

JOHN N. HUGHES
ATTORNEY AT LAW
PROFESSIONAL SERVICE CORPORATION
124 WEST TODD STREET
FRANKFORT, KENTUCKY 40601

TELEPHONE: (502) 227-7270

JNHUGHES@JOHNNHUGHESPSC.COM

February 18, 2016

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

Re: Atmos Energy Corporation
Case No. 2015-00343

Dear Sir:

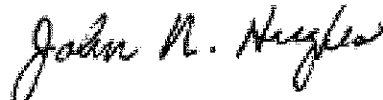
Atmos Energy Corporation submits the updated responses to the Commission's First Data Requests, Items 1-45 and 1-54. I certify that the electronic documents are true and correct copies of the original documents.

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

And



John N. Hughes
124 West Todd St.
Frankfort, KY 40601
Phone: 502 227 7270
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. 2015-00343
ATMOS ENERGY CORPORATION)

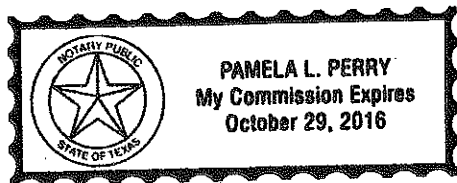
AFFIDAVIT

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

Gregory K. Waller
Gregory K. Waller

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Gregory K. Waller on this the 18th day of February, 2016.



Pamela L. Perry
Notary Public
My Commission Expires: 10-29-16

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-45 (Supplement 3)
Page 1 of 1

SUPPLEMENTAL RESPONSE (2/18/2016)

REQUEST:

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

SUPPLEMENTAL RESPONSE:

Please see supplemental Attachment 1 for FR_16(8)(c) updated with January 2016 actuals.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-45_Att1_Suppl3 - Operating Income Base Period - Updated through January 2016.xlsx, 12 Pages.

Respondent: Greg Waller

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Operating Income Summary
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

Line No.	Description	Base Return at Current Rates	Forecasted Return at Current Rates	Proposed Increase	Forecasted Return at Proposed Rates
1	Operating Revenue	\$ 157,118,118	\$ 166,804,655	\$ 3,307,688	\$ 170,112,343
2	Operating Expenses				
3	Purchased Gas Cost	73,614,458	79,378,177		79,378,177
4	Other O & M Expenses	27,537,893	25,474,589	16,538	25,491,127
5	Depreciation Expense	18,751,056	19,444,466		19,444,466
6	Taxes Other than Income	7,424,978	6,100,220	6,288	6,106,508
7					
8	State & Federal Income Taxes	8,775,825	11,144,644	1,277,811	12,422,455
9	Total Operating Expenses	\$ 136,104,211	\$ 141,542,095	\$ 1,300,638	\$ 142,842,733
10	Operating Income	\$ 21,013,907	\$ 25,262,560	\$ 2,007,050	\$ 27,269,611
11	Rate Base	296,786,302	335,832,639		335,832,639
12	Rate of Return	7.08%	7.52%		8.12%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Adjusted Operating Income Statement
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

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	\$ 157,118,118	\$ 9,686,538	D-1			\$ 166,804,655	\$ -		\$ 166,804,655
2										
3	Operating Expenses									
4	Purchased Gas Cost	73,614,458	5,763,718	D-1			79,378,177	-		79,378,177
5	Production O&M Expense	55	49	D-1			104	-		104
6	Storage O&M Expense	366,718	(14,511)	D-1			352,206	-		352,206
7	Transmission O&M Expense	376,854	(23,699)	D-1			353,155	-		353,155
8	Distribution O&M Expense	7,468,559	(414,828)	D-1	*		7,053,731	-		7,053,731
9	Customer Accting. & Collection	2,778,805	(958,339)	D-1	*		1,820,465	-		1,820,465
10	Customer Service & Information	128,091	(4,934)	D-1	*		123,157	-		123,157
11	Sales Expense	351,797	(22,445)	D-1	*		329,353	(45,796)	F-4	283,557
12	Admin. & General Expense	16,067,015	752,101	D-1	*		16,819,116	(1,330,901)	F-6,F-8,F-9, F-10	15,488,214
13	Depreciation Expense	18,751,056	693,410	D-1			19,444,466	-		19,444,466
14	Taxes - Other	7,424,978	(1,324,758)	D-1			6,100,220	-		6,100,220
15	Income Taxes	8,775,825	2,368,818				11,144,644	-		11,144,644
16										
17										
18	Total Operating Expenses	\$ 136,104,211	\$ 6,814,582			\$ -	\$ 142,918,792	\$ (1,376,697)		\$ 141,542,095
19										
20	Net Operating Income	\$ 21,013,907	\$ 2,871,956			\$ -	\$ 23,885,863	\$ 1,376,697		\$ 25,262,560

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended February 29, 2016

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

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	\$ 91,668,142
4	4805	Unbilled Residential	(894,381)
5	4811	Commercial	38,083,270
6	4812	Industrial	4,785,029
7	4815	Unbilled Commercial	(621,214)
8	4816	Unbilled Industrial	(13,891)
9	4820	Other - Public Authority	6,824,572
10	4825	Unbilled Public Authority	(128,372)
11		Total Sales of Gas	<u>\$ 139,703,155</u>
12			
13		<u>Other Operating Income</u>	
14	4870	Forfeited Discounts	\$ 1,215,757
15	4880	Misc. Service Revenues	785,525
16	4893	Revenue From Transportation of Gas of Others	15,171,871
17	4950	Other Gas Revenue	241,811
18		Total Other Operating Income	<u>\$ 17,414,963</u>
19			
20		TOTAL OPERATING REVENUE	\$ 157,118,118
21			
22		<u>OPERATING EXPENSES</u>	
23		<u>Production Expense - Operation</u>	
24	7560	Ng. Field Meas. & Reg. Station	55
25	7590	Production and gathering-Other	-
26		Total Production Expense - Operation	<u>\$ 55</u>
27			
28		<u>Production Expense - Maintenance</u>	
29	7610	Ng Main. Supervision & Engineering	\$ -
30			\$ -
31		<u>Natural Gas Storage Expense - Operation</u>	
32	8140	Operation Supervision & Engineering	\$ (207)
33	8150	Maps and Records	-
34	8160	Wells Expense	102,507
35	8170	Lines Expense	36,976
36	8180	Compressor Station Expense	31,885
37	8190	Compressor Station Expense Fuel & Power	822
38	8200	Measuring & Regulating Station Expense	3,046
39	8210	Purification	44,865
40	8240	Other	894
41	8250	Storage Well Royalties	8,445
42	8260	Storage Rents	400
43		Total Nat. Gas Storage Expense - Operation	<u>\$ 229,632</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended February 29, 2016

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

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
44			
45		<u>Natural Gas Storage Expense - Maintenance</u>	
46	8310	Structure & Improvements	\$ 10,801
47	8320	Reservoirs & Wells	-
48	8340	Compressor Station Equip.	2,828
49	8350	Measuring & Regulating Station Equip.	1,371
50	8360	Purification Equipment	146
51	8370	Maintenance of other equipment	-
52	840/847	Other Storage Exp. - LNG	121,939
53		Total Nat. Gas Storage Expense - Maintenance	\$ 137,085
54			
55		<u>Transmission Expense - Operation</u>	
56	8500	Operation Supervision & Engineering	\$ -
57	8520	Communication system expenses	-
58	8550	Other fuel & power for compression	190
59	8560	Mains Expense	325,421
60	8570	Measuring & Regulating Station Exp.	38,881
61	8590	Other Exp.	924
62	8600	Rents	-
63		Total Transmission Expense - Operation	\$ 365,416
64			
65		<u>Transmission Expense - Maintenance</u>	
66	8620	Structures and Improvements	\$ -
67	8630	Mains	7,994
68	8640	Compressor Station Equipment	-
69	8650	Measuring & Reg Station Equip.	3,444
70	8670	Other Equipment	-
71		Total Transmission Expense - Maintenance	\$ 11,438
72			
73		<u>Purchased Gas Cost - Operation</u>	
74	8001	Intercompany Gas Well-head Purchases	\$ 1,561,361
75	8010	Natural gas field line purchases	68,230
76	8040	Natural Gas City Gate Purchases	45,106,591
77	8045	Transportation to City Gate	-
78	8050	Transmission-Operation supervision and engineering	15,433
79	8051	Other Gas Purchases / Gas Cost Adjustments	44,974,882
80	8052	PGA for Commercial	22,166,265
81	8053	PGA for Industrial	3,982,522
82	8054	PGA for Public Authority	4,691,620
83	8057	PGA for Transportation Sales	-
84	8058	Unbilled PGA Costs	(2,186,893)
85	8059	PGA Offset to Unrecovered Gas Cost	(72,677,717)
86	8060	Exchange Gas	(1,417,050)
87	8081	Gas Withdrawn From Storage - Debit	19,310,608
88	8082	Gas Delivered to Storage	(14,991,043)
89	8110	Gas used for products extraction-Credit	-
90	8120	Gas Used for Other Utility Operations	(13,939)
91	8130	Gas Used for Other Utility Operations	-
92	8580	Transmission and compression of gas by others	23,023,587
93		<u>Total Purchased Gas Cost</u>	\$ 73,614,458
94			

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended February 29, 2016

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

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
95		<u>Distribution Expenses - Operation</u>	
96	8700	Supervision and Engineering	\$ 1,275,232
97	8710	Distribution Load Dispatching	4,678
98	8711	Odorization	13,022
99	8720	Compressor Station Labor & Expenses	-
100	8740	Mains & Services	3,726,693
101	8750	Measuring and Regulating Station Exp. - Gen	420,267
102	8760	Measuring and Regulating Station Exp. - Ind.	23,821
103	8770	Measuring and Regulating Sta. Exp. - City Gate	100,929
104	8780	Meters and House Regulator Expense	1,010,258
105	8790	Customer Installations Expense	738
106	8800	Other Expense	176,928
107	8810	Rents	473,855
108		Total Distribution Expenses - Operation	\$ 7,226,421
109			
110		<u>Distribution Expenses - Maintenance</u>	
111	8850	Supervision and Engineering	\$ 2,044
112	8860	Structures and Improvements	16,503
113	8870	Mains	43,845
114	8890	Measuring and Regulating Station Exp. - Gen	7,854
115	8900	Measuring and Regulating Station Exp. - Ind.	4,574
116	8910	Measuring and Regulating Sta. Exp. - City Gate	18,970
117	8920	Services	4,001
118	8930	Meters and House Regulators	93,013
119	8940	Other Equipment	51,335
120	8950	Maintenance of Other Plant	-
121		Total Distribution Expenses - Maintenance	\$ 242,138
122			
123		<u>Customer Accounts Expenses - Operation</u>	
124	9010	Supervision	\$ 142
125	9020	Meter Reading Expenses	1,320,616
126	9030	Customer Records & Collections	406,290
127	9040	Uncollectible Accounts	1,051,757
128		Total Customer Accounts Expense	\$ 2,778,805
129			
130		<u>Customer Service & Information - Operation</u>	
131	9070	Supervision	\$ -
132	9080	Customer Assistance Expenses	-
133	9090	Informational and Instructional Advertising Expenses	127,995
134	9100	Misc Cust Serv & Informational Exp	96
135		Total Customer Accounts Expenses - Operation	\$ 128,091
136			
137		<u>Sales Expense</u>	
138	9110	Supervision	\$ 250,735
139	9120	Demonstrating and Selling Expenses	75,120
140	9130	Advertising Expenses	25,942
141	9160	Miscellaneous Sales Expenses	-
142		Total Sales Expenses	\$ 351,797
143			

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended February 29, 2016

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

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
144		<u>Administrative and General Expenses - Operation</u>	
145	9200	Administrative and General Salaries	\$ 134,764
146	9210	Office Supplies and Expenses	9,010
147	9220	Administrative Expense Transferred	12,807,871
148	9230	Outside Services Employed	283,898
149	9240	Property Insurance	147,611
150	9250	Injuries and Damages	221,627
151	9260	Employee Pensions and Benefits	2,226,558
152	9270	Franchise Requirements	328
153	9280	Regulatory Commission Expense	167,987
154	930.2	Miscellaneous General Expense	52,520
155	9310	A&G-Rents	\$ 13,520
156		Total Administrative and General Exp. - Operation	\$ 16,065,693
157			
158		<u>Administrative and General Expense - Maintenance</u>	
159	9320	Maintenance of general plant	\$ 1,322
160		Total Administrative and Gen. Exp. - Maintenance	\$ 1,322
161			
162		<u>Total Operation and Maintenance Expense</u>	\$ 101,152,351
163			
164	403-406	Depreciation and Amortization	\$ 18,751,056
165	4081	Taxes Other than Income Taxes	7,424,978
166	4091-4101	Provision for Federal & State Income Taxes	8,775,825
167			
168		TOTAL OPERATING EXPENSE (incl Gas Cost)	\$ 136,104,211
169			
170		NET OPERATING INCOME	\$ 21,013,907

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Monthly Jurisdictional Operating Income by FERC Account
Base Period: Twelve Months Ended February 29, 2016

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

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

Line No.	Acct No.	Account Description	actual Mar-15	actual Apr-15	actual May-15	actual Jun-15	actual Jul-15	actual Aug-15	actual Sep-15	actual Oct-15	actual Nov-15	actual Dec-15	actual Jan-16	Budgeted Feb-16	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
61	8711	Odorization	0	0	0	5,986	0	0	0	137	-	3,037	2,988	875	13,022
62	8720	Distribution-Compressor station labor and expenses													0
63	8740	Mains and Services Expenses	337,866	322,093	299,563	331,435	348,645	297,226	366,379	345,862	280,467	304,704	220,015	292,439	3,726,693
64	8750	Distribution-Measuring and regulating station expens	40,673	12,823	59,885	30,927	39,263	22,812	22,809	41,584	39,409	35,648	42,862	31,563	420,287
65	8760	Distribution-Measuring and regulating station expens	1,932	535	2,813	2,681	3,657	6,085	4,873	(1,494)	119	(56)	-	2,678	23,821
66	8770	Distribution-Measuring and regulating station expens	4,439	3,367	4,994	11,335	23,158	21,429	2,241	9,731	1,744	1,947	6,466	10,077	100,929
67	8780	Meter and house regulator expenses	85,680	77,707	66,203	70,824	80,799	76,265	92,149	97,049	100,479	98,540	94,416	70,148	1,010,258
68	8790	Customer installations expenses	0	90	0	94	239	0	408	(155)	-	-	-	82	738
69	8800	Distribution-Other expenses	16,986	25,878	22,519	10,694	19,224	11,345	12,086	9,549	13,647	4,949	13,492	16,458	176,928
70	8810	Distribution-Rents	40,818	37,899	43,549	34,963	43,047	40,700	49,590	36,041	36,819	38,418	37,269	34,944	473,855
71	8850	Distribution-Maintenance supervision and engineerin	37	185	185	140	0	304	384	98	476	26	40	169	2,044
72	8860	Distribution-Maintenance of structures and improvem	11,627	40	622	221	89	41	32	212	32	1,485	264	1,837	16,503
73	8870	Distribution-Maint of mains	6,567	1,572	7,189	2,092	4,112	3,429	5,900	2,562	1,399	4,518	1,103	3,402	43,845
74	8890	Maintenance of measuring and regulating station eq	183	177	0	0	0	3,405	81	2,445	270	-	742	550	7,854
75	8900	Maintenance of measuring and regulating station eq	0	458	4,685	488	341	0	(2,852)	101	165	314	-	873	4,574
76	8910	Maintenance of measuring and regulating station eq	0	6,515	1,049	670	5,815	280	67	-	-	195	2,322	2,058	18,970
77	8920	Maintenance of services	408	652	(5)	(26)	0	827	(294)	1,187	1,308	(341)	-	284	4,001
78	8930	Maintenance of meters and house regulators	7,219	6,050	6,481	9,382	11,681	12,950	3,834	11,280	7,540	6,371	1,908	8,316	93,013
79	8940	Distribution-Maintenance of other equipment	(939)	3,276	2,206	22,511	3,954	7,868	4,184	(81)	399	656	1,410	5,891	51,335
80	9010	Customer accounts-Operation supervision						0	142	-	-	-	-	-	142
81	9020	Customer accounts-Meter reading expenses	91,879	121,679	107,089	114,825	114,278	98,163	107,229	133,899	118,345	115,731	107,514	91,786	1,320,616
82	9030	Customer accounts-Customer records and collection	29,218	33,171	42,346	35,784	32,200	22,339	25,222	59,663	34,035	33,535	28,909	29,867	406,290
83	9040	Customer accounts-Uncollectible accounts	116,325	24,247	19,571	175,706	19,482	19,404	506,812	23,960	28,399	37,427	44,559	35,865	1,051,757
84	9090	Customer service-Operating informational and instru	13,255	10,829	10,459	9,693	9,061	11,760	10,233	11,452	12,430	10,693	8,422	9,707	127,995
85	9100	Customer service-Miscellaneous customer service	0	0	0	0	0	85	0	0	0	0	0	11	96
86	9110	Sales-Supervision	25,970	21,692	23,130	20,081	20,662	20,122	19,280	22,563	20,693	17,560	19,844	19,119	250,735
87	9120	Sales-Demonstrating and selling expenses	4,836	2,655	3,218	3,011	5,580	6,680	20,380	6,416	8,563	5,506	4,913	3,361	75,120
88	9130	Sales-Advertising expenses	1,519	2,316	2,744	1,196	1,209	1,707	3,408	5,824	792	1,827	2,017	1,383	25,942
89	9200	A&G-Administrative & general salaries	12,708	12,580	10,884	10,341	11,471	10,422	10,887	11,254	11,114	11,748	10,773	10,583	134,764
90	9210	A&G-Office supplies & expense	2,050	374	(50)	1,059	784	291	1,565	(55)	438	1,190	886	479	9,010
91	9220	A&G-Administrative expense transferred-Credit	1,048,979	1,007,782	1,111,531	964,157	1,781,550	503,334	1,315,717	981,863	984,528	919,040	1,143,626	1,065,764	12,807,871
92	9230	A&G-Outside services employed	5,000	16,506	15,128	26,698	28,801	17,583	77,579	13,626	15,728	23,235	28,668	15,346	283,898
93	9240	A&G-Property insurance	14,569	13,796	13,775	12,965	12,826	12,663	12,572	13,315	13,745	13,389	13,297	879	147,611
94	9250	A&G-Injuries & damages	389	114,712	4,710	201	4,757	1,613	60,367	2,767	1,168	4,505	8,879	17,583	221,627
95	9260	A&G-Employee pensions and benefits	239,185	199,130	190,845	188,033	203,543	165,490	190,844	184,122	165,433	176,973	166,946	158,015	2,226,558
96	9270	A&G-Franchise requirements	0	321	0	0	0	0	-	-	-	-	-	7	328
97	9280	A&G-Regulatory commission expenses	(259)	0	4,257	2,300	0	0	-	1,321	12,988	119,489	26,980	912	167,987
98	9302	Miscellaneous general expenses	2,044	8,530	350	634	3,425	11,200	513	3,000	13,450	1,830	5,980	1,564	52,520
99	9310	A&G-Rents	1,206	1,219	1,206	1,218	1,269	1,262	1,262	1,262	1,262	1,262	17	1,073	13,520
100	9320	A&G-Maintenance of general plant	0	0	0	1,248	0	0	-	-	-	-	-	74	1,322
101															
102		Operating (Income)Loss*	(\$4,263,974)	(\$2,047,228)	(\$953,317)	(\$848,926)	(\$37,725)	(\$1,385,714)	1,234,134	(\$2,016,211)	(\$2,970,859)	(\$4,889,804)	(6,482,093)	(\$5,128,017)	(\$29,789,733)

*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. 2015-00343
Monthly Jurisdictional Operating Income by FERC Account, Div 002 Only
Base Period: Twelve Months Ended February 29, 2016

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

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

Witness: Waller, Smith

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	Budgeted	Total
			Mar-15	May-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	
		4091-41C Provision for income taxes	\$ 188,489	\$ 243,922	\$ 682,126	\$ 1,051,227	\$ 3,771,360	\$ (1,129,701)	\$ 1,735,510	\$ 588,797	\$ 219,738	\$ (21,158)	\$ (315,820)	\$ 7,014,490
1	4030	Depreciation Expense	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	(0)	0
2	4081	Taxes other than income taxes, utility operating incor	(0)	0	0	0	0	0	(0)	0	0	0	(0)	0
3	8210	Storage-Purification expenses						1,191	0	0	0	0	0	1,191
4	8560	Mains expenses	0	555	(230)	69	46	109	560	0	(71)	71	0	121
5	8700	Distribution-Operation supervision and engineering	12,345	6,006	774	151	10,190	611	321	168	0	657	173	6,615
6	8740	Mains and Services Expenses	13,304	2,002	9,281	11,403	(1,565)	10,024	11,541	13,575	8,788	10,974	14,537	9,676
7	8780	Meter and house regulator expenses	(1,002)	0	0	0	0	0	0	0	0	0	0	(183)
8	8800	Distribution-Other expenses	0	11	0	517	40	0	0	0	0	0	0	127
9	9010	Customer accounts-Operation supervision	0	500	7,088	153	362	0	209	19,645	(7,076)	0	0	1,804
10	9030	Customer accounts-Customer records and collection	3,706	3,706	3,538	3,706	3,875	3,538	3,706	158,445	158,115	177,675	197,254	4,021
11	9100	Customer service-Miscellaneous customer service	447	0	0	0	0	0	0	0	0	0	0	100
12	9120	Sales-Demonstrating and selling expenses	0	0	400	0	275	2,245	0	0	0	0	2,500	372
13	9200	A&G-Administrative & general salaries	(1,579,484)	(1,201,722)	(281,630)	(2,885,600)	(5,481,319)	(4,808,654)	3,068,360	(1,065,188)	(1,236,058)	(754,864)	84,536	(2,717,547)
14	9210	A&G-Office supplies & expense	1,249,144	1,505,038	1,602,764	1,774,936	1,683,391	1,837,310	181,107	1,856,797	1,748,686	1,764,446	1,871,932	2,006,138
15	9220	A&G-Administrative expense transferred-Credit	(7,204,503)	(6,106,733)	(6,844,689)	(6,008,452)	(14,931,070)	2,200,671	(10,811,506)	(6,971,533)	(6,637,125)	(5,412,864)	(8,975,776)	(6,295,030)
16	9230	A&G-Outside services employed	554,634	481,433	555,984	917,908	827,191	682,005	952,370	690,314	768,025	509,962	572,074	725,694
17	9240	A&G-Property insurance	13,537	13,537	13,537	13,537	13,615	13,543	13,537	13,537	13,537	13,537	13,537	14,983
18	9250	A&G-Injuries & damages	1,558,100	514,912	557,022	1,557,219	1,560,234	1,644,853	3,600,681	1,654,158	1,667,035	1,667,435	1,778,142	1,726,834
19	9260	A&G-Employee pensions and benefits	3,191,077	3,057,681	2,761,670	8,736,017	6,882,905	1,762,802	2,188,918	2,811,885	2,675,685	1,031,596	3,322,194	3,643,470
20	9301	A&G-General advertising expense	0	0	0	49,000	0	0	0	0	0	0	0	6,082
21	9302	Miscellaneous general expenses	1,754,685	264,937	76,914	317,126	363,534	82,445	247,720	389,662	122,404	510,221	685,514	366,998
22	9310	A&G-Rents	425,099	415,146	438,153	410,794	431,262	404,455	618,970	424,112	415,494	404,810	402,706	440,845
23	9320	A&G-Maintenance of general plant	53,285	43,332	80,000	52,073	16,688	31,285	28,684	24,423	2,941	36,395	29,415	58,880
24		Operating (Income)Loss*	\$42,374	(\$999,659)	(\$999,423)	\$4,950,557	(\$8,820,345)	\$3,867,443	\$86,368	\$0	(\$309,618)	(\$47,950)	(\$1,262)	\$0
25														
26	9220	A&G-Administrative expense transferred-Credit	(7,204,503)	(6,106,733)	(6,844,689)	(6,008,452)	(14,931,070)	2,200,671	(10,811,506)	(6,971,533)	(6,637,125)	(5,412,864)	(8,975,776)	(6,295,030)
27		Allocation Factor to Kentucky	5.42%	5.48%	5.47%	5.48%	5.39%	5.00%	5.40%	5.32%	5.74%	5.65%	5.52%	5.26%
28		Total Allocated Amount	(390,748)	(334,652)	(374,633)	(329,559)	(805,469)	109,968	(583,844)	(370,879)	(380,868)	(305,594)	(495,474)	(330,967)

*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. 2015-00343
Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only
Base Period: Twelve Months Ended February 29, 2016

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

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

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	Budgeted	Total	
			Mar-15	May-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16		Feb-16
1	4030	Depreciation Expense	\$ 0	\$ 0	\$ 0	\$ (0)	\$ (0)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
2	4081	Taxes other than income taxes, utility operating income	(0)	0	(0)	(0)	0	(0)	0	0	0	0	0	0	
3	8700	Distribution-Operation supervision and engineering	0	0	111	0	0	0	0	348	2	(14)	9	456	
4	8740	Mains and Services Expenses	576	2,016	1,092	1,425	1,268	3,950	2,283	1,954	1,543	1,806	2,156	1,944	21,914
5	8800	Distribution-Other expenses	0	0	0	0	87	0	0	0	0	0	0	6	93
6	9010	Customer accounts-Operation supervision	492,128	506,969	484,014	513,244	517,441	482,175	661,050	404,651	442,295	476,228	422,092	468,585	5,870,871
7	9020	Customer accounts-Meter reading expenses	0	0	0	0	648	0	0	0	0	0	0	55	702
8	9030	Customer accounts-Customer records and collections expenses	2,002,011	2,061,127	1,934,127	1,931,715	2,068,679	1,808,885	2,027,960	1,903,504	1,788,652	1,978,878	1,868,609	1,903,225	23,297,374
9	9200	A&G-Administrative & general salaries	397,662	345,242	332,031	327,602	366,879	374,651	355,938	353,593	345,951	391,818	349,090	349,065	4,279,522
10	9210	A&G-Office supplies & expense	827,251	819,940	894,494	879,146	936,394	874,387	1,176,678	646,093	731,310	806,951	777,766	208,814	9,579,224
11	9220	A&G-Administrative expense transferred-Credit	(5,012,946)	(5,016,265)	(4,967,862)	(4,893,451)	(5,310,774)	(4,726,287)	(5,578,984)	(4,409,855)	(4,403,959)	(4,811,827)	(4,636,147)	(4,042,122)	(57,810,480)
12	9230	A&G-Outside services employed	45,898	39,095	61,428	49,207	408	66,225	67,699	16,921	15,053	18,282	54,913	17,884	485,013
13	9240	A&G-Property insurance	10,472	10,472	10,472	10,472	10,472	10,472	10,472	10,472	10,472	10,472	10,472	0	115,187
14	9250	A&G-Injuries & damages	0	263	0	0	0	0	0	0	0	0	0	16	279
15	9260	A&G-Employee pensions and benefits	1,082,828	1,057,005	1,090,779	1,030,067	1,252,830	951,298	1,095,729	918,224	914,593	984,246	909,377	959,195	12,246,170
16	9302	Miscellaneous general expenses											88,362		
17	9310	A&G-Rents	151,120	150,819	150,915	150,928	150,935	151,109	151,154	153,415	153,671	153,144	153,091	133,313	1,803,615
18	9320	A&G-Maintenance of general plant	3,000	3,319	8,400	144	4,236	1,236	22	1,029	72	0	232	10	21,699
19															
20		Operating (Income)Loss*	\$0	\$0	\$0	\$498	(\$498)	(\$0)	(\$0)	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$88,362)
21															
22	9220	A&G-Administrative expense transferred-Credit	(5,012,946)	(5,016,265)	(4,967,862)	(4,893,451)	(5,310,774)	(4,726,287)	(5,578,984)	(4,409,855)	(4,403,959)	(4,811,827)	(4,636,147)	(4,042,122)	(57,810,480)
23		Allocation Factor to Kentucky	5.73%	5.73%	5.74%	5.73%	5.74%	5.73%	5.73%	6.06%	5.31%	5.68%	5.68%	5.71%	5.72%
24		Total Allocated Amount	(287,194)	(287,409)	(285,290)	(280,347)	(304,829)	(270,677)	(319,565)	(287,050)	(233,726)	(273,449)	(263,444)	(230,896)	(3,303,877)
25															

*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. 2015-00343
Monthly Jurisdictional Operating Income by FERC Account, Div 091 Only
Base Period: Twelve Months Ended February 29, 2016

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

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

Witness: Waller, Smith

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	Budgeted	Total
			Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	
		4091-410 Provision for income taxes	\$ 2,841,006	\$ 3,329,272	\$ 89,773	\$ (280,721)	\$ (545,820)	\$ 612,234	\$ (20,105,540)	\$ 1,016,425	\$ 1,850,042	\$ 3,332,735	\$ 4,611,258	\$	\$ (3,249,336)
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 i	0	0	0	(0)	0	(0)	0	0	0	0	0	0	0
4	8170	Lines expenses	41	41	38	38	41	43	48	47	43	42	43	48	514
5	8180	Compressor station expenses	43	43	40	39	43	31	50	51	45	44	45	47	521
6	8190	Compressor station fuel and power	880	553	1,521	5	0	5	702	3,572	5	481	277	589	8,590
7	8210	Storage-Purification expenses	778	213	119	151	139	16	129	119	123	129	216	281	2,415
8	8240	Storage-Other expenses	58	40	15	5	0	0	3	0	0	0	0	23	144
9	8250	Storage well royalties	2,558	3,774	2,400	1,008	289	544	255	987	597	840	2,350	2,100	17,503
10	8500	Transmission-Operation supervision and engineering													62
11	8580	Mains expenses	615	55	52	51	56	126	1,358	228	140	58	57	190	2,983
12	8570	Transmission-Measuring and regulating station e	82	82	77	75	83	86	96	94	86	84	104	96	1,046
13	8650	Transmission-Maintenance of me - Non-Inventor	0	0	0	0	0	16	0	0	0	52	0	4	71
14	8700	Distribution-Operation supervision and engineeri	275,478	270,493	291,758	254,036	320,552	247,207	372,559	247,519	247,771	248,463	240,852	405,792	3,422,480
15	8711	Odorization	7,998	16,845	0	157	0	4,310	17,993	0	0	0	142	6,638	54,083
16	8740	Mains and Services Expenses	7,666	12,005	4,450	5,702	11,811	9,252	6,195	22,049	(4,149)	11,006	4,250	452	90,699
17	8750	Distribution-Measuring and regulating station exp	271	517	1,497	2,584	292	6,783	1,366	5,946	10,286	8,529	8,468	10,986	57,526
18	8760	Distribution-Measuring and regulating station exp	0	0	0	720	0	0	0	0	0	0	0	163	883
19	8770	Distribution-Measuring and regulating station exp	572	16	15	3,591	0	0	0	0	907	54	0	894	6,048
20	8800	Distribution-Other expenses	0	0	504	0	0	0	0	0	0	0	848	87	1,439
21	8810	Distribution-Rents	25,712	27,868	22,685	24,793	23,790	25,854	26,199	26,296	25,824	28,452	27,073	29,925	314,470
22	9010	Customer accounts-Operation supervision	0	0	5,000	0	0	0	0	0	0	0	0	3,440	8,440
23	9030	Customer accounts-Customer records and collec	261,150	262,591	235,446	239,238	222,692	220,918	225,750	229,341	232,400	223,747	229,237	302,814	2,885,324
24	9100	Customer service-Miscellaneous customer servit	81	7	0	0	61	73	1,831	16	50	60	86	152	2,417
25	9110	Sales-Supervision	8,144	11,939	8,546	15,854	9,151	9,860	14,323	9,061	8,329	14,387	7,870	12,000	129,463
26	9120	Sales-Demonstrating and selling expenses	139	0	0	0	0	0	2,721	0	0	0	0	95	2,955
27	9130	Sales-Advertising expenses	0	0	2,321	150	0	0	1,881	0	525	3,414	0	1,700	9,691
28	9200	A&G-Administrative & general salaries	(4,567)	(4,657)	(5,150)	(4,164)	(4,789)	(3,965)	(3,757)	(4,222)	(3,431)	(13,270)	(5,966)	202	(57,736)
29	9210	A&G-Office supplies & expense	0	580	358	46	2,250	(1)	68,000	123	483	(67,733)	10	844	4,759
30	9220	A&G-Administrative expense transferred-Credit	(755,678)	(785,580)	(919,771)	(721,490)	(1,326,377)	(697,810)	(839,729)	(658,625)	(708,414)	(651,086)	(736,708)	(1,026,475)	(9,827,742)
31	9230	A&G-Outside services employed	22,567	12,254	15,854	9,836	0	16,709	21,950	15,736	15,079	12,547	11,864	16,284	170,681
32	9240	A&G-Property insurance	(668)	(828)	(800)	(874)	(837)	(887)	(891)	(837)	(802)	(831)	(1,259)	(7,022)	(16,535)
33	9250	A&G-Injuries & damages	25,271	14,118	24,050	23,672	23,974	72,438	22,814	21,079	19,853	19,639	55,352	58,691	378,948
34	9260	A&G-Employee pensions and benefits	113,471	149,784	293,007	137,531	709,529	81,144	46,803	74,092	146,987	153,826	154,788	172,359	2,233,322
35	9302	Miscellaneous general expenses	7,323	7,244	15,964	7,244	7,244	7,244	11,644	7,266	7,266	7,266	0	8,794	94,495
36	9310	A&G-Rents	12	5	5	5	5	5	5	0	0	0	0	8	51
37															
38		Operating (Income)Loss*	\$0	\$0	(\$0)	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0
39															
40	9220	A&G-Administrative expense transferred-Credit	(755,678)	(785,580)	(919,771)	(721,490)	(1,326,377)	(697,810)	(839,729)	(658,625)	(708,414)	(651,086)	(736,708)	(1,026,475)	(9,827,742)
41		Allocation Factor to Kentucky	49.10%	49.10%	49.10%	49.10%	49.10%	49.10%	49.10%	52.22%	52.22%	52.22%	52.22%	49.09%	49.97%
42		Total Allocated Amount	(371,038)	(385,720)	(451,607)	(354,252)	(651,251)	(342,825)	(412,307)	(343,934)	(369,934)	(339,997)	(384,709)	(503,901)	(4,911,274)

*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. 2015-00343
Computation of State & Federal Income Tax
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

Line No.	Description	Base Period Unadjusted (1)	Adjustments (2)	Test Period Fully Adjusted (3)	Sched. Ref.
1	Operating Income before Income Tax & Interest	\$ 29,789,733	\$ 6,617,471	\$ 36,407,204	C-2
2	Interest Deduction	7,229,770	527,964	7,757,734	*
3	Taxable Income	\$ 22,559,962	\$ 6,089,507	\$ 28,649,470	
4	Composite Tax Rate (state & federal)	38.900%		38.900%	**
5	State & Federal Income Tax	\$ 8,775,825	\$ 2,368,818	\$ 11,144,644	
<u>* Interest Expense Calculation:</u>					
6	13 Month Average Rate Base	\$ 296,786,302		\$ 335,832,639	B-1
7	Weighted cost of Debt	2.44%		2.31%	J-1
8	Interest Expense	\$ 7,229,770		\$ 7,757,734	
9	<u>2015 ** Composite Tax Rate Calculation: 6.00% + 35%(100% - 6.00%) = 38.900%</u>				
10	State Tax Rate	6.00%			
11	Federal Tax Rate	35.00%			

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-54 (Supplement 3)
Page 1 of 2

SUPPLEMENTAL RESPONSE (2/18/2016)

REQUEST:

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

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

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

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

SUPPLEMENTAL RESPONSE:

- c) Please see supplemental Attachment 1 for rate case expenses updated through January 2016.

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-54 (Supplement 3)
Page 2 of 2

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-54_Att1_Suppl3 - Rate Case Expenses through January 2016.xlsx, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation
Kentucky Operations
Rate Case Expenses
Actuals Through January 2016

Category	Transaction Date	Invoice Number	Vendor	Amount	Hours Worked	Hourly Rate	FERC Account	Expenditure Type	Base Period	Description
Consultants	9/30/2015	150902	Alliance Consulting Group	\$ 1,295.00	7	\$ 185.00	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	9/30/2015	150902	Alliance Consulting Group	\$ 25.90	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	10/31/2015	151003	Alliance Consulting Group	\$ 520.00	2	\$ 260.00	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Dane Watson
Consultants	10/31/2015	151003	Alliance Consulting Group	\$ 555.00	3	\$ 185.00	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	10/31/2015	151003	Alliance Consulting Group	\$ 21.50	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Other Expenses	11/16/2015	010_PAMELA.PERRY_NOV	Bank of America	\$ 74.55	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - BUYONLINENOW.com
Other Expenses	11/16/2015	010_PAMELA.PERRY_NOV	Bank of America	\$ 554.30	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - BUYONLINENOW.com
Consultants	11/18/2015	34299	James H Vander Weide	\$ 11,262.50	26.5	\$ 425.00	9280	Contractor Labor	Yes	Preparation of Cost of Equity Study & Testimony
Consultants	12/1/2015	KENTUCKY_120115	Paul H. Raab	\$ 32.00	N/A	N/A	9280	Contractor Labor	Yes	Postage - FedEx
Consultants	12/1/2015	KENTUCKY_120115	Paul H. Raab	\$ 10,915.00	37	\$ 295.00	9280	Contractor Labor	Yes	Class Cost Study
Other Expenses	12/16/2015	15122AA0	Kentucky Press Association	\$ 106,662.94	N/A	N/A	9280	Advertising	Yes	Required Newspaper Notification
Other Expenses	01/16/2016	010_PAMELA.PERRY_JAN	Bank of America	\$ 42.16	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - BUYONLINENOW.com
Other Expenses	01/16/2016	010_PAMELA.PERRY_JAN	Bank of America	\$ 209.87	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Consultants	11/30/2015	151103	Alliance Consulting Group	\$ 780.00	3	\$ 260.00	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Dane Watson
Consultants	11/30/2015	151103	Alliance Consulting Group	\$ 15.60	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Legal	12/10/2015	12/10/2015	John N. Hughes PSC	\$ 17,986.50	51.39	\$ 350.00	9280	Legal	Yes	Legal Representation
Legal	12/14/2015	12-14-2015	Wilson Hutchinson Poteat & Littlepage	\$ 8,134.50	29.58	\$ 275.00	9280	Legal	Yes	Legal Representation
Other Expenses	12/16/2015	010_PAMELA.PERRY_DEC	Bank of America	\$ 96.41	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - BUYONLINENOW.com
Other Expenses	12/16/2015	010_PAMELA.PERRY_DEC	Bank of America	\$ 554.05	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Other Expenses	12/16/2015	010_PAMELA.PERRY_DEC	Bank of America	\$ 1,039.85	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
TOTAL				\$ 160,777.63						