

**BEFORE THE TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE**

IN RE:

ATMOS ENERGY CORPORATION	)	
GENERAL RATE CASE AND PETITION	)	
TO ADOPT ANNUAL REVIEW	)	Docket No. 14-00146
MECHANISM AND ARM TARIFF	)	

**NOTICE OF FILING RESPONSES TO CONSUMER ADVOCATE'S
INFORMAL DISCOVERY REQUEST SET NUMBER 3**

In addition to its formal discovery requests, filed in this docket on January 8, 2015, the Consumer Advocate has served three sets of informal discovery requests. On January 16, 2015, Atmos Energy served responses to the set that the Consumer Advocate designated informal set Number 3. Atmos now files those responses, which it has numbered DR 1-65 through DR 1-76. The responses are attached in PDF format. Additionally, as required by the Hearing Officer's Order of January 12, 2015, working Excel copies of the spreadsheets have been submitted for use by TRA Staff.

Respectfully submitted,

NEAL & HARWELL, PLC

By: 

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Counsel for Atmos Energy Corporation

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing has been served, via the method(s) indicated below, on the following counsel of record, this the 16th day of January, 2015.

☐ Hand	Wayne M. Irvin
☐ Mail	Asst. Attorney General
☐ Fax	Consumer Advocate and Protection Division
☐ Fed. Ex.	P. O. Box 20207
☒ E-Mail	Nashville, TN 37202-0207



Docket No. 14-00146
Atmos Energy Corporation, Tennessee Division
CAPD Informal DR Set No. 3
Question No. 1-65 (3-01 Informal)
Page 1 of 12

REQUEST:

Refer to the Company's Workpaper 7-2 related to the test period "Inventories-Gas Stored (Account 1641). Please provide the source and support for each component of the Company's 13 month average (\$6,482,564) of gas stored inventory.

RESPONSE:

Please refer to the links in the 2015 Revenue Requirement schedules, which will trace through the following relied upons: "Plant Balances 2015 TN Case.xlsx" - Worksheet "Rate Base" - Excel rows 61-79, "Essbase Support Final.xlsx" - Worksheet "WP 7-2 (DIV 093)" - Excel row 49, and "Gas Storage forecast 2014_Thru May 2016.xlsx" - Worksheet "VA Storage 06-13-12to 06-14" - Excel column I rows 9-33.

Respondent: Greg Waller

Docket No. 14-00146
Atmos Energy Corporation, Tennessee Division
CAPD Informal DR Set No. 3 Informal
Question No. 1-66 (3-02 Informal)
Page 2 of 12

REQUEST:

Provide a copy of the complete trial balance for Virginia (Division 96 from March 2012 through June 2014 in the same format as MFR #10.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, CAPD_1-066_Att1 - Virginia Trial Balance.xlsx, 33 Pages.

Respondent: Jason Schneider

Docket No. 14-00146
Atmos Energy Corporation, Tennessee Division
CAPD Informal DR Set No. 3
Question No. 1-67 (3-03 Informal)
Page 3 of 12

REQUEST:

Refer to the spreadsheet titled "Gas Storage Forecast 2014 thru May 2016" that was included with the Company's filing. Specifically, refer to the "VA Storage 6-13-12 to 6-14" tab of this spreadsheet. Provide the source and support for the "Tenn % of Deliveries" showing the Company's allocation of Virginia storage gas to Tennessee from September 2010 through June 2014.

RESPONSE:

Please see Attachment 1 for the source and support for the "Tenn % of Deliveries", which shows the meter statement totals and sales volumes for Bristol Tennessee and Bristol Virginia. Please see Attachment 2 for the history of Virginia storage gas allocated to Tennessee from September 2010 through June 2014.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, CAPD_1-067_Att1 - Tennessee Percentage of Deliveries.xls, 2 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, CAPD_1-067_Att2 - Historical Virginia Allocated Gas.xlsx, 1 Page.

Respondents: Greg Waller and Pat Childers

Docket No. 14-00146
Atmos Energy Corporation, Tennessee Division
CAPD Informal DR Set No. 3
Question No. 1-68 (3-04 Informal)
Page 4 of 12

REQUEST:

Refer to the Company's trial balance schedule included as an attachment in MFR #10. Explain the purpose and terms of Account "1641-15946: GS Under Texas Eastern".

RESPONSE:

Storage Inventory Account 1641-15946 represents a natural gas storage contract #400244 with Texas Eastern Transmission, LP that is utilized to serve Atmos Energy's Middle Tennessee service areas. Storage gas allows us to meet customer needs in high demand winter months.

This specific storage service is provided under Texas Eastern's FERC Gas Tariff Rate Schedule SS-1 Storage Service, which is publically available for review on the pipeline's internet website, <https://infopost.spectraenergy.com/infopost/default.asp?pipe=TE>. Contracted term runs from June 1, 2013 through March 31, 2019 and has a maximum storage capacity of 180,000 Dth, a maximum daily injection of 925 Dth, and a maximum daily withdrawal of 3,000 Dth.

The associated rates in \$/Dth are posted in the Rate Schedule SS-1 tariff on the pipeline's website, and as of 12/1/2014 were as follows:

- Reservation Charge \$5.3320
- Space Charge \$0.1293
- Injection Charge \$0.0435
- Withdrawal Charge \$0.0725
- Excess Injection Charge \$0.1683
- Excess Withdrawal Charge \$0.9998
- Reservation Charge Adjustment \$0.1753

Respondent: Jason Schneider

Docket No. 14-00146
Atmos Energy Corporation, Tennessee Division
CAPD Informal DR Set No. 3
Question No. 1-69 (3-05 Informal)
Page 5 of 12

REQUEST:

Refer to the Company's Workpaper 7-2 related to the test period "Inventories-Plant Materials (Account 1540). Provide a listing of all items included in the inventory account.

RESPONSE:

Please see Attachment 1, which itemizes the balance by subaccount.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, CAPD_1-069_Att1 - Account 1540.xlsx,
1 Page.

Respondent: Jason Schneider

Docket No. 14-00146
Atmos Energy Corporation, Tennessee Division
CAPD Informal DR Set No. 3
Question No. 1-70 (3-06 Informal)
Page 6 of 12

REQUEST:

Refer to the "Rate Case Expense" spreadsheet included with the Company's filing. Please provide a comparison of the costs on this spreadsheet with the actual costs incurred in the Company's last Tennessee Rate Case.

RESPONSE:

	2012 Rate Case	2014 Rate Case
Expert Testimony - Return on Equity	\$12,325	\$ 40,000
Newspaper	\$ 5,408	
Witness and Other Employee Travel	\$ 3,686	\$ 29,500
Attorney Services	\$65,215	\$450,000
Postage & Printing	\$ 1,555	\$ 5,500
Other Consulting Fees	\$ 8,444	
	\$96,633	\$525,000

It is important to note that the Company's 2012 rate case, Docket No. 12-00064, settled at a relatively early period in the course of the proceedings. As a result, expenses in all categories were significantly less than the current 2015 estimated cost which anticipates a fully litigated proceeding in this docket. The Company will only amortize actual costs incurred following the conclusion of this docket. If actual expenses are less than estimated, the balance will fully amortize sooner and be reflected in the Company's annual rate review.

Respondent: Greg Waller

Docket No. 14-00146
Atmos Energy Corporation, Tennessee Division
CAPD Informal DR Set No. 3
Question No. 1-71 (3-07 Informal)
Page 7 of 12

REQUEST:

Refer to Workpaper 7-7 that was included with the Company's filing. Specifically refer to the expense lag days of 182.50 for Interest on Customer Deposits. In the Company's previous rate case, this expense lag was only 15.50 days. Please explain the significant change in lag days for Interest on Customer Deposits.

RESPONSE:

The current filing reflects the Company's policies concerning Customer Deposits. The Company returns residential deposits to the customer after one year when the customer has a good payment history. The Company holds commercial deposits until the account is closed.

Respondent: Joe Christian

Docket No. 14-00146
Atmos Energy Corporation, Tennessee Division
CAPD Informal DR Set No. 3
Question No. 1-72 (3-08 Informal)
Page 8 of 12

REQUEST:

Refer to Workpaper 7-1 that was included with the Company's filing. Specifically refer to the attrition year Customer Deposits section of this workpaper. Please provide the source and support for the Company's monthly calculation of Customer Deposits from May 2015 - May 2016.

RESPONSE:

Please refer to relied upon "Plant Balances 2015 TN Case.xlsx" - Worksheet "Rate Base" - Excel rows 128:140. The linked version of the 2015 revenue requirement schedules point directly to this relied upon.

Respondent - Greg Waller

Docket No. 14-00146
Atmos Energy Corporation, Tennessee Division
CAPD Informal DR Set No. 3
Question No. 1-73 (3-09 Informal)
Page 9 of 12

REQUEST:

Refer to Workpaper 7-1 that was included with the Company's filing. Specifically refer to the attrition year Interest on Customer Deposits section of this workpaper. Please provide the source and support for the Company's monthly calculation of Interest on Customer Deposits from May 2015 - May 2016.

RESPONSE:

Please refer to relied upon "Plant Balances 2015 TN Case.xlsx" - Worksheet "Rate Base" - Excel rows 171:183. The linked version of the 2015 revenue requirement schedules point directly to this relied upon.

Respondent - Greg Waller

Docket No. 14-00146
Atmos Energy Corporation, Tennessee Division
CAPD Informal DR Set No. 3
Question No. 1-74 (3-10 Informal)
Page 10 of 12

REQUEST:

Refer to Workpaper 7-2 that was included with the Company's filing. Specifically refer to the test year Interest on Customer Deposits section of this workpaper. Please provide the source and support for the \$12,646 in Interest on Customer Deposits in Division 91 from June 2013 to August 2013. Also explain why Interest on Customer Deposits was charged to Division 91 instead of Division 93.

RESPONSE:

Please refer to relied upon file "Essbase Support Final.xlsx" - tab "WP 7-2 (DIV 093)" - Excel row 40. The balance was booked to division 091 prior to the implementation of the Company's new billing system. After converting to the new system, the Company reversed the amounts on the books in division 091 and re-booked the amounts into the appropriate operating division. There is no balance in division 091 in the attrition period revenue requirement.

Respondent: Greg Waller

Docket No. 14-00146
Atmos Energy Corporation, Tennessee Division
CAPD Informal DR Set No. 3
Question No. 1-75 (3-11 Informal)
Page 11 of 12

REQUEST:

Explain why the Company excluded Reserves (Account 2282) from its calculation of Rate Base.

RESPONSE:

From a ratemaking perspective, it is only appropriate to include Reserves (Account 2282) as a reduction to rate base if the expense that was recorded to create the reserve is reflected in rates. Because the Company's filing uses its O&M budget (rather than historic O&M) in calculating revenue requirement, the expenses related to its reserves balances are not reflected in revenue requirement.

Respondent: Greg Waller

Docket No. 14-00146
Atmos Energy Corporation, Tennessee Division
CAPD Informal DR Set No. 3
Question No. 1-76 (3-12 Informal)
Page 12 of 12

REQUEST:

Refer to the Company's Trial Balance relating to ADIT. Specifically refer to account 2830-28204 for Division 02. Explain the purpose of this account as it wasn't included in the Company's prior rate case.

RESPONSE:

As of 06/30/2013, the balance in Account 2830-28204, Division 02, was related to a non-regulated entity that was merged out of existence. As of 09/3/2014, in Division 02, the balance was written off and reduced to zero.

Respondent: Greg Waller

Atmos Energy Corporation
Virginia Trial Balance (Div 096)
Period March 2012 to June 2014

		Division		Sub													
Line No.	Division	Description	Account	Account Description	Account	Sub Account Description	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	
1	096	Virginia Division	1010	Gas Plant in Service	10003	Nq - Storage Plant	411,648	411,648	411,648	411,648	411,648	411,648	411,648	411,648	411,648	411,648	
2	096	Virginia Division	1010	Gas Plant in Service	10004	Transmission Plant	501,455	501,455	501,455	501,455	501,455	501,455	501,455	501,455	501,455	501,455	
3	096	Virginia Division	1010	Gas Plant in Service	10006	General Dist System Plant	63,151,937	63,359,077	63,511,526	64,097,247	66,424,574	66,616,843	66,846,244	66,741,317	66,772,129	67,034,075	
4	096	Virginia Division	1010	Gas Plant in Service	10008	General Plant	1,282,499	1,287,512	1,310,385	1,305,457	1,305,457	1,360,875	1,360,875	1,360,875	1,360,875	1,345,099	
5	096	Virginia Division	1070	Construction work in progress	01005	Capitalized Project Labor	3,561,162	3,588,860	3,623,998	3,678,493	3,712,796	3,758,822	3,795,660	3,838,367	3,892,102	3,925,451	
6	096	Virginia Division	1070	Construction work in progress	01009	Capital Labor Accrual	(66,946)	(64,389)	(49,858)	(77,024)	(70,855)	(56,803)	(59,537)	(45,374)	(75,248)	(73,113)	
7	096	Virginia Division	1070	Construction work in progress	01253	Medical Benefits Projects	-	-	-	-	-	-	-	7,995	18,054	24,297	
8	096	Virginia Division	1070	Construction work in progress	01256	Payroll Tax Projects	-	-	-	-	-	-	-	-	3,417	7,715	
9	096	Virginia Division	1070	Construction work in progress	01259	ESOP Benefits Projects	-	-	-	-	-	-	-	-	2,144	4,841	
10	096	Virginia Division	1070	Construction work in progress	01262	HSA Benefits Projects	-	-	-	-	-	-	-	-	21	48	
11	096	Virginia Division	1070	Construction work in progress	01265	RSP FACC Benefits Projects	-	-	-	-	-	-	-	-	47	106	
12	096	Virginia Division	1070	Construction work in progress	01268	Life Benefits Projects	-	-	-	-	-	-	-	-	226	511	
13	096	Virginia Division	1070	Construction work in progress	01271	LTD Benefits Projects	-	-	-	-	-	-	-	-	367	829	
14	096	Virginia Division	1070	Construction work in progress	01290	Other Benefits Projects	1,788,984	1,799,491	1,816,428	1,825,749	1,839,548	1,860,204	1,871,665	1,876,494	1,866,307	1,860,147	
15	096	Virginia Division	1070	Construction work in progress	01291	Pension Benefits Projects	9,513	12,089	15,357	20,425	23,615	27,895	31,321	37,321	44,871	49,575	
16	096	Virginia Division	1070	Construction work in progress	01292	OPEB Benefits Projects	13,400	17,028	21,631	28,770	33,264	39,293	44,119	53,322	64,902	72,186	
17	096	Virginia Division	1070	Construction work in progress	01293	Workers Comp Benefits Projects	-	-	-	-	-	-	-	-	811	1,832	
18	096	Virginia Division	1070	Construction work in progress	02001	Inventory Materials	4,152,895	4,310,388	4,348,697	4,378,321	4,413,324	4,469,764	4,515,705	4,532,084	4,559,560	4,620,057	
19	096	Virginia Division	1070	Construction work in progress	02003	Material Cost - Major Items	35,863	35,863	35,863	35,863	35,863	35,863	35,863	35,863	35,863	35,863	
20	096	Virginia Division	1070	Construction work in progress	02004	Warehouse Loading Charge	418,284	438,891	440,135	441,089	442,224	443,562	444,784	445,339	446,202	448,568	
21	096	Virginia Division	1070	Construction work in progress	02005	Non-Inventories Supplies	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733	
22	096	Virginia Division	1070	Construction work in progress	03004	Vehicle Expense	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	
23	096	Virginia Division	1070	Construction work in progress	04212	IT Equipment	-	-	-	-	-	-	-	-	-	-	
24	096	Virginia Division	1070	Construction work in progress	04301	Equipment Lease	17,571	17,904	18,117	18,228	18,707	19,047	19,524	19,857	20,228	20,561	
25	096	Virginia Division	1070	Construction work in progress	04302	Heavy Equipment	175,690	178,085	183,591	187,568	190,638	193,769	200,584	204,867	208,098	210,331	
26	096	Virginia Division	1070	Construction work in progress	04861	A&G Overhead	4,574,902	4,614,243	4,656,402	4,724,845	4,844,544	4,888,688	4,937,142	4,990,552	5,082,252	5,140,232	
27	096	Virginia Division	1070	Construction work in progress	04862	A&G Overhead Load	9,997,416	10,130,265	10,246,827	10,302,047	10,427,245	10,522,831	10,589,953	10,656,482	10,704,154	10,923,985	
28	096	Virginia Division	1070	Construction work in progress	04863	A&G Overhead Clearing	(5,519,265)	(5,613,312)	(5,701,403)	(5,710,781)	(5,775,957)	(5,842,388)	(5,904,616)	(5,947,025)	(5,977,915)	(6,150,967)	
29	096	Virginia Division	1070	Construction work in progress	04871	WIP Closing	(20,803,650)	(21,027,250)	(21,215,726)	(21,801,893)	(24,424,346)	(24,617,705)	(24,905,300)	(25,058,861)	(25,192,438)	(25,456,434)	
30	096	Virginia Division	1070	Construction work in progress	04873	WIP Interest Cap AFUDC	-	-	-	-	-	-	-	-	-	-	
31	096	Virginia Division	1070	Construction work in progress	04889	Land Rights	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033	
32	096	Virginia Division	1070	Construction work in progress	05010	Office Supplies	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	
33	096	Virginia Division	1070	Construction work in progress	05411	Meals and Entertainment	428	428	447	447	447	447	447	447	447	447	
34	096	Virginia Division	1070	Construction work in progress	05414	Lodging	531	531	531	531	531	531	531	531	531	531	
35	096	Virginia Division	1070	Construction work in progress	05419	Misc Employee Expense	170	170	193	193	193	193	193	193	193	193	
36	096	Virginia Division	1070	Construction work in progress	06111	Contract Labor	3,812,692	3,862,768	3,995,230	4,165,377	4,381,485	4,431,075	4,565,734	4,615,892	4,650,971	4,722,629	
37	096	Virginia Division	1070	Construction work in progress	07443	Uniforms	11,314	11,314	11,382	11,382	11,382	11,465	11,465	11,546	12,435	13,037	
38	096	Virginia Division	1070	Construction work in progress	07590	Misc General Expense	2,336,260	2,363,276	2,386,222	2,422,699	2,455,985	2,487,482	2,522,057	2,551,705	2,584,510	2,619,134	
39	096	Virginia Division	1070	Construction work in progress	07591	Supplies & Expense	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	
40	096	Virginia Division	1070	Construction work in progress	07600	CWIP Accruals	-	-	28,765	-	7,980	-	-	-	8,773	-	
41	096	Virginia Division	1070	Construction work in progress	07601	Vehicle Cap Accrual	18,498	12,946	17,501	17,208	14,384	10,542	11,099	17,564	17,743	16,802	
42	096	Virginia Division	1070	Construction work in progress	07602	Depreciation Cap Accrual	2,681	2,694	2,815	2,796	2,798	2,744	4,302	3,011	3,032	3,027	
43	096	Virginia Division	1070	Construction work in progress	07603	Rent Cap Accrual	5,418	5,371	5,924	5,919	6,263	6,279	6,241	5,749	5,762	6,191	
44	096	Virginia Division	1070	Construction work in progress	07605	Heavy Equipment Cap Accrual	2,365	5,499	3,657	3,078	3,138	3,675	4,335	3,049	2,240	3,480	
45	096	Virginia Division	1070	Construction work in progress	07606	Insurance Cap Accrual	3,067	3,009	3,070	3,093	3,095	3,049	3,578	3,174	3,176	4,506	
46	096	Virginia Division	1070	Construction work in progress	07607	Telecom Cap Accrual	3,816	1,114	4,027	2,581	2,594	3,427	4,369	249	2,714	2,577	
47	096	Virginia Division	1070	Construction work in progress	07608	Uniform Cap Accrual	-	119	-	-	84	-	81	1,010	601	1,231	
48	096	Virginia Division	1070	Construction work in progress	07609	Utility Cap Accrual	1,880	1,519	2,154	1,770	2,195	1,970	2,471	2,472	2,472	4,176	
49	096	Virginia Division	1070	Construction work in progress	09911	Reimbursements	(1,392,490)	(1,406,764)	(1,420,313)	(1,452,297)	(1,450,933)	(1,472,171)	(1,484,936)	(1,492,760)	(1,498,477)	(1,503,472)	
50	096	Virginia Division	1080	Accum Prov for Depreciation	00000	Default	(23,597,232)	(23,729,989)	(23,861,843)	(23,920,012)	(23,775,296)	(23,938,998)	(24,047,856)	(23,945,022)	(23,998,079)	(24,106,364)	
51	096	Virginia Division	1080	Accum Prov for Depreciation	04881	WIP Salvage	(12,620)	(12,620)	(12,620)	(12,620)	(12,620)	(12,620)	(12,620)	(12,620)	(12,620)	(12,620)	
52	096	Virginia Division	1080	Accum Prov for Depreciation	04882	WIP Removal Cost	237,610	265,882	295,028	246,956	253,078	273,815	235,335	243,434	252,603	243,202	
53	096	Virginia Division	1080	Accum Prov for Depreciation	07600	CWIP Accruals	-	-	-	-	-	-	-	-	-	-	
54	096	Virginia Division	1420	Customer accounts receivable	10911	Unbilled Base Charge	588,197	705,583	422,512	364,044	389,323	372,606	410,201	833,376	1,651,998	2,221,866	
55	096	Virginia Division	1420	Customer accounts receivable	10915	Mechanized Billing	2,545,031	1,763,497	779,698	761,667	680,298	569,298	750,564	574,404	1,666,436	2,252,468	
56	096	Virginia Division	1420	Customer accounts receivable	10917	Unapplied CIS Payments	-	-	14,100	(8,928)	(22,787)	(13,383)	4,195	8,401	15,243	32,142	
57	096	Virginia Division	1420	Customer accounts receivable	10918	Misc CIS Charges	-	-	-	-	-	-	19,966	19,966	19,966	19,966	
58	096	Virginia Division	1420	Customer accounts receivable	10921	Special Billing-Gas Serv	368,840	152,496	159,953	151,111	128,602	148,965	153,930	80,206	203,627	187,327	
59	096	Virginia Division	1420	Customer accounts receivable	10928	Manual Revenue Accruals	-	-	-	-	-	-	-	-	-	-	
60	096	Virginia Division	1420	Customer accounts receivable	10929	Reclass of Credit Balances	-	-	-	-	-	-	-	-	372,252	319,864	
61	096	Virginia Division	1420	Customer accounts receivable	10930	AR Transfers Between Customers	-	-	-	-	-	-	-	-	-	210,638	
62	096	Virginia Division	142														

Sub					Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
Line No.	Division	Description	Account	Account Description	Account	Sub Account Description								
80	096	Virginia Division	1840	Clearing Account	13636	Capital Benefits F Payroll Tax Load Clr	-	-	-	-	-	-	0	-
81	096	Virginia Division	1840	Clearing Account	13637	Capital Benefits F Emp ESOP Load Clr	-	-	-	-	-	-	(9,416)	(12,902)
82	096	Virginia Division	1840	Clearing Account	13638	Capital Benefits F Emp HSA Load Clr	-	-	-	-	-	-	(38)	(94)
83	096	Virginia Division	1840	Clearing Account	13639	Capital Benefits F RSP FACC Load Clr	-	-	-	-	-	-	(84)	(206)
84	096	Virginia Division	1840	Clearing Account	13640	Capital Benefits F Basic Life Load Clr	-	-	-	-	-	-	(407)	(994)
85	096	Virginia Division	1840	Clearing Account	13641	Capital Benefits F LTD Load Clr	-	-	-	-	-	-	(660)	(1,613)
86	096	Virginia Division	1840	Clearing Account	13642	Capital Benefits G Medical Trans out	-	-	-	-	-	-	-	(723)
87	096	Virginia Division	1840	Clearing Account	13643	Capital Benefits G Payroll Tax Trans out	-	-	-	-	-	-	-	(309)
88	096	Virginia Division	1840	Clearing Account	13644	Capital Benefits G Emp ESOP Trans out	-	-	-	-	-	-	-	(194)
89	096	Virginia Division	1840	Clearing Account	13645	Capital Benefits G Emp HSA Trans out	-	-	-	-	-	-	-	(2)
90	096	Virginia Division	1840	Clearing Account	13646	Capital Benefits G RSP FACC Trans out	-	-	-	-	-	-	-	(4)
91	096	Virginia Division	1840	Clearing Account	13647	Capital Benefits G Basic Life Trans out	-	-	-	-	-	-	-	(20)
92	096	Virginia Division	1840	Clearing Account	13648	Capital Benefits G LTD Trans out	-	-	-	-	-	-	-	(33)
93	096	Virginia Division	1840	Clearing Account	13649	Expense Benefits H Medical Trans out	-	-	-	-	-	-	-	-
94	096	Virginia Division	1840	Clearing Account	13650	Expense Benefits H Payroll Tax Trans out	-	-	-	-	-	-	-	-
95	096	Virginia Division	1840	Clearing Account	13651	Expense Benefits H Emp ESOP Trans out	-	-	-	-	-	-	-	-
96	096	Virginia Division	1840	Clearing Account	13652	Expense Benefits H Emp HSA Trans out	-	-	-	-	-	-	-	-
97	096	Virginia Division	1840	Clearing Account	13653	Expense Benefits H RSP FACC Trans out	-	-	-	-	-	-	-	-
98	096	Virginia Division	1840	Clearing Account	13654	Expense Benefits H Basic Life Trans out	-	-	-	-	-	-	-	-
99	096	Virginia Division	1840	Clearing Account	13655	Expense Benefits H LTD Trans out	-	-	-	-	-	-	-	-
100	096	Virginia Division	1840	Clearing Account	13656	Capital Benefits I Medical Trans in	-	-	-	-	-	-	-	-
101	096	Virginia Division	1840	Clearing Account	13657	Capital Benefits I Payroll Tax Trans in	-	-	-	-	-	-	-	-
102	096	Virginia Division	1840	Clearing Account	13658	Capital Benefits I Emp ESOP Trans in	-	-	-	-	-	-	-	-
103	096	Virginia Division	1840	Clearing Account	13659	Capital Benefits I Emp HSA Trans in	-	-	-	-	-	-	-	-
104	096	Virginia Division	1840	Clearing Account	13660	Capital Benefits I RSP FACC Trans in	-	-	-	-	-	-	-	-
105	096	Virginia Division	1840	Clearing Account	13661	Capital Benefits I Basic Life Trans in	-	-	-	-	-	-	-	-
106	096	Virginia Division	1840	Clearing Account	13662	Capital Benefits I LTD Trans in	-	-	-	-	-	-	-	-
107	096	Virginia Division	1840	Clearing Account	13663	Expense Benefits J Medical Trans in	-	-	-	-	-	-	-	-
108	096	Virginia Division	1840	Clearing Account	13664	Expense Benefits J Payroll Tax Trans in	-	-	-	-	-	-	-	-
109	096	Virginia Division	1840	Clearing Account	13665	Expense Benefits J Emp ESOP Trans in	-	-	-	-	-	-	-	-
110	096	Virginia Division	1840	Clearing Account	13666	Expense Benefits J Emp HSA Trans in	-	-	-	-	-	-	-	-
111	096	Virginia Division	1840	Clearing Account	13667	Expense Benefits J RSP FACC Trans in	-	-	-	-	-	-	-	-
112	096	Virginia Division	1840	Clearing Account	13668	Expense Benefits J Basic Life Trans in	-	-	-	-	-	-	-	-
113	096	Virginia Division	1840	Clearing Account	13669	Expense Benefits J LTD Trans in	-	-	-	-	-	-	-	-
114	096	Virginia Division	1840	Clearing Account	13670	Benefits K Medical Transfers	-	-	-	-	-	-	-	-
115	096	Virginia Division	1840	Clearing Account	13671	Benefits K Payroll Tax Transfers	-	-	-	-	-	-	-	-
116	096	Virginia Division	1840	Clearing Account	13672	Benefits K Emp ESOP Transfers	-	-	-	-	-	-	-	-
117	096	Virginia Division	1840	Clearing Account	13673	Benefits K Emp HSA Transfers	-	-	-	-	-	-	-	-
118	096	Virginia Division	1840	Clearing Account	13674	Benefits K RSP FACC Transfers	-	-	-	-	-	-	-	-
119	096	Virginia Division	1840	Clearing Account	13675	Benefits K Basic Life Transfers	-	-	-	-	-	-	-	-
120	096	Virginia Division	1840	Clearing Account	13676	Benefits K LTD Transfers	-	-	-	-	-	-	-	-
121	096	Virginia Division	1840	Clearing Account	13803	Cap Benefits F Load Clr	-	(15,225)	-	-	(20,708)	(39,984)	-	-
122	096	Virginia Division	1840	Clearing Account	13805	Employer P/R Taxes Clearing	0	-	-	0	-	-	-	-
123	096	Virginia Division	1840	Clearing Account	13807	Cap Benefits F Pension Load Clr	-	(5,430)	-	-	(7,385)	(14,260)	(10,786)	(26,354)
124	096	Virginia Division	1840	Clearing Account	13808	Cap Benefits F FAS 106 Load Clr	-	(7,649)	-	-	(10,403)	(20,087)	(16,543)	(40,421)
125	096	Virginia Division	1840	Clearing Account	13809	Cap Benefits F Workers Comp Clr	-	-	-	-	-	-	(1,459)	(3,564)
126	096	Virginia Division	1840	Clearing Account	13810	Employer FICA Clearing	-	-	-	-	-	-	-	-
127	096	Virginia Division	1840	Clearing Account	13811	Employer FUTA Clearing	-	-	-	-	-	-	-	-
128	096	Virginia Division	1840	Clearing Account	13812	Employer SUTA Clearing	-	-	-	-	-	-	-	-
129	096	Virginia Division	1840	Clearing Account	13815	Benefits K Pension Transfers	-	-	-	-	-	-	-	-
130	096	Virginia Division	1840	Clearing Account	13816	Benefits K FAS106 Transfers	-	-	49	49	49	49	-	-
131	096	Virginia Division	1840	Clearing Account	13836	PA Entry Clearing	906,848	921,508	933,627	70	70	70	70	-
132	096	Virginia Division	1840	Clearing Account	13844	Expense Benefits J Trans in	-	-	-	(171)	(171)	(171)	-	-
133	096	Virginia Division	1840	Clearing Account	13846	Benefits K Transfers	-	-	-	181	181	181	-	-
134	096	Virginia Division	1840	Clearing Account	13870	Capital Benefits G Workers Comp Trans out	-	-	-	-	-	-	-	-
135	096	Virginia Division	1840	Clearing Account	13871	Capital Benefits I Pension Trans in	-	-	-	-	-	-	-	(73)
136	096	Virginia Division	1840	Clearing Account	13872	Capital Benefits I FAS106 Trans in	-	-	-	-	-	-	-	(98)
137	096	Virginia Division	1840	Clearing Account	13873	Capital Benefits G Pension Trans out	-	-	-	-	-	-	-	(542)
138	096	Virginia Division	1840	Clearing Account	13874	Capital Benefits G FAS106 Trans out	-	-	-	-	-	-	-	(832)
139	096	Virginia Division	1840	Clearing Account	13875	Expense Benefits H Pension Trans out	-	-	-	-	-	-	-	-
140	096	Virginia Division	1840	Clearing Account	13876	Expense Benefits H FAS106 Trans out	-	-	-	-	-	-	-	-
141	096	Virginia Division	1840	Clearing Account	13877	Expense Benefits J Pension Trans in	-	-	-	(49)	(49)	(49)	-	-
142	096	Virginia Division	1840	Clearing Account	13878	Expense Benefits J FAS106 Trans in	-	-	-	(70)	(70)	(70)	-	-
143	096	Virginia Division	1840	Clearing Account	13893	Expense Benefits H Workers Comp Transfer out	-	-	-	-	-	-	-	-
144	096	Virginia Division	1840	Clearing Account	13895	Capital Benefits I Workers Comp Trans in	-	-	-	-	-	-	-	-
145	096	Virginia Division	1840	Clearing Account	13897	Expense Benefits J Workers Comp Trans in	-	-	-	-	-	-	-	-
146	096	Virginia Division	1840	Clearing Account	13899	Benefits K Workers Comp Transfers	-	-	-	(10)	(10)	(10)	-	-
147	096	Virginia Division	1860	Miscellaneous deferred debits	14135	Conservation Project Recoveries	-	-	-	-	-	-	-	-
148	096	Virginia Division	1860	Miscellaneous deferred debits	27403	Options-Open Positions	-	22,432	42,035	74,196	106,220	190,660	137,844	158,803
149	096	Virginia Division	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	(955,950)	(955,950)	(955,950)	(955,950)	(955,950)	(955,950)	52,778	52,778
150	096	Virginia Division	1900	Accumulated deferred Income Taxes	28206	Accum Defer State Inc Tax	(86,802)	(86,802)	(86,802)	(86,802)	(86,802)	(86,802)	3,549	3,549
151	096	Virginia Division	1910	Unrecovered Purchased Gas Costs	14087	PBR Recoveries	-	-	-	-	-	-	4	(0)
152	096	Virginia Division	1910	Unrecovered Purchased Gas Costs	14088	Recoveries	689,717	(419,512)	(78,714)	301,246	758,021	1,403,268	1,944,935	2,391,548
153	096	Virginia Division	1910	Unrecovered Purchased Gas Costs	14089	Unbilled Recoveries	-	-	-	-	-	-	-	2,987,876
154	096	Virginia Division	1910	Unrecovered Purchased Gas Costs	27314	Pipeline Refunds	(46,778)	(463,486)	(443,700)	(431,932)	(421,253)	(411,423)	(400,340)	(383,275)
155	096	Virginia Division	1910	Unrecovered Purchased Gas Costs	29000	Unrealized Gas Cost	273,057	-	-	-	-	-	-	23,997
156	096	Virginia Division	1910	Unrecovered Purchased Gas Costs	29002	MTM-Open Futures Contracts	(13,688)	(72,766)	(119,661)	(215,811)	(315,095)	(449,544)	(369,203)	(373,101)
157	096	Virginia Division	1910	Unrecovered Purchased Gas Costs	29005	Bad Debt Gas Cost	24,071	25,084	29,108	36,671	43,212	12,850	13,344	10,408
158	096	Virginia Division	1910	Unrecovered Purchased Gas Costs	29021	Deferred Option Premiums	188,323	251,019	310,256	371,126	427,550	468,115	493,347	460,815
159	096	Virginia Division	2320	Accounts Payable	04834	(blank)	-	-	-	-	-	-	-	-
														(1,678,155)

Atmos Energy Corporation
Virginia Trial Balance (Div 096)
Period March 2012 to June 2014

		Division	Description	Account	Account Description	Sub	Sub Account Description	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
160	096	Virginia Division	2320	Accounts Payable	21048	Med/Dental-Other Exp Pymt		-	-	-	-	-	-	-	-	-	-
161	096	Virginia Division	2320	Accounts Payable	21050	Accrued Payroll		(65,204)	(70,962)	(91,874)	(34,008)	(44,909)	(70,463)	(68,950)	(93,565)	(34,615)	(39,623)
162	096	Virginia Division	2320	Accounts Payable	21058	(blank)		(3,652)	(3,643)	(3,643)	(3,643)	(3,643)	(3,643)	(3,643)	(3,871)	(3,652)	(3,652)
163	096	Virginia Division	2320	Accounts Payable	21101	Estimated Gas Cost		(2,955,159)	(1,358,698)	(875,227)	(718,268)	(683,092)	(689,244)	(812,249)	(1,434,419)	(3,454,651)	(2,837,437)
164	096	Virginia Division	2320	Accounts Payable	21306	RSP FACC Empr Payable		-	-	-	-	-	-	-	-	722	722
165	096	Virginia Division	2320	Accounts Payable	23501	Customer Contributions		(34,102)	(35,108)	(36,157)	(37,177)	(38,163)	(39,149)	(40,043)	(40,957)	(42,030)	(43,116)
166	096	Virginia Division	2320	Accounts Payable	24605	(blank)		-	-	-	-	-	-	-	-	-	-
167	096	Virginia Division	2320	Accounts Payable	24612	Other A/P-Uncashed Checks		(136,927)	(136,933)	(136,933)	(136,933)	(136,933)	(136,357)	(136,359)	(155,940)	(155,940)	(155,940)
168	096	Virginia Division	2320	Accounts Payable	24613	(blank)		-	-	-	-	-	-	-	-	-	-
169	096	Virginia Division	2320	Accounts Payable	24618	Stocked Item PO Clearing		(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)
170	096	Virginia Division	2320	Accounts Payable	29021	Deferred Option Premiums		(188,323)	(227,567)	(263,660)	(300,609)	(333,388)	(355,242)	(366,602)	(320,931)	(246,861)	(236,559)
171	096	Virginia Division	2350	Customer deposits	25000	Customer Deposits- Active		(442,921)	(432,616)	(418,248)	(405,289)	(389,830)	(393,260)	(396,691)	(423,144)	(424,458)	(429,392)
172	096	Virginia Division	2360	Taxes accrued	25102	Empr Fica-Accrual		(2,077)	(3,101)	(2,463)	(1,541)	(1,081)	(2,288)	(1,698)	(2,904)	(1,476)	(733)
173	096	Virginia Division	2360	Taxes accrued	25104	Empr Futa-Accrual		(110)	(147)	107	(1)	(1)	(1)	(1)	(1)	(1)	(0)
174	096	Virginia Division	2360	Taxes accrued	25107	State Unemployment Tax		(55)	(25)	(4)	(2)	(1)	(2)	(2)	(2)	(3)	(1)
175	096	Virginia Division	2360	Taxes accrued	25115	Permit Fees		(7,258)	(10,635)	(13,522)	(2,050)	(4,079)	(6,102)	(2,287)	(5,360)	(11,651)	(8,313)
176	096	Virginia Division	2360	Taxes accrued	25201	Ad Valorem Tax		(86,227)	(115,227)	(26,714)	(55,714)	(84,714)	(113,714)	(142,714)	(166,586)	51,784	21,784
177	096	Virginia Division	2360	Taxes accrued	26503	State Income Tax		0	0	0	0	0	0	0	0	0	0
178	096	Virginia Division	2370	Interest accrued	26919	Int On Customer Deposits		(800)	(835)	(862)	(640)	(640)	(654)	(666)	(590)	(608)	(15)
179	096	Virginia Division	2410	Tax collections	27209	City Franchise Tax		-	-	-	-	-	-	-	-	(54)	(106)
180	096	Virginia Division	2410	Tax collections	27210	State Sales Tax		(28,861)	(11,461)	(8,322)	(3,349)	(2,563)	(2,132)	(2,827)	(14,247)	(14,478)	(30,457)
181	096	Virginia Division	2410	Tax collections	27211	County Sales Tax		(25,456)	(20,521)	(16,240)	(12,985)	(12,708)	(12,675)	(12,803)	(19,566)	(17,911)	(23,876)
182	096	Virginia Division	2410	Tax collections	27212	City Sales Tax		-	-	-	-	-	-	-	-	-	-
183	096	Virginia Division	2410	Tax collections	27215	KY Utility School Tax		-	-	-	-	-	-	-	-	-	-
184	096	Virginia Division	2410	Tax collections	27223	Consumer Tax		(59,548)	(39,279)	(36,438)	(24,462)	(23,548)	(22,107)	(24,244)	(42,991)	(43,324)	(62,992)
185	096	Virginia Division	2410	Tax collections	27279	VA State Tax		-	-	-	-	-	-	-	-	-	-
186	096	Virginia Division	2420	liabilities	10918	Misc CIS Charges		-	-	-	-	-	-	-	-	-	-
187	096	Virginia Division	2420	liabilities	27307	Performance Plan		-	-	-	-	-	-	-	-	-	-
188	096	Virginia Division	2420	liabilities	27353	Deferred Billing AR		-	(37,696)	(87,663)	(149,757)	(208,077)	(278,304)	(344,895)	(372,252)	(319,864)	(210,638)
189	096	Virginia Division	2420	liabilities	27386	Misc		-	-	-	-	-	-	-	-	-	-
190	096	Virginia Division	2420	liabilities	27401	Nymex Swaps-Open Positions		-	-	-	-	-	-	-	(15,178)	(7,661)	(29,968)
191	096	Virginia Division	2420	liabilities	27404	(blank)		-	-	-	-	-	-	-	-	-	-
192	096	Virginia Division	2420	liabilities	27406	(blank)		-	-	-	-	-	-	-	-	-	-
193	096	Virginia Division	2520	Customer advances for construction	27341	Cust Adv for Construction		(8,762)	(8,762)	(8,762)	(8,762)	(8,762)	(8,762)	(8,762)	(8,762)	(8,762)	(8,762)
194	096	Virginia Division	2530	Other deferred credits	13707	VA WNA		-	-	-	-	-	-	-	-	-	-
195	096	Virginia Division	2530	Other deferred credits	14135	Conservation Project Recoveries		-	-	-	-	-	-	-	-	-	-
196	096	Virginia Division	2530	Other deferred credits	27401	Nymex Swaps-Open Positions		-	-	-	-	-	-	-	-	-	-
197	096	Virginia Division	2530	Other deferred credits	27703	Other		-	-	-	-	-	-	-	-	-	-
198	096	Virginia Division	2530	Other deferred credits	27710	Fas 106 - Veba Trust		-	31,056	-	-	-	-	-	-	17,837	17,837
199	096	Virginia Division	2530	Other deferred credits	27772	Bristol Lease Leveling		(16,500)	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)
200	096	Virginia Division	2530	Other deferred credits	29021	Deferred Option Premiums		-	(23,452)	(46,596)	(70,517)	(94,162)	(112,873)	(126,745)	(139,884)	(139,884)	(53,081)
201	096	Virginia Division	2540	Other Regulatory Liabilities	13707	VA WNA		-	-	-	-	-	-	-	-	-	-
202	096	Virginia Division	2820	property	28201	Accum Defer Fed Income		(9,246,557)	(9,246,557)	(9,246,557)	(9,246,557)	(9,246,557)	(9,246,557)	(10,543,660)	(10,543,660)	(10,543,660)	(10,543,660)
203	096	Virginia Division	2820	property	28206	Accum Defer State Inc Tax		(839,605)	(839,605)	(839,605)	(839,605)	(839,605)	(839,605)	(709,077)	(709,077)	(709,077)	(709,077)
204	096	Virginia Division	2830	Other	28201	Accum Defer Fed Income		(228,488)	(228,488)	(228,488)	(228,488)	(228,488)	(228,488)	(532,814)	(532,814)	(532,814)	(532,814)
205	096	Virginia Division	2830	Other	28206	Accum Defer State Inc Tax		(20,747)	(20,747)	(20,747)	(20,747)	(20,747)	(20,747)	(35,833)	(35,833)	(35,833)	(35,833)
206	096	Virginia Division	4030	Depreciation Expense	09344	Depr & Taxes Other Expense		4,693	5,873	6,595	7,202	7,712	8,222	8,731	585	1,169	1,768
207	096	Virginia Division	4030	Depreciation Expense	30003	Depr Exp-Underground Storage		-	-	-	-	-	-	-	-	-	-
208	096	Virginia Division	4030	Depreciation Expense	30004	Depr Exp-Transmission Plant		3,268	3,812	4,357	4,901	5,446	5,990	6,535	545	1,089	1,634
209	096	Virginia Division	4030	Depreciation Expense	30005	Depr Exp-Distribution Plant		803,365	935,482	1,068,011	1,203,320	1,354,189	1,506,563	1,662,435	142,940	285,940	429,357
210	096	Virginia Division	4030	Depreciation Expense	30007	Depr Exp-General Plant		43,701	51,002	58,532	66,054	73,576	81,097	88,619	7,483	14,966	22,303
211	096	Virginia Division	4030	Depreciation Expense	30031	Vehicle Depreciation		25	29	33	37	41	46	50	4	9	14
212	096	Virginia Division	4030	Depreciation Expense	30032	Vehicle Depreciation Capitalized		(25)	(29)	(33)	(37)	(41)	(46)	(50)	(4)	(9)	(14)
213	096	Virginia Division	4030	Depreciation Expense	30041	Heavy Equipment Depreciation		6,288	7,336	8,384	9,432	10,481	11,529	12,577	1,048	2,096	3,144
214	096	Virginia Division	4030	Depreciation Expense	30042	Heavy Equipment Depreciation Capitalized		(6,163)	(7,190)	(8,217)	(9,244)	(10,271)	(11,298)	(12,325)	(1,027)	(2,054)	(3,081)
215	096	Virginia Division	4030	Depreciation Expense	30051	Stores Depreciation		22	26	30	33	37	41	45	4	7	11
216	096	Virginia Division	4030	Depreciation Expense	30052	Stores Depreciation Capitalized		(11)	(13)	(15)	(17)	(19)	(21)	(23)	(2)	(4)	(6)
217	096	Virginia Division	4030	Depreciation Expense	30061	Tools & Shop Depreciation		18,725	21,901	25,242	28,532	31,821	35,110	40,943	3,713	7,427	11,140
218	096	Virginia Division	4030	Depreciation Expense	30062	Tools & Shop Depreciation Capitalized		(9,550)	(11,211)	(12,993)	(14,756)	(16,520)	(18,231)	(21,499)	(1,978)	(3,976)	(5,969)
219	096	Virginia Division	4030	Depreciation Expense	41124	Billing for Taxes Other and Depr		60,311	67,631	75,001	82,228	89,471	96,503	103,648	8,033	16,258	24,685
220	096	Virginia Division	4030	Depreciation Expense	41129	Billing for CSC Depr & Taxes Other		16,779	18,117	19,474	20,835	22,158	23,511	25,842	896	1,805	5,218
221	096	Virginia Division	4060	adjustments	09344	Depr & Taxes Other Expense		4,537	5,293	6,050	6,806	7,562	8,318	9,075	768	1,735	2,603
222	096	Virginia Division	4073	Regulatory Debits	41136	Billed from BTL HQ		4,012	4,680	5,349	6,017	6,686	7,476	8,265	779	1,559	2,338
223	096	Virginia Division	4074	Regulatory Credits	41134	Billed from BTL SS		(46)	(54)	(62)	(70)	(77)	(85)	(93)	(8)	(16)	(24)
224	096	Virginia Division	4074	Regulatory Credits	41136	Billed from BTL HQ		(7,236)	(8,442)	(9,648)	(10,854)	(12,060)	(13,484)	(14,908)	(1,406)	(2,812)	(4,218)
225	096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01210	Fica Load		29,156	34,795	38,314	47,559	50,648	55,225	58,622	4,468	13,326	15,770

Atmos Energy Corporation
Virginia Trial Balance (Div 096)
Period March 2012 to June 2014

Line No.	Division	Description	Account	Sub	Account Description	Account	Sub Account Description	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
226	096	Virginia Division	4081		Taxes other than income taxes, utility operating income	01211	Futa Load	799	1,066	913	918	919	922	924	2	6	7
227	096	Virginia Division	4081		Taxes other than income taxes, utility operating income	01212	Suta Load	1,153	1,198	1,204	1,214	1,218	1,222	1,225	4	19	22
228	096	Virginia Division	4081		Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	378	1,403	764	(158)	(618)	590	(1)	1,206	(222)	(965)
229	096	Virginia Division	4081		Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	109	146	(108)	0	(0)	1	1	(0)	(1)	(1)
230	096	Virginia Division	4081		Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	81	50	30	27	27	27	27	1	1	(1)
231	096	Virginia Division	4081		Taxes other than income taxes, utility operating income	01256	Payroll Tax Projects	-	-	-	-	-	-	-	-	-	-
232	096	Virginia Division	4081		Taxes other than income taxes, utility operating income	01290	Other Benefits Projects	242	242	242	285	285	285	285	-	-	-
233	096	Virginia Division	4081		Taxes other than income taxes, utility operating income	09345	Taxes Other Than Inc Tax	7,580	8,972	9,877	11,512	12,450	14,771	15,172	1,656	4,013	5,079
234	096	Virginia Division	4081		Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	183,354	211,963	240,963	269,181	297,790	326,399	355,008	29,609	59,218	88,827
235	096	Virginia Division	4081		Taxes other than income taxes, utility operating income	30102	Taxes Property And Other	-	-	-	(1,051)	(1,051)	(1,051)	(1,051)	-	-	-
236	096	Virginia Division	4081		Taxes other than income taxes, utility operating income	30107	City Franchise	42,105	45,482	48,369	50,420	52,449	54,472	56,760	3,073	9,364	17,662
237	096	Virginia Division	4081		Taxes other than income taxes, utility operating income	30108	Dot Transmission User Tax	231	231	231	231	231	231	231	-	-	-
238	096	Virginia Division	4081		Taxes other than income taxes, utility operating income	41129	Billing for CSC Depr & Taxes Other	10,477	11,884	13,595	15,037	16,459	17,868	19,201	1,359	3,561	6,375
239	096	Virginia Division	4081		Income taxes, utility operating income	41130	Billing for SS Depr & Taxes Other	15,910	18,066	21,003	23,112	25,348	27,637	29,686	2,284	6,852	11,961
240	096	Virginia Division	4091		Income taxes, utility operating income	30201	Federal Income Taxes	-	-	-	-	-	-	266,729	-	-	-
241	096	Virginia Division	4091		Income taxes, utility operating income	30202	State Income Taxes	-	-	-	-	-	-	17,875	-	-	-
242	096	Virginia Division	4101		Provision for deferred income taxes	30201	Federal Income Taxes	-	-	-	-	-	-	592,700	-	-	-
243	096	Virginia Division	4101		Provision for deferred income taxes	30202	State Income Taxes	-	-	-	-	-	-	(205,794)	-	-	-
244	096	Virginia Division	4160		Costs and Expenses of Merchandising, Jobbing & Contract Work	41134	Billed from BTL SS	-	-	-	-	-	-	-	-	-	-
245	096	Virginia Division	4170		Revenues from nonutility operations	30526	Misc Other Revenue	-	-	-	-	(700)	(1,100)	(1,500)	(425)	(825)	(1,300)
246	096	Virginia Division	4170		Revenues from nonutility operations	41136	Billed from BTL HQ	(1,239)	(1,467)	(1,467)	(1,554)	(1,883)	(1,883)	(1,718)	163	326	488
247	096	Virginia Division	4190		Interest and dividend income	41134	Billed from BTL SS	(4,015)	(4,702)	(5,404)	(6,033)	(6,799)	(7,579)	(8,445)	(1,350)	(2,526)	(3,757)
248	096	Virginia Division	4190		Interest and dividend income	41136	Billed from BTL HQ	-	-	-	-	-	-	-	-	-	-
249	096	Virginia Division	4210		Miscellaneous nonoperating income	41134	Billed from BTL SS	10	0	0	0	3	3	3	-	-	-
250	096	Virginia Division	4211		Gain on Disposition of Property	00000	Default	(3,421)	(3,421)	(3,421)	(3,421)	(3,421)	(3,421)	(3,421)	-	-	-
251	096	Virginia Division	4211		Gain on Disposition of Property	41136	Billed from BTL HQ	-	-	-	-	-	-	-	-	-	-
252	096	Virginia Division	4212		Loss on Disposition of Property	00000	Default	-	-	-	1	1	1	1	-	-	-
253	096	Virginia Division	4261		Donations	30702	Education	10,751	11,251	11,351	11,351	11,467	11,717	11,717	-	-	1,250
254	096	Virginia Division	4261		Donations	30705	Health	-	-	-	-	-	-	-	-	-	-
255	096	Virginia Division	4261		Donations	30709	Salvation Army	-	-	-	-	-	-	-	-	-	-
256	096	Virginia Division	4261		Donations	30736	Community Welfare	1,500	2,000	3,000	3,027	4,227	5,227	5,227	200	346	346
257	096	Virginia Division	4261		Donations	41134	Billed from BTL SS	968	4,277	7,804	8,298	7,159	11,860	13,809	269	275	607
258	096	Virginia Division	4261		Donations	41136	Billed from BTL HQ	2,036	2,036	2,065	2,071	2,141	2,158	2,158	153	153	7
259	096	Virginia Division	4263		Penalties	41134	Billed from BTL SS	33	33	33	33	38	41	59	-	-	-
260	096	Virginia Division	4264		Civic, Political and Related	30737	Political Activities	7,000	7,000	9,000	10,000	11,000	12,000	13,000	1,000	1,000	2,000
261	096	Virginia Division	4264		Civic, Political and Related	41134	Billed from BTL SS	444	537	625	666	703	768	895	232	338	392
262	096	Virginia Division	4264		Civic, Political and Related	41136	Billed from BTL HQ	8,022	9,357	10,865	13,280	14,689	16,228	17,874	2,201	3,668	5,321
263	096	Virginia Division	4265		Other deductions	02001	Inventory Materials	454	454	454	454	454	454	454	-	-	-
264	096	Virginia Division	4265		Other deductions	02004	Warehouse Loading Charge	64	64	64	64	64	64	64	-	-	-
265	096	Virginia Division	4265		Other deductions	04018	Safety	90	90	90	90	90	90	90	-	-	-
266	096	Virginia Division	4265		Other deductions	04040	Community Rel&Trade Shows	-	625	668	911	1,168	1,168	1,168	278	278	278
267	096	Virginia Division	4265		Other deductions	04046	Customer Relations & Assist	-	-	-	-	-	-	-	-	-	-
268	096	Virginia Division	4265		Other deductions	05411	Meals and Entertainment	912	926	1,021	1,129	1,138	1,148	1,187	69	192	588
269	096	Virginia Division	4265		Other deductions	05415	Membership Fees	-	-	-	-	-	-	-	-	-	-
270	096	Virginia Division	4265		Other deductions	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	-
271	096	Virginia Division	4265		Other deductions	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	68
272	096	Virginia Division	4265		Other deductions	07520	Donations	-	-	-	-	-	-	-	-	-	-
273	096	Virginia Division	4265		Other deductions	07590	Misc General Expense	446	5,872	5,929	5,929	5,929	6,129	6,129	-	-	1,922
274	096	Virginia Division	4265		Other deductions	30702	Education	-	-	-	-	-	-	-	-	-	-
275	096	Virginia Division	4265		Other deductions	30736	Community Welfare	-	-	-	81	81	81	81	-	-	-
276	096	Virginia Division	4265		Other deductions	30740	Misc Income Deductions	-	62	62	94	103	103	103	-	25	25
277	096	Virginia Division	4265		Other deductions	30743	Entertainment & Sports Events	1,313	1,369	1,444	1,444	1,444	1,444	1,444	2,000	2,000	2,000
278	096	Virginia Division	4265		Other deductions	41134	Billed from BTL SS	2,924	3,180	3,524	3,730	4,031	5,122	7,493	524	838	1,298
279	096	Virginia Division	4265		Other deductions	41136	Billed from BTL HQ	6,362	9,234	10,860	11,383	11,749	12,399	15,935	1,720	2,612	3,596
280	096	Virginia Division	4270		Interest on long-Term debt	41134	Billed from BTL SS	505,537	589,723	673,909	758,095	842,281	927,973	1,006,457	78,486	156,971	235,455
281	096	Virginia Division	4280		Amortization of debt discount and expense	41134	Billed from BTL SS	6,259	7,292	8,324	9,356	10,388	11,448	12,447	998	1,859	2,995
282	096	Virginia Division	4280		Amortization of debt discount and expense	41136	Billed from BTL HQ	228	266	304	342	380	425	470	44	89	133
283	096	Virginia Division	4281		Amortization of loss on reacquired debt	41134	Billed from BTL SS	12,194	14,226	16,258	18,290	20,323	22,411	23,904	1,494	2,975	4,481
284	096	Virginia Division	4300		Interest on debt to associated companies	41134	Billed from BTL SS	2,381	2,852	3,337	3,807	4,293	4,796	5,285	515	1,038	1,563
285	096	Virginia Division	4310		Other interest expense	30118	Penalty - Interest	6,100	19,600	23,850	25,850	29,850	38,400	38,400	-	-	10,650
286	096	Virginia Division	4310		Other interest expense	30119	Cust Depts-By Acct/Div	363	406	445	485	526	563	557	36	75	136
287	096	Virginia Division	4310		Other interest expense	30157	Int on Taxes	(20)	(76)	(112)	(89)	(78)	(63)	(123)	(107)	(256)	(481)
288	096	Virginia Division	4310		Other interest expense	41134	Billed from BTL SS	9,981	11,354	12,796	14,234	15,926	17,609	20,256	3,686	7,836	12,382

Line No.	Division	Description	Account	Sub Account Description	Sub	Account	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
289	096	Virginia Division	4310	Other interest expense	41136	Billed from BTL HQ	-	-	-	-	-	-	-	-	-	-
290	096	Virginia Division	4320	Allowance for borrowed funds used during construction	41134	Billed from BTL SS	(2,846)	(3,308)	(3,764)	(4,217)	(4,672)	(5,156)	(5,632)	(450)	(950)	(1,445)
291	096	Virginia Division	4800	Residential sales	31101	Gas Rev-Dist Inc.	(6,784,981)	(7,310,271)	(7,738,635)	(8,045,804)	(8,654,328)	(8,925,798)	(9,219,322)	(438,314)	(1,501,203)	(2,895,814)
292	096	Virginia Division	4800	Residential sales	31108	Gas Rev-Dist Inc. Base Charges	-	-	-	-	-	-	-	-	-	-
293	096	Virginia Division	4800	Residential sales	31128	Gas Cost Adjustment Surcharge	-	-	-	-	-	-	-	-	-	-
294	096	Virginia Division	4800	Residential sales	31183	Surcharge revenue	-	-	-	-	-	-	-	-	-	-
295	096	Virginia Division	4800	Residential sales	31195	WNA	-	-	-	-	-	-	-	-	-	-
296	096	Virginia Division	4805	Unbilled Residential Revenue	31101	Gas Rev-Dist Inc	(119,841)	(143,473)	(37,517)	108	(654)	7,237	(2,542)	(151,292)	(529,875)	(771,782)
297	096	Virginia Division	4805	Unbilled Residential Revenue	31108	Gas Rev-Dist Inc. Base Charges	-	-	-	-	-	-	-	-	-	-
298	096	Virginia Division	4805	Unbilled Residential Revenue	31128	Gas Cost Adjustment Surcharge	-	-	-	-	-	-	-	-	-	-
299	096	Virginia Division	4811	Commercial Revenue-Banner	31101	Gas Rev-Dist Inc	(9,269,601)	(9,989,562)	(10,561,333)	(11,033,962)	(11,713,017)	(12,156,588)	(12,651,218)	(675,607)	(2,096,493)	(3,944,987)
300	096	Virginia Division	4811	Commercial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	-	-	-	-	-	-	-	-	-	-
301	096	Virginia Division	4811	Commercial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	-	-	-	-	-	-	-	-	-	-
302	096	Virginia Division	4811	Commercial Revenue-Banner	31183	Surcharge revenue	-	-	-	-	-	-	-	-	-	-
303	096	Virginia Division	4811	Commercial Revenue-Banner	31195	WNA	-	-	-	-	-	-	-	-	-	-
304	096	Virginia Division	4812	Industrial Revenue-Banner	31101	Gas Rev-Dist Inc	(4,605,820)	(5,053,112)	(5,162,389)	(5,311,264)	(5,460,142)	(5,591,539)	(5,742,287)	(162,891)	(505,999)	(885,060)
305	096	Virginia Division	4812	Industrial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	-	-	-	-	-	-	-	-	-	-
306	096	Virginia Division	4812	Industrial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	-	-	-	-	-	-	-	-	-	-
307	096	Virginia Division	4812	Industrial Revenue-Banner	31183	Surcharge revenue	-	-	-	-	-	-	-	-	-	-
308	096	Virginia Division	4812	Industrial Revenue-Banner	31195	WNA	-	-	-	-	-	-	-	-	-	-
309	096	Virginia Division	4815	Unbilled Comm Revenue	31101	Gas Rev-Dist Inc	(38,213)	(124,825)	42,264	60,826	34,088	43,743	22,603	(258,569)	(683,394)	(998,577)
310	096	Virginia Division	4815	Unbilled Comm Revenue	31108	Gas Rev-Dist Inc. Base Charges	-	-	-	-	-	-	-	-	-	-
311	096	Virginia Division	4815	Unbilled Comm Revenue	31128	Gas Cost Adjustment Surcharge	-	-	-	-	-	-	-	-	-	-
312	096	Virginia Division	4816	Unbilled Industrial Revenue	31101	Gas Rev-Dist Inc	-	-	-	-	-	-	-	-	-	-
313	096	Virginia Division	4816	Unbilled Industrial Revenue	31108	Gas Rev-Dist Inc. Base Charges	-	-	-	-	-	-	-	-	-	-
314	096	Virginia Division	4816	Unbilled Industrial Revenue	31128	Gas Cost Adjustment Surcharge	-	-	-	-	-	-	-	-	-	-
315	096	Virginia Division	4816	Unbilled Industrial Revenue	31180	Handbill Est - Unbilled	55,718	292,246	257,355	267,362	273,882	266,530	252,434	8,905	5,011	12,932
316	096	Virginia Division	4820	Other Sales to Public Authorities	31101	Gas Rev-Dist Inc	(508,360)	(547,300)	(578,729)	(601,104)	(615,601)	(632,447)	(662,365)	(36,708)	(102,717)	(185,486)
317	096	Virginia Division	4820	Other Sales to Public Authorities	31108	Gas Rev-Dist Inc. Base Charges	-	-	-	-	-	-	-	-	-	-
318	096	Virginia Division	4820	Other Sales to Public Authorities	31128	Gas Cost Adjustment Surcharge	-	-	-	-	-	-	-	-	-	-
319	096	Virginia Division	4825	Unbilled Public Authority Revenue	31101	Gas Rev-Dist Inc	(1,219)	(8,361)	1,665	3,947	6,167	5,339	(1,338)	(13,314)	(28,528)	(41,307)
320	096	Virginia Division	4825	Unbilled Public Authority Revenue	31128	Gas Cost Adjustment Surcharge	-	-	-	-	-	-	-	-	-	-
321	096	Virginia Division	4870	Forfeited discounts	31201	Forfeited Disc-Dist Plant Inc	(39,712)	(45,267)	(48,813)	(50,919)	(53,115)	(54,842)	(56,403)	(2,303)	(5,951)	(14,183)
322	096	Virginia Division	4880	Miscellaneous service revenues	31101	Gas Rev-Dist Inc	-	-	-	-	-	-	-	-	-	-
323	096	Virginia Division	4880	Miscellaneous service revenues	31301	Misc Service Revenue	(94,812)	(106,152)	(117,792)	(130,312)	(145,532)	(167,652)	(182,869)	(25,700)	(42,240)	(56,800)
324	096	Virginia Division	4893	Revenue-Transportation Distribution	31101	Gas Rev-Dist Inc	-	-	-	-	-	-	-	-	-	-
325	096	Virginia Division	4893	Revenue-Transportation Distribution	31108	Gas Rev-Dist Inc. Base Charges	-	-	-	-	-	-	-	-	-	-
326	096	Virginia Division	4893	Revenue-Transportation Distribution	31128	Gas Cost Adjustment Surcharge	-	-	-	-	-	-	-	-	-	-
327	096	Virginia Division	4893	Revenue-Transportation Distribution	31180	Handbill Est - Unbilled	(125,036)	(145,216)	(117,782)	(118,946)	(102,958)	(115,978)	(106,839)	(33,582)	(54,739)	(46,342)
328	096	Virginia Division	4893	Revenue-Transportation Distribution	31183	Surcharge revenue	-	-	-	-	-	-	-	-	-	-
329	096	Virginia Division	4893	Revenue-Transportation Distribution	31304	Gas Transport Rev-Distr	(406,722)	(530,983)	(659,363)	(769,535)	(889,671)	(1,010,122)	(1,153,116)	(147,950)	(366,987)	(564,027)
330	096	Virginia Division	4895	Revenue-Transportation Commercial	31180	Handbill Est - Unbilled	13,282	13,282	13,282	13,282	13,282	13,282	13,282	-	-	-
331	096	Virginia Division	4895	Revenue-Transportation Commercial	31304	Gas Transport Rev-Distr	2,752	2,752	2,752	2,752	2,752	2,752	2,752	-	-	-
332	096	Virginia Division	4896	Revenue-Transportation Industrial	31180	Handbill Est - Unbilled	63,121	63,121	63,121	63,121	63,121	63,121	63,121	-	-	-
333	096	Virginia Division	4896	Revenue-Transportation Industrial	31304	Gas Transport Rev-Distr	(294,567)	(294,567)	(294,567)	(294,567)	(294,567)	(294,567)	(294,567)	-	-	-
334	096	Virginia Division	4950	Other gas revenues	31309	Other Gas Revenues	-	-	-	-	-	-	-	-	-	-
335	096	Virginia Division	8001	Intercompany Gas Well-head Purchases	04743	Hedging Settlements	1,026,998	1,300,055	1,300,055	1,300,055	1,300,055	1,300,055	1,300,055	-	-	23,997
336	096	Virginia Division	8040	Natural gas city gate purchases	04740	Capitol	(11,629)	16,809	16,729	(6,620)	(49,475)	(31,573)	(37,488)	5,432	(15,113)	(24,480)
337	096	Virginia Division	8040	Natural gas city gate purchases	04751	Gas Purchases	8,547,492	8,979,711	9,600,578	10,198,594	10,902,797	11,658,183	12,366,336	702,800	1,614,068	2,910,985
338	096	Virginia Division	8040	Natural gas city gate purchases	04774	Capacity Release	-	-	-	-	-	-	-	-	-	-
339	096	Virginia Division	8050	Other purchases	04737	Curtailment Overpull Fee	-	-	-	-	-	-	-	-	-	-
340	096	Virginia Division	8050	Other purchases	04800	Reimbursement for Gas Loss	(2,796)	(4,555)	(4,621)	(4,959)	(6,997)	(6,997)	(6,997)	-	(1)	(1)
341	096	Virginia Division	8051	PGA for Residential	04775	PGA Recoveries	4,428,892	4,686,432	4,872,136	4,980,573	5,066,780	5,151,550	5,255,247	212,112	913,181	1,870,361
342	096	Virginia Division	8052	PGA for Commercial	04775	PGA Recoveries	7,082,643	7,563,767	7,919,618	8,220,677	8,487,618	8,768,919	9,095,633	472,041	1,581,535	3,025,268
343	096	Virginia Division	8053	PGA for Industrial	04775	PGA Recoveries	3,996,273	4,372,054	4,440,537	4,516,841	4,620,625	4,724,803	4,845,055	131,751	456,101	777,294
344	096	Virginia Division	8054	PGA for Public Authorities	04775	PGA Recoveries	384,032	410,609	431,372	446,459	455,467	466,485	487,921	26,689	77,029	140,599
345	096	Virginia Division	8057	PGA for Transportation Sales	04775	PGA Recoveries	(47,985)	(62,070)	(75,309)	(93,851)	(131,711)	(155,401)	(175,311)	(18,322)	(38,017)	(46,724)
346	096	Virginia Division	8058	Unbilled PGA Cost	04819	Unbilled PGA-Res	86,153	92,217	22,319	(4,934)	(3,404)	(7,347)	708	118,837	413,107	597,339
347	096	Virginia Division	8058	Unbilled PGA Cost	04820	Unbilled PGA-Comm	26,193	77,892	(41,394)	(57,161)	(33,301)	(38,455)	(20,659)	216,176	565,381	819,907
348	096	Virginia Division	8058	Unbilled PGA Cost	04821	Unbilled PGA-Ind	27,060	(209,468)	(209,468)	(209,468)	(209,468)	(209,468)	(209,468)	-	-	-
349	096	Virginia Division	8058	Unbilled PGA Cost	04822	Unbilled PGA-PA	714	4,480	(1,727)	(3,478)	(4,955)	(4,227)	870	10,683	22,545	32,273
350	096	Virginia Division	8059	PGA Offset to Unrecovered Gas Cost	04775	PGA Recoveries	(15,792,701)	(17,946,988)	(19,198,419)	(20,184,701)	(21,139,335)	(22,200,809)	(23,213,535)	(1,011,519)	(2,447,632)	(4,670,728)
351	096	Virginia Division	8081	Gas withdrawn from storage-Debit	04756	Storage Injection/Withdrawal	3,339,094	4,012,473	4,160,153	4,179,169	4,183,584	4,187,120	4,221,510	145,600	283,157	629,877
352	096	Virginia Division	8082	Gas delivered to storage-Credit	04756	Storage Injection/Withdrawal	(1,918,673)	(1,982,630)	(2,179,693)	(2,482,562)	(2,825,955)	(3,236,338)	(3,593,384)	(477,678)	(706,742)	(881,140)
353	096	Virginia Division	8120	Gas used for other utility operations- Credit	04801	Company Used Gas	-	-	-	-	-	-	-	-	-	-
354	096	Virginia Division	8120	Gas used for other utility operations- Credit	04802	PGA Recoverable Company Used Gas	380	457	568	622	659	686	721	34	55	131
355	096	Virginia Division	8130	Other gas supply expenses	04777	Realignment Costs	0	0	0	0	0	0	0	0	73	0
356	096	Virginia Division	8560	Mains expenses	01008	Expense Labor Accrual	-	-	-	88	-	-	-	-	-	(395)
357	096	Virginia Division	8560	Mains expenses	01013	Expense Labor Transfer In	-	-	-	531	531	531	531	-	-	-
358	096	Virginia Division	8580	Transmission and compression of gas by others	04771	Demand Charges-Transportation	4,044,696	4,725,701	5,329,043	5,932,475	6,482,608	7,086,041	7,636,174	550,133	1,100,265	1,711,991
359	096	Virginia Division	8580	Transmission and compression of gas by others	04772	Commodity-Transportation	79,408	84,338	73,731	77,347	80,606	83,443	85,538	4,316	10,163	20,625
360	096	Virginia Division	8580	others	04773	Demand-Storage	688,110	815,087	902,444	991,201	1,072,118	1,160,875	1,241,792	80,917	161,834	278,871
361	096	Virginia Division	8600	Transmission-Rents	04002	Required By Law, Safety	-	-	-	-	-	-	-	-	-	-

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Line No.	Division	Description	Account	Account Description	Sub Account	Sub Account Description	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
362	096	Virginia Division	8660	Transmission-Maintenance of communication equipment	02005	Non-Inventory Supplies	-	-	-	-	41	41	41	-	-	-
363	096	Virginia Division	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	130,811	152,885	170,189	200,573	219,713	236,448	255,185	19,829	52,131	72,610
364	096	Virginia Division	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	415,655	467,752	527,672	623,536	688,730	760,735	830,203	69,431	178,215	247,395
365	096	Virginia Division	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(449,389)	(507,830)	(574,358)	(677,516)	(746,676)	(825,874)	(900,232)	(76,768)	(187,987)	(259,708)
366	096	Virginia Division	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	2,184	2,184	2,184	2,184	2,184	2,184	2,184	-	-	-
367	096	Virginia Division	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	298	3,091	3,063	(3,986)	(2,350)	(682)	319	3,521	(3,985)	(3,224)
368	096	Virginia Division	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	221,353	253,055	286,738	338,105	371,851	407,616	443,623	38,834	99,951	138,248
369	096	Virginia Division	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(187,620)	(212,978)	(240,053)	(284,125)	(313,905)	(342,477)	(373,593)	(31,496)	(90,180)	(125,935)
370	096	Virginia Division	8700	Distribution-Operation supervision and engineering	01013	Expense Labor Transfer In	3,029	3,029	3,029	3,029	3,029	3,029	3,029	-	-	-
371	096	Virginia Division	8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	(2,184)	(2,184)	(2,184)	(2,184)	(2,184)	(2,184)	(2,184)	-	-	-
372	096	Virginia Division	8700	Distribution-Operation supervision and engineering	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-
373	096	Virginia Division	8700	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	-
374	096	Virginia Division	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	1,209	1,675	2,345	2,373	2,576	2,642	3,059	342	436	461
375	096	Virginia Division	8700	Distribution-Operation supervision and engineering	02006	Purchasing Card Charges	-	-	-	-	-	-	-	-	-	-
376	096	Virginia Division	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(1,669)	(2,597)	(2,620)	(2,640)	(2,758)	(2,758)	(2,907)	(10)	(14)	(59)
377	096	Virginia Division	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	3,068	5,230	5,268	5,300	5,475	5,475	5,798	27	34	103
378	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	26,298	26,298	26,298	28,198	28,198	28,198	28,940	-	-	-
379	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	-	-	116	116	116	216	-	-	-
380	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04044	Advertising	414	414	414	414	414	414	414	-	-	-
381	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04046	Customer Relations & Assist	155	155	155	155	155	332	332	-	-	-
382	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04146	Public Relations	-	-	16	16	16	16	16	-	-	-
383	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	864	1,114	1,570	1,570	2,136	2,179	2,179	477	477	477
384	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	(847)	(1,092)	(1,539)	(1,539)	(2,093)	(2,135)	(2,135)	(468)	(468)	(468)
385	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	243	251	251	263	313	463	463	-	-	150
386	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04590	Utilities	8,109	9,252	10,601	12,089	13,567	15,886	17,730	1,756	2,969	4,341
387	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(3,962)	(4,442)	(5,053)	(5,758)	(6,487)	(7,826)	(8,770)	(907)	(1,553)	(2,389)
388	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	7,491	7,811	9,543	9,987	11,034	12,683	13,238	934	1,110	2,009
389	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	1,914	1,942	2,477	2,637	2,662	2,888	3,027	153	256	714
390	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	10,360	12,275	14,185	16,098	18,013	18,789	23,818	379	2,427	4,496
391	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05312	Long Distance	291	334	377	413	461	498	528	25	81	111
392	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	3,090	3,619	4,096	4,544	4,950	5,637	6,249	477	1,127	1,572
393	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	303	364	485	485	606	663	719	-	57	113
394	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	11,508	11,508	16,420	18,789	21,123	25,888	28,296	-	2,468	4,905
395	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	1,109	1,109	1,397	1,677	1,879	2,610	2,610	-	234	234
396	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05380	Video Conference	77	77	77	77	77	77	77	-	-	-
397	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(12,383)	(13,466)	(17,462)	(20,011)	(22,573)	(25,967)	(30,296)	(218)	(2,900)	(5,446)
398	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	5,429	5,880	6,514	7,778	7,905	8,470	9,407	463	844	1,193
399	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	109	137	168	298	298	298	361	52	94	98
400	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05413	Transportation	3,393	3,393	3,515	4,084	4,119	4,124	4,124	747	1,917	2,237
401	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05414	Lodging	7,834	8,479	10,145	14,257	14,684	15,344	18,089	1,593	4,157	4,716

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402	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05415	Membership Fees	-	-	-	-	342	-	-	440
403	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05416	Club Dues - Nondeductible	1,310	1,310	1,830	1,830	2,450	2,450	100	100
404	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05417	Club Dues - Deductible	-	-	-	-	-	-	-	-
405	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	819	819	819	867	867	867	-	-
406	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05420	Employee Development	-	-	200	450	450	450	380	380
407	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05421	Training	410	410	410	2,058	2,116	2,091	2,302	2
408	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05426	Safety Training	-	-	-	122	122	122	-	-
409	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05427	Technical (Job Skills) Training	-	-	-	-	-	-	-	-
410	096	Virginia Division	8700	Distribution-Operation supervision and engineering	06111	Contract Labor	3,377	3,377	4,042	4,042	4,042	4,042	-	65
411	096	Virginia Division	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	1,278	1,309	1,480	1,480	1,480	1,530	480	480
412	096	Virginia Division	8700	Distribution-Operation supervision and engineering	07443	Uniforms	1,199	1,449	1,449	1,449	1,574	1,574	1,699	477
413	096	Virginia Division	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	(692)	(811)	(811)	(811)	(895)	(895)	(976)	(278)
414	096	Virginia Division	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	278	337	387	387	450	520	520	59
415	096	Virginia Division	8700	Distribution-Operation supervision and engineering	07510	Association Dues	440	109,440	109,440	109,440	109,440	109,440	-	-
416	096	Virginia Division	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	17,862	17,876	17,988	18,705	18,909	19,274	20,582	276
417	096	Virginia Division	8700	Telecom Cap Accrual	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-
418	096	Virginia Division	8711	Odorization	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-
419	096	Virginia Division	8711	Odorization	07590	Misc General Expense	-	-	-	-	-	-	-	-
420	096	Virginia Division	8740	Mains and Services Expenses	01000	Non-project Labor	133,148	159,058	182,719	217,968	239,681	260,616	282,411	22,347
421	096	Virginia Division	8740	Mains and Services Expenses	01008	Expense Labor Accrual	4,101	5,059	7,370	(3,317)	(1,593)	1,275	1,705	3,628
422	096	Virginia Division	8740	Mains and Services Expenses	02001	Inventory Materials	4,153	5,245	6,092	8,215	9,516	10,676	12,238	944
423	096	Virginia Division	8740	Mains and Services Expenses	02004	Warehouse Loading Charge	581	625	659	744	796	842	905	38
424	096	Virginia Division	8740	Mains and Services Expenses	02005	Non-Inventory Supplies	1,403	1,427	1,544	1,544	1,746	1,994	2,118	16
425	096	Virginia Division	8740	Mains and Services Expenses	03001	Vehicle Depreciation Capitalized	27	32	36	41	45	50	54	4
426	096	Virginia Division	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	67,784	75,052	88,149	102,977	116,521	117,863	129,434	11,562
427	096	Virginia Division	8740	Mains and Services Expenses	03003	Capitalized transportation costs	(92,268)	(104,286)	(121,763)	(138,951)	(153,217)	(163,759)	(174,708)	(17,554)
428	096	Virginia Division	8740	Mains and Services Expenses	03004	Vehicle Expense	108,281	126,716	147,091	165,407	177,449	195,640	201,787	21,020
429	096	Virginia Division	8740	Mains and Services Expenses	04301	Equipment Lease	8,261	9,508	11,991	13,859	15,727	17,593	19,458	1,866
430	096	Virginia Division	8740	Mains and Services Expenses	04302	Heavy Equipment	7,745	11,859	12,652	13,925	14,694	16,535	19,094	768
431	096	Virginia Division	8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	(15,686)	(20,940)	(24,150)	(27,228)	(29,812)	(33,446)	(37,781)	(2,581)
432	096	Virginia Division	8740	Mains and Services Expenses	04582	Building Maintenance	-	-	-	-	-	-	-	-
433	096	Virginia Division	8740	Mains and Services Expenses	04590	Utilities	967	1,109	1,291	1,434	1,798	1,846	2,038	168
434	096	Virginia Division	8740	Mains and Services Expenses	05010	Office Supplies	153	153	153	153	153	562	562	-
435	096	Virginia Division	8740	Mains and Services Expenses	05111	Postage/Delivery Services	-	-	10	10	10	10	10	-
436	096	Virginia Division	8740	Mains and Services Expenses	05364	Cellular, radio, pager charges	341	398	455	511	568	625	682	57
437	096	Virginia Division	8740	Mains and Services Expenses	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-
438	096	Virginia Division	8740	Mains and Services Expenses	05399	Capitalized Telecom Costs	(179)	(209)	(241)	(272)	(304)	(334)	(366)	(31)
439	096	Virginia Division	8740	Mains and Services Expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-
440	096	Virginia Division	8740	Mains and Services Expenses	05413	Transportation	-	-	-	-	-	-	-	-
441	096	Virginia Division	8740	Mains and Services Expenses	05414	Lodging	-	-	-	-	-	-	-	-
442	096	Virginia Division	8740	Mains and Services Expenses	05415	Membership Fees	-	-	-	-	-	-	-	-
443	096	Virginia Division	8740	Mains and Services Expenses	06111	Contract Labor	9,714	11,466	11,466	12,777	15,328	16,814	19,066	1,171
444	096	Virginia Division	8740	Mains and Services Expenses	07120	Environmental & Safety	-	-	-	-	-	-	-	-
445	096	Virginia Division	8740	Mains and Services Expenses	07443	Uniforms	-	-	-	-	-	-	-	-
446	096	Virginia Division	8740	Mains and Services Expenses	07444	Uniforms Capitalized	-	-	-	-	-	-	-	-
447	096	Virginia Division	8740	Mains and Services Expenses	07590	Misc General Expense	5,363	6,358	7,092	7,697	8,661	9,698	9,659	526
448	096	Virginia Division	8740	Distribution-Measuring and regulating station expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-
449	096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	6,618	6,618	6,618	7,254	7,905	8,166	8,696	1,328
450	096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	(412)	(448)	(448)	(342)	(220)	(317)	(183)	598
451	096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	02001	Inventory Materials	-	-	129	129	129	129	129	-
452	096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	02004	Warehouse Loading Charge	-	-	5	5	5	5	5	-
453	096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	02005	Non-Inventory Supplies	720	720	720	904	1,041	1,130	1,130	-
454	096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	06111	Contract Labor	-	-	1,957	1,957	1,957	1,957	1,957	-
455	096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	07590	Misc General Expense	13,397	13,698	14,979	16,005	16,131	21,980	22,148	21
456	096	Virginia Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	02005	Non-Inventory Supplies	-	-	-	-	202	202	-	-

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	Division	Description			Account	Sub Account Description										
457	096	Virginia Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04590	Utilities	147	173	198	225	251	277	305	25	28	55
458	096	Virginia Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	07590	Misc General Expense	-	-	-	-	-	-	-	-	2,398	2,398
459	096	Virginia Division	8780	Meter and house regulator expenses	01000	Non-project Labor	49,181	55,666	61,327	70,694	76,489	83,297	89,902	7,819	19,268	25,321
460	096	Virginia Division	8780	Meter and house regulator expenses	01008	Expense Labor Accrual	533	615	1,010	(1,391)	(924)	452	350	1,780	(1,394)	(1,486)
461	096	Virginia Division	8780	Meter and house regulator expenses	02005	Non-Inventory Supplies	-	-	39	43	43	43	43	-	6	6
462	096	Virginia Division	8780	Meter and house regulator expenses	07590	Misc General Expense	27	27	27	34	148	148	159	26	26	56
463	096	Virginia Division	8790	Customer installations expenses	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-
464	096	Virginia Division	8790	Customer installations expenses	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	-
465	096	Virginia Division	8790	Customer installations expenses	02005	Non-Inventory Supplies	24	65	65	65	65	65	136	78	78	78
466	096	Virginia Division	8790	Customer installations expenses	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-
467	096	Virginia Division	8790	Customer installations expenses	07590	Misc General Expense	1,320	1,422	1,457	1,507	1,618	1,721	1,775	154	395	395
468	096	Virginia Division	8800	Distribution-Other expenses	01000	Non-project Labor	13,003	14,532	17,050	19,235	19,570	21,599	22,091	1,596	2,099	2,833
469	096	Virginia Division	8800	Distribution-Other expenses	01006	O&M Project Labor and Contra	-	-	-	-	-	-	-	-	-	-
470	096	Virginia Division	8800	Distribution-Other expenses	01008	Expense Labor Accrual	578	29	950	(448)	(695)	202	(566)	791	(162)	(26)
471	096	Virginia Division	8800	Distribution-Other expenses	01013	Expense Labor Transfer In	-	-	-	-	-	-	-	-	-	-
472	096	Virginia Division	8800	Distribution-Other expenses	01014	Expense Labor Transfer Out	-	-	-	-	-	-	-	-	-	-
473	096	Virginia Division	8800	Distribution-Other expenses	02001	Inventory Materials	-	-	-	-	-	-	964	-	-	-
474	096	Virginia Division	8800	Distribution-Other expenses	02004	Warehouse Loading Charge	-	-	-	-	-	-	39	-	-	-
475	096	Virginia Division	8800	Distribution-Other expenses	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-
476	096	Virginia Division	8800	Distribution-Other expenses	04044	Advertising	394	394	591	591	591	2,096	2,096	-	593	593
477	096	Virginia Division	8800	Distribution-Other expenses	04580	Building Lease/Rents Capitalized	(5)	(5)	(5)	(5)	(5)	(5)	(5)	-	-	-
478	096	Virginia Division	8800	Distribution-Other expenses	04581	Building Lease/Rents	10	10	10	10	10	10	10	-	-	-
479	096	Virginia Division	8800	Distribution-Other expenses	04582	Building Maintenance	16,775	16,994	18,210	19,347	21,363	21,577	23,505	182	1,260	6,593
480	096	Virginia Division	8800	Distribution-Other expenses	04592	Misc Rents	-	-	-	-	-	-	-	-	245	499
481	096	Virginia Division	8800	Distribution-Other expenses	04599	Capitalized Utility Costs	(7,789)	(7,880)	(8,428)	(8,923)	(9,868)	(9,979)	(10,947)	(94)	(666)	(3,536)
482	096	Virginia Division	8800	Distribution-Other expenses	05010	Office Supplies	1,319	1,330	1,359	1,463	1,532	1,984	1,984	47	137	230
483	096	Virginia Division	8800	Distribution-Other expenses	05111	Postage/Delivery Services	472	472	472	472	472	472	562	-	41	370
484	096	Virginia Division	8800	Distribution-Other expenses	05364	Cellular, radio, pager charges	-	-	-	-	-	-	-	-	-	-
485	096	Virginia Division	8800	Distribution-Other expenses	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-	-	-
486	096	Virginia Division	8800	Distribution-Other expenses	05399	Capitalized Telecom Costs	-	-	-	-	-	-	-	-	-	-
487	096	Virginia Division	8800	Distribution-Other expenses	05411	Meals and Entertainment	21	21	88	88	88	88	88	-	-	-
488	096	Virginia Division	8800	Distribution-Other expenses	05413	Transportation	-	-	-	-	-	-	-	-	-	-
489	096	Virginia Division	8800	Distribution-Other expenses	05414	Lodging	-	-	-	-	-	-	-	-	-	-
490	096	Virginia Division	8800	Distribution-Other expenses	05415	Membership Fees	325	325	325	325	325	325	325	-	-	-
491	096	Virginia Division	8800	Distribution-Other expenses	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	-
492	096	Virginia Division	8800	Distribution-Other expenses	05420	Employee Development	-	-	-	-	-	-	-	-	-	-
493	096	Virginia Division	8800	Distribution-Other expenses	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-
494	096	Virginia Division	8800	Distribution-Other expenses	07499	Misc Employee Welfare Exp	194	246	301	321	377	378	468	15	48	88
495	096	Virginia Division	8800	Distribution-Other expenses	07590	Misc General Expense	640	640	640	783	794	794	794	126	126	126
496	096	Virginia Division	8810	Distribution-Rents	02005	Non-Inventory Supplies	-	-	-	-	-	24	24	-	-	-
497	096	Virginia Division	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(29,430)	(33,837)	(38,787)	(43,742)	(49,087)	(54,372)	(59,652)	(4,878)	(10,105)	(15,767)
498	096	Virginia Division	8810	Distribution-Rents	04581	Building Lease/Rents	56,700	66,150	75,600	85,050	94,500	103,950	113,400	9,450	18,900	28,350
499	096	Virginia Division	8810	Distribution-Rents	04582	Building Maintenance	15,685	17,735	19,546	20,525	21,173	21,969	22,734	766	2,970	3,627
500	096	Virginia Division	8810	Distribution-Rents	04590	Utilities	354	368	477	491	597	618	736	48	93	189
501	096	Virginia Division	8810	Distribution-Rents	04599	Capitalized Utility Costs	(8,290)	(9,238)	(10,233)	(10,804)	(11,324)	(11,844)	(12,403)	(471)	(1,725)	(2,194)
502	096	Virginia Division	8810	Distribution-Rents	07590	Misc General Expense	-	-	-	-	-	55	55	-	143	143
503	096	Virginia Division	8870	Distribution-Maint of mains	01000	Non-project Labor	837	885	885	885	909	909	981	-	45	151
504	096	Virginia Division	8870	Distribution-Maint of mains	01008	Expense Labor Accrual	176	27	-	-	8	-	36	(36)	(28)	(4)
505	096	Virginia Division	8870	Distribution-Maint of mains	02001	Inventory Materials	2,540	2,654	2,654	2,654	2,654	2,654	2,654	-	-	-
506	096	Virginia Division	8870	Distribution-Maint of mains	02004	Warehouse Loading Charge	356	360	360	360	360	360	360	-	-	-
507	096	Virginia Division	8870	Distribution-Maint of mains	04590	Utilities	2,949	3,387	4,027	4,491	5,008	5,517	6,289	518	978	1,480
508	096	Virginia Division	8870	Distribution-Maint of mains	05010	Office Supplies	-	52	52	52	52	52	52	-	-	-
509	096	Virginia Division	8870	Distribution-Maint of mains	07590	Misc General Expense	30	30	30	30	56	56	56	-	-	-
510	096	Virginia Division	8910	Maintenance of measuring and regulating station equipment-City gate check stations	02005	Non-Inventory Supplies	213	213	213	213	213	213	213	-	-	-
511	096	Virginia Division	8910	Maintenance of measuring and regulating station equipment-City gate check stations	04590	Utilities	1,392	1,634	1,909	2,106	2,356	2,565	2,875	257	480	769
512	096	Virginia Division	8920	Maintenance of services	01000	Non-project Labor	769	1,037	1,199	1,352	1,352	1,352	1,830	-	-	62
513	096	Virginia Division	8920	Maintenance of services	01008	Expense Labor Accrual	49	89	55	(33)	(58)	(58)	181	(239)	(239)	(221)
514	096	Virginia Division	8920	Maintenance of services	07590	Misc General Expense	694	694	694	694	694	694	694	-	-	-
515	096	Virginia Division	8930	Maintenance of meters and house regulators	01000	Non-project Labor	71	71	71	167	167	551	665	-	-	-
516	096	Virginia Division	8930	Maintenance of meters and house regulators	01008	Expense Labor Accrual	-	-	-	16	-	192	57	(57)	(57)	(57)
517	096	Virginia Division	8930	Maintenance of meters and house regulators	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-
518	096	Virginia Division	8930	Maintenance of meters and house regulators	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	-
519	096	Virginia Division	8930	Maintenance of meters and house regulators	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-
520	096	Virginia Division	8930	Maintenance of meters and house regulators	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-
521	096	Virginia Division	8940	Distribution-Maintenance of other equipment	01000	Non-project Labor	-	-	-	-	-	-	457	-	-	-

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Line No.	Division	Description	Account	Sub Account Description	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
522	096	Virginia Division	8940	Distribution-Maintenance of other equipment	01008	Expense Labor Accrual	-	-	-	-	228	(228)	(228)	(228)
523	096	Virginia Division	8940	Distribution-Maintenance of other equipment	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-
524	096	Virginia Division	8940	Distribution-Maintenance of other equipment	04302	Heavy Equipment	-	-	-	-	-	-	-	-
525	096	Virginia Division	8940	Distribution-Maintenance of other equipment	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-	-
526	096	Virginia Division	8940	Distribution-Maintenance of other equipment	06111	Contract Labor	1,390	1,624	2,117	2,202	2,400	2,400	-	326
527	096	Virginia Division	8940	Distribution-Maintenance of other equipment	07590	Misc General Expense	1,328	1,328	1,328	1,328	1,797	3,084	498	647
528	096	Virginia Division	9010	Customer accounts-Operation supervision	05010	Office Supplies	-	-	-	45	45	45	-	-
529	096	Virginia Division	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	4,256	4,733	5,668	6,578	7,320	8,084	557	1,369
530	096	Virginia Division	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	408	60	452	(51)	57	179	12	(79)
531	096	Virginia Division	9020	Customer accounts-Meter reading expenses	02005	Non-Inventory Supplies	-	-	13	317	317	317	-	-
532	096	Virginia Division	9020	Customer accounts-Meter reading expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-
533	096	Virginia Division	9020	Customer accounts-Meter reading expenses	06111	Contract Labor	110,346	126,487	154,820	180,327	198,190	217,648	237,768	20,974
534	096	Virginia Division	9020	Customer accounts-Meter reading expenses	07590	Misc General Expense	20	20	20	20	20	20	-	-
535	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	29,342	35,100	41,415	49,738	55,093	59,961	64,460	4,394
536	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	164	871	2,124	(909)	(422)	138	(47)	607
537	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	02005	Non-Inventory Supplies	-	-	-	94	94	94	94	-
538	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	02006	Purchasing Card Charges	-	-	-	-	-	-	-	-
539	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	04582	Building Maintenance	-	-	-	-	-	-	-	-
540	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	283	295	334	446	477	611	300	479
541	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	05111	Postage/Delivery Services	100	100	100	100	100	100	-	-
542	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	832	832	1,056	1,154	1,154	1,226	-	-
543	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	41	123	164	209	250	373	414	82
544	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	05414	Lodging	-	-	558	558	558	613	-	-
545	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	05419	Misc Employee Expense	-	-	-	-	-	-	-	-
546	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	06111	Contract Labor	-	-	-	-	-	1,652	-	-
547	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	06112	Collection Fees	261	783	783	868	868	868	868	-
548	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	07590	Misc General Expense	-	65	65	65	65	93	-	123
549	096	Virginia Division	9040	Customer accounts-Uncollectible accounts	09927	Cust Uncol Acct-Write Off	23,571	26,443	28,353	30,172	331,106	332,834	329,807	2,948
550	096	Virginia Division	9070	Customer service-Supervision	07590	Misc General Expense	-	-	-	-	-	-	-	-
551	096	Virginia Division	9090	Customer service-Operating informational and instructional	01000	Non-project Labor	9,016	10,405	11,794	13,938	15,327	16,716	18,105	1,407
552	096	Virginia Division	9090	Customer service-Operating informational and instructional	01008	Expense Labor Accrual	14	83	291	(324)	(195)	14	14	220
553	096	Virginia Division	9090	Customer service-Operating informational and instructional	04001	Safety, Newspaper	-	-	-	-	-	-	-	-
554	096	Virginia Division	9090	Customer service-Operating informational and instructional	04021	Promo Other, Misc	-	-	-	-	-	-	-	-
555	096	Virginia Division	9090	Customer service-Operating informational and instructional	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-
556	096	Virginia Division	9090	Customer service-Operating informational and instructional	04044	Advertising	-	-	-	-	-	-	-	-
557	096	Virginia Division	9090	Customer service-Operating informational and instructional	04145	Printing/Slides/Graphics	-	14	14	14	14	14	14	-
558	096	Virginia Division	9090	Customer service-Operating informational and instructional	05111	Postage/Delivery Services	2	2	2	2	2	2	-	-
559	096	Virginia Division	9090	Customer service-Operating informational and instructional	05377	Cell phone equipment and accessories	-	-	-	-	7	20	-	-
560	096	Virginia Division	9090	Customer service-Operating informational and instructional	05399	Capitalized Telecom Costs	-	-	-	-	(4)	(11)	-	-
561	096	Virginia Division	9090	Customer service-Operating informational and instructional	05411	Meals and Entertainment	332	378	428	498	608	714	804	-

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Line No.	Division	Description	Account	Sub Account Description	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12		
562	096	Virginia Division	9090	Customer service-Operating informational and instructional	05412	Spousal & Dependent Travel	20	61	81	81	81	-	-	-		
563	096	Virginia Division	9090	Customer service-Operating informational and instructional	05413	Transportation	609	623	650	740	1,342	1,405	1,558	307	307	
564	096	Virginia Division	9090	Customer service-Operating informational and instructional	05414	Lodging	376	376	376	441	531	594	612	122	122	
565	096	Virginia Division	9090	Customer service-Operating informational and instructional	05415	Membership Fees	-	-	50	50	50	50	-	-	-	
566	096	Virginia Division	9090	Customer service-Operating informational and instructional	05417	Club Dues - Deductible	165	203	203	203	236	236	-	34	34	
567	096	Virginia Division	9090	Customer service-Operating informational and instructional	05419	Misc Employee Expense	22	112	112	112	112	112	-	-	-	
568	096	Virginia Division	9090	Customer service-Operating informational and instructional	07499	Misc Employee Welfare Exp	25	25	25	25	29	29	-	42	42	
569	096	Virginia Division	9090	Customer service-Operating informational and instructional	07510	Association Dues	4	4	4	4	4	4	-	-	-	
570	096	Virginia Division	9090	Customer service-Operating informational and instructional	07590	Misc General Expense	131	131	162	167	198	190	-	-	-	
571	096	Virginia Division	9110	Sales-Supervision	01000	Non-project Labor	7,745	8,614	9,524	11,144	12,488	13,880	15,404	1,420	4,005	5,761
572	096	Virginia Division	9110	Sales-Supervision	01008	Expense Labor Accrual	(1,098)	(1,121)	(963)	(1,329)	(1,129)	(903)	(838)	161	(331)	(235)
573	096	Virginia Division	9110	Sales-Supervision	04021	Promo Other, Misc	-	-	-	-	-	49	-	-	-	-
574	096	Virginia Division	9110	Sales-Supervision	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	23	23	23
575	096	Virginia Division	9110	Sales-Supervision	04046	Customer Relations & Assist	-	-	-	-	-	255	15	15	20	20
576	096	Virginia Division	9110	Sales-Supervision	05010	Office Supplies	-	-	3	7	7	7	7	-	-	-
577	096	Virginia Division	9110	Sales-Supervision	05111	Postage/Delivery Services	-	-	-	-	10	10	10	-	-	-
578	096	Virginia Division	9110	Sales-Supervision	05331	WAN/LAN/Internet Service	-	-	-	-	-	-	-	-	-	-
579	096	Virginia Division	9110	Sales-Supervision	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-	-	-
580	096	Virginia Division	9110	Sales-Supervision	05399	Capitalized Telecom Costs	-	-	-	-	-	-	-	-	-	-
581	096	Virginia Division	9110	Sales-Supervision	05411	Meals and Entertainment	625	692	790	906	953	1,105	1,286	93	257	391
582	096	Virginia Division	9110	Sales-Supervision	05412	Spousal & Dependent Travel	7	7	7	7	7	7	7	-	2	2
583	096	Virginia Division	9110	Sales-Supervision	05413	Transportation	6,917	8,286	9,365	10,365	11,557	12,389	14,778	540	1,425	2,771
584	096	Virginia Division	9110	Sales-Supervision	05414	Lodging	1,815	1,837	2,018	2,076	2,326	2,565	2,825	153	361	808
585	096	Virginia Division	9110	Sales-Supervision	05415	Membership Fees	-	-	-	-	-	-	-	-	-	-
586	096	Virginia Division	9110	Sales-Supervision	05419	Misc Employee Expense	33	33	33	33	33	33	33	-	-	-
587	096	Virginia Division	9110	Sales-Supervision	05420	Employee Development	-	-	-	-	7	7	-	49	49	49
588	096	Virginia Division	9110	Sales-Supervision	05421	Training	-	-	-	-	-	-	-	-	59	59
589	096	Virginia Division	9110	Sales-Supervision	07510	Association Dues	-	-	-	-	-	87	87	-	-	-
590	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	04002	Required By Law, Safety	798	798	798	798	798	798	798	-	-	-
591	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	-	-
592	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	04046	Customer Relations & Assist	-	-	4,593	4,988	5,663	6,163	7,038	390	437	437
593	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	05010	Office Supplies	63	63	93	93	93	155	155	17	17	17
594	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	05111	Postage/Delivery Services	6	6	6	6	6	6	6	-	-	-
595	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	05411	Meals and Entertainment	38	38	38	82	82	82	82	2	2	31
596	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	05413	Transportation	2,309	2,774	3,162	3,542	4,143	4,599	5,520	-	527	1,070
597	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	05414	Lodging	321	321	321	321	375	375	375	-	-	155
598	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	05417	Club Dues - Deductible	-	-	-	-	-	-	-	-	-	-
599	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	05419	Misc Employee Expense	-	-	-	29	29	29	29	-	-	-
600	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	05421	Training	-	-	-	-	-	-	-	-	-	16
601	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	07120	Environmental & Safety	-	-	-	-	-	-	-	40	40	40
602	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	07590	Misc General Expense	-	-	-	-	-	500	500	-	-	-
603	096	Virginia Division	9130	Sales-Advertising expenses	04021	Promo Other, Misc	300	300	300	300	300	300	300	-	-	-
604	096	Virginia Division	9130	Sales-Advertising expenses	04044	Advertising	796	796	1,192	1,192	1,192	1,192	1,192	-	-	-
605	096	Virginia Division	9130	Sales-Advertising expenses	07510	Association Dues	-	-	-	-	-	-	451	-	-	-
606	096	Virginia Division	9160	Sales-Miscellaneous sales expenses	05415	Membership Fees	-	-	-	-	-	-	-	-	-	-
607	096	Virginia Division	9160	Sales-Miscellaneous sales expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	143	143
608	096	Virginia Division	9160	Sales-Miscellaneous sales expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	220	220
609	096	Virginia Division	9200	A&G-Administrative & general salaries	01000	Non-project Labor	35,162	40,933	46,801	56,095	62,243	68,405	74,826	6,481	16,188	22,584
610	096	Virginia Division	9200	A&G-Administrative & general salaries	01002	Capital Labor Contra	-	-	-	-	-	-	-	-	-	-
611	096	Virginia Division	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	105	530	1,464	(1,095)	(492)	437	567	1,002	(1,593)	(1,292)
612	096	Virginia Division	9200	A&G-Administrative & general salaries	01011	Capital Labor Transfer In	-	-	-	-	-	-	-	-	-	-
613	096	Virginia Division	9210	A&G-Office supplies & expense	04023	GCA Public Notice Publication	-	-	-	-	-	-	-	-	-	-
614	096	Virginia Division	9210	A&G-Office supplies & expense	04070	Insurance-Other	7,600	7,600	7,600	7,600	7,600	7,600	8,100	100	100	2,500
615	096	Virginia Division	9210	A&G-Office supplies & expense	04582	Building Maintenance	5,920	6,635	7,850	8,565	9,530	10,745	11,710	715	1,680	2,645
616	096	Virginia Division	9210	A&G-Office supplies & expense	05010	Office Supplies	3	3	3	5	5	5	60	-	-	3
617	096	Virginia Division	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	0	0	0	0	0	0	0	-	-	-
618	096	Virginia Division	9210	A&G-Office supplies & expense	05312	Long Distance	-	-	0	0	0	0	0	-	-	-
619	096	Virginia Division	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	84	84	86	94	110	110	130	4	39	110

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		Division		Sub		Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
Line No.	Division	Description	Account	Account Description	Sub Account Description										
620	096	Virginia Division	9210	A&G-Office supplies & expense	05412 Spousal & Dependent Travel	0	0	0	0	0	0	2	-	-	-
621	096	Virginia Division	9210	A&G-Office supplies & expense	05413 Transportation	363	364	402	402	424	434	505	-	-	181
622	096	Virginia Division	9210	A&G-Office supplies & expense	05414 Lodging	442	442	487	487	487	487	514	49	49	113
623	096	Virginia Division	9210	A&G-Office supplies & expense	05415 Membership Fees	-	-	4	11	23	23	23	-	-	-
624	096	Virginia Division	9210	A&G-Office supplies & expense	05417 Club Dues - Deductible	-	-	-	-	40	40	40	-	-	-
625	096	Virginia Division	9210	A&G-Office supplies & expense	05420 Employee Development	-	-	-	-	-	-	-	-	-	-
626	096	Virginia Division	9210	A&G-Office supplies & expense	05421 Training	7	8	8	8	8	8	9	-	-	7
627	096	Virginia Division	9210	A&G-Office supplies & expense	05427 Technical (Job Skills) Training	10	10	10	10	10	10	10	-	-	-
628	096	Virginia Division	9210	A&G-Office supplies & expense	07499 Misc Employee Welfare Exp	-	4	4	4	4	4	4	-	-	4
629	096	Virginia Division	9210	A&G-Office supplies & expense	07590 Misc General Expense	(1,192)	(1,192)	(1,564)	(1,873)	(2,151)	(2,412)	(2,672)	(271)	(682)	(1,092)
630	096	Virginia Division	9220	Credit	09341 Admin & General Expenses	325,713	372,239	424,527	475,576	530,068	599,745	669,713	28,720	74,772	139,753
631	096	Virginia Division	9220	Credit	41131 Billing for CSC O&M	168,043	191,482	214,774	237,536	261,240	285,050	309,642	24,828	49,445	79,666
632	096	Virginia Division	9220	Credit	41132 Billing for SS O&M	310,864	358,511	406,307	475,019	523,431	563,290	632,142	54,907	113,870	176,205
633	096	Virginia Division	9230	A&G-Outside services employed	05430 Gas Supplies Services	6,269	7,759	7,942	9,313	10,465	11,831	13,078	1,893	3,787	5,680
634	096	Virginia Division	9230	A&G-Outside services employed	06111 Contract Labor	-	-	-	-	-	-	-	-	-	-
635	096	Virginia Division	9230	A&G-Outside services employed	06121 Legal	267,900	267,948	280,729	310,226	310,391	325,388	374,078	27,431	32,199	82,916
636	096	Virginia Division	9240	A&G-Property insurance	04069 Blueflame Property Insurance	31,463	36,837	42,211	47,585	52,959	58,468	63,977	5,509	11,018	16,527
637	096	Virginia Division	9240	A&G-Property insurance	04070 Insurance-Other	1,797	2,002	2,208	2,413	2,619	2,831	3,043	212	425	637
638	096	Virginia Division	9240	A&G-Property insurance	04072 Insurance Capitalized	(21,400)	(24,409)	(27,480)	(30,573)	(33,667)	(36,717)	(40,295)	(3,174)	(6,349)	(10,855)
639	096	Virginia Division	9250	A&G-Injuries & damages	01290 Other Benefits Projects	58	58	58	68	68	68	68	-	-	-
640	096	Virginia Division	9250	A&G-Injuries & damages	01293 Workers Comp Benefits Projects	-	-	-	-	-	-	-	-	-	-
641	096	Virginia Division	9250	A&G-Injuries & damages	04070 Insurance-Other	-	-	-	-	-	-	-	-	-	-
642	096	Virginia Division	9250	A&G-Injuries & damages	05418 Settlement	-	-	-	-	-	-	-	-	-	-
643	096	Virginia Division	9260	A&G-Employee pensions and benefits	01200 Other Benefits Load	103,505	121,416	138,505	155,884	172,137	189,090	204,549	-	-	-
644	096	Virginia Division	9260	A&G-Employee pensions and benefits	01202 Pension Benefits Load	38,028	44,843	51,336	57,942	64,114	70,551	76,420	10,880	20,286	28,792
645	096	Virginia Division	9260	A&G-Employee pensions and benefits	01203 OPEB Benefits Load	52,761	62,056	70,867	79,839	88,201	96,920	104,864	15,987	29,751	42,173
646	096	Virginia Division	9260	A&G-Employee pensions and benefits	01251 Medical Benefits Load	-	-	-	-	-	-	-	14,674	27,382	38,883
647	096	Virginia Division	9260	A&G-Employee pensions and benefits	01253 Medical Benefits Projects	-	-	-	-	-	-	-	-	-	-
648	096	Virginia Division	9260	A&G-Employee pensions and benefits	01257 ESOP Benefits Load	-	-	-	-	-	-	-	3,454	6,438	9,136
649	096	Virginia Division	9260	A&G-Employee pensions and benefits	01259 ESOP Benefits Projects	-	-	-	-	-	-	-	-	-	-
650	096	Virginia Division	9260	A&G-Employee pensions and benefits	01260 HSA Benefits Load	-	-	-	-	-	-	-	37	69	98
651	096	Virginia Division	9260	A&G-Employee pensions and benefits	01262 HSA Benefits Projects	-	-	-	-	-	-	-	-	-	-
652	096	Virginia Division	9260	A&G-Employee pensions and benefits	01263 RSP FACC Benefits Load	-	-	-	-	-	-	-	380	709	1,006
653	096	Virginia Division	9260	A&G-Employee pensions and benefits	01265 RSP FACC Benefits Projects	-	-	-	-	-	-	-	-	-	-
654	096	Virginia Division	9260	A&G-Employee pensions and benefits	01266 Life Benefits Load	-	-	-	-	-	-	-	395	738	1,048
655	096	Virginia Division	9260	A&G-Employee pensions and benefits	01268 Life Benefits Projects	-	-	-	-	-	-	-	-	-	-
656	096	Virginia Division	9260	A&G-Employee pensions and benefits	01269 LTD Benefits Load	-	-	-	-	-	-	-	704	1,314	1,865
657	096	Virginia Division	9260	A&G-Employee pensions and benefits	01271 LTD Benefits Projects	-	-	-	-	-	-	-	-	-	-
658	096	Virginia Division	9260	A&G-Employee pensions and benefits	01290 Other Benefits Projects	733	733	733	861	861	861	861	-	-	-
659	096	Virginia Division	9260	A&G-Employee pensions and benefits	01291 Pension Benefits Projects	282	282	282	331	331	331	331	-	-	-
660	096	Virginia Division	9260	A&G-Employee pensions and benefits	01292 OPEB Benefits Projects	397	397	397	466	466	466	466	-	-	-
661	096	Virginia Division	9260	A&G-Employee pensions and benefits	02001 Inventory Materials	-	40	119	408	836	1,699	1,699	-	-	-
662	096	Virginia Division	9260	A&G-Employee pensions and benefits	02004 Warehouse Loading Charge	-	2	5	16	33	68	68	-	-	-
663	096	Virginia Division	9260	A&G-Employee pensions and benefits	05411 Meals and Entertainment	-	-	-	-	-	-	-	-	-	-
664	096	Virginia Division	9260	A&G-Employee pensions and benefits	05415 Membership Fees	2,838	2,838	2,838	2,838	2,838	3,038	3,038	-	-	-
665	096	Virginia Division	9260	A&G-Employee pensions and benefits	05419 Misc Employee Expense	-	-	-	-	-	-	-	-	-	-
666	096	Virginia Division	9260	A&G-Employee pensions and benefits	05420 Employee Development	-	-	-	-	-	-	125	-	-	-
667	096	Virginia Division	9260	A&G-Employee pensions and benefits	05427 Technical (Job Skills) Training	-	-	-	-	-	-	-	-	-	-
668	096	Virginia Division	9260	A&G-Employee pensions and benefits	07443 Uniforms	4,176	4,176	4,176	4,176	4,176	4,176	4,176	1,383	2,329	3,027
669	096	Virginia Division	9260	A&G-Employee pensions and benefits	07444 Uniforms Capitalized	(2,474)	(2,474)	(2,474)	(2,474)	(2,474)	(2,474)	(2,474)	(733)	(1,334)	(1,784)
670	096	Virginia Division	9260	A&G-Employee pensions and benefits	07499 Misc Employee Welfare Exp	5,372	5,520	5,629	6,023	6,260	6,463	7,912	1,706	2,911	3,665
671	096	Virginia Division	9260	A&G-Employee pensions and benefits	07590 Misc General Expense	60	60	224	224	224	224	224	-	-	-
672	096	Virginia Division	9280	A&G-Regulatory commission expenses	05010 Office Supplies	-	-	-	-	-	-	-	-	-	-
673	096	Virginia Division	9280	A&G-Regulatory commission expenses	05111 Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-
674	096	Virginia Division	9280	A&G-Regulatory commission expenses	05411 Meals and Entertainment	-	-	-	-	-	-	-	-	-	-
675	096	Virginia Division	9280	A&G-Regulatory commission expenses	05412 Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-
676	096	Virginia Division	9280	A&G-Regulatory commission expenses	05413 Transportation	-	-	-	-	-	-	-	-	-	-
677	096	Virginia Division	9280	A&G-Regulatory commission expenses	05414 Lodging	-	-	-	-	-	-	-	-	-	-
678	096	Virginia Division	9280	A&G-Regulatory commission expenses	05419 Misc Employee Expense	-	-	-	-	-	-	-	-	-	-
679	096	Virginia Division	9280	A&G-Regulatory commission expenses	06111 Contract Labor	-	-	-	-	-	-	-	-	-	-
680	096	Virginia Division	9302	Miscellaneous general expenses	05411 Meals and Entertainment	-	-	-	-	-	-	-	-	-	-
681	096	Virginia Division	9302	Miscellaneous general expenses	05413 Transportation	-	-	-	-	-	-	-	-	-	-
682	096	Virginia Division	9302	Miscellaneous general expenses	05414 Lodging	-	-	-	-	-	-	-	-	-	-
683	096	Virginia Division	9302	Miscellaneous general expenses	07499 Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-
684	096	Virginia Division	9302	Miscellaneous general expenses	07590 Misc General Expense	-	-	-	-	-	-	-	-	23	23
685	096	Virginia Division	9310	A&G-Rents	04580 Building Lease/Rents Capitalized	(5,516)	(6,479)	(7,454)	(8,417)	(9,336)	(10,330)	(11,291)	(871)	(1,407)	(1,936)
686	096	Virginia Division	9310	A&G-Rents	04581 Building Lease/Rents	17,894	20,876	23,858	26,685	29,593	32,541	35,464	2,929	4,405	5,881
						36,032,430	33,612,591	33,947,028	35,409,720	36,683,415	38,192,813	39,988,963	42,531,111	43,149,416	42,275,526

Footnote: The income statement amounts are the YTD balances.

Atmos Energy Corporation
Virginia Trial Balance (Div 096)
Period March 2012 to June 2014

		Division		Sub												
Line No.	Division	Description	Account	Account Description	Account	Sub Account Description	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13
1	096	Virginia Division	1010	Gas Plant in Service	10003	Nq - Storage Plant	411,648	411,648	411,648	411,648	411,648	411,648	188,872	188,872	188,872	188,872
2	096	Virginia Division	1010	Gas Plant in Service	10004	Transmission Plant	501,455	501,455	501,455	501,455	501,455	501,455	501,455	501,455	501,455	501,455
3	096	Virginia Division	1010	Gas Plant in Service	10006	General Dist System Plant	67,145,422	67,295,421	67,505,995	68,791,196	69,146,124	69,312,105	69,468,125	69,659,255	70,199,654	70,244,913
4	096	Virginia Division	1010	Gas Plant in Service	10008	General Plant	1,345,099	1,345,099	1,344,620	1,364,246	1,364,246	1,364,257	1,364,257	1,364,257	1,464,120	1,504,909
5	096	Virginia Division	1070	Construction work in progress	01005	Capitalized Project Labor	3,957,934	4,000,578	4,044,529	4,075,508	4,137,200	4,179,050	4,218,736	4,267,174	4,312,684	4,351,695
6	096	Virginia Division	1070	Construction work in progress	01009	Capital Labor Accrual	(63,056)	(63,185)	(61,759)	(56,075)	(75,851)	(75,055)	(65,773)	(54,953)	(50,013)	(41,349)
7	096	Virginia Division	1070	Construction work in progress	01253	Medical Benefits Projects	30,379	38,362	43,538	49,339	61,020	68,719	76,149	85,216	93,727	101,144
8	096	Virginia Division	1070	Construction work in progress	01256	Payroll Tax Projects	12,962	16,394	18,606	21,084	26,019	29,367	32,542	36,417	40,058	43,179
9	096	Virginia Division	1070	Construction work in progress	01259	ESOP Benefits Projects	12,176	14,174	16,370	19,147	18,448	20,601	23,873	27,429	30,088	33,430
10	096	Virginia Division	1070	Construction work in progress	01262	HSA Benefits Projects	881	877	1,199	1,574	652	711	1,006	1,207	1,282	1,277
11	096	Virginia Division	1070	Construction work in progress	01265	RSP FACC Benefits Projects	178	225	256	290	360	447	501	552	627	672
12	096	Virginia Division	1070	Construction work in progress	01268	Life Benefits Projects	22,230	22,371	23,518	27,910	14,060	14,840	21,606	29,505	33,166	37,603
13	096	Virginia Division	1070	Construction work in progress	01271	LTD Benefits Projects	1,401	1,768	2,012	2,285	2,805	3,161	3,505	3,922	4,313	4,636
14	096	Virginia Division	1070	Construction work in progress	01290	Other Benefits Projects	1,860,147	1,860,147	1,871,665	1,871,665	1,871,214	1,871,665	1,871,665	1,871,665	1,871,665	1,871,665
15	096	Virginia Division	1070	Construction work in progress	01291	Pension Benefits Projects	54,151	60,140	64,049	68,427	77,135	82,918	88,505	95,313	101,685	106,641
16	096	Virginia Division	1070	Construction work in progress	01292	OPEB Benefits Projects	79,244	88,426	94,475	101,249	114,457	123,332	131,941	142,402	152,127	159,953
17	096	Virginia Division	1070	Construction work in progress	01293	Workers Comp Benefits Projects	3,083	3,893	4,419	5,007	6,193	6,975	7,729	8,649	9,503	10,402
18	096	Virginia Division	1070	Construction work in progress	02001	Inventory Materials	4,656,343	4,694,024	4,760,099	4,802,074	4,859,076	4,888,076	4,913,244	5,009,945	5,105,059	5,134,071
19	096	Virginia Division	1070	Construction work in progress	02002	Material Cost - Major Items	35,863	35,863	35,863	35,863	35,863	35,863	35,863	35,863	35,863	35,863
20	096	Virginia Division	1070	Construction work in progress	02004	Warehouse Loading Charge	449,722	450,657	452,616	454,068	456,727	457,211	457,933	461,160	463,565	464,420
21	096	Virginia Division	1070	Construction work in progress	02005	Non-Inventory Supplies	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733
22	096	Virginia Division	1070	Construction work in progress	03004	Vehicle Expense	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382
23	096	Virginia Division	1070	Construction work in progress	04212	IT Equipment	-	-	-	-	-	-	-	-	1,079	1,133
24	096	Virginia Division	1070	Construction work in progress	04301	Equipment Lease	20,850	21,111	21,400	21,899	22,358	22,641	23,036	23,310	23,785	23,987
25	096	Virginia Division	1070	Construction work in progress	04302	Heavy Equipment	213,803	216,722	223,504	226,513	233,042	237,838	248,392	252,411	257,307	260,487
26	096	Virginia Division	1070	Construction work in progress	04861	A&G Overhead	5,200,364	5,242,667	5,284,244	5,337,207	5,411,531	5,465,560	5,516,153	5,565,241	5,622,749	5,682,914
27	096	Virginia Division	1070	Construction work in progress	04862	A&G Overhead Load	10,977,559	11,047,119	11,106,680	11,162,509	11,287,353	11,349,448	11,415,542	11,480,320	11,790,335	11,790,087
28	096	Virginia Division	1070	Construction work in progress	04863	A&G Overhead Clearing	(6,186,426)	(6,249,852)	(6,326,960)	(6,367,064)	(6,444,854)	(6,532,383)	(6,577,908)	(6,697,401)	(6,746,198)	(6,797,830)
29	096	Virginia Division	1070	Construction work in progress	04871	WIP Closing	(25,580,941)	(25,733,942)	(25,958,300)	(27,301,777)	(27,671,177)	(27,841,185)	(27,998,662)	(28,204,686)	(28,786,265)	(28,942,017)
30	096	Virginia Division	1070	Construction work in progress	04873	WIP Interest Cap AFUDC	-	-	-	-	-	-	-	-	-	-
31	096	Virginia Division	1070	Construction work in progress	04889	Land Rights	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033
32	096	Virginia Division	1070	Construction work in progress	05010	Office Supplies	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755
33	096	Virginia Division	1070	Construction work in progress	05411	Meals and Entertainment	499	499	540	540	540	540	540	540	540	540
34	096	Virginia Division	1070	Construction work in progress	05414	Lodging	531	531	930	930	930	930	930	930	930	930
35	096	Virginia Division	1070	Construction work in progress	05419	Misc Employee Expense	228	228	228	228	228	228	228	228	228	228
36	096	Virginia Division	1070	Construction work in progress	06111	Contract Labor	4,756,270	4,810,140	4,858,405	4,903,285	5,051,738	5,110,143	5,165,378	5,503,927	5,853,063	5,935,514
37	096	Virginia Division	1070	Construction work in progress	07443	Uniforms	14,267	14,338	14,338	14,338	14,510	14,638	14,702	14,861	15,384	15,590
38	096	Virginia Division	1070	Construction work in progress	07590	Misc General Expense	2,653,778	2,686,545	2,718,580	2,751,995	2,783,570	2,819,643	2,854,771	2,889,074	2,931,546	2,958,872
39	096	Virginia Division	1070	Construction work in progress	07591	Supplies & Expense	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)
40	096	Virginia Division	1070	Construction work in progress	07600	CWIP Accruals	-	-	-	-	-	5,500	-	-	-	-
41	096	Virginia Division	1070	Construction work in progress	07601	Vehicle Cap Accrual	11,999	14,644	13,954	14,791	14,904	16,210	8,904	13,717	8,595	17,624
42	096	Virginia Division	1070	Construction work in progress	07602	Depreciation Cap Accrual	2,950	2,955	2,775	3,060	3,019	3,035	3,047	3,081	3,058	3,111
43	096	Virginia Division	1070	Construction work in progress	07603	Rent Cap Accrual	5,643	5,803	5,755	5,421	5,851	6,450	6,170	6,452	6,151	6,224
44	096	Virginia Division	1070	Construction work in progress	07605	Heavy Equipment Cap Accrual	2,927	6,790	3,016	6,537	4,805	5,061	3,795	2,410	2,214	4,067
45	096	Virginia Division	1070	Construction work in progress	07606	Insurance Cap Accrual	2,894	3,146	3,032	3,764	3,171	3,189	3,203	3,263	3,510	3,353
46	096	Virginia Division	1070	Construction work in progress	07607	Telecom Cap Accrual	3,533	1,178	3,258	1,206	3,654	1,753	2,134	2,652	2,679	750
47	096	Virginia Division	1070	Construction work in progress	07608	Uniform Cap Accrual	196	-	-	214	128	63	160	523	206	613
48	096	Virginia Division	1070	Construction work in progress	07609	Utility Cap Accrual	2,616	1,304	1,288	1,930	1,911	1,381	2,682	2,453	1,284	2,535
49	096	Virginia Division	1070	Construction work in progress	09911	Reimbursements	(1,512,891)	(1,518,971)	(1,549,137)	(1,557,240)	(1,593,569)	(1,611,828)	(1,617,315)	(1,634,443)	(1,656,705)	(1,682,345)
50	096	Virginia Division	1080	Accum Prov for Depreciation	00000	Default	(24,249,485)	(24,403,040)	(24,509,841)	(24,630,541)	(24,776,563)	(24,908,177)	(24,843,353)	(24,990,829)	(25,131,195)	(25,225,443)
51	096	Virginia Division	1080	Accum Prov for Depreciation	04881	WIP Salvage	(12,620)	(12,620)	(12,620)	(12,620)	(12,620)	(12,620)	(12,620)	(12,620)	(7,900)	(7,900)
52	096	Virginia Division	1080	Accum Prov for Depreciation	04882	WIP Removal Cost	254,009	272,150	246,871	258,102	276,479	267,622	281,989	302,743	317,683	369,393
53	096	Virginia Division	1080	Accum Prov for Depreciation	07600	CWIP Accruals	-	-	-	-	-	-	-	-	-	-
54	096	Virginia Division	1420	Customer accounts receivable	10911	Unbilled Base Charge	2,452,813	2,120,127	2,218,060	1,003,675	428,733	460,303	386,690	399,068	421,391	777,538
55	096	Virginia Division	1420	Customer accounts receivable	10915	Mechanized Billing	3,319,281	4,005,227	4,322,980	3,518,714	2,372,079	1,443,727	1,271,494	876,866	849,909	721,937
56	096	Virginia Division	1420	Customer accounts receivable	10917	Unapplied CIS Payments	33,430	34,869	58,111	51,487	-	-	-	-	87	87
57	096	Virginia Division	1420	Customer accounts receivable	10918	Misc CIS Charges	19,966	5,509	-	-	(1,201)	(1,201)	(14,567)	(1,395)	(1,045)	(1,045)
58	096	Virginia Division	1420	Customer accounts receivable	10921	Special Billing-Gas Serv	215,774	208,707	219,003	217,453	197,786	295,331	179,669	157,535	154,318	182,838
59	096	Virginia Division	1420	Customer accounts receivable	10928	Manual Revenue Accruals	-	-	-	-	-	-	-	-	-	-
60	096	Virginia Division	1420	Customer accounts receivable	10929	Reclass of Credit Balances	50,592	-	-	-	-	-	-	-	101,234	201,051
61	096	Virginia Division	1420	Customer accounts receivable	10930	AR Transfers Between Customers	-	-	-	-	-	-	-	-	-	266,275
62	096	Virginia Division	1420	Customer accounts receivable	10994	(blank)	-	-	-	-	-	-	-	-	-	(42)
63	096	Virginia Division	1420	Customer accounts receivable	11111	(blank)	-	-	-	-	-	-	-	-	-	-
64	096	Virginia Division	1430	Other Accounts Receivable	10997	Oracle AR Damage Claims	18,909	13,639	14,882	15,660	19,249	22,069	21,520	21,213	24,330	22,807
65	096	Virginia Division	1430	Other Accounts Receivable	10999	Oracle AR Other	25,548	26,404	45,037	20,481	12,832	19,046	13,325	16,584	23,849	26,172
66	096	Virginia Division	1440	Accum prov for uncollectible accounts	12001	Beginning of Year Reserve	(31,258)	(31,258)	(31,258)	(31,258)	(31,258)	(31,258)	(31,258)	(31,258)	(31,258)	(104,871)
67	096	Virginia Division	1440	Accum prov for uncollectible accounts	12003	Monthly Bad Debt Provision	(19,651)	(25,593)	(31,501)	(34,865)	(37,496)	(50,775)	(51,308)	(53,433)	(61,060)	(2,378)
68	096	Virginia Division	1440	Accum prov for uncollectible accounts	12004	SAP Customer AR Writeoffs	2,737	5,069	5,079	6,743	8,013	8,818	9,114	9,396	(6,897)	254
69	096	Virginia Division	1440	Accum prov for uncollectible accounts	12005	SAP Customer AR Recoveries	(1,950)	(3,555)	(3,490)	(3,490)	(5,435)	(5,139)	(5,249)	(5,353)	(5,656)	(796)
70	096	Virginia Division	1630	Stores Expense Undistributed	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	302	302
71	096	Virginia Division	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	(31,438)	(32,37								

		Sub														
Line No.	Division	Description	Account	Account Description	Account	Sub Account Description	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13
80	096	Virginia Division	1840	Clearing Account	13636	Capital Benefits F Payroll Tax Load Clr	-	-	-	-	-	(0)	-	-	0	-
81	096	Virginia Division	1840	Clearing Account	13637	Capital Benefits F Emp ESOP Load Clr	(16,295)	(19,813)	(23,264)	(28,410)	(31,786)	(35,543)	(39,096)	(43,111)	(47,095)	(4,149)
82	096	Virginia Division	1840	Clearing Account	13638	Capital Benefits F Emp HSA Load Clr	(165)	(201)	(236)	(269)	(324)	(363)	(399)	(441)	(481)	(210)
83	096	Virginia Division	1840	Clearing Account	13639	Capital Benefits F RSP FACC Load Clr	(362)	(442)	(520)	(591)	(713)	(798)	(878)	(969)	(1,059)	(274)
84	096	Virginia Division	1840	Clearing Account	13640	Capital Benefits F Basic Life Load Clr	(1,744)	(2,128)	(2,504)	(2,847)	(3,433)	(3,843)	(4,231)	(4,668)	(5,103)	(421)
85	096	Virginia Division	1840	Clearing Account	13641	Capital Benefits F LTD Load Clr	(2,830)	(3,453)	(4,063)	(4,620)	(5,572)	(6,236)	(6,865)	(7,576)	(8,281)	(646)
86	096	Virginia Division	1840	Clearing Account	13642	Capital Benefits G Medical Trans out	(965)	(965)	(965)	(965)	(965)	(965)	(965)	(965)	(965)	-
87	096	Virginia Division	1840	Clearing Account	13643	Capital Benefits G Payroll Tax Trans out	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)
88	096	Virginia Division	1840	Clearing Account	13644	Capital Benefits G Emp ESOP Trans out	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	-
89	096	Virginia Division	1840	Clearing Account	13645	Capital Benefits G Emp HSA Trans out	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-
90	096	Virginia Division	1840	Clearing Account	13646	Capital Benefits G RSP FACC Trans out	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	-
91	096	Virginia Division	1840	Clearing Account	13647	Capital Benefits G Basic Life Trans out	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	-
92	096	Virginia Division	1840	Clearing Account	13648	Capital Benefits G LTD Trans out	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	-
93	096	Virginia Division	1840	Clearing Account	13649	Expense Benefits H Medical Trans out	-	-	-	-	-	-	-	-	-	-
94	096	Virginia Division	1840	Clearing Account	13650	Expense Benefits H Payroll Tax Trans out	-	-	-	-	-	-	-	-	-	-
95	096	Virginia Division	1840	Clearing Account	13651	Expense Benefits H Emp ESOP Trans out	-	-	-	-	-	-	-	-	-	-
96	096	Virginia Division	1840	Clearing Account	13652	Expense Benefits H Emp HSA Trans out	-	-	-	-	-	-	-	-	-	-
97	096	Virginia Division	1840	Clearing Account	13653	Expense Benefits H RSP FACC Trans out	-	-	-	-	-	-	-	-	-	-
98	096	Virginia Division	1840	Clearing Account	13654	Expense Benefits H Basic Life Trans out	-	-	-	-	-	-	-	-	-	-
99	096	Virginia Division	1840	Clearing Account	13655	Expense Benefits H LTD Trans out	-	-	-	-	-	-	-	-	-	-
100	096	Virginia Division	1840	Clearing Account	13656	Capital Benefits I Medical Trans in	-	-	-	-	-	-	-	-	(102)	-
101	096	Virginia Division	1840	Clearing Account	13657	Capital Benefits I Payroll Tax Trans in	-	-	-	-	-	-	-	-	(47)	-
102	096	Virginia Division	1840	Clearing Account	13658	Capital Benefits I Emp ESOP Trans in	-	-	-	-	-	-	-	-	(18)	-
103	096	Virginia Division	1840	Clearing Account	13659	Capital Benefits I Emp HSA Trans in	-	-	-	-	-	-	-	-	(0)	-
104	096	Virginia Division	1840	Clearing Account	13660	Capital Benefits I RSP FACC Trans in	-	-	-	-	-	-	-	-	(2)	-
105	096	Virginia Division	1840	Clearing Account	13661	Capital Benefits I Basic Life Trans in	-	-	-	-	-	-	-	-	(3)	-
106	096	Virginia Division	1840	Clearing Account	13662	Capital Benefits I LTD Trans in	-	-	-	-	-	-	-	-	(5)	-
107	096	Virginia Division	1840	Clearing Account	13663	Expense Benefits J Medical Trans in	-	-	-	-	-	-	-	-	-	-
108	096	Virginia Division	1840	Clearing Account	13664	Expense Benefits J Payroll Tax Trans in	-	-	-	-	-	-	-	-	-	-
109	096	Virginia Division	1840	Clearing Account	13665	Expense Benefits J Emp ESOP Trans in	-	-	-	-	-	-	-	-	-	-
110	096	Virginia Division	1840	Clearing Account	13666	Expense Benefits J Emp HSA Trans in	-	-	-	-	-	-	-	-	-	-
111	096	Virginia Division	1840	Clearing Account	13667	Expense Benefits J RSP FACC Trans in	-	-	-	-	-	-	-	-	-	-
112	096	Virginia Division	1840	Clearing Account	13668	Expense Benefits J Basic Life Trans in	-	-	-	-	-	-	-	-	-	-
113	096	Virginia Division	1840	Clearing Account	13669	Expense Benefits J LTD Trans in	-	-	-	-	-	-	-	-	-	-
114	096	Virginia Division	1840	Clearing Account	13670	Benefits K Medical Transfers	-	-	-	-	-	-	-	-	102	-
115	096	Virginia Division	1840	Clearing Account	13671	Benefits K Payroll Tax Transfers	-	-	-	-	-	-	-	-	47	-
116	096	Virginia Division	1840	Clearing Account	13672	Benefits K Emp ESOP Transfers	-	-	-	-	-	-	-	-	18	-
117	096	Virginia Division	1840	Clearing Account	13673	Benefits K Emp HSA Transfers	-	-	-	-	-	-	-	-	0	-
118	096	Virginia Division	1840	Clearing Account	13674	Benefits K RSP FACC Transfers	-	-	-	-	-	-	-	-	2	-
119	096	Virginia Division	1840	Clearing Account	13675	Benefits K Basic Life Transfers	-	-	-	-	-	-	-	-	3	-
120	096	Virginia Division	1840	Clearing Account	13676	Benefits K LTD Transfers	-	-	-	-	-	-	-	-	5	-
121	096	Virginia Division	1840	Clearing Account	13803	Cap Benefits F Load Clr	-	-	-	-	-	-	-	-	-	-
122	096	Virginia Division	1840	Clearing Account	13805	Employer P/R Taxes Clearing	-	-	-	-	-	-	-	-	-	-
123	096	Virginia Division	1840	Clearing Account	13807	Cap Benefits F Pension Load Clr	(46,241)	(56,411)	(66,386)	(75,481)	(91,024)	(101,884)	(112,158)	(123,762)	(135,280)	(9,912)
124	096	Virginia Division	1840	Clearing Account	13808	Cap Benefits F FAS 106 Load Clr	(70,924)	(86,523)	(101,824)	(115,773)	(139,613)	(156,270)	(172,028)	(189,828)	(207,494)	(15,594)
125	096	Virginia Division	1840	Clearing Account	13809	Cap Benefits F Workers Comp Clr	(6,253)	(7,628)	(8,977)	(10,207)	(12,309)	(13,778)	(15,167)	(16,737)	(18,294)	(1,872)
126	096	Virginia Division	1840	Clearing Account	13810	Employer FICA Clearing	-	-	-	-	-	-	-	-	-	-
127	096	Virginia Division	1840	Clearing Account	13811	Employer FUTA Clearing	-	-	-	-	-	-	-	-	-	-
128	096	Virginia Division	1840	Clearing Account	13812	Employer SUTA Clearing	-	-	-	-	-	-	-	-	-	-
129	096	Virginia Division	1840	Clearing Account	13815	Benefits K Pension Transfers	-	-	-	-	-	-	-	-	62	-
130	096	Virginia Division	1840	Clearing Account	13816	Benefits K FAS106 Transfers	-	-	-	-	-	-	-	-	41	-
131	096	Virginia Division	1840	Clearing Account	13836	PA Entry Clearing	829,539	844,267	-	14,596	27,739	43,244	57,086	71,011	85,832	100,957
132	096	Virginia Division	1840	Clearing Account	13844	Expense Benefits J Trans in	-	-	-	-	-	-	-	-	-	-
133	096	Virginia Division	1840	Clearing Account	13846	Benefits K Transfers	-	-	-	-	-	-	-	-	-	-
134	096	Virginia Division	1840	Clearing Account	13870	Capital Benefits G Workers Comp Trans out	(98)	(98)	(98)	(98)	(98)	(98)	(98)	(98)	(98)	-
135	096	Virginia Division	1840	Clearing Account	13871	Capital Benefits I Pension Trans in	-	-	-	-	-	-	-	-	(62)	-
136	096	Virginia Division	1840	Clearing Account	13872	Capital Benefits I FAS106 Trans in	-	-	-	-	-	-	-	-	(41)	-
137	096	Virginia Division	1840	Clearing Account	13873	Capital Benefits G Pension Trans out	(724)	(724)	(724)	(724)	(724)	(724)	(724)	(724)	(724)	-
138	096	Virginia Division	1840	Clearing Account	13874	Capital Benefits G FAS106 Trans out	(1,110)	(1,110)	(1,110)	(1,110)	(1,110)	(1,110)	(1,110)	(1,110)	(1,110)	-
139	096	Virginia Division	1840	Clearing Account	13875	Expense Benefits H Pension Trans out	-	-	-	-	-	-	-	-	-	-
140	096	Virginia Division	1840	Clearing Account	13876	Expense Benefits H FAS106 Trans out	-	-	-	-	-	-	-	-	-	-
141	096	Virginia Division	1840	Clearing Account	13877	Expense Benefits J Pension Trans in	-	-	-	-	-	-	-	-	-	-
142	096	Virginia Division	1840	Clearing Account	13878	Expense Benefits J FAS106 Trans in	-	-	-	-	-	-	-	-	-	-
143	096	Virginia Division	1840	Clearing Account	13893	Expense Benefits H Workers Comp Transfer out	-	-	-	-	-	-	-	-	-	-
144	096	Virginia Division	1840	Clearing Account	13895	Capital Benefits I Workers Comp Trans in	-	-	-	-	-	-	-	-	(1)	-
145	096	Virginia Division	1840	Clearing Account	13897	Expense Benefits J Workers Comp Trans in	-	-	-	-	-	-	-	-	-	-
146	096	Virginia Division	1840	Clearing Account	13899	Benefits K Workers Comp Transfers	-	-	-	-	-	-	-	-	1	-
147	096	Virginia Division	1860	Miscellaneous deferred debits	14135	Conservation Project Recoveries	-	-	-	-	(0)	(0)	(0)	(0)	-	(0)
148	096	Virginia Division	1860	Miscellaneous deferred debits	27403	Options-Open Positions	19,317	-	-	27,217	44,586	55,547	78,885	91,803	93,470	54,037
149	096	Virginia Division	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	52,778	52,778	52,778	52,778	52,778	21,360	21,360	21,360	211,879	211,879
150	096	Virginia Division	1900	Accumulated Deferred Income Taxes	28206	Accum Defer State Inc Tax	3,549	3,549	3,549	3,549	3,549	1,437	1,437	1,437	14,249	14,249
151	096	Virginia Division	1910	Unrecovered Purchased Gas Costs	14087	PBR Recoveries	-	-	-	-	-	-	-	-	(73)	-
152	096	Virginia Division	1910	Unrecovered Purchased Gas Costs	14088	Recoveries	3,080,906	2,652,541	1,755,054	740,306	(263,203)	(331,615)	(29,308)	401,292	890,406	1,357,506
153	096	Virginia Division	1910	Unrecovered Purchased Gas Costs	14089	Unbilled Recoveries	(1,868,456)	(1,597,880)	(1,699,983)	(713,603)	(246,396)	(275,745)	(209,889)	(215,051)	(235,423)	(522,309)
154	096	Virginia Division	1910	Unrecovered Purchased Gas Costs	27314	Pipeline Refunds	(224,594)	(151,800)	(104,479)	(32,505)	(13,409)	(13,750)	(188)	(11)	62	62
155	096	Virginia Division	1910	Unrecovered Purchased Gas Costs	29000	Unrealized Gas Cost	169,023	143,534	65,077	-	-	-	-	-	-	40,015
156	096	Virginia Division	1910	Unrecovered Purchased Gas Costs	29002	MTM-Open Futures Contracts	(112,447)	(96,176)	(151,958)	(256,601)	(194,794)	(147,843)	(171,084)	(204,510)	(174,551)	(59,139)
157	096	Virginia Division	1910	Unrecovered Purchased Gas Costs	29005	Bad Debt Gas Cost	10,769	10,480	8,850	10,661	10,154	9,822	9,661	(255)	19,054	18,026
158	096	Virginia Division	1910	Unrecovered Purchased Gas Costs	29021	Deferred Option Premiums	210,661	139,884	139,884	187,955	230,882	287,569	362,163	362,163	403,053	370,548
159	096	Virginia Division	2320	Accounts Payable	04834	(blank)	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation
Virginia Trial Balance (Div 096)
Period March 2012 to June 2014

		Division	Description	Account	Account Description	Sub Account	Sub Account Description	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13
160	096	Virginia Division	2320	Accounts Payable	21048	Med/Dental-Other Exp Pymt		-	-	-	-	-	-	-	-	-	-
161	096	Virginia Division	2320	Accounts Payable	21050	Accrued Payroll		(63,648)	(64,242)	(72,352)	(83,784)	(36,331)	(35,457)	(56,154)	(74,844)	(83,533)	(101,866)
162	096	Virginia Division	2320	Accounts Payable	21058	(blank)		(3,744)	(3,652)	(3,652)	(3,652)	(3,652)	-	-	-	-	-
163	096	Virginia Division	2320	Accounts Payable	21101	Estimated Gas Cost		(3,539,451)	(3,970,336)	(3,511,272)	(2,695,903)	(1,479,216)	(753,840)	(698,257)	(562,634)	(583,871)	(716,022)
164	096	Virginia Division	2320	Accounts Payable	21306	RSP FACC Empr Payable		722	722	722	722	722	722	722	722	722	722
165	096	Virginia Division	2320	Accounts Payable	23501	Customer Contributions		(44,168)	(45,286)	(46,464)	(47,430)	(47,989)	(48,931)	(49,919)	(50,832)	(51,651)	(52,644)
166	096	Virginia Division	2320	Accounts Payable	24605	(blank)		-	-	-	-	-	-	-	-	-	-
167	096	Virginia Division	2320	Accounts Payable	24612	Other A/P-Uncashed Checks		(155,940)	(155,940)	(155,940)	(156,045)	(156,045)	(156,228)	(156,228)	(156,228)	(156,228)	(160,919)
168	096	Virginia Division	2320	Accounts Payable	24613	(blank)		-	-	-	-	-	-	-	-	-	-
169	096	Virginia Division	2320	Accounts Payable	24618	Stocked Item PO Clearing		(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)
170	096	Virginia Division	2320	Accounts Payable	29021	Deferred Option Premiums		(186,042)	(139,884)	(139,884)	(161,149)	(181,239)	(206,717)	(244,875)	(244,875)	(265,729)	(248,168)
171	096	Virginia Division	2350	Customer deposits	25000	Customer Deposits- Active		(419,101)	(413,275)	(411,032)	(406,204)	(384,706)	(378,927)	(365,492)	(354,065)	(359,187)	(361,792)
172	096	Virginia Division	2360	Taxes accrued	25102	Empr Fica-Accrual		(2,134)	(2,245)	(2,539)	(2,841)	(1,457)	(936)	(1,133)	(1,482)	(449)	(390)
173	096	Virginia Division	2360	Taxes accrued	25104	Empr Futa-Accrual		(161)	(87)	(18)	(4)	(1)	(1)	(1)	(1)	0	0
174	096	Virginia Division	2360	Taxes accrued	25107	State Unemployment Tax		(273)	(198)	(63)	(18)	(3)	(2)	(3)	(2)	0	4
175	096	Virginia Division	2360	Taxes accrued	25115	Permit Fees		(18,321)	(29,462)	(10,419)	(18,408)	(25,277)	(2,571)	(6,106)	(8,422)	(1,954)	(5,289)
176	096	Virginia Division	2360	Taxes accrued	25201	Ad Valorem Tax		(7,216)	(36,216)	(65,216)	(94,216)	(62,977)	(43,959)	(72,959)	(101,959)	(130,959)	(125,371)
177	096	Virginia Division	2360	Taxes accrued	26503	State Income Tax		0	0	0	0	0	0	0	0	0	0
178	096	Virginia Division	2370	Interest accrued	26919	Int On Customer Deposits		(55)	(121)	(20)	(67)	(58)	(179)	(222)	(258)	(334)	(353)
179	096	Virginia Division	2410	Tax collections	27209	City Franchise Tax		(106)	(106)	(106)	(106)	(108)	(108)	(108)	(108)	(108)	(108)
180	096	Virginia Division	2410	Tax collections	27210	State Sales Tax		(39,677)	(42,246)	(39,357)	(28,124)	4,746	6,842	6,842	4,755	4,755	4,755
181	096	Virginia Division	2410	Tax collections	27211	County Sales Tax		(25,613)	(27,185)	(26,640)	(23,190)	(54,305)	(40,267)	(34,819)	(33,501)	(37,666)	(39,193)
182	096	Virginia Division	2410	Tax collections	27212	City Sales Tax		-	-	-	-	(2,183)	(1,927)	221	226	395	13
183	096	Virginia Division	2410	Tax collections	27215	KY Utility School Tax		-	-	-	-	(3)	(3)	-	-	-	-
184	096	Virginia Division	2410	Tax collections	27223	Consumer Tax		(69,459)	(71,293)	(70,158)	(60,088)	(4,859)	(2,528)	(1,759)	(1,776)	1,212	(2,279)
185	096	Virginia Division	2410	Tax collections	27279	VA State Tax		-	-	-	-	(18,332)	(9,877)	(7,038)	(7,276)	(7,393)	(9,007)
186	096	Virginia Division	2420	liabilities	10918	Misc CIS Charges		-	-	-	-	-	-	-	-	-	-
187	096	Virginia Division	2420	liabilities	27307	Performance Plan		-	-	-	-	-	-	-	-	-	-
188	096	Virginia Division	2420	liabilities	27353	Deferred Billing AR		(50,592)	-	-	-	-	-	-	(101,234)	(201,051)	(266,275)
189	096	Virginia Division	2420	liabilities	27386	Misc		-	-	-	-	-	-	-	-	-	-
190	096	Virginia Division	2420	liabilities	27401	Nymex Swaps-Open Positions		(22,980)	(7,867)	-	-	-	-	-	-	-	(8,432)
191	096	Virginia Division	2420	liabilities	27404	(blank)		-	-	-	-	-	-	-	-	-	-
192	096	Virginia Division	2420	liabilities	27406	(blank)		-	-	-	-	-	-	-	-	-	-
193	096	Virginia Division	2520	Customer advances for construction	27341	Cust Adv for Construction		(8,762)	(8,762)	(8,762)	(8,762)	(8,762)	(8,762)	(8,762)	(8,762)	(8,762)	(8,762)
194	096	Virginia Division	2530	Other deferred credits	13707	VA WNA		-	-	-	-	-	-	-	-	-	-
195	096	Virginia Division	2530	Other deferred credits	14135	Conservation Project Recoveries		-	-	-	-	-	-	-	-	-	-
196	096	Virginia Division	2530	Other deferred credits	27401	Nymex Swaps-Open Positions		-	-	-	-	-	-	-	-	-	-
197	096	Virginia Division	2530	Other deferred credits	27703	Other		-	-	-	-	-	-	-	-	(482,361)	-
198	096	Virginia Division	2530	Other deferred credits	27710	Fas 106 - Veba Trust		36,809	36,809	36,809	46,675	46,675	46,675	73,929	73,929	-	12,036
199	096	Virginia Division	2530	Other deferred credits	27772	Bristol Lease Leveling		(16,500)	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)
200	096	Virginia Division	2530	Other deferred credits	29021	Deferred Option Premiums		(24,619)	-	-	(26,806)	(49,643)	(80,852)	(117,288)	(117,288)	(137,324)	(122,380)
201	096	Virginia Division	2540	Other Regulatory Liabilities	13707	VA WNA		-	-	-	-	-	-	-	-	-	-
202	096	Virginia Division	2820	property	28201	Accum Defer Fed Income		(10,543,660)	(10,543,660)	(10,588,728)	(10,588,728)	(10,588,728)	(11,029,693)	(11,029,693)	(11,029,693)	(12,033,017)	(12,033,017)
203	096	Virginia Division	2820	property	28206	Accum Defer State Inc Tax		(709,077)	(709,077)	(712,108)	(712,108)	(712,108)	(741,763)	(741,763)	(741,763)	(809,238)	(809,238)
204	096	Virginia Division	2830	Other	28201	Accum Defer Fed Income		(532,814)	(532,814)	(532,814)	(532,814)	(532,814)	(532,814)	(532,814)	(532,814)	(227,097)	(227,097)
205	096	Virginia Division	2830	Other	28206	Accum Defer State Inc Tax		(35,833)	(35,833)	(35,833)	(35,833)	(35,833)	(35,833)	(35,833)	(35,833)	(15,273)	(15,273)
206	096	Virginia Division	4030	Depreciation Expense	09344	Depr & Taxes Other Expense		2,367	3,595	4,757	6,373	7,968	9,563	11,158	12,760	15,175	1,405
207	096	Virginia Division	4030	Depreciation Expense	30003	Depr Exp-Underground Storage		-	-	-	-	-	-	(137)	(274)	(411)	377
208	096	Virginia Division	4030	Depreciation Expense	30004	Depr Exp-Transmission Plant		2,178	2,723	3,268	3,812	4,357	4,901	5,446	5,990	6,535	545
209	096	Virginia Division	4030	Depreciation Expense	30005	Depr Exp-Distribution Plant		572,982	716,884	861,289	1,007,834	1,155,543	1,303,984	1,453,206	1,603,938	1,761,372	150,524
210	096	Virginia Division	4030	Depreciation Expense	30007	Depr Exp-General Plant		29,640	36,977	44,362	51,820	59,278	66,736	73,558	80,006	89,209	7,723
211	096	Virginia Division	4030	Depreciation Expense	30031	Vehicle Depreciation		17	22	25	29	33	38	43	47	52	5
212	096	Virginia Division	4030	Depreciation Expense	30032	Vehicle Depreciation Capitalized		(17)	(22)	(25)	(29)	(33)	(38)	(43)	(47)	(52)	(5)
213	096	Virginia Division	4030	Depreciation Expense	30041	Heavy Equipment Depreciation		4,192	5,240	6,288	7,336	8,365	9,394	10,423	11,451	12,480	1,029
214	096	Virginia Division	4030	Depreciation Expense	30042	Heavy Equipment Depreciation Capitalized		(4,108)	(5,135)	(6,163)	(7,190)	(8,198)	(9,206)	(10,214)	(11,222)	(12,230)	(1,008)
215	096	Virginia Division	4030	Depreciation Expense	30051	Stores Depreciation		15	19	22	26	30	33	37	41	45	4
216	096	Virginia Division	4030	Depreciation Expense	30052	Stores Depreciation Capitalized		(8)	(10)	(12)	(14)	(16)	(18)	(20)	(22)	(24)	(2)
217	096	Virginia Division	4030	Depreciation Expense	30061	Tools & Shop Depreciation		14,853	18,566	22,280	26,022	29,764	33,507	37,249	40,991	44,734	3,742
218	096	Virginia Division	4030	Depreciation Expense	30062	Tools & Shop Depreciation Capitalized		(7,886)	(9,808)	(11,550)	(13,577)	(15,582)	(17,602)	(19,635)	(21,701)	(23,744)	(2,096)
219	096	Virginia Division	4030	Depreciation Expense	41124	Billing for Taxes Other and Depr		33,122	41,573	50,309	59,444	68,513	77,693	86,653	95,551	105,760	8,955
220	096	Virginia Division	4030	Depreciation Expense	41129	Billing for CSC Depr & Taxes Other		5,909	6,599	7,632	10,806	16,217	21,711	27,206	32,705	38,308	5,462
221	096	Virginia Division	4060	adjustments	09344	Depr & Taxes Other Expense		3,470	4,338	5,205	6,391	7,598	8,805	10,011	11,218	12,425	741
222	096	Virginia Division	4073	Regulatory Debits	41136	Billed from BTL HQ		3,118	3,897	4,677	5,638	6,599	7,560	8,521	9,483	10,444	1,000
223	096	Virginia Division	4074	Regulatory Credits	41134	Billed from BTL SS		(32)	(40)	(48)	(56)	(64)	(72)	(80)	(88)	(97)	-
224	096	Virginia Division	4074	Regulatory Credits	41136	Billed from BTL HQ		(5,624)	(7,030)	(8,435)	(10,169)	(11,903)	(13,637)	(15,370)	(17,104)	(18,838)	(1,804)
225	096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01210	Fica Load		20,513	25,501	30,579	35,315	44,055	47,798	50,631	53,595	57,105	2,674

Atmos Energy Corporation
Virginia Trial Balance (Div 096)
Period March 2012 to June 2014

Line No.	Division	Description	Account	Sub Account Description	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13		
226	096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	364	557	594	600	607	611	614	615	616	1
227	096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	628	1,069	1,195	1,225	1,242	1,252	1,259	1,263	1,267	(2)
228	096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	436	547	841	1,143	(242)	(763)	(565)	(217)	233	(59)
229	096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	159	85	17	3	(0)	(0)	(0)	(1)	(1)	0
230	096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	271	197	61	16	1	1	1	1	0	(3)
231	096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01256	Payroll Tax Projects	-	-	-	-	-	-	-	-	-	-
232	096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01290	Other Benefits Projects	-	-	-	-	-	-	-	-	-	-
233	096	Virginia Division	4081	Taxes other than income taxes, utility operating income	09345	Taxes Other Than Inc Tax	6,920	8,534	11,222	13,056	15,508	17,167	18,738	20,388	22,139	1,454
234	096	Virginia Division	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	116,993	145,159	173,325	201,491	229,657	257,823	285,989	314,155	342,321	32,166
235	096	Virginia Division	4081	Taxes other than income taxes, utility operating income	30102	Taxes Property And Other	-	-	-	-	-	-	-	-	-	80
236	096	Virginia Division	4081	Taxes other than income taxes, utility operating income	30107	City Franchise	27,670	38,811	49,231	57,220	64,089	64,771	68,306	70,622	72,578	3,335
237	096	Virginia Division	4081	Taxes other than income taxes, utility operating income	30108	Dot Transmission User Tax	-	-	-	-	222	222	222	222	222	-
238	096	Virginia Division	4081	Taxes other than income taxes, utility operating income	41129	Billing for CSC Depr & Taxes Other	8,220	9,853	12,522	14,915	17,963	20,129	22,487	24,774	26,934	2,329
239	096	Virginia Division	4081	Taxes other than income taxes, utility operating income	41130	Billing for SS Depr & Taxes Other	14,884	17,381	20,050	22,541	26,102	28,661	31,663	34,439	36,952	2,373
240	096	Virginia Division	4091	Income taxes, utility operating income	30201	Federal Income Taxes	-	-	(45,068)	(45,068)	(503,637)	(503,637)	(503,637)	(503,637)	(465,228)	-
241	096	Virginia Division	4091	Income taxes, utility operating income	30202	State Income Taxes	-	-	(3,031)	(3,031)	(3,031)	(34,799)	(34,799)	(34,799)	87,712	-
242	096	Virginia Division	4101	Provision for deferred income taxes	30201	Federal Income Taxes	-	-	45,068	45,068	45,068	517,451	517,451	517,451	1,024,539	-
243	096	Virginia Division	4101	Provision for deferred income taxes	30202	State Income Taxes	-	-	3,031	3,031	3,031	34,799	34,799	34,799	68,902	-
244	096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	41134	Billed from BTL SS	-	-	-	-	-	-	-	154	154	-
245	096	Virginia Division	4170	Revenues from nonutility operations	30526	Misc Other Revenue	(1,775)	(2,300)	(2,850)	(3,400)	(3,950)	(4,525)	(5,100)	(5,725)	(6,300)	(550)
246	096	Virginia Division	4170	Revenues from nonutility operations	41136	Billed from BTL HQ	651	379	(1,970)	(2,252)	(2,323)	(2,371)	(2,703)	(1,998)	(2,136)	-
247	096	Virginia Division	4190	Interest and dividend income	41134	Billed from BTL SS	(5,021)	(6,221)	(7,472)	(8,177)	(9,346)	(10,504)	(11,734)	(12,971)	(14,213)	(1,658)
248	096	Virginia Division	4190	Interest and dividend income	41136	Billed from BTL HQ	-	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
249	096	Virginia Division	4210	Miscellaneous nonoperating income	41134	Billed from BTL SS	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
250	096	Virginia Division	4211	Gain on Disposition of Property	00000	Default	-	-	-	-	-	-	-	-	-	-
251	096	Virginia Division	4211	Gain on Disposition of Property	41136	Billed from BTL HQ	-	-	-	0	0	0	0	0	0	-
252	096	Virginia Division	4212	Loss on Disposition of Property	00000	Default	-	-	-	-	-	-	-	-	-	-
253	096	Virginia Division	4261	Donations	30702	Education	2,269	2,269	2,269	2,269	2,369	2,369	2,369	2,369	2,369	2,000
254	096	Virginia Division	4261	Donations	30705	Health	-	-	500	500	500	700	700	700	700	-
255	096	Virginia Division	4261	Donations	30709	Salvation Army	-	-	-	-	-	-	-	-	-	-
256	096	Virginia Division	4261	Donations	30736	Community Welfare	346	346	846	1,106	1,106	1,126	1,126	1,126	2,126	-
257	096	Virginia Division	4261	Donations	41134	Billed from BTL SS	1,136	1,423	1,499	4,947	4,969	6,128	6,382	6,586	11,421	120
258	096	Virginia Division	4261	Donations	41136	Billed from BTL HQ	7	7	7	76	93	93	93	160	160	-
259	096	Virginia Division	4263	Penalties	41134	Billed from BTL SS	146	146	146	148	148	148	148	148	148	23
260	096	Virginia Division	4264	Civic, Political and Related	30737	Political Activities	4,000	5,000	5,000	6,000	7,000	8,000	9,000	10,000	11,000	1,000
261	096	Virginia Division	4264	Civic, Political and Related	41134	Billed from BTL SS	438	524	633	687	760	987	1,017	1,097	1,210	27
262	096	Virginia Division	4264	Civic, Political and Related	41136	Billed from BTL HQ	7,055	8,732	10,517	13,427	15,645	18,139	20,316	22,601	25,505	2,820
263	096	Virginia Division	4265	Other deductions	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-
264	096	Virginia Division	4265	Other deductions	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	-
265	096	Virginia Division	4265	Other deductions	04018	Safety	-	-	-	-	-	-	-	-	-	-
266	096	Virginia Division	4265	Other deductions	04040	Community Rel&Trade Shows	278	278	278	278	278	278	278	278	278	-
267	096	Virginia Division	4265	Other deductions	04046	Customer Relations & Assist	-	-	-	-	-	-	-	-	-	-
268	096	Virginia Division	4265	Other deductions	05411	Meals and Entertainment	615	660	1,206	1,452	1,657	1,986	2,262	2,451	2,642	226
269	096	Virginia Division	4265	Other deductions	05415	Membership Fees	-	550	550	550	550	550	550	550	550	-
270	096	Virginia Division	4265	Other deductions	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	-
271	096	Virginia Division	4265	Other deductions	07499	Misc Employee Welfare Exp	68	68	68	68	68	68	68	68	68	-
272	096	Virginia Division	4265	Other deductions	07520	Donations	-	-	-	-	-	-	-	-	-	-
273	096	Virginia Division	4265	Other deductions	07590	Misc General Expense	1,922	1,922	1,922	1,922	2,322	2,349	2,349	2,769	2,869	-
274	096	Virginia Division	4265	Other deductions	30702	Education	-	-	-	-	90	90	90	90	90	-
275	096	Virginia Division	4265	Other deductions	30736	Community Welfare	-	-	-	-	-	-	-	-	-	-
276	096	Virginia Division	4265	Other deductions	30740	Misc Income Deductions	25	25	25	25	25	25	25	25	25	-
277	096	Virginia Division	4265	Other deductions	30743	Entertainment & Sports Events	2,024	2,024	2,024	3,330	3,330	3,330	5,330	5,330	5,330	-
278	096	Virginia Division	4265	Other deductions	41134	Billed from BTL SS	1,516	1,915	2,851	3,624	4,202	4,792	5,466	5,978	6,278	1,237
279	096	Virginia Division	4265	Other deductions	41136	Billed from BTL HQ	4,673	5,066	6,241	7,923	10,151	16,206	16,916	17,634	20,791	699
280	096	Virginia Division	4270	Interest on long-Term debt	41134	Billed from BTL SS	322,586	414,853	508,270	603,587	698,904	794,222	889,539	984,857	1,080,174	96,555
281	096	Virginia Division	4280	Amortization of debt discount and expense	41134	Billed from BTL SS	4,012	5,195	6,324	7,484	8,644	9,804	10,963	12,123	13,283	1,175
282	096	Virginia Division	4280	Amortization of debt discount and expense	41136	Billed from BTL HQ	177	221	266	320	375	429	484	539	593	57
283	096	Virginia Division	4281	Amortization of loss on reacquired debt	41134	Billed from BTL SS	5,975	7,626	9,225	10,866	12,508	14,149	15,790	17,432	19,073	1,663
284	096	Virginia Division	4300	Interest on debt to associated companies	41134	Billed from BTL SS	2,102	2,531	3,003	3,964	3,964	5,381	5,861	6,334	6,748	454
285	096	Virginia Division	4310	Other interest expense	30118	Penalty - Interest	10,650	10,650	10,650	10,650	10,650	12,700	12,700	14,550	14,550	-
286	096	Virginia Division	4310	Other interest expense	30119	Cust Depts-Bv Acct/Div	178	249	296	346	346	473	534	593	685	40
287	096	Virginia Division	4310	Other interest expense	30157	Int on Taxes	(685)	(906)	(1,417)	(1,864)	(2,291)	(2,065)	(2,006)	(1,982)	(2,007)	(55)
288	096	Virginia Division	4310	Other interest expense	41134	Billed from BTL SS	15,613	17,630	19,556	21,066	22,576	24,149	27,353	29,177	29,767	2,700

Division				Sub													
Line No	Division	Description	Account	Account Description	Account	Sub Account Description	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	
289	096	Virginia Division	4310	Other interest expense	41136	Billed from BTL HQ	-	-	-	-	-	-	-	-	1,064	-	
				Allowance for borrowed funds used during construction													
290	096	Virginia Division	4320		41134	Billed from BTL SS	(1,949)	(2,454)	(2,964)	(3,494)	(3,494)	(3,494)	(3,494)	(3,494)	(3,494)	-	
291	096	Virginia Division	4800	Residential sales	31101	Gas Rev-Dist Inc	(4,659,348)	(6,560,944)	(8,310,670)	(9,661,227)	(9,790,466)	(9,849,343)	(9,882,813)	(9,914,886)	(9,949,330)	(51,479)	
292	096	Virginia Division	4800	Residential sales	31108	Gas Rev-Dist Inc. Base Charges	-	-	-	-	-	(162,063)	(321,815)	(483,413)	(644,785)	(804,177)	
293	096	Virginia Division	4800	Residential sales	31128	Gas Cost Adjustment Surcharge	-	-	-	-	-	(472,084)	(684,656)	(806,484)	(912,684)	(1,015,024)	
294	096	Virginia Division	4800	Residential sales	31183	Surcharge revenue	-	-	-	-	-	(12)	(12)	(12)	(12)	(0)	
295	096	Virginia Division	4800	Residential sales	31195	WNA	-	-	-	-	-	3	120,802	120,801	120,801	-	
296	096	Virginia Division	4805	Unbilled Residential Revenue	31101	Gas Rev-Dist Inc	(869,924)	(742,475)	(778,249)	73,514	121,938	125,269	131,199	131,538	131,384	(25,248)	
297	096	Virginia Division	4805	Unbilled Residential Revenue	31108	Gas Rev-Dist Inc. Base Charges	-	-	-	(81,180)	(81,180)	(79,871)	(80,838)	(80,636)	(79,691)	(522)	
298	096	Virginia Division	4805	Unbilled Residential Revenue	31128	Gas Cost Adjustment Surcharge	-	-	-	(275,482)	(95,119)	(82,395)	(55,281)	(48,587)	(51,070)	(86,744)	
299	096	Virginia Division	4811	Commercial Revenue-Banner	31101	Gas Rev-Dist Inc	(6,265,351)	(8,783,887)	(11,108,442)	(13,103,555)	(13,208,297)	(13,277,700)	(13,361,182)	(13,456,078)	(13,456,078)	(106,449)	
300	096	Virginia Division	4811	Commercial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	-	-	-	-	(86,673)	(174,143)	(263,047)	(351,550)	(438,855)	(88,078)	
301	096	Virginia Division	4811	Commercial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	-	-	-	-	(871,487)	(1,387,142)	(1,723,268)	(2,090,698)	(2,467,882)	(427,980)	
302	096	Virginia Division	4811	Commercial Revenue-Banner	31183	Surcharge revenue	-	-	-	-	-	-	-	-	-	6	
303	096	Virginia Division	4811	Commercial Revenue-Banner	31195	WNA	-	-	-	-	-	-	(3)	133,405	133,405	133,405	
304	096	Virginia Division	4812	Industrial Revenue-Banner	31101	Gas Rev-Dist Inc	(1,256,035)	(1,820,532)	(2,225,409)	(2,578,589)	(2,593,418)	(2,602,819)	(2,631,546)	(2,646,667)	(2,662,634)	(18,539)	
305	096	Virginia Division	4812	Industrial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	-	-	-	-	(4,276)	(8,758)	(17,140)	(23,453)	(29,089)	(5,409)	
306	096	Virginia Division	4812	Industrial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	-	-	-	-	(91,153)	(148,113)	(381,951)	(472,045)	(575,810)	(134,899)	
307	096	Virginia Division	4812	Industrial Revenue-Banner	31183	Surcharge revenue	-	-	-	-	(37)	-	-	-	-	-	
308	096	Virginia Division	4812	Industrial Revenue-Banner	31195	WNA	-	-	-	-	-	-	8,471	8,471	8,471	-	
309	096	Virginia Division	4815	Unbilled Comm Revenue	31101	Gas Rev-Dist Inc	(1,109,904)	(933,747)	(996,498)	161,597	218,377	210,308	214,234	206,698	204,036	(43,641)	
310	096	Virginia Division	4815	Unbilled Comm Revenue	31108	Gas Rev-Dist Inc. Base Charges	-	-	-	-	(44,340)	(44,340)	(42,220)	(44,790)	(45,820)	150	
311	096	Virginia Division	4815	Unbilled Comm Revenue	31128	Gas Cost Adjustment Surcharge	-	-	-	-	(423,722)	(146,305)	(185,016)	(151,859)	(166,464)	(184,353)	
312	096	Virginia Division	4816	Unbilled Industrial Revenue	31101	Gas Rev-Dist Inc	-	-	-	-	(2,958)	(1,812)	-	-	-	-	
313	096	Virginia Division	4816	Unbilled Industrial Revenue	31108	Gas Rev-Dist Inc. Base Charges	-	-	-	-	(325)	(325)	-	-	-	-	
314	096	Virginia Division	4816	Unbilled Industrial Revenue	31128	Gas Cost Adjustment Surcharge	-	-	-	-	(21,144)	(14,756)	-	-	-	-	
315	096	Virginia Division	4816	Unbilled Industrial Revenue	31180	Handbill Est - Unbilled	39,812	39,812	39,812	39,812	39,812	39,812	39,812	39,812	39,812	39,812	-
316	096	Virginia Division	4820	Other Sales to Public Authorities	31101	Gas Rev-Dist Inc	(316,927)	(420,947)	(511,128)	(574,762)	(583,896)	(584,373)	(585,902)	(585,902)	(585,902)	(585,902)	
317	096	Virginia Division	4820	Other Sales to Public Authorities	31108	Gas Rev-Dist Inc. Base Charges	-	-	-	-	(2,147)	(2,565)	(3,800)	(3,800)	(3,800)	-	
318	096	Virginia Division	4820	Other Sales to Public Authorities	31128	Gas Cost Adjustment Surcharge	-	-	-	-	(34,914)	(18,323)	(24,410)	(24,410)	(24,410)	-	
319	096	Virginia Division	4825	Unbilled Public Authority Revenue	31101	Gas Rev-Dist Inc	(62,784)	(33,704)	(33,112)	10,538	13,069	12,157	13,595	14,404	14,404	-	
320	096	Virginia Division	4825	Unbilled Public Authority Revenue	31128	Gas Cost Adjustment Surcharge	-	-	-	(14,399)	(4,972)	(8,334)	(2,749)	-	-	-	
321	096	Virginia Division	4870	Forfeited discounts	31201	Forfeited Disc-Dist Plant Inc	(22,796)	(32,659)	(44,813)	(49,276)	(49,276)	(49,276)	(49,276)	(49,276)	(52,776)	(2,748)	
322	096	Virginia Division	4880	Miscellaneous service revenues	31101	Gas Rev-Dist Inc	-	-	-	-	-	-	-	-	-	-	
323	096	Virginia Division	4880	Miscellaneous service revenues	31301	Misc Service Revenue	(69,867)	(82,067)	(92,507)	(101,927)	(109,907)	(115,427)	(123,527)	(142,387)	(152,780)	(18,622)	
324	096	Virginia Division	4893	Revenue-Transportation Distribution	31101	Gas Rev-Dist Inc	-	-	-	-	(177,442)	(349,381)	(512,935)	(678,028)	(823,862)	(124,721)	
325	096	Virginia Division	4893	Revenue-Transportation Distribution	31108	Gas Rev-Dist Inc. Base Charges	-	-	-	-	(19,100)	(38,062)	(56,602)	(75,516)	(95,266)	(18,077)	
326	096	Virginia Division	4893	Revenue-Transportation Distribution	31128	Gas Cost Adjustment Surcharge	-	-	-	-	(453)	10,283	1,247	2,621	9,596	1,814	
327	096	Virginia Division	4893	Revenue-Transportation Distribution	31180	Handbill Est - Unbilled	(101,667)	(94,855)	(105,078)	(79,101)	(66,959)	(67,237)	(70,071)	(43,610)	(36,513)	(32,606)	
328	096	Virginia Division	4893	Revenue-Transportation Distribution	31183	Surcharge revenue	-	-	-	-	(1,769)	(1,003)	-	-	(88)	88	
329	096	Virginia Division	4893	Revenue-Transportation Distribution	31304	Gas Transport Rev-Distr	(745,894)	(954,973)	(1,158,571)	(1,372,538)	(1,372,538)	(1,372,538)	(1,372,538)	(1,372,538)	(1,372,538)	-	
330	096	Virginia Division	4895	Revenue-Transportation Commercial	31180	Handbill Est - Unbilled	-	-	-	-	-	-	-	-	-	-	
331	096	Virginia Division	4895	Revenue-Transportation Commercial	31304	Gas Transport Rev-Distr	-	-	-	-	-	-	-	-	-	-	
332	096	Virginia Division	4896	Revenue-Transportation Industrial	31180	Handbill Est - Unbilled	-	-	-	-	-	-	-	-	-	-	
333	096	Virginia Division	4896	Revenue-Transportation Industrial	31304	Gas Transport Rev-Distr	-	-	-	-	-	-	-	-	-	-	
334	096	Virginia Division	4950	Other gas revenues	31309	Other Gas Revenues	-	-	-	-	-	-	-	-	-	-	
335	096	Virginia Division	8001	Intercompany Gas Well-head Purchases	04743	Hedging Settlements	46,019	136,585	215,041	280,119	280,119	280,119	280,119	280,119	280,119	-	
336	096	Virginia Division	8040	Natural gas city gate purchases	04743	Cashouts	(88,898)	(31,041)	(20,399)	(7,514)	(69,840)	(63,555)	(64,876)	(38,884)	(73,812)	920	
337	096	Virginia Division	8040	Natural gas city gate purchases	04751	Gas Purchases	4,774,901	6,471,580	7,880,937	10,084,838	11,614,604	12,812,872	13,914,640	14,880,820	15,692,569	803,804	
338	096	Virginia Division	8040	Natural gas city gate purchases	04774	Capacity Release	-	-	-	-	-	-	-	-	-	-	
339	096	Virginia Division	8050	Other purchases	04737	Curtailment Overpull Fee	-	-	-	-	-	-	-	-	-	-	
340	096	Virginia Division	8050	Other purchases	04800	Reimbursement for Gas Loss	-	-	-	-	-	-	-	-	-	-	
341	096	Virginia Division	8051	PGA for Residential	04775	PGA Recoveries	3,105,796	4,453,985	5,680,804	6,613,685	7,085,756	7,298,328	7,420,454	7,526,629	7,628,970	153,292	
342	096	Virginia Division	8052	PGA for Commercial	04775	PGA Recoveries	4,848,483	6,839,621	8,667,606	10,096,911	11,003,311	11,502,376	11,845,021	12,212,895	12,590,078	427,980	
343	096	Virginia Division	8053	PGA for Industrial	04775	PGA Recoveries	1,088,622	1,566,615	1,906,790	2,207,595	2,298,748	2,355,708	2,589,626	2,678,653	2,783,001	134,749	
344	096	Virginia Division	8054	PGA for Public Authorities	04775	PGA Recoveries	242,440	322,619	391,624	440,380	440,380	440,380	440,380	440,380	440,380	-	
345	096	Virginia Division	8057	PGA for Transportation Sales	04775	PGA Recoveries	(58,942)	(71,410)	(81,948)	(94,091)	(93,638)	(104,374)	(95,950)	(97,184)	(104,158)	(1,541)	
346	096	Virginia Division	8058	Unbilled PGA Cost	04819	Unbilled PGA-Res	676,094	575,053	613,146	222,732	42,369	29,645	2,531	(4,163)	(1,680)	86,744	
347	096	Virginia Division	8058	Unbilled PGA Cost	04820	Unbilled PGA-Comm	914,553	767,763	831,648	258,743	(18,674)	20,037	(13,120)	1,485	19,374	200,142	
348	096	Virginia Division	8058	Unbilled PGA Cost	04821	Unbilled PGA-Ind	-	-	-	-	-	14,756	-	-	-	-	
349	096	Virginia Division	8058	Unbilled PGA Cost	04822	Unbilled PGA-PA	49,173	26,428	26,553	3,492	(5,935)	(2,573)	(8,158)	(10,907)	(10,907)	-	
350	096	Virginia Division	8059	PGA Offset to Unrecovered Gas Cost	04775	PGA Recoveries	(7,581,233)	(10,679,586)	(13,741,418)	(16,958,605)	(18,675,284)	(20,075,238)	(21,153,863)	(22,274,340)	(23,307,020)	(1,059,449)	
351	096	Virginia Division	8081	Gas withdrawn from storage-Debit	04756	Storage Injection/Withdrawal	1,346,017	2,240,719	3,138,215	3,841,874	4,055,301	4,103,251	4,119,339	4,124,755	4,130,841	26,074	
352	096	Virginia Division	8082	Gas delivered to storage-Credit	04756	Storage Injection/Withdrawal	(1,259,963)	(1,654,577)	(1,739,898)	(2,262,163)	(2,862,283)	(3,346,669)	(4,016,541)	(4,536,097)	(4,925,342)	(407,360)	
353	096	Virginia Division	8120	Gas used for other utility operations-Credit	04801	Company Used Gas	-	-	-	-	-	-	-	-	-	-	
354	096	Virginia Division	8120	Gas used for other utility operations-Credit	04802	PGA Recoverable Company Used Gas	-	-	-	-	-	-	-	-	-	-	
355	096	Virginia Division	8130	Other gas supply expenses	04777	Realignment Costs	239	339	419	495	544	651	682	713	770	14	
356	096	Virginia Division	8560	Mains expenses	01008	Expense Labor Accrual	(395)	(395)	(395)	(395)	(395)	(395)	(395)	(395)	(395)	-	
357	096	Virginia Division	8560	Mains expenses	01013	Expense Labor Transfer In	-	-	-	-	-	-	-	-	-	-	
358	096	Virginia Division	8580	Transmission and compression of gas by others	04771	Demand Charges-Transportation	2,329,919	2,947,846	3,565,774	4,183,701	4,730,908	5,278,114	5,826,451	6,381,995	6,938,669	551,407	
359	096	Virginia Division	8580	Transmission and compression of gas by others	04772	Commodity-Transportation	37,331	55,668	71,905	90,871	98,738	102,569	105,280	107,865	109,915	2,286	
360	096	Virginia Division	8580	others	04773	Demand-Storage	395,908	512,945	629,981	747,018	827,935	908,853	989,770	1,072,087	1,154,404	82,317	
361	096	Virginia Division	8600	Transmission-Rents	04002	Required By Law, Safety	-	-	-	-	-	-	-	-	-	-	

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Line No.	Division	Description	Account	Sub Account Description	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13
362	096	Virginia Division	8660	Transmission-Maintenance of communication equipment	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-
363	096	Virginia Division	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	95,694	114,592	133,504	153,779	182,530	203,905	224,011	245,580
364	096	Virginia Division	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	308,234	374,800	438,240	499,413	598,937	671,056	737,604	813,664
365	096	Virginia Division	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(329,531)	(401,915)	(473,109)	(539,087)	(649,777)	(728,198)	(801,197)	(883,792)
366	096	Virginia Division	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	-	-	-	-	-	-	-	-
367	096	Virginia Division	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	1,019	(864)	88	2,797	(4,577)	(4,024)	(1,326)	1,416
368	096	Virginia Division	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	181,984	212,936	245,347	280,880	335,323	374,093	409,706	446,929
369	096	Virginia Division	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(160,687)	(185,821)	(210,479)	(241,206)	(284,483)	(316,952)	(346,113)	(376,801)
370	096	Virginia Division	8700	Distribution-Operation supervision and engineering	01013	Expense Labor Transfer In	-	-	-	-	-	-	-	-
371	096	Virginia Division	8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	-	-	-	-	-	-	-	-
372	096	Virginia Division	8700	Distribution-Operation supervision and engineering	02001	Inventory Materials	-	-	53	514	514	514	2,325	2,325
373	096	Virginia Division	8700	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	-	-	2	21	21	21	93	93
374	096	Virginia Division	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	823	1,494	1,494	1,494	1,592	1,713	3,151	3,879
375	096	Virginia Division	8700	Distribution-Operation supervision and engineering	02006	Purchasing Card Charges	-	-	-	-	-	-	-	-
376	096	Virginia Division	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(59)	(301)	(301)	(328)	(352)	(3,309)	(3,484)	(3,558)
377	096	Virginia Division	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	103	526	526	576	615	5,612	5,914	6,027
378	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	7,050	7,050	8,625	8,625	13,200	13,200	13,200
379	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	-	-	100	100	100	100	100
380	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04044	Advertising	-	-	-	500	500	500	500	500
381	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04046	Customer Relations & Assist	-	-	-	-	-	-	-	-
382	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04146	Public Relations	-	-	-	-	-	-	-	-
383	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	510	543	543	2,671	2,671	3,861	4,566	4,831
384	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	(500)	(532)	(532)	(2,618)	(2,618)	(3,784)	(4,475)	(4,735)
385	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	285	579	595	595	595	677	1,061	1,061
386	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04590	Utilities	5,738	7,077	8,611	9,926	11,370	12,686	13,922	15,455
387	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(3,082)	(3,915)	(4,572)	(5,091)	(5,825)	(6,600)	(7,500)	(8,383)
388	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	3,423	4,483	4,892	5,711	6,895	7,087	7,642	9,171
389	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	762	872	1,059	1,642	2,133	2,541	2,620	2,774
390	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	6,823	8,874	10,957	13,124	15,312	16,164	19,777	21,908
391	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05312	Long Distance	140	173	240	310	379	537	581	636
392	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	2,218	2,742	3,301	3,851	4,384	4,919	5,407	5,898
393	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	170	226	283	339	396	453	509	568
394	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	9,072	9,072	13,224	13,224	17,375	19,454	19,454	21,520
395	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	234	234	593	593	593	593	593	593
396	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05380	Video Conference	-	-	-	-	-	-	-	-
397	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(8,948)	(10,091)	(13,322)	(14,499)	(18,111)	(19,827)	(21,929)	(24,410)
398	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	1,530	2,041	3,122	4,894	5,269	6,241	8,270	8,895
399	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	117	132	138	239	313	481	494	494
400	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05413	Transportation	2,237	2,893	4,529	6,696	7,050	7,455	7,486	7,853
401	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05414	Lodging	5,998	7,751	10,364	13,884	15,267	17,917	22,001	23,675

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402	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05415	Membership Fees	595	595	595	951	951	951	951	1,482	-
403	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05416	Club Dues - Nondeductible	100	100	100	255	255	255	255	255	-
404	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05417	Club Dues - Deductible	80	80	80	80	80	80	80	80	-
405	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	-	8	11	11	11	46	46	46	364
406	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05420	Employee Development	380	380	380	380	605	605	605	605	-
407	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05421	Training	1,581	1,581	3,731	3,731	3,731	3,731	3,843	4,098	175
408	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05426	Safety Training	-	110	110	918	918	918	1,152	1,152	-
409	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05427	Technical (Job Skills) Training	-	-	-	-	-	-	-	-	130
410	096	Virginia Division	8700	Distribution-Operation supervision and engineering	06111	Contract Labor	65	65	65	65	65	65	65	65	-
411	096	Virginia Division	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	540	540	540	540	540	1,614	2,431	2,547	-
412	096	Virginia Division	8700	Distribution-Operation supervision and engineering	07443	Uniforms	1,815	1,815	1,815	2,190	2,190	2,190	2,444	2,444	-
413	096	Virginia Division	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	(1,129)	(1,129)	(1,129)	(1,308)	(1,308)	(1,308)	(1,468)	(1,468)	-
414	096	Virginia Division	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	157	232	332	376	414	434	498	498	53
415	096	Virginia Division	8700	Distribution-Operation supervision and engineering	07510	Association Dues	-	-	109,000	109,000	109,000	109,000	109,000	109,000	-
416	096	Virginia Division	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	2,320	3,431	3,655	5,240	6,615	6,894	7,073	7,980	541
417	096	Virginia Division	8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-
418	096	Virginia Division	8711	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	-	-	-	3,012	3,012	3,012	3,012	3,012	631
419	096	Virginia Division	8711	Distribution-Operation supervision and engineering	07590	Misc General Expense	-	-	263	263	263	263	263	263	-
420	096	Virginia Division	8740	Distribution-Operation supervision and engineering	01000	Non-project Labor	91,745	114,767	138,374	161,845	205,099	224,196	247,217	267,374	287,879
421	096	Virginia Division	8740	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	(1,296)	(537)	906	3,185	(3,688)	(6,123)	(1,689)	(619)	380
422	096	Virginia Division	8740	Distribution-Operation supervision and engineering	02001	Inventory Materials	4,395	5,976	7,805	8,745	10,294	11,999	13,740	15,376	16,835
423	096	Virginia Division	8740	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	176	230	314	359	490	553	615	673	44
424	096	Virginia Division	8740	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	843	1,143	1,357	1,512	1,651	1,743	1,824	2,598	2,624
425	096	Virginia Division	8740	Distribution-Operation supervision and engineering	03001	Vehicle Depreciation Capitalized	17	22	27	32	36	40	44	48	52
426	096	Virginia Division	8740	Distribution-Operation supervision and engineering	03002	Vehicle Lease Payments	46,884	58,504	70,326	82,234	92,976	104,312	97,469	109,670	111,381
427	096	Virginia Division	8740	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(64,049)	(78,450)	(92,404)	(107,168)	(122,049)	(135,302)	(144,031)	(157,674)	(166,161)
428	096	Virginia Division	8740	Distribution-Operation supervision and engineering	03004	Vehicle Expense	68,634	84,051	99,927	119,580	136,474	148,384	169,694	179,927	193,458
429	096	Virginia Division	8740	Distribution-Operation supervision and engineering	04301	Equipment Lease	8,719	10,580	12,442	14,304	16,165	18,027	19,897	21,767	23,655
430	096	Virginia Division	8740	Distribution-Operation supervision and engineering	04302	Heavy Equipment	2,705	7,739	8,956	11,636	14,677	16,790	18,088	18,411	18,778
431	096	Virginia Division	8740	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	(11,196)	(17,953)	(20,970)	(25,421)	(30,226)	(34,121)	(37,225)	(39,375)	(41,584)
432	096	Virginia Division	8740	Distribution-Operation supervision and engineering	04582	Building Maintenance	-	-	-	-	-	-	-	-	-
433	096	Virginia Division	8740	Distribution-Operation supervision and engineering	04590	Utilities	602	763	950	1,139	1,344	1,533	1,707	1,902	2,055
434	096	Virginia Division	8740	Distribution-Operation supervision and engineering	05010	Office Supplies	-	-	182	196	299	299	299	299	-
435	096	Virginia Division	8740	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	-	27	27	27	27	27	27	27	-
436	096	Virginia Division	8740	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	227	284	340	397	454	510	567	862	57
437	096	Virginia Division	8740	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-	-
438	096	Virginia Division	8740	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(124)	(154)	(182)	(211)	(243)	(275)	(307)	(478)	(32)
439	096	Virginia Division	8740	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-
440	096	Virginia Division	8740	Distribution-Operation supervision and engineering	05413	Transportation	-	-	-	-	-	-	-	-	-
441	096	Virginia Division	8740	Distribution-Operation supervision and engineering	05414	Lodging	-	-	-	-	-	-	-	-	-
442	096	Virginia Division	8740	Distribution-Operation supervision and engineering	05415	Membership Fees	-	70	70	70	70	70	70	70	-
443	096	Virginia Division	8740	Distribution-Operation supervision and engineering	06111	Contract Labor	4,288	5,177	8,964	10,093	11,532	13,372	14,582	16,748	1,361
444	096	Virginia Division	8740	Distribution-Operation supervision and engineering	07120	Environmental & Safety	-	-	-	-	-	-	393	393	-
445	096	Virginia Division	8740	Distribution-Operation supervision and engineering	07443	Uniforms	-	-	-	-	-	-	-	-	-
446	096	Virginia Division	8740	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	-	-	-	-	-	-	-	-	-
447	096	Virginia Division	8740	Distribution-Operation supervision and engineering	07590	Misc General Expense	2,819	3,562	5,012	6,041	7,783	8,543	12,230	7,535	-
448	096	Virginia Division	8740	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	1,728
449	096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	5,170	5,268	6,019	6,019	7,181	7,410	8,150	8,198	121
450	096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	150	(221)	111	(265)	(71)	(208)	31	(241)	(202)
451	096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	02001	Inventory Materials	1,623	1,623	1,623	1,623	3,257	3,257	3,257	3,257	-
452	096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	02004	Warehouse Loading Charge	65	65	65	65	130	130	130	130	-
453	096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	02005	Non-Inventory Supplies	38	38	38	38	38	108	124	851	-
454	096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	06111	Contract Labor	3,500	3,500	3,500	3,500	4,000	4,300	6,800	7,535	-
455	096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	07590	Misc General Expense	1,035	1,243	1,269	4,052	7,019	9,029	11,375	11,459	1,776
456	096	Virginia Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	55

Line No.	Division	Description	Account	Account Description	Sub Account	Sub Account Description	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13
457	096	Virginia Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04590	Utilities	82	108	133	160	185	214	242	271	299	27
458	096	Virginia Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	07590	Misc General Expense	2,398	2,398	2,398	2,398	2,398	2,398	2,398	2,398	2,398	-
459	096	Virginia Division	8780	Meter and house regulator expenses	01000	Non-project Labor	31,567	38,009	44,028	49,631	58,862	65,617	71,023	78,972	85,979	5,829
460	096	Virginia Division	8780	Meter and house regulator expenses	01008	Expense Labor Accrual	(491)	(403)	(293)	59	(1,764)	(1,613)	(1,140)	672	552	226
461	096	Virginia Division	8780	Meter and house regulator expenses	02005	Non-Inventory Supplies	6	6	6	6	6	6	6	6	6	-
462	096	Virginia Division	8780	Meter and house regulator expenses	07590	Misc General Expense	63	63	63	63	63	63	69	69	69	-
463	096	Virginia Division	8790	Customer installations expenses	02001	Inventory Materials	-	-	-	-	-	180	180	180	180	-
464	096	Virginia Division	8790	Customer installations expenses	02004	Warehouse Loading Charge	-	-	-	-	-	7	7	7	7	-
465	096	Virginia Division	8790	Customer installations expenses	02005	Non-Inventory Supplies	78	141	141	141	201	403	403	403	403	-
466	096	Virginia Division	8790	Customer installations expenses	05010	Office Supplies	-	32	32	32	32	32	32	32	32	-
467	096	Virginia Division	8790	Customer installations expenses	07590	Misc General Expense	804	909	923	923	962	1,400	1,414	1,487	1,747	-
468	096	Virginia Division	8800	Distribution-Other expenses	01000	Non-project Labor	9,119	15,891	25,348	35,578	37,101	38,273	39,407	39,632	41,855	1,159
469	096	Virginia Division	8800	Distribution-Other expenses	01006	O&M Project Labor and Contra	-	-	-	-	-	-	-	-	-	-
470	096	Virginia Division	8800	Distribution-Other expenses	01008	Expense Labor Accrual	2,583	2,801	4,482	5,892	8	47	208	(134)	976	(411)
471	096	Virginia Division	8800	Distribution-Other expenses	01013	Expense Labor Transfer In	-	-	-	-	-	-	-	-	-	-
472	096	Virginia Division	8800	Distribution-Other expenses	01014	Expense Labor Transfer Out	-	-	-	-	-	-	-	-	-	-
473	096	Virginia Division	8800	Distribution-Other expenses	02001	Inventory Materials	-	-	-	282	282	282	282	282	282	-
474	096	Virginia Division	8800	Distribution-Other expenses	02004	Warehouse Loading Charge	-	-	-	11	11	11	11	11	11	-
475	096	Virginia Division	8800	Distribution-Other expenses	02005	Non-Inventory Supplies	-	137	137	137	137	137	137	137	137	-
476	096	Virginia Division	8800	Distribution-Other expenses	04044	Advertising	593	790	790	2,198	2,791	2,791	2,791	2,988	2,988	-
477	096	Virginia Division	8800	Distribution-Other expenses	04580	Building Lease/Rents Capitalized	-	-	-	-	-	-	-	-	-	-
478	096	Virginia Division	8800	Distribution-Other expenses	04581	Building Lease/Rents	-	-	-	-	-	-	-	-	-	-
479	096	Virginia Division	8800	Distribution-Other expenses	04582	Building Maintenance	9,548	9,787	10,958	12,558	12,999	13,271	15,759	17,633	17,818	2,118
480	096	Virginia Division	8800	Distribution-Other expenses	04592	Misc Rents	751	1,029	1,300	1,574	2,120	2,120	2,390	2,661	2,939	558
481	096	Virginia Division	8800	Distribution-Other expenses	04599	Capitalized Utility Costs	(4,835)	(4,953)	(5,447)	(6,118)	(6,360)	(6,509)	(7,887)	(9,005)	(9,104)	(1,202)
482	096	Virginia Division	8800	Distribution-Other expenses	05010	Office Supplies	280	280	432	649	649	649	684	797	997	56
483	096	Virginia Division	8800	Distribution-Other expenses	05111	Postage/Delivery Services	183	193	193	528	556	556	576	576	614	-
484	096	Virginia Division	8800	Distribution-Other expenses	05364	Cellular, radio, pager charges	-	-	-	-	-	-	-	-	57	-
485	096	Virginia Division	8800	Distribution-Other expenses	05377	Cell phone equipment and accessories	-	10	10	10	10	10	10	10	10	-
486	096	Virginia Division	8800	Distribution-Other expenses	05399	Capitalized Telecom Costs	-	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(38)	-
487	096	Virginia Division	8800	Distribution-Other expenses	05411	Meals and Entertainment	-	215	243	243	243	243	243	243	286	-
488	096	Virginia Division	8800	Distribution-Other expenses	05413	Transportation	-	147	353	353	353	353	353	353	353	-
489	096	Virginia Division	8800	Distribution-Other expenses	05414	Lodging	-	535	535	535	535	535	535	535	809	-
490	096	Virginia Division	8800	Distribution-Other expenses	05415	Membership Fees	-	-	-	-	-	-	-	-	-	-
491	096	Virginia Division	8800	Distribution-Other expenses	05419	Misc Employee Expense	-	-	45	45	45	45	45	45	83	-
492	096	Virginia Division	8800	Distribution-Other expenses	05420	Employee Development	-	-	-	-	-	-	-	-	-	814
493	096	Virginia Division	8800	Distribution-Other expenses	06111	Contract Labor	-	-	-	-	-	-	-	-	1,320	-
494	096	Virginia Division	8800	Distribution-Other expenses	07499	Misc Employee Welfare Exp	102	182	184	250	300	352	378	399	473	32
495	096	Virginia Division	8800	Distribution-Other expenses	07590	Misc General Expense	126	130	130	130	130	130	130	164	164	-
496	096	Virginia Division	8810	Distribution-Rents	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-
497	096	Virginia Division	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(20,859)	(26,123)	(31,358)	(36,259)	(41,595)	(47,531)	(53,186)	(59,123)	(64,763)	(6,224)
498	096	Virginia Division	8810	Distribution-Rents	04581	Building Lease/Rents	37,800	47,250	56,700	66,150	75,600	85,050	94,500	103,950	113,200	10,261
499	096	Virginia Division	8810	Distribution-Rents	04582	Building Maintenance	4,687	5,279	5,475	7,062	8,757	9,393	9,980	10,588	11,176	720
500	096	Virginia Division	8810	Distribution-Rents	04590	Utilities	247	280	377	439	501	564	631	722	769	88
501	096	Virginia Division	8810	Distribution-Rents	04599	Capitalized Utility Costs	(2,820)	(3,172)	(3,310)	(4,049)	(4,984)	(5,442)	(5,846)	(6,298)	(6,703)	(497)
502	096	Virginia Division	8810	Distribution-Rents	07590	Misc General Expense	143	143	143	143	143	143	2,783	3,033	3,033	-
503	096	Virginia Division	8870	Distribution-Maint of mains	01000	Non-project Labor	151	151	591	591	591	591	591	849	849	149
504	096	Virginia Division	8870	Distribution-Maint of mains	01008	Expense Labor Accrual	(36)	(36)	184	(36)	(36)	(36)	(36)	93	(36)	104
505	096	Virginia Division	8870	Distribution-Maint of mains	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-
506	096	Virginia Division	8870	Distribution-Maint of mains	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	-
507	096	Virginia Division	8870	Distribution-Maint of mains	04590	Utilities	2,021	2,524	3,016	3,556	4,097	4,659	5,224	5,873	6,342	620
508	096	Virginia Division	8870	Distribution-Maint of mains	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-
509	096	Virginia Division	8870	Distribution-Maint of mains	07590	Misc General Expense	-	6,580	6,580	6,590	6,590	6,590	6,590	6,590	6,590	-
510	096	Virginia Division	8910	check stations	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-
511	096	Virginia Division	8910	Maintenance of measuring and regulating station equipment-City gate	04590	Utilities	1,054	1,303	1,552	1,802	2,049	2,297	2,547	2,839	3,125	256
512	096	Virginia Division	8920	Maintenance of services	01000	Non-project Labor	210	531	531	531	556	630	630	630	654	-
513	096	Virginia Division	8920	Maintenance of services	01008	Expense Labor Accrual	(172)	(95)	(239)	(239)	(235)	(221)	(239)	(239)	(225)	(14)
514	096	Virginia Division	8920	Maintenance of services	07590	Misc General Expense	-	-	600	600	600	600	600	600	600	-
515	096	Virginia Division	8930	Maintenance of meters and house regulators	01000	Non-project Labor	-	-	50	50	50	50	50	50	82	-
516	096	Virginia Division	8930	Maintenance of meters and house regulators	01008	Expense Labor Accrual	(57)	(57)	(32)	(57)	(57)	(57)	(57)	(57)	(40)	(18)
517	096	Virginia Division	8930	Maintenance of meters and house regulators	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-
518	096	Virginia Division	8930	Maintenance of meters and house regulators	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	-
519	096	Virginia Division	8930	Maintenance of meters and house regulators	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	6	6	-
520	096	Virginia Division	8930	Maintenance of meters and house regulators	07590	Misc General Expense	38	38	38	38	38	38	38	61	811	420
521	096	Virginia Division	8940	Distribution-Maintenance of other equipment	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-

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522	096	Virginia Division	8940	Distribution-Maintenance of other equipment	01008	Expense Labor Accrual	(228)	(228)	(228)	(228)	(228)	(228)	(228)	-
523	096	Virginia Division	8940	Distribution-Maintenance of other equipment	02005	Non-Inventory Supplies	-	-	8	8	8	94	94	94
524	096	Virginia Division	8940	Distribution-Maintenance of other equipment	04302	Heavy Equipment	-	-	-	-	-	-	-	-
525	096	Virginia Division	8940	Distribution-Maintenance of other equipment	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-	-
526	096	Virginia Division	8940	Distribution-Maintenance of other equipment	06111	Contract Labor	326	326	668	668	1,013	1,013	1,013	1,013
527	096	Virginia Division	8940	Distribution-Maintenance of other equipment	07590	Misc General Expense	1,524	1,901	1,904	3,139	3,614	4,575	5,032	5,296
528	096	Virginia Division	9010	Customer accounts-Operation supervision	05010	Office Supplies	-	-	-	-	-	-	-	-
529	096	Virginia Division	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	2,803	4,033	5,068	5,906	6,447	6,818	7,041	7,190
530	096	Virginia Division	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	108	339	303	288	(125)	(122)	(126)	(140)
531	096	Virginia Division	9020	Customer accounts-Meter reading expenses	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-
532	096	Virginia Division	9020	Customer accounts-Meter reading expenses	05111	Postage/Delivery Services	-	6	6	6	6	6	6	6
533	096	Virginia Division	9020	Customer accounts-Meter reading expenses	06111	Contract Labor	80,578	96,138	121,530	143,182	162,318	178,230	203,795	222,073
534	096	Virginia Division	9020	Customer accounts-Meter reading expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-
535	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	15,975	20,209	23,772	27,970	31,773	34,251	36,730	39,223
536	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	(623)	(344)	(468)	270	(1,615)	(1,630)	(1,258)	(1,003)
537	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	02005	Non-Inventory Supplies	-	-	-	-	19	19	19	19
538	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	02006	Purchasing Card Charges	-	-	-	-	-	-	-	-
539	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	04582	Building Maintenance	-	-	-	-	-	-	-	-
540	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	729	805	904	974	1,078	1,078	1,078	1,182
541	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	05111	Postage/Delivery Services	-	-	-	-	-	19	19	19
542	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	52	59	86	134	205	205	427	427
543	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	82	82	82	82	82	82	82	82
544	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	05414	Lodging	-	-	-	-	-	-	-	-
545	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	05419	Misc Employee Expense	-	-	-	10	10	10	10	10
546	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	06111	Contract Labor	-	-	-	-	-	-	-	-
547	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	06112	Collection Fees	136	463	463	463	463	463	556	556
548	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	07590	Misc General Expense	123	123	251	251	251	251	251	251
549	096	Virginia Division	9040	Customer accounts-Uncollectible accounts	09927	Cust Uncol Acct-Write Off	19,651	25,593	31,501	34,865	37,496	50,775	51,308	53,433
550	096	Virginia Division	9070	Customer service-Supervision	07590	Misc General Expense	-	-	-	-	-	-	-	-
551	096	Virginia Division	9090	Customer service-Operating informational and instructional	01000	Non-project Labor	6,390	7,814	9,950	9,950	9,950	9,950	9,950	9,950
552	096	Virginia Division	9090	Customer service-Operating informational and instructional	01008	Expense Labor Accrual	(54)	(54)	(695)	(695)	(695)	(695)	(695)	(695)
553	096	Virginia Division	9090	Customer service-Operating informational and instructional	04001	Safety, Newspaper	-	-	-	-	-	-	-	699
554	096	Virginia Division	9090	Customer service-Operating informational and instructional	04021	Promo Other, Misc	30	30	30	30	30	30	30	30
555	096	Virginia Division	9090	Customer service-Operating informational and instructional	04040	Community Rel&Trade Shows	6	6	6	6	6	6	6	6
556	096	Virginia Division	9090	Customer service-Operating informational and instructional	04044	Advertising	-	-	-	-	-	395	395	395
557	096	Virginia Division	9090	Customer service-Operating informational and instructional	04145	Printing/Slides/Graphics	7	7	7	7	7	7	7	7
558	096	Virginia Division	9090	Customer service-Operating informational and instructional	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-
559	096	Virginia Division	9090	Customer service-Operating informational and instructional	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-
560	096	Virginia Division	9090	Customer service-Operating informational and instructional	05399	Capitalized Telecom Costs	-	-	-	-	-	-	-	-
561	096	Virginia Division	9090	Customer service-Operating informational and instructional	05411	Meals and Entertainment	373	522	677	677	677	677	677	677

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562	096	Virginia Division	9090	Customer service-Operating informational and instructional	05412	Spousal & Dependent Travel	4	6	6	6	6	6	6	-
563	096	Virginia Division	9090	Customer service-Operating informational and instructional	05413	Transportation	410	555	555	555	555	555	555	-
564	096	Virginia Division	9090	Customer service-Operating informational and instructional	05414	Lodging	162	225	244	244	244	244	244	-
565	096	Virginia Division	9090	Customer service-Operating informational and instructional	05415	Membership Fees	-	-	-	-	-	-	-	-
566	096	Virginia Division	9090	Customer service-Operating informational and instructional	05417	Club Dues - Deductible	34	68	68	68	68	68	68	-
567	096	Virginia Division	9090	Customer service-Operating informational and instructional	05419	Misc Employee Expense	57	57	57	57	57	57	57	-
568	096	Virginia Division	9090	Customer service-Operating informational and instructional	07499	Misc Employee Welfare Exp	42	42	87	87	87	87	87	-
569	096	Virginia Division	9090	Customer service-Operating informational and instructional	07510	Association Dues	-	43	43	43	43	43	43	-
570	096	Virginia Division	9090	Customer service-Operating informational and instructional	07590	Misc General Expense	-	-	-	-	-	-	-	-
571	096	Virginia Division	9110	Sales-Supervision	01000	Non-project Labor	7,179	8,682	10,167	12,140	14,943	16,954	18,873	2,360
572	096	Virginia Division	9110	Sales-Supervision	01008	Expense Labor Accrual	(124)	(85)	(20)	422	(295)	6	230	396
573	096	Virginia Division	9110	Sales-Supervision	04021	Promo Other, Misc	-	-	-	-	-	-	-	-
574	096	Virginia Division	9110	Sales-Supervision	04040	Community Rel&Trade Shows	23	23	23	23	23	23	23	-
575	096	Virginia Division	9110	Sales-Supervision	04046	Customer Relations & Assist	20	59	59	59	100	100	100	-
576	096	Virginia Division	9110	Sales-Supervision	05010	Office Supplies	-	-	-	-	-	-	-	-
577	096	Virginia Division	9110	Sales-Supervision	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-
578	096	Virginia Division	9110	Sales-Supervision	05331	WAN/LAN/Internet Service	-	-	-	-	-	-	-	-
579	096	Virginia Division	9110	Sales-Supervision	05377	Cell phone equipment and accessories	-	-	-	18	26	26	26	-
580	096	Virginia Division	9110	Sales-Supervision	05399	Capitalized Telecom Costs	-	-	-	(10)	(14)	(14)	(14)	-
581	096	Virginia Division	9110	Sales-Supervision	05411	Meals and Entertainment	546	683	733	901	1,049	1,255	1,430	43
582	096	Virginia Division	9110	Sales-Supervision	05412	Spousal & Dependent Travel	2	2	2	2	2	18	29	-
583	096	Virginia Division	9110	Sales-Supervision	05413	Transportation	4,111	5,458	6,474	7,689	8,954	10,448	11,498	283
584	096	Virginia Division	9110	Sales-Supervision	05414	Lodging	989	1,323	1,452	1,886	2,565	2,982	3,147	47
585	096	Virginia Division	9110	Sales-Supervision	05415	Membership Fees	-	-	-	-	-	-	-	-
586	096	Virginia Division	9110	Sales-Supervision	05419	Misc Employee Expense	-	-	-	-	-	-	6	24
587	096	Virginia Division	9110	Sales-Supervision	05420	Employee Development	49	49	49	49	49	49	49	-
588	096	Virginia Division	9110	Sales-Supervision	05421	Training	59	59	59	59	59	59	59	-
589	096	Virginia Division	9110	Sales-Supervision	07510	Association Dues	-	-	-	-	-	-	-	-
590	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	04002	Required By Law, Safety	-	-	-	-	-	-	-	-
591	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	04040	Community Rel&Trade Shows	-	-	176	176	176	176	176	-
592	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	04046	Customer Relations & Assist	437	437	601	611	4,911	4,911	5,611	700
593	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	05010	Office Supplies	50	97	131	131	131	131	131	-
594	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-
595	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	05411	Meals and Entertainment	31	115	146	196	196	196	265	-
596	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	05413	Transportation	1,283	1,876	2,421	2,831	3,227	3,736	4,231	-
597	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	05414	Lodging	155	155	155	645	645	645	645	-
598	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	05417	Club Dues - Deductible	-	1,050	1,050	1,050	1,050	1,050	1,050	-
599	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	05419	Misc Employee Expense	-	-	-	-	-	-	-	-
600	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	05421	Training	16	16	16	16	16	16	16	-
601	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	07120	Environmental & Safety	40	40	40	40	40	40	40	-
602	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	07590	Misc General Expense	-	-	-	-	-	-	-	-
603	096	Virginia Division	9130	Sales-Advertising expenses	04021	Promo Other, Misc	-	-	-	-	-	-	-	-
604	096	Virginia Division	9130	Sales-Advertising expenses	04044	Advertising	-	-	-	-	-	-	-	-
605	096	Virginia Division	9130	Sales-Advertising expenses	07510	Association Dues	-	-	-	-	-	-	-	-
606	096	Virginia Division	9160	Sales-Miscellaneous sales expenses	05415	Membership Fees	-	-	-	-	395	395	395	-
607	096	Virginia Division	9160	Sales-Miscellaneous sales expenses	07499	Misc Employee Welfare Exp	143	143	143	143	143	143	143	-
608	096	Virginia Division	9160	Sales-Miscellaneous sales expenses	07590	Misc General Expense	220	220	220	220	220	220	220	-
609	096	Virginia Division	9200	A&G-Administrative & general salaries	01000	Non-project Labor	29,008	35,437	42,206	49,280	65,480	77,844	90,203	8,119
610	096	Virginia Division	9200	A&G-Administrative & general salaries	01002	Capital Labor Contra	-	-	-	-	-	-	-	-
611	096	Virginia Division	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	(320)	(318)	174	1,033	(511)	(120)	1,733	(1,025)
612	096	Virginia Division	9200	A&G-Administrative & general salaries	01011	Capital Labor Transfer In	-	-	-	-	-	-	-	-
613	096	Virginia Division	9210	A&G-Office supplies & expense	04023	GCA Public Notice Publication	-	-	-	-	-	-	1,757	999
614	096	Virginia Division	9210	A&G-Office supplies & expense	04070	Insurance-Other	2,258	2,558	3,358	4,958	4,958	4,958	5,458	260
615	096	Virginia Division	9210	A&G-Office supplies & expense	04582	Building Maintenance	3,860	5,075	5,790	6,505	7,220	7,935	8,650	715
616	096	Virginia Division	9210	A&G-Office supplies & expense	05010	Office Supplies	5	6	6	6	7	7	7	-
617	096	Virginia Division	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	-	217	217	217	217	217	217	-
618	096	Virginia Division	9210	A&G-Office supplies & expense	05312	Long Distance	-	-	-	-	-	-	-	-
619	096	Virginia Division	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	124	127	132	136	162	162	286	-

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		Division		Sub		Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13
Line No.	Division	Description	Account	Account Description	Sub Account Description										
620	096	Virginia Division	9210	A&G-Office supplies & expense	05412 Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-
621	096	Virginia Division	9210	A&G-Office supplies & expense	05413 Transportation	181	181	181	181	626	626	1,080	1,080	1,206	159
622	096	Virginia Division	9210	A&G-Office supplies & expense	05414 Lodging	113	113	113	113	479	479	968	968	974	-
623	096	Virginia Division	9210	A&G-Office supplies & expense	05415 Membership Fees	-	-	-	-	98	113	119	119	119	-
624	096	Virginia Division	9210	A&G-Office supplies & expense	05417 Club Dues - Deductible	-	-	-	-	-	-	-	-	-	-
625	096	Virginia Division	9210	A&G-Office supplies & expense	05420 Employee Development	-	-	-	-	8	8	8	8	8	-
626	096	Virginia Division	9210	A&G-Office supplies & expense	05421 Training	7	7	7	7	7	7	7	7	7	-
627	096	Virginia Division	9210	A&G-Office supplies & expense	05427 Technical (Job Skills) Training	-	-	-	-	-	-	-	-	-	-
628	096	Virginia Division	9210	A&G-Office supplies & expense	07499 Misc Employee Welfare Exp	6	6	6	6	6	6	9	9	9	-
629	096	Virginia Division	9210	A&G-Office supplies & expense	07590 Misc General Expense	(1,634)	(2,211)	(2,841)	(3,452)	(3,952)	(4,359)	(4,671)	(5,014)	(5,325)	(308)
630	096	Virginia Division	9220	Credit	09341 Admin & General Expenses	196,712	257,350	280,588	350,222	428,928	500,232	572,360	626,866	753,903	54,022
631	096	Virginia Division	9220	Credit	41131 Billing for CSC O&M	110,737	138,128	174,221	215,448	261,000	298,342	338,445	382,234	422,633	54,524
632	096	Virginia Division	9220	Credit	41132 Billing for SS O&M	230,604	286,045	336,695	442,228	469,596	518,946	578,468	632,677	761,104	82,480
633	096	Virginia Division	9230	A&G-Outside services employed	05430 Gas Supplies Services	7,573	9,467	11,360	13,253	15,146	17,040	18,933	20,826	22,720	-
634	096	Virginia Division	9230	A&G-Outside services employed	06111 Contract Labor	-	-	-	-	-	-	-	-	14,586	-
635	096	Virginia Division	9230	A&G-Outside services employed	06121 Legal	107,290	115,987	290,698	295,083	338,955	346,754	346,869	722,076	942,098	251,851
636	096	Virginia Division	9240	A&G-Property insurance	04069 Blueflame Property Insurance	21,911	27,295	32,558	37,952	43,357	48,751	54,146	59,539	64,934	5,394
637	096	Virginia Division	9240	A&G-Property insurance	04070 Insurance-Other	934	1,146	1,359	1,607	1,855	2,102	2,349	2,596	2,843	248
638	096	Virginia Division	9240	A&G-Property insurance	04072 Insurance Capitalized	(13,750)	(16,896)	(19,928)	(23,692)	(26,863)	(30,052)	(33,256)	(36,519)	(40,029)	(3,353)
639	096	Virginia Division	9250	A&G-Injuries & damages	01290 Other Benefits Projects	-	-	-	-	-	-	-	-	-	-
640	096	Virginia Division	9250	A&G-Injuries & damages	01293 Workers Comp Benefits Projects	-	-	-	-	-	-	-	-	-	-
641	096	Virginia Division	9250	A&G-Injuries & damages	04070 Insurance-Other	-	-	-	-	-	-	-	-	-	-
642	096	Virginia Division	9250	A&G-Injuries & damages	05418 Settlement	-	-	-	-	-	660	660	660	660	558
643	096	Virginia Division	9260	A&G-Employee pensions and benefits	01200 Other Benefits Load	-	-	-	-	-	-	-	-	-	-
644	096	Virginia Division	9260	A&G-Employee pensions and benefits	01202 Pension Benefits Load	40,628	50,241	61,061	72,312	83,202	91,841	102,308	112,213	121,960	8,038
645	096	Virginia Division	9260	A&G-Employee pensions and benefits	01203 OPEB Benefits Load	59,632	73,774	89,690	106,204	121,556	133,631	148,374	162,327	176,097	12,568
646	096	Virginia Division	9260	A&G-Employee pensions and benefits	01251 Medical Benefits Load	54,822	67,781	82,370	97,550	112,474	124,349	138,695	152,273	165,617	14,287
647	096	Virginia Division	9260	A&G-Employee pensions and benefits	01253 Medical Benefits Projects	-	-	-	-	-	-	-	-	-	-
648	096	Virginia Division	9260	A&G-Employee pensions and benefits	01257 ESOP Benefits Load	12,894	15,946	19,381	22,952	26,391	29,116	32,421	35,548	38,627	4,012
649	096	Virginia Division	9260	A&G-Employee pensions and benefits	01259 ESOP Benefits Projects	-	-	-	-	-	-	-	-	-	-
650	096	Virginia Division	9260	A&G-Employee pensions and benefits	01260 HSA Benefits Load	139	172	209	248	284	312	347	380	412	562
651	096	Virginia Division	9260	A&G-Employee pensions and benefits	01262 HSA Benefits Projects	-	-	-	-	-	-	-	-	-	-
652	096	Virginia Division	9260	A&G-Employee pensions and benefits	01263 RSP FACC Benefits Load	1,420	1,756	2,135	2,528	2,903	3,201	3,561	3,903	4,239	427
653	096	Virginia Division	9260	A&G-Employee pensions and benefits	01265 RSP FACC Benefits Projects	-	-	-	-	-	-	-	-	-	-
654	096	Virginia Division	9260	A&G-Employee pensions and benefits	01266 Life Benefits Load	1,477	1,826	2,219	2,628	3,033	3,356	3,745	4,114	4,476	373
655	096	Virginia Division	9260	A&G-Employee pensions and benefits	01268 Life Benefits Projects	-	-	-	-	-	-	-	-	-	-
656	096	Virginia Division	9260	A&G-Employee pensions and benefits	01269 LTD Benefits Load	2,631	3,252	3,953	4,681	5,395	5,963	6,650	7,299	7,938	598
657	096	Virginia Division	9260	A&G-Employee pensions and benefits	01271 LTD Benefits Projects	-	-	-	-	-	-	-	-	-	-
658	096	Virginia Division	9260	A&G-Employee pensions and benefits	01290 Other Benefits Projects	-	-	-	-	-	-	-	-	-	-
659	096	Virginia Division	9260	A&G-Employee pensions and benefits	01291 Pension Benefits Projects	-	-	-	-	-	-	-	-	-	-
660	096	Virginia Division	9260	A&G-Employee pensions and benefits	01292 OPEB Benefits Projects	-	-	-	-	-	-	-	-	-	-
661	096	Virginia Division	9260	A&G-Employee pensions and benefits	02001 Inventory Materials	-	40	40	40	40	88	167	167	263	96
662	096	Virginia Division	9260	A&G-Employee pensions and benefits	02004 Warehouse Loading Charge	-	2	2	2	2	4	7	7	11	4
663	096	Virginia Division	9260	A&G-Employee pensions and benefits	05411 Meals and Entertainment	-	-	-	-	-	-	-	-	-	22
664	096	Virginia Division	9260	A&G-Employee pensions and benefits	05415 Membership Fees	1,058	1,058	1,593	1,593	1,593	1,643	1,643	1,643	1,643	-
665	096	Virginia Division	9260	A&G-Employee pensions and benefits	05419 Misc Employee Expense	-	-	-	-	-	-	-	-	-	-
666	096	Virginia Division	9260	A&G-Employee pensions and benefits	05420 Employee Development	-	-	-	-	-	-	-	-	-	-
667	096	Virginia Division	9260	A&G-Employee pensions and benefits	05427 Technical (Job Skills) Training	-	-	-	28	28	28	28	28	28	-
668	096	Virginia Division	9260	A&G-Employee pensions and benefits	07443 Uniforms	3,403	3,403	3,403	3,467	3,693	3,808	3,808	4,604	4,920	1,100
669	096	Virginia Division	9260	A&G-Employee pensions and benefits	07444 Uniforms Capitalized	(1,910)	(1,910)	(1,910)	(1,944)	(2,073)	(2,136)	(2,136)	(2,659)	(2,865)	(613)
670	096	Virginia Division	9260	A&G-Employee pensions and benefits	07499 Misc Employee Welfare Exp	4,662	4,817	5,705	5,780	5,965	6,141	6,490	6,619	7,077	177
671	096	Virginia Division	9260	A&G-Employee pensions and benefits	07590 Misc General Expense	62	62	62	62	62	62	62	62	362	-
672	096	Virginia Division	9280	A&G-Regulatory commission expenses	05010 Office Supplies	-	-	-	-	-	-	-	-	-	-
673	096	Virginia Division	9280	A&G-Regulatory commission expenses	05111 Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-
674	096	Virginia Division	9280	A&G-Regulatory commission expenses	05411 Meals and Entertainment	-	-	-	-	-	-	-	-	-	-
675	096	Virginia Division	9280	A&G-Regulatory commission expenses	05412 Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-
676	096	Virginia Division	9280	A&G-Regulatory commission expenses	05413 Transportation	-	-	-	-	-	-	-	-	-	-
677	096	Virginia Division	9280	A&G-Regulatory commission expenses	05414 Lodging	-	-	-	-	-	-	-	-	-	-
678	096	Virginia Division	9280	A&G-Regulatory commission expenses	05419 Misc Employee Expense	-	-	-	-	-	-	-	-	-	-
679	096	Virginia Division	9280	A&G-Regulatory commission expenses	06111 Contract Labor	-	-	-	-	-	-	-	-	-	-
680	096	Virginia Division	9302	Miscellaneous general expenses	05411 Meals and Entertainment	-	-	216	216	216	216	216	216	216	-
681	096	Virginia Division	9302	Miscellaneous general expenses	05413 Transportation	-	-	1,156	1,156	1,156	1,156	1,156	1,156	1,156	-
682	096	Virginia Division	9302	Miscellaneous general expenses	05414 Lodging	-	-	599	599	599	599	599	599	599	-
683	096	Virginia Division	9302	Miscellaneous general expenses	07499 Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-
684	096	Virginia Division	9302	Miscellaneous general expenses	07590 Misc General Expense	23	23	23	23	23	23	23	23	23	-
685	096	Virginia Division	9310	A&G-Rents	04580 Building Lease/Rents Capitalized	(2,487)	(3,025)	(3,545)	(4,065)	(4,580)	(5,094)	(5,609)	(6,124)	(6,635)	-
686	096	Virginia Division	9310	A&G-Rents	04581 Building Lease/Rents	7,488	8,997	10,506	12,056	13,920	15,785	17,650	19,281	21,380	732
						41,296,704	38,929,729	35,279,657	33,408,152	33,605,498	34,149,160	35,879,067	38,157,470	40,599,360	43,923,368

Footnote: The income statement amounts are the YTD balances.

Atmos Energy Corporation
Virginia Trial Balance (Div 096)
Period March 2012 to June 2014

		Division		Sub													
Line No.	Division	Description	Account	Account Description	Account	Sub Account Description	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14			
1	096	Virginia Division	1010	Gas Plant in Service	10003	Nq - Storage Plant	188,872	-	-	-	-	-	-	-	-	-	
2	096	Virginia Division	1010	Gas Plant in Service	10004	Transmission Plant	501,455	501,455	501,455	501,455	-	-	-	-	-	-	
3	096	Virginia Division	1010	Gas Plant in Service	10006	General Dist System Plant	70,436,582	70,742,689	70,978,917	71,158,840	71,848,877	72,002,381	72,195,298	72,841,280			
4	096	Virginia Division	1010	Gas Plant in Service	10008	General Plant	1,506,110	1,340,695	1,340,695	1,367,232	1,364,166	1,380,004	1,423,208	1,425,623			
5	096	Virginia Division	1070	Construction work in progress	01005	Capitalized Project Labor	4,416,475	4,454,724	4,488,209	4,536,740	4,588,030	4,643,854	4,723,899	4,771,732			
6	096	Virginia Division	1070	Construction work in progress	01009	Capital Labor Accrual	(75,264)	(67,616)	(57,819)	(55,338)	(50,184)	(40,812)	(71,866)	(69,685)			
7	096	Virginia Division	1070	Construction work in progress	01253	Medical Benefits Projects	113,678	121,080	127,560	136,951	146,875	157,678	173,165	182,420			
8	096	Virginia Division	1070	Construction work in progress	01256	Payroll Tax Projects	48,361	51,421	54,100	57,982	62,085	66,552	72,955	76,781			
9	096	Virginia Division	1070	Construction work in progress	01259	ESOP Benefits Projects	32,520	35,826	39,195	42,228	45,532	50,103	50,172	52,944			
10	096	Virginia Division	1070	Construction work in progress	01262	HSA Benefits Projects	1,130	1,575	2,076	2,368	2,644	3,243	2,690	2,897			
11	096	Virginia Division	1070	Construction work in progress	01265	RSP FACC Benefits Projects	1,039	1,254	1,441	1,713	2,000	2,313	2,761	3,029			
12	096	Virginia Division	1070	Construction work in progress	01268	Life Benefits Projects	15,256	20,594	27,322	29,238	32,957	39,521	19,179	20,889			
13	096	Virginia Division	1070	Construction work in progress	01271	LTD Benefits Projects	5,128	5,426	5,688	6,062	6,456	6,889	7,497	7,865			
14	096	Virginia Division	1070	Construction work in progress	01290	Other Benefits Projects	1,871,665	1,871,665	1,871,665	1,871,665	1,871,665	1,871,665	1,871,665	1,871,665			
15	096	Virginia Division	1070	Construction work in progress	01291	Pension Benefits Projects	113,751	117,983	121,695	127,051	132,705	138,880	147,668	152,941			
16	096	Virginia Division	1070	Construction work in progress	01292	OPEB Benefits Projects	171,345	178,237	184,297	192,978	202,135	212,184	226,286	234,819			
17	096	Virginia Division	1070	Construction work in progress	01293	Workers Comp Benefits Projects	12,196	13,256	14,183	15,528	16,948	18,495	20,712	22,037			
18	096	Virginia Division	1070	Construction work in progress	02001	Inventory Materials	5,176,518	5,284,165	5,319,894	5,388,151	5,626,170	5,702,188	5,792,318	5,894,106			
19	096	Virginia Division	1070	Construction work in progress	02002	Material Cost - Major Items	35,882	35,882	35,882	35,882	35,882	35,882	35,882	35,882			
20	096	Virginia Division	1070	Construction work in progress	02004	Warehouse Loading Charge	465,776	469,065	470,040	471,323	483,278	485,076	488,185	491,110			
21	096	Virginia Division	1070	Construction work in progress	02005	Non-Inventory Supplies	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733			
22	096	Virginia Division	1070	Construction work in progress	03004	Vehicle Expense	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382			
23	096	Virginia Division	1070	Construction work in progress	04212	IT Equipment	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133			
24	096	Virginia Division	1070	Construction work in progress	04301	Equipment Lease	24,073	24,073	24,243	24,360	24,439	24,645	24,872	24,895			
25	096	Virginia Division	1070	Construction work in progress	04302	Heavy Equipment	264,546	266,771	270,566	274,662	277,851	280,999	293,937	299,546			
26	096	Virginia Division	1070	Construction work in progress	04861	A&G Overhead	5,756,355	5,815,878	5,879,181	5,925,540	5,971,411	6,013,658	6,095,252	6,147,397			
27	096	Virginia Division	1070	Construction work in progress	04862	A&G Overhead Load	11,888,322	12,104,881	12,232,724	12,352,597	12,732,211	12,913,283	13,067,533	13,221,643			
28	096	Virginia Division	1070	Construction work in progress	04863	A&G Overhead Clearing	(6,850,805)	(6,960,949)	(7,028,346)	(7,095,418)	(7,158,057)	(7,251,808)	(7,337,085)	(7,367,053)			
29	096	Virginia Division	1070	Construction work in progress	04871	WIP Closing	(29,145,854)	(29,454,046)	(29,686,811)	(29,893,334)	(30,109,382)	(30,279,853)	(30,623,750)	(31,332,968)			
30	096	Virginia Division	1070	Construction work in progress	04873	WIP Interest Cap AFUDC	-	-	-	-	0	0	0	0			
31	096	Virginia Division	1070	Construction work in progress	04889	Land Rights	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033			
32	096	Virginia Division	1070	Construction work in progress	05010	Office Supplies	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755			
33	096	Virginia Division	1070	Construction work in progress	05411	Meals and Entertainment	540	540	540	562	658	970	1,034	1,034			
34	096	Virginia Division	1070	Construction work in progress	05414	Lodging	930	1,072	1,072	1,210	1,369	2,513	2,776	2,776			
35	096	Virginia Division	1070	Construction work in progress	05419	Misc Employee Expense	228	238	238	238	281	485	485	485			
36	096	Virginia Division	1070	Construction work in progress	06111	Contract Labor	6,025,915	6,117,073	6,300,670	6,400,361	7,352,641	7,565,956	7,703,386	8,205,477			
37	096	Virginia Division	1070	Construction work in progress	07443	Uniforms	16,165	17,049	17,966	20,229	20,331	20,526	20,447	20,893			
38	096	Virginia Division	1070	Construction work in progress	07590	Misc General Expense	2,995,608	3,034,886	3,069,867	3,099,500	3,136,124	3,169,231	3,227,581	3,270,062			
39	096	Virginia Division	1070	Construction work in progress	07591	Supplies & Expense	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)			
40	096	Virginia Division	1070	Construction work in progress	07600	CWIP Accruals	-	-	-	-	-	-	-	75,832			
41	096	Virginia Division	1070	Construction work in progress	07601	Vehicle Cap Accrual	16,971	14,937	13,260	15,237	17,219	15,554	17,321	18,533			
42	096	Virginia Division	1070	Construction work in progress	07602	Depreciation Cap Accrual	3,061	3,060	2,967	3,001	3,162	5	6,512	3,350			
43	096	Virginia Division	1070	Construction work in progress	07603	Rent Cap Accrual	6,045	6,172	5,612	6,000	6,596	6,476	6,308	6,135			
44	096	Virginia Division	1070	Construction work in progress	07605	Heavy Equipment Cap Accrual	2,232	3,715	4,104	3,197	3,155	12,946	5,617	2,247			
45	096	Virginia Division	1070	Construction work in progress	07606	Insurance Cap Accrual	3,186	6,279	3,708	3,085	3,516	3,331	3,349	3,491			
46	096	Virginia Division	1070	Construction work in progress	07607	Telecom Cap Accrual	-	3,174	(2,369)	56	(2,315)	(1,188)	(1,087)	2,277			
47	096	Virginia Division	1070	Construction work in progress	07608	Uniform Cap Accrual	908	1,142	2,278	27	195	(79)	497	178			
48	096	Virginia Division	1070	Construction work in progress	07609	Utility Cap Accrual	1,406	2,503	1,614	1,536	2,636	980	1,646	2,086			
49	096	Virginia Division	1070	Construction work in progress	09911	Reimbursements	(1,686,936)	(1,688,775)	(1,885,627)	(1,891,284)	(1,892,514)	(1,894,318)	(1,902,843)	(1,910,873)			
50	096	Virginia Division	1080	Accum Prov for Depreciation	00000	Default	(25,378,349)	(25,152,039)	(25,318,520)	(25,482,919)	(25,602,092)	(25,766,733)	(25,824,993)	(25,912,158)			
51	096	Virginia Division	1080	Accum Prov for Depreciation	04881	WIP Salvage	(7,900)	(7,900)	(7,900)	(7,900)	(7,900)	(7,900)	(7,900)	(7,900)			
52	096	Virginia Division	1080	Accum Prov for Depreciation	04882	WIP Removal Cost	377,951	360,238	379,384	398,695	402,095	421,025	431,059	427,646			
53	096	Virginia Division	1080	Accum Prov for Depreciation	07600	CWIP Accruals	-	-	-	-	-	-	-	4,812			
54	096	Virginia Division	1420	Customer accounts receivable	10911	Unbilled Base Charge	1,583,199	1,974,845	3,013,762	1,900,543	1,579,871	829,773	660,928	546,617			
55	096	Virginia Division	1420	Customer accounts receivable	10915	Mechanized Billing	1,792,325	3,027,038	4,349,649	5,250,114	4,123,857	3,140,586	2,183,649	1,631,803			
56	096	Virginia Division	1420	Customer accounts receivable	10917	Unapplied CIS Payments	87	87	87	87	87	87	87	87			
57	096	Virginia Division	1420	Customer accounts receivable	10918	Misc CIS Charges	(1,049)	(1,051)	(1,051)	(1,072)	(1,072)	-	(20)	-			
58	096	Virginia Division	1420	Customer accounts receivable	10921	Special Billing-Gas Serv	247,606	250,422	272,103	229,344	231,311	209,656	210,154	183,969			
59	096	Virginia Division	1420	Customer accounts receivable	10928	Manual Revenue Accruals	-	-	-	-	-	-	-	59			
60	096	Virginia Division	1420	Customer accounts receivable	10929	Reclass of Credit Balances	247,957	141,041	-	-	-	-	-	-			
61	096	Virginia Division	1420	Customer accounts receivable	10930	AR Transfers Between Customers	(42)	(90)	(90)	(90)	(89)	(97,059)	(96,621)	(96,619)			
62	096	Virginia Division	1420	Customer accounts receivable	10994	(blank)	-	-	-	-	-	-	-	-			
63	096	Virginia Division	1420	Customer accounts receivable	11111	(blank)	-	-	-	-	-	-	-	-			
64	096	Virginia Division	1430	Other Accounts Receivable	10997	Oracle AR Damage Claims	25,455	22,455	25,334	28,496	25,455	24,274	25,172	28,929			
65	096	Virginia Division	1430	Other Accounts Receivable	10999	Oracle AR Other	23,162	19,804	24,684	21,909	18,548	17,261	24,485	23,673			
66	096																

Atmos Energy Corporation
Virginia Trial Balance (Div 096)
Period March 2012 to June 2014

Line No.	Division	Description	Account	Account Description	Sub Account Description	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14
80	096	Virginia Division	1840	Clearing Account	13636 Capital Benefits F Payroll Tax Load Clr	0	-	-	(0)	0	-	-	0
81	096	Virginia Division	1840	Clearing Account	13637 Capital Benefits F Emp ESOP Load Clr	(10,511)	(14,788)	(18,870)	(23,270)	(27,918)	(32,844)	(40,361)	(45,220)
82	096	Virginia Division	1840	Clearing Account	13638 Capital Benefits F Emp HSA Load Clr	(737)	(1,092)	(1,430)	(1,795)	(2,180)	(2,588)	(3,211)	(3,614)
83	096	Virginia Division	1840	Clearing Account	13639 Capital Benefits F RSP FACC Load Clr	(916)	(1,348)	(1,760)	(2,204)	(2,673)	(3,170)	(3,928)	(4,419)
84	096	Virginia Division	1840	Clearing Account	13640 Capital Benefits F Basic Life Load Clr	(1,029)	(1,437)	(1,827)	(2,247)	(2,691)	(3,162)	(3,879)	(4,344)
85	096	Virginia Division	1840	Clearing Account	13641 Capital Benefits F LTD Load Clr	(1,529)	(2,122)	(2,688)	(3,299)	(3,944)	(4,627)	(5,670)	(6,344)
86	096	Virginia Division	1840	Clearing Account	13642 Capital Benefits G Medical Trans out	-	-	-	-	-	-	-	-
87	096	Virginia Division	1840	Clearing Account	13643 Capital Benefits G Payroll Tax Trans out	(412)	-	-	-	-	-	-	-
88	096	Virginia Division	1840	Clearing Account	13644 Capital Benefits G Emp ESOP Trans out	-	-	-	-	-	-	-	-
89	096	Virginia Division	1840	Clearing Account	13645 Capital Benefits G Emp HSA Trans out	-	-	-	-	-	-	-	-
90	096	Virginia Division	1840	Clearing Account	13646 Capital Benefits G RSP FACC Trans out	-	-	-	-	-	-	-	-
91	096	Virginia Division	1840	Clearing Account	13647 Capital Benefits G Basic Life Trans out	-	-	-	-	-	-	-	-
92	096	Virginia Division	1840	Clearing Account	13648 Capital Benefits G LTD Trans out	-	-	-	-	-	-	-	-
93	096	Virginia Division	1840	Clearing Account	13649 Expense Benefits H Medical Trans out	(44)	(44)	(44)	(44)	(44)	(247)	(247)	(538)
94	096	Virginia Division	1840	Clearing Account	13650 Expense Benefits H Payroll Tax Trans out	(18)	-	-	-	-	-	-	0
95	096	Virginia Division	1840	Clearing Account	13651 Expense Benefits H Emp ESOP Trans out	(13)	(13)	(13)	(13)	(13)	(71)	(71)	(154)
96	096	Virginia Division	1840	Clearing Account	13652 Expense Benefits H Emp HSA Trans out	(1)	(1)	(1)	(1)	(1)	(6)	(6)	(13)
97	096	Virginia Division	1840	Clearing Account	13653 Expense Benefits H RSP FACC Trans out	(1)	(1)	(1)	(1)	(1)	(7)	(7)	(16)
98	096	Virginia Division	1840	Clearing Account	13654 Expense Benefits H Basic Life Trans out	(1)	(1)	(1)	(1)	(1)	(7)	(7)	(15)
99	096	Virginia Division	1840	Clearing Account	13655 Expense Benefits H LTD Trans out	(2)	(2)	(2)	(2)	(2)	(10)	(10)	(21)
100	096	Virginia Division	1840	Clearing Account	13656 Capital Benefits I Medical Trans in	-	-	-	-	-	-	-	-
101	096	Virginia Division	1840	Clearing Account	13657 Capital Benefits I Payroll Tax Trans in	-	-	-	-	-	-	-	-
102	096	Virginia Division	1840	Clearing Account	13658 Capital Benefits I Emp ESOP Trans in	-	-	-	-	-	-	-	-
103	096	Virginia Division	1840	Clearing Account	13659 Capital Benefits I Emp HSA Trans in	-	-	-	-	-	-	-	-
104	096	Virginia Division	1840	Clearing Account	13660 Capital Benefits I RSP FACC Trans in	-	-	-	-	-	-	-	-
105	096	Virginia Division	1840	Clearing Account	13661 Capital Benefits I Basic Life Trans in	-	-	-	-	-	-	-	-
106	096	Virginia Division	1840	Clearing Account	13662 Capital Benefits I LTD Trans in	-	-	-	-	-	-	-	-
107	096	Virginia Division	1840	Clearing Account	13663 Expense Benefits J Medical Trans in	(44)	(44)	(44)	(44)	(44)	(247)	(247)	(538)
108	096	Virginia Division	1840	Clearing Account	13664 Expense Benefits J Payroll Tax Trans in	(18)	(18)	(18)	(18)	(18)	(102)	(102)	(222)
109	096	Virginia Division	1840	Clearing Account	13665 Expense Benefits J Emp ESOP Trans in	(13)	(13)	(13)	(13)	(13)	(71)	(71)	(154)
110	096	Virginia Division	1840	Clearing Account	13666 Expense Benefits J Emp HSA Trans in	(1)	(1)	(1)	(1)	(1)	(6)	(6)	(13)
111	096	Virginia Division	1840	Clearing Account	13667 Expense Benefits J RSP FACC Trans in	(1)	(1)	(1)	(1)	(1)	(7)	(7)	(16)
112	096	Virginia Division	1840	Clearing Account	13668 Expense Benefits J Basic Life Trans in	(1)	(1)	(1)	(1)	(1)	(7)	(7)	(15)
113	096	Virginia Division	1840	Clearing Account	13669 Expense Benefits J LTD Trans in	(2)	(2)	(2)	(2)	(2)	(10)	(10)	(21)
114	096	Virginia Division	1840	Clearing Account	13670 Benefits K Medical Transfers	44	44	44	44	44	247	247	538
115	096	Virginia Division	1840	Clearing Account	13671 Benefits K Payroll Tax Transfers	18	18	18	18	18	102	102	222
116	096	Virginia Division	1840	Clearing Account	13672 Benefits K Emp ESOP Transfers	13	13	13	13	13	71	71	154
117	096	Virginia Division	1840	Clearing Account	13673 Benefits K Emp HSA Transfers	1	1	1	1	1	6	6	13
118	096	Virginia Division	1840	Clearing Account	13674 Benefits K RSP FACC Transfers	1	1	1	1	1	7	7	16
119	096	Virginia Division	1840	Clearing Account	13675 Benefits K Basic Life Transfers	1	1	1	1	1	7	7	15
120	096	Virginia Division	1840	Clearing Account	13676 Benefits K LTD Transfers	2	2	2	2	2	10	10	21
121	096	Virginia Division	1840	Clearing Account	13803 Cap Benefits F Load Clr	-	-	-	-	-	-	-	-
122	096	Virginia Division	1840	Clearing Account	13805 Employer P/R Taxes Clearing	-	-	-	-	-	-	-	-
123	096	Virginia Division	1840	Clearing Account	13807 Cap Benefits F Pension Load Clr	(22,555)	(31,056)	(39,167)	(47,913)	(57,149)	(66,939)	(81,879)	(91,535)
124	096	Virginia Division	1840	Clearing Account	13808 Cap Benefits F FAS 106 Load Clr	(36,067)	(49,831)	(62,965)	(77,126)	(92,081)	(107,934)	(132,125)	(147,760)
125	096	Virginia Division	1840	Clearing Account	13809 Cap Benefits F Workers Comp Clr	(5,047)	(7,181)	(9,218)	(11,415)	(13,734)	(16,193)	(19,945)	(22,370)
126	096	Virginia Division	1840	Clearing Account	13810 Employer FICA Clearing	-	-	-	-	-	-	-	470
127	096	Virginia Division	1840	Clearing Account	13811 Employer FUTA Clearing	-	-	-	-	-	-	-	0
128	096	Virginia Division	1840	Clearing Account	13812 Employer SUTA Clearing	-	-	-	-	-	-	-	0
129	096	Virginia Division	1840	Clearing Account	13815 Benefits K Pension Transfers	25	25	25	25	25	141	141	307
130	096	Virginia Division	1840	Clearing Account	13816 Benefits K FAS106 Transfers	40	40	40	40	40	228	228	496
131	096	Virginia Division	1840	Clearing Account	13836 PA Entry Clearing	114,173	128,937	150,613	163,447	178,457	192,316	203,841	221,766
132	096	Virginia Division	1840	Clearing Account	13844 Expense Benefits J Trans in	-	-	-	-	-	-	-	-
133	096	Virginia Division	1840	Clearing Account	13846 Benefits K Transfers	-	-	-	-	-	-	-	-
134	096	Virginia Division	1840	Clearing Account	13870 Capital Benefits G Workers Comp Trans out	-	-	-	-	-	-	-	-
135	096	Virginia Division	1840	Clearing Account	13871 Capital Benefits I Pension Trans in	-	-	-	-	-	-	-	-
136	096	Virginia Division	1840	Clearing Account	13872 Capital Benefits I FAS106 Trans in	-	-	-	-	-	-	-	-
137	096	Virginia Division	1840	Clearing Account	13873 Capital Benefits G Pension Trans out	-	-	-	-	-	-	-	-
138	096	Virginia Division	1840	Clearing Account	13874 Capital Benefits G FAS106 Trans out	-	-	-	-	-	-	-	-
139	096	Virginia Division	1840	Clearing Account	13875 Expense Benefits H Pension Trans out	(25)	(25)	(25)	(25)	(25)	(141)	(141)	(307)
140	096	Virginia Division	1840	Clearing Account	13876 Expense Benefits H FAS106 Trans out	(40)	(40)	(40)	(40)	(40)	(228)	(228)	(496)
141	096	Virginia Division	1840	Clearing Account	13877 Expense Benefits J Pension Trans in	(25)	(25)	(25)	(25)	(25)	(141)	(141)	(307)
142	096	Virginia Division	1840	Clearing Account	13878 Expense Benefits J FAS106 Trans in	(40)	(40)	(40)	(40)	(40)	(228)	(228)	(496)
143	096	Virginia Division	1840	Clearing Account	13893 Expense Benefits H Workers Comp Transfer out	(6)	(6)	(6)	(6)	(6)	(35)	(35)	(77)
144	096	Virginia Division	1840	Clearing Account	13895 Capital Benefits I Workers Comp Trans in	-	-	-	-	-	-	-	-
145	096	Virginia Division	1840	Clearing Account	13897 Expense Benefits J Workers Comp Trans in	(6)	(6)	(6)	(6)	(6)	(35)	(35)	(77)
146	096	Virginia Division	1840	Clearing Account	13899 Benefits K Workers Comp Transfers	6	6	6	6	6	35	35	77
147	096	Virginia Division	1860	Miscellaneous deferred debits	14135 Conservation Project Recoveries	(0)	-	-	(0)	-	-	-	-
148	096	Virginia Division	1860	Miscellaneous deferred debits	27403 Options-Open Positions	67,480	56,368	38,983	-	-	7,987	-	-
149	096	Virginia Division	1900	Accumulated Deferred Income Taxes	28201 Accum Defer Fed Income	211,879	211,879	211,879	211,879	211,879	211,879	211,879	210,120
150	096	Virginia Division	1900	Accumulated Deferred Income Taxes	28206 Accum Defer State Inc Tax	14,249	14,249	14,249	14,249	14,249	14,249	14,249	14,131
151	096	Virginia Division	1910	Unrecovered Purchased Gas Costs	14087 PBR Recoveries	-	-	-	-	-	-	-	-
152	096	Virginia Division	1910	Unrecovered Purchased Gas Costs	14088 Recoveries	2,056,082	3,025,175	3,393,103	3,996,840	(846,656)	33,908	312,698	767,799
153	096	Virginia Division	1910	Unrecovered Purchased Gas Costs	14089 Unbilled Recoveries	(1,160,490)	(1,483,985)	(2,336,320)	(1,455,081)	4,831,415	1,395,058	1,661,838	1,051,214
154	096	Virginia Division	1910	Unrecovered Purchased Gas Costs	27314 Pipeline Refunds	-	-	3	3	(3)	(7)	(7)	(7)
155	096	Virginia Division	1910	Unrecovered Purchased Gas Costs	29000 Unrealized Gas Cost	92,152	41,172	(141,231)	(201,741)	(71,476)	-	-	-
156	096	Virginia Division	1910	Unrecovered Purchased Gas Costs	29002 MTM-Open Futures Contracts	(171,369)	(239,449)	(371,143)	(237,472)	(216,147)	(346,539)	(179,252)	(113,934)
157	096	Virginia Division	1910	Unrecovered Purchased Gas Costs	29005 Bad Debt Gas Cost	28,546	32,113	32,319	32,872	32,987	33,292	36,076	41,864
158	096	Virginia Division	1910	Unrecovered Purchased Gas Costs	29021 Deferred Option Premiums	316,902	247,184	190,558	140,922	140,922	140,922	140,922	140,922
159	096	Virginia Division	2320	Accounts Payable	04834 (blank)	-	-	-	-	-	-	-	-

Atmos Energy Corporation
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Line No.	Division	Description	Account	Account Description	Sub Account Description	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14
160	096	Virginia Division	2320	Accounts Payable	21048 Med/Dental-Other Exp Pymt	-	(430)	-	-	-	-	-	-
161	096	Virginia Division	2320	Accounts Payable	21050 Accrued Payroll	(35,117)	(48,115)	(73,034)	(72,040)	(76,415)	(97,018)	(36,573)	(43,696)
162	096	Virginia Division	2320	Accounts Payable	21058 (blank)	-	-	-	-	-	-	-	-
163	096	Virginia Division	2320	Accounts Payable	21101 Estimated Gas Cost	(1,764,394)	(2,999,255)	(4,176,993)	(4,785,626)	(4,216,321)	(3,586,717)	(2,876,954)	(2,627,241)
164	096	Virginia Division	2320	Accounts Payable	21306 RSP FACC Empr Payable	722	722	722	722	722	722	-	-
165	096	Virginia Division	2320	Accounts Payable	23501 Customer Contributions	(53,435)	(54,364)	(55,291)	(56,129)	(57,061)	(57,937)	(58,745)	(59,524)
166	096	Virginia Division	2320	Accounts Payable	24605 (blank)	-	-	-	-	-	-	-	-
167	096	Virginia Division	2320	Accounts Payable	24612 Other A/P-Uncashed Checks	(160,919)	(160,919)	(160,919)	(160,919)	(160,919)	(161,337)	(161,337)	(161,339)
168	096	Virginia Division	2320	Accounts Payable	24613 (blank)	-	-	-	-	-	-	-	-
169	096	Virginia Division	2320	Accounts Payable	24618 Stocked Item PO Clearing	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)
170	096	Virginia Division	2320	Accounts Payable	29021 Deferred Option Premiums	(223,709)	(191,165)	(164,764)	(140,922)	(140,922)	(140,922)	(140,922)	(140,922)
171	096	Virginia Division	2350	Customer deposits	25000 Customer Deposits- Active	(351,635)	(344,857)	(345,191)	(358,605)	(370,550)	(377,086)	(363,463)	(363,640)
172	096	Virginia Division	2360	Taxes accrued	25102 Empr Fica-Accrual	(384)	589	(686)	(966)	(455)	(2,145)	(1,069)	(2,040)
173	096	Virginia Division	2360	Taxes accrued	25104 Empr Futa-Accrual	(0)	(0)	(642)	(64)	(23)	(1)	(0)	(1)
174	096	Virginia Division	2360	Taxes accrued	25107 State Unemployment Tax	0	1	(187)	(147)	(33)	(9)	(1)	(1)
175	096	Virginia Division	2360	Taxes accrued	25115 Permit Fees	(10,713)	(8,488)	(20,141)	(33,035)	(11,073)	(18,788)	(23,145)	(3,839)
176	096	Virginia Division	2360	Taxes accrued	25201 Ad Valorem Tax	94,630	(0)	(34,500)	(69,000)	(103,500)	(138,000)	(172,500)	(68,372)
177	096	Virginia Division	2360	Taxes accrued	26503 State Income Tax	0	0	0	0	0	0	0	0
178	096	Virginia Division	2370	Interest accrued	26919 Int On Customer Deposits	(385)	(398)	(407)	(4)	(44)	(108)	(156)	(144)
179	096	Virginia Division	2410	Tax collections	27209 City Franchise Tax	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(108)
180	096	Virginia Division	2410	Tax collections	27210 State Sales Tax	4,756	4,756	4,756	4,746	4,746	4,743	4,743	4,743
181	096	Virginia Division	2410	Tax collections	27211 County Sales Tax	(64,227)	(80,080)	(89,265)	(93,809)	(83,471)	(77,788)	(60,698)	(39,597)
182	096	Virginia Division	2410	Tax collections	27212 City Sales Tax	268	53	(13)	(10)	272	6	20	173
183	096	Virginia Division	2410	Tax collections	27215 KY Utility School Tax	-	-	-	-	-	-	-	-
184	096	Virginia Division	2410	Tax collections	27223 Consumer Tax	(6,159)	(10,519)	(14,185)	(14,781)	(11,324)	(7,650)	(3,831)	(2,102)
185	096	Virginia Division	2410	Tax collections	27279 VA State Tax	(23,716)	(39,938)	(53,722)	(56,107)	(43,218)	(29,070)	(14,711)	(8,183)
186	096	Virginia Division	2420	Miscellaneous current and accrued liabilities	10918 Misc CIS Charges	-	-	-	-	-	-	-	(14)
187	096	Virginia Division	2420	Miscellaneous current and accrued liabilities	27307 Performance Plan	1,252	1,252	1,252	1,252	1,252	1,252	1,252	1,252
188	096	Virginia Division	2420	Miscellaneous current and accrued liabilities	27353 Deferred Billing AR	(247,957)	(141,041)	-	-	-	-	-	-
189	096	Virginia Division	2420	Miscellaneous current and accrued liabilities	27386 Misc	-	-	-	-	-	(32,945)	(108,404)	(163,474)
190	096	Virginia Division	2420	Miscellaneous current and accrued liabilities	27401 Nymex Swaps-Open Positions	(7,900)	-	-	-	-	-	-	-
191	096	Virginia Division	2420	Miscellaneous current and accrued liabilities	27404 (blank)	-	-	-	-	-	-	-	-
192	096	Virginia Division	2420	Miscellaneous current and accrued liabilities	27406 (blank)	-	-	-	-	-	-	-	-
193	096	Virginia Division	2520	Customer advances for construction	27341 Cust Adv for Construction	(8,762)	(8,762)	(243,762)	(243,762)	(243,762)	(243,762)	(243,762)	(243,762)
194	096	Virginia Division	2530	Other deferred credits	13707 VA WNA	-	-	(352,385)	(289,080)	-	-	-	-
195	096	Virginia Division	2530	Other deferred credits	14135 Conservation Project Recoveries	-	-	(0)	-	(0)	(0)	(0)	(0)
196	096	Virginia Division	2530	Other deferred credits	27401 Nymex Swaps-Open Positions	-	-	-	-	-	-	(4,914)	(10,409)
197	096	Virginia Division	2530	Other deferred credits	27703 Other	-	(411,188)	-	-	-	-	-	-
198	096	Virginia Division	2530	Other deferred credits	27710 Fas 106 - Veba Trust	12,036	12,036	23,595	23,595	23,595	41,993	41,993	41,993
199	096	Virginia Division	2530	Other deferred credits	27772 Bristol Lease Leveling	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)
200	096	Virginia Division	2530	Other deferred credits	29021 Deferred Option Premiums	(93,193)	(56,019)	(25,794)	-	-	-	-	-
201	096	Virginia Division	2540	Other Regulatory Liabilities	13707 VA WNA	-	-	-	-	(243,157)	(214,607)	(201,171)	(193,615)
202	096	Virginia Division	2820	Accum deferred income taxes-Other property	28201 Accum Defer Fed Income	(12,033,017)	(12,033,017)	(12,033,017)	(12,033,017)	(12,033,017)	(12,033,017)	(12,033,017)	(12,003,580)
203	096	Virginia Division	2820	Accum deferred income taxes-Other property	28206 Accum Defer State Inc Tax	(809,238)	(809,238)	(809,238)	(809,238)	(809,238)	(809,238)	(809,238)	(807,258)
204	096	Virginia Division	2830	Accumulated deferred income taxes-Other	28201 Accum Defer Fed Income	(227,097)	(227,097)	(227,097)	(227,097)	(227,097)	(227,097)	(227,097)	(307,611)
205	096	Virginia Division	2830	Other	28206 Accum Defer State Inc Tax	(15,273)	(15,273)	(15,273)	(15,273)	(15,273)	(15,273)	(15,273)	(20,687)
206	096	Virginia Division	4030	Depreciation Expense	09344 Depr & Taxes Other Expense	2,811	4,216	5,622	7,038	8,452	9,905	11,648	13,430
207	096	Virginia Division	4030	Depreciation Expense	30003 Depr Exp-Underground Storage	377	377	377	377	377	377	377	377
208	096	Virginia Division	4030	Depreciation Expense	30004 Depr Exp-Transmission Plant	1,089	1,634	2,178	2,723	3,273	3,823	4,373	4,923
209	096	Virginia Division	4030	Depreciation Expense	30005 Depr Exp-Distribution Plant	301,342	452,727	604,586	756,795	910,340	1,064,301	1,218,744	1,374,975
210	096	Virginia Division	4030	Depreciation Expense	30007 Depr Exp-General Plant	15,450	22,181	28,912	35,725	42,458	49,191	56,159	63,157
211	096	Virginia Division	4030	Depreciation Expense	30031 Vehicle Depreciation	9	14	19	23	28	37	43	43
212	096	Virginia Division	4030	Depreciation Expense	30032 Vehicle Depreciation Capitalized	(9)	(14)	(19)	(23)	(28)	(33)	(38)	(43)
213	096	Virginia Division	4030	Depreciation Expense	30041 Heavy Equipment Depreciation	2,057	3,086	4,115	5,143	6,172	7,201	8,229	9,258
214	096	Virginia Division	4030	Depreciation Expense	30042 Heavy Equipment Depreciation Capitalized	(2,016)	(3,024)	(4,032)	(5,040)	(6,049)	(7,058)	(8,067)	(9,073)
215	096	Virginia Division	4030	Depreciation Expense	30051 Stores Depreciation	7	11	15	19	22	26	30	33
216	096	Virginia Division	4030	Depreciation Expense	30052 Stores Depreciation Capitalized	(4)	(6)	(8)	(10)	(12)	(12)	(16)	(18)
217	096	Virginia Division	4030	Depreciation Expense	30061 Tools & Shop Depreciation	7,485	11,227	14,969	18,826	22,740	26,775	30,815	34,835
218	096	Virginia Division	4030	Depreciation Expense	30062 Tools & Shop Depreciation Capitalized	(4,142)	(6,188)	(8,141)	(10,127)	(12,274)	(14,274)	(16,761)	(19,096)
219	096	Virginia Division	4030	Depreciation Expense	41124 Billing for Taxes Other and Depr	17,859	26,929	35,917	44,863	53,812	62,825	71,838	80,952
220	096	Virginia Division	4030	Depreciation Expense	41129 Billing for CSC Depr & Taxes Other	11,003	16,551	22,087	27,624	33,160	38,697	44,234	49,770
221	096	Virginia Division	4060	adjustments	09344 Depr & Taxes Other Expense	1,482	2,223	2,963	3,704	4,445	5,186	5,927	6,668
222	096	Virginia Division	4073	Regulatory Debits	41136 Billed from BTL HQ	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000
223	096	Virginia Division	4074	Regulatory Credits	41134 Billed from BTL SS	-	-	-	-	-	-	-	-
224	096	Virginia Division	4074	Regulatory Credits	41136 Billed from BTL HQ	(3,608)	(5,411)	(7,215)	(9,019)	(10,823)	(12,626)	(14,430)	(16,234)
225	096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01210 Fica Load	13,867	16,418	20,753	25,649	29,169	32,469	38,883	45,214

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Line No.	Division	Account	Account Description	Sub Account Description	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14
226	096	Virginia Division	4081 Taxes other than income taxes, utility operating income	01211 Futa Load	8	11	1,296	1,465	1,509	1,511	1,514	1,516
227	096	Virginia Division	4081 Taxes other than income taxes, utility operating income	01212 Suta Load	10	14	393	691	755	769	773	776
228	096	Virginia Division	4081 Taxes other than income taxes, utility operating income	01213 Fica Load Accrual	(65)	(1,038)	237	517	6	214	(862)	109
229	096	Virginia Division	4081 Taxes other than income taxes, utility operating income	01214 Futa Load Accrual	1	0	642	84	24	1	(0)	0
230	096	Virginia Division	4081 Taxes other than income taxes, utility operating income	01215 Suta Load Accrual	0	(0)	187	147	34	8	(1)	(1)
231	096	Virginia Division	4081 Taxes other than income taxes, utility operating income	01256 Payroll Tax Projects	96	216	216	216	216	535	626	997
232	096	Virginia Division	4081 Taxes other than income taxes, utility operating income	01290 Other Benefits Projects	-	-	-	-	-	-	-	-
233	096	Virginia Division	4081 Taxes other than income taxes, utility operating income	09345 Taxes Other Than Inc Tax	4,677	(3,604)	(1,212)	726	2,399	4,064	6,133	8,532
234	096	Virginia Division	4081 Taxes other than income taxes, utility operating income	30101 Ad Valorem - Accrual	64,332	158,128	191,942	225,756	259,570	293,384	327,198	361,012
235	096	Virginia Division	4081 Taxes other than income taxes, utility operating income	30102 Taxes Property And Other	80	80	94	99	123	123	152	168
236	096	Virginia Division	4081 Taxes other than income taxes, utility operating income	30107 City Franchise	8,759	17,248	28,900	41,795	52,868	60,583	64,940	68,780
237	096	Virginia Division	4081 Taxes other than income taxes, utility operating income	30108 Dot Transmission User Tax	-	-	-	-	-	249	249	249
238	096	Virginia Division	4081 Taxes other than income taxes, utility operating income	41129 Billing for CSC Depr & Taxes Other	6,587	2,291	5,483	7,880	10,407	12,862	11,897	13,609
239	096	Virginia Division	4081 Income taxes, utility operating income	41130 Billing for SS Depr & Taxes Other	8,067	4,969	8,446	10,938	13,529	16,162	19,110	21,539
240	096	Virginia Division	4091 Income taxes, utility operating income	30201 Federal Income Taxes	-	-	-	-	-	-	-	(42,367)
241	096	Virginia Division	4091 Income taxes, utility operating income	30202 State Income Taxes	-	-	-	-	-	-	-	(3,553)
242	096	Virginia Division	4101 Provision for deferred income taxes	30201 Federal Income Taxes	-	-	-	-	-	-	-	52,836
243	096	Virginia Division	4101 Provision for deferred income taxes	30202 State Income Taxes	-	-	-	-	-	-	-	3,553
244	096	Virginia Division	4160 Costs and Expenses of Merchandising, Jobbing & Contract Work	41134 Billed from BTL SS	-	-	-	-	-	-	-	-
245	096	Virginia Division	4170 Revenues from nonutility operations	30526 Misc Other Revenue	(1,125)	(1,700)	(2,275)	(2,850)	(3,450)	(4,000)	(4,600)	(5,200)
246	096	Virginia Division	4170 Revenues from nonutility operations	41136 Billed from BTL HQ	-	-	-	-	-	-	-	-
247	096	Virginia Division	4190 Interest and dividend income	41134 Billed from BTL SS	(3,215)	(4,828)	(6,293)	(7,890)	(9,480)	(11,102)	(12,780)	(14,256)
248	096	Virginia Division	4190 Interest and dividend income	41136 Billed from BTL HQ	(0)	(0)	(0)	(0)	(0)	(1)	(1)	(1)
249	096	Virginia Division	4210 Miscellaneous nonoperating income	41134 Billed from BTL SS	(0)	(1)	(80)	(80)	(80)	(81)	(81)	(81)
250	096	Virginia Division	4211 Gain on Disposition of Property	00000 Default	-	-	-	-	-	-	-	-
251	096	Virginia Division	4211 Gain on Disposition of Property	41136 Billed from BTL HQ	-	-	-	-	-	-	-	-
252	096	Virginia Division	4212 Loss on Disposition of Property	00000 Default	-	-	-	-	-	-	-	-
253	096	Virginia Division	4261 Donations	30702 Education	2,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
254	096	Virginia Division	4261 Donations	30705 Health	-	-	-	1,250	1,250	1,250	1,250	2,300
255	096	Virginia Division	4261 Donations	30709 Salvation Army	-	400	400	400	400	400	400	400
256	096	Virginia Division	4261 Donations	30736 Community Welfare	84	484	484	1,684	1,684	2,184	3,184	3,684
257	096	Virginia Division	4261 Donations	41134 Billed from BTL SS	431	902	1,173	2,002	2,450	5,796	6,172	6,357
258	096	Virginia Division	4261 Donations	41136 Billed from BTL HQ	-	-	271	271	271	271	280	280
259	096	Virginia Division	4263 Penalties	41134 Billed from BTL SS	65	65	65	72	72	131	101	104
260	096	Virginia Division	4264 Civic, Political and Related	30737 Political Activities	1,000	1,000	3,000	4,000	5,000	6,000	8,043	9,043
261	096	Virginia Division	4264 Civic, Political and Related	41134 Billed from BTL SS	148	401	534	926	1,012	1,054	1,161	1,370
262	096	Virginia Division	4264 Civic, Political and Related	41136 Billed from BTL HQ	4,430	6,737	8,956	10,979	13,223	15,359	17,454	19,712
263	096	Virginia Division	4265 Other deductions	02001 Inventory Materials	-	-	-	-	-	-	-	-
264	096	Virginia Division	4265 Other deductions	02004 Warehouse Loading Charge	-	-	-	-	-	-	-	-
265	096	Virginia Division	4265 Other deductions	04018 Safety	-	-	-	-	-	-	-	-
266	096	Virginia Division	4265 Other deductions	04040 Community Rel&Trade Shows	-	-	-	-	-	-	-	-
267	096	Virginia Division	4265 Other deductions	04046 Customer Relations & Assist	-	-	-	-	830	830	830	830
268	096	Virginia Division	4265 Other deductions	05411 Meals and Entertainment	338	1,007	1,099	1,143	1,156	1,654	1,798	1,954
269	096	Virginia Division	4265 Other deductions	05415 Membership Fees	-	-	-	-	-	-	440	440
270	096	Virginia Division	4265 Other deductions	05419 Misc Employee Expense	-	-	-	-	-	71	71	71
271	096	Virginia Division	4265 Other deductions	07499 Misc Employee Welfare Exp	-	-	-	-	-	-	-	-
272	096	Virginia Division	4265 Other deductions	07520 Donations	-	200	200	200	200	200	200	200
273	096	Virginia Division	4265 Other deductions	07590 Misc General Expense	-	136	136	136	936	1,116	1,636	2,086
274	096	Virginia Division	4265 Other deductions	30702 Education	-	-	-	-	-	-	-	-
275	096	Virginia Division	4265 Other deductions	30736 Community Welfare	-	-	-	-	-	-	-	-
276	096	Virginia Division	4265 Other deductions	30740 Misc Income Deductions	-	-	-	-	-	-	-	-
277	096	Virginia Division	4265 Other deductions	30743 Entertainment & Sports Events	-	-	-	-	1,521	1,521	1,521	1,521
278	096	Virginia Division	4265 Other deductions	41134 Billed from BTL SS	2,062	2,963	3,313	3,588	3,793	4,113	3,488	3,825
279	096	Virginia Division	4265 Other deductions	41136 Billed from BTL HQ	873	2,841	3,150	4,721	8,300	9,905	11,091	12,221
280	096	Virginia Division	4270 Interest on long-Term debt	41134 Billed from BTL SS	193,111	289,666	386,221	482,776	579,332	675,887	772,442	868,998
281	096	Virginia Division	4280 Amortization of debt discount and expense	41134 Billed from BTL SS	2,350	3,524	4,699	5,874	7,049	8,223	9,398	10,573
282	096	Virginia Division	4280 Amortization of debt discount and expense	41136 Billed from BTL HQ	114	170	227	284	341	398	454	511
283	096	Virginia Division	4281 Amortization of loss on reacquired debt	41134 Billed from BTL SS	3,325	4,988	6,651	8,313	9,976	11,638	13,301	14,964
284	096	Virginia Division	4300 Interest on debt to associated companies	41134 Billed from BTL SS	945	1,454	1,910	2,359	4,444	6,977	9,591	12,003
285	096	Virginia Division	4310 Other interest expense	30118 Penalty - Interest	-	-	-	-	-	4,300	4,300	4,300
286	096	Virginia Division	4310 Other interest expense	30119 Cust Depts-By Acct/Div	82	117	137	227	267	332	436	370
287	096	Virginia Division	4310 Other interest expense	30157 Int on Taxes	(150)	(294)	(509)	(777)	(1,390)	(1,981)	(2,470)	(2,831)
288	096	Virginia Division	4310 Other interest expense	41134 Billed from BTL SS	5,498	8,281	10,915	12,815	14,221	15,520	16,845	18,145

Atmos Energy Corporation
Virginia Trial Balance (Div 096)
Period March 2012 to June 2014

Line No.	Division		Account	Account Description	Sub		Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14
	Division	Description			Account	Sub Account Description								
289	096	Virginia Division	4310	Other interest expense	41136	Billed from BTL HQ	-	(1,107)	(1,107)	(1,107)	(1,107)	(1,107)	(1,107)	(1,107)
				Allowance for borrowed funds used during construction	41134	Billed from BTL SS	-	-	-	-	-	-	-	-
290	096	Virginia Division	4320		31101	Gas Rev-Dist Inc	(234,974)	(575,540)	(1,056,707)	(1,557,134)	(1,922,772)	(2,145,003)	(2,246,200)	(2,294,240)
291	096	Virginia Division	4800	Residential sales	31108	Gas Rev-Dist Inc. Base Charges	(320,836)	(481,875)	(646,676)	(811,009)	(974,235)	(1,144,384)	(1,321,913)	(1,496,385)
292	096	Virginia Division	4800	Residential sales	31128	Gas Cost Adjustment Surcharge	(728,081)	(1,795,100)	(3,370,070)	(5,088,792)	(6,444,807)	(7,287,317)	(7,644,375)	(7,811,897)
293	096	Virginia Division	4800	Residential sales	31183	Surcharge revenue	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
294	096	Virginia Division	4800	Residential sales	31195	WNA	-	-	-	-	-	-	-	-
295	096	Virginia Division	4800	Residential sales	31101	Gas Rev-Dist Inc	(111,954)	(151,543)	(240,036)	(128,665)	(104,037)	(39,550)	(24,229)	(9,835)
296	096	Virginia Division	4805	Unbilled Residential Revenue	31108	Gas Rev-Dist Inc. Base Charges	(531)	(819)	(2,700)	(2,466)	(1,913)	(9,333)	(20,641)	(18,221)
297	096	Virginia Division	4805	Unbilled Residential Revenue	31128	Gas Cost Adjustment Surcharge	(375,798)	(533,030)	(885,397)	(520,279)	(423,078)	(149,872)	(66,878)	(26,531)
298	096	Virginia Division	4805	Unbilled Residential Revenue	31101	Gas Rev-Dist Inc	(341,287)	(732,475)	(1,268,473)	(1,845,631)	(2,261,683)	(2,540,289)	(2,716,779)	(2,825,029)
299	096	Virginia Division	4811	Commercial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	(178,385)	(266,729)	(357,449)	(449,548)	(539,286)	(632,740)	(732,032)	(829,146)
300	096	Virginia Division	4811	Commercial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	(1,414,075)	(3,052,591)	(5,400,002)	(8,045,681)	(10,094,777)	(11,488,060)	(12,331,813)	(12,839,390)
301	096	Virginia Division	4811	Commercial Revenue-Banner	31183	Surcharge revenue	6	6	6	6	6	6	6	6
302	096	Virginia Division	4811	Commercial Revenue-Banner	31195	WNA	-	-	-	-	-	-	-	-
303	096	Virginia Division	4811	Commercial Revenue-Banner	31101	Gas Rev-Dist Inc	(50,123)	(99,048)	(142,405)	(214,018)	(288,083)	(333,802)	(349,905)	(355,398)
304	096	Virginia Division	4812	Industrial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	(11,151)	(16,600)	(21,211)	(26,848)	(33,043)	(39,515)	(44,675)	(52,383)
305	096	Virginia Division	4812	Industrial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	(337,891)	(631,234)	(885,222)	(1,305,543)	(1,790,658)	(2,142,095)	(2,284,988)	(2,443,469)
306	096	Virginia Division	4812	Industrial Revenue-Banner	31183	Surcharge revenue	-	-	-	-	(50)	(49)	-	(9)
307	096	Virginia Division	4812	Industrial Revenue-Banner	31195	WNA	-	-	-	-	-	-	-	-
308	096	Virginia Division	4815	Unbilled Comm Revenue	31101	Gas Rev-Dist Inc	(123,476)	(152,600)	(247,588)	(126,403)	(94,489)	(26,673)	(27,019)	(15,658)
309	096	Virginia Division	4815	Unbilled Comm Revenue	31108	Gas Rev-Dist Inc. Base Charges	(780)	70	(1,150)	(1,960)	(820)	(2,752)	(5,778)	(4,402)
310	096	Virginia Division	4815	Unbilled Comm Revenue	31128	Gas Cost Adjustment Surcharge	(549,269)	(715,532)	(1,215,500)	(699,379)	(534,144)	(147,931)	(94,993)	(50,479)
311	096	Virginia Division	4816	Unbilled Industrial Revenue	31101	Gas Rev-Dist Inc	-	-	-	-	-	-	-	-
312	096	Virginia Division	4816	Unbilled Industrial Revenue	31108	Gas Rev-Dist Inc. Base Charges	-	-	-	-	-	-	-	-
313	096	Virginia Division	4816	Unbilled Industrial Revenue	31128	Gas Cost Adjustment Surcharge	-	-	-	-	-	-	-	-
314	096	Virginia Division	4816	Unbilled Industrial Revenue	31180	Handbill Est - Unbilled	-	-	-	-	-	-	-	-
315	096	Virginia Division	4820	Other Sales to Public Authorities	31101	Gas Rev-Dist Inc	-	-	-	-	-	-	-	-
316	096	Virginia Division	4820	Other Sales to Public Authorities	31108	Gas Rev-Dist Inc. Base Charges	-	-	-	-	-	-	-	-
317	096	Virginia Division	4820	Other Sales to Public Authorities	31128	Gas Cost Adjustment Surcharge	-	-	-	-	-	-	-	-
318	096	Virginia Division	4825	Unbilled Public Authority Revenue	31101	Gas Rev-Dist Inc	-	-	-	-	-	-	-	-
319	096	Virginia Division	4825	Unbilled Public Authority Revenue	31128	Gas Cost Adjustment Surcharge	-	-	-	-	-	-	-	-
320	096	Virginia Division	4870	Forfeited discounts	31201	Forfeited Disc-Dist Plant Inc	(5,475)	(13,762)	(27,019)	(39,923)	(65,784)	(65,222)	(72,181)	(75,451)
321	096	Virginia Division	4880	Miscellaneous service revenues	31101	Gas Rev-Dist Inc	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
322	096	Virginia Division	4880	Miscellaneous service revenues	31301	Misc Service Revenue	(32,294)	(40,957)	(50,397)	(58,397)	(65,517)	(72,577)	(80,442)	(88,382)
323	096	Virginia Division	4893	Revenue-Transportation Distribution	31101	Gas Rev-Dist Inc	(282,457)	(509,057)	(717,788)	(966,766)	(1,173,722)	(1,379,960)	(1,571,365)	(1,762,993)
324	096	Virginia Division	4893	Revenue-Transportation Distribution	31108	Gas Rev-Dist Inc. Base Charges	(36,991)	(55,904)	(74,818)	(93,406)	(111,995)	(130,583)	(150,804)	(170,929)
325	096	Virginia Division	4893	Revenue-Transportation Distribution	31128	Gas Cost Adjustment Surcharge	(7,753)	(12,963)	(18,476)	(27,027)	(33,226)	(42,422)	(44,260)	(45,392)
326	096	Virginia Division	4893	Revenue-Transportation Distribution	31180	Handbill Est - Unbilled	(97,168)	(76,621)	(121,665)	(78,896)	(79,843)	(57,248)	(59,707)	(33,522)
327	096	Virginia Division	4893	Revenue-Transportation Distribution	31183	Surcharge revenue	88	88	88	88	88	88	88	88
328	096	Virginia Division	4893	Revenue-Transportation Distribution	31304	Gas Transport Rev-Distr	-	-	-	-	-	-	-	-
329	096	Virginia Division	4895	Revenue-Transportation Commercial	31180	Handbill Est - Unbilled	-	-	-	-	-	-	-	-
330	096	Virginia Division	4895	Revenue-Transportation Commercial	31304	Gas Transport Rev-Distr	-	-	-	-	-	-	-	-
331	096	Virginia Division	4896	Revenue-Transportation Industrial	31180	Handbill Est - Unbilled	-	-	-	-	-	-	-	-
332	096	Virginia Division	4896	Revenue-Transportation Industrial	31304	Gas Transport Rev-Distr	-	-	-	-	-	-	-	-
333	096	Virginia Division	4950	Other gas revenues	31309	Other Gas Revenues	-	-	-	-	-	(1,072)	(1,072)	(1,072)
334	096	Virginia Division	8001	Intercompany Gas Well-head Purchases	04743	Hedging Settlements	-	40,015	92,152	81,187	(49,078)	(120,554)	(120,554)	(120,554)
335	096	Virginia Division	8040	Natural gas city gate purchases	04740	Cashouts	5,238	(77,969)	(79,324)	(85,272)	(7,127)	74,656	47,235	43,735
336	096	Virginia Division	8040	Natural gas city gate purchases	04751	Gas Purchases	2,045,002	3,499,068	5,320,088	8,893,083	11,998,268	14,028,356	15,845,663	16,912,169
337	096	Virginia Division	8040	Natural gas city gate purchases	04774	Capacity Release	-	-	-	-	-	-	(60,393)	(120,785)
338	096	Virginia Division	8050	Other purchases	04737	Curtailment Overpull Fee	-	-	-	(38,235)	(152,159)	(152,159)	(152,159)	(152,159)
339	096	Virginia Division	8050	Other purchases	04800	Reimbursement for Gas Loss	(395)	(395)	(395)	(395)	(395)	(1,204)	(1,987)	(2,896)
340	096	Virginia Division	8051	PGA for Residential	04775	PGA Recoveries	728,081	1,795,100	3,370,070	5,088,792	6,445,079	7,287,589	7,645,046	7,812,568
341	096	Virginia Division	8052	PGA for Commercial	04775	PGA Recoveries	1,414,075	3,052,591	5,400,002	8,045,681	10,094,913	11,488,195	12,331,549	12,839,127
342	096	Virginia Division	8053	PGA for Industrial	04775	PGA Recoveries	338,259	631,980	886,591	1,307,816	1,794,112	2,141,999	2,285,336	2,443,816
343	096	Virginia Division	8054	PGA for Public Authorities	04775	PGA Recoveries	-	-	-	-	-	-	-	-
344	096	Virginia Division	8057	PGA for Transportation Sales	04775	PGA Recoveries	7,509	12,340	17,230	24,877	29,896	42,089	44,036	45,168
345	096	Virginia Division	8058	Unbilled PGA Cost	04819	Unbilled PGA-Res	375,798	533,030	885,397	520,279	423,078	149,872	66,878	26,531
346	096	Virginia Division	8058	Unbilled PGA Cost	04820	Unbilled PGA-Comm	549,269	715,532	1,215,500	699,379	534,144	147,931	94,993	50,479
347	096	Virginia Division	8058	Unbilled PGA Cost	04821	Unbilled PGA-Ind	-	-	-	-	-	-	-	-
348	096	Virginia Division	8058	Unbilled PGA Cost	04822	Unbilled PGA-PA	-	-	-	-	-	-	-	-
349	096	Virginia Division	8059	PGA Offset to Unrecovered Gas Cost	04775	PGA Recoveries	(2,482,940)	(5,221,114)	(8,592,975)	(13,391,084)	(17,219,426)	(20,695,272)	(22,321,392)	(23,610,836)
350	096	Virginia Division	8081	Gas withdrawn from storage-Debit	04756	Storage Injection/Withdrawal	156,895	913,168	1,985,989	2,825,418	3,493,936	4,431,477	4,586,024	4,721,720
351	096	Virginia Division	8082	Gas delivered to storage-Credit	04756	Storage Injection/Withdrawal	(999,383)	(1,182,740)	(1,513,317)	(1,845,351)	(2,373,538)	(2,629,452)	(3,505,804)	(3,974,695)
352	096	Virginia Division	8120	Gas used for other utility operations-Credit	04801	Company Used Gas	-	-	44	97	122	143	150	150
353	096	Virginia Division	8120	Gas used for other utility operations-Credit	04802	PGA Recoverable Company Used Gas	-	-	-	-	-	-	-	-
354	096	Virginia Division	8130	Other gas supply expenses	04777	Realignment Costs	14	(0)	(0)	746	832	1,320	1,499	1,591
355	096	Virginia Division	8560	Mains expenses	01008	Expense Labor Accrual	(0)	-	-	(0)	(0)	3	7	7
356	096	Virginia Division	8560	Mains expenses	01013	Expense Labor Transfer In	-	-	-	-	-	-	-	-
357	096	Virginia Division	8580	Transmission and compression of gas by others	04771	Demand Charges-Transportation	1,102,815	1,762,911	2,386,262	3,009,614	3,632,965	4,256,308	4,786,033	5,317,662
358	096	Virginia Division	8580	Transmission and compression of gas by others	04772	Commodity-Transportation	8,135	20,105	35,463	55,899	72,356	84,585	92,257	96,332
359	096	Virginia Division	8580	Transmission and compression of gas by others	04773	Demand-Storage	164,634	246,951	366,013	485,092	604,154	723,215	805,031	890,263
360	096	Virginia Division	8600	Transmission-Rents	04002	Required By Law, Safety	-	-	-	-	-	-	51	51

Atmos Energy Corporation
Virginia Trial Balance (Div 096)
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Line No.	Division	Description	Account	Account Description	Sub Account	Sub Account Description	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14
362	096	Virginia Division	8660	Transmission-Maintenance of communication equipment	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-
363	096	Virginia Division	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	48,972	70,004	92,307	109,677	124,684	139,530	162,908	177,336
364	096	Virginia Division	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	181,181	249,786	316,511	386,961	462,188	535,709	646,766	720,077
365	096	Virginia Division	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(193,128)	(268,667)	(341,586)	(421,029)	(504,763)	(590,782)	(717,447)	(800,935)
366	096	Virginia Division	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	-	1,494	1,494	1,494	1,494	1,494	1,494	1,792
367	096	Virginia Division	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	(6,829)	(4,136)	(346)	(2,813)	(3,244)	(1,848)	(7,601)	(7,170)
368	096	Virginia Division	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	93,513	137,085	182,350	219,674	256,234	297,736	366,302	407,859
369	096	Virginia Division	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(81,566)	(118,205)	(157,274)	(185,606)	(213,659)	(242,663)	(295,621)	(327,001)
370	096	Virginia Division	8700	Distribution-Operation supervision and engineering	01013	Expense Labor Transfer In	-	1,494	1,494	1,494	1,494	1,494	1,792	2,091
371	096	Virginia Division	8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	-	(1,494)	(1,494)	(1,494)	(1,494)	(1,494)	(1,494)	(1,792)
372	096	Virginia Division	8700	Distribution-Operation supervision and engineering	02001	Inventory Materials	-	106	106	106	106	106	106	106
373	096	Virginia Division	8700	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	-	4	4	4	4	4	4	4
374	096	Virginia Division	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	541	844	1,615	2,069	2,565	4,122	4,377	4,688
375	096	Virginia Division	8700	Distribution-Operation supervision and engineering	02006	Purchasing Card Charges	-	16	16	-	-	-	-	-
376	096	Virginia Division	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(131)	(131)	(227)	(760)	(766)	(954)	(954)	(977)
377	096	Virginia Division	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	211	211	387	1,393	1,402	1,698	1,698	1,740
378	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	7,987	7,987	7,987	7,987	9,386	9,386	11,710
379	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-
380	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04044	Advertising	-	-	-	-	-	-	-	-
381	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04046	Customer Relations & Assist	-	-	-	-	-	-	-	-
382	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04146	Public Relations	-	-	-	-	-	-	-	-
383	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	156	156	175	270	716	764	764	764
384	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	(153)	(153)	(172)	(265)	(702)	(748)	(748)	(748)
385	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	-	327	327	327	341	341	341	341
386	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04590	Utilities	2,756	4,020	5,259	6,754	8,114	9,472	10,702	11,723
387	096	Virginia Division	8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(1,556)	(2,496)	(3,109)	(3,895)	(4,708)	(5,484)	(6,221)	(6,788)
388	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	904	2,045	3,787	5,011	6,163	6,656	6,922	8,273
389	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	345	497	564	699	837	926	935	1,033
390	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	2,515	3,795	5,136	6,584	7,913	9,193	10,571	11,902
391	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05312	Long Distance	133	216	292	476	501	600	678	777
392	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	715	1,188	1,612	2,044	2,695	2,698	3,078	3,444
393	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	117	175	234	291	348	404	461	513
394	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	4,208	8,470	8,470	12,824	12,824	14,975	17,148	21,436
395	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	24	24	33	243	243	243	243	243
396	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05380	Video Conference	-	-	-	-	-	-	-	-
397	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(3,868)	(6,994)	(7,754)	(10,944)	(11,731)	(13,709)	(15,756)	(19,115)
398	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	787	1,831	2,452	3,010	3,584	5,737	7,150	7,926
399	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	-	7	7	7	7	26	213	296
400	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05413	Transportation	467	623	1,384	1,537	2,418	2,891	2,945	2,945
401	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05414	Lodging	3,269	4,801	5,621	8,009	9,282	11,482	13,269	14,273

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Line No.	Division	Description	Account	Sub Account Description	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14		
402	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05415	Membership Fees	-	250	1,038	1,138	1,138	1,423	1,793	1,793
403	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05416	Club Dues - Nondeductible	-	-	-	-	-	-	-	-
404	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05417	Club Dues - Deductible	-	-	-	-	-	-	-	-
405	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	364	364	364	376	376	376	385	385
406	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05420	Employee Development	-	-	-	-	-	-	-	-
407	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05421	Training	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599
408	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05426	Safety Training	-	-	-	-	-	-	-	-
409	096	Virginia Division	8700	Distribution-Operation supervision and engineering	05427	Technical (Job Skills) Training	130	130	130	130	130	130	130	130
410	096	Virginia Division	8700	Distribution-Operation supervision and engineering	06111	Contract Labor	-	-	-	-	-	-	1,500	1,500
411	096	Virginia Division	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	-	104	104	163	163	163	417	494
412	096	Virginia Division	8700	Distribution-Operation supervision and engineering	07443	Uniforms	33	283	3,296	3,296	3,296	3,296	4,007	4,142
413	096	Virginia Division	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	(19)	(171)	(1,818)	(1,818)	(1,818)	(1,818)	(2,226)	(2,312)
414	096	Virginia Division	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	53	123	142	147	203	307	353	538
415	096	Virginia Division	8700	Distribution-Operation supervision and engineering	07510	Association Dues	-	-	-	-	109,000	109,000	109,000	109,000
416	096	Virginia Division	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	541	1,000	1,069	1,826	1,916	3,179	3,438	3,721
417	096	Virginia Division	8700	engineering	07607	Telecom Cap Accrual	3,150	-	-	-	-	-	-	-
418	096	Virginia Division	8711	Odorization	02005	Non-Inventory Supplies	758	758	758	758	758	758	758	758
419	096	Virginia Division	8711	Odorization	07590	Misc General Expense	-	-	-	-	-	-	-	-
420	096	Virginia Division	8740	Mains and Services Expenses	01000	Non-project Labor	57,825	76,055	98,354	124,180	146,860	171,765	205,531	231,614
421	096	Virginia Division	8740	Mains and Services Expenses	01008	Expense Labor Accrual	(5,697)	(4,897)	(128)	1,636	1,197	4,911	(5,650)	(3,452)
422	096	Virginia Division	8740	Mains and Services Expenses	02001	Inventory Materials	2,729	3,898	4,775	5,626	6,787	8,318	9,921	12,073
423	096	Virginia Division	8740	Mains and Services Expenses	02004	Warehouse Loading Charge	109	156	191	242	312	434	562	778
424	096	Virginia Division	8740	Mains and Services Expenses	02005	Non-Inventory Supplies	179	232	235	235	235	235	235	235
425	096	Virginia Division	8740	Mains and Services Expenses	03001	Vehicle Depreciation Capitalized	8	12	16	20	24	24	31	35
426	096	Virginia Division	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	24,212	35,715	48,854	60,068	71,077	75,765	86,710	98,295
427	096	Virginia Division	8740	Mains and Services Expenses	03003	Capitalized transportation costs	(34,464)	(49,401)	(62,565)	(77,269)	(94,481)	(109,847)	(127,169)	(145,679)
428	096	Virginia Division	8740	Mains and Services Expenses	03004	Vehicle Expense	34,866	48,468	60,970	75,931	92,297	112,317	129,843	150,218
429	096	Virginia Division	8740	Mains and Services Expenses	04301	Equipment Lease	3,745	6,965	9,623	12,389	14,260	16,793	19,006	21,219
430	096	Virginia Division	8740	Mains and Services Expenses	04302	Heavy Equipment	2,528	3,098	4,608	5,009	5,912	16,505	20,024	20,104
431	096	Virginia Division	8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	(6,147)	(9,862)	(13,947)	(17,051)	(19,769)	(32,632)	(38,249)	(40,496)
432	096	Virginia Division	8740	Mains and Services Expenses	04582	Building Maintenance	-	-	979	979	979	979	979	979
433	096	Virginia Division	8740	Mains and Services Expenses	04590	Utilities	364	517	698	861	1,043	1,205	1,446	1,626
434	096	Virginia Division	8740	Mains and Services Expenses	05010	Office Supplies	-	-	-	177	177	309	309	309
435	096	Virginia Division	8740	Mains and Services Expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-
436	096	Virginia Division	8740	Mains and Services Expenses	05364	Cellular, radio, pager charges	85	171	227	284	398	398	455	512
437	096	Virginia Division	8740	Mains and Services Expenses	05377	Cell phone equipment and accessories	-	-	14	14	14	14	14	14
438	096	Virginia Division	8740	Mains and Services Expenses	05399	Capitalized Telecom Costs	(48)	(95)	(133)	(162)	(226)	(226)	(258)	(291)
439	096	Virginia Division	8740	Mains and Services Expenses	05411	Meals and Entertainment	-	-	-	-	-	212	212	531
440	096	Virginia Division	8740	Mains and Services Expenses	05413	Transportation	-	-	-	-	-	-	-	156
441	096	Virginia Division	8740	Mains and Services Expenses	05414	Lodging	-	-	-	-	-	-	220	220
442	096	Virginia Division	8740	Mains and Services Expenses	05415	Membership Fees	-	-	-	43	43	43	43	43
443	096	Virginia Division	8740	Mains and Services Expenses	06111	Contract Labor	2,583	2,583	2,583	3,562	4,500	5,694	6,951	8,232
444	096	Virginia Division	8740	Mains and Services Expenses	07120	Environmental & Safety	-	-	-	-	-	-	-	-
445	096	Virginia Division	8740	Mains and Services Expenses	07443	Uniforms	-	-	-	-	-	-	-	150
446	096	Virginia Division	8740	Mains and Services Expenses	07444	Uniforms Capitalized	-	-	-	-	-	-	-	(92)
447	096	Virginia Division	8740	Mains and Services Expenses	07590	Misc General Expense	2,769	5,369	5,952	7,966	9,051	10,191	11,622	12,873
448	096	Virginia Division	8740	Mains and Services Expenses	07607	Telecom Cap Accrual	16	-	-	-	-	-	-	-
449	096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	832	1,276	5,342	8,365	8,506	8,506	8,801	8,801
450	096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	(168)	(131)	1,746	1,225	(209)	(287)	(238)	(287)
451	096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	02001	Inventory Materials	145	145	145	145	145	145	145	145
452	096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	02004	Warehouse Loading Charge	6	6	6	6	6	6	6	6
453	096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	02005	Non-Inventory Supplies	-	63	100	118	212	826	826	951
454	096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	06111	Contract Labor	-	-	-	-	-	-	-	-
455	096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	07590	Misc General Expense	3,214	3,670	6,233	6,412	6,422	6,476	7,367	9,615
456	096	Virginia Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	02005	Non-Inventory Supplies	55	55	69	69	69	69	69	69

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Line No.	Division	Description	Account	Sub Account Description	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14		
457	096	Virginia Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04590	Utilities	54	82	111	137	163	190	220	248
458	096	Virginia Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	07590	Misc General Expense	-	-	-	-	-	-	-	-
459	096	Virginia Division	8780	Meter and house regulator expenses	01000	Non-project Labor	19,609	26,676	32,916	39,670	46,718	53,254	67,506	77,754
460	096	Virginia Division	8780	Meter and house regulator expenses	01008	Expense Labor Accrual	(1,557)	(1,381)	(734)	(477)	22	395	(1,479)	(780)
461	096	Virginia Division	8780	Meter and house regulator expenses	02005	Non-Inventory Supplies	-	-	-	-	-	37	64	64
462	096	Virginia Division	8780	Meter and house regulator expenses	07590	Misc General Expense	7	39	39	39	46	46	53	546
463	096	Virginia Division	8790	Customer installations expenses	02001	Inventory Materials	-	-	-	-	-	-	-	-
464	096	Virginia Division	8790	Customer installations expenses	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-
465	096	Virginia Division	8790	Customer installations expenses	02005	Non-Inventory Supplies	32	77	84	84	84	161	161	161
466	096	Virginia Division	8790	Customer installations expenses	05010	Office Supplies	-	-	-	-	-	-	-	-
467	096	Virginia Division	8790	Customer installations expenses	07590	Misc General Expense	-	-	223	328	361	2,098	2,098	2,098
468	096	Virginia Division	8800	Distribution-Other expenses	01000	Non-project Labor	2,683	4,387	9,278	12,160	13,187	14,110	16,832	18,800
469	096	Virginia Division	8800	Distribution-Other expenses	01006	O&M Project Labor and Contra	1,202	1,202	1,202	1,202	1,202	5,198	6,035	10,376
470	096	Virginia Division	8800	Distribution-Other expenses	01008	Expense Labor Accrual	(969)	(626)	1,223	218	(657)	(623)	(769)	(632)
471	096	Virginia Division	8800	Distribution-Other expenses	01013	Expense Labor Transfer In	1,202	1,202	1,202	1,202	1,202	5,198	6,035	10,376
472	096	Virginia Division	8800	Distribution-Other expenses	01014	Expense Labor Transfer Out	(1,202)	(1,202)	(1,202)	(1,202)	(1,202)	(5,198)	(6,035)	(10,376)
473	096	Virginia Division	8800	Distribution-Other expenses	02001	Inventory Materials	-	-	-	-	856	901	901	901
474	096	Virginia Division	8800	Distribution-Other expenses	02004	Warehouse Loading Charge	-	-	-	-	51	55	55	55
475	096	Virginia Division	8800	Distribution-Other expenses	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-
476	096	Virginia Division	8800	Distribution-Other expenses	04044	Advertising	593	593	593	790	790	790	1,383	75
477	096	Virginia Division	8800	Distribution-Other expenses	04580	Building Lease/Rents Capitalized	-	-	-	-	-	-	-	-
478	096	Virginia Division	8800	Distribution-Other expenses	04581	Building Lease/Rents	-	-	-	-	-	-	-	-
479	096	Virginia Division	8800	Distribution-Other expenses	04582	Building Maintenance	2,610	4,027	5,227	5,577	7,734	8,113	9,366	11,933
480	096	Virginia Division	8800	Distribution-Other expenses	04592	Misc Rents	558	880	1,525	1,525	1,853	2,157	2,312	2,316
481	096	Virginia Division	8800	Distribution-Other expenses	04599	Capitalized Utility Costs	(1,488)	(2,329)	(2,936)	(3,138)	(4,431)	(4,672)	(5,430)	(6,901)
482	096	Virginia Division	8800	Distribution-Other expenses	05010	Office Supplies	107	107	245	245	272	272	316	316
483	096	Virginia Division	8800	Distribution-Other expenses	05111	Postage/Delivery Services	16	162	182	182	182	182	182	182
484	096	Virginia Division	8800	Distribution-Other expenses	05364	Cellular, radio, pager charges	-	-	-	-	-	-	-	-
485	096	Virginia Division	8800	Distribution-Other expenses	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-
486	096	Virginia Division	8800	Distribution-Other expenses	05399	Capitalized Telecom Costs	-	-	-	-	-	-	-	-
487	096	Virginia Division	8800	Distribution-Other expenses	05411	Meals and Entertainment	-	221	221	221	221	621	887	887
488	096	Virginia Division	8800	Distribution-Other expenses	05413	Transportation	-	-	-	-	-	-	-	-
489	096	Virginia Division	8800	Distribution-Other expenses	05414	Lodging	-	695	973	973	973	1,091	1,648	1,648
490	096	Virginia Division	8800	Distribution-Other expenses	05415	Membership Fees	-	-	-	-	-	-	-	-
491	096	Virginia Division	8800	Distribution-Other expenses	05419	Misc Employee Expense	-	110	166	166	166	166	207	207
492	096	Virginia Division	8800	Distribution-Other expenses	05420	Employee Development	3,107	3,107	3,841	3,841	3,841	3,841	9,021	9,259
493	096	Virginia Division	8800	Distribution-Other expenses	06111	Contract Labor	-	-	-	-	-	-	-	-
494	096	Virginia Division	8800	Distribution-Other expenses	07499	Misc Employee Welfare Exp	86	125	165	190	256	1,886	2,419	2,444
495	096	Virginia Division	8800	Distribution-Other expenses	07590	Misc General Expense	35	485	713	713	713	713	1,678	1,678
496	096	Virginia Division	8810	Distribution-Rents	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-
497	096	Virginia Division	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(12,269)	(18,441)	(24,053)	(30,053)	(36,650)	(43,126)	(49,434)	(55,570)
498	096	Virginia Division	8810	Distribution-Rents	04581	Building Lease/Rents	20,521	30,782	41,043	51,304	62,219	73,135	84,050	94,966
499	096	Virginia Division	8810	Distribution-Rents	04582	Building Maintenance	1,368	2,524	3,161	4,062	4,800	4,656	4,841	4,891
500	096	Virginia Division	8810	Distribution-Rents	04590	Utilities	121	175	263	310	376	472	535	570
501	096	Virginia Division	8810	Distribution-Rents	04599	Capitalized Utility Costs	(897)	(1,620)	(2,014)	(2,561)	(3,091)	(3,055)	(3,205)	(3,254)
502	096	Virginia Division	8810	Distribution-Rents	07590	Misc General Expense	-	-	-	-	-	-	-	-
503	096	Virginia Division	8870	Distribution-Maint of mains	01000	Non-project Labor	294	546	812	812	944	2,144	2,160	2,160
504	096	Virginia Division	8870	Distribution-Maint of mains	01008	Expense Labor Accrual	24	88	133	-	73	780	3	-
505	096	Virginia Division	8870	Distribution-Maint of mains	02001	Inventory Materials	-	-	-	-	-	-	-	-
506	096	Virginia Division	8870	Distribution-Maint of mains	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-
507	096	Virginia Division	8870	Distribution-Maint of mains	04590	Utilities	1,108	1,558	2,184	2,649	3,139	3,690	4,267	4,724
508	096	Virginia Division	8870	Distribution-Maint of mains	05010	Office Supplies	-	-	-	-	-	-	-	-
509	096	Virginia Division	8870	Distribution-Maint of mains	07590	Misc General Expense	250	250	250	250	250	250	250	250
510	096	Virginia Division	8910	Maintenance of measuring and regulating station equipment-City gate check stations	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-
511	096	Virginia Division	8910	Maintenance of measuring and regulating station equipment-City gate check stations	04590	Utilities	444	678	1,047	1,212	1,477	1,733	1,999	2,189
512	096	Virginia Division	8920	Maintenance of services	01000	Non-project Labor	-	195	272	272	347	832	947	1,116
513	096	Virginia Division	8920	Maintenance of services	01008	Expense Labor Accrual	(14)	55	25	(14)	28	301	6	37
514	096	Virginia Division	8920	Maintenance of services	07590	Misc General Expense	-	214	214	214	214	214	214	214
515	096	Virginia Division	8930	Maintenance of meters and house regulators	01000	Non-project Labor	-	-	-	-	50	50	50	74
516	096	Virginia Division	8930	Maintenance of meters and house regulators	01008	Expense Labor Accrual	(18)	(18)	(18)	(18)	10	(18)	(18)	(10)
517	096	Virginia Division	8930	Maintenance of meters and house regulators	02001	Inventory Materials	-	1,606	1,606	1,606	1,606	1,606	1,606	1,606
518	096	Virginia Division	8930	Maintenance of meters and house regulators	02004	Warehouse Loading Charge	-	64	64	64	64	64	64	64
519	096	Virginia Division	8930	Maintenance of meters and house regulators	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-
520	096	Virginia Division	8930	Maintenance of meters and house regulators	07590	Misc General Expense	420	420	420	420	598	598	598	598
521	096	Virginia Division	8940	Distribution-Maintenance of other equipment	01000	Non-project Labor	-	-	-	-	-	-	-	-

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Line No.	Division	Description	Account	Sub Account Description	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14		
522	096	Virginia Division	8940	Distribution-Maintenance of other equipment	01008	Expense Labor Accrual	-	-	-	-	-	-		
523	096	Virginia Division	8940	Distribution-Maintenance of other equipment	02005	Non-Inventory Supplies	-	13	13	101	101	110		
524	096	Virginia Division	8940	Distribution-Maintenance of other equipment	04302	Heavy Equipment	-	-	-	37	37	37		
525	096	Virginia Division	8940	Distribution-Maintenance of other equipment	04307	Heavy Equipment Capitalized	-	-	-	(36)	(36)	(36)		
526	096	Virginia Division	8940	Distribution-Maintenance of other equipment	06111	Contract Labor	-	-	-	-	-	-		
527	096	Virginia Division	8940	Distribution-Maintenance of other equipment	07590	Misc General Expense	-	350	550	2,615	3,036	3,091	3,284	
528	096	Virginia Division	9010	Customer accounts-Operation supervision	05010	Office Supplies	-	-	-	-	-	-		
529	096	Virginia Division	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	323	677	737	852	1,150	1,424	1,780	1,932
530	096	Virginia Division	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	(48)	43	(51)	(23)	83	98	(22)	(35)
531	096	Virginia Division	9020	Customer accounts-Meter reading expenses	02005	Non-Inventory Supplies	-	-	-	79	156	156	156	156
532	096	Virginia Division	9020	Customer accounts-Meter reading expenses	05111	Postage/Delivery Services	-	-	-	-	12	12	12	12
533	096	Virginia Division	9020	Customer accounts-Meter reading expenses	06111	Contract Labor	31,727	55,046	76,618	95,772	120,120	138,816	160,462	179,041
534	096	Virginia Division	9020	Customer accounts-Meter reading expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-
535	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	6,783	9,196	11,894	15,363	19,254	23,255	29,691	33,767
536	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	(724)	(529)	(25)	360	766	1,227	(301)	(151)
537	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-
538	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	02006	Purchasing Card Charges	-	25	25	-	-	-	-	-
539	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	04582	Building Maintenance	-	80	80	130	130	130	130	130
540	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	-	48	48	157	503	524	524	754
541	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	05111	Postage/Delivery Services	-	28	28	175	175	175	175	246
542	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	36	36	36	145	199	199	284	284
543	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	-	-	-	-	41	330	413	413
544	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	05414	Lodging	-	-	-	-	-	113	113	113
545	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	05419	Misc Employee Expense	-	-	-	-	-	-	-	-
546	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	06111	Contract Labor	-	-	-	-	-	-	-	-
547	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	06112	Collection Fees	-	140	140	140	140	140	140	140
548	096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	07590	Misc General Expense	-	-	-	8	8	8	8	8
549	096	Virginia Division	9040	Customer accounts-Uncollectible	09927	Cust Uncol Acct-Write Off	6,561	11,807	19,103	29,648	40,083	43,290	56,968	71,729
550	096	Virginia Division	9070	Customer service-Supervision	07590	Misc General Expense	-	50	50	170	170	170	170	170
551	096	Virginia Division	9090	Customer service-Operating informational and instructional	01000	Non-project Labor	-	-	-	-	-	-	-	-
552	096	Virginia Division	9090	Customer service-Operating informational and instructional	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-
553	096	Virginia Division	9090	Customer service-Operating informational and instructional	04001	Safety, Newspaper	-	-	-	-	-	-	-	-
554	096	Virginia Division	9090	Customer service-Operating informational and instructional	04021	Promo Other, Misc	-	-	-	-	-	-	-	-
555	096	Virginia Division	9090	Customer service-Operating informational and instructional	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-
556	096	Virginia Division	9090	Customer service-Operating informational and instructional	04044	Advertising	555	555	555	555	555	555	555	555
557	096	Virginia Division	9090	Customer service-Operating informational and instructional	04145	Printing/Slides/Graphics	-	-	-	-	-	-	-	-
558	096	Virginia Division	9090	Customer service-Operating informational and instructional	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-
559	096	Virginia Division	9090	Customer service-Operating informational and instructional	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-
560	096	Virginia Division	9090	Customer service-Operating informational and instructional	05399	Capitalized Telecom Costs	-	-	-	-	-	-	-	-
561	096	Virginia Division	9090	Customer service-Operating informational and instructional	05411	Meals and Entertainment	-	-	-	-	-	-	-	-

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Line No.	Division	Description	Account	Sub Account Description	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14		
562	096	Virginia Division	9090	Customer service-Operating informational and instructional	05412	Spousal & Dependent Travel	-	-	-	-	-	-		
563	096	Virginia Division	9090	Customer service-Operating informational and instructional	05413	Transportation	-	-	-	-	-	-		
564	096	Virginia Division	9090	Customer service-Operating informational and instructional	05414	Lodging	-	-	-	-	-	-		
565	096	Virginia Division	9090	Customer service-Operating informational and instructional	05415	Membership Fees	-	-	-	-	-	-		
566	096	Virginia Division	9090	Customer service-Operating informational and instructional	05417	Club Dues - Deductible	-	-	-	-	-	-		
567	096	Virginia Division	9090	Customer service-Operating informational and instructional	05419	Misc Employee Expense	-	-	-	-	-	-		
568	096	Virginia Division	9090	Customer service-Operating informational and instructional	07499	Misc Employee Welfare Exp	-	-	-	-	-	-		
569	096	Virginia Division	9090	Customer service-Operating informational and instructional	07510	Association Dues	-	-	-	-	-	-		
570	096	Virginia Division	9090	Customer service-Operating informational and instructional	07590	Misc General Expense	-	-	-	-	-	-		
571	096	Virginia Division	9110	Sales-Supervision	01000	Non-project Labor	5,233	7,186	9,152	10,910	12,799	14,587	17,474	19,291
572	096	Virginia Division	9110	Sales-Supervision	01008	Expense Labor Accrual	(777)	(573)	(273)	(377)	(217)	(94)	(775)	(711)
573	096	Virginia Division	9110	Sales-Supervision	04021	Promo Other, Misc	-	-	-	-	-	-	-	-
574	096	Virginia Division	9110	Sales-Supervision	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-
575	096	Virginia Division	9110	Sales-Supervision	04046	Customer Relations & Assist	-	-	-	-	-	-	17	317
576	096	Virginia Division	9110	Sales-Supervision	05010	Office Supplies	5	16	16	16	16	16	16	16
577	096	Virginia Division	9110	Sales-Supervision	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-
578	096	Virginia Division	9110	Sales-Supervision	05331	WAN/LAN/Internet Service	-	-	-	5	5	5	5	5
579	096	Virginia Division	9110	Sales-Supervision	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-
580	096	Virginia Division	9110	Sales-Supervision	05399	Capitalized Telecom Costs	-	-	-	(3)	(3)	(3)	(3)	(3)
581	096	Virginia Division	9110	Sales-Supervision	05411	Meals and Entertainment	516	588	610	793	1,013	1,245	1,583	2,414
582	096	Virginia Division	9110	Sales-Supervision	05412	Spousal & Dependent Travel	14	19	19	29	29	29	29	29
583	096	Virginia Division	9110	Sales-Supervision	05413	Transportation	2,057	3,170	3,910	5,429	6,805	8,121	8,961	10,663
584	096	Virginia Division	9110	Sales-Supervision	05414	Lodging	243	775	866	1,286	1,736	2,115	2,223	2,785
585	096	Virginia Division	9110	Sales-Supervision	05415	Membership Fees	-	-	-	-	-	-	130	130
586	096	Virginia Division	9110	Sales-Supervision	05419	Misc Employee Expense	24	24	24	41	41	41	54	54
587	096	Virginia Division	9110	Sales-Supervision	05420	Employee Development	-	-	-	-	10	10	144	144
588	096	Virginia Division	9110	Sales-Supervision	05421	Training	-	-	-	-	-	-	-	-
589	096	Virginia Division	9110	Sales-Supervision	07510	Association Dues	-	-	-	-	-	-	-	-
590	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	04002	Required By Law, Safety	-	-	-	-	-	-	-	-
591	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-
592	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	04046	Customer Relations & Assist	700	700	700	700	700	700	700	1,000
593	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	05010	Office Supplies	-	16	16	16	16	16	92	92
594	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-
595	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	05411	Meals and Entertainment	-	-	-	-	-	-	-	-
596	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	05413	Transportation	638	1,228	1,541	2,272	2,736	3,294	3,817	4,442
597	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	05414	Lodging	-	112	112	112	112	112	112	195
598	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	05417	Club Dues - Deductible	-	-	-	-	-	-	-	-
599	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	05419	Misc Employee Expense	-	-	-	-	-	-	-	-
600	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	05421	Training	-	-	-	-	-	-	-	-
601	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	07120	Environmental & Safety	-	-	-	-	-	-	-	-
602	096	Virginia Division	9120	expenses Sales-Demonstrating and selling	07590	Misc General Expense	-	-	-	-	-	-	-	-
603	096	Virginia Division	9130	Sales-Advertising expenses	04021	Promo Other, Misc	-	-	-	-	-	-	-	-
604	096	Virginia Division	9130	Sales-Advertising expenses	04044	Advertising	-	-	450	450	450	450	450	450
605	096	Virginia Division	9130	Sales-Advertising expenses	07510	Association Dues	-	-	-	-	-	-	-	-
606	096	Virginia Division	9160	Sales-Miscellaneous sales expenses	05415	Membership Fees	-	-	-	-	-	-	-	-
607	096	Virginia Division	9160	Sales-Miscellaneous sales expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-
608	096	Virginia Division	9160	Sales-Miscellaneous sales expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-
609	096	Virginia Division	9200	A&G-Administrative & general salaries	01000	Non-project Labor	20,543	28,833	37,115	45,409	53,691	61,973	74,397	82,687
610	096	Virginia Division	9200	A&G-Administrative & general salaries	01002	Capital Labor Contra	-	-	-	-	-	-	-	-
611	096	Virginia Division	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	(4,638)	(3,807)	(2,567)	(2,561)	(2,153)	(1,325)	(4,638)	(4,221)
612	096	Virginia Division	9200	A&G-Administrative & general salaries	01011	Capital Labor Transfer In	-	-	-	-	-	-	-	-
613	096	Virginia Division	9210	A&G-Office supplies & expense	04023	GCA Public Notice Publication	999	999	999	999	999	999	999	999
614	096	Virginia Division	9210	A&G-Office supplies & expense	04070	Insurance-Other	360	2,760	3,860	3,860	4,260	4,260	4,260	4,260
615	096	Virginia Division	9210	A&G-Office supplies & expense	04582	Building Maintenance	1,500	2,145	2,860	3,520	4,402	5,117	5,832	6,547
616	096	Virginia Division	9210	A&G-Office supplies & expense	05010	Office Supplies	-	-	-	-	-	-	-	-
617	096	Virginia Division	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	-	28	28	28	28	28	43	43
618	096	Virginia Division	9210	A&G-Office supplies & expense	05312	Long Distance	-	-	-	-	-	-	-	-
619	096	Virginia Division	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	-	9	9	9	9	16	16	16

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Line No.	Division	Description	Account	Account Description	Account	Sub Account Description	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14
620	096	Virginia Division	9210	A&G-Office supplies & expense	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-
621	096	Virginia Division	9210	A&G-Office supplies & expense	05413	Transportation	159	305	305	305	305	508	508	508
622	096	Virginia Division	9210	A&G-Office supplies & expense	05414	Lodging	-	44	44	44	44	451	451	451
623	096	Virginia Division	9210	A&G-Office supplies & expense	05415	Membership Fees	-	-	-	-	-	-	-	-
624	096	Virginia Division	9210	A&G-Office supplies & expense	05417	Club Dues - Deductible	-	-	-	-	-	-	-	-
625	096	Virginia Division	9210	A&G-Office supplies & expense	05420	Employee Development	-	-	-	-	-	-	-	-
626	096	Virginia Division	9210	A&G-Office supplies & expense	05421	Training	-	-	-	-	-	-	-	-
627	096	Virginia Division	9210	A&G-Office supplies & expense	05427	Technical (Job Skills) Training	-	-	-	-	-	-	-	-
628	096	Virginia Division	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-
629	096	Virginia Division	9210	A&G-Office supplies & expense	07590	Misc General Expense	(633)	(1,158)	(1,810)	(2,528)	(3,354)	(3,964)	(4,506)	(4,915)
				A&G-Administrative expense transferred-										
630	096	Virginia Division	9220	Credit	09341	Admin & General Expenses	114,148	178,322	249,429	312,226	374,013	470,689	529,084	584,922
				A&G-Administrative expense transferred-										
631	096	Virginia Division	9220	Credit	41131	Billing for CSC O&M	100,666	147,192	198,065	241,001	288,102	338,118	294,660	328,594
				A&G-Administrative expense transferred-										
632	096	Virginia Division	9220	Credit	41132	Billing for SS O&M	117,693	183,344	251,233	309,804	374,071	466,738	540,758	596,325
633	096	Virginia Division	9230	A&G-Outside services employed	05430	Gas Supplies Services	-	-	-	-	-	-	-	-
634	096	Virginia Division	9230	A&G-Outside services employed	06111	Contract Labor	-	5,534	5,534	5,534	5,534	5,534	5,534	5,534
635	096	Virginia Division	9230	A&G-Outside services employed	06121	Legal	252,101	468,394	855,330	882,830	1,229,032	1,489,151	1,494,137	1,637,218
636	096	Virginia Division	9240	A&G-Property insurance	04069	Blueflame Property Insurance	10,789	19,245	24,901	30,557	36,223	41,890	47,556	53,223
637	096	Virginia Division	9240	A&G-Property insurance	04070	Insurance-Other	496	957	1,205	1,453	1,701	1,949	-	-
638	096	Virginia Division	9240	A&G-Property insurance	04072	Insurance Capitalized	(6,540)	(12,819)	(16,527)	(19,612)	(23,128)	(26,459)	(29,808)	(33,298)
639	096	Virginia Division	9250	A&G-Injuries & damages	01290	Other Benefits Projects	-	-	-	-	-	-	-	-
640	096	Virginia Division	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	33	75	75	75	75	185	217	345
641	096	Virginia Division	9250	A&G-Injuries & damages	04070	Insurance-Other	-	-	-	-	-	-	2,213	2,467
642	096	Virginia Division	9250	A&G-Injuries & damages	05418	Settlement	1,133	1,643	1,643	1,643	1,643	1,643	1,643	1,643
643	096	Virginia Division	9260	A&G-Employee pensions and benefits	01200	Other Benefits Load	-	-	-	-	-	-	-	-
644	096	Virginia Division	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	15,187	22,377	31,824	39,060	45,339	52,928	60,582	68,210
645	096	Virginia Division	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	23,564	34,604	49,288	60,462	70,052	81,742	93,538	105,321
646	096	Virginia Division	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	27,058	39,909	56,731	69,640	80,883	94,433	108,097	121,706
647	096	Virginia Division	9260	A&G-Employee pensions and benefits	01253	Medical Benefits Projects	233	522	522	522	522	1,295	1,515	2,412
648	096	Virginia Division	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	7,553	11,110	15,812	19,402	22,501	26,261	30,055	33,840
649	096	Virginia Division	9260	A&G-Employee pensions and benefits	01259	ESOP Benefits Projects	67	150	150	150	150	371	434	692
650	096	Virginia Division	9260	A&G-Employee pensions and benefits	01260	HSA Benefits Load	1,054	1,548	2,205	2,704	3,133	3,656	4,184	4,711
651	096	Virginia Division	9260	A&G-Employee pensions and benefits	01262	HSA Benefits Projects	6	12	12	12	12	31	36	57
652	096	Virginia Division	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	802	1,180	1,679	2,060	2,389	2,788	3,190	3,592
653	096	Virginia Division	9260	A&G-Employee pensions and benefits	01265	RSP FACC Benefits Projects	7	15	15	15	15	37	44	70
654	096	Virginia Division	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	708	1,046	1,486	1,824	2,119	2,475	2,833	3,190
655	096	Virginia Division	9260	A&G-Employee pensions and benefits	01268	Life Benefits Projects	6	14	14	14	14	35	42	66
656	096	Virginia Division	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	1,133	1,673	2,377	2,919	3,391	3,960	4,533	5,103
657	096	Virginia Division	9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	9	21	21	21	21	52	60	96
658	096	Virginia Division	9260	A&G-Employee pensions and benefits	01290	Other Benefits Projects	-	-	-	-	-	-	-	-
659	096	Virginia Division	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	133	297	297	297	297	738	863	1,375
660	096	Virginia Division	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	215	481	481	481	481	1,195	1,398	2,227
661	096	Virginia Division	9260	A&G-Employee pensions and benefits	02001	Inventory Materials	96	96	96	96	96	416	439	535
662	096	Virginia Division	9260	A&G-Employee pensions and benefits	02004	Warehouse Loading Charge	4	4	4	4	4	29	31	41
663	096	Virginia Division	9260	A&G-Employee pensions and benefits	05411	Meals and Entertainment	22	22	22	22	22	22	22	22
664	096	Virginia Division	9260	A&G-Employee pensions and benefits	05415	Membership Fees	-	370	1,225	1,225	1,225	1,225	1,225	1,225
665	096	Virginia Division	9260	A&G-Employee pensions and benefits	05419	Misc Employee Expense	-	-	43	43	43	43	43	43
666	096	Virginia Division	9260	A&G-Employee pensions and benefits	05420	Employee Development	-	-	-	-	-	-	-	-
667	096	Virginia Division	9260	A&G-Employee pensions and benefits	05427	Technical (Job Skills) Training	-	-	-	-	-	-	-	-
668	096	Virginia Division	9260	A&G-Employee pensions and benefits	07443	Uniforms	2,714	4,675	5,957	6,002	6,292	6,174	6,316	6,316
669	096	Virginia Division	9260	A&G-Employee pensions and benefits	07444	Uniforms Capitalized	(1,502)	(2,493)	(3,124)	(3,151)	(3,346)	(3,267)	(3,357)	(3,357)
670	096	Virginia Division	9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	183	411	781	1,030	1,925	2,126	2,348	3,808
671	096	Virginia Division	9260	A&G-Employee pensions and benefits	07590	Misc General Expense	-	-	-	-	-	-	-	-
672	096	Virginia Division	9280	A&G-Regulatory commission expenses	05010	Office Supplies	-	-	18	152	395	395	395	395
673	096	Virginia Division	9280	A&G-Regulatory commission expenses	05111	Postage/Delivery Services	-	-	-	-	764	1,399	1,501	1,501
674	096	Virginia Division	9280	A&G-Regulatory commission expenses	05411	Meals and Entertainment	-	-	855	855	890	1,298	1,298	1,298
675	096	Virginia Division	9280	A&G-Regulatory commission expenses	05412	Spousal & Dependent Travel	-	-	90	90	90	90	90	90
676	096	Virginia Division	9280	A&G-Regulatory commission expenses	05413	Transportation	-	-	-	-	940	1,854	1,854	1,854
677	096	Virginia Division	9280	A&G-Regulatory commission expenses	05414	Lodging	-	226	681	681	970	1,834	1,834	1,834
678	096	Virginia Division	9280	A&G-Regulatory commission expenses	05419	Misc Employee Expense	-	-	-	-	-	611	611	611
679	096	Virginia Division	9280	A&G-Regulatory commission expenses	06111	Contract Labor	-	8,606	17,281	30,171	30,171	32,505	33,245	37,064
680	096	Virginia Division	9302	Miscellaneous general expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-
681	096	Virginia Division	9302	Miscellaneous general expenses	05413	Transportation	-	-	-	-	-	-	-	-
682	096	Virginia Division	9302	Miscellaneous general expenses	05414	Lodging	-	-	-	-	-	-	-	-
683	096	Virginia Division	9302	Miscellaneous general expenses	07499	Misc Employee Welfare Exp	-	-	-	-	64	109	109	129
684	096	Virginia Division	9302	Miscellaneous general expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-
685	096	Virginia Division	9310	A&G-Rents	04580	Building Lease/Rents Capitalized	-	-	-	-	-	-	-	-
686	096	Virginia Division	9310	A&G-Rents	04581	Building Lease/Rents	1,464	2,196	2,928	3,660	4,392	5,123	5,864	6,604
							45,955,469	45,330,021	43,292,515	41,528,639	41,325,513	39,774,699	40,900,098	42,670,338

Footnote: The income statement amounts are the YTD balances.

ATMOS ENERGY
ALLOCATION WORKSHEET
ETN COMMODITY VOLUMES

GL Production METER	Jun-13 May-13	Jul-13 Jun-13	Aug-13 Jul-13	Sep-13 Aug-13	Oct-13 Sep-13	Nov-13 Oct-13	Dec-13 Nov-13	Jan-14 Dec-13	Feb-14 Jan-14	Mar-14 Feb-14	Apr-14 Mar-14	May-14 Apr-14	Jun-14 May-14
BRISTOL	28,938	19,220	19,130	15,802	19,126	38,123	88,199	108,643	169,539	122,159	108,158	67,110	57,362
COLUMBIA WEST	249	312	254	257	89	1,743	29,966	53,881	96,000	82,167	54,065	842	707
MORRISTOWN	94,651	77,839	79,713	77,036	75,153	92,504	144,235	181,926	252,494	183,594	164,625	112,052	98,103
JOHNSON CITY EAST	44,908	37,045	32,763	35,775	34,895	47,595	81,782	94,368	132,708	98,144	84,065	47,379	35,766
MARYVILLE	21,814	13,529	14,700	15,158	18,048	30,234	104,702	130,197	199,814	129,724	102,304	40,634	35,165
MARYVILLE EAST	10,569	5,627	6,536	6,646	7,133	8,215	27,637	38,276	61,831	39,578	21,927	7,616	3,365
GREENVILLE/MOWHAWK	61,982	48,778	49,490	55,302	55,600	73,114	119,602	136,883	205,525	148,019	129,314	77,624	67,520
JOHNSON CITY WEST	63,544	59,050	60,146	65,056	60,740	77,341	120,867	136,844	201,197	147,364	141,070	66,120	64,163
KINGSPORT SOUTH	38,126	29,883	29,533	29,591	30,206	43,833	90,773	112,223	170,566	112,672	92,526	44,101	32,705
COLUMBIA NORTH	-	-	-	-	-	-	-	-	547	2	-	0	0
ROCKFORD	6,644	5,560	5,791	5,974	6,137	14,468	33,436	41,584	57,513	33,487	24,224	16,367	12,505
SHELBYVILLE	36,164	28,023	29,780	28,719	29,514	41,653	85,820	120,850	161,562	112,936	92,299	45,090	32,319
KINGSPORT NORTH	1,573	1,035	1,332	1,446	2,215	3,331	5,268	6,009	8,636	5,192	3,906	3,436	2,828
ELIZABETHTON	24,828	21,477	20,562	19,874	19,656	30,809	61,984	71,497	110,144	76,308	64,192	32,082	22,952
BLOUNTVILLE	20,742	16,005	17,152	16,346	17,775	25,534	53,672	60,869	89,562	62,481	50,164	24,922	19,591
LYNCHBURG	6,302	1,321	9,121	6,596	3,235	3,360	10,675	17,764	41,144	7,237	5,836	7,478	4,456
SPONTEX	-	-	-	-	-	-	-	-	-	-	-	0	0
ROCKFORD NORTH	3,399	2,803	2,871	2,924	2,869	3,907	5,643	6,571	8,240	6,552	6,013	4,055	3,473
LYNCHBURG PORTABLE	37	-	-	-	-	228	2,392	4,399	7,618	5,749	3,395	325	0
MOTLOW	591	851	1,024	1,148	922	675	1,514	1,750	2,873	1,826	1,074	486	756
FOOTHILLS POINTE	289	426	413	8	-	117	714	1,019	1,701	971	681	174	259
LOWLAND	-	-	-	-	-	-	-	-	-	-	-	0	0
KINGSPORT REGIONAL	863	775	834	845	728	1,058	2,405	2,984	4,916	3,431	2,837	1,424	978
MORTON	1,862	610	550	598	798	3,106	11,689	15,178	26,043	18,171	14,553	9,168	9,231
GRAY	1,305	882	945	977	995	2,132	5,374	6,817	10,946	7,043	5,670	2,151	1,262
TRI-CITIES	13,026	12,041	12,577	10,055	20,753	13,503	12,332	12,102	14,647	10,093	13,000	9,360	9,149
MILLER PARK	4,025	2,778	2,723	2,615	2,794	5,052	13,556	17,063	26,626	16,876	13,243	5,517	3,666
BOONES CREEK	16,046	10,913	10,029	11,064	12,169	22,596	61,522	75,718	121,599	74,266	56,276	22,570	13,779
MORRISTOWN SOUTH	45,349	46,362	47,454	49,877	49,773	58,330	81,197	85,210	115,600	85,445	76,709	53,074	45,859
MARYVILLE WEST	38,787	33,011	32,305	32,973	32,156	40,938	72,002	85,758	114,950	77,679	59,643	31,128	19,353
BLACKSBURG	152,123	142,002	142,502	116,204	103,432	148,836	259,364	256,625	334,898	252,977	233,694	147,160	129,765
PULASKI	13,436	8,688	8,580	9,238	9,070	14,210	26,723	30,937	47,241	34,668	31,484	15,854	9,176
RADFORD	36,511	26,988	26,532	26,241	29,332	43,808	80,536	87,345	116,729	88,895	78,852	42,248	26,128
WYTHVILLE	24,540	16,487	15,739	16,593	16,699	26,541	49,451	57,429	84,442	60,689	53,738	28,647	17,695
BRISTOL NORTH	59,005	50,867	52,223	51,114	49,141	58,118	88,897	104,627	135,580	93,151	77,376	3,537	22,753
MARION	23,411	18,773	18,068	19,061	18,830	28,088	47,499	53,266	69,207	55,793	49,323	27,080	20,217
ABINGDON WEST	23,174	18,299	19,332	19,972	21,407	24,634	32,415	37,952	49,581	40,573	37,851	25,765	22,627
DUBLIN	63,931	51,365	50,115	50,818	56,031	75,900	103,741	104,191	153,392	121,297	119,218	76,747	58,991
MARION EAST	2,270	2,065	2,221	2,105	2,316	2,456	2,647	3,049	3,018	2,348	2,427	1,930	1,954
ABINGDON EAST	20,294	16,621	16,413	14,774	15,631	23,961	38,708	43,428	53,275	40,613	36,038	18,470	17,212
RADFORD EAST	-	-	-	-	2,444	4,364	2,603	3,778	5,939	5,602	5,473	3,898	5,036
GLADE SPRINGS	170	15	21	-	-	31	1	432	26	5	5	1	83
MARION NORTH	3,884	2,180	2,012	2,157	2,542	6,415	15,489	17,865	26,375	20,260	16,996	13,759	6,710
CHILHOWIE	4,133	2,925	2,774	2,635	2,949	4,817	9,017	10,343	16,457	11,208	10,022	4,746	3,247
RURAL RETREAT	4,316	2,890	2,368	2,197	2,567	4,887	15,063	12,017	16,102	13,628	10,691	7,594	6,317
GLADE HIGHLANDS	346	208	193	238	254	1,238	4,347	7,904	10,531	6,721	5,251	1,253	491
PROGRESS PARK Wyth	30,889	24,973	26,885	14,525	12,132	19,599	17,088	18,323	39,269	32,865	36,812	30,776	30,593
ABINGDON	5,081	3,509	3,710	4,822	5,322	9,643	22,102	26,916	45,369	31,184	27,500	14,158	8,167
TOTAL	1,054,127	865,011	877,416	845,356	853,578	1,181,045	2,144,649	2,502,810	3,621,972	2,581,643	2,224,520	1,195,908	984,434

ATMOS ENERGY
ALLOCATION WORKSHEET
ETN COMMODITY VOLUMES

GL Production METER	Jun-13 May-13	Jul-13 Jun-13	Aug-13 Jul-13	Sep-13 Aug-13	Oct-13 Sep-13	Nov-13 Oct-13	Dec-13 Nov-13	Jan-14 Dec-13	Feb-14 Jan-14	Mar-14 Feb-14	Apr-14 Mar-14	May-14 Apr-14	Jun-14 May-14
TN OTHER THAN BRISTOL AND BLOUNTVILLE	536,933	440,931	451,446	460,514	466,578	619,842	1,187,087	1,456,871	2,155,440	1,484,526	1,233,447	640,253	520,319
VA OTHER THAN BRISTOL NORTH	408,509	337,988	337,465	301,580	300,958	439,428	726,794	771,800	1,071,851	819,326	755,375	460,086	364,409
BRISTOL, BLOUNTVILLE AND BRISTOL NORTH	108,685	86,092	88,505	83,262	86,042	121,775	230,768	274,139	394,681	277,791	235,698	95,569	99,706
BRISTOL, TN SALES VOLUMES	415,947	186,670	152,038	143,879	165,765	195,151	524,755	1,017,111	1,419,026	1,463,490	986,218	541,639	256,276
BRISTOL, VA SALES VOLUMES	244,855	115,252	253,975	145,069	146,142	157,211	416,330	719,246	974,814	949,406	733,602	457,387	241,022
BRISTOL TN ALLOCATION PERCENTAGE	63%	62%	37%	50%	53%	55%	56%	59%	59%	61%	57%	54%	52%
BRISTOL VA ALLOCATION PERCENTAGE	37%	38%	63%	50%	47%	45%	44%	41%	41%	39%	43%	46%	48%
TOTAL TN DELIVERIES	605,350	494,162	484,591	501,970	512,309	687,281	1,315,763	1,617,462	2,389,407	1,653,006	1,368,596	692,071	571,698
TOTAL VA DELIVERIES	448,777	370,849	392,825	343,386	341,269	493,764	828,886	885,348	1,232,565	928,637	855,924	503,837	412,736
TN PERCENTAGE OF DELIVERIES	57.43%	57.13%	55.23%	59.38%	60.02%	58.19%	61.35%	64.63%	65.97%	64.03%	61.52%	57.87%	58.07%
VA PERCENTAGE OF DELIVERIES	42.57%	42.87%	44.77%	40.62%	39.98%	41.81%	38.65%	35.37%	34.03%	35.97%	38.48%	42.13%	41.93%

Virginia Storage Allocated to Tennessee
September 2010 - June 2014

Line No.	Prod mon-yr	GL mon-yr	TN Ccf	TN \$	TN Mcf	WACOG
	(a)	(b)	(c)	(c)	(d)	(e)
1	Aug-10	Sep-10	8,816,617	3,970,613	881,662	4.504
2	Sep-10	Oct-10	10,118,018	4,665,448	1,011,802	4.611
3	Oct-10	Nov-10	12,100,039	5,419,951	1,210,004	4.479
4	Nov-10	Dec-10	12,453,216	5,578,793	1,245,322	4.480
5	Dec-10	Jan-11	11,970,286	5,347,757	1,197,029	4.468
6	Jan-11	Feb-11	8,536,175	3,756,692	853,618	4.401
7	Feb-11	Mar-11	6,517,387	2,880,469	651,739	4.420
8	Mar-11	Apr-11	3,458,168	1,480,766	345,817	4.282
9	Apr-11	May-11	920,503	374,137	92,050	4.064
10	May-11	Jun-11	2,786,396	1,223,103	278,640	4.390
11	Jun-11	Jul-11	4,082,079	1,852,586	408,208	4.538
12	Jul-11	Aug-11	5,608,614	2,557,858	560,861	4.561
13	Aug-11	Sep-11	7,268,424	3,331,708	726,842	4.584
14	Sep-11	Oct-11	8,760,509	4,034,915	876,051	4.606
15	Oct-11	Nov-11	10,718,171	4,853,614	1,071,817	4.528
16	Nov-11	Dec-11	11,992,477	5,329,136	1,199,248	4.444
17	Dec-11	Jan-12	11,001,859	4,819,798	1,100,186	4.381
18	Jan-12	Feb-12	10,067,027	4,200,045	1,006,703	4.172
19	Feb-12	Mar-12	8,091,205	3,200,150	809,121	3.955
20	Mar-12	Apr-12	5,195,282	1,866,948	519,528	3.594
21	Apr-12	May-12	2,772,443	929,067	277,244	3.351
22	May-12	Jun-12	3,175,820	968,368	317,582	3.049
23	Jun-12	Jul-12	4,861,856	1,339,446	486,186	2.755
24	Jul-12	Aug-12	6,151,022	1,681,289	615,102	2.733
25	Aug-12	Sep-12	7,998,646	2,232,063	799,865	2.791
26	Sep-12	Oct-12	9,146,294	2,624,793	914,629	2.870
27	Oct-12	Nov-12	10,454,308	3,015,789	1,045,431	2.885
28	Nov-12	Dec-12	11,111,562	3,270,058	1,111,156	2.943
29	Dec-12	Jan-13	10,271,928	3,100,962	1,027,193	3.019
30	Jan-13	Feb-13	8,563,726	2,720,760	856,373	3.177
31	Feb-13	Mar-13	5,795,672	1,911,211	579,567	3.298
32	Mar-13	Apr-13	1,892,771	578,533.0	189,277	3.057
33	Apr-13	May-13	853,114	288,835	85,311	3.386
34	May-13	Jun-13	2,072,711	831,676	207,271	4.013
35	Jun-13	Jul-13	3,355,061	1,422,307	335,506	4.239
36	Jul-13	Aug-13	5,236,227	2,263,358	523,623	4.322
37	Aug-13	Sep-13	6,657,148	2,829,366	665,715	4.250
38	Sep-13	Oct-13	8,613,413	3,591,298	861,341	4.169
39	Oct-13	Nov-13	10,194,139	4,202,410	1,019,414	4.122
40	Nov-13	Dec-13	11,654,020	4,716,169	1,165,402	4.047
41	Dec-13	Jan-14	10,151,953	4,062,877	1,015,195	4.002
42	Jan-14	Feb-14	7,776,896	3,090,186	777,690	3.974
43	Feb-14	Mar-14	4,851,124	1,994,130	485,112	4.111
44	Mar-14	Apr-14	1,074,724	528,720.4	107,472	4.920
45	Apr-14	May-14	3,565,459	1,545,817	356,546	4.336
46	May-14	Jun-14	4,250,048	1,959,115	425,005	4.610

Atmos Energy Corporation
Materials and Supplies
As of June 2014

Company	Division	Account	Account Description	Sub Account	Sub Account Description	Jun-14 Balance
050	091	1540	Plant Materials and Operating Supplies	12900	Plnt M&S General	13,215
050	091	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	1,272
						<u>14,487</u>