,635	68,167	27,937	63,665	350,834
29		Operating (Income)Loss*	(\$610,586)	(\$447,610)	\$36,170	(\$113,494)	\$70,370	(\$2,391,135)	\$182,784	\$954,453	(\$132,505)	\$341,715	\$2,173,524	\$0	\$63,686
30															
31	9220	A&G-Administrative expense transferred-Credit	(9,953,031)	(6,233,532)	(8,710,902)	(8,416,255)	(7,515,001)	(11,872,059)	(8,253,645)	(11,583,902)	(8,521,391)	(15,381,361)	(5,484,210)	(41,786,801)	(143,712,090)
32		Allocation Factor to Kentucky	5.05%	5.08%	5.07%	5.07%	5.06%	5.04%	5.09%	5.04%	4.84%	4.95%	4.29%	4.97%	4.98%
33		Total Allocated Amount	(502,337)	(316,548)	(441,827)	(426,615)	(380,628)	(597,793)	(420,314)	(583,703)	(412,603)	(761,913)	(235,334)	(2,077,394)	(7,157,009)

\*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. 2021-00214  
 Monthly Jurisdictional Operating Income by FERC Account  
 Base Period: Twelve Months Ended September 30, 2021

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

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

Witness: Christian, Densman

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Budgeted	Total
			Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	
1	4091-4101	Provision for income taxes	\$ 0	\$ 0	\$ 12,974,026	\$ 0	\$ 0	\$ 2,826,807	\$(94,148)	\$(94,148)	\$ 794,817	\$(94,148)	\$(94,148)	\$(1,650,879)	\$ 14,568,178
2															
3	4030	Depreciation Expense	1,725,227	1,724,126	1,732,494	1,734,574	1,734,151	1,734,230	1,741,705	1,749,036	1,762,419	1,772,435	1,799,616	1,502,693	20,712,706
4	4060	Amortization of gas plant acquisition adjustments	4,146	4,146	4,146	4,146	4,146	4,146	4,146	4,146	4,146	4,146	4,146	4,146	49,749
5	4081	Taxes other than income taxes, utility operating incor	715,614	736,720	756,424	829,076	796,305	866,806	795,020	797,300	791,425	855,245	753,701	820,857	9,514,492
6	4800	Residential sales	(4,389,566)	(6,573,042)	(10,594,273)	(14,202,977)	(14,243,829)	(12,321,346)	(7,987,124)	(5,888,491)	(4,730,478)	(4,293,190)	(4,236,429)	(4,318,441)	(93,779,187)
7	4805	Unbilled Residential Revenue	(1,161,190)	(1,605,913)	(2,388,952)	129,739	610,668	2,150,074	600,020	1,559,359	31,118	(59,749)	3,719		(131,108)
8	4811	Commercial Revenue	(2,081,081)	(2,653,756)	(4,254,595)	(6,033,920)	(6,098,779)	(5,209,682)	(3,336,405)	(2,376,122)	(2,008,612)	(1,911,835)	(1,867,862)	(2,039,926)	(39,872,574)
9	4812	Industrial Revenue	(170,312)	(286,330)	(503,033)	(691,280)	(786,976)	(540,118)	(338,458)	(268,072)	(323,601)	(242,336)	(218,432)	(445,053)	(4,814,002)
10	4815	Unbilled Comm Revenue	(511,613)	(468,314)	(968,927)	(221,742)	504,744	748,393	255,798	482,872	35,513	(57,254)	10,204		(190,326)
11	4816	Unbilled Industrial Revenue	(6,832)	(639)	(26,558)	4,536	44,265	(31,411)	(12,531)	(98,868)	0	117,699	(3,573)		(39,316)
12	4820	Other Sales to Public Authorities	(226,899)	(378,743)	(687,579)	(957,388)	(981,313)	(877,681)	(505,375)	(365,124)	(264,437)	(221,777)	(216,494)	(232,907)	(5,917,177)
13	4825	Unbilled Public Authority Revenue	(95,558)	(125,403)	(167,757)	(23,954)	71,882	161,074	15,404	149,711	4,686	(9,521)	241		(19,195)
14	4870	Forfeited discounts	7	(18)	97	29	2	11	2,258	4,258	1,368	917	37	(57,126)	(48,159)
15	4880	Miscellaneous service revenues	(21,842)	(14,779)	(17,743)	(13,260)	(12,790)	(11,209)	(9,900)	(8,793)	(9,545)	(9,881)	(10,592)	(25,606)	(165,940)
16	4893	Revenue-Transportation Distribution	(1,507,384)	(1,497,651)	(1,770,467)	(1,839,285)	(1,731,579)	(1,580,211)	(1,575,830)	(1,397,284)	(1,442,852)	(1,227,040)	(1,367,924)	(1,108,167)	(18,045,674)
17	4950	Other Gas Revenue	0	0	0	0	0	0	0	0	0	0	0	(247,033)	(247,033)
18	4960	Provision for Rate Refunds	0	0	0	0	0	0	0	0	0	0	0	0	0
19	7560	Field measuring and regulating station expenses	0	0	0	0	0	0	0	0	0	0	0	-	0
20	7590	Production and gathering-Other	0	0	0	0	0	0	0	0	0	0	0	-	0
21	8001	Intercompany Gas Well-head Purchases	0	0	0	0	0	0	0	0	0	0	0	0	0
22	8010	Natural gas field line purchases	10,554	5,984	6,872	1,295	2,851	5,089	5,294	1,813	3,778	5,444	8,104	15,459	72,536
23	8040	Natural gas city gate purchases	3,672,838	3,793,392	1,093,541	3,440,150	3,090,192	5,724,714	422,454	5,272,215	5,240,881	4,577,858	5,762,608	4,419,145	46,509,989
24	8050	Other purchases	(458)	(407)	(327)	(2,981)	(956)	(1,257)	(550)	(643)	(178)	(1,236)	(2,196)	(5,245)	(16,434)
25	8051	PGA for Residential	785,365	2,367,182	5,252,344	7,892,607	8,190,995	6,723,287	3,245,464	1,957,843	1,074,068	756,042	727,372	781,362	39,753,931
26	8052	PGA for Commercial	774,806	1,201,507	2,359,182	3,678,736	3,840,725	3,137,168	1,641,747	1,035,217	764,281	700,032	685,073	950,329	20,768,803
27	8053	PGA for Industrial	109,367	205,761	376,423	523,838	601,354	405,957	247,353	197,435	246,852	181,851	164,815	500,714	3,761,719
28	8054	PGA for Public Authorities	99,023	213,722	440,031	645,117	680,664	604,108	297,182	214,553	137,515	105,014	102,906	118,265	3,658,101
29	8058	Unbilled PGA Cost	1,338,529	1,497,294	2,710,691	(52,042)	(562,012)	(2,730,166)	(277,976)	(1,601,501)	(52,911)	27,997	(1,308)	(229,038)	67,557
30	8059	PGA Offset to Unrecovered Gas Cost	(2,718,511)	(3,725,196)	(5,744,195)	(9,808,921)	(10,496,515)	(13,159,396)	(6,787,916)	(4,285,623)	(4,364,063)	(3,247,843)	(2,539,484)	(3,536,787)	(70,414,449)
31	8060	Exchange gas	(897,205)	(827,832)	1,049,235	2,112,070	2,755,130	1,628,394	2,340,661	(1,263,069)	(245,606)	(705,898)	(2,051,284)	(1,593,333)	2,301,264
32	8081	Gas withdrawn from storage-Debit	0	0	1,309,075	1,834,305	2,196,946	3,681,461	1,678,532	39,219	0	0	0	0	10,739,537
33	8082	Gas delivered to storage-Credit	(1,677,579)	(1,317,710)	(24,584)	(20,192)	(2,134)	(134,688)	(26,876)	(1,821,553)	(2,305,544)	(2,236,972)	(2,826,868)	(1,957,959)	(14,352,659)
34	8120	Gas used for other utility operations-Credit	(133)	(118)	(590)	(1,327)	(1,707)	(1,884)	(1,462)	(1,479)	(232)	(183)	(22)	(4,515)	(13,651)
35	8580	Transmission and compression of gas by others	1,610,361	2,071,769	2,310,384	2,444,274	2,454,486	2,255,683	2,368,401	2,057,639	1,670,732	1,608,647	1,649,120	2,658,720	25,160,216
36	8140	Storage-Operation supervision and engineering	0	0	0	0	295	0	-	-	-	-	-	96	390
37	8160	Wells expenses	75,219	74,044	2,632	19,713	5,504	3,090	2,675	3,345	192,911	42,888	157,657	25,838	605,517
38	8170	Lines expenses	4,536	(780)	2,784	4,960	4,128	3,065	817	6,185	6,871	(1,221)	1,211	4,128	36,685
39	8180	Compressor station expenses	2,180	4,703	4,200	5,245	3,235	3,882	3,929	4,232	10,927	5,969	5,367	5,205	59,074
40	8190	Compressor station fuel and power	139	91	91	0	0	200	92	85	88	86	89	75	1,037
41	8200	Storage-Measuring and regulating station expenses	90	564	250	501	1,464	854	242	165	124	248	44	878	5,423
42	8210	Storage-Purification expenses	133	582	4,444	1,713	11,513	(349)	600	(152)	136	438	1,198	3,283	23,540
43	8240	Storage-Other expenses	0	0	0	0	0	0	-	-	-	347	439	-	786
44	8250	Storage well royalties	193	234	468	1,229	1,388	1,329	939	691	775	292	116	700	8,355
45	8310	Storage-Maintenance of structures and improvement	0	0	0	0	0	250	794	-	-	-	-	81	1,126
46	8340	Maintenance of compressor station equipment	0	0	0	0	0	0	319	223	(117)	355	4,010	-	4,790
47	8350	Maintenance of measuring and regulating station equ	0	0	0	0	0	0	0	0	0	0	0	-	0
48	8360	Processing-Maintenance of purification equipment	0	0	0	0	0	0	0	0	0	0	0	-	0
49	8370	Maintenance of other equipment	0	0	0	0	0	0	0	0	0	0	0	-	0
50	8410	Other storage expenses-Operation labor and expens	17,322	15,590	30,579	13,059	9,380	14,961	16,721	9,814	19,418	22,917	13,907	20,318	203,986
51	8500	Transmission-Operation supervision and engineering	0	0	3,850	4,206	0	0	-	-	-	-	-	1,132	9,188
52	8520	Communication system expenses	0	0	0	0	0	0	0	0	0	0	0	-	0
53	8550	Other fuel and power for Compression	3	36	37	0	0	32	38	36	38	38	-	16	274
54	8560	Mains expenses	17,871	13,842	7,658	12,373	9,542	18,556	12,544	21,187	22,023	17,155	29,985	16,449	199,186
55	8570	Transmission-Measuring and regulating station exper	628	2,498	618	666	680	890	577	538	759	878	740	1,090	10,563
56	8630	Transmission-Maintenance of mains	1,083	1,397	(624)	0	0	0	-	354	(125)	7,083	2,610	342	12,120
57	8640	Transmission-Maintenance of compressor sta equipm	0	0	0	0	0	0	0	0	0	0	0	-	0

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2021-00214  
Monthly Jurisdictional Operating Income by FERC Account  
Base Period: Twelve Months Ended September 30, 2021

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: Christian, Densman

Line No.	Acct No.	Account Description	actual	ACTUAL	ACTUAL	Budgeted	Total								
			Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	
58	8650	Transmission-Maintenance of measuring and regulat	0	0	0	0	0	0	0	0	0	0	0	-	0
59	8700	Distribution-Operation supervision and engineering	71,288	66,362	95,387	79,708	56,124	82,261	73,737	88,109	142,598	140,608	124,955	115,322	1,136,460
60	8710	Distribution load dispatching	24	23	21	20	0	123	-	-	-	-	-	30	240
61	8711	Odorization	9,981	0	3,592	5,219	3,674	26,351	13,731	-	3,202	46	44	15,806	81,646
62	8720	Distribution-Compressor station labor and expenses	0	0	0	0	0	0	0	0	0	0	0	-	0
63	8740	Mains and Services Expenses	432,009	431,860	432,338	430,923	490,519	491,740	557,819	515,686	527,270	786,128	566,869	485,334	6,148,494
64	8750	Distribution-Measuring and regulating station expens	21,442	41,165	43,476	39,742	48,221	32,227	37,872	68,222	81,894	51,221	54,808	46,824	567,114
65	8760	Distribution-Measuring and regulating station expens	2,416	1,483	49	(93)	4,199	4,164	(813)	1,335	3,782	8,795	9,942	2,366	37,625
66	8770	Distribution-Measuring and regulating station expens	197	211	272	352	395	428	380	341	238	2,053	5,382	268	10,516
67	8780	Meter and house regulator expenses	84,885	94,391	95,349	79,106	75,250	54,352	65,846	52,106	66,476	57,545	58,440	92,620	876,366
68	8790	Customer installations expenses	0	0	0	0	0	0	-	-	-	-	-	-	0
69	8800	Distribution-Other expenses	586	14	157	228	0	33	-	234	123	180	4,297	151	6,004
70	8810	Distribution-Rents	35,929	32,991	34,106	37,628	40,035	43,174	40,307	40,999	39,280	34,432	35,603	21,482	435,967
71	8850	Distribution-Maintenance supervision and engineering	0	0	37	54	0	0	-	-	-	-	-	14	105
72	8860	Distribution-Maintenance of structures and improvem	0	0	0	0	0	0	-	-	-	-	-	-	0
73	8870	Distribution-Maint of mains	(814)	252	63	6,237	2,540	291	9,408	(987)	1,246	100,289	109,742	1,382	229,649
74	8890	Maintenance of measuring and regulating station equ	7,538	1,569	2,676	1,239	3,167	12,321	27,123	69,924	10,171	9,232	30,986	5,960	181,906
75	8900	Maintenance of measuring and regulating station equ	0	0	0	0	0	0	0	0	0	0	0	-	0
76	8910	Maintenance of measuring and regulating station equ	(117)	0	0	0	907	181	(104)	-	-	-	-	179	1,046
77	8920	Maintenance of services	0	77	222	215	(44)	106	287	1,689	(637)	307	363	110	2,696
78	8930	Maintenance of meters and house regulators	4,000	0	0	0	0	0	-	21,500	23,500	31,000	-	475	80,475
79	8940	Distribution-Maintenance of other equipment	178	0	13	200	0	21	-	612	-	-	527	134	1,684
80	9010	Customer accounts-Operation supervision	0	0	0	0	0	0	0	0	0	0	0	-	0
81	9020	Customer accounts-Meter reading expenses	75,565	69,529	68,816	62,637	77,735	77,632	71,126	75,859	76,973	58,998	63,755	76,319	854,942
82	9030	Customer accounts-Customer records and collection	81,339	80,264	77,058	81,686	80,212	120,096	90,660	68,490	81,608	96,030	95,116	76,869	1,029,428
83	9040	Customer accounts-Uncollectible accounts	65,873	83,619	111,162	113,424	126,691	196,530	335,420	247,172	45,484	120,498	43,549	29,807	1,519,229
84	9090	Customer service-Operating informational and instruc	12,569	11,827	10,158	9,275	10,184	29,138	10,673	9,497	10,794	11,815	12,000	14,530	152,459
85	9100	Customer service-Miscellaneous customer service	0	0	0	0	0	65	-	14	-	-	-	9	88
86	9110	Sales-Supervision	9,930	11,190	10,027	8,589	8,619	10,462	8,908	10,039	11,825	10,554	10,490	30,860	141,491
87	9120	Sales-Demonstrating and selling expenses	2,997	3,628	3,216	13,802	8,096	1,757	4,191	5,372	1,328	13,947	19,469	4,350	82,152
88	9130	Sales-Advertising expenses	1,451	1,174	5,364	1,847	15,081	1,667	6,095	5,801	-	1,317	-	3,736	43,533
89	9200	A&G-Administrative & general salaries	18,133	11,769	14,262	13,022	12,402	14,262	13,642	13,397	13,509	13,642	14,406	15,461	167,907
90	9210	A&G-Office supplies & expense	422	345	438	2,702	1,360	476	797	537	345	664	813	128	9,026
91	9220	A&G-Administrative expense transferred-Credit	1,082,814	809,555	1,033,751	1,079,132	957,419	1,240,213	1,101,211	1,169,276	990,939	1,452,800	778,802	2,779,061	14,474,974
92	9230	A&G-Outside services employed	7,439	6,315	8,993	6,567	9,442	88,516	6,315	9,761	7,103	9,938	7,860	15,106	183,353
93	9240	A&G-Property insurance	12,388	11,822	12,394	9,729	12,497	12,825	12,313	12,784	12,544	12,090	12,032	-	133,418
94	9250	A&G-Injuries & damages	2,619	4,798	2,614	8,074	7,895	15,567	6,798	10,873	4,776	4,861	4,836	2,816	76,526
95	9260	A&G-Employee pensions and benefits	132,989	135,263	145,655	124,404	127,288	135,284	131,457	155,343	153,100	142,151	138,474	178,892	1,700,301
96	9270	A&G-Franchise requirements	292	0	0	0	0	0	1,384	217	159	-	-	480	2,532
97	9280	A&G-Regulatory commission expenses	5,274	6,368	9,451	8,257	10,744	11,474	7,734	6,373	9,571	118,006	38,889	54,497	286,637
98	9302	Miscellaneous general expenses	19,280	5,007	5,908	12,526	7,247	11,247	12,337	34,747	6,406	11,043	5,052	2,262	133,061
99	9310	A&G-Rents	0	0	0	1,020	0	0	-	-	-	-	-	10	1,030
100	9320	A&G-Maintenance of general plant	0	0	0	0	0	0	0	0	0	0	-	-	0
101															
102		Operating (Income)Loss*	(\$2,300,013)	(\$3,618,577)	(\$5,464,630)	(\$6,293,641)	(\$5,094,057)	(\$4,006,710)	(\$2,512,024)	(\$1,111,981)	(\$1,399,844)	(\$113,727)	(\$1,205,935)	\$123,838	(\$18,429,123)

\*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. 2021-00214  
Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only  
Base Period: Twelve Months Ended September 30, 2021

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: Christian, Densman

Line No.	Acct No.	Account Description	actual	Budgeted	Total										
			Oct-20	Dec-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
2	4081	Taxes other than income taxes, utility operating income	(0)	0	0	0	(0)	0	0	0	0	0	0	0	0
3	8700	Distribution-Operation supervision and engineering	0	3,776	0	0	172	0	0	0	0	0	0	110	4,058
4	8740	Mains and Services Expenses	11,348	9,513	6,381	12,272	6,748	4,409	3,796	2,283	4,041	1,722	1,944	9,421	73,878
5	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
6	9010	Customer accounts-Operation supervision	367,825	373,216	380,642	373,086	347,547	431,838	357,461	352,985	386,004	343,979	357,833	438,879	4,511,295
7	9020	Customer accounts-Meter reading expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
8	9030	Customer accounts-Customer records and collections expenses	1,825,152	1,679,301	1,893,105	1,769,755	1,674,505	1,859,987	1,877,213	1,648,570	1,736,131	1,800,752	1,676,739	2,024,983	21,466,194
9	9200	A&G-Administrative & general salaries	270,730	253,169	290,400	344,455	249,040	300,880	285,686	244,273	244,960	210,256	276,390	326,816	3,297,054
10	9210	A&G-Office supplies & expense	659,503	649,345	648,815	666,150	719,357	720,359	803,569	708,790	733,792	661,829	681,484	178,665	7,831,656
11	9220	A&G-Administrative expense transferred-Credit	(4,167,436)	(3,982,735)	(4,269,085)	(4,205,869)	(3,968,320)	(4,422,929)	(4,398,473)	(4,049,434)	(4,123,722)	(4,078,185)	(4,018,458)	(4,097,159)	(49,781,805)
12	9230	A&G-Outside services employed	78,414	49,789	34,291	95,902	72,233	97,685	107,655	98,215	82,352	70,795	125,429	49,651	962,411
13	9240	A&G-Property insurance	6,576	6,576	6,576	6,576	6,576	6,666	6,666	6,666	6,666	6,666	6,666	0	72,877
14	9250	A&G-Injuries & damages	93	93	93	177	93	93	39	38	38	38	38	0	832
15	9260	A&G-Employee pensions and benefits	847,168	857,813	907,834	837,585	790,922	908,984	856,979	896,421	828,832	876,621	800,735	972,765	10,382,657
16	9310	A&G-Rents	100,626	99,560	100,785	99,912	100,746	91,363	99,410	91,193	100,907	101,737	91,135	95,868	1,173,241
17	9320	A&G-Maintenance of general plant	0	585	164	0	382	665	0	0	0	3,792	64	1	5,653
18															
19		Operating (Income)Loss*	\$0	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)
20															
21	9220	A&G-Administrative expense transferred-Credit	(4,167,436)	(3,982,735)	(4,269,085)	(4,205,869)	(3,968,320)	(4,422,929)	(4,398,473)	(4,049,434)	(4,123,722)	(4,078,185)	(4,018,458)	(4,097,159)	(49,781,805)
22		Allocation Factor to Kentucky	5.31%	5.29%	5.34%	5.28%	5.29%	5.33%	5.31%	5.29%	5.30%	5.30%	5.22%	5.56%	5.32%
23		Total Allocated Amount	(221,170)	(210,823)	(228,061)	(221,984)	(209,904)	(235,605)	(233,339)	(214,394)	(218,536)	(215,982)	(209,947)	(227,695)	(2,647,440)
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. 2021-00214  
Monthly Jurisdictional Operating Income by FERC Account, **Div 091 Only**  
Base Period: Twelve Months Ended September 30, 2021

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: Christian, Densman

Line No.	Acct No.	Account Description	actual	Budgeted											
			Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Total
1	4030	Depreciation Expense	(0)	(0)	0	(0)	0	0	0	0	0	0	0	0	(0)
2	4060	Amortization of gas plant acquisition adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
3	4081	Taxes other than income taxes, utility operating ii	0	(0)	0	0	0	(0)	0	(0)	(0)	(0)	(0)	0	(0)
4	8170	Lines expenses	43	41	40	44	90	0	36	40	41	44	49	70	540
5	8180	Compressor station expenses	30	29	28	31	63	0	25	28	29	31	35	49	378
6	8190	Compressor station fuel and power	5	32	65	74	33	16	11	2	2,423	456	3,313	61	6,490
7	8210	Storage-Purification expenses	99	115	268	299	303	210	157	108	94	99	126	351	2,229
8	8240	Storage-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
9	8250	Storage well royalties	882	459	1,102	2,271	1,407	934	729	3,358	572	574	140	1,914	14,340
10	8500	Transmission-Operation supervision and enginee	0	24,916	1,797	1,556	868	72	269	0	0	0	0	11,645	41,122
11	8560	Mains expenses	39	37	36	40	81	0	32	36	37	40	44	63	486
12	8570	Transmission-Measuring and regulating station e	165	0	0	0	0	0	72	80	82	88	99	144	730
13	8600	Transmission-Measuring and regulating station e	64	168	50	89	181	1	0	0	0	0	0	4,314	4,866
14	8650	Transmission-Maintenance of me - Non-Inventor	0	0	0	0	0	0	0	0	0	0	0	0	0
15	8700	Distribution-Operation supervision and engineerii	139,346	157,718	164,992	296,232	195,538	158,320	252,584	152,662	216,214	170,663	233,330	217,199	2,354,798
16	8711	Odorization	0	0	0	0	0	0	0	0	0	0	0	0	0
17	8740	Mains and Services Expenses	7,500	14,106	8,496	15,885	10,443	5,713	10,925	4,160	7,621	6,887	7,614	9,046	108,396
18	8750	Distribution-Measuring and regulating station exp	40,385	33,530	33,355	39,895	47,737	42,151	48,697	24,834	9,041	29,850	15,962	29,672	395,110
19	8760	Distribution-Measuring and regulating station exp	14,955	3,502	6,921	10,664	17,114	17,496	13,056	6,497	1,576	3,261	11,105	7,742	113,890
20	8770	Distribution-Measuring and regulating station exp	0	0	0	0	(594)	0	0	0	0	0	0	(1,066)	(1,660)
21	8780	Meter and house regulator expenses	(32)	704	(31)	(26)	0	87	99	(41)	0	329	1,195	77	2,360
22	8800	Distribution-Other expenses	62,950	73,531	65,230	63,613	54,707	75,256	62,400	50,077	56,645	57,170	54,706	141,655	817,941
23	8810	Distribution-Rents	27,086	26,509	26,412	29,002	27,550	27,016	24,754	26,884	27,638	27,683	27,832	37,575	335,940
24	8870	Distribution-Maint of mains	(73)	0	0	0	0	0	0	0	0	0	0	(8)	(81)
25	8890	Maintenance of measuring and regulating station	5,895	9,768	4,720	5,506	12,014	16,059	6,033	8,226	4,388	(1,913)	1,851	5,913	78,461
26	8900	Maintenance of measuring and regulating station	(147)	0	0	0	0	0	0	0	0	541	(77)	(16)	300
27	8910	Maintenance of measuring and regulating station	953	708	(374)	348	1,784	(371)	371	116	17	3,753	(542)	334	7,097
28	9010	Customer accounts-Operation supervision	11,142	10,759	11,715	10,696	10,190	10,279	8,235	8,329	8,726	8,726	8,726	7,103	114,626
29	9020	Customer accounts-Meter reading expenses	46	32	18	(4)	193	(39)	0	136	0	0	0	27	410
30	9030	Customer accounts-Customer records and collec	178,387	137,705	172,861	176,651	198,239	186,087	229,582	185,100	152,424	156,655	152,227	274,215	2,200,132
31	9040	Customer accounts-Uncollectible accounts	0	0	0	0	0	0	0	0	0	0	0	30,223	30,223
32	9090	Customer service-Operating informational and in	36,688	(14,058)	22,867	13,092	13,696	15,667	13,807	14,065	15,426	13,807	13,807	16,044	174,906
33	9100	Customer service-Miscellaneous customer servic	60	25	2	53	28	30	33	28	46	47	4	16	373
34	9110	Sales-Supervision	10,915	14,058	11,575	10,257	11,004	12,875	11,538	11,353	11,725	12,348	11,933	11,588	141,167
35	9120	Sales-Demonstrating and selling expenses	0	0	0	0	0	0	2,116	0	247	0	0	0	2,363
36	9130	Sales-Advertising expenses	0	0	0	0	382	0	23	0	0	0	6,607	31	7,043
37	9200	A&G-Administrative & general salaries	(23,431)	(6,224)	(6,353)	(6,289)	(37,621)	(26,548)	(11,617)	(35,221)	(4,216)	(24,180)	(10,553)	631	(191,622)
38	9210	A&G-Office supplies & expense	0	0	0	(70,000)	20	0	0	0	0	0	0	(25,080)	(95,059)
39	9220	A&G-Administrative expense transferred-Credit	(712,628)	(559,667)	(721,664)	(853,892)	(727,664)	(806,851)	(887,659)	(736,174)	(713,606)	(941,898)	(661,487)	(940,048)	(9,263,238)
40	9230	A&G-Outside services employed	20,249	16,646	20,939	4,528	1,752	(12,642)	1,544	1,301	55,911	13,038	1,769	18,446	143,480
41	9240	A&G-Property insurance	42	35	42	(44)	52	17	(78)	(73)	(77)	(83)	(85)	3,755	3,504
42	9250	A&G-Injuries & damages	5,206	12,894	(27,444)	11,921	9,251	2,300	9,454	9,550	(2,101)	9,311	9,322	32,229	81,893
43	9260	A&G-Employee pensions and benefits	173,179	41,923	202,335	237,508	151,158	275,864	202,293	257,040	148,988	452,676	110,948	104,084	2,357,995
44	9280	A&G-Regulatory commission expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
45	9302	Miscellaneous general expenses	0	0	0	0	0	0	480	7,500	0	0	0	0	7,980
46	9310	A&G-Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
47															
48		Operating (Income)Loss*	(\$0)	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)	(\$90)	(\$0)	(\$0)	(\$0)	(\$90)
49															
50	9220	A&G-Administrative expense transferred-Credit	(712,628)	(559,667)	(721,664)	(853,892)	(727,664)	(806,851)	(887,659)	(736,174)	(713,606)	(941,898)	(661,487)	(940,048)	(9,263,238)
51		Allocation Factor to Kentucky	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%
52		Total Allocated Amount	(359,307)	(282,184)	(363,863)	(430,532)	(366,888)	(406,815)	(447,558)	(371,179)	(359,800)	(474,905)	(333,522)	(473,972)	(4,670,525)

\*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. 2021-00214  
Computation of State & Federal Income Tax  
Base Period: Twelve Months Ended September 30, 2021  
Forecasted Test Period: Twelve Months Ended December 31, 2022

Type of Filing:  Original  Updated  Revised  
Workpaper Reference No(s): \_\_\_\_\_  
FR 16(8)(e)  
Schedule E  
Witness: Christian

Line No.	Description	Base Period Unadjusted (1)	Adjustments (2)	Test Period Fully Adjusted (3)	Sched. Ref.
1	Operating Income before Income Tax & Interest	\$ 33,047,050	\$ 2,759,574	\$ 35,806,624	C-2
2	Interest Deduction	9,417,546	849,499	10,267,046	*
3	Taxable Income	\$ 23,629,504	\$ 1,910,074	\$ 25,539,578	
4	Composite Tax Rate (state & federal)	24.950%		24.950%	**
5	<b>State &amp; Federal Income Tax</b>	<b>\$ 5,895,561</b>	<b>\$ 476,564</b>	<b>\$ 6,372,125</b>	
<u>* Interest Expense Calculation:</u>					
6	13 Month Average Rate Base	\$534,457,942		\$583,089,824	B-1
7	Weighted cost of Debt	1.76%		1.76%	J-1
8	Interest Expense	<u>\$ 9,417,546</u>		<u>\$ 10,267,046</u>	
9	<u>2021 ** 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. 2021-00214**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff DR Set No. 1**  
**Question No. 1-12 Supplement 3**  
**Page 1 of 1**

**REQUEST:**

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

1. 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).
2. For each category identified in Item 12.a., 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.
3. 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 Item 12.a., 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 workpapers and calculations.
4. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in Items 12.a. and 12.b., and a cumulative total of cost incurred to date for each category. Updates will be due when the utility files its monthly financial statements with the Commission, through the month of the public hearing.

**SUPPLEMENTAL RESPONSE:**

Please see supplemental Attachment 1 for an updated detailed schedule of rate case expenses incurred to date.

**ATTACHMENT:**

ATTACHMENT 1 - Staff\_1-12\_Att1\_Suppl3 - Rate Case Expenses through 2021-11-11.xlsx, 1 Page.

Respondent: Joe Christian

Atmos Energy Corporation, Kentucky  
Rate Case Expenses (050.55403)  
Actuals Through November 11, 2021

Category	Transaction Date	Invoice Number	Vendor	Amount	Hours Worked	Hourly Rate	FERC Account	Expenditure Type	Base Period	Description
Consultants	10/31/2020	201003	ALLIANCE CONSULTING GROUP	\$1,072.50	5.5	\$ 195	9280	CONSULTING	Yes	Depreciation Study - Rhonda Watts
Consultants	10/31/2020	201003	ALLIANCE CONSULTING GROUP	\$21.45	N/A	N/A	9280	CONSULTING	Yes	Depreciation Study - Misc. Office Expenses
Consultants	11/30/2020	201103	ALLIANCE CONSULTING GROUP	\$4,095.00	21	\$ 195	9280	CONSULTING	Yes	Depreciation Study - Rhonda Watts
Consultants	11/30/2020	201103	ALLIANCE CONSULTING GROUP	\$81.90	N/A	N/A	9280	CONSULTING	Yes	Depreciation Study - Misc. Office Expenses
Consultants	12/31/2020	201203	ALLIANCE CONSULTING GROUP	\$2,925.00	15	\$ 195	9280	CONSULTING	Yes	Depreciation Study - Rhonda Watts
Consultants	12/31/2020	201203	ALLIANCE CONSULTING GROUP	\$58.50	N/A	N/A	9280	CONSULTING	Yes	Depreciation Study - Misc. Office Expenses
Consultants	01/31/2021	210103	ALLIANCE CONSULTING GROUP	\$1,755.00	6.5	\$ 270	9280	CONSULTING	Yes	Depreciation Study - Dane Watson
Consultants	01/31/2021	210103	ALLIANCE CONSULTING GROUP	\$3,607.50	18.5	\$ 195	9280	CONSULTING	Yes	Depreciation Study - Rhonda Watts
Consultants	01/31/2021	210103	ALLIANCE CONSULTING GROUP	\$107.25	N/A	N/A	9280	CONSULTING	Yes	Depreciation Study - Misc. Office Expenses
Consultants	02/28/2021	210203	ALLIANCE CONSULTING GROUP	\$3,105.00	11.5	\$ 270	9280	CONSULTING	Yes	Depreciation Study - Dane Watson
Consultants	02/28/2021	210203	ALLIANCE CONSULTING GROUP	\$2,973.75	15.25	\$ 195	9280	CONSULTING	Yes	Depreciation Study - Rhonda Watts
Consultants	02/28/2021	210203	ALLIANCE CONSULTING GROUP	\$121.58	N/A	N/A	9280	CONSULTING	Yes	Depreciation Study - Misc. Office Expenses
Consultants	03/31/2021	210305	ALLIANCE CONSULTING GROUP	\$1,755.00	9	\$ 195	9280	CONSULTING	Yes	Depreciation Study - Rhonda Watts
Consultants	03/31/2021	210305	ALLIANCE CONSULTING GROUP	\$455.00	6.5	\$ 70	9280	CONSULTING	Yes	Depreciation Study - Elizabeth Watts
Consultants	03/31/2021	210305	ALLIANCE CONSULTING GROUP	\$44.20	N/A	N/A	9280	CONSULTING	Yes	Depreciation Study - Misc. Office Expenses
Consultants	04/30/2021	210402	ALLIANCE CONSULTING GROUP	\$780.00	4	\$ 195	9280	CONSULTING	Yes	Depreciation Study - Rhonda Watts
Consultants	04/30/2021	210402	ALLIANCE CONSULTING GROUP	\$280.00	4	\$ 70	9280	CONSULTING	Yes	Depreciation Study - Timothy Watson
Consultants	04/30/2021	210402	ALLIANCE CONSULTING GROUP	\$17.50	0.25	\$ 70	9280	CONSULTING	Yes	Depreciation Study - Teresa Stewart
Consultants	04/30/2021	210402	ALLIANCE CONSULTING GROUP	\$21.55	N/A	N/A	9280	CONSULTING	Yes	Depreciation Study - Misc. Office Expenses
Consultants	05/31/2021	210503	ALLIANCE CONSULTING GROUP	\$1,350.00	5	\$ 270	9280	CONSULTING	Yes	Depreciation Study - Dane Watson
Consultants	05/31/2021	210503	ALLIANCE CONSULTING GROUP	\$2,827.50	14.5	\$ 195	9280	CONSULTING	Yes	Depreciation Study - Rhonda Watts
Consultants	05/31/2021	210503	ALLIANCE CONSULTING GROUP	\$35.00	0.5	\$ 70	9280	CONSULTING	Yes	Depreciation Study - Teresa Stewart
Consultants	05/31/2021	210503	ALLIANCE CONSULTING GROUP	\$84.25	N/A	N/A	9280	CONSULTING	Yes	Depreciation Study - Misc. Office Expenses
Consultants	6/30/2021	210602	ALLIANCE CONSULTING GROUP	\$135.00	0.5	\$ 270	9280	CONSULTING	Yes	Depreciation Study - Dane Watson
Consultants	6/30/2021	210602	ALLIANCE CONSULTING GROUP	\$195.00	1	\$ 195	9280	CONSULTING	Yes	Depreciation Study - Rhonda Watts
Consultants	6/30/2021	210602	ALLIANCE CONSULTING GROUP	\$6.60	N/A	N/A	9280	CONSULTING	Yes	Depreciation Study - Misc. Office Expenses
Consultants	07/01/2021	107012107KY	RAAB PAUL H	\$11,700.00	36	\$ 325	9280	CONSULTING	Yes	Cost of Service Study /Testimony/Workpapers - Paul Raab
Consultants	07/19/2021	150141135483	WILLIS TOWERS WATSON US LLC	\$6,413.18	N/A	N/A	9280	CONSULTING	Yes	Annual pension cost by participant for Shared Services, Customer Service, and KY/Mic States employees
Other Expenses	07/21/2021	21072AAO	KENTUCKY PRESS SERVICES	\$94,282.29	N/A	N/A	9280	ADVERTISING	Yes	Required public notification of pending rate case to KY customers
Consultants	07/28/2021	019391	SCOTTMADDEN INC	\$7,245.00	21	\$ 345	9280	CONSULTING	Yes	Return on Equity Study/Testimony/Workpapers - Dylan D'Ascendis
Consultants	07/28/2021	019391	SCOTTMADDEN INC	\$10,350.00	30	\$ 345	9280	CONSULTING	Yes	Return on Equity Study/Testimony/Workpapers - Adam Perry
Consultants	07/28/2021	019391	SCOTTMADDEN INC	\$800.00	2.5	\$ 320	9280	CONSULTING	Yes	Return on Equity Study/Testimony/Workpapers - Matthew Howard
Consultants	07/28/2021	019391	SCOTTMADDEN INC	\$1,200.00	8	\$ 150	9280	CONSULTING	Yes	Return on Equity Study/Testimony/Workpapers - Isaac Gustafson
Consultants	07/28/2021	019391	SCOTTMADDEN INC	\$4,700.00	20	\$ 235	9280	CONSULTING	Yes	Return on Equity Study/Testimony/Workpapers - Eric Brooks
Other Expenses	08/16/2021	010_JOANNE.LANZ_AUG-21_PCARD	BANK OF AMERICA	\$1,253.34	N/A	N/A	9280	POSTAGE/DELIVERY SERVICE	Yes	FEDEX 92681521 - 21-JUL-21 - 800-4633339 - TN - 38116 - FBOPYMT92681521 PCE
Other Expenses	08/16/2021	010_JOANNE.LANZ_AUG-21_PCARD	BANK OF AMERICA	\$346.41	N/A	N/A	9280	POSTAGE/DELIVERY SERVICE	Yes	FEDEX 92922430 - 30-JUL-21 - MEMPHIS - TN - 38116 - EPAPYMT92922430 PCE
Other Expenses	08/16/2021	010_JOANNE.LANZ_AUG-21_PCARD	BANK OF AMERICA	\$344.42	N/A	N/A	9280	POSTAGE/DELIVERY SERVICE	Yes	FEDEX 92928106 - 30-JUL-21 - 800-4633339 - TN - 38116 - FBOPYMT92928106 PCE
Consultants	09/01/2021	INV090121	RAAB PAUL H	\$1,625.00	5	\$ 325	9280	CONSULTING	Yes	Cost of Service Study Discovery - Paul Raab
Consultants	08/01/2021	210802	ALLIANCE CONSULTING GROUP	\$810.00	3	\$ 270	9280	CONSULTING	Yes	Depreciation Study - Dane Watson
Consultants	08/01/2021	210802	ALLIANCE CONSULTING GROUP	\$780.00	4	\$ 195	9280	CONSULTING	Yes	Depreciation Study - Rhonda Watts
Consultants	08/01/2021	210802	ALLIANCE CONSULTING GROUP	\$31.80	N/A	N/A	9280	CONSULTING	Yes	Depreciation Study - Misc. Office Expenses
Other Expenses	09/27/2021	WEXP-00041277	Densman, Josh C (Josh)	\$12.00	N/A	N/A	9280	OTHER EMPLOYEE EXPENSES	Yes	Legal Kentucky Rate Case Notary for Discovery Responses
Other Expenses	09/27/2021	WEXP-00041277	Densman, Josh C (Josh)	\$12.00	N/A	N/A	9280	OTHER EMPLOYEE EXPENSES	Yes	Legal Kentucky Rate Case Notary for Discovery Responses
Legal	09/22/2021	09-22-2021	WILSON HUTCHINSON POTEAT & LITTLEPAGE	\$13,347.00	44.49	\$ 300	9280	LEGAL	Yes	Legal Representation - Review of testimony, discovery responses, etc
Legal	09/15/2021	092021	JOHN N HUGHES PSC	\$38,500.00	110	\$ 350	9280	LEGAL	Yes	Legal Representation - Review of testimony, discovery responses, etc
<b>TOTAL</b>				<b>\$221,663.47</b>						

**Case No. 2021-00214**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff DR Set No. 2**  
**Question No. 2-35 Supplement**  
**Page 1 of 1**

**REQUEST:**

Refer to the D'Ascendis Testimony, pages 11 lines 17–22 and 12 lines 1–9.

- a. Explain the specific business and financial risks faced by Atmos. Include in the explanation any positive business and regulatory mechanisms that ameliorate Atmos's risk.
- b. Provide the Standard & Poor's (S&P) and Moody's rating reports for Atmos for the last two years.

**SUPPLEMENTAL RESPONSE:**

Please see supplemental Attachment 1 for two additional rating agency reports that were inadvertently excluded from the Company's initial response.

**ATTACHMENT:**

ATTACHMENT 1 - Staff\_2-35\_Att1\_Suppl - Jan\_19 - Jul\_21 Rating Agency Reports.pdf, 22 Pages.

Respondent: Joe Christian

# Research

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## Atmos Energy Corp.

**Primary Credit Analyst:**

William Hernandez, Farmers Branch + 1 (214) 765-5877; william.hernandez@spglobal.com

**Secondary Contacts:**

Gerrit W Jepsen, CFA, New York (1) 212-438-2529; gerrit.jepsen@spglobal.com

Dimitri Henry, New York + 1 (212) 438 1032; dimitri.henry@spglobal.com

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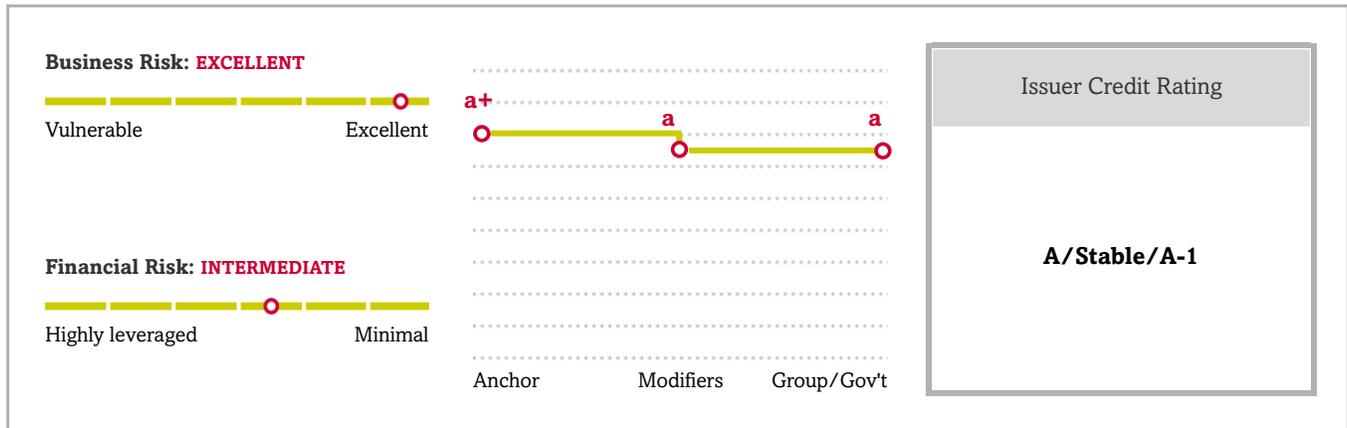
Group Influence

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Related Criteria

# Atmos Energy Corp.



## Credit Highlights

### Overview

Key Strengths	Key Risks
Fully regulated utility strategy.	Elevated capital spending requires balanced funding.
Generally constructive regulatory frameworks.	Vintage pipeline materials increase operating risk.
Proximity to key shale gas formations and major market hubs.	Weaker financial measures compared to historical levels.

**A large, multistate presence provides operating and regulatory diversity.** Atmos' business segments include its fully regulated natural gas distribution operations that serve over three million customers in eight states, and its pipeline and storage segment under its Atmos Pipeline-Texas division. The pipeline and storage segment includes one of the largest intrastate pipelines in Texas, which connects natural gas sources--primarily the Barnett Shale, Texas Gulf Coast, and the Delaware and Midland Basins of West Texas--with customers in highly concentrated regions, including the Dallas/Fort Worth Metroplex, supporting operational diversity.

**Multiple recovery mechanisms contribute to predictable and timely cash flows, thereby reducing regulatory lag.** Across its eight-state service footprint, Atmos benefits from a variety of recovery mechanisms, such as those for vintage infrastructure replacement, weather normalization, and purchased gas. There are also formula rate mechanisms in some states.

**Atmos continues to deploy and recover tracker-eligible capital through the pandemic.** During FY2020, Atmos has continued to successfully recover capital expenditures through its multiple recovery mechanisms. During the nine months ending June 30, 2020, the company had recovered over \$100 million in rates.

## Outlook: Stable

The outlook is stable. Under our base-case scenario, we expect Atmos will continue to effectively manage regulatory risk, resulting in funds from operations (FFO) to debt in the 22%-24% range through 2022. The stable outlook also reflects our expectation that the company will continue to execute on its strategy focused around safety and reliability of its regulated utility operations.

### Downside scenario

We could lower the ratings if Atmos' financial measures weaken due to an inability to recover invested capital in a timely manner or the use of incremental debt, such that FFO to debt is consistently below 21%.

### Upside scenario

We could raise the ratings by one notch if the company's financial measures improve, reflecting FFO to debt that consistently exceeds 28%. This could occur if the company improves its ability to recover its infrastructure investments in a timely manner, further reducing its regulatory lag.

## Our Base-Case Scenario

### Assumptions

- Gross margin growth averaging about 7% annually, driven by capital spending through its infrastructure replacement programs and supported by robust volume growth, primarily in the Mid-Tex region;
- Slightly lower operations and maintenance (O&M) expenses in fiscal 2020 to align with the company's lower travel and employee-related costs. Thereafter, we expect O&M expenses to grow at about 3% on average annually;
- Capital spending of about \$1.9 billion in fiscal 2020, \$2.1 billion in 2021 and \$2.2 billion in 2022;
- Dividend payout ratio of 50%, in line with company estimates;
- Negative discretionary cash flow indicates external funding needs; and
- All debt maturities are refinanced.

### Key Metrics

	2020E	2021E	2022E
FFO to debt (%)	22-24	22-24	21-23
Debt to EBITDA (x)	3.5-4.0	3.5-4.0	3.5-4.0
Cash flow from operations to debt (%)	21-23	21-23	20-22

**Capital spending to remain elevated through 2024.** Across its two operating segments, Atmos plans on spending between \$10 billion-\$11 billion through 2024. Historically the company has funded capital spending in a balanced manner, which we believe it will continue to do, thereby supporting credit quality.

**Lack of long-term debt maturing over next five-year period supports the liquidity profile.** With a credit facility of \$1.5 billion, an at-the-market (ATM) equity program of \$1 billion, and no long-term debt maturities over the next five years, we expect Atmos to have sufficient liquidity to service its distribution and pipeline and storage operations.

**Large equity issuances in 2018 and 2019 demonstrate commitment to credit quality.** In 2018 Atmos issued about \$415 million of equity to support cash outflows, including capital spending nearing \$1.5 billion. In 2019, the company issued over \$700 million to support about \$1.7 billion of spending. We consider this balanced financing as positive for credit quality, as lower leverage benefits credit health.

## Company Description

Atmos is engaged in two primary business segments. The regulated natural gas distribution business (about 65%-70% of EBITDA) consists of distribution operations that serve over three million customers in eight states. The pipeline and storage segment (about 30%-35% of EBITDA) includes operations in the Atmos Pipeline-Texas division, which are regulated by the Texas Railroad Commission.

## Peer Comparison

Table 1

Atmos Energy Corp. -- Peer Comparison					
Industry Sector: Gas					
	Atmos Energy Corp.	ONE Gas Inc.	Spire Alabama Inc.	NiSource Inc.	Southwest Gas Corp.
Ratings as of Oct. 26, 2020	A/Stable/A-1	A/Stable/A-1	A-/Stable/--	BBB+/Stable/A-2	A-/Stable/--
--Fiscal year ended--					
	Sept. 30, 2019	Dec. 31, 2019	Sept. 30, 2019	Dec. 31, 2019	Dec. 31, 2019
(Mil. \$)					
Revenue	2,901.8	1,652.7	465.5	5,208.9	1,368.9
EBITDA	1,168.0	493.5	160.2	1,867.3	506.0
Funds from operations (FFO)	956.4	396.3	140.3	1,470.3	412.0
Interest expense	118.4	68.5	27.4	415.4	99.6
Cash interest paid	200.1	67.0	19.9	386.2	93.3
Cash flow from operations	972.9	313.0	143.9	1,564.7	364.7
Capital expenditure	1,685.8	412.7	174.5	1,776.2	774.2
Free operating cash flow (FOCF)	(713.0)	(99.7)	(30.6)	(211.5)	(409.5)
Discretionary cash flow (DCF)	(958.7)	(212.7)	(69.6)	(558.6)	(505.4)
Cash and short-term investments	24.6	17.9	0.0	139.3	40.5
Debt	4,238.6	1,807.1	644.4	10,374.9	2,607.2
Equity	5,750.2	2,129.4	830.0	5,546.7	2,005.2

**Table 1**

<b>Atmos Energy Corp. -- Peer Comparison (cont.)</b>					
<b>Adjusted ratios</b>					
EBITDA margin (%)	40.2	29.9	34.4	35.8	37.0
Return on capital (%)	8.2	7.9	7.6	7.0	7.1
EBITDA interest coverage (x)	9.9	7.2	5.9	4.5	5.1
FFO cash interest coverage (x)	5.8	6.9	8.1	4.8	5.4
Debt/EBITDA (x)	3.6	3.7	4.0	5.6	5.2
FFO/debt (%)	22.6	21.9	21.8	14.2	15.8
Cash flow from operations/debt (%)	23.0	17.3	22.3	15.1	14.0
FOCF/debt (%)	(16.8)	(5.5)	(4.7)	(2.0)	(15.7)
DCF/debt (%)	(22.6)	(11.8)	(10.8)	(5.4)	(19.4)

## **Business Risk: Excellent**

Atmos has fully regulated, low-operating-risk natural gas transmission and distribution (T&D) operations, which benefit from generally constructive regulation across various jurisdictions. Atmos' business segments include its fully regulated natural gas distribution operations that serve over 3 million customers in eight states, and its pipeline and storage segment under its Atmos Pipeline-Texas division. The pipeline and storage segment includes one of the largest intrastate pipelines in Texas, which connects natural gas sources--primarily the Barnett Shale, Texas Gulf Coast, and the Delaware and Midland Basins of West Texas--with customers in highly concentrated regions, including the Dallas/Fort Worth Metroplex, supporting operational diversity. Atmos has demonstrated its ability to recover costs with limited regulatory lag through the use of infrastructure riders, weather normalization clauses, formula rates, and other regulatory mechanisms.

## **Financial Risk: Intermediate**

Under our base-case scenario, Atmos will continue to benefit from timely recovery of invested capital, but adjusted FFO to debt will trend toward the lower end of the range for the company's financial risk profile category. Our base case incorporates FFO to debt of 21%–24% and debt to EBITDA between 3.5x-4.0x annually through 2022. To capture this weakness, we assess the comparable ratings analysis modifier as negative, resulting in a one-notch negative adjustment to the rating.

We anticipate Atmos will preserve its balanced capital structure at levels that are in line with the regulatory-approved capital structure, further supporting its overall credit profile. We expect cash flow from operations after capital spending and dividends, i.e., discretionary cash flow, to remain negative, indicating external funding needs that could include debt issuances. We assess Atmos' financial risk profile using our medial volatility benchmarks, which are more relaxed than those used for a typical corporate issuer. This reflects its lower-risk utility operations and effective management of regulatory risk.

## Financial summary

Table 2

### Atmos Energy Corp. -- Financial Summary

Industry Sector: Gas

	--Fiscal year ended Sept. 30--				
	2019	2018	2017	2016	2015
<b>(Mil. \$)</b>					
Revenue	2,901.8	3,115.5	2,759.7	3,349.9	4,142.1
EBITDA	1,168.0	1,125.2	1,094.0	1,009.0	974.6
Funds from operations (FFO)	956.4	936.6	923.5	837.0	811.8
Interest expense	118.4	120.2	129.5	132.4	134.8
Cash interest paid	200.1	182.5	165.3	164.2	160.9
Cash flow from operations	972.9	1,129.6	877.3	802.3	843.5
Capital expenditure	1,685.8	1,460.8	1,134.6	1,084.2	972.9
Free operating cash flow (FOCF)	(713.0)	(331.2)	(257.3)	(281.9)	(129.4)
Discretionary cash flow (DCF)	(958.7)	(546.1)	(449.2)	(457.0)	(297.4)
Cash and short-term investments	24.6	13.8	26.4	47.5	28.7
Gross available cash	24.6	13.8	26.4	47.5	28.7
Debt	4,238.6	3,680.2	3,558.9	3,305.1	2,954.5
Equity	5,750.2	4,770.0	3,898.7	3,463.1	3,194.8
<b>Adjusted ratios</b>					
EBITDA margin (%)	40.2	36.1	39.6	30.1	23.5
Return on capital (%)	8.2	9.2	10.5	10.7	11.0
EBITDA interest coverage (x)	9.9	9.4	8.4	7.6	7.2
FFO cash interest coverage (x)	5.8	6.1	6.6	6.1	6.0
Debt/EBITDA (x)	3.6	3.3	3.3	3.3	3.0
FFO/debt (%)	22.6	25.4	25.9	25.3	27.5
Cash flow from operations/debt (%)	23.0	30.7	24.7	24.3	28.5
FOCF/debt (%)	(16.8)	(9.0)	(7.2)	(8.5)	(4.4)
DCF/debt (%)	(22.6)	(14.8)	(12.6)	(13.8)	(10.1)

## Reconciliation

Table 3

### Atmos Energy Corp.--Reconciliation Of Reported Amounts With S&P Global Ratings' Adjusted Amounts

--Fiscal year ended Sept. 30, 2019--

Atmos Energy Corp. reported amounts (mil. \$)

	Debt	EBITDA	Operating income	Interest expense	S&P Global Ratings' adjusted EBITDA	Cash flow from operations	Capital expenditure
	3,994.4	1,137.5	746.1	103.2	1,168.0	968.8	1,693.5
<b>S&amp;P Global Ratings' adjustments</b>							
Cash taxes paid	--	--	--	--	(11.5)	--	--
Cash interest paid	--	--	--	--	(184.9)	--	--

**Table 3**

<b>Atmos Energy Corp.--Reconciliation Of Reported Amounts With S&amp;P Global Ratings' Adjusted Amounts (cont.)</b>							
Reported lease liabilities	5.6	--	--	--	--	--	--
Operating leases	138.7	19.3	7.6	7.6	(7.6)	11.8	--
Postretirement benefit obligations/deferred compensation	241.2	--	--	--	--	--	--
Accessible cash and liquid investments	(24.6)	--	--	--	--	--	--
Capitalized interest	--	--	--	7.6	(7.6)	(7.6)	(7.6)
Share-based compensation expense	--	11.1	--	--	--	--	--
Asset-retirement obligations	13.5	--	--	--	--	--	--
Nonoperating income (expense)	--	--	4.4	--	--	--	--
Debt: Other	(130.1)	--	--	--	--	--	--
Total adjustments	244.2	30.5	12.0	15.2	(211.5)	4.1	(7.6)
<b>S&amp;P Global Ratings' adjusted amounts</b>							
	<b>Debt</b>	<b>EBITDA</b>	<b>EBIT</b>	<b>Interest expense</b>	<b>Funds from operations</b>	<b>Cash flow from operations</b>	<b>Capital expenditure</b>
	4,238.6	1,168.0	758.0	118.4	956.4	972.9	1,685.8

## Liquidity: Adequate

We assess the company's liquidity as adequate because we believe its liquidity sources are likely to cover uses by more than 1.1x over the next 12 months and meet cash outflows even with a 10% decline in EBITDA. The assessment also reflects our view of the company's generally prudent risk management, sound relationship with banks, and generally satisfactory standing in credit markets.

### Principal Liquidity Sources

- Cash and liquid investments of about \$210 million;
- Credit facility availability of about \$1.5 billion; and
- Estimated cash FFO at about \$1.2 billion.

### Principal Liquidity Uses

- Debt maturities including commercial paper of about \$160 million;
- Working capital outflows of about \$75 million;
- Capital expenditures of about \$2 billion; and
- Dividends of around \$300 million.

## Environmental, Social, And Governance

With an expansive pipeline network to support its distribution operations, Atmos is susceptible to a variety of risk factors. On the environmental side, natural gas leakages can stem from vintage gas infrastructure or changes in soil integrity, and on the social side, compromised infrastructure can cause the occasional safety incident. Although some social risks might not directly affect credit quality, they can influence the regulatory relationship, further underlining the importance of this factor. Atmos' governance is in line with sector peers.

## Group Influence

Atmos is subject to our group rating methodology criteria. We view Atmos as the parent that is also the driver of the group credit profile. As a result, Atmos' group and stand-alone credit profiles are the same at 'a', leading to an issuer credit rating of 'A'.

## Issue Ratings - Subordination Risk Analysis

### Capital structure

Atmos' capital structure consists of about \$4.5 billion of long-term debt.

### Analytical conclusions

- We rate Atmos' senior unsecured debt obligations the same level as our issuer credit rating on the company because we view it as unsecured debt issued by a qualifying investment-grade regulated utility.
- Our 'A-1' rating on the company's commercial paper program reflects the issuer credit rating.

## Ratings Score Snapshot

### Issuer Credit Rating

A/Stable/A-1

### Business risk: Excellent

- **Country risk:** Very low
- **Industry risk:** Very low
- **Competitive position:** Strong

### Financial risk: Intermediate

- **Cash flow/leverage:** Intermediate

**Anchor:** a+

## Modifiers

- **Diversification/portfolio effect:** Neutral (no impact)
- **Capital structure:** Neutral (no impact)
- **Financial policy:** Neutral (no impact)
- **Liquidity:** Adequate (no impact)
- **Management and governance:** Satisfactory (no impact)
- **Comparable rating analysis:** Negative (-1 notch)

## Stand-alone credit profile : a

- **Group credit profile:** a

## Related Criteria

- General Criteria: Group Rating Methodology, July 1, 2019
- Criteria | Corporates | General: Corporate Methodology: Ratios And Adjustments, April 1, 2019
- Criteria | Corporates | General: Reflecting Subordination Risk In Corporate Issue Ratings, March 28, 2018
- General Criteria: Methodology For Linking Long-Term And Short-Term Ratings, April 7, 2017
- Criteria | Corporates | General: Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers, Dec. 16, 2014
- General Criteria: Country Risk Assessment Methodology And Assumptions, Nov. 19, 2013
- Criteria | Corporates | General: Corporate Methodology, Nov. 19, 2013
- Criteria | Corporates | Utilities: Key Credit Factors For The Regulated Utilities Industry, Nov. 19, 2013
- General Criteria: Methodology: Industry Risk, Nov. 19, 2013
- General Criteria: Methodology: Management And Governance Credit Factors For Corporate Entities, Nov. 13, 2012
- General Criteria: Use Of CreditWatch And Outlooks, Sept. 14, 2009

## Business And Financial Risk Matrix

Business Risk Profile	Financial Risk Profile					
	Minimal	Modest	Intermediate	Significant	Aggressive	Highly leveraged
<b>Excellent</b>	aaa/aa+	aa	<b>a+/a</b>	a-	bbb	bbb-/bb+
Strong	aa/aa-	a+/a	a-/bbb+	bbb	bb+	bb
Satisfactory	a/a-	bbb+	bbb/bbb-	bbb-/bb+	bb	b+
Fair	bbb/bbb-	bbb-	bb+	bb	bb-	b
Weak	bb+	bb+	bb	bb-	b+	b/b-
Vulnerable	bb-	bb-	bb-/b+	b+	b	b-

**Ratings Detail (As Of October 29, 2020)\***

**Atmos Energy Corp.**

Issuer Credit Rating A/Stable/A-1

Commercial Paper

*Local Currency* A-1

Senior Unsecured A

**Issuer Credit Ratings History**

13-May-2016 A/Stable/A-1

29-Oct-2015 A-/Positive/A-2

08-Oct-2013 A-/Stable/A-2

\*Unless otherwise noted, all ratings in this report are global scale ratings. S&P Global Ratings' credit ratings on the global scale are comparable across countries. S&P Global Ratings' credit ratings on a national scale are relative to obligors or obligations within that specific country. Issue and debt ratings could include debt guaranteed by another entity, and rated debt that an entity guarantees.

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## CREDIT OPINION

11 December 2020

Update

✓ Rate this Research

### RATINGS

#### Atmos Energy Corporation

Domicile	Dallas, Texas, United States
Long Term Rating	A1
Type	Senior Unsecured - Dom Curr
Outlook	Stable

Please see the [ratings section](#) at the end of this report for more information. The ratings and outlook shown reflect information as of the publication date.

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# Atmos Energy Corporation

## Update to credit analysis

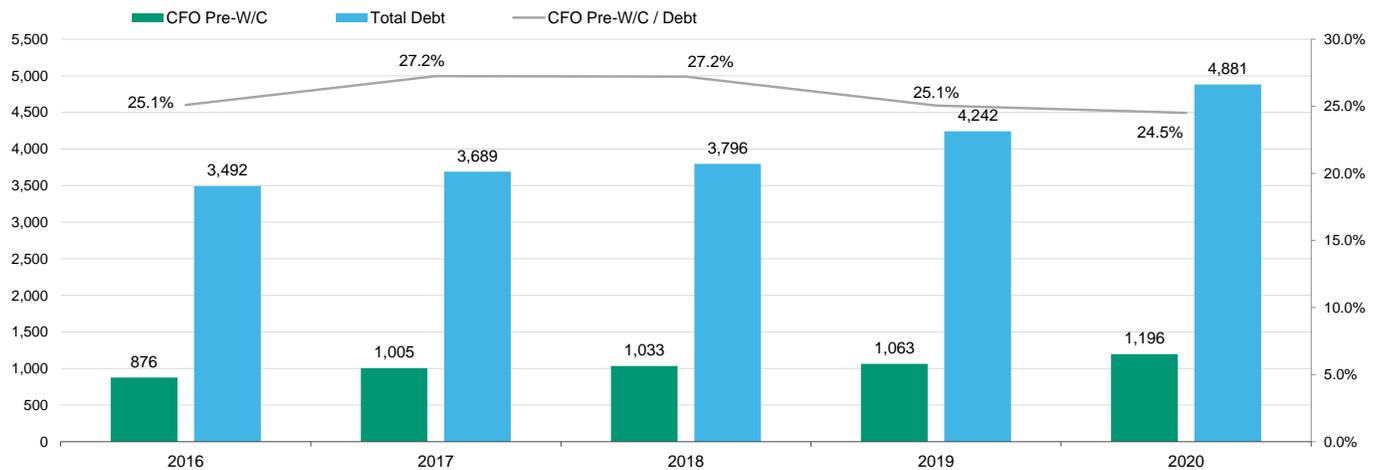
### Summary

Atmos Energy Corporation's (Atmos) credit profile is supported by its low risk natural gas local distribution company (LDC) and its pipeline and storage businesses which operate in constructive regulatory jurisdictions. Atmos' credit profile also reflects its scale and diversity operating across eight states where its LDC businesses and its pipeline and storage businesses generate approximately 66% and 34% of net income, respectively. Atmos continues to spend significant capital in its systems in the areas of safety, reliability and modernization. Atmos' balanced fiscal policy in funding its external capital needs and below sector average dividend payout are significant factors driving its stable and consistent financial measures including its cash flow from operations pre-working capital (CFO pre-WC) to debt ratio in the mid 20% range.

The rapid spread of the coronavirus outbreak, severe global economic shock, low oil prices and asset price volatility are creating a severe and extensive credit shock across many sectors, regions and markets. The combined credit effects of these developments are unprecedented. We regard the coronavirus outbreak as a social risk under our ESG framework, given the substantial implications for public health and safety. We expect Atmos to be relatively resilient to recessionary pressures related to the coronavirus because of its rate regulated business model and timely cost recovery mechanisms.

Nevertheless, we are watching for electricity and gas usage declines, utility bill payment delinquency, and the regulatory response to counter these effects on earnings and cash flow. As events related to the coronavirus continue, we are taking into consideration a wider range of potential outcomes, including more severe downside scenarios. The effects of the pandemic could result in financial metrics that are weaker than expected; however, we see these issues as temporary and not reflective of the long-term financial profile or credit quality of Atmos.

Exhibit 1  
**Historical CFO Pre-WC, Total Debt and CFO Pre-WC to Debt (\$ MM)**



Source: Moody's Financial Metrics

### Credit Strengths

- » Fully regulated and low business risk natural gas local distribution, pipeline and storage utility operations
- » Regulatory diversity across 8 states with rate design that is generally credit supportive
- » Balanced fiscal policy in funding capital needs and a below average dividend payout

### Credit Challenges

- » Large capital expenditure plan with projected spending of approximately \$11 to \$12 billion over the next 5 years
- » Maintaining constructive regulatory relationships with capital plan projected to nearly double rate base
- » Exposed to carbon regulations and environmental agendas increasingly aimed at natural gas

### Rating Outlook

The stable outlook reflects the company's credit supportive regulatory constructs and our expectation that management will continue to employ a balanced fiscal policy that will result in a consistent financial performance, including CFO pre-WC to debt ratio in the mid 20% range.

### Factors that Could Lead to an Upgrade

- » We could consider an upgrade of Atmos' rating should its regulatory constructs improve and permit it to earn returns above industry averages and the company exhibits a CFO pre-WC to debt ratio above 26% on a sustained basis.

### Factors that Could Lead to a Downgrade

- » We could consider a downgrade of Atmos' rating should its regulatory constructs deteriorate as evidenced by lower earned returns or a weaker equity capitalization, management deviates materially from its balanced fiscal policy, or the company generates a CFO pre-WC to debt ratio below 23% on a sustained basis.

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the ratings tab on the issuer/entity page on [www.moody's.com](http://www.moody's.com) for the most updated credit rating action information and rating history.

## Key Indicators

Exhibit 2

### Atmos Energy Corporation [1]

	Sep-16	Sep-17	Sep-18	Sep-19	Sep-20
CFO Pre-W/C + Interest / Interest	8.3x	9.0x	9.6x	10.2x	12.8x
CFO Pre-W/C / Debt	25.1%	27.2%	27.2%	25.1%	24.5%
CFO Pre-W/C – Dividends / Debt	20.1%	22.0%	21.5%	19.3%	18.7%
Debt / Capitalization	40.9%	39.0%	39.1%	37.7%	37.3%

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.

Source: Moody's Financial Metrics™

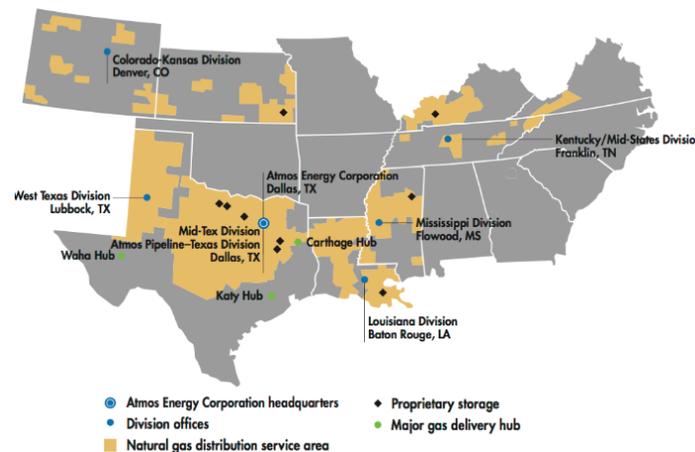
## Profile

Atmos Energy Corporation (Atmos, A1 stable), headquartered in Dallas, Texas, is a fully regulated natural gas distribution and natural gas pipeline and storage businesses. Atmos serves over 3 million customers with operations in eight states (Texas, Louisiana, Mississippi, Tennessee, Kansas, Colorado, Kentucky and Virginia).

Atmos' largest segment, its regulated natural gas local distribution company (LDC), accounted for approximately 66% of consolidated net income in 2020. The company's regulated pipeline and storage operations consist of approximately 5,700 miles of intra-state pipeline in Texas and 46 bcf of natural gas storage. The Atmos Pipeline Texas (APT) division is one of the largest intra-state pipeline operations in the state and transports natural gas to Atmos' Mid-Tex Division and other third parties. APT accounted for approximately 34% of net income in 2020.

Exhibit 3

### Atmos Energy Service Territory



Source: Company presentations

## Detailed Credit Considerations

### Diversified, generally supportive regulatory jurisdictions

Atmos has operations in eight states providing relative scale and diversity across generally credit supportive regulatory jurisdictions where the company has opportunities to recover its costs and earn reasonable returns on a timely basis. Approximately 71% of Atmos' asset base is located in Texas, where we view the regulatory environment to be constructive with a low cost and capital recovery lag with significant opportunities to invest in rate base. The regulatory environments in Louisiana and Mississippi, where it has its two next largest operations, also have credit supportive regulatory frameworks that include formula rates, infrastructure capital riders and weather normalization adjustments.

Atmos' rate design improvements have successfully increased and stabilized its contribution margin. Atmos has addressed much of its regulatory lag through consistent rate filings that have led to regular rate adjustments across most of its jurisdictions. Formula rate

plans and infrastructure rider mechanisms are attributable to 89% of its rate base and increase the certainty of obtaining timely rate relief while reducing the company's exposure to an adverse rate decision. As a result, approximately 90% of the company's annual capital spending begins to earn a return within 6 months and 99% within 12 months of assets being used and useful, with minimal rate increase requests through general rate cases. In the fiscal year ending 2020, Atmos completed regulatory ratemaking actions which resulted in an increase in annual operating income of \$160.2 million. Since its fiscal year end, Atmos has received regulatory approval that will lead to an additional \$106.6 million of annualized operating income beginning in its fiscal first quarter of 2021 (ending 31 December 2020).

### Low business risk natural gas utility and pipeline operations

Atmos' core business consists entirely of a low risk, regulated local distribution company with operations in eight states and tariff based intrastate pipeline and storage assets in Texas. Atmos benefits from having constructive rate making mechanisms across most of its jurisdictions, reducing uncertainty and providing transparency. For example, Atmos utilizes weather normalization adjustments (WNA), which mitigate the risks and costs the company may encounter due to weather that is above or below normal. This adjustment allows Atmos to either increase or decrease customer bills to offset the effect of gas usage due to abnormal weather.

Another example includes Atmos' Purchased Gas Adjustment mechanism (PGA), which allows the company to pass through purchased gas costs to its customers, insulating the company from gas price fluctuation risks. In fiscal year 2019, Atmos returned to customers an over collection of gas costs from 2018. Other mechanisms approved for Atmos include annual adjustment mechanisms in half of its states (mainly its larger service territories) and infrastructure enhancement mechanisms in 6 out of the 8 states. These mechanisms result in greater transparency in cash flows and accelerated recovery of capital spending, all credit positive. On average, Atmos' weighted average allowed ROE in its LDC businesses is 9.8% and 11.5% at APT. Below is a summary of the regulatory mechanisms afforded Atmos.

Exhibit 4

### Regulatory Mechanisms Provide Timely Recovery

Jurisdiction	Regulatory Mechanism		Recovery Method		Performance Based Rate			
	Infrastructure Program	Deferral / Forward-Looking	Annual Filing	General Case	Formula Rate	Program	Bad Debt Rider**	WNA Period
Texas								
Mid-Tex	8.209	Yes	RRM / DARR / GRIP	No	Yes	No	Yes	November-April
Pipeline	GRIP	No	GRIP	No	Yes	N/A	No	N/A
West Texas	8.209	Yes	RRM/GRIP	No	Yes	No	Yes	October-May
Louisiana	RSC	Yes	RSC	No	Yes	No	No	December - March
Mississippi	SIR	Yes	SRF / SIR	No	Yes	No	No	November-April
Kentucky	PRP	Yes	PRP	Yes	No	Yes	Yes	November-April
Tennessee	N/A	Yes	ARM	No	Yes	Yes	Yes	October - April
Kansas	GSRS	No	GSRS	Yes	No	Yes	Yes	October - May
Colorado	SSIR	Yes	SSIR	Yes	No	No	No	N/A
Virginia	SAVE	Yes	SAVE	Yes	No	No	Yes	January - December

\*\* The bad debt rider allows recovery from ratepayers of the gas cost portion of uncollectible accounts.

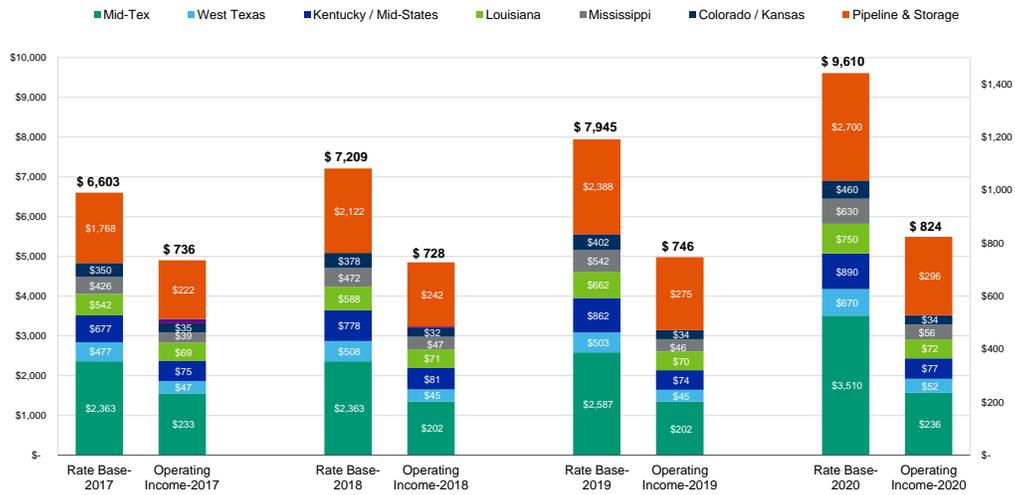
WNA - Weather Normalization Adjustment Clause; GRIP - Gas Reliability Infrastructure Program; RSC - Rate Stabilization Clause; SIR - System Integrity Rider; PRP - Pipeline Replacement Program; GSRS - Gas System Reliability Surcharge; RRM - Rate Review Mechanism; DARR - Dallas Annual Rate Review; SRF - Stable Rate Filing; ; ARM - Annual Rate Mechanism; SSIR - System Safety and Integrity Rider

Source: Atmos Energy, Moody's Investors Service

### Large capital expenditure plan over the next five years

In fiscal 2020, Atmos invested \$1.9 billion with approximately 88% of that spending related to system safety and reliability, which included system integrity, pipeline integrity, system modernization, and expansion. With the robust ongoing capital expenditure program, Atmos' fiscal year-end 2020 rate base was approximately \$9.6 billion. Operating income increased \$57 million for its LDC businesses and increased \$21 million for its pipeline and storage businesses in 2020 compared to 2019. The exhibit belows depicts Atmos' rate base and operating income by its LDC jurisdictions and in its pipeline and storage business over the last four years.

Exhibit 5  
**Steady Growth in Rate Base and Operating Income**  
 (\$ in millions)

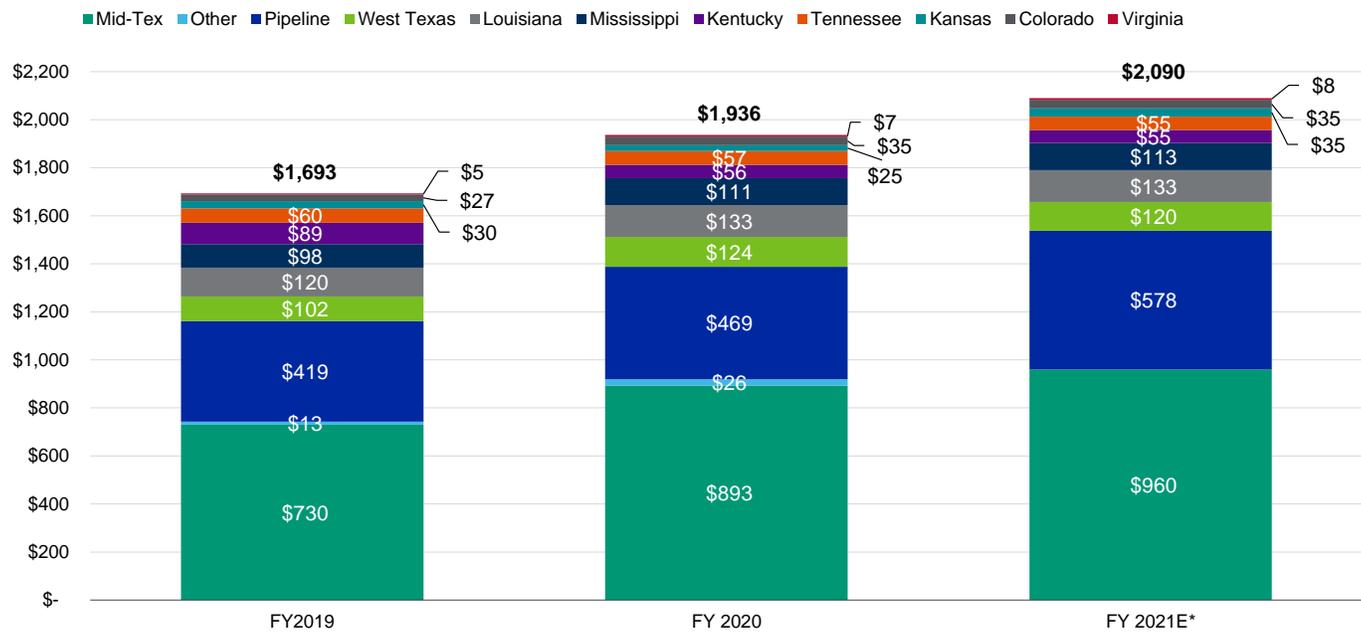


Source: Atmos Energy

In fiscal year 2021, Atmos expects to invest approximately \$2.0 to \$2.2 billion in consolidated capital expenditures, more than 80% of which will be related to safety and reliability. The company plans to utilize a combination of its regulatory mechanisms to recover costs associated with this capital expenditure program through 2025. Such mechanisms include the Gas Reliability Infrastructure Program (GRIP) and Rule 8.209, a capital deferral mechanism for capital expenditures related to system safety and reliability in Texas, and the Rate Stabilization Clause (RSC) in Louisiana, all which allow for timely recovery of capital invested for infrastructure safety and reliability.

Exhibit 6

**Atmos Energy capital expenditures are substantial**  
 \$ in millions



\*Capital expenditure for 2021 is estimated  
 Source: Atmos Energy, Moody's Investors Service

Longer term, Atmos is expected to invest about \$2.0 billion of capital annually from 2022 through 2025. The company plans to fund these capital expenditures with a balance of internally generated cash flow, long-term debt and equity to maintain its current capital structure. Atmos has demonstrated a balanced fiscal policy through common equity raised of \$644 million in fiscal year 2020 and \$713 million in fiscal year 2019 to repay short-term debt and for capital needs, maintaining its appropriate regulatory layer of equity capital.

**Consistent financial performance with stable credit metrics**

In addition to its balanced funding of external capital needs, Atmos has obtained sufficient rate increases to sustain stable credit metrics. In the fiscal year ended 30 September 2020, Atmos completed regulatory ratemaking actions which resulted in an increase in annual operating income of \$160.2 million and an additional \$106.6 million of operating income was approved in its fiscal first quarter of 2021. Atmos' cash flow from operations before working capital changes (CFO pre-WC) has been in the \$1.0 - \$1.2 billion range over the last three years. In its fiscal year end 30 September 2020, it generated CFO pre-WC of about \$1.2 billion, resulting in CFO pre-WC to debt of 24.5%. Based on the robust capital investment program and shorter regulatory lag, we expect the company's CFO pre-WC to be in the range of around \$1.2 billion to \$1.3 billion annually over the next two years.

**ESG considerations**

**Environmental**

Atmos is strongly positioned for carbon transition as an LDC. We view LDC's as having a lower level of carbon transition risk when compared to vertically integrated electric utilities, mainly due to their lack of ownership of generation assets. Longer term, Atmos is potentially exposed to an anticipated decline in demand for fossil fuels as consumer preferences may change or other initiatives reduce the use of fossil fuels.

**Social**

Atmos is reducing the level of methane emitted from its system through its cast-iron and steel pipe replacement programs. Atmos expects to replace all of its known cast-iron pipe by FY2021 reducing the operating risk and potential social risk emanating from a rare operating event such as a pipeline explosion which can result in casualties and property damage. We discuss these risks in "[LDC Utilities Exposed to Operational Hazards, But Sector Still Viewed as Low Risk](#)" (12 November 2018).

## Governance

We view management and governance of Atmos positively under our assessment criteria. We assess a high level of credibility to Atmos management as evidenced by the company's consistent financial results driven by its balanced fiscal policies, risk management practices and simple organizational structure while much of its annual capital investments are focused on improving safety and reliability. Moody's global governance considerations are discussed in ["ESG – Global Governance considerations are a key determinant of credit quality for all issuers" \(19 September 2019\)](#).

## Liquidity Analysis

We expect Atmos to maintain an adequate liquidity profile over the next 12 months. As of 30 September 2020, Atmos had approximately \$20.8 million of cash on hand. For the LTM ended 30 September 2020, Atmos had capital spending of about \$1.9 billion, primarily on reliability and safety, paid dividends of \$282 million and reported cash from operations of \$1.04 billion. Atmos will also receive \$345 million from forward equity commitments within the next 12 months.

Atmos Energy has a revolving credit agreement of \$1.5 billion, which expires in September 2023. Atmos also maintains a \$1.5 billion commercial paper program. The facility contains a \$250 million accordion feature and has a financial covenant stating that Atmos must maintain a total debt to capitalization ratio under 70%. Atmos was comfortably in compliance with the covenant at 30 September 2020, with a debt to capitalization ratio of 42%. At 30 September 2020 there were no amounts outstanding under its credit facility.

Additionally, in April 2020, Atmos executed three new 364-day credit facilities: two \$50 million unsecured revolving credit facilities and a \$600 million revolving credit facility to provide additional working capital funding. As of 30 September 2020, there was \$5.6 million in outstanding letters of credit, with the remainder of these facilities available.

## Rating methodology and scorecard factors

Exhibit 7

### Rating Factors

#### Atmos Energy Corporation

Regulated Electric and Gas Utilities Industry [1][2]	Current FY 9/30/2020		Moody's 12-18 Month Forward View As of Date Published [3]	
Factor 1 : Regulatory Framework (25%)	Measure	Score	Measure	Score
a) Legislative and Judicial Underpinnings of the Regulatory Framework	A	A	A	A
b) Consistency and Predictability of Regulation	Aa	Aa	Aa	Aa
<b>Factor 2 : Ability to Recover Costs and Earn Returns (25%)</b>				
a) Timeliness of Recovery of Operating and Capital Costs	Aa	Aa	Aa	Aa
b) Sufficiency of Rates and Returns	A	A	A	A
<b>Factor 3 : Diversification (10%)</b>				
a) Market Position	A	A	A	A
b) Generation and Fuel Diversity	N/A	N/A	N/A	N/A
<b>Factor 4 : Financial Strength (40%)</b>				
a) CFO pre-WC + Interest / Interest (3 Year Avg)	10.8x	Aaa	12x - 14x	Aaa
b) CFO pre-WC / Debt (3 Year Avg)	25.5%	A	24% - 26%	A
c) CFO pre-WC – Dividends / Debt (3 Year Avg)	19.7%	A	17% - 19%	A
d) Debt / Capitalization (3 Year Avg)	38.0%	Aa	35% - 37%	Aa
<b>Rating:</b>				
Scorecard-Indicated Outcome Before Notching Adjustment		A1		A1
HoldCo Structural Subordination Notching	0	0	0	0
a) Scorecard-Indicated Outcome		A1		A1
b) Actual Rating Assigned		A1		A1

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.

[2] As of FYE 9/30/2020

[3] This represents Moody's forward view; not the view of the issuer; and unless noted in the text, does not incorporate significant acquisitions and divestitures.

Source: Moody's Financial Metrics

## Appendix

Exhibit 8

### Cash Flow and Credit Metrics [1]

CF Metrics	Sep-16	Sep-17	Sep-18	Sep-19	Sep-20
As Adjusted					
EBITDA	989	1,082	1,115	1,183	1,301
FFO	887	969	1,011	1,073	1,197
- Div	175	192	215	246	282
RCF	712	777	796	828	915
FFO	887	969	1,011	1,073	1,197
+/- ΔWC	-53	-109	113	-66	-133
WC	824	896	1,146	997	1,064
WC	876	1,005	1,033	1,063	1,196
+/- Other	-11	36	22	-10	-1
CFO	824	896	1,146	997	1,064
- Div	175	192	215	246	282
- Capex	1,116	1,166	1,489	1,721	1,961
FCF	-467	-462	-558	-970	-1,180
Debt / EBITDA	3.5x	3.4x	3.4x	3.6x	3.8x
EBITDA / Interest	8.2x	8.6x	9.3x	10.2x	12.9x
FFO / Debt	25.4%	26.3%	26.6%	25.3%	24.5%
RCF / Debt	20.4%	21.1%	21.0%	19.5%	18.7%
Revenue	2,455	2,760	3,116	2,902	2,821
Interest Expense	121	126	120	116	101
Net Income	353	398	599	503	593
Total Assets	10,141	10,880	12,003	13,530	15,351
Total Liabilities	6,699	7,000	7,254	7,816	8,603
Total Equity	3,442	3,881	4,748	5,714	6,748

[1] All figures and ratios are calculated using Moody's estimates and standard adjustments. Periods are Financial Year-End unless indicated. LTM = Last Twelve Months  
Source: Moody's Financial Metrics

Exhibit 9

### Peer Comparison Table [1]

(in US millions)	Atmos Energy Corporation A1 (Stable)			ONE Gas, Inc A2 (Stable)			Southern California Gas Company A2 (Stable)			CenterPoint Energy Resources Corp. A3 (Stable)			DTE Gas Company A3 (Stable)		
	FYE Sep-18	FYE Sep-19	FYE Sep-20	FYE Dec-18	FYE Dec-19	LTM Sept-20	FYE Dec-18	FYE Dec-19	LTM Sept-20	FYE Dec-19	FYE Dec-19	LTM Sept-20	FYE Dec-18	FYE Dec-19	LTM Sept-20
	Revenue	3,116	2,902	2,821	1,634	1,653	1,499	3,962	4,525	4,630	7,343	6,570	6,332	1,415	1,462
CFO Pre-W/C	1,033	1,063	1,196	444	374	330	885	1,259	1,515	748	486	518	337	368	427
Total Debt	3,796	4,242	4,881	1,766	1,941	2,031	4,673	5,340	5,698	2,435	2,594	2,661	1,826	1,997	2,102
CFO Pre-W/C + Interest / Interest	9.6x	10.2x	12.8x	8.3x	6.2x	5.7x	6.4x	8.0x	8.9x	7.1x	5.2x	5.4x	5.5x	5.5x	6.1x
CFO Pre-W/C / Debt	27.2%	25.1%	24.5%	25.1%	19.3%	16.3%	18.9%	23.6%	26.6%	30.7%	18.7%	19.5%	18.5%	18.4%	20.3%
CFO Pre-W/C - Dividends / Debt	21.5%	19.3%	18.7%	19.7%	13.8%	10.7%	17.9%	20.7%	23.1%	15.9%	14.1%	5.7%	12.3%	12.3%	14.0%
Debt / Capitalization	39.1%	37.7%	37.3%	39.7%	41.0%	41.8%	46.4%	46.7%	46.9%	46.4%	45.7%	48.5%	43.9%	44.2%	44.0%

[1] All figures & ratios calculated using Moody's estimates & standard adjustments. FYE = Financial Year-End. LTM = Last Twelve Months. RUR\* = Ratings under Review, where UPG = for upgrade and DNG = for downgrade  
Source: Moody's Financial Metrics

Exhibit 10

**Atmos Energy Sources & Uses**  
(\$ in millions)

**Atmos Energy**

	FY 2017	FY 2018	FY2019	FY 2020
<b>Sources:</b>				
CFO	867	1,125	969	1,038
Debt Issued	885	-	1,045	999
Equity Issued	125	415	713	644
Other Financing	(212)	143	(213)	(463)
Asset Sales	-	-	-	-
<b>Total Sources:</b>	<b>1,665</b>	<b>1,682</b>	<b>2,514</b>	<b>2,218</b>
<b>Uses:</b>				
Capital Expenditures	(1,137)	(1,468)	(1,693)	(1,936)
Dividends	(192)	(215)	(246)	(282)
Debt Repayment	(250)	-	(575)	-
Acquisitions	(86)	-	-	-
<b>Total Uses:</b>	<b>(1,665)</b>	<b>(1,682)</b>	<b>(2,514)</b>	<b>(2,218)</b>

FCF	FY 2017	FY 2018	FY 2019	FY 2020
CFO	867	1,125	969	1,038
Assets sale	-	-	-	-
Capex	(1,137)	(1,468)	(1,693)	(1,936)
Dividends	(192)	(215)	(246)	(282)
Acquisitions	(86)	-	-	-
<b>Free Cash Flow</b>	<b>(548)</b>	<b>(558)</b>	<b>(970)</b>	<b>(1,180)</b>
<b>Funded:</b>				
Equity Issued	125	415	713	644
Debt issued	885	-	1,045	999
Other Financing	(212)	143	(213)	(463)
<b>% Funded:</b>				
Equity Issued	15.7%	74.3%	46.2%	54.6%
Debt issued	84.3%	25.7%	53.8%	45.4%
	100.0%	100.0%	100.0%	100.0%

Source: Moody's Investors Service

**Ratings**

Exhibit 11

Category	Moody's Rating
<b>ATMOS ENERGY CORPORATION</b>	
Outlook	Stable
Senior Unsecured	A1

Source: Moody's Investors Service

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