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T.R.A. DOCKET ROOM

September 6, 2012

TO: Docket File

FROM: Michelle Ramsey *MR*

Attached is a copy of Atmos Energy Corporation's response to Staff's data request sent via e-mail on August 27, 2012.

Michelle Ramsey

From: Waller, Greg [Greg.Waller@atmosenergy.com]
Sent: Friday, August 31, 2012 2:24 PM
To: Childers, Patricia D.; Michelle Ramsey
Cc: Densman, Josh; Wilen, Eric
Subject: RE: Data Request
Attachments: O&M by FERC Acct.xlsx

Michelle,
Please find the response to your request attached and please do not hesitate to call with any questions. 214-303-9129.
Greg Waller

From: Childers, Patricia D.
Sent: Friday, August 31, 2012 2:08 PM
To: Michelle Ramsey
Cc: Densman, Josh; Waller, Greg
Subject: Data Request

Michelle,
Just wanted to let you know that we have not forgotten your request. Greg is working on it. Have a great Labor Day weekend.
Pat

Account Description	Test Period March 31, 2012	Attrition Period November 31, 2013	Difference
Customer accounts-M - Non-project Labor 9020-01000	46,445.61	50,215.08	3,769.47
Customer accounts-C - Non-project Labor 9030-01000	55,898.09	60,434.71	4,536.62
A&G-Administrative - Non-project Labor 9200-01000	32,356,300.51	34,986,379.83	2,630,079.32
Distribution-Other - Non-project Labor 8800-01000	342.96	370.79	27.83
A&G-Administrative - Capital Labor 9200-01001	1,786,911.92	1,931,935.40	145,023.48
Mains expenses - Capital Labor Contra 8560-01002	(3,063.34)	(3,311.96)	(248.62)
Distribution-Operat - Capital Labor Contra 8700-01002	(64,231.06)	(69,443.97)	(5,212.91)
A&G-Administrative - Capital Labor Contra 9200-01002	(500,256.44)	(540,856.61)	(40,600.17)
A&G-Administrative - O&M Project Labor and Contra 9200-01006	21,996.38	23,781.58	1,785.20
A&G-Office supplies - O&M Project Labor and Contra 9210-01006	(97.80)	(105.74)	(7.94)
Customer accounts-M - Expense Labor Accrual 9020-01008	241.45	261.05	19.60
Customer accounts-C - Expense Labor Accrual 9030-01008	285.62	308.80	23.18
A&G-Administrative - Expense Labor Accrual 9200-01008	259,685.30	280,761.03	21,075.73
A&G-Administrative - PTO Accrual 9200-01010	21,270.43	22,996.71	1,726.28
A&G-Administrative - Capital Labor Transfer In 9200-01011	326,987.71	353,525.61	26,537.90
Distribution-Operat - Capital Labor Transfer In 8700-01011	64,231.06	69,443.97	5,212.91
Mains expenses - Capital Labor Transfer In 8560-01011	3,063.34	3,311.96	248.62
A&G-Administrative - Capital Labor Transfer Out 9200-01012	(1,613,643.19)	(1,744,604.40)	(130,961.21)
A&G-Office supplies - Expense Labor Transfer In 9210-01013	1,664.44	1,799.52	135.08
A&G-Administrative - Expense Labor Transfer In 9200-01013	22,995.16	24,861.42	1,866.26
A&G-Administrative - Expense Labor Transfer Out 9200-01014	(21,996.38)	(23,781.58)	(1,785.20)
A&G-Office supplies - Expense Labor Transfer Out 9210-01014	(1,564.90)	(1,691.91)	(127.01)
Labor	32,763,466.87	35,426,591.29	2,663,124.42
A&G-Employee pensio - Benefits Load 9260-01200	8,949,876.69	9,106,463.57	156,586.88
A&G-Injuries & dama - Benefits Variance 9250-01201	178,957.16	182,088.19	3,131.03
A&G-Employee pensio - Benefits Variance 9260-01201	(509,342.43)	(518,253.88)	(8,911.45)
A&G-Employee pensio - Benefits Pension Load 9260-01202	1,298,737.32	1,321,460.00	22,722.68
A&G-Employee pensio - Benefits FAS106 Load 9260-01203	968,621.47	985,568.45	16,946.98
A&G-Employee pensio - Benefits Pension Variance 9260-01206	461,648.55	469,725.54	8,076.99
A&G-Employee pensio - Benefits FAS106 Variance 9260-01207	264,470.03	269,097.19	4,627.16
A&G-Injuries & dama - Worker's Comp Insurance 9250-01221	112,404.86	114,371.49	1,966.63
A&G-Employee pensio - FAS87 O&M for Reg Asset 9260-01226	349,480.00	(1,096,047.69)	(1,445,527.69)
A&G-Employee pensio - FAS106 O&M for Reg Asset 9260-01227	(351,788.75)	(357,943.64)	(6,154.89)
A&G-Injuries & dama - Benefits Load Projects 9250-01290	62.64	63.74	1.10
A&G-Employee pensio - Benefits Load Projects 9260-01290	8,142.64	8,285.10	142.46
A&G-Employee pensio - Pension Benefits Load Projects 9260-01291	207.38	211.01	3.63
A&G-Employee pensio - FAS106 Benefits Load Projects 9260-01292	154.13	156.83	2.70
Benefits	11,731,631.69	10,485,245.92	(1,246,385.77)
A&G-Employee pensio - Service Awards 9260-07421	88,272.39	95,864.40	7,592.01
A&G-Office supplies - Uniforms 9210-07443	767.90	833.94	66.04
A&G-Office supplies - Education Assistance Program 9210-07447	2,071.44	2,249.60	178.16
A&G-Employee pensio - Education Assistance Program 9260-07447	292,231.68	317,365.54	25,133.86
A&G-Employee pensio - Variable Pay & Mgmt Incentive Plans 9260-07452	5,515,532.73	5,989,905.10	474,372.37
A&G-Employee pensio - Exec Compensation-Other 9260-07453	461.00	500.65	39.65
A&G-Employee pensio - Restricted Stock - Long Term Incentive P 9260-07456	48,443.52	52,609.98	4,166.46
A&G-Employee pensio - Restricted Stock - Management Incentive 9260-07457	157,470.19	171,013.67	13,543.48
A&G-Employee pensio - Restricted Stock - Long Term Incentive 9260-07458	2,945,110.92	3,198,409.98	253,299.06
A&G-Employee pensio - RSU-Long Term Incentive Plan - Time Lap 9260-07460	2,809,068.55	3,050,667.07	241,598.52
A&G-Employee pensio - RSU-Management Incentive Plan 9260-07463	671,035.13	728,748.60	57,713.47
A&G-Employee pensio - Rabbi Trust Gain/Loss 9260-07486	(1,777,731.58)	(1,930,628.28)	(152,896.70)
A&G-Employee pensio - COLI CSV & Premiums 9260-07487	(930,169.28)	(1,010,170.00)	(80,000.72)
A&G-Employee pensio - COLI Loan Interest 9260-07488	1,462,887.14	1,588,705.13	125,817.99
A&G-Employee pensio - NQ Retirement Cost 9260-07489	8,338,392.76	9,055,549.81	717,157.05
A&G-Administrative - Misc Employee Welfare Exp 9200-07499	50.00	54.30	4.30
A&G-Office supplies - Misc Employee Welfare Exp 9210-07499	469,717.79	510,116.63	40,398.84
A&G-Employee pensio - Misc Employee Welfare Exp 9260-07499	30,905.02	33,563.06	2,658.04
A&G-Rents - Misc Employee Welfare Exp 9310-07499	3,402.05	3,694.65	292.60
Distribution-Operat - Misc Employee Welfare Exp 8700-07499	125.00	135.75	10.75
Employee Welfare	20,128,044.35	21,859,189.58	1,731,145.23
A&G-Property insura - Blueflame Property Insurance 9240-04069	140,596.08	230,168.18	89,572.10
A&G-Injuries & dama - Insurance 9250-04070	365,392.20	598,179.24	232,787.04
A&G-Property insura - Insurance 9240-04070	87,690.40	143,556.92	55,866.52
A&G-Office supplies - Insurance 9210-04070	171.00	279.94	108.94
A&G-Injuries & dama - Insurance Reserve 9250-07115	-	(5,729,808.56)	(5,729,808.56)
A&G-Injuries & dama - Insurance - D&O 9250-07119	11,753,554.36	19,241,604.67	7,488,050.31
Insurance	12,347,404.04	14,483,980.40	2,136,576.36
A&G-Office supplies - Building Lease/Rents 9210-04581	7,536.04	7,717.71	181.67
A&G-Rents - Building Lease/Rents 9310-04581	4,496,158.05	4,604,546.62	108,388.57
A&G-Office supplies - Building Maintenance 9210-04582	196,854.37	201,599.92	4,745.55
A&G-General adverti - Building Maintenance 9301-04582	197.50	202.26	4.76
A&G-Rents - Building Maintenance 9310-04582	470,752.55	482,100.95	11,348.40
A&G-Maintenance of - Building Maintenance 9320-04582	6,347.65	6,500.67	153.02
A&G-Office supplies - Utilities 9210-04590	32,432.64	33,214.49	781.85
A&G-Rents - Utilities 9310-04590	167,941.30	171,989.85	4,048.55
A&G-Office supplies - Misc Rents 9210-04592	249.60	255.62	6.02
A&G-Rents - Misc Rents 9310-04592	104.19	106.70	2.51
Rent, Maint., & Utilities	5,378,573.89	5,508,234.80	129,660.91

Account Description	Test Period March 31, 2012	Attrition Period November 30, 2013	Difference
Mains and Services - Vehicle Lease Payments 8740-03002	16,831.47	18,928.89	2,097.42
A&G-Office supplies - Vehicle Expense 9210-03004	3,309.56	3,721.97	412.41
Mains and Services - Vehicle Expense 8740-03004	40,417.26	45,453.77	5,036.51
A&G-Office supplies - Equipment Lease 9210-04301	1,794.87	2,018.53	223.66
Mains and Services - Equipment Lease 8740-04301	288.00	323.89	35.89
Miscellaneous gener - Heavy Equipment 9302-04302	2,273.25	2,556.53	283.28
A&G-Office supplies - Heavy Equipment 9210-04302	10,867.00	12,221.17	1,354.17
Mains and Services - Heavy Equipment 8740-04302	(622.93)	(700.56)	(77.63)
Vehicles & Equip	75,158.48	84,524.20	9,365.72
A&G-Office supplies - Inventory Materials 9210-02001	50,577.45	54,601.24	4,023.79
Distribution-Operat - Inventory Materials 8700-02001	7,694.59	8,306.75	612.16
A&G-Office supplies - Non-Inventory Supplies 9210-02005	48,016.22	51,836.24	3,820.02
A&G-Rents - Non-Inventory Supplies 9310-02005	1,623.90	1,753.09	129.19
A&G-Office supplies - Purchasing Card Charges 9210-02006	1,930.01	2,083.56	153.55
A&G-Office supplies - Parts 9210-04306	32.77	35.38	2.61
Sales-Demonstrating - Office Supplies 9120-05010	87.68	94.66	6.98
A&G-Office supplies - Office Supplies 9210-05010	545,346.80	588,732.91	43,386.11
Miscellaneous gener - Office Supplies 9302-05010	253.75	273.94	20.19
A&G-Rents - Office Supplies 9310-05010	408.10	440.57	32.47
Distribution-Operat - Office Supplies 8700-05010	264.68	285.74	21.06
Materials & Supplies	656,235.95	708,444.06	52,208.11
A&G-Maintenance of - Offsite Storage 9320-04065	257,963.59	333,309.15	75,345.56
A&G-Office supplies - Offsite Storage 9210-04065	82,193.80	106,200.82	24,007.02
A&G-Office supplies - Software Maintenance 9210-04201	755,843.53	976,609.01	220,765.48
A&G-Maintenance of - Software Maintenance 9320-04201	6,534,917.72	8,443,625.30	1,908,707.58
A&G-Outside service - Software Maintenance 9230-04201	118,314.20	152,871.21	34,557.01
A&G-Office supplies - IT Equipment 9210-04212	13,742.68	17,756.62	4,013.94
A&G-Maintenance of - IT Equipment 9320-04212	790,257.81	1,021,074.96	230,817.15
Information Technologies	8,553,233.33	11,051,447.08	2,498,213.75
Distribution-Operat - Monthly Lines and service 8700-05310	89.35	128.64	39.29
A&G-Office supplies - Monthly Lines and service 9210-05310	117,090.45	168,578.56	51,488.11
A&G-Office supplies - Long Distance 9210-05312	(2,074.50)	(2,986.72)	(912.22)
A&G-Office supplies - Toll Free Long Distance 9210-05314	45,522.99	65,540.79	20,017.80
A&G-Office supplies - Telecom Maintenance & Repair 9210-05316	101,381.52	145,961.95	44,580.43
A&G-Office supplies - WAN/LAN/Internet Service 9210-05331	437,199.57	629,449.06	192,249.49
Distribution-Operat - WAN/LAN/Internet Service 8700-05331	1,527.28	2,198.87	671.59
Distribution-Operat - Cellular, radio, pager charges 8700-05364	1,266.98	1,824.11	557.13
A&G-Office supplies - Cellular, radio, pager charges 9210-05364	125,798.11	181,115.23	55,317.12
Distribution-Operat - Use 05364 Cell service-all others 8700-05375	1,223.10	1,760.93	537.83
A&G-Office supplies - Use 05364 Cell service-all others 9210-05375	147,287.80	212,054.57	64,766.77
A&G-Office supplies - Cell service for MDT's, PC's, SCADA and 9210-05376	38,936.81	56,058.47	17,121.66
A&G-Office supplies - Cell phone equipment and accessories 9210-05377	21,736.73	31,295.01	9,558.28
A&G-Rents - Cell phone equipment and accessories 9310-05377	32.45	46.72	14.27
A&G-Office supplies - Video Conference 9210-05380	4,191.77	6,035.01	1,843.24
Miscellaneous gener - Video Conference 9302-05380	1,195.00	1,720.48	525.48
A&G-Office supplies - Audio Conference 9210-05390	13,585.61	19,559.60	5,973.99
Telecom	1,055,991.02	1,520,341.28	464,350.26
A&G-Office supplies - Safety 9210-04018	38.28	35.90	(2.38)
A&G-Office supplies - Promo Other, Misc 9210-04021	35,020.87	32,844.14	(2,176.73)
A&G-Outside service - Promo Other, Misc 9230-04021	317.76	298.01	(19.75)
A&G-Office supplies - Community Rel&Trade Shows 9210-04040	14,208.37	13,325.24	(883.13)
Customer accounts-C - Community Rel&Trade Shows 9030-04040	680.00	637.73	(42.27)
A&G-Office supplies - Advertising 9210-04044	54,218.61	50,848.64	(3,369.97)
A&G-Outside service - Advertising 9230-04044	511.04	479.28	(31.76)
Sales-Demonstrating - Customer Relations & Assist 9120-04046	287.45	269.58	(17.87)
A&G-Office supplies - Customer Relations & Assist 9210-04046	347,541.87	325,940.30	(21,601.57)
Marketing	452,824.25	424,678.82	(28,145.43)
Miscellaneous gener - Director's Fees 9302-04111	750,348.23	802,119.08	51,770.85
Miscellaneous gener - Board Meeting Expenses 9302-04112	128,351.53	137,207.24	8,855.71
A&G-Office supplies - Board Meeting Expenses 9210-04112	157.25	168.10	10.85
Miscellaneous gener - Directors Retirement Expenses 9302-04113	1,233,185.13	1,318,269.68	85,084.55
Miscellaneous gener - Newswire/Blast Fax/Mail List 9302-04120	10,220.71	10,925.90	705.19
A&G-Office supplies - Newswire/Blast Fax/Mail List 9210-04120	2,062.92	2,205.25	142.33
Miscellaneous gener - Inv Relations/Bnkg Inst 9302-04121	61,867.03	66,135.59	4,268.56
A&G-Office supplies - Annual Report Design, Printing & Dist. 9210-04122	304,404.71	325,407.35	21,002.64
A&G-Employee pensio - Proxy Solicitation Exp 9260-04125	27.00	28.86	1.86
Miscellaneous gener - Proxy Solicitation Exp 9302-04125	279,439.43	298,719.57	19,280.14
Miscellaneous gener - Transfer Agent Administration 9302-04126	136,615.56	146,041.45	9,425.89
Miscellaneous gener - Tr & Reg of Bonds/Debt Fee 9302-04127	469,328.00	501,709.64	32,381.64
Miscellaneous gener - NYSE Fees & Exps 9302-04129	95,754.85	102,361.53	6,606.68
A&G-Office supplies - Bank Service Charge 9210-04130	140.60	150.30	9.70
Miscellaneous gener - Reimbursement of Fraud Payments 9302-04135	637.12	681.08	43.96
Miscellaneous gener - Analyst Activities 9302-04140	20,826.65	22,263.60	1,436.95
A&G-Office supplies - Analyst Activities 9210-04140	50.98	54.50	3.52
Miscellaneous gener - Web Site 9302-04141	8,795.28	9,402.12	606.84
A&G-Office supplies - Web Site 9210-04141	26,137.93	27,941.34	1,803.41
Miscellaneous gener - Printing/Slides/Graphics 9302-04145	71,531.07	76,466.41	4,935.34
A&G-Office supplies - Printing/Slides/Graphics 9210-04145	90.00	96.21	6.21
A&G-Office supplies - Public Relations 9210-04146	16,923.10	18,090.72	1,167.62
Directors & Shareholders & PR	3,616,895.08	3,866,445.52	249,550.44

Account Description	Test Period March 31, 2012	Attrition Period November 31, 2013	Difference
Miscellaneous gener - Membership Fees 9302-05415	16,550.40	19,796.59	3,246.19
Customer accounts-C - Membership Fees 9030-05415	200.00	239.23	39.23
A&G-Office supplies - Membership Fees 9210-05415	167,940.24	200,879.94	32,939.70
Mains and Services - Membership Fees 8740-05415	615.00	735.63	120.63
A&G-Office supplies - Club Dues - Nondeductible 9210-05416	970.00	1,160.26	190.26
Miscellaneous gener - Club Dues - Deductible 9302-05417	1,250.18	1,495.39	245.21
A&G-Office supplies - Club Dues - Deductible 9210-05417	3,520.00	4,210.41	690.41
A&G-Office supplies - Association Dues 9210-07510	49,182.00	58,828.53	9,646.53
Miscellaneous gener - Association Dues 9302-07510	34,500.00	41,266.81	6,766.81
A&G-Office supplies - Donations 9210-07520	40.60	48.56	7.96
Miscellaneous gener - Donations 9302-07520	500.00	598.07	98.07
Dues & Donations	275,268.42	329,259.41	53,990.99
Distribution-Operat - Postage/Delivery Services 8700-05111	11.21	13.32	2.11
Distribution-Other - Postage/Delivery Services 8800-05111	12.89	15.32	2.43
A&G-Office supplies - Postage/Delivery Services 9210-05111	180,879.12	215,166.15	34,287.03
Miscellaneous gener - Postage/Delivery Services 9302-05111	216.88	257.78	40.90
Print & Postages	181,120.10	215,452.57	34,332.47
Customer accounts-C - Meals and Entertainment 9030-05411	673.45	601.98	(71.47)
A&G-Office supplies - Meals and Entertainment 9210-05411	412,729.14	371,418.29	(41,310.85)
Miscellaneous gener - Meals and Entertainment 9302-05411	48,853.99	43,669.50	(5,184.49)
A&G-Rents - Meals and Entertainment 9310-05411	1,074.00	960.02	(113.98)
Distribution-Operat - Meals and Entertainment 8700-05411	851.90	761.49	(90.41)
Distribution-Other - Meals and Entertainment 8800-05411	434.94	388.78	(46.16)
A&G-Office supplies - Spousal & Dependent Travel 9210-05412	13,288.10	11,877.94	(1,410.16)
Miscellaneous gener - Spousal & Dependent Travel 9302-05412	13,959.54	12,478.12	(1,481.42)
A&G-Administrative - Transportation 9200-05413	132.00	117.99	(14.01)
A&G-Office supplies - Transportation 9210-05413	493,435.41	441,685.21	(51,750.20)
Miscellaneous gener - Transportation 9302-05413	39,433.11	35,248.38	(4,184.73)
A&G-Rents - Transportation 9310-05413	741.25	662.59	(78.66)
A&G-Maintenance of - Transportation 9320-05413	655.30	585.76	(69.54)
Distribution-Operat - Transportation 8700-05413	1,275.55	1,140.19	(135.36)
Mains and Services - Transportation 8740-05413	(4,997.24)	(4,466.92)	530.32
Customer accounts-M - Transportation 9020-05413	259.60	232.05	(27.55)
Customer accounts-C - Transportation 9030-05413	1,957.04	1,749.35	(207.69)
A&G-Office supplies - Lodging 9210-05414	282,006.75	252,349.02	(29,657.73)
Miscellaneous gener - Lodging 9302-05414	11,003.22	9,835.53	(1,167.69)
Distribution-Operat - Lodging 8700-05414	1,576.98	1,409.63	(167.35)
Mains and Services - Lodging 8740-05414	392.39	350.75	(41.64)
Customer accounts-C - Lodging 9030-05414	1,778.81	1,590.04	(188.77)
A&G-Office supplies - Misc Employee Expense 9210-05419	209,478.24	187,311.73	(22,166.51)
Miscellaneous gener - Misc Employee Expense 9302-05419	237.18	212.01	(25.17)
Distribution-Operat - Misc Employee Expense 8700-05419	144,827.03	129,457.66	(15,369.37)
Travel & Entertainment	1,676,057.68	1,501,627.11	(174,430.57)
Distribution-Operat - Employee Development 8700-05420	202.05	180.41	(21.64)
Customer accounts-C - Employee Development 9030-05420	2,026.19	1,809.13	(217.06)
A&G-Office supplies - Employee Development 9210-05420	325,973.97	291,053.82	(34,920.15)
Miscellaneous gener - Employee Development 9302-05420	7,199.78	6,428.50	(771.28)
A&G-Office supplies - Training 9210-05421	199,221.04	177,879.37	(21,341.67)
Miscellaneous gener - Training 9302-05421	560.00	500.01	(59.99)
A&G-Office supplies - Books & Manuals 9210-05424	467,680.08	417,579.58	(50,100.50)
A&G-Outside service - Books & Manuals 9230-05424	13,201.09	11,786.92	(1,414.17)
Miscellaneous gener - Books & Manuals 9302-05424	7,830.21	6,991.39	(838.82)
A&G-Office supplies - Regulatory Compliance Training 9210-05425	10,149.18	9,061.94	(1,087.24)
Distribution-Operat - Safety Training 8700-05426	136,131.40	121,548.24	(14,583.16)
A&G-Office supplies - Safety Training 9210-05426	3,077.39	2,747.72	(329.67)
A&G-Outside service - Safety Training 9230-05426	4,273.93	3,816.08	(457.85)
A&G-Office supplies - Technical (Job Skills) Training 9210-05427	96,318.46	86,000.29	(10,318.17)
A&G-Outside service - Technical (Job Skills) Training 9230-05427	1,895.00	1,692.00	(203.00)
A&G-Office supplies - Computer Skills & Systems Training 9210-05428	28,438.62	25,392.12	(3,046.50)
A&G-Outside service - Computer Skills & Systems Training 9230-05428	12,123.01	10,824.33	(1,298.68)
A&G-Office supplies - Work Environment Training 9210-05429	3,558.36	3,177.17	(381.19)
Training	1,319,859.76	1,178,469.02	(141,390.74)
A&G-Injuries & dama - Settlement 9250-05418	250.00	284.59	34.59
Distribution-Operat - Contract Labor 8700-06111	49.44	56.28	6.84
Distribution-Other - Contract Labor 8800-06111	1,750.00	1,992.14	242.14
A&G-Administrative - Contract Labor 9200-06111	95,645.36	108,879.13	13,233.77
A&G-Office supplies - Contract Labor 9210-06111	567,585.61	704,072.44	136,486.83
A&G-Outside service - Contract Labor 9230-06111	5,659,268.85	6,442,301.84	783,032.99
A&G-Employee pensio - Contract Labor 9260-06111	1,642.18	1,869.40	227.22
A&G-Regulatory comm - Contract Labor 9280-06111	17,052.25	19,411.65	2,359.40
Miscellaneous gener - Contract Labor 9302-06111	133,160.88	151,585.41	18,424.53
A&G-Rents - Contract Labor 9310-06111	12,671.79	14,425.10	1,753.31
A&G-Maintenance of - Contract Labor 9320-06111	59,905.19	68,193.85	8,288.66
Miscellaneous gener - Legal 9302-06121	1,286.10	1,464.05	177.95
A&G-Office supplies - Legal 9210-06121	-	474,683.05	474,683.05
A&G-Outside service - Legal 9230-06121	306,654.32	349,083.91	42,429.59
Outside Services	6,856,921.97	8,338,302.82	1,481,380.85

Atmos Energy Corporation
Tennessee Division
Docket 12-00064
O&M Expenses by FERC, Division 002

Account Description	Test Period	Attrition Period	Difference
	March 31, 2012	November 31, 2013	
Provision for Bad Debt	-	-	-
A&G-Administrative - A&G Overhead Clearing 9200-04863	(41,028,167.07)	(47,165,210.04)	(6,137,042.97)
A&G-Office supplies - Misc General Expense 9210-07590	56,786.02	(82,799.71)	(139,585.73)
A&G-Outside service - Misc General Expense 9230-07590	7,700.00	8,851.78	1,151.78
A&G-Employee pensio - Misc General Expense 9260-07590	(11,046.54)	(12,698.89)	(1,652.35)
A&G-Regulatory comm - Misc General Expense 9280-07590	936.00	1,076.01	140.01
Miscellaneous	(40,973,791.59)	(47,250,780.86)	(6,276,989.27)
Total O&M Expenses Before Allocations	66,094,895.29	69,731,452.99	3,636,557.70

	Allocation %	4.47%	4.44%
Division 002 Allocation to Division 093	\$	2,957,745	\$ 3,099,181
Division 012 Allocation to Division 093		1,838,690	2,002,406
Company 010 Total	\$	4,796,434	\$ 5,101,588

Atmos Energy Corporation
Tennessee Division
Docket 12-00064
O&M Expenses by FERC, Division 012

Account Description	Test Period	Attrition Period	Difference
	March 31, 2012	November 31, 2013	
Customer accounts-O - Non-project Labor 9010-01000	2,110,348.20	2,477,074.13	366,725.93
Customer accounts-C - Non-project Labor 9030-01000	12,348,829.20	14,494,747.98	2,145,918.78
Customer service-Mi - Non-project Labor 9100-01000	5.33	6.26	0.93
A&G-Administrative - Non-project Labor 9200-01000	9,193,269.00	10,790,830.06	1,597,561.06
Customer accounts-O - Capital Labor 9010-01001	42.80	50.24	7.44
A&G-Administrative - Capital Labor 9200-01001	2,399,183.78	2,816,102.13	416,918.35
Distribution-Operat - Capital Labor Contra 8700-01002	(415,273.91)	(487,438.17)	(72,164.26)
A&G-Administrative - Capital Labor Contra 9200-01002	(3,527,694.44)	(4,140,719.82)	(613,025.38)
A&G-Administrative - O&M Project Labor and Contra 9200-01006	998.78	1,172.34	173.56
Customer accounts-O - Expense Labor Accrual 9010-01008	8,698.64	10,210.25	1,511.61
Customer accounts-C - Expense Labor Accrual 9030-01008	26,297.61	30,867.48	4,569.87
A&G-Administrative - Expense Labor Accrual 9200-01008	36,094.04	42,366.28	6,272.24
A&G-Administrative - PTO Accrual 9200-01010	20,036.38	23,518.20	3,481.82
A&G-Administrative - Capital Labor Transfer In 9200-01011	2,595,148.37	3,046,120.49	450,972.12
Distribution-Operat - Capital Labor Transfer In 8700-01011	415,273.91	487,438.17	72,164.26
A&G-Administrative - Capital Labor Transfer Out 9200-01012	(1,466,637.71)	(1,721,502.80)	(254,865.09)
A&G-Administrative - Expense Labor Transfer Out 9200-01014	(998.78)	(1,172.34)	(173.56)
Labor	23,743,621.20	27,869,670.88	4,126,049.68
A&G-Employee pensio - Benefits Load 9260-01200	6,529,770.07	6,501,618.48	(28,151.59)
A&G-Employee pensio - Benefits Pension Load 9260-01202	943,911.64	939,842.18	(4,069.46)
A&G-Employee pensio - Benefits FAS106 Load 9260-01203	704,054.57	701,019.20	(3,035.37)
Benefits	8,177,736.28	8,142,479.86	(35,256.42)
A&G-Employee pensio - Service Awards 9260-07421	64,595.24	69,783.46	5,188.22
A&G-Office supplies - Uniforms 9210-07443	70.35	76.00	5.65
A&G-Employee pensio - Variable Pay & Mgmt Incentive Plans 9260-07452	11,889.13	12,844.05	954.92
A&G-Employee pensio - Restricted Stock -Long Term Incentive P 9260-07456	3,052.00	3,297.13	245.13
A&G-Employee pensio - Restricted Stock - Management Incentive 9260-07457	16,746.55	18,091.62	1,345.07
A&G-Employee pensio - Restricted Stock - Long Term Incentive 9260-07458	169,326.09	182,926.18	13,600.09
A&G-Employee pensio - RSU-Long Term Incentive Plan - Time Lap 9260-07460	170,608.39	184,311.48	13,703.09
A&G-Employee pensio - RSU-Management Incentive Plan 9260-07463	91,998.13	99,387.32	7,389.19
A&G-Office supplies - Misc Employee Welfare Exp 9210-07499	115,080.17	124,323.29	9,243.12
A&G-Rents - Misc Employee Welfare Exp 9310-07499	2,358.58	2,548.02	189.44
Customer accounts-O - Misc Employee Welfare Exp 9010-07499	3,218.86	3,477.40	258.54
Customer accounts-C - Misc Employee Welfare Exp 9030-07499	(184.01)	(198.79)	(14.78)
Employee Welfare	648,759.48	700,867.16	52,107.68
A&G-Property insura - Blueflame Property Insurance 9240-04069	177,096.93	172,543.27	(4,553.66)
A&G-Office supplies - Insurance 9210-04070	71.00	69.17	(1.83)
Insurance	177,167.93	172,612.44	(4,555.49)
Customer accounts-C - Building Lease/Rents 9030-04581	(19,516.40)	(20,554.27)	(1,037.87)
A&G-Office supplies - Building Lease/Rents 9210-04581	52,543.00	55,337.19	2,794.19
A&G-Rents - Building Lease/Rents 9310-04581	1,189,574.81	1,252,835.38	63,260.57
A&G-Office supplies - Building Maintenance 9210-04582	417,537.66	439,741.95	22,204.29
A&G-Rents - Building Maintenance 9310-04582	16,094.30	16,950.18	855.88
Customer accounts-O - Building Maintenance 9010-04582	211.52	222.77	11.25
A&G-Office supplies - Utilities 9210-04590	155,533.76	163,804.91	8,271.15
A&G-Rents - Utilities 9310-04590	8,291.50	8,732.43	440.93
Customer accounts-C - Utilities 9030-04590	134,239.77	141,378.53	7,138.76
Customer service-Mi - Utilities 9100-04590	1,066.29	1,122.99	56.70
A&G-Rents - Misc Rents 9310-04592	20.43	21.52	1.09
Rent, Maint., & Utilities	1,955,596.64	2,059,593.59	103,996.95
Mains and Services - Vehicle Lease Payments 8740-03002	7,381.44	7,819.22	437.78
A&G-Office supplies - Vehicle Lease Payments 9210-03002	671.04	710.84	39.80
Customer accounts-O - Vehicle Expense 9010-03004	54.00	57.20	3.20
A&G-Office supplies - Vehicle Expense 9210-03004	746.96	791.26	44.30
Mains and Services - Vehicle Expense 8740-03004	2,749.56	2,912.63	163.07
A&G-Office supplies - Equipment Lease 9210-04301	104.19	110.37	6.18
Vehicles & Equip	11,707.19	12,401.53	694.34
A&G-Office supplies - Inventory Materials 9210-02001	527.57	402.01	(125.56)
Customer accounts-O - Non-Inventory Supplies 9010-02005	12.37	9.43	(2.94)
A&G-Office supplies - Non-Inventory Supplies 9210-02005	515.90	393.11	(122.79)
A&G-Rents - Non-Inventory Supplies 9310-02005	(170.87)	(130.20)	40.67
Customer accounts-O - Office Supplies 9010-05010	2,449.86	1,866.79	(583.07)
Customer accounts-C - Office Supplies 9030-05010	1,714.69	1,306.59	(408.10)
A&G-Office supplies - Office Supplies 9210-05010	135,822.04	103,495.97	(32,326.07)
A&G-Rents - Office Supplies 9310-05010	13.00	9.91	(3.09)
Storage-Purificatio - Office Supplies 8210-05010	23.80	18.14	(5.66)
Materials & Supplies	140,908.36	107,371.73	(33,536.63)

Atmos Energy Corporation
Tennessee Division
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O&M Expenses by FERC, Division 012

Account Description	Test Period March 31, 2012	Attrition Period November 31, 2013	Difference
A&G-Office supplies - Software Maintenance 9210-04201	196,343.18	146,822.31	(49,520.87)
Distribution-Operat - Software Maintenance 8700-04201	14,393.32	10,763.10	(3,630.22)
A&G-Maintenance of - Software Maintenance 9320-04201	2,610,253.09	1,951,905.75	(658,347.34)
Distribution-Operat - IT Equipment 8700-04212	11,189.85	8,367.59	(2,822.26)
Customer service-Mi - IT Equipment 9100-04212	168.24	125.81	(42.43)
A&G-Office supplies - IT Equipment 9210-04212	13,523.25	10,112.47	(3,410.78)
A&G-Maintenance of - IT Equipment 9320-04212	19,339.85	14,462.03	(4,877.82)
Information Technologies	2,865,210.78	2,142,559.06	(722,651.72)
A&G-Office supplies - Monthly Lines and service 9210-05310	434,264.40	225,078.22	(209,186.18)
A&G-Office supplies - Long Distance 9210-05312	7,696.53	3,989.09	(3,707.44)
A&G-Office supplies - Toll Free Long Distance 9210-05314	94,462.90	48,959.90	(45,503.00)
A&G-Office supplies - Telecom Maintenance & Repair 9210-05316	346,328.10	179,501.04	(166,827.06)
A&G-Office supplies - Telephone Directory 9210-05317	21.64	11.22	(10.42)
A&G-Office supplies - WAN/LAN/Internet Service 9210-05331	604,371.24	313,244.19	(291,127.05)
A&G-Office supplies - Cellular, radio, pager charges 9210-05364	62,745.78	32,520.99	(30,224.79)
A&G-Office supplies - Use 05364 Cell service-all others 9210-05375	72,641.10	37,649.71	(34,991.39)
A&G-Office supplies - Cell service for MDT's, PC's, SCADA and 9210-05376	4,465.26	2,314.33	(2,150.93)
A&G-Office supplies - Cell phone equipment and accessories 9210-05377	3,180.44	1,648.41	(1,532.03)
Customer accounts-C - Cell phone equipment and accessories 9030-05377	34.63	17.95	(16.68)
Telecom	1,630,212.02	844,935.05	(785,276.97)
A&G-Office supplies - Community Rel&Trade Shows 9210-04040	4,002.52	3,074.94	(927.58)
Customer service-Su - Advertising 9070-04044	403.03	309.63	(93.40)
Marketing	4,406.55	3,384.57	(1,020.98)
Customer accounts-C - Bank Service Charge 9030-04130	285,367.94	323,272.64	37,904.70
A&G-Office supplies - Bank Service Charge 9210-04130	7,046.25	7,982.19	935.94
Directors & Shareholders & PR	292,414.19	331,254.83	38,840.64
A&G-Office supplies - Membership Fees 9210-05415	12,360.40	8,993.47	(3,366.93)
A&G-Office supplies - Club Dues - Deductible 9210-05417	405.00	294.68	(110.32)
Dues & Donations	12,765.40	9,288.15	(3,477.25)
Distribution-Operat - Postage/Delivery Services 8700-05111	13.67	15.23	1.56
Customer accounts-O - Postage/Delivery Services 9010-05111	345.95	385.38	39.43
Customer accounts-M - Postage/Delivery Services 9020-05111	6.25	6.96	0.71
Customer accounts-C - Postage/Delivery Services 9030-05111	22.83	25.43	2.60
A&G-Office supplies - Postage/Delivery Services 9210-05111	33,875.41	37,736.03	3,860.62
Print & Postages	34,264.11	38,169.03	3,904.92
Customer accounts-O - Meals and Entertainment 9010-05411	672.88	485.44	(187.44)
Customer accounts-C - Meals and Entertainment 9030-05411	1,807.40	1,303.92	(503.48)
A&G-Administrative - Meals and Entertainment 9200-05411	106.60	76.90	(29.70)
A&G-Office supplies - Meals and Entertainment 9210-05411	141,814.02	102,309.31	(39,504.71)
A&G-Outside service - Meals and Entertainment 9230-05411	4,627.19	3,338.21	(1,288.98)
A&G-Rents - Meals and Entertainment 9310-05411	210.00	151.50	(58.50)
Distribution-Operat - Meals and Entertainment 8700-05411	35.66	25.73	(9.93)
A&G-Office supplies - Spousal & Dependent Travel 9210-05412	10,747.84	7,753.85	(2,993.99)
A&G-Office supplies - Transportation 9210-05413	193,730.08	139,763.26	(53,966.82)
A&G-Outside service - Transportation 9230-05413	20,387.92	14,708.52	(5,679.40)
Customer accounts-O - Transportation 9010-05413	127.65	92.09	(35.56)
Customer accounts-C - Transportation 9030-05413	9,015.91	6,504.37	(2,511.54)
A&G-Office supplies - Lodging 9210-05414	145,311.91	104,832.80	(40,479.11)
A&G-Outside service - Lodging 9230-05414	13,155.30	9,490.67	(3,664.63)
Customer accounts-C - Lodging 9030-05414	5,219.11	3,765.24	(1,453.87)
A&G-Office supplies - Misc Employee Expense 9210-05419	4,023.57	2,902.74	(1,120.83)
Travel & Entertainment	550,993.04	397,504.53	(153,488.51)
A&G-Office supplies - Employee Development 9210-05420	69,252.92	57,317.84	(11,935.08)
Customer accounts-C - Training 9030-05421	5,750.00	4,759.04	(990.96)
A&G-Office supplies - Training 9210-05421	4,509.50	3,732.33	(777.17)
A&G-Office supplies - Books & Manuals 9210-05424	168.70	139.63	(29.07)
A&G-Office supplies - Technical (Job Skills) Training 9210-05427	117,875.00	97,560.37	(20,314.63)
Training	197,556.12	163,509.21	(34,046.91)
A&G-Office supplies - Settlement 9210-05418	50.00	49.45	(0.55)
Customer accounts-O - Contract Labor 9010-06111	974.25	963.60	(10.65)
A&G-Office supplies - Contract Labor 9210-06111	2,692,027.48	2,662,594.85	(29,432.63)
A&G-Outside service - Contract Labor 9230-06111	1,053,905.85	1,042,383.22	(11,522.63)
A&G-Outside service - Legal 9230-06121	400,000.00	395,626.70	(4,373.30)
Outside Services	4,146,957.58	4,101,617.82	(45,339.76)
Provision for Bad Debt	-	-	-
Customer accounts-O - Misc General Expense 9010-07590	127.58	147.62	20.04
A&G-Administrative - Misc General Expense 9200-07590	143.12	165.60	22.48
A&G-Office supplies - Misc General Expense 9210-07590	15,840.01	18,327.95	2,487.94
Miscellaneous	16,110.71	18,641.17	2,530.46
Total O&M Expenses Before Allocations	44,606,386.58	47,115,860.60	2,509,474.02

Allocation %	4.12%	4.25%
Division 012 Allocation to Division 093	\$ 1,838,690	\$ 2,002,406

Atmos Energy Corporation
Tennessee Division
Docket 12-00064
O&M Expenses by FERC, Division 091

Account Description	Test Period March 31, 2012	Attrition Period November 31, 2013	Difference
Customer accounts-M - Non-project Labor 9020-01000	673.50	690.73	17.23
Customer accounts-C - Non-project Labor 9030-01000	86,038.08	88,238.59	2,200.51
Customer service-Op - Non-project Labor 9090-01000	166,931.90	171,201.34	4,269.44
Sales-Supervision - Non-project Labor 9110-01000	2,522.29	2,586.80	64.51
Distribution-Operat - Non-project Labor 8700-01000	1,772,131.61	1,817,455.56	45,323.95
Mains and Services - Non-project Labor 8740-01000	2,893.34	2,967.34	74.00
Distribution-Measur - Non-project Labor 8750-01000	16,875.99	17,307.61	431.62
Distribution-Measur - Non-project Labor 8760-01000	16,771.41	17,200.35	428.94
Meter and house reg - Non-project Labor 8780-01000	1,328.47	1,362.45	33.98
Distribution-Other - Non-project Labor 8800-01000	4,699.71	4,819.91	120.20
Distribution-Operat - Capital Labor 8700-01001	3,822,908.62	3,920,683.14	97,774.52
Distribution-Operat - Capital Labor Contra 8700-01002	(3,101,197.38)	(3,180,513.45)	(79,316.07)
Mains expenses - O&M Project Labor and Contra 8560-01006	9,786.18	10,036.47	250.29
Distribution-Operat - O&M Project Labor and Contra 8700-01006	34,540.33	35,423.73	883.40
Distribution-Other - Expense Labor Accrual 8800-01008	(190.44)	(195.31)	(4.87)
Maintenance of serv - Expense Labor Accrual 8920-01008	(79.96)	(82.01)	(2.05)
Customer accounts-M - Expense Labor Accrual 9020-01008	(230.76)	(236.66)	(5.90)
Customer accounts-C - Expense Labor Accrual 9030-01008	(724.34)	(742.87)	(18.53)
Customer service-Op - Expense Labor Accrual 9090-01008	(4,705.09)	(4,825.43)	(120.34)
Sales-Supervision - Expense Labor Accrual 9110-01008	(2,503.93)	(2,567.97)	(64.04)
Distribution-Operat - Expense Labor Accrual 8700-01008	3,360.82	3,446.78	85.96
Mains and Services - Expense Labor Accrual 8740-01008	(629.50)	(645.60)	(16.10)
Distribution-Measur - Expense Labor Accrual 8750-01008	82.74	84.86	2.12
Distribution-Measur - Expense Labor Accrual 8760-01008	85.70	87.89	2.19
Distribution-Operat - PTO Accrual 8700-01010	8,913.44	9,141.41	227.97
Distribution-Operat - Capital Labor Transfer In 8700-01011	2,466,532.86	2,529,616.78	63,083.92
Distribution-Operat - Capital Labor Transfer Out 8700-01012	(3,188,244.10)	(3,269,786.47)	(81,542.37)
Mains expenses - Expense Labor Transfer In 8560-01013	9,820.02	10,071.18	251.16
Distribution-Operat - Expense Labor Transfer In 8700-01013	27,018.97	27,710.01	691.04
Mains expenses - Expense Labor Transfer Out 8560-01014	(9,786.18)	(10,036.47)	(250.29)
Distribution-Operat - Expense Labor Transfer Out 8700-01014	(34,540.33)	(35,423.73)	(883.40)
Labor	2,111,083.97	2,165,076.95	53,992.98
A&G-Employee pensio - Benefits Load 9260-01200	689,848.05	876,096.75	186,248.70
A&G-Injuries & dama - Benefits Variance 9250-01201	(176,031.00)	(223,556.75)	(47,525.75)
A&G-Employee pensio - Benefits Variance 9260-01201	(482,877.61)	(613,247.37)	(130,369.76)
A&G-Employee pensio - Benefits Pension Load 9260-01202	88,011.05	111,772.72	23,761.67
A&G-Employee pensio - Benefits FAS106 Load 9260-01203	124,156.93	157,677.45	33,520.52
A&G-Employee pensio - Benefits Pension Variance 9260-01206	178,139.83	226,234.93	48,095.10
A&G-Employee pensio - Benefits FAS106 Variance 9260-01207	381,463.85	484,453.41	102,989.56
A&G-Injuries & dama - Worker's Comp Insurance 9250-01221	288,311.90	366,151.82	77,839.92
A&G-Injuries & dama - Benefits Load Projects 9250-01290	680.86	864.68	183.82
A&G-Employee pensio - Benefits Load Projects 9260-01290	14,503.75	18,419.55	3,915.80
A&G-Employee pensio - Pension Benefits Load Projects 9260-01291	1,015.84	1,290.10	274.26
A&G-Employee pensio - FAS106 Benefits Load Projects 9260-01292	1,430.90	1,817.22	386.32
Benefits	1,108,654.35	1,407,974.51	299,320.16
A&G-Employee pensio - Service Awards 9260-07421	143,246.97	175,178.17	31,931.20
Distribution-Operat - Service Awards 8700-07421	31,714.48	38,783.96	7,069.48
Distribution-Operat - Uniforms 8700-07443	1,060.41	1,296.79	236.38
Mains and Services - Uniforms 8740-07443	125.00	152.86	27.86
Distribution-Other - Uniforms 8800-07443	251.97	308.14	56.17
Distribution-Operat - Uniforms Capitalized 8700-07444	(560.85)	(685.87)	(125.02)
Mains and Services - Uniforms Capitalized 8740-07444	(51.71)	(63.24)	(11.53)
Distribution-Other - Uniforms Capitalized 8800-07444	(129.97)	(158.94)	(28.97)
A&G-Employee pensio - Capitalized Restricted Stock 9260-07450	(163,387.32)	(199,808.01)	(36,420.69)
A&G-Employee pensio - Variable Pay & Mgmt Incentive Plans 9260-07452	643,250.53	786,637.61	143,387.08
A&G-Employee pensio - VPP & MIP - Capital Credit 9260-07454	(332,735.26)	(406,905.33)	(74,170.07)
A&G-Employee pensio - Restricted Stock - Long Term Incentive P 9260-07456	3,276.00	4,006.25	730.25
A&G-Employee pensio - Restricted Stock - Management Incentive 9260-07457	6,329.79	7,740.76	1,410.97
A&G-Employee pensio - Restricted Stock - Long Term Incentive 9260-07458	114,092.15	139,524.45	25,432.30
A&G-Employee pensio - RSU-Long Term Incentive Plan - Time Lap 9260-07460	130,385.86	159,450.19	29,064.33
A&G-Employee pensio - RSU-Management Incentive Plan 9260-07463	25,163.66	30,772.90	5,609.24
A&G-Employee pensio - COLI CSV & Premiums 9260-07487	468.31	572.70	104.39
A&G-Employee pensio - NQ Retirement Cost 9260-07489	190,072.92	232,442.10	42,369.18
A&G-Employee pensio - SERP Capitalized 9260-07490	(56,526.23)	(69,126.50)	(12,600.27)
A&G-Office supplies - Misc Employee Welfare Exp 9210-07499	(0.75)	(0.92)	(0.17)
A&G-Employee pensio - Misc Employee Welfare Exp 9260-07499	22,769.85	27,845.48	5,075.63
Distribution-Operat - Misc Employee Welfare Exp 8700-07499	5,285.06	6,463.15	1,178.09
Employee Welfare	764,100.87	934,426.71	170,325.84
A&G-Property insura - Blueflame Property Insurance 9240-04069	10,968.81	11,494.23	525.42
A&G-Property insura - Insurance 9240-04070	17,643.19	18,488.32	845.13
A&G-Property insura - Insurance Capitalized 9240-04072	(15,031.40)	(15,751.42)	(720.02)
Distribution-Operat - Environmental & Safety 8700-07120	57,872.87	60,645.06	2,772.19
Insurance	71,453.47	74,876.19	3,422.72
Storage well royalt - Building Lease/Rents Capitalized 8250-04580	(296.47)	(338.39)	(41.92)
Distribution-Rents - Building Lease/Rents Capitalized 8810-04580	(410,041.72)	(468,015.91)	(57,974.19)
A&G-Rents - Building Lease/Rents Capitalized 9310-04580	(5,278.97)	(6,025.34)	(746.37)

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Storage well royalt - Building Lease/Rents 8250-04581	8,493.67	9,694.56	1,200.89
Distribution-Rents - Building Lease/Rents 8810-04581	690,642.77	788,290.04	97,647.27
A&G-Rents - Building Lease/Rents 9310-04581	16,216.20	18,508.94	2,292.74
A&G-Rents - Building Maintenance 9310-04582	1,733.30	1,978.36	245.06
Distribution-Operat - Building Maintenance 8700-04582	782.36	892.97	110.61
Distribution-Rents - Building Maintenance 8810-04582	46,989.66	53,633.34	6,643.68
Mains and Services - Railroad easements and crossings 8740-04585	95.00	108.43	13.43
Mains expenses - Utilities 8560-04590	5,498.91	6,276.38	777.47
Transmission-Measur - Utilities 8570-04590	2,290.32	2,614.14	323.82
Lines expenses - Utilities 8170-04590	1,854.83	2,117.08	262.25
Compressor station - Utilities 8180-04590	4,222.30	4,819.27	596.97
Compressor station - Utilities 8190-04590	8,929.58	10,192.10	1,262.52
Storage-Measuring a - Utilities 8200-04590	689.05	786.47	97.42
Storage-Purificatio - Utilities 8210-04590	2,204.63	2,516.33	311.70
Maintenance of mete - Utilities 8930-04590	97.51	111.30	13.79
Distribution-Operat - Utilities 8700-04590	33,379.59	38,099.00	4,719.41
Mains and Services - Utilities 8740-04590	5,866.19	6,695.59	829.40
Storage-Other expen - Utilities 8240-04590	805.50	919.39	113.89
Storage well royalt - Utilities 8250-04590	15,142.75	17,283.72	2,140.97
Distribution-Rents - Misc Rents 8810-04592	3,324.00	3,793.97	469.97
Compressor station - Capitalized Utility Costs 8180-04599	(2,863.01)	(3,267.80)	(404.79)
Distribution-Rents - Capitalized Utility Costs 8810-04599	(38,530.95)	(43,978.69)	(5,447.74)
Distribution-Operat - Capitalized Utility Costs 8700-04599	(24,105.02)	(27,513.13)	(3,408.11)
Mains expenses - Capitalized Utility Costs 8560-04599	(3,681.02)	(4,201.46)	(520.44)
Rent, Maint., & Utilities	364,460.96	415,990.66	51,529.70
Mains and Services - Vehicle Lease Payments 8740-03002	90,993.30	87,513.18	(3,480.12)
Distribution-Operat - Capitalized transportation costs 8700-03003	(2,370.76)	(2,280.09)	90.67
Mains and Services - Capitalized transportation costs 8740-03003	(140,655.17)	(135,275.69)	5,379.48
Distribution-Measur - Capitalized transportation costs 8750-03003	(468.25)	(450.34)	17.91
Customer service-Op - Vehicle Expense 9090-03004	12.00	11.54	(0.46)
Distribution-Operat - Vehicle Expense 8700-03004	2,929.12	2,817.09	(112.03)
Mains and Services - Vehicle Expense 8740-03004	134,915.22	129,755.27	(5,159.95)
Distribution-Measur - Vehicle Expense 8750-03004	1,000.00	961.75	(38.25)
Mains and Services - Equipment Lease 8740-04301	14,629.80	14,070.27	(559.53)
Maintenance of othe - Heavy Equipment 8370-04302	10.30	9.91	(0.39)
Mains and Services - Heavy Equipment 8740-04302	19,151.01	18,418.56	(732.45)
Maintenance of othe - Heavy Equipment Capitalized 8370-04307	(10.09)	(9.70)	0.39
Mains and Services - Heavy Equipment Capitalized 8740-04307	(33,105.20)	(31,839.06)	1,266.14
Vehicles & Equip	87,031.28	83,702.69	(3,328.59)
Distribution-Operat - Inventory Materials 8700-02001	1,176.35	1,097.03	(79.32)
Odorization - Inventory Materials 8711-02001	5,516.96	5,144.98	(371.98)
Mains and Services - Inventory Materials 8740-02001	108.54	101.22	(7.32)
Distribution-Operat - Warehouse Loading Charge 8700-02004	164.69	153.59	(11.10)
Odorization - Warehouse Loading Charge 8711-02004	772.38	720.30	(52.08)
Mains and Services - Warehouse Loading Charge 8740-02004	15.20	14.18	(1.02)
Mains and Services - Non-Inventory Supplies 8740-02005	4,012.41	3,741.87	(270.54)
Distribution-Measur - Non-Inventory Supplies 8750-02005	44,923.39	41,894.41	(3,028.98)
Distribution-Measur - Non-Inventory Supplies 8760-02005	3,938.92	3,673.34	(265.58)
Distribution-Measur - Non-Inventory Supplies 8770-02005	7,049.62	6,574.30	(475.32)
Storage-Measuring a - Non-Inventory Supplies 8200-02005	37.88	35.33	(2.55)
Mains expenses - Non-Inventory Supplies 8560-02005	890.39	830.36	(60.03)
Transmission-Mainte - Non-Inventory Supplies 8650-02005	651.26	607.35	(43.91)
Distribution-Operat - Non-Inventory Supplies 8700-02005	52,597.90	49,051.46	(3,546.44)
Odorization - Non-Inventory Supplies 8711-02005	68,848.94	64,206.77	(4,642.17)
Distribution-Operat - Parts 8700-04306	98.30	91.67	(6.63)
Sales-Supervision - Office Supplies 9110-05010	145.44	135.63	(9.81)
Sales-Demonstrating - Office Supplies 9120-05010	12.05	11.24	(0.81)
A&G-Office supplies - Office Supplies 9210-05010	529.40	493.70	(35.70)
Miscellaneous gener - Office Supplies 9302-05010	210.19	196.02	(14.17)
Distribution-Operat - Office Supplies 8700-05010	91,392.71	85,230.52	(6,162.19)
Mains and Services - Office Supplies 8740-05010	1,734.25	1,617.32	(116.93)
Distribution-Measur - Office Supplies 8760-05010	714.65	666.46	(48.19)
Distribution-Other - Office Supplies 8800-05010	158.01	147.36	(10.65)
Distribution-Rents - Office Supplies 8810-05010	23.77	22.17	(1.60)
Materials & Supplies	285,723.60	266,458.57	(19,265.03)
Distribution-Operat - Software Maintenance 8700-04201	102,051.40	170,350.27	68,298.87
Mains and Services - Software Maintenance 8740-04201	64.95	108.42	43.47
Distribution-Other - Software Maintenance 8800-04201	368.00	614.29	246.29
Distribution-Operat - IT Equipment 8700-04212	(20,891.12)	(34,872.70)	(13,981.58)
Information Technologies	81,593.23	136,200.27	54,607.04
Distribution-Operat - Monthly Lines and service 8700-05310	31,118.44	40,705.03	9,586.59
Mains and Services - Monthly Lines and service 8740-05310	475.52	622.01	146.49
Distribution-Operat - Long Distance 8700-05312	5,906.68	7,726.34	1,819.66
Distribution-Operat - Toll Free Long Distance 8700-05314	1,908.17	2,496.02	587.85
Distribution-Operat - Telecom Maintenance & Repair 8700-05316	17,950.31	23,480.22	5,529.91
Distribution-Operat - Telephone Directory 8700-05317	122,252.22	159,914.18	37,661.96

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Distribution-Operat - Measurement & Meter Reading 8700-05323	25,486.43	33,337.98	7,851.55
Distribution-Operat - WAN/LAN/Internet Service 8700-05331	315,598.12	412,823.70	97,225.58
Distribution-Operat - Cellular, radio, pager charges 8700-05364	36,375.71	47,581.89	11,206.18
Distribution-Operat - Use 05364 Cell svc-field technicians 8700-05373	26,346.29	34,462.73	8,116.44
Customer accounts-C - Use 05364 Cell svc-field technicians 9030-05373	30.17	39.46	9.29
Distribution-Operat - Use 05364 Cell svc-field tech superviso 8700-05374	6,087.59	7,962.98	1,875.39
Customer accounts-C - Use 05364 Cell svc-field tech superviso 9030-05374	6.97	9.12	2.15
Distribution-Operat - Use 05364 Cell service-all others 8700-05375	14,477.30	18,937.29	4,459.99
Customer accounts-C - Use 05364 Cell service-all others 9030-05375	8.66	11.33	2.67
Distribution-Operat - Cell service for MDT's, PC's, SCADA and 8700-05376	250,468.85	327,630.21	77,161.36
Mains and Services - Cell phone equipment and accessories 8740-05377	10.56	13.81	3.25
Distribution-Operat - Cell phone equipment and accessories 8700-05377	12,046.95	15,758.23	3,711.28
Distribution-Operat - Video Conference 8700-05380	1,192.83	1,560.30	367.47
Customer accounts-C - Capitalized Telecom Costs 9030-05399	(22.92)	(29.98)	(7.06)
Mains and Services - Capitalized Telecom Costs 8740-05399	(254.31)	(332.65)	(78.34)
Distribution-Operat - Capitalized Telecom Costs 8700-05399	(376,054.55)	(491,904.81)	(115,850.26)
Telecom	491,415.99	642,805.38	151,389.39
Distribution-Operat - Required By Law, Safety 8700-04002	279,936.96	364,269.59	84,332.63
Distribution-Operat - Safety 8700-04018	244.73	318.46	73.73
Sales-Demonstrating - Promo Other, Misc 9120-04021	150.00	195.19	45.19
Sales-Advertising e - Promo Other, Misc 9130-04021	5,916.16	7,698.44	1,782.28
Customer service-Op - Community Rel&Trade Shows 9090-04040	20,538.94	26,726.41	6,187.47
Sales-Supervision - Community Rel&Trade Shows 9110-04040	500.00	650.63	150.63
Sales-Advertising e - Community Rel&Trade Shows 9130-04040	327.75	426.49	98.74
A&G-Office supplies - Community Rel&Trade Shows 9210-04040	534.22	695.16	160.94
Distribution-Operat - Community Rel&Trade Shows 8700-04040	2,238.52	2,912.89	674.37
Mains and Services - Community Rel&Trade Shows 8740-04040	2,679.92	3,487.26	807.34
Customer service-Op - Community Rel&Trade Shows 9080-04040	2,000.00	2,602.51	602.51
Distribution-Operat - Advertising 8700-04044	5,949.72	7,742.11	1,792.39
Customer service-Op - Advertising 9090-04044	5,000.00	6,506.28	1,506.28
Customer service-Mi - Customer Relations & Assist 9100-04046	964.33	1,254.84	290.51
Sales-Supervision - Customer Relations & Assist 9110-04046	(750.00)	(975.94)	(225.94)
Sales-Demonstrating - Customer Relations & Assist 9120-04046	40,597.28	52,827.45	12,230.17
Sales-Advertising e - Customer Relations & Assist 9130-04046	357.83	465.63	107.80
Marketing	367,186.36	477,803.38	110,617.02
Miscellaneous gener - Public Relations 9302-04146	286.29	1,284.08	997.79
Directors & Shareholders & PR	286.29	1,284.08	997.79
Miscellaneous gener - Membership Fees 9302-05415	100.00	107.88	7.88
Sales-Supervision - Membership Fees 9110-05415	15,735.00	16,974.31	1,239.31
Distribution-Operat - Membership Fees 8700-05415	15,045.29	16,230.28	1,184.99
Distribution-Operat - Club Dues - Deductible 8700-05417	1,148.50	1,238.96	90.46
Distribution-Operat - Association Dues 8700-07510	6,650.00	7,173.76	523.76
Miscellaneous gener - Association Dues 9302-07510	112,641.98	121,513.82	8,871.84
Dues & Donations	151,320.77	163,239.01	11,918.24
Mains expenses - Postage/Delivery Services 8560-05111	52.76	71.00	18.24
Distribution-Operat - Postage/Delivery Services 8700-05111	17,984.27	24,200.44	6,216.17
Mains and Services - Postage/Delivery Services 8740-05111	214.51	288.65	74.14
Distribution-Measur - Postage/Delivery Services 8760-05111	113.64	152.92	39.28
Distribution-Other - Postage/Delivery Services 8800-05111	1,554.22	2,091.43	537.21
A&G-Office supplies - Postage/Delivery Services 9210-05111	90.40	121.65	31.25
Miscellaneous gener - Postage/Delivery Services 9302-05111	14.39	19.36	4.97
Print & Postages	20,024.19	26,945.45	6,921.26

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Customer accounts-C - Meals and Entertainment 9030-05411	902.02	591.62	(310.40)
Customer service-Op - Meals and Entertainment 9090-05411	1,033.19	677.65	(355.54)
Sales-Supervision - Meals and Entertainment 9110-05411	393.05	257.79	(135.26)
A&G-Office supplies - Meals and Entertainment 9210-05411	1,110.68	728.48	(382.20)
Miscellaneous gener - Meals and Entertainment 9302-05411	5,750.08	3,771.37	(1,978.71)
Transmission-Operat - Meals and Entertainment 8500-05411	1,382.79	906.95	(475.84)
Mains expenses - Meals and Entertainment 8560-05411	2.00	1.31	(0.69)
Distribution-Operat - Meals and Entertainment 8700-05411	114,951.49	75,394.63	(39,556.86)
Distribution-Measur - Meals and Entertainment 8750-05411	1,062.76	697.05	(365.71)
Distribution-Measur - Meals and Entertainment 8760-05411	1,100.76	721.97	(378.79)
Distribution-Other - Meals and Entertainment 8800-05411	194.36	127.48	(66.88)
Distribution-Operat - Spousal & Dependent Travel 8700-05412	1,837.25	1,205.02	(632.23)
Customer service-Op - Spousal & Dependent Travel 9090-05412	28.33	18.58	(9.75)
Sales-Supervision - Spousal & Dependent Travel 9110-05412	15.00	9.84	(5.16)
A&G-Office supplies - Transportation 9210-05413	7,786.02	5,106.71	(2,679.31)
Miscellaneous gener - Transportation 9302-05413	862.50	565.70	(296.80)
Transmission-Operat - Transportation 8500-05413	903.73	592.74	(310.99)
Mains expenses - Transportation 8560-05413	651.00	426.98	(224.02)
Distribution-Operat - Transportation 8700-05413	172,030.97	112,832.03	(59,198.94)
Distribution-Other - Transportation 8800-05413	214.79	140.88	(73.91)
Customer accounts-C - Transportation 9030-05413	4,910.16	3,220.49	(1,689.67)
Customer service-Op - Transportation 9090-05413	2,107.64	1,382.36	(725.28)
Sales-Supervision - Transportation 9110-05413	987.36	647.59	(339.77)
Customer service-Op - Lodging 9090-05414	1,094.63	717.95	(376.68)
Sales-Supervision - Lodging 9110-05414	1,132.34	742.68	(389.66)
A&G-Office supplies - Lodging 9210-05414	1,674.33	1,098.16	(576.17)
Transmission-Operat - Lodging 8500-05414	1,149.44	753.90	(395.54)
Mains expenses - Lodging 8560-05414	596.34	391.13	(205.21)
Distribution-Operat - Lodging 8700-05414	134,008.67	87,893.89	(46,114.78)
Distribution-Measur - Lodging 8750-05414	1,654.38	1,085.08	(569.30)
Distribution-Measur - Lodging 8760-05414	1,713.49	1,123.85	(589.64)
Distribution-Other - Lodging 8800-05414	501.04	328.62	(172.42)
Customer accounts-C - Lodging 9030-05414	3,165.83	2,076.41	(1,089.42)
Transmission-Operat - Misc Employee Expense 8500-05419	656.45	430.55	(225.90)
Mains expenses - Misc Employee Expense 8560-05419	64.00	41.98	(22.02)
Distribution-Operat - Misc Employee Expense 8700-05419	29,241.16	19,178.75	(10,062.41)
Sales-Supervision - Misc Employee Expense 9110-05419	200.00	131.18	(68.82)
Travel & Entertainment	497,070.03	326,019.34	(171,050.69)
Distribution-Operat - Employee Development 8700-05420	28,332.57	23,406.21	(4,926.36)
Sales-Supervision - Employee Development 9110-05420	655.00	541.11	(113.89)
Distribution-Operat - Training 8700-05421	7,354.33	6,075.59	(1,278.74)
Distribution-Operat - Operator Qualifications Training 8700-05422	15,494.61	12,800.47	(2,694.14)
Distribution-Operat - Books & Manuals 8700-05424	1,566.25	1,293.92	(272.33)
Distribution-Operat - Regulatory Compliance Training 8700-05425	8,374.46	6,918.34	(1,456.12)
Distribution-Operat - Safety Training 8700-05426	53,104.99	43,871.30	(9,233.69)
Distribution-Operat - Technical (Job Skills) Training 8700-05427	2,115.00	1,747.25	(367.75)
Distribution-Other - Technical (Job Skills) Training 8800-05427	1,391.25	1,149.34	(241.91)
Distribution-Operat - Work Environment Training 8700-05429	15.00	12.39	(2.61)
Training	118,403.46	97,815.93	(20,587.53)
Mains expenses - Contract Labor 8560-06111	3,100.00	2,674.75	(425.25)
Distribution-Operat - Contract Labor 8700-06111	25,736.16	22,205.71	(3,530.45)
Mains and Services - Contract Labor 8740-06111	1,250.00	1,078.53	(171.47)
Distribution-Measur - Contract Labor 8760-06111	463.75	400.13	(63.62)
Distribution-Rents - Contract Labor 8810-06111	3,385.24	2,920.86	(464.38)
A&G-Office supplies - Contract Labor 9210-06111	59.46	51.30	(8.16)
A&G-Outside service - Contract Labor 9230-06111	13,412.37	11,572.48	(1,839.89)
A&G-Employee pensio - Contract Labor 9260-06111	3,180.00	2,743.77	(436.23)
Customer accounts-C - Collection Fees 9030-06112	1,341,080.69	1,157,112.99	(183,967.70)
Customer accounts-C - Bill Print Fees 9030-06116	2,667,689.91	2,301,739.69	(365,950.22)
A&G-Outside service - Legal 9230-06121	134,672.63	116,198.41	(18,474.22)
Outside Services	4,194,030.21	3,618,698.62	(575,331.59)
Provision for Bad Debt	-	-	-
A&G-Administrative - A&G Overhead Clearing 9200-04863	(54,530.01)	101,132.21	155,662.22
A&G-Office supplies - Misc General Expense 9210-07590	6,250.03	(11,591.40)	(17,841.43)
Miscellaneous gener - Misc General Expense 9302-07590	76.64	(142.14)	(218.78)
Mains expenses - Misc General Expense 8560-07590	1,270.00	(2,355.36)	(3,625.36)
Distribution-Operat - Misc General Expense 8700-07590	3,004.88	(5,572.90)	(8,577.78)
Mains and Services - Misc General Expense 8740-07590	(49.16)	91.17	140.33
Distribution-Measur - Misc General Expense 8750-07590	2.32	(4.30)	(6.62)
A&G-Office supplies - UCG Beginning Balance 3-31-98 9210-09195	761.29	(1,411.90)	(2,173.19)
Miscellaneous	(43,214.01)	80,145.38	123,359.39
Total O&M Expenses Before Allocations	10,670,625.02	10,919,463.13	248,838.11
Allocation %	28.78%	34.48%	
Division 091 Allocation to Division 093	\$ 3,070,891	\$ 3,765,014	

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Distribution-Maint - Non-project Labor 8870-01000	16,507.47	17,024.25	516.78
Maintenance of serv - Non-project Labor 8920-01000	10,426.02	10,752.41	326.39
Maintenance of mete - Non-project Labor 8930-01000	5,814.31	5,996.33	182.02
Distribution-Mainte - Non-project Labor 8940-01000	305.76	315.33	9.57
Customer accounts-M - Non-project Labor 9020-01000	576,305.32	594,346.92	18,041.60
Customer accounts-C - Non-project Labor 9030-01000	224,104.27	231,119.99	7,015.72
Customer service-Op - Non-project Labor 9090-01000	152,325.91	157,094.57	4,768.66
Sales-Supervision - Non-project Labor 9110-01000	231,020.23	238,252.46	7,232.23
A&G-Administrative - Non-project Labor 9200-01000	196,373.82	202,521.42	6,147.60
Distribution-Operat - Non-project Labor 8700-01000	1,241,606.05	1,280,475.30	38,869.25
Mains and Services - Non-project Labor 8740-01000	464,466.73	479,007.15	14,540.42
Distribution-Measur - Non-project Labor 8750-01000	123,423.07	127,286.91	3,863.84
Meter and house reg - Non-project Labor 8780-01000	402,441.98	415,040.68	12,598.70
Distribution-Other - Non-project Labor 8800-01000	61,170.45	63,085.43	1,914.98
Distribution-Operat - Capital Labor 8700-01001	3,765,315.74	3,883,191.29	117,875.55
Distribution-Operat - Capital Labor Contra 8700-01002	(3,818,453.71)	(3,937,992.77)	(119,539.06)
Mains expenses - O&M Project Labor and Contra 8560-01006	7,886.47	7,927.10	240.63
Distribution-Operat - O&M Project Labor and Contra 8700-01006	7,288.83	7,517.01	228.18
Meter and house reg - Expense Labor Accrual 8780-01008	2,353.97	2,427.66	73.69
Customer installati - Expense Labor Accrual 8790-01008	(11.48)	(11.84)	(0.36)
Distribution-Other - Expense Labor Accrual 8800-01008	847.77	874.31	26.54
Distribution-Maint - Expense Labor Accrual 8870-01008	(145.22)	(149.77)	(4.55)
Maintenance of serv - Expense Labor Accrual 8920-01008	(290.54)	(299.64)	(9.10)
Maintenance of mete - Expense Labor Accrual 8930-01008	564.68	582.36	17.68
Customer accounts-M - Expense Labor Accrual 9020-01008	3,444.12	3,551.94	107.82
Customer accounts-C - Expense Labor Accrual 9030-01008	527.72	544.24	16.52
Customer service-Op - Expense Labor Accrual 9090-01008	716.51	738.94	22.43
Sales-Supervision - Expense Labor Accrual 9110-01008	1,342.31	1,384.33	42.02
A&G-Administrative - Expense Labor Accrual 9200-01008	2,126.66	2,193.24	66.58
Mains expenses - Expense Labor Accrual 8560-01008	(0.01)	(0.01)	(0.00)
Distribution-Operat - Expense Labor Accrual 8700-01008	6,820.37	7,033.89	213.52
Mains and Services - Expense Labor Accrual 8740-01008	3,543.18	3,654.10	110.92
Distribution-Measur - Expense Labor Accrual 8750-01008	1,161.70	1,198.07	36.37
Distribution-Operat - Capital Labor Transfer In 8700-01011	2,019,258.89	2,082,473.04	63,214.15
Distribution-Operat - Capital Labor Transfer Out 8700-01012	(1,966,120.92)	(2,027,671.56)	(61,550.64)
Mains expenses - Expense Labor Transfer In 8560-01013	7,686.47	7,927.10	240.63
Distribution-Operat - Expense Labor Transfer In 8700-01013	3,022.32	3,116.94	94.62
Mains expenses - Expense Labor Transfer Out 8560-01014	(7,686.47)	(7,927.10)	(240.63)
Distribution-Operat - Expense Labor Transfer Out 8700-01014	(7,288.83)	(7,517.01)	(228.18)
Labor	3,740,001.92	3,857,085.00	117,083.08
A&G-Employee pensio - Benefits Load 9260-01200	1,280,145.79	1,228,694.41	(51,451.38)
A&G-Employee pensio - Benefits Pension Load 9260-01202	172,318.12	165,392.34	(6,925.78)
A&G-Employee pensio - Benefits FAS106 Load 9260-01203	240,580.37	230,911.01	(9,669.36)
A&G-Injuries & dama - Benefits Load Projects 9250-01290	138.33	132.77	(5.56)
A&G-Employee pensio - Benefits Load Projects 9260-01290	3,475.23	3,335.55	(139.68)
A&G-Employee pensio - Pension Benefits Load Projects 9260-01291	746.76	716.75	(30.01)
A&G-Employee pensio - FAS106 Benefits Load Projects 9260-01292	1,051.86	1,009.58	(42.28)
Benefits	1,698,456.46	1,630,192.41	(68,264.05)
Distribution-Operat - Service Awards 8700-07421	66.68	99.06	32.38
Distribution-Operat - Uniforms 8700-07443	22,930.66	34,064.36	11,133.70
Mains and Services - Uniforms 8740-07443	2,860.93	4,250.02	1,389.09
Meter and house reg - Uniforms 8780-07443	247.48	367.64	120.16
A&G-Employee pensio - Uniforms 9260-07443	15,360.78	22,819.02	7,458.24
Customer accounts-M - Uniforms 9020-07443	2,849.24	4,232.65	1,383.41
Customer accounts-C - Uniforms 9030-07443	294.03	436.79	142.76
Distribution-Operat - Uniforms Capitalized 8700-07444	(12,340.76)	(18,332.67)	(5,991.91)
Mains and Services - Uniforms Capitalized 8740-07444	(1,605.97)	(2,385.73)	(779.76)
Meter and house reg - Uniforms Capitalized 8780-07444	(142.19)	(211.23)	(69.04)
Customer accounts-M - Uniforms Capitalized 9020-07444	(1,695.23)	(2,518.33)	(823.10)
Customer accounts-C - Uniforms Capitalized 9030-07444	(165.79)	(246.29)	(80.50)
A&G-Employee pensio - Uniforms Capitalized 9260-07444	(8,182.37)	(12,155.22)	(3,972.85)
A&G-Employee pensio - Non-Qual Retirement Exp 9260-07449	150.00	222.83	72.83
Distribution-Operat - Non-Qual Retirement Exp 8700-07449	270.00	401.10	131.10
Customer service-Op - Misc Employee Welfare Exp 9090-07499	458.95	681.79	222.84
Sales-Supervision - Misc Employee Welfare Exp 9110-07499	71.54	106.28	34.74
A&G-Office supplies - Misc Employee Welfare Exp 9210-07499	278.90	414.32	135.42
A&G-Outside service - Misc Employee Welfare Exp 9230-07499	25.00	37.14	12.14
A&G-Employee pensio - Misc Employee Welfare Exp 9260-07499	5,039.89	7,486.95	2,447.06
Mains expenses - Misc Employee Welfare Exp 8560-07499	741.69	1,101.81	360.12
Distribution-Operat - Misc Employee Welfare Exp 8700-07499	10,015.66	14,878.64	4,862.98
Mains and Services - Misc Employee Welfare Exp 8740-07499	28.75	42.71	13.96
Customer accounts-C - Misc Employee Welfare Exp 9030-07499	888.43	1,319.80	431.37
Employee Welfare	38,446.30	57,113.44	18,667.14

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A&G-Property insura - Blueflame Property Insurance 9240-04069	316,588.53	334,088.18	17,499.65
A&G-Injuries & dama - Insurance 9250-04070	100.00	105.53	5.53
A&G-Property insura - Insurance 9240-04070	13,525.41	14,273.04	747.63
A&G-Office supplies - Insurance 9210-04070	68,179.00	71,947.64	3,768.64
A&G-Property insura - Insurance Capitalized 9240-04072	(207,686.91)	(219,166.95)	(11,480.04)
Distribution-Operat - Environmental & Safety 8700-07120	27,618.21	29,144.83	1,526.62
Mains and Services - Environmental & Safety 8740-07120	158.36	167.11	8.75
Distribution-Measur - Environmental & Safety 8750-07120	95.70	100.99	5.29
Distribution-Other - Environmental & Safety 8800-07120	2.00	2.11	0.11
Distribution-Rents - Environmental & Safety 8810-07120	16.94	17.88	0.94
Maintenance of serv - Environmental & Safety 8920-07120	84.52	89.19	4.67
Customer accounts-M - Environmental & Safety 9020-07120	60.06	63.38	3.32
Customer accounts-C - Environmental & Safety 9030-07120	132.28	139.59	7.31
Insurance	218,874.10	230,972.52	12,098.42
Distribution-Operat - Building Lease/Rents Capitalized 8700-04580	(767.26)	(740.36)	26.90
Distribution-Other - Building Lease/Rents Capitalized 8800-04580	(196.24)	(189.36)	6.88
Distribution-Rents - Building Lease/Rents Capitalized 8810-04580	(186,067.63)	(179,543.54)	6,524.09
Customer accounts-C - Building Lease/Rents Capitalized 9030-04580	(137.21)	(132.40)	4.81
A&G-Rents - Building Lease/Rents Capitalized 9310-04580	(222,370.75)	(214,573.76)	7,796.99
Distribution-Operat - Building Lease/Rents 8700-04581	1,293.00	1,247.66	(45.34)
Distribution-Other - Building Lease/Rents 8800-04581	385.00	371.50	(13.50)
Distribution-Rents - Building Lease/Rents 8810-04581	379,892.78	366,572.60	(13,320.18)
Customer accounts-C - Building Lease/Rents 9030-04581	228.00	220.01	(7.99)
A&G-Rents - Building Lease/Rents 9310-04581	439,864.38	424,441.41	(15,422.97)
Distribution-Operat - Building Maintenance 8700-04582	33,059.96	31,900.78	(1,159.18)
Mains and Services - Building Maintenance 8740-04582	57.97	55.94	(2.03)
Distribution-Measur - Building Maintenance 8750-04582	295.00	284.66	(10.34)
Distribution-Rents - Building Maintenance 8810-04582	65,879.29	63,569.36	(2,309.93)
Distribution-Mainte - Building Maintenance 8860-04582	21,631.57	20,873.10	(758.47)
Distribution-Maint - Building Maintenance 8870-04582	65.00	62.72	(2.28)
Mains and Services - Railroad easements and crossings 8740-04585	718.13	692.95	(25.18)
Distribution-Other - Railroad easements and crossings 8800-04585	20.00	19.30	(0.70)
Distribution-Maint - Railroad easements and crossings 8870-04585	160.00	154.39	(5.61)
Miscellaneous produ - Utilities 7350-04590	1,290.66	1,245.41	(45.25)
Distribution-Maint - Utilities 8870-04590	2,655.07	2,561.98	(93.09)
Customer accounts-C - Utilities 9030-04590	144.08	139.03	(5.05)
Distribution-Operat - Utilities 8700-04590	75,209.97	72,572.88	(2,637.09)
Mains and Services - Utilities 8740-04590	27,896.84	26,918.69	(978.15)
Distribution-Measur - Utilities 8750-04590	3,854.72	3,719.56	(135.16)
Distribution-Rents - Utilities 8810-04590	49,511.18	47,775.17	(1,736.01)
Distribution-Operat - Misc Rents 8700-04592	70.65	68.17	(2.48)
Distribution-Rents - Capitalized Utility Costs 8810-04599	(64,683.47)	(62,415.47)	2,268.00
Distribution-Operat - Capitalized Utility Costs 8700-04599	(63,396.41)	(61,173.54)	2,222.87
Distribution-Other - Capitalized Utility Costs 8800-04599	(21,004.50)	(20,268.02)	736.48
Distribution-Other - Company Used Gas 8800-04801	41,276.76	39,829.47	(1,447.29)
Rent, Maint., & Utilities	586,836.54	566,260.29	(20,576.25)
Mains and Services - Vehicle Depreciation 8740-03001	7,475.18	8,418.10	942.92
Mains and Services - Vehicle Lease Payments 8740-03002	549,213.14	618,490.81	69,277.67
Distribution-Operat - Capitalized transportation costs 8700-03003	(18,782.00)	(21,151.16)	(2,369.16)
Mains and Services - Capitalized transportation costs 8740-03003	(716,648.52)	(807,046.47)	(90,397.95)
Distribution-Measur - Capitalized transportation costs 8750-03003	(124.93)	(140.69)	(15.76)
Meter and house reg - Capitalized transportation costs 8780-03003	(5.75)	(6.48)	(0.73)
Customer accounts-M - Capitalized transportation costs 9020-03003	(515.88)	(580.95)	(65.07)
Customer accounts-M - Vehicle Expense 9020-03004	852.09	959.57	107.48
Distribution-Operat - Vehicle Expense 8700-03004	33,650.77	37,895.47	4,244.70
Mains and Services - Vehicle Expense 8740-03004	778,381.46	876,566.39	98,184.93
Distribution-Measur - Vehicle Expense 8750-03004	893.17	1,005.83	112.66
Meter and house reg - Vehicle Expense 8780-03004	10.00	11.26	1.26
Mains and Services - Equipment Lease 8740-04301	214,138.10	241,149.45	27,011.35
Distribution-Mainte - Heavy Equipment 8940-04302	1,196.41	1,347.32	150.91
Mains and Services - Heavy Equipment 8740-04302	97,121.91	109,372.85	12,250.94
Distribution-Operat - Heavy Equipment 8700-04302	24,683.88	27,797.50	3,113.62
Distribution-Operat - Heavy Equipment Capitalized 8700-04307	(24,190.22)	(27,241.57)	(3,051.35)
Distribution-Mainte - Heavy Equipment Capitalized 8940-04307	(1,172.49)	(1,320.39)	(147.90)
Mains and Services - Heavy Equipment Capitalized 8740-04307	(305,034.82)	(343,511.87)	(38,477.05)
Vehicles & Equip	641,141.50	722,015.00	80,873.50

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Distribution-Maint - Inventory Materials 8870-02001	38,806.91	38,810.15	3.24
Maintenance of mete - Inventory Materials 8930-02001	1,527.67	1,527.80	0.13
A&G-Employee pensio - Inventory Materials 9260-02001	877.89	877.96	0.07
Mains expenses - Inventory Materials 8560-02001	583.07	583.12	0.05
Distribution-Operat - Inventory Materials 8700-02001	1,246.16	1,246.26	0.10
Mains and Services - Inventory Materials 8740-02001	41,877.58	41,881.08	3.50
Meter and house reg - Inventory Materials 8780-02001	33.53	33.53	0.00
A&G-Employee pensio - Warehouse Loading Charge 9260-02004	122.90	122.91	0.01
Mains expenses - Warehouse Loading Charge 8560-02004	81.63	81.64	0.01
Distribution-Operat - Warehouse Loading Charge 8700-02004	174.47	174.48	0.01
Mains and Services - Warehouse Loading Charge 8740-02004	5,862.89	5,863.38	0.49
Meter and house reg - Warehouse Loading Charge 8780-02004	4.70	4.70	0.00
Distribution-Maint - Warehouse Loading Charge 8870-02004	5,432.99	5,433.44	0.45
Maintenance of mete - Warehouse Loading Charge 8930-02004	213.87	213.89	0.02
Customer accounts-M - Warehouse Loading Charge 9020-02004	239.26	239.28	0.02
Mains and Services - Non-Inventory Supplies 8740-02005	23,323.66	23,325.61	1.95
Distribution-Measur - Non-Inventory Supplies 8750-02005	33,229.66	33,232.44	2.78
Distribution-Measur - Non-Inventory Supplies 8770-02005	916.77	916.85	0.08
Meter and house reg - Non-Inventory Supplies 8780-02005	3,363.96	3,364.24	0.28
Distribution-Other - Non-Inventory Supplies 8800-02005	153.91	153.92	0.01
Distribution-Maint - Non-Inventory Supplies 8870-02005	534.35	534.39	0.04
Maintenance of meas - Non-Inventory Supplies 8890-02005	327.89	327.92	0.03
Maintenance of meas - Non-Inventory Supplies 8910-02005	4,482.09	4,482.46	0.37
Maintenance of serv - Non-Inventory Supplies 8920-02005	72.64	72.65	0.01
Maintenance of mete - Non-Inventory Supplies 8930-02005	800.24	800.31	0.07
Distribution-Mainte - Non-Inventory Supplies 8940-02005	10.96	10.96	0.00
Customer accounts-M - Non-Inventory Supplies 9020-02005	2,545.00	2,545.21	0.21
Customer accounts-C - Non-Inventory Supplies 9030-02005	913.44	913.52	0.08
Mains expenses - Non-Inventory Supplies 8560-02005	673.03	673.09	0.06
Distribution-Operat - Non-Inventory Supplies 8700-02005	15,804.15	15,805.47	1.32
Odorization - Non-Inventory Supplies 8711-02005	21,787.43	21,789.25	1.82
Customer accounts-M - Office Supplies 9020-05010	112.49	112.50	0.01
Customer accounts-C - Office Supplies 9030-05010	5,864.03	5,864.52	0.49
Customer service-Op - Office Supplies 9090-05010	47.36	47.36	0.00
Sales-Supervision - Office Supplies 9110-05010	97.12	97.13	0.01
A&G-Office supplies - Office Supplies 9210-05010	25.71	25.71	0.00
Production maps and - Office Supplies 7510-05010	21.69	21.69	0.00
Distribution-Operat - Office Supplies 8700-05010	58,557.75	58,562.64	4.89
Mains and Services - Office Supplies 8740-05010	(92.01)	(92.02)	(0.01)
Distribution-Measur - Office Supplies 8750-05010	60.12	60.13	0.01
Distribution-Rents - Office Supplies 8810-05010	239.34	239.36	0.02
Materials & Supplies	270,958.30	270,980.94	22.64
Distribution-Operat - Software Maintenance 8700-04201	9,437.00	7,561.07	(1,875.93)
Distribution-Operat - IT Equipment 8700-04212	4,117.17	3,298.74	(818.43)
Mains and Services - IT Equipment 8740-04212	16.46	13.19	(3.27)
Information Technologies	13,570.63	10,873.00	(2,697.63)
Distribution-Operat - Monthly Lines and service 8700-05310	72,730.25	45,336.87	(27,393.38)
Mains and Services - Monthly Lines and service 8740-05310	118.00	73.56	(44.44)
Distribution-Operat - Long Distance 8700-05312	5,260.46	3,279.14	(1,981.32)
Sales-Supervision - Long Distance 9110-05312	13.60	8.48	(5.12)
Distribution-Operat - Toll Free Long Distance 8700-05314	50,031.80	31,187.64	(18,844.16)
Distribution-Operat - Telecom Maintenance & Repair 8700-05316	1,942.30	1,210.75	(731.55)
Distribution-Operat - WAN/LAN/Internet Service 8700-05331	16,745.68	10,438.53	(6,307.15)
Distribution-Operat - Cellular, radio, pager charges 8700-05364	43,854.66	27,337.08	(16,517.58)
Distribution-Operat - Use 05364 Cell svc-field technicians 8700-05373	34,221.11	21,331.95	(12,889.16)
Distribution-Operat - Use 05364 Cell svc-field tech superviso 8700-05374	7,907.18	4,928.99	(2,978.19)
Distribution-Operat - Use 05364 Cell service-all others 8700-05375	9,824.19	6,123.97	(3,700.22)
Distribution-Operat - Cell service for MDT's, PC's, SCADA and 8700-05376	13,705.58	8,543.46	(5,162.12)
Distribution-Operat - Cell phone equipment and accessories 8700-05377	7,113.01	4,433.94	(2,679.07)
Sales-Supervision - Cell phone equipment and accessories 9110-05377	27.00	16.83	(10.17)
Distribution-Operat - Video Conference 8700-05380	76.85	47.90	(28.95)
Sales-Supervision - Capitalized Telecom Costs 9110-05399	(20.72)	(12.92)	7.80
Mains and Services - Capitalized Telecom Costs 8740-05399	(63.42)	(39.53)	23.89
Distribution-Operat - Capitalized Telecom Costs 8700-05399	(112,618.37)	(70,201.38)	42,416.99
Telecom	150,869.16	94,045.25	(56,823.91)

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Distribution-Operat - Safety, Newspaper 8700-04001	222.19	319.01	96.82
Distribution-Other - Safety, Newspaper 8800-04001	38.58	55.39	16.81
Customer service-Op - Safety, Newspaper 9090-04001	677.00	972.01	295.01
Distribution-Operat - Required By Law, Safety 8700-04002	5,070.00	7,279.29	2,209.29
Sales-Demonstrating - Promo Sales, Consumer Rel 9120-04017	200.00	287.15	87.15
Customer accounts-C - Promo Sales, Consumer Rel 9030-04017	55.90	80.26	24.36
Customer service-Op - Promo Sales, Consumer Rel 9090-04017	212.51	305.11	92.60
Distribution-Operat - Safety 8700-04018	226.50	325.20	98.70
Customer service-Op - Promo Other, Misc 9090-04021	6,884.25	9,884.11	2,999.86
Customer service-Op - Community Rel&Trade Shows 9090-04040	341.22	489.91	148.69
Sales-Demonstrating - Community Rel&Trade Shows 9120-04040	27.00	38.77	11.77
Sales-Miscellaneous - Community Rel&Trade Shows 9160-04040	533.43	765.88	232.45
A&G-General adverti - Community Rel&Trade Shows 9301-04040	250.00	358.94	108.94
Distribution-Operat - Community Rel&Trade Shows 8700-04040	10,728.31	15,403.25	4,674.94
Customer service-Op - Advertising 9080-04044	286.64	411.55	124.91
Sales-Supervision - Advertising 9110-04044	17.55	25.20	7.65
Sales-Demonstrating - Advertising 9120-04044	349.67	502.04	152.37
A&G-Office supplies - Advertising 9210-04044	159.67	229.25	69.58
Distribution-Operat - Advertising 8700-04044	1,206.95	1,732.89	525.94
Customer service-Op - Advertising 9090-04044	199.67	286.68	87.01
Customer service-Op - Customer Relations & Assist 9080-04046	1,023.13	1,468.97	445.84
Customer service-Op - Customer Relations & Assist 9090-04046	625.39	897.91	272.52
Sales-Supervision - Customer Relations & Assist 9110-04046	701.84	1,007.67	305.83
Sales-Demonstrating - Customer Relations & Assist 9120-04046	5,343.24	7,671.60	2,328.36
Distribution-Operat - Customer Relations & Assist 8700-04046	6,846.85	9,830.42	2,983.57
Marketing	42,227.49	60,628.44	18,400.95
Miscellaneous gener - Public Relations 9302-04146	615.07	1,090.80	475.73
Customer service-Op - Public Relations 9090-04146	50.00	88.67	38.67
Directors & Shareholders & PR	665.07	1,179.47	514.40
Miscellaneous gener - Membership Fees 9302-05415	330.00	200.72	(129.28)
Sales-Supervision - Membership Fees 9110-05415	300.00	182.47	(117.53)
Sales-Demonstrating - Membership Fees 9120-05415	450.00	273.71	(176.29)
A&G-Office supplies - Membership Fees 9210-05415	79.93	48.62	(31.31)
A&G-Outside service - Membership Fees 9230-05415	61,016.00	37,112.31	(23,903.69)
Distribution-Operat - Membership Fees 8700-05415	1,198.15	728.76	(469.39)
Distribution-Operat - Club Dues - Nondeductible 8700-05416	137.50	83.63	(53.87)
Customer service-Op - Club Dues - Deductible 9080-05417	905.00	550.46	(354.54)
Customer service-Op - Club Dues - Deductible 9090-05417	672.85	409.25	(263.60)
Sales-Supervision - Club Dues - Deductible 9110-05417	605.00	367.98	(237.02)
A&G-Office supplies - Club Dues - Deductible 9210-05417	27.00	16.42	(10.58)
Distribution-Operat - Club Dues - Deductible 8700-05417	1,257.80	765.04	(492.76)
Distribution-Operat - Association Dues 8700-07510	5,878.43	3,575.49	(2,302.94)
Customer service-Op - Association Dues 9090-07510	8.75	5.32	(3.43)
Miscellaneous gener - Association Dues 9302-07510	18,570.75	11,295.45	(7,275.30)
Dues & Donations	91,437.16	55,615.65	(35,821.51)

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Mains expenses - Postage/Delivery Services 8560-05111	20.31	30.16	9.85
Distribution-Operat - Postage/Delivery Services 8700-05111	6,952.01	10,324.95	3,372.94
Mains and Services - Postage/Delivery Services 8740-05111	143.08	212.50	69.42
Customer accounts-M - Postage/Delivery Services 9020-05111	22.10	32.82	10.72
Customer accounts-C - Postage/Delivery Services 9030-05111	1,718.82	2,552.75	833.93
Customer service-Op - Postage/Delivery Services 9090-05111	3.64	5.41	1.77
Sales-Supervision - Postage/Delivery Services 9110-05111	7.29	10.83	3.54
A&G-Office supplies - Postage/Delivery Services 9210-05111	11.98	17.79	5.81
A&G-Employee pensio - Postage/Delivery Services 9260-05111	13.39	19.89	6.50
Print & Postages	8,892.62	13,207.10	4,314.48
Customer accounts-M - Meals and Entertainment 9020-05411	421.98	257.72	(164.26)
Customer accounts-C - Meals and Entertainment 9030-05411	2,193.31	1,339.56	(853.75)
Customer service-Op - Meals and Entertainment 9090-05411	2,571.56	1,570.57	(1,000.99)
Sales-Supervision - Meals and Entertainment 9110-05411	6,635.63	4,052.68	(2,582.95)
Sales-Demonstrating - Meals and Entertainment 9120-05411	491.61	300.25	(191.36)
A&G-Office supplies - Meals and Entertainment 9210-05411	1,144.08	698.74	(445.34)
A&G-Employee pensio - Meals and Entertainment 9260-05411	113.39	69.25	(44.14)
Distribution-Operat - Meals and Entertainment 8700-05411	36,082.74	22,037.39	(14,045.35)
Distribution-Measur - Meals and Entertainment 8750-05411	62.21	37.99	(24.22)
Distribution-Other - Meals and Entertainment 8800-05411	39.44	24.09	(15.35)
Distribution-Operat - Spousal & Dependent Travel 8700-05412	1,099.98	671.81	(428.17)
Customer service-Op - Spousal & Dependent Travel 9090-05412	357.16	218.13	(139.03)
Sales-Supervision - Spousal & Dependent Travel 9110-05412	81.45	49.75	(31.70)
A&G-Office supplies - Spousal & Dependent Travel 9210-05412	19.05	11.63	(7.42)
A&G-Office supplies - Transportation 9210-05413	5,927.30	3,620.07	(2,307.23)
Distribution-Operat - Transportation 8700-05413	11,050.23	6,748.88	(4,301.35)
Customer accounts-C - Transportation 9030-05413	3,195.95	1,951.91	(1,244.04)
Customer service-Op - Transportation 9090-05413	6,946.39	4,242.48	(2,703.91)
Sales-Supervision - Transportation 9110-05413	58,613.17	35,797.75	(22,815.42)
Sales-Demonstrating - Transportation 9120-05413	10,435.75	6,373.59	(4,062.16)
Customer service-Op - Lodging 9090-05414	3,365.81	2,055.65	(1,310.16)
Sales-Supervision - Lodging 9110-05414	11,671.11	7,128.08	(4,543.03)
Sales-Demonstrating - Lodging 9120-05414	1,551.64	947.66	(603.98)
A&G-Office supplies - Lodging 9210-05414	2,524.88	1,542.06	(982.82)
Distribution-Operat - Lodging 8700-05414	44,653.65	27,272.03	(17,381.62)
Mains and Services - Lodging 8740-05414	1,762.24	1,076.28	(685.96)
Distribution-Measur - Lodging 8750-05414	1,108.28	676.88	(431.40)
Customer accounts-C - Lodging 9030-05414	506.47	309.32	(197.15)
A&G-Employee pensio - Misc Employee Expense 9260-05419	189.07	115.47	(73.60)
Distribution-Operat - Misc Employee Expense 8700-05419	779.76	476.24	(303.52)
Customer service-Op - Misc Employee Expense 9090-05419	601.79	367.54	(234.25)
Sales-Supervision - Misc Employee Expense 9110-05419	109.72	67.01	(42.71)
Sales-Demonstrating - Misc Employee Expense 9120-05419	24.13	14.74	(9.39)
Travel & Entertainment	216,330.93	132,123.23	(84,207.70)
Distribution-Operat - Employee Development 8700-05420	1,708.84	1,172.52	(536.32)
Sales-Supervision - Employee Development 9110-05420	900.00	617.53	(282.47)
A&G-Outside service - Employee Development 9230-05420	100.00	68.61	(31.39)
Distribution-Operat - Training 8700-05421	4,887.35	3,353.45	(1,533.90)
Sales-Supervision - Training 9110-05421	86.49	59.35	(27.14)
A&G-Office supplies - Training 9210-05421	189.31	129.90	(59.41)
Distribution-Operat - Regulatory Compliance Training 8700-05425	98.39	67.51	(30.88)
Distribution-Operat - Safety Training 8700-05426	181.65	124.64	(57.01)
Distribution-Other - Safety Training 8800-05426	39.46	27.08	(12.38)
Distribution-Operat - Technical (Job Skills) Training 8700-05427	2,883.50	1,978.51	(904.99)
A&G-Office supplies - Technical (Job Skills) Training 9210-05427	59.44	40.78	(18.66)
Training	11,134.43	7,639.89	(3,494.54)

Atmos Energy Corporation
Tennessee Division
Docket 12-00064
O&M Expenses by FERC, Division 093

Account Description	Test Period	Attrition Period	Difference
	March 31, 2012	November 31, 2013	
A&G-Injuries & dama - Settlement 9250-05418	4,829.25	4,649.77	(179.48)
A&G-Outside service - Gas Supplies Services 9230-05430	41,506.52	39,963.89	(1,542.63)
Mains expenses - Contract Labor 8560-06111	9,706.82	9,346.06	(360.76)
Distribution-Operat - Contract Labor 8700-06111	963,120.46	927,325.25	(35,795.21)
Mains and Services - Contract Labor 8740-06111	48,786.49	46,973.30	(1,813.19)
Distribution-Measur - Contract Labor 8750-06111	2,486.01	2,393.62	(92.39)
Distribution-Measur - Contract Labor 8770-06111	2,170.00	2,089.35	(80.65)
Meter and house reg - Contract Labor 8780-06111	70.00	67.40	(2.60)
Distribution-Other - Contract Labor 8800-06111	115,749.09	111,447.17	(4,301.92)
Distribution-Rents - Contract Labor 8810-06111	16,584.70	15,968.32	(616.38)
Distribution-Maint - Contract Labor 8870-06111	13,500.00	12,998.26	(501.74)
Maintenance of meas - Contract Labor 8910-06111	11,000.00	10,591.18	(408.82)
Customer accounts-M - Contract Labor 9020-06111	21,097.64	20,313.53	(784.11)
Customer service-Mi - Contract Labor 9100-06111	65.00	62.58	(2.42)
Customer accounts-C - Collection Fees 9030-06112	2,539.34	2,444.96	(94.38)
A&G-Regulatory comm - Legal 9280-06121	6,225.00	5,993.64	(231.36)
A&G-Outside service - Legal 9230-06121	92,779.41	89,331.18	(3,448.23)
Outside Services	1,352,215.73	1,301,959.45	(50,256.28)
Customer accounts-U - Cust Uncol Acct-Write Off 9040-09927	282,503.72	219,086.13	(63,417.59)
Provision for Bad Debt	282,503.72	219,086.13	(63,417.59)
Distribution-Operat - Land Rights 8700-04889	1.50	0.66	(0.84)
Maintenance of meas - Misc General Expense 8900-07590	205.28	90.31	(114.97)
Customer accounts-M - Misc General Expense 9020-07590	1,214.69	534.41	(680.28)
Customer service-Op - Misc General Expense 9090-07590	680.43	299.36	(381.07)
Sales-Supervision - Misc General Expense 9110-07590	29.27	12.88	(16.39)
Sales-Advertising e - Misc General Expense 9130-07590	200.00	87.99	(112.01)
A&G-Regulatory comm - Misc General Expense 9280-07590	36,691.34	16,142.50	(20,548.84)
A&G-General adverti - Misc General Expense 9301-07590	329.00	144.74	(184.26)
Mains expenses - Misc General Expense 8560-07590	14.39	6.33	(8.06)
Distribution-Operat - Misc General Expense 8700-07590	13,708.56	6,031.13	(7,677.43)
Mains and Services - Misc General Expense 8740-07590	3,790.51	1,667.65	(2,122.86)
Distribution-Measur - Misc General Expense 8750-07590	1,020.19	448.84	(571.35)
Distribution-Other - Misc General Expense 8800-07590	13,348.99	5,872.94	(7,476.05)
Distribution-Mainte - Reimbursements 8940-09911	(958.20)	(421.56)	536.64
Miscellaneous	70,275.95	30,918.17	(39,357.78)
Total O&M Expenses Before Allocations	9,434,838.01	9,261,895.36	(172,942.65)