

**IN THE TENNESSEE PUBLIC UTILITY COMMISSION
AT NASHVILLE, TENNESSEE**

IN RE:	)	
	)	
ATMOS ENERGY CORPORATION	)	
FOR APPROVAL OF ITS 2023 ANNUAL	)	
RATE REVIEW FILING PURSUANT TO	)	DOCKET NO. 23-00008
TENN. CODE ANN. § 65-5-103(d)(6)	)	
	)	

DIRECT TESTIMONY

OF

ALEX BRADLEY

April 4, 2023

Q1. PLEASE STATE YOUR NAME, BUSINESS ADDRESS AND OCCUPATION FOR THE RECORD.

A1. My name is Alex Bradley. My business address is Office of the Tennessee Attorney General, John Sevier State Office Building, 500 Dr. Martin L. King Jr. Blvd, Nashville, Tennessee 37243. I am a Financial Analyst employed by the Consumer Advocate Division in the Office of the Tennessee Attorney General (“Consumer Advocate”).

Q2. PLEASE PROVIDE A SUMMARY OF YOUR BACKGROUND AND PROFESSIONAL EXPERIENCE.

A2. I received a Bachelor of Science in Business Administration with a major in Accountancy along with a Bachelor of Arts with a major in Political Science from Auburn University in 2012. I have been employed by the Consumer Advocate since 2013. My duties include reviewing utility regulatory filings and preparing analysis used to support Consumer Advocate testimony and exhibits. I have completed multiple regulatory trainings sponsored by the National Association of Regulatory Utility Commissions held by Michigan State University.

Q3. HAVE YOU PREVIOUSLY PROVIDED TESTIMONY BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION (“TPUC” OR THE “COMMISSION”)?

A3. Yes. I have previously testified in TPUC Docket Nos. 17-00108, 18-00009, 18-00107, 19-00010, 19-00034, 19-00042, 19-00043, 19-00057, 19-00062, 20-00028, 20-00049, 20-00086, 21-00006, 21-00055, 21-000059, 21-00060, 21-00107, 22-00005, 22-00032, and 23-00007. While I have not testified before the Commission regarding Atmos Energy Corporation’s (“Atmos” or the “Company”) Annual Reconciliation Mechanism (“ARM”)

1 that is the subject of this proceeding; I have provided analysis used in Consumer Advocate
2 testimony in prior filings of Atmos' ARM.

3 **Q4. ON WHOSE BEHALF ARE YOU TESTIFYING?**

4 **A4.** I am testifying on behalf of the Consumer Advocate.

5 **Q5. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

6 **A5.** My testimony will discuss address the Consumer Advocate's proposal regarding
7 association dues along with a general recommendation regarding the Company's ARM.

8 **Q6. PLEASE SUMMARIZE YOUR RECOMMENDATIONS AND CONCERNS IN**
9 **THIS DOCKET.**

10 **A6.** My recommendations are summarized as follows:

- 11 • I recommend that the Commission adjust the Company's filing to remove the
12 portion of the Company's association dues relating to the Gas Technology
13 Institute ("GTI"). The impact of this adjustment is to change the revenue
14 deficiency by approximately \$-9,363.
- 15 • I recommend that a Commission docket be opened, in the near future, to
16 discuss amending the contents of the ARM filing as laid out within its Tariff
17 sheet '1st revised Sheet No. 34.2.' This recommendation has no impact to the
18 revenue deficiency.

19 **Q7. WHAT DOCUMENTS HAVE YOU REVIEWED IN PREPARATION FOR THIS**
20 **TESTIMONY?**

21 **A7.** I have reviewed the Company's Pre-Filed Testimony along with the exhibits and
22 workpapers filed with the Company's Petition. Additionally, I have reviewed the
23 Company's discovery responses regarding the topics discussed in my testimony.

24 **Q8. CAN YOU PROVIDE BACKGROUND REGARDING YOUR FIRST**
25 **RECOMMENDATION FOR ASSOCIATION DUES?**

A8. Yes. As discussed in Mr. Novak’s Testimony, the Company has numerous divisions that allocate common costs to Tennessee jurisdictional ratepayers.¹ Within these allocated common costs the Company has included association dues for GTI for recovery in rates.² In response to further questioning, the Company has provided additional detail regarding these membership dues; specifically, the Company has stated these dues are related to the ‘Low-Carbon Resource Initiative’ of GTI.^{3 4} As shown below, the total costs of these dues are \$676,563, before allocation. The Company has asked to recover the allocated portion of these costs from Tennessee ratepayers in its current proposal.

Division	Account	Subaccount	Subaccount Name	12 ME 09/2022	
02	9210	7510	Association Dues	\$ 676,563	A/
A/ Docket 23-00008, Response to CA DR 2-12					

Q9. DOES THE CONSUMER ADVOCATE SUPPORT THE COMPANY’S PROPOSAL FOR COST RECOVERY OF THESE COSTS?

A9. No, it does not. GTI describes the Low-Carbon Resource Initiative as “...a unique five-year, collaborative effort that brings together industry stakeholders to accelerate development, demonstration, and deployment of hydrogen and other low-carbon energy technologies and fuels at scale.”⁵

¹ Direct Testimony of William H. Novak, at 9:10-14, TPUC Docket No. 23-00008 (April 4, 2023).

² Atmos Energy’s Response to Consumer Advocate’s Second Set of Discovery Requests, at 517, File <CA_2-12_Att1 – SSU Association Dues 9210-07510.xlsx>, TPUC Docket No. 23-00008 (March 20, 2023).

³ Exhibit AB-1.

⁴ Exhibit AB-1 is an email correspondence, which included two pdf documents and an Excel sheet as attachments. The attachments are provided as exhibits to this testimony as Exhibits AB-1a–c.

⁵ GTI’s description of the Low-Carbon Resource Initiative at <https://www.gti.energy/hydrogen-technology-center/low-carbon-resources-initiative/>.

1 While the Consumer Advocate is appreciative of the Company's involvement in efforts to
2 further decarbonization it does not believe that these costs are necessary for the Company
3 to provide natural gas services. The Consumer Advocate's position is consistent with the
4 Commission's Order in TRA⁶ Docket No. 11-0144,⁷ approving the Settlement Agreement
5 term concerning GTI, and prior Consumer Advocate testimony in TPUC Docket No. 20-
6 00086 and TRA Docket No. 11-00144.⁸

7 **Q10. CAN YOU QUANTIFY THIS ADJUSTMENT?**

8 **A10.** As discussed by William Novak, in his direct testimony, the effect of this adjustment
9 changes the currently proposed revenue deficiency by \$-9,363.⁹

10 **Q11. CAN YOU PROVIDE BACKGROUND REGARDING YOUR SECOND**
11 **RECOMMENDATION REGARDING THE RELIED UPON FILES?**

12 **A11.** Yes. As part of the Consumer Advocate's review, I selected a number of subaccounts to
13 review based on year-over-year changes in subaccount balances. In response to these
14 discovery requests, the Company determined that the supporting schedules included in the
15 current ARM filing are not entirely representative of the actual charges used in the
16 calculation of the Company's Tennessee jurisdictional service rates.

17 **Q12. WHAT SUPPORTING SCHEDULES ARE YOU REFERRING TO?**

18 **A12.** Specifically, I am referring to the operational costs for Atmos' Division 02 detailed within
19 the file <l. OM Summary FY22.xlsx>. This file is used as source and support for

⁶ The Tennessee Regulatory Authority, or TRA, is the predecessor agency to the TPUC, just as the Tennessee Public Service Commission or TPSC predated the TRA. While the nomenclature has changed, the scope and function of these entities has remained essentially the same.

⁷ *Order Approving Settlement Agreement*, at 6, TRA Docket No. 11-00144 (April 18, 2023).

⁸ *Direct Testimony of William H. Novak*, at 47, TPUC Docket No. 20-00086 (November 30, 2023); *Direct Testimony of William H. Novak*, 13-15, TRA Docket No. 11-00144 (December 19, 2011).

⁹ *Direct Testimony of William H. Novak*, at 13:10-12, TPUC Docket No. 23-00008 (April 4, 2023).

determining the divisional Operations and Maintenance Expense used in the calculation for cost of service within the ARM filing.

Q13. CAN YOU EXPLAIN WHY THESE CHARGES WERE NOT REPRESENTATIVE OF THE ACTUAL COSTS ALLOCATED TO TENNESSEE?

A13. Yes. As shown in Exhibit AB-2, the detail behind the account balances for Division 02 shown in <l.OM Summary FY22.xlsx> includes charges coded to cost center 1903.¹⁰

Q14. CAN YOU PROVIDE A BRIEF DESCRIPTION OF WHAT IS RECORDED IN COST CENTER 1903?

A14. Yes. As shown in Exhibit AB-2, costs recorded under cost center 1903 are typically those costs that do not allocate to any business unit and are therefore not included in the calculation of the Company's revenue requirement.¹¹

Q15. HOW DOES THIS AFFECT ANALYZING THE ARM FILING?

A15. The inclusion of these costs makes it incredibly difficult to use year over year trend analysis in reviewing the expenses contained within the ARM. Specifically, it can create artificially high/low account balances that are not representative of the actual common costs being allocated to Tennessee.

Q16. HAS THE COMPANY PROVIDED ANY SOLUTIONS TO THIS ISSUE?

A16. Yes. As shown in Exhibit AB-2a, the Company has provided an updated <l. OM summary.xlsx> file to show the account balances with cost center 1903 removed.¹² It is my

¹⁰ Exhibit AB-2.

¹¹ *Id.*

¹² Exhibit AB-2a.

1 understanding that the Company intends to provide this level of detail in future ARM
2 filings.

3 **Q17. DO YOU HAVE ANY FURTHER COMMENTS REGARDING THE RELIED**
4 **UPON FILES?**

5 **A17.** Yes. In discussions with the Company, we both expressed a desire to study and propose
6 modifications to the current contents of the ARM filing. I believe that the Company should,
7 at some point in the future, request the Commission to open a proceeding to modify the
8 relied upon schedules. This would allow all parties to express the level of detail they believe
9 is necessary for future filings. Additionally, it would allow parties to propose the removal
10 of supporting schedules that they believe are no longer necessary in the calculation of the
11 Company's revenue requirement. These requirements are laid out in the Company's current
12 tariff sheet in numbers 34.1 through 34.7.

13 **Q18. DOES THIS COMPLETE YOUR TESTIMONY?**

14 **A18.** Yes, it does. However, I reserve the right to incorporate any new information that may
15 subsequently become available.

IN THE TENNESSEE PUBLIC UTILITY COMMISSION
AT NASHVILLE, TENNESSEE

IN RE:

ATMOS ENERGY CORPORATION
FOR APPROVAL OF ITS 2023 ANNUAL
RATE REVIEW FILING PURSUANT
TO TENN. CODE ANN. § 65-5-103(d)(6)

DOCKET NO. 23-00008

AFFIDAVIT

I, Alex Bradley, on behalf of the Consumer Advocate Division of the Attorney General's Office, hereby certify that the attached Direct Testimony represents my opinion in the above-referenced case and the opinion of the Consumer Advocate Division.


ALEX BRADLEY

Sworn to and subscribed before me
this 4th day of April, 2023.


NOTARY PUBLIC



My commission expires: January 31, 2027.

From: [Matthews, William](#)
To: [Alex Bradley](#)
Cc: [Pilkinton, Chad](#); [Yurova, Maria](#); [David Dittmore](#)
Subject: FW: TPUC Docket No. 23-000008--Atmos Energy ARM - Div 02 Costs Allocated to TN
Date: Tuesday, March 28, 2023 11:40:24 AM
Attachments: [image001.png](#)
[GTI Invoice 000207108 R.pdf](#)
[GTI Invoice 000223255 R.pdf](#)
[GTI Expense Recon TN FY22 ARM.xlsx](#)

Alex,

Please see below on the response related to GTI expenses related to association dues.

1. The association dues in question on DR 2-12 are related to the Low-Carbon Resource Initiative. There are two invoices involved (Jul 21-Jun 22 and Jul 22-Jun 23) in the test period that are being amortized each month. Invoices attached.
 In addition, there was a reclass from software maintenance to association dues of 4 months' worth of amortization that is documented in the attached excel file. (9210-04201 has the offset in Mar-22)
2. The individual projects and their objectives are described in either their annual reports or on their website of each program category.
 - A. Operations Technology Development <https://www.otd.org/wp-content/uploads/2022/10/OTD-Research-Project-Summaries-2021.pdf>
 - B. Utilization Technology Development https://www.utd-co.org/wp-content/uploads/2022/10/UTD_Annual_Report_Research_Project_Summaries_2021-2022.pdf
 - C. Emerging Technology Program <https://www.gti.energy/emerging-technology-program/etp-projects/>
 - D. Low-Carbon Resource Initiative <https://www.gti.energy/hydrogen-technology-center/low-carbon-resources-initiative/>

Thanks,
 William

William D Matthews | Mgr Rates and Regulatory Affairs | Atmos Energy Corporation | 214-208-3637 Cell | William.Matthews@atmosenergy.com | www.atmosenergy.com

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From: Alex Bradley <Alex.Bradley@ag.tn.gov>
Sent: Friday, March 24, 2023 3:10 PM
To: Matthews, William <William.Matthews@atmosenergy.com>
Cc: Pilkinton, Chad <Chad.Pilkinton@atmosenergy.com>; Yurova, Maria

<Maria.Yurova@atmosenergy.com>; David Dittimore <d.dittimore28@gmail.com>

Subject: [EXT] RE: TPUC Docket No. 23-000008--Atmos Energy ARM - Div 02 Costs Allocated to TN

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William,

Apologies, I should have been more clear in the request. I was referencing page 23 in the link referenced in cell Y60 to attachment 1. That is the link to GTI's annual report. [GTI-Energy-AR-2021-4-22_v12.pdf](#) Hope that clears up any confusion. Thanks again for agreeing to meet with me.

Regards,

Alex Bradley | Financial Analyst
Consumer Advocate Division
Office of the Tennessee Attorney General
John Sevier Building, 4th Floor
500 Dr. Martin L. King Jr. Blvd., Nashville, TN 37243
Mailing Address:
P.O. Box 20207, Nashville, Tennessee 37202
p. 615.741.0863
Alex.Bradley@ag.tn.gov

Making the case for Tennessee



Our Mission – We are the State's law office serving Tennessee with principled, independent, and excellent counsel.

From: Matthews, William <William.Matthews@atmosenergy.com>

Sent: Friday, March 24, 2023 3:03 PM

To: Alex Bradley <Alex.Bradley@ag.tn.gov>

Cc: Pilkinton, Chad <Chad.Pilkinton@atmosenergy.com>; Yurova, Maria <Maria.Yurova@atmosenergy.com>; David Dittimore <d.dittimore28@gmail.com>

Subject: RE: TPUC Docket No. 23-000008--Atmos Energy ARM - Div 02 Costs Allocated to TN

Alex,

We are gathering information for the 2-12 question you have below. Can you confirm for me what part of attachment 1 you are referring to?

Your question says page 23 but I think you mean either schedule line 23 or excel line 23.

Thanks

William

William D Matthews | Mgr Rates and Regulatory Affairs | Atmos Energy Corporation | 214-208-3637 Cell | William.Matthews@atmosenergy.com | www.atmosenergy.com

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From: Alex Bradley <Alex.Bradley@ag.tn.gov>

Sent: Thursday, March 23, 2023 11:29 AM

To: Matthews, William <William.Matthews@atmosenergy.com>

Cc: Pilkinton, Chad <Chad.Pilkinton@atmosenergy.com>; Yurova, Maria <Maria.Yurova@atmosenergy.com>; David Dittimore <d.dittimore28@gmail.com>

Subject: [EXT] RE: TPUC Docket No. 23-000008--Atmos Energy ARM - Div 02 Costs Allocated to TN

CAUTION: Don't be quick to click. This e-mail originated from outside of Atmos Energy. Do not click links or open attachments unless you recognize the sender and know the content is safe.

William,

Thank you for the detailed response, it was much appreciated. After reviewing the provided file, I have a few follow up questions. Do you have any availability this afternoon or tomorrow to discuss the Willis Tower Watson Adjustments included within this reconciliation? Specifically, I would like to discuss the account balance for sub account 01295.

Additionally, would the Company be able to provide a supplemental response to DR 2-12? If so, I would request a response to the following:

Refer to the Company's Response to 2-12. Specifically, refer to Attachment 1 to the Company's Response.

1. Provide the amount of association dues associated with the following program categories as identified on page 23 of the response:

- A. Operations Technology Development
- B. Utilization Technology Development
- C. Emerging Technology Program
- D. Low-Carbon Resource Initiative

2. Within each program category, identify and provide the objectives of each individual GTI sponsored initiative (program).

Alex Bradley | Financial Analyst
Consumer Advocate Division
Office of Tennessee Attorney General

500 Dr. Martin L. King Jr. Blvd., Nashville, TN 37243

Mailing Address:

P.O. Box 20207, Nashville, Tennessee 37202

p. (615)741-2306

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From: Matthews, William <William.Matthews@atmosenergy.com>

Sent: Friday, March 17, 2023 4:30 PM

To: Alex Bradley <Alex.Bradley@ag.tn.gov>

Cc: Pilkinton, Chad <Chad.Pilkinton@atmosenergy.com>; Yurova, Maria <Maria.Yurova@atmosenergy.com>

Subject: TPUC Docket No. 23-000008--Atmos Energy ARM - Div 02 Costs Allocated to TN

Alex,

Please see the attached file for the requested Shared Services O&M amounts for Fiscal 2022. Typically, amounts that do not allocate to any business unit are recorded to cost center 1903. These amounts may include items such as certain legal expenses, or amounts recorded to an insurance reserve until directly pushed down to a business unit level, or specific items recorded to other accounts where we do not seek rate recovery. Amounts charged to cost center 1903 are set-up in our accounting system to not allocate to any business unit. It should also be noted that there are some Shared Services cost centers that do not provide service to Tennessee and therefore do not allocate any of their costs to Tennessee, but only to the rate divisions that they support.

At September 2021, there was an entry recorded for an actuarial adjustment at the corporate level. This adjustment was to correct an error that occurred for years 2018-2021 where OPEB expense was under-reported due to a Retiree Medical Plan amendment not being properly reflected in our actuarial report prepared by Willis Towers Watson (“WTW”). This amount was an enterprise level entry that was not directly charged to O&M at the business unit level until November 2021, due to the timing of our September 30, 2021 Form 10-K filing requirements. As shown in the attachment, the Sep-21 and Nov-21 amounts in Shared Services net to zero. In Nov-21, the Kentucky/Mid-States Division received their portion of the actuarial adjustment, and a portion was then allocated to Tennessee. In the trial balance, for November 2021, the net increase in Div 091 **is** reflected within accounts 9260-01207 and 9260-01295. At the Tennessee level, the increase is reflected within

account 9220-09341 as they received their allocation of the expense from the Kentucky/Mid-States Division.

The combination of Cost Center 1903 costs of \$13,957,470 and the WTW entry for \$(13,832,795) mentioned above make up the \$124,676 difference between total Div 02 O&M and the Div 02 O&M that is allocated to business units. In the attached file, tabs highlighted blue are new to the file. The first tab "002 Adj" is the updated schedule that will show you Div 02 costs that are allocated out. The WTW adjusting entries are backed out of the areas highlighted purple and the CC 1903 costs are backed out in the areas highlighted blue (legend at the top of the tab).

Towards the back of the file there are tabs that show the detail accounting of CC1903 and the WTW entry as well as a "summary" tab to show it at a more summary level.

We've made our best effort to include everything you need to reconcile between total Div 02 O&M and the net amount allocated to business units.

Please take your time to review this file and ask any additional questions or we can set up a time to walk you through it if you would prefer that.

Thanks,
William

William D Matthews | Mgr Rates and Regulatory Affairs | Atmos Energy Corporation | 214-208-3637 Cell | William.Matthews@atmosenergy.com | www.atmosenergy.com

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1700 S Mount Prospect Rd
Des Plaines, IL 60018-1804

Phone: 847-768-0500

Route to: Sherri Wiggins

Exhibit AB-1a

Invoice Number: 000207108 **Account:** 000000000242

Date: 07/07/21

To: ATMOS ENERGY CORPORATION
MR JOHN MCDILL
3697 MAPLESHADE LN

PLANO, TX 75075

Remit To: Gas Technology Institute
PO Box 74008869

Chicago, IL 60674-8869

Terms: NET 30

Due Date: 08/06/21

Customer PO:

Project No: 22825

Invoice Total: \$500,000.00

Project Name: LCRI CONTRACT VALUE PROJ

Bill Number:

Currency: USD

Item Number	Item Description	Rev	Quantity	Unit Price	Discount Amount	Total Price
	2021 LCRI Membership Fee		1	500,000.00	\$0.00	\$500,000.00
	Price of Items					\$500,000.00
	Less Total Discount Amount					0.00
	Plus Total Tax					0.00
	Invoice Total					\$500,000.00

GTI will accept payment in U.S. DOLLARS via the following methods:
Check drawn on a U.S. Bank
Bank Transfers (wire transfer, ACH/EFT)

When remitting by bank transfer, must be in U.S. DOLLARS to GTI at:
Bank of America
100 North Tryon Street
Charlotte, NC 28255
USA

Account Number:

ACH/EFT ABA Routing/Transit Number:

Federal Reserve Wire Transfer ABA Routing/Transit Number:
SWIFT Address:

Remittance advices and notices should be emailed to ARemittance@gti.energy.

Please reference GTI invoice number and your company name with payment.

Route to James Keith

Invoice Number: 000223255 **Account:** 000000000242

Date: 08/10/22

To: ATMOS ENERGY CORPORATION
MR JOHN MCDILL
3697 MAPLESHADE LN

Remit To: GTI Energy
PO Box 74008869

PLANO, TX 75075

Chicago, IL 60674-8869

Terms: NET 30

Due Date: 09/09/22

Customer PO:

Project No: 22825

Invoice Total: \$500,000.00

Project Name: LCRI CONTRACT VALUE PROJ

Bill Number:

Currency: USD

Item Number	Item Description	Rev	Quantity	Unit Price	Discount Amount	Total Price
	2022 LCRI Membership Fee		1	500,000.00	\$0.00	\$500,000.00
	Price of Items					\$500,000.00
	Less Total Discount Amount					0.00
	Plus Total Tax					0.00
	Invoice Total					\$500,000.00

GTI Energy will accept payment in U.S. DOLLARS via the following methods:
Check drawn on a U.S. Bank
Bank Transfers (wire transfer, ACH/EFT)

When remitting by bank transfer, must be in U.S. DOLLARS to GTI at:
Bank of America
100 North Tryon Street
Charlotte, NC 28255
USA

Account Number:

ACH/EFT ABA Routing/Transit Number:

Federal Reserve Wire Transfer ABA Routing/Transit Number:
SWIFT Address:

Remittance advices and notices should be emailed to ARemittance@gti.energy.

Please reference GTI invoice number and your company name with payment.

Period Name	Effective Date	Je Category	Source	Batch Name	Journal Name	Line Descr	Transaction Number	Transaction Date	Cust Vend Inf	Entered Dr	Entered Cr	Net Entered Amt	GCC#COMPANY	GCC#COMPANY Descr	GCC#COST_CENTER	GCC#COST_CENTER Descr	GCC#ACCOUNT	GCC#ACCOUNT Descr	GCC#SUB_ACCOUNT	GCC#SUB_ACCOUNT Descr	GCC#SERVICE_AREA	GCC#SERVICE_AREA Descr	Effective Period Num	Business Purpose	Edited Business Purpose
JUL-21	31-Jul-2021	Adjustment	Spreads	krm-20210801 010-015-4 Adj	Expense July portion of invoice out of expense					41,667.00		41,667.00	010	Atmos Regulated Shared	1229	ATM-Dal Pipeline Safety	9302	Miscellaneous general exp	07510	Association Dues	002000	Shared Services General Office	20210010		
JUL-21	31-Jul-2021	Purchase Inv	Payables	Payables A 54 JUL-21 Purcha	Journal Inpc 000207108			07-Jul-2021	GAS TECHNO	500,000.00		500,000.00	010	Atmos Regulated Shared	1229	ATM-Dal Pipeline Safety	9302	Miscellaneous general exp	07510	Association Dues	002000	Shared Services General Office	20210010		
JUL-21	31-Jul-2021	Purchase Inv	Payables	Payables A 54 JUL-21 Purcha	ACCOUNT 000207108			07-Jul-2021	GAS TECHNO	0.00		0.00	010	Atmos Regulated Shared	1229	ATM-Dal Pipeline Safety	9302	Miscellaneous general exp	07510	Association Dues	002000	Shared Services General Office	20210010		
JUL-21	31-Jul-2021	Purchase Inv	Payables	Payables A 54 JUL-21 Purcha	Sabrix Tax E 000207108			07-Jul-2021	GAS TECHNO	14,744.98		14,744.98	010	Atmos Regulated Shared	1229	ATM-Dal Pipeline Safety	9302	Miscellaneous general exp	07510	Association Dues	002000	Shared Services General Office	20210010		
AUG-21	06-Aug-2021	Adjustment	Spreads	Reverses 701	Reverses 7010 Expense July portion of invoice					41,667.00		(41,667.00)	010	Atmos Regulated Shared	1229	ATM-Dal Pipeline Safety	9302	Miscellaneous general exp	07510	Association Dues	002000	Shared Services General Office	20210011		
AUG-21	06-Aug-2021	Adjustment	Spreads	Reverses 701	Reverses 7010 Move prepaid portion of invoice out of expense					500,000.00		500,000.00	010	Atmos Regulated Shared	1229	ATM-Dal Pipeline Safety	9302	Miscellaneous general exp	07510	Association Dues	002000	Shared Services General Office	20210011		
AUG-21	31-Aug-2021	Adjustment	Spreads	krm-20210901 010-015-8 Adj	Software Reclass					500,000.00		(500,000.00)	010	Atmos Regulated Shared	1229	ATM-Dal Pipeline Safety	9302	Miscellaneous general exp	07510	Association Dues	002000	Shared Services General Office	20210011		
SEP-21	30-Sep-2021	Adjustment	Spreads	Reverses 701	Reverses 7010 Software Reclass					500,000.00		500,000.00	010	Atmos Regulated Shared	1229	ATM-Dal Pipeline Safety	9302	Miscellaneous general exp	07510	Association Dues	002000	Shared Services General Office	20210012		
OCT-21	31-Oct-2021	Purchase Inv	Payables	Payables A 56 OCT-21 Purcha	ACCOUNT 000207108			07-Jul-2021	GAS TECHNO	0.00		0.00	010	Atmos Regulated Shared	1229	ATM-Dal Pipeline Safety	9302	Miscellaneous general exp	07510	Association Dues	002000	Shared Services General Office	20220001		
OCT-21	31-Oct-2021	Purchase Inv	Payables	Payables A 56 OCT-21 Purcha	Journal Inpc 000207108			07-Jul-2021	GAS TECHNOLOGY INSTITUTI	900,000.00		(900,000.00)	010	Atmos Regulated Shared	1229	ATM-Dal Pipeline Safety	9302	Miscellaneous general exp	07510	Association Dues	002000	Shared Services General Office	20220001		
OCT-21	31-Oct-2021	Purchase Inv	Payables	Payables A 56 OCT-21 Purcha	Sabrix Recv 000207108			07-Jul-2021	GAS TECHNOLOGY INSTITUTI	14,744.98		(14,744.98)	010	Atmos Regulated Shared	1229	ATM-Dal Pipeline Safety	9302	Miscellaneous general exp	07510	Association Dues	002000	Shared Services General Office	20220001		
													(0.00)												

Invoice coded here in July 2021, then moved to prepaid in October 2021. Net effect on expense \$0

AP Reclass not done in July 2021, so manually moved invoice to prepaid minus the expense for July. Reversed in August 2021. Net effect on expense \$0

Invoice moved to prepaid in August 2021 and then reversed in September 2021. Net effect on expense \$0



Period Name	Effective Date	Je Category	Source	Batch Name	Journal Name	Line Descr	Transaction Number	Transaction Date	Cust Vend Inf	Entered Dr	Entered Cr	Net Entered Amt	GCC#COMPANY	GCC#COMPANY Descr	GCC#COST_CENTER	GCC#COST_CENTER Descr	GCC#ACCOUNT	GCC#ACCOUNT Descr	GCC#SUB_ACCOUNT	GCC#SUB_ACCOUNT Descr	GCC#SERVICE_AREA	GCC#SERVICE_AREA Descr	Effective Period Num	Business Purpose	Edited Business Purpose
QCT-21	31-Oct-2021	Amortization	Spread	km-2021110	010-088 Atmos	011-011-021 LCRN file 201108				180,416.67		180,416.67	010	Atmos Required Shared	1229	ATM-Dal Pipeline Safety	9210	A&G-Office supplies & eq	04201	Software Maintenance	002000	Shared Services General Office	20220001		
MAR-22	31-Mar-2022	Other	Spread	km-2022040	010-015-3 Oth	011 LCR Expense Revers				180,416.67		(180,416.67)	010	Atmos Required Shared	1229	ATM-Dal Pipeline Safety	9210	A&G-Office supplies & eq	04201	Software Maintenance	002000	Shared Services General Office	20220006		
												0.00													

Twice amortization caught up in October 2021, but coded to software maintenance expense. Amortization was reversed in March 2022 and moved to correct expense account.
Entry includes 4 months of amortization at \$45,104.17 per month for July, August, September, and October 2021.

Exhibit AB-1c

company	cost_center	account	sub_account	service_area	future_growth	amount	month_number	batch_name	batch_description	header_name	line_description	batch_id	posting_date22	journal_id	description
010	1229	9210	07510	002000	0000	45,104.17	202111	kmr-20211203-1	Prepaid Amortization	070-068	GTI-GTI-2021 LCRI Me 207108	4856214	12/03/2021	0	
010	1229	9210	07510	002000	0000	45,104.17	202112	kmr-20220105-3	Prepaid Amortization	070-068	GTI-GTI-2021 LCRI Me 207108	4898953	01/05/2022	0	
010	1229	9210	07510	002000	0000	45,104.17	202201	kmr-20220203-1	Prepaid Amortization	070-068	GTI-GTI-2021 LCRI Me 207108	4926498	02/03/2022	0	
010	1229	9210	07510	002000	0000	45,104.17	202202							287009	GTI-GTI-2021 LCRI Me 207108
010	1229	9210	07510	002000	0000	45,104.17	202203							287568	GTI-GTI-2021 LCRI Me 207108
010	1229	9210	07510	002000	0000	180,416.67	202203	kmr-20220404-1	GTI Expense Reclass	010-015-3	GTI LCRI Expense Reclass	4985910	04/04/2022	0	
010	1229	9210	07510	002000	0000	45,104.17	202204							288055	GTI-GTI-2021 LCRI Me 207108
010	1229	9210	07510	002000	0000	45,104.17	202205							288570	GTI-GTI-2021 LCRI Me 207108
010	1229	9210	07510	002000	0000	45,104.14	202206							289132	GTI-GTI-2021 LCRI Me 207108
010	1229	9210	07510	002000	0000	90,208.33	202208							290254	GTI-GTI-2021 LCRI Me 223255
010	1229	9210	07510	002000	0000	45,104.17	202209							290891	GTI-GTI-2021 LCRI Me 223255

Amortization for invoice 207108 for July 2021-June 2022 541,250.00
Amortization for invoice 223255 for July 2022-June 2023 135,312.50
676,562.50

As seen on previous tabs, net expense for this invoice is \$0 in the 2 incorrect accounts. Expense not booked until March 2022 in Association Dues subaccount.

From: [Matthews, William](#)
To: [Alex Bradley](#)
Cc: [Pilkinton, Chad](#); [Yurova, Maria](#)
Subject: TPUC Docket No. 23-000008--Atmos Energy ARM - Div 02 Costs Allocated to TN
Date: Friday, March 17, 2023 4:30:48 PM
Attachments: [I. O&M Summary FY22 - updated with CC1903 & WTW adj.xlsx](#)

Alex,

Please see the attached file for the requested Shared Services O&M amounts for Fiscal 2022. Typically, amounts that do not allocate to any business unit are recorded to cost center 1903. These amounts may include items such as certain legal expenses, or amounts recorded to an insurance reserve until directly pushed down to a business unit level, or specific items recorded to other accounts where we do not seek rate recovery. Amounts charged to cost center 1903 are set-up in our accounting system to not allocate to any business unit. It should also be noted that there are some Shared Services cost centers that do not provide service to Tennessee and therefore do not allocate any of their costs to Tennessee, but only to the rate divisions that they support.

At September 2021, there was an entry recorded for an actuarial adjustment at the corporate level. This adjustment was to correct an error that occurred for years 2018-2021 where OPEB expense was under-reported due to a Retiree Medical Plan amendment not being properly reflected in our actuarial report prepared by Willis Towers Watson ("WTW"). This amount was an enterprise level entry that was not directly charged to O&M at the business unit level until November 2021, due to the timing of our September 30, 2021 Form 10-K filing requirements. As shown in the attachment, the Sep-21 and Nov-21 amounts in Shared Services net to zero. In Nov-21, the Kentucky/Mid-States Division received their portion of the actuarial adjustment, and a portion was then allocated to Tennessee. In the trial balance, for November 2021, the net increase in Div 091 **is** reflected within accounts 9260-01207 and 9260-01295. At the Tennessee level, the increase is reflected within account 9220-09341 as they received their allocation of the expense from the Kentucky/Mid-States Division.

The combination of Cost Center 1903 costs of \$13,957,470 and the WTW entry for \$(13,832,795) mentioned above make up the \$124,676 difference between total Div 02 O&M and the Div 02 O&M that is allocated to business units. In the attached file, tabs highlighted blue are new to the file. The first tab "002 Adj" is the updated schedule that will show you Div 02 costs that are allocated out. The WTW adjusting entries are backed out of the areas highlighted purple and the CC 1903 costs are backed out in the areas highlighted blue (legend at the top of the tab).

Towards the back of the file there are tabs that show the detail accounting of CC1903 and the WTW entry as well as a "summary" tab to show it at a more summary level.

We've made our best effort to include everything you need to reconcile between total Div 02 O&M and the net amount allocated to business units.

Please take your time to review this file and ask any additional questions or we can set up a time to walk you through it if you would prefer that.

Thanks,
William

William D Matthews | Mgr Rates and Regulatory Affairs | Atmos Energy Corporation | 214-208-3637 Cell | William.Matthews@atmosenergy.com | www.atmosenergy.com

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[illegible]

Atmos Energy Corporation
Operation & Maintenance Expenses

View

USD-Regulatory

Dallas Atmos Rate Division - 002DIV

Cost Center

Company													
Div 002 net of Cost Center 1903													
	Fiscal 2022 October	Fiscal 2022 November	Fiscal 2022 December	Fiscal 2022 January	Fiscal 2022 February	Fiscal 2022 March	Fiscal 2022 April	Fiscal 2022 May	Fiscal 2022 June	Fiscal 2022 July	Fiscal 2022 August	Fiscal 2022 September	Fiscal 2022 Sep 12 Mo
Labor	4,560,325	4,620,841	5,064,592	4,611,854	4,261,900	4,972,519	4,531,100	4,811,807	4,918,894	4,532,851	5,044,853	4,942,966	56,874,302
Benefits	1,496,896	5,670,040	1,184,372	1,432,514	1,023,482	1,263,797	1,164,648	1,260,660	1,180,221	1,160,527	1,344,898	1,135,542	19,317,596
Employee Welfare	2,333,938	2,006,911	2,136,550	2,618,206	2,420,407	2,355,758	1,921,178	5,551,190	2,102,652	8,113,457	672,579	2,302,298	34,535,122
Insurance	3,358,134	3,419,685	3,642,768	3,469,496	3,469,569	3,211,047	3,469,651	3,647,394	3,469,334	3,180,830	3,477,856	3,477,215	41,292,978
Rent, Maint., & Utilities	515,227	458,227	468,716	479,250	476,505	476,874	407,705	475,933	454,951	459,522	508,950	677,215	5,859,077
Vehicles & Equip	12,608	7,199	16,831	18,253	16,120	4,257	19,071	14,958	20,957	18,071	20,542	(3,049)	165,819
Materials & Supplies	89,129	67,773	58,730	73,603	63,490	69,058	76,594	(36,018)	239,172	166,211	125,588	104,496	1,097,826
Information Technologies	2,624,883	2,459,138	2,251,549	2,476,476	2,329,420	2,320,166	2,477,543	2,552,764	2,566,124	2,855,212	3,123,889	2,654,894	30,692,057
Telecom	204,932	216,575	199,047	251,510	264,232	219,631	230,536	206,738	326,853	247,319	263,523	212,189	2,843,084
Marketing	(8,134)	13,125	19,861	7,819	7,345	1,919	9,196	8,387	3,238	30,680	7,308	12,082	112,828
Directors & Shareholders &PR	542,753	121,802	389,731	757,919	271,263	1,909,607	399,285	77,069	363,317	477,316	86,813	258,015	5,654,890
Dues & Membership Fees	(446,124)	116,986	107,504	108,786	118,912	282,115	79,199	105,571	104,855	226,204	111,379	65,129	980,515
Print & Postages	36,682	31,246	27,000	45,848	32,275	33,317	49,995	28,869	35,363	28,457	35,661	30,429	415,141
Travel & Entertainment	82,881	6,657	23,510	55,492	14,223	9,187	14,567	47,083	32,954	167,361	68,302	194,518	716,735
Training	50,949	24,295	11,428	27,975	44,330	53,814	249,662	(151,946)	64,064	77,891	74,730	79,768	606,960
Outside Services	1,194,093	1,508,213	1,366,113	1,312,258	1,196,226	1,695,121	1,391,912	485,463	2,489,758	1,584,010	1,949,700	2,963,701	19,136,566
Provision for Bad Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	(6,905,020)	(8,647,448)	(7,279,152)	(8,214,450)	(8,121,134)	(7,721,015)	(8,022,113)	(7,784,359)	(10,271,013)	(8,225,035)	(10,348,375)	(8,624,136)	(100,163,250)
Total O&M Expenses Before Allocations	9,744,152	12,101,266	9,689,151	9,532,808	7,888,564	11,157,171	8,469,729	11,301,562	8,101,694	15,100,884	6,567,996	10,483,271	120,138,249
Expense Billings	(9,744,152)	1,731,529	(23,521,945)	(9,532,808)	(7,888,564)	(11,157,171)	(8,469,730)	(11,301,562)	(8,101,694)	(15,100,884)	(6,567,996)	(10,483,271)	(120,138,248)
O&M - Total Operation & Maintenance Expense	0	13,832,795	(13,832,795)	(0)	(0)	0	(0)	0	0	0	0	(0)	0

Net of CC 1903

Account 9220 Billings

Atmos Energy Corporation
Operation & Maintenance Expenses

View

USD-Regulatory
Dallas Atmos Rate Division - 002DIV
Cost Center

Company													
	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022
	October	November	December	January	February	March	April	May	June	July	August	September	Total Year
Labor	4,560,325	4,620,841	5,064,592	4,611,854	4,261,900	4,972,519	4,531,100	4,811,807	4,918,894	4,532,851	5,044,653	4,942,966	56,874,302
Benefits	1,496,896	(1,599,169)	1,184,372	1,432,514	1,023,482	1,263,797	1,164,648	1,260,660	1,180,221	1,160,527	1,344,898	1,135,542	12,048,386
Employee Welfare	2,333,938	2,006,911	2,136,550	2,618,206	2,420,407	2,355,758	1,921,178	5,551,190	2,102,652	8,113,457	672,579	2,302,298	34,535,122
Insurance	3,358,134	2,519,685	3,642,768	3,469,496	3,469,569	3,211,047	3,469,651	3,647,394	3,469,334	3,180,830	2,127,856	4,277,215	39,842,978
Rent, Maint., & Utilities	515,227	458,227	468,716	479,250	476,505	476,874	407,705	475,933	454,951	459,522	508,950	677,215	5,859,077
Vehicles & Equip	12,608	7,199	16,831	18,253	16,120	4,257	19,071	14,958	20,957	18,071	20,542	(3,049)	165,819
Materials & Supplies	89,129	67,773	58,730	73,603	63,490	69,058	76,594	98,457	104,697	166,211	125,588	104,496	1,097,826
Information Technologies	2,626,196	2,460,452	2,252,862	2,477,789	2,329,420	2,321,479	2,478,857	2,558,475	2,563,039	2,856,526	3,125,202	2,656,207	30,706,505
Telecom	204,932	216,575	199,047	251,510	264,232	219,631	230,536	206,604	326,986	247,319	263,523	212,189	2,843,084
Marketing	9,950	13,652	32,372	(4,691)	7,345	1,919	9,196	8,387	3,238	30,680	7,308	12,082	131,439
Directors & Shareholders &PR	542,753	121,802	389,731	757,919	271,263	1,909,607	399,285	77,069	363,317	477,316	86,813	258,015	5,654,890
Dues & Membership Fees	(71,124)	116,986	107,504	108,786	118,912	282,115	79,199	105,571	104,855	226,204	111,379	65,129	1,355,515
Print & Postages	36,682	31,246	27,000	45,848	32,275	33,317	49,995	31,337	32,895	28,457	35,661	30,429	415,141
Travel & Entertainment	82,881	6,657	23,510	55,492	14,223	9,187	14,567	48,590	31,447	167,361	68,302	194,518	716,735
Training	50,949	24,295	11,428	27,975	44,330	53,814	249,662	(151,946)	64,064	77,891	74,730	79,768	606,960
Outside Services	2,301,792	2,594,143	1,137,378	1,376,749	1,311,511	2,214,713	1,391,912	1,166,419	1,847,335	3,110,335	4,121,757	3,165,225	25,739,269
Provision for Bad Debt	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	(6,905,020)	(7,536,540)	(7,279,152)	(8,214,450)	(8,121,134)	(7,851,424)	(8,022,113)	(7,748,267)	(10,307,168)	(8,227,603)	(10,348,375)	(7,768,880)	(98,330,126)
Total O&M Expenses Before Allocations	11,246,249	6,130,735	9,474,239	9,596,102	8,003,849	11,547,669	8,471,043	12,162,638	7,281,716	16,625,955	7,391,366	12,341,364	120,262,924
Expense Billings	(9,744,152)	1,731,529	(23,521,945)	(9,532,808)	(7,888,564)	(11,157,171)	(8,469,730)	(11,301,562)	(8,101,694)	(15,100,884)	(6,567,996)	(10,483,271)	(120,138,248)
O&M - Total Operation & Maintenance Expense	1,502,097	7,862,264	(14,047,707)	53,294	115,285	390,498	1,313	861,076	(819,979)	1,525,071	823,371	1,858,093	124,676

Atmos Energy Corporation
Operation & Maintenance Expenses

View
USD-Regulatory
Dallas Atmos Rate Division - 002DIV
ATM-Dal-Controller Misc - CC1903

Company													
Cost Center 1903 - doesn't allocate to other BU's													
	Fiscal 2022 October	Fiscal 2022 November	Fiscal 2022 December	Fiscal 2022 January	Fiscal 2022 February	Fiscal 2022 March	Fiscal 2022 April	Fiscal 2022 May	Fiscal 2022 June	Fiscal 2022 July	Fiscal 2022 August	Fiscal 2022 September	Fiscal 2022 Sep 12 Mo
Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	7,674,493	-	-	-	-	-	-	-	-	-	-	7,674,493
Employee Welfare	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	(900,000)	-	-	-	-	-	-	-	-	(1,350,000)	800,000	(1,450,000)
Rent, Maint., & Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Vehicles & Equip	-	-	-	-	-	-	-	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-	-	134,475	(134,475)	-	-	-	-
Information Technologies	1,313	1,313	1,313	1,313	-	1,313	1,313	5,712	(3,085)	1,313	1,313	1,313	14,447
Telecom	-	-	-	-	-	-	-	(134)	134	-	-	-	-
Marketing	18,083	527	12,510	(12,510)	-	-	-	-	-	-	-	-	18,611
Directors & Shareholders &PR	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues & Membership Fees	375,000	-	-	-	-	-	-	-	-	-	-	-	375,000
Print & Postages	-	-	-	-	-	-	-	2,468	(2,468)	-	-	-	-
Travel & Entertainment	-	-	-	-	-	-	-	1,507	(1,507)	-	-	-	-
Training	-	-	-	-	-	-	-	-	-	-	-	-	-
Outside Services	1,107,700	1,085,930	(228,736)	64,491	115,285	519,593	-	680,957	(642,423)	1,526,325	2,172,057	201,525	6,602,703
Provision for Bad Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	(130,408)	-	36,091	(36,155)	(2,568)	-	855,255	722,216
Total O&M Expenses Before Allocations	1,502,097	7,862,264	(214,912)	53,294	115,285	390,498	1,313	861,076	(819,979)	1,525,071	823,371	1,858,093	13,957,470
Expense Billings	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M - Total Operation & Maintenance Expense	1,502,097	7,862,264	(214,912)	53,294	115,285	390,498	1,313	861,076	(819,979)	1,525,071	823,371	1,858,093	13,957,470

Sub Account	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Total Year
01000	2,135,328	2,202,884	3,331,182	2,267,326	2,210,417	2,264,858	2,221,596	2,277,472	2,280,985	3,472,072	2,329,912	2,393,846	29,387,878
01001	33,060	22,779	89,961	24,017	97,321	37,063	53,780	30,838	13,721	10,516	2,810	1,910	417,777
01002	(61,140)	(51,102)	(138,021)	(60,414)	(153,884)	(91,482)	(127,098)	(80,788)	(17,662)	(11,257)	(761)	(4,302)	(797,910)
01008	99,463	254,066	(766,534)	125,001	(17,073)	356,061	91,612	255,686	230,206	(1,018,011)	353,286	264,958	228,722
01011	30,339	38,024	57,757	41,894	82,574	68,043	88,958	56,140	6,172	3,684	761	2,392	476,737
01012	(2,260)	(9,701)	(9,697)	(5,497)	(26,011)	(13,625)	(15,640)	(6,190)	(2,231)	(2,943)	(2,810)	(95,605)	
Labor	2,234,792	2,456,951	2,564,649	2,392,326	2,193,344	2,620,819	2,313,208	2,533,156	2,511,191	2,454,061	2,663,198	2,658,804	29,616,600
01202	77,100	84,765	88,480	82,535	75,670	90,422	79,806	87,394	86,636	84,665	92,570	91,729	1,021,773
01203	71,066	78,131	81,556	76,076	69,748	83,345	73,560	80,554	79,856	78,039	85,326	84,550	941,808
01251	417,683	459,204	479,333	447,126	409,936	489,850	432,339	473,447	469,342	458,664	501,490	496,930	5,535,343
01257	80,453	88,450	92,327	86,124	78,960	94,353	83,275	91,194	90,403	88,346	96,595	95,717	1,066,198
01263	38,885	42,751	44,625	41,626	38,164	45,604	40,250	44,077	43,695	42,701	46,688	46,263	515,329
01266	4,470	4,914	5,129	4,785	4,387	5,242	4,626	5,066	5,022	4,908	5,366	5,318	59,233
01269	14,303	15,724	16,414	15,311	14,037	16,774	14,805	16,212	16,072	15,706	17,172	17,016	189,546
01294	(223)	(246)	(256)	(239)	(219)	(262)	(231)	(253)	(251)	(245)	(268)	(266)	(2,962)
01297	(33,298)	(36,609)	(38,213)	(35,646)	(32,681)	(39,052)	(34,467)	(37,744)	(37,417)	(36,566)	(39,980)	(39,616)	(441,287)
Benefits	670,437	737,085	769,395	717,698	658,003	786,276	693,962	759,947	753,357	736,218	804,959	797,641	8,884,980
07421	2,487	10,843	16,926	4,653	2,467	7,070	5,618	2,260	4,162	2,643	1,670	7,277	68,077
07458	54,662	12,184	12,590	12,590	11,372	12,590	12,184	49,538	16,745	76,713	-	17,703	288,891
07460	7,137	6,907	7,137	7,137	6,446	7,137	6,907	46,730	9,173	58,951	-	-	163,663
07463	-	25,375	-	-	-	-	-	-	-	-	-	-	25,375
07499	2,525	533	6,693	1,915	4,135	1,054	2,328	2,378	2,996	4,595	3,990	6,780	39,921
Employee Welfare	66,831	55,842	43,346	26,295	24,421	27,851	27,037	100,905	33,076	142,903	5,660	31,760	585,926
04069	6,666	6,666	6,666	6,666	6,666	6,184	6,184	6,184	6,184	6,184	6,184	6,184	76,620
04070	38	38	58	38	38	38	29	28	28	59	28	28	449
Insurance	6,704	6,704	6,724	6,704	6,704	6,222	6,213	6,212	6,212	6,243	6,212	6,212	77,068
04561	270	9,594	10,629	13,075	11,079	0	7,011	11,120	0	6,370	11,231	11,231	80,380
04578	90,424	90,424	90,424	90,424	90,424	90,424	90,424	90,424	90,424	90,424	90,424	90,424	1,085,094
04581	9,916	-	-	-	-	-	-	-	-	-	-	-	9,916
04582	52,646	53,553	55,295	44,526	64,898	71,040	82,498	79,069	98,869	206,090	55,820	109,741	974,044
04590	17,230	14,051	12,644	12,526	19,638	14,840	12,125	12,133	16,807	22,018	31,350	21,731	207,495
Rent, Maint., & Utilities	170,487	167,623	168,992	160,952	186,040	176,304	192,059	192,746	206,101	318,533	183,965	235,127	2,356,928
03002	414	414	414	436	431	414	439	411	414	414	414	414	5,032
03004	0	66	988	76	123	0	(4)	26	138	350	133	1,341	3,239
04560	75	75	-	75	75	75	-	25	25	25	25	25	500
04563	21	21	88	-	-	21	21	21	21	21	21	21	273
Vehicles & Equip	510	576	1,490	587	630	510	456	483	598	810	593	1,801	9,044
02005	-	-	-	-	-	-	-	-	-	47	-	-	47
05010	2,590	4,970	3,086	3,135	5,154	3,594	1,612	2,532	5,984	2,390	6,385	24,295	65,726
Materials & Supplies	2,590	4,970	3,086	3,135	5,154	3,594	1,612	2,532	5,984	2,436	6,385	24,295	65,773
04201	443,342	443,751	442,895	449,266	446,067	445,919	446,457	442,955	450,124	571,666	575,087	624,695	5,782,224
04212	2,069	2,299	5,098	6,647	4,063	6,055	6,484	1,898	3,046	45,378	15,591	26,711	125,339
Information Technologies	445,411	446,050	447,993	455,913	450,130	451,974	452,941	444,853	453,170	617,045	590,678	651,405	5,907,563
05310	33,793	30,615	30,760	32,862	29,063	32,404	37,409	31,704	30,931	35,376	33,111	33,911	391,940
05312	3,729	3,942	4,422	4,238	4,807	4,718	5,124	4,783	5,039	5,647	4,576	4,135	55,459
05314	11,383	10,171	10,497	10,063	11,665	10,500	12,888	9,078	11,611	13,682	12,971	12,195	136,704
05316	25,000	24,988	2,758	61,175	31,966	31,966	32,312	31,977	32,394	31,966	31,966	31,966	370,436
05331	42,417	42,414	42,417	41,270	41,270	41,254	40,846	40,830	40,369	43,183	44,013	44,119	504,402
05364	7,619	7,651	7,914	8,097	7,870	7,629	7,434	7,067	4,645	7,240	7,569	49	80,786
05376	2,495	2,522	2,554	2,522	2,569	2,633	2,679	2,681	2,619	2,640	2,732	233	28,879
05377	788	375	667	378	2,399	962	467	1,748	13,950	1,751	3,994	173	27,654
Telecom	127,225	122,679	101,989	160,604	131,610	132,066	139,158	129,869	141,560	141,485	141,233	126,782	1,596,259
04040	-	2,574	-	4,118	2,059	-	5,147	4,633	-	2,059	15,014	35,604	
Marketing	-	2,574	-	4,118	2,059	-	5,147	4,633	-	2,059	15,014	35,604	
04130	64,301	10,376	21,994	76,627	10,912	10,837	77,874	19,648	9,108	88,253	20,671	21,216	431,818
04145	-	-	-	-	-	-	-	-	-	3	-	-	3
Directors & Shareholders & PR	64,301	10,376	21,994	76,627	10,912	10,837	77,874	19,648	9,108	88,256	20,671	21,216	431,821
05415	-	-	200	-	-	-	163	-	-	316	-	-	678
05417	220	-	-	-	349	-	-	-	-	-	-	-	569
07510	-	-	6,898	-	-	-	-	229	-	-	-	-	7,127
Dues & Membership Fees	220	-	7,098	-	349	-	163	229	-	316	-	-	8,374
05111	7,006	5,008	5,773	4,947	4,942	5,190	5,459	5,621	6,534	6,205	7,543	5,812	70,040
Print & Postages	7,006	5,008	5,773	4,947	4,942	5,190	5,459	5,621	6,534	6,205	7,543	5,812	70,040
05411	4,676	3,156	3,839	1,494	1,908	1,100	1,470	5,564	7,456	10,884	17,873	41,581	101,003
05412	1,527	449	460	440	33	-	-	-	-	-	78	88	3,075
05413	529	73	-	-	-	34	-	730	581	591	34	2,585	5,157
05414	160	-	-	-	2,399	-	-	183	498	118	-	723	4,080
05419	256	1,000	-	695	-	(1,002)	-	1,995	-	-	749	195	3,888
Travel & Entertainment	7,148	4,678	4,300	2,629	4,340	132	1,470	8,472	8,535	11,593	18,735	45,173	117,203
05420	919	328	-	1,423	258	-	909	-	-	1,117	988	1,295	7,237
05421	1,548	99	-	2,454	-	-	-	-	-	-	-	9	4,110
05424	-	-	-	-	-	-	-	-	-	49	-	149	198
05428	-	-	2,454	-	-	-	-	-	-	2,633	250	-	5,337
Training	2,467	427	2,454	2,454	1,423	258	909	-	-	3,799	1,238	1,453	16,881
06111	122,831	184,433	116,696	120,385	146,243	208,685	188,036	242,990	222,576	197,832	235,405	336,102	2,322,212
Outside Services	122,831	184,433	116,696	120,385	146,243	208,685	188,036	242,990	222,576	197,832	235,405	336,102	2,322,212
07590	-	-	-	-	-	(0)	-	-	-	-	-	-	(0)
09911	-	-	-	-	-	-	-	-	-	-	(77,115)	-	(77,115)
Miscellaneous	-	-	-	-	-	(0)	-	-	-	-	(77,115)	-	(77,115)
Grand Total	3,928,960	4,205,975	4,265,978	4,135,374	3,826,303	4,430,819	4,100,555	4,452,812	4,362,635	4,727,734	4,631,419	4,956,597	52,025,161
Per Book O&M	3,928,960	4,205,975	4,265,978	4,135,374	3,826,303	4,430,819	4,100,555	4,452,812	4,362,635	4,727,734	4,631,419	4,956,597	52,025,161

Atmos Energy Corporation
Operation & Maintenance Expenses
Company

	Fiscal 2022 October	Fiscal 2022 November	Fiscal 2022 December	Fiscal 2022 January	Fiscal 2022 February	Fiscal 2022 March	Fiscal 2022 April	Fiscal 2022 May	Fiscal 2022 June	Fiscal 2022 July	Fiscal 2022 August	Fiscal 2022 September	Fiscal 2022 Total Year
Labor	2,234,792	2,456,951	2,564,649	2,392,326	2,193,344	2,620,919	2,313,208	2,533,158	2,511,191	2,454,061	2,683,198	2,658,804	29,616,600
Benefits	670,437	737,085	769,395	717,698	658,003	786,276	693,962	759,947	753,357	736,218	804,959	797,641	8,884,980
Employee Welfare	66,831	55,842	43,346	26,295	24,421	27,851	27,037	100,905	33,076	142,903	5,660	31,760	585,926
Insurance	6,704	6,704	6,724	6,704	6,704	6,704	6,212	6,212	6,212	6,243	6,212	6,212	77,068
Rent, Maint., & Utilities	170,487	167,623	168,992	160,952	186,040	176,304	192,059	192,746	206,101	318,533	183,965	233,127	2,356,928
Vehicles & Equip	510	576	1,490	587	630	510	456	483	598	810	593	1,801	9,044
Materials & Supplies	2,590	4,970	3,086	3,135	5,154	3,594	1,612	2,532	5,984	2,436	6,385	24,295	65,773
Information Technologies	445,411	446,050	447,993	455,913	450,130	451,974	452,941	444,853	453,170	617,045	590,678	651,405	5,907,563
Telecom	127,225	122,679	101,989	160,604	131,610	132,066	139,158	129,869	141,560	141,485	141,233	126,782	1,596,259
Marketing	0	2,574	0	4,118	2,059	0	0	5,147	4,633	0	2,059	15,014	35,604
Directors & Shareholders &PR	64,301	10,376	21,994	76,627	10,912	10,837	77,874	19,648	9,108	88,256	20,671	21,216	431,821
Dues & Membership Fees	220	0	7,098	0	349	0	163	229	0	316	0	0	8,374
Print & Postages	7,006	5,008	5,773	4,947	4,942	5,190	5,459	5,621	6,534	6,205	7,543	5,812	70,040
Travel & Entertainment	7,148	4,678	4,300	2,629	4,340	132	1,470	8,472	8,535	11,593	18,735	45,173	117,203
Training	2,467	427	2,454	2,454	1,423	258	909	0	0	3,799	1,238	1,453	16,881
Outside Services	122,831	184,433	116,696	120,385	146,243	208,685	188,036	242,990	222,576	197,832	235,405	336,102	2,322,212
Provision for Bad Debt	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	(0)	0	0	0	0	(77,115)	0	(77,115)
Total O&M Expenses Before Allocations	3,928,960	4,205,975	4,265,978	4,135,374	3,826,303	4,430,819	4,100,555	4,452,812	4,362,635	4,727,734	4,631,419	4,956,597	52,025,161
Expense Billings	(3,928,960)	(4,205,975)	(4,265,978)	(4,135,374)	(3,826,303)	(4,430,819)	(4,100,555)	(4,452,812)	(4,362,635)	(4,727,734)	(4,631,419)	(4,956,597)	(52,025,161)
O&M - Total Operation & Maintenance Expense	(0)	(0)	0	0	0	(0)	(0)	0	0	0	0	(0)	0

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	Oct-22	Nov-22	Dec-22	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	FY 22
012	Customer Support	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	-	-	(440)	(252)	(94)	-	-	-	-	-	-	-	(786)
012	Customer Support	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	-	-	440	(252)	-	-	-	-	-	-	-	-	786
012	Customer Support	8700	Distribution-Operation supervision and engineering	05377	Call phone equipment and accessories	-	-	27	-	-	-	-	-	-	-	-	-	27
012	Customer Support	8740	Mains and Services Expenses	01000	Non-project Labor	1,135	1,571	3,862	3,203	5,014	3,715	2,723	3,607	2,920	-	-	-	27,749
012	Customer Support	8740	Mains and Services Expenses	01008	Expense Labor Accrual	(264)	375	(299)	317	543	167	(310)	803	(120)	(2,044)	-	-	(831)
012	Customer Support	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	414	414	414	436	431	414	436	411	414	414	414	414	5,032
012	Customer Support	8740	Mains and Services Expenses	03004	Vehicle Expense	0	66	988	76	123	0	(4)	26	138	350	47	1,341	3,153
012	Customer Support	8740	Mains and Services Expenses	04560	Non 842 Fleet Lease/Rent	75	75	-	75	75	75	-	25	25	25	25	25	500
012	Customer Support	8740	Mains and Services Expenses	04563	842 Variable Fleet Lease Expense	21	21	88	-	-	21	21	21	21	21	21	21	273
012	Customer Support	8800	Distribution-Other expenses	04562	Building Maintenance	43	-	-	-	-	-	-	-	-	-	-	-	143
012	Customer Support	9010	Customer accounts-Operation supervision	01000	Non-project Labor	328,341	330,805	508,763	325,350	326,354	327,519	323,440	319,666	311,978	469,560	299,040	300,828	4,176,645
012	Customer Support	9010	Customer accounts-Operation supervision	01008	Expense Labor Accrual	18,052	34,313	(113,689)	12,811	301	49,477	14,337	30,080	26,585	(140,124)	41,356	30,798	4,126,645
012	Customer Support	9010	Customer accounts-Operation supervision	04212	IT Equipment	86	-	-	-	-	-	-	-	-	44	-	308	438
012	Customer Support	9010	Customer accounts-Operation supervision	04562	Building Maintenance	-	-	-	-	-	-	-	-	-	235	-	235	-
012	Customer Support	9010	Customer accounts-Operation supervision	05010	Office Supplies	-	188	31	83	214	17	-	740	753	200	-	1,111	3,321
012	Customer Support	9010	Customer accounts-Operation supervision	05111	Postage/Delivery Services	-	-	12	231	271	17	-	18	-	-	116	-	665
012	Customer Support	9010	Customer accounts-Operation supervision	05377	Call phone equipment and accessories	-	-	-	-	-	-	-	-	-	280	97	65	106
012	Customer Support	9010	Customer accounts-Operation supervision	05411	Meals and Entertainment	1,992	50	2,099	135	310	117	414	3,331	2,544	1,321	485	1,668	14,467
012	Customer Support	9010	Customer accounts-Operation supervision	05412	Spousal & Dependent Travel	223	109	35	50	-	-	-	-	-	-	-	-	417
012	Customer Support	9010	Customer accounts-Operation supervision	05413	Transportation	-	-	-	-	-	-	-	-	-	-	-	-	2,015
012	Customer Support	9010	Customer accounts-Operation supervision	05414	Lodging	-	-	-	2,399	-	34	-	260	421	159	-	-	3,640
012	Customer Support	9010	Customer accounts-Operation supervision	05420	Employee Development	-	-	-	-	1,423	-	849	-	-	-	-	-	1,295
012	Customer Support	9010	Customer accounts-Operation supervision	05421	Training	749	-	-	-	-	-	-	-	-	-	-	-	749
012	Customer Support	9010	Customer accounts-Operation supervision	05424	Books & Manuals	-	-	-	-	-	-	-	-	-	12	-	-	12
012	Customer Support	9010	Customer accounts-Operation supervision	07421	Service Awards	-	115	-	22	-	-	-	807	-	-	-	-	137
012	Customer Support	9010	Customer accounts-Operation supervision	07499	Misc Employee Welfare Exp	65	240	88	225	142	-	-	349	-	497	-	-	3,882
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	1,571,497	1,618,190	2,508,720	1,688,042	1,682,882	1,689,207	1,660,464	1,706,178	1,705,263	2,602,801	1,618,181	1,618,181	22,017,086
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	76,141	185,165	(552,794)	88,292	(1,720)	255,451	70,089	193,895	169,557	(759,871)	272,275	203,122	109,604
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	47	-	-	47
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	04130	Bank Service Charge	64,301	10,376	21,994	76,627	10,912	10,837	74,795	11,103	-	79,449	12,037	12,219	384,651
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	04135	Postage/Slide/Prints	-	-	-	-	-	-	-	-	-	3	-	-	3
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	04212	IT Equipment	-	60	-	-	-	-	-	-	-	-	-	292	352
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	04562	Building Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	633
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	04590	Utilities	6,151	4,856	4,355	4,374	4,029	4,071	4,236	4,626	5,744	7,309	6,937	8,047	65,704
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	69	72	72	236	-	-	76	50	-	27	188	-	777
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05111	Postage/Delivery Services	10,617	7	163	163	-	55	-	131	-	-	43	-	823
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05377	Call phone equipment and accessories	-	-	36	-	-	-	-	-	-	145	-	155	336
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	2,634	3,002	1,564	990	1,103	983	919	1,953	4,356	8,645	16,695	36,097	78,940
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05412	Spousal & Dependent Travel	1,269	302	425	340	-	-	-	-	-	-	-	88	2,425
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	93	73	-	-	-	-	470	105	-	432	34	435	2,100
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05415	Membership Fees	-	-	-	-	-	-	163	-	-	229	-	-	392
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05417	Club Dues - Deductible	220	-	-	-	349	-	-	-	-	-	-	-	569
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05420	Employee Development	919	229	-	-	-	184	60	-	-	-	-	-	1,381
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05421	Training	99	99	-	-	-	-	-	-	-	-	-	9	907
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	07421	Service Awards	57	25	416	-	-	-	-	-	-	-	-	-	497
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	181	25	75	20	-	86	30	15	28	48	-	-	507
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	07510	Association Dues	-	-	-	-	-	-	-	229	-	-	-	-	229
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	07512	Building Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	10
012	Customer Support	9200	A&G-Administrative & general salaries	01000	Non-project Labor	234,355	252,318	309,835	250,731	196,741	244,417	234,968	247,321	260,824	399,631	265,650	274,597	3,117,388
012	Customer Support	9200	A&G-Administrative & general salaries	01001	Capital Labor	33,060	22,779	89,961	24,017	97,321	37,063	53,780	30,838	13,721	10,516	2,810	1,910	417,777
012	Customer Support	9200	A&G-Administrative & general salaries	01002	Capital Labor Contra	(61,140)	(51,102)	(137,581)	(60,163)	(153,790)	(91,482)	(127,098)	(80,788)	(17,662)	(11,257)	(761)	(4,302)	(797,124)
012	Customer Support	9200	A&G-Administrative & general salaries	01003	Expense Labor Accrual	5,533	34,213	(69,752)	23,580	(16,197)	50,965	7,496	30,938	34,184	(115,232)	39,553	31,195	25,854
012	Customer Support	9200	A&G-Administrative & general salaries	01011	Capital Labor Transfer In	30,339	38,024	57,317	41,642	82,480	68,043	88,958	56,140	6,172	3,684	761	2,352	475,952
012	Customer Support	9200	A&G-Administrative & general salaries	01012	Capital Labor Transfer Out	(2,260)	(9,701)	(9,697)	(5,497)	(26,011)	(13,625)	(15,640)	(6,190)	(2,231)	(2,943)	(2,810)	-	(96,605)
012	Customer Support	9210	A&G-Office supplies & expense	03004	Vehicle Expense	-	-	-	-	-	-	-	-	-	-	87	-	87
012	Customer Support	9210	A&G-Office supplies & expense	04040	Computer & Trade Shows	-	2,574	-	4,118	2,059	-	-	5,147	4,633	2,859	15,014	35,804	56,004
012	Customer Support	9210	A&G-Office supplies & expense	04130	Bank Service Charge	-	-	-	-	-	-	3,079	8,545	9,108	8,804	8,635	8,996	47,167
012	Customer Support	9210	A&G-Office supplies & expense	04201	Software Maintenance	443,342	443,432	442,895	449,100	446,067	445,919	446,457	442,955	450,124	571,666	571,543	623,865	5,777,365
012	Customer Support	9210	A&G-Office supplies & expense	04212	IT Equipment	1,983	2,239	5,098	6,033	4,054	6,055	6,484	1,898	3,046	45,334	15,591	26,110	123,952
012	Customer Support	9210	A&G-Office supplies & expense	04562	Building Maintenance	52,602	53,553	55,295	44,526	64,898	71,040	82,498	79,609	206,090	55,187	109,731	973,123	973,123
012	Customer Support	9210	A&G-Office supplies & expense	04590	Utilities	8,089	7,862	7,856	8,069	15,304	10,330	7,507	6,907	10,247	14,152	22,668	19,387	136,357
012	Customer Support	9210	A&G-Office supplies & expense	05010	Office Supplies	2,521	4,709	2,984	3,052	4,918	3,379	1,536	1,742	5,230	2,163	6,196	22,408	60,839
012	Customer Support	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	6,999	4,968	4,627	4,553	4,627	5,117	5,583	5,472	6,534	6,205	7,347	5,726	68,553
012	Customer Support	9210	A&G-Office supplies & expense	05310	Monthly Lines and service	33,793	30,615	30,760	32,862	29,063	32,404	37,409	31,704	30,931	35,376	33,111	33,911	391,940
012	Customer Support	9210	A&G-Office supplies & expense	05312	Long Distance	3,729	3,942	4,422	4,238	4,807	4,718	5,124	5,493	5,039	5,647	4,876	4,135	55,459
012	Customer Support	9210	A&G-Office supplies & expense	05314	Toll Free Long Distance	11,383	10,171	10,497	10,063	11,665	10,500	12,888	9,078	11,611	13,682	12,971	12,195	136,704
012	Customer Support	9210	A&G-Office supplies & expense	05316	Telecom Maintenance & Repair	25,000	24,988	2,758	61,175	31,966	31,966	32,312	31,977	32,394	31,966	31,966	31,966	370,436
012	Customer Support	9210	A&G-Office supplies & expense	05331	WAN/Internet Service	42,417	42,414	42,417	41,270	41,270	41,254	40,846	40,830	40,369	43,183	44,013	44,119	504,402
012	Customer Support	9210	A&G-Office supplies & expense	05364	Cellular, radio, pager charges	7,619	7,651	7,914	8,097	7,670	7,629	7,434	7,367	6,445	7,240	7,569	49	60,786
012	Customer Support	9210	A&G-Office supplies & expense	05376	Cell service for data uses	2,495	2,522	2,554	2,522	2,569	2,633	2,679	2,681	2,619	2,640	2,732	233	28,879
012	Customer Support	9210	A&G-Office supplies & expense	05377	Call phone equipment and accessories	788	375	605	378	2,399	962	467	1,748	13,525	1,654	3,774	67	26,743
012	Customer Support	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	50	104	176	369	495	-	137	280	557	917	793	3,817	7,595
012	Customer Support	9210	A&G-Office supplies & expense	05412	Spousal & Dependent Travel	35	37	-	50	33	-	-	-	-	-	-	-	233
012	Customer Support	9210	A&G-Office supplies & expense	05413	Transportation	529	-	-	-	-	-	-	-	-	-	-	-	458
012	Customer Support	9210																

Exhibit AB-2a

012	Customer Support	9310	A&G-Rents	04561	842 Variable Real Estate Lease Expense	270	9,594	10,629	13,075	11,079	0	7,011	11,120	0	0	6,370	11,231	80,380
012	Customer Support	9310	A&G-Rents	04578	842 Real Estate Lease Expense	90,424	90,424	90,424	90,424	90,424	90,424	90,424	90,424	90,424	90,424	90,424	90,424	1,085,094
012	Customer Support	9310	A&G-Rents	04581	Non 842 Building Lease/Rents	9,916	-	-	-	-	-	-	-	-	-	-	-	9,916
012	Customer Support	9310	A&G-Rents	04590	Utilities	403	434	434	483	306	439	382	600	473	558	485	437	5,434
012	Customer Support	9320	A&G-Maintenance of general plant	04201	Software Maintenance	-	319	-	166	-	-	-	-	-	-	3,544	830	4,859
012	Customer Support	9320	A&G-Maintenance of general plant	04212	IT Equipment	-	-	-	615	9	-	-	-	-	-	-	-	624

Sub Account	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Total Year
01000	240,648	257,333	347,444	230,737	221,598	252,047	216,452	237,280	212,299	371,832	238,604	248,755	3,075,030
01001	239,458	237,092	352,957	224,201	222,507	238,463	216,367	235,085	219,673	382,316	263,305	272,376	3,103,799
01002	(241,281)	(238,927)	(351,445)	(226,118)	(222,809)	(240,345)	(218,043)	(236,142)	(219,660)	(381,719)	(255,687)	(259,315)	(3,091,491)
01006	-	-	-	985	-	-	-	-	-	-	-	-	985
01008	13,998	34,076	(96,493)	11,018	(2,446)	46,942	(5,195)	34,142	6,241	(86,637)	33,469	28,936	18,052
01011	201,170	211,773	310,740	199,210	197,512	216,641	194,963	212,054	193,775	276,473	185,329	184,962	2,584,602
01012	(199,347)	(209,938)	(312,252)	(197,293)	(197,210)	(214,759)	(193,287)	(210,996)	(193,788)	(277,070)	(192,947)	(198,023)	(2,596,909)
01014	-	-	-	(985)	-	-	-	-	-	-	-	-	(985)
Labor	254,646	291,410	250,952	241,756	219,151	298,988	211,257	271,422	218,540	285,196	272,073	277,692	3,093,082
01202	11,354	12,659	11,195	10,676	9,814	13,302	9,465	12,119	9,817	12,659	12,196	12,386	137,640
01203	9,612	10,803	9,476	9,065	8,298	11,269	8,001	10,255	8,292	10,732	10,308	10,485	116,594
01206	3,138	(828)	(5,760)	3,029	3,617	(2,681)	1,636	(18)	(168)	407	(2,958)	(2,035)	(2,621)
01207	(9,858)	(249,153)	(17,130)	(11,218)	(9,618)	(14,670)	(10,977)	(13,039)	(12,857)	(11,914)	(14,763)	(14,251)	(389,447)
01208	5,760	(4,003)	(32,956)	(1,624)	(706)	(10,335)	(1,047)	(834)	(15,730)	7,626	(2,095)	(9,346)	(65,290)
01221	9,401	10,967	11,216	9,354	9,356	10,646	9,607	10,149	10,280	9,831	10,586	10,596	121,989
01251	49,318	56,214	48,607	46,752	42,473	57,887	40,946	52,579	42,374	55,197	52,737	53,785	598,870
01252	34,389	(26,824)	(47,621)	22,800	(18,900)	(1,433)	2,127	1,235	(11,797)	(18,327)	(708)	(41,639)	(106,699)
01257	10,049	11,385	9,905	9,505	8,663	11,789	8,352	10,717	8,649	11,235	10,759	10,960	121,968
01258	(230)	(6,340)	2,439	3,090	(1,859)	(1,541)	(1,360)	1,709	(888)	(1,798)	(888)	(458)	(8,123)
01261	624	669	617	669	625	608	600	633	621	582	516	1,557	8,321
01263	3,741	4,371	3,685	3,579	3,208	4,400	3,091	3,983	3,191	4,205	3,979	4,078	45,510
01264	498	(105)	6,363	1,047	990	(963)	717	508	183	8,274	562	1,150	19,223
01266	509	583	502	484	438	598	423	543	437	570	544	555	6,186
01267	3,591	(3,382)	4,312	277	182	4,658	72	81	4,598	14	(110)	4,383	18,675

Atmos Energy Corporation
Operation & Maintenance Expenses
Company

	Fiscal 2022 October	Fiscal 2022 November	Fiscal 2022 December	Fiscal 2022 January	Fiscal 2022 February	Fiscal 2022 March	Fiscal 2022 April	Fiscal 2022 May	Fiscal 2022 June	Fiscal 2022 July	Fiscal 2022 August	Fiscal 2022 September	Fiscal 2022 Total Year
Labor	254,646	291,410	250,952	241,756	219,151	298,988	211,257	271,422	218,540	285,196	272,073	277,692	3,093,082
Benefits	52,464	1,576,864	(59,930)	19,100	(27,385)	6,987	(5,472)	9,582	(30,656)	9,651	9,288	(35,169)	1,525,323
Employee Welfare	101,683	197,268	122,665	140,472	120,753	110,750	102,333	141,012	113,668	333,147	18,295	196,763	1,698,810
Insurance	238	249	311	383	242	220	1,316	238	233	7,645	226	229	11,530
Rent, Maint., & Utilities	(80,617)	30,516	29,488	34,764	30,054	34,264	39,807	32,111	37,760	34,053	30,145	33,796	286,141
Vehicles & Equip	5,785	5,524	6,866	6,832	7,104	6,052	6,895	8,356	9,041	6,528	6,639	8,212	83,833
Materials & Supplies	23,122	9,745	650	2,400	1,222	1,463	2,140	1,744	1,341	2,274	3,955	16,894	66,951
Information Technologies	2,997	6,540	3,466	9,448	5,672	11,829	4,718	3,576	12,198	41,405	22,107	7,127	131,083
Telecom	16,752	22,948	14,894	17,266	18,217	13,245	24,390	9,524	17,586	7,509	17,760	14,608	194,699
Marketing	5,776	1,105	10,481	61,711	5,659	33,759	24,261	60,296	12,035	101,994	34,877	20,089	372,044
Directors & Shareholders & PR	0	0	0	0	0	0	0	0	0	0	0	0	0
Dues & Membership Fees	0	0	0	856	0	88	0	8,380	345	0	614	446	10,730
Print & Postages	2,209	(8)	796	1,112	1,234	655	770	834	1,413	1,188	1,863	1,479	13,545
Travel & Entertainment	14,565	11,104	5,359	8,229	9,942	11,563	9,938	44,475	17,307	44,801	28,885	111,712	317,881
Training	525	1,131	1,895	9,324	(3,467)	3,238	970	3,705	2,511	3,685	4,352	6,796	34,665
Outside Services	154,655	183,538	175,904	178,482	195,941	200,280	216,160	198,615	214,232	227,629	197,558	279,558	2,422,552
Provision for Bad Debt	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	(62,872)	(6,670)	(6,102)	(8,275)	(39,727)	(8,687)	(23,089)	(19,449)	(37,096)	(6,589)	(58,680)	(9,118)	(286,353)
Total O&M Expenses Before Allocations	491,928	2,331,263	557,695	723,858	544,612	724,695	616,393	774,424	590,459	1,100,116	589,958	931,114	9,976,517
Expense Billings	(491,928)	(2,331,263)	(557,695)	(723,858)	(544,612)	(724,695)	(616,393)	(774,424)	(590,459)	(1,100,116)	(589,958)	(931,114)	(9,976,517)
O&M - Total Operation & Maintenance Expense	0	(0)	0	(0)	0	0	0	0	0	0	(0)	(0)	0

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	Oct-22	Nov-22	Dec-22	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	FY 22
091	Mid-States General Office Div	8160	Wells expenses	04590	Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	8160	Wells expenses	04590	Contract Labor	-	-	-	-	-	6,140	-	-	-	-	-	-	6,140
091	Mid-States General Office Div	8170	Lines expenses	04590	Utilities	47	44	46	48	51	47	44	46	49	1	49	102	572
091	Mid-States General Office Div	8180	Compressor station expenses	04590	Utilities	332	305	319	333	355	327	311	321	340	4	346	714	4,006
091	Mid-States General Office Div	8250	Compressor station expenses	04599	Capitalized Utility Costs	(299)	(274)	(287)	(300)	(319)	(294)	(280)	(289)	(306)	(3)	(311)	(643)	(3,605)
091	Mid-States General Office Div	8180	Compressor station expenses	07069	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	8190	Compressor station fuel and power	04590	Utilities	2,211	29	31	70	51	85	22	780	8,132	1,947	1,947	1,947	17,252
091	Mid-States General Office Div	8210	Storage-Purification expenses	04590	Utilities	184	36	312	335	384	321	145	120	118	148	144	152	2,397
091	Mid-States General Office Div	8240	Storage-Other expenses	04590	Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	8250	Storage well royalties	04580	Building Lease/Rents Capitalized	(127)	-	-	(70)	12	-	(286)	(276)	(75)	-	-	-	(821)
091	Mid-States General Office Div	8250	Storage well royalties	04581	Non 842 Building Lease/Rents	788	-	-	276	(65)	-	1,487	1,540	384	-	-	-	4,409
091	Mid-States General Office Div	8250	Storage well royalties	04590	Utilities	(1,138)	1,999	1,945	3,267	2,502	2,204	1,072	594	478	431	413	417	14,185
091	Mid-States General Office Div	8250	Storage well royalties	07063	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	8410	Other storage expenses-Operation labor and expenses	05411	Meals and Entertainment	-	-	9	-	-	-	-	-	-	-	-	-	9
091	Mid-States General Office Div	8500	Transmission-Operation supervision and engineering	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	44,730
091	Mid-States General Office Div	8500	Mains expenses	04590	Utilities	427	392	410	428	456	420	400	412	438	5	444	918	5,150
091	Mid-States General Office Div	8560	Mains expenses	04599	Capitalized Utility Costs	(385)	(353)	(369)	(385)	(411)	(378)	(360)	(371)	(394)	(4)	(400)	(826)	(4,635)
091	Mid-States General Office Div	8560	Mains expenses	07069	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	8570	Transmission-Measuring and regulating station expenses	04590	Utilities	95	87	91	95	101	93	89	92	97	1	99	204	1,144
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	124,831	117,706	175,668	110,384	108,255	116,698	107,729	123,579	108,900	159,938	112,580	111,249	1,478,455
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	239,458	237,092	352,957	224,201	222,507	238,463	216,367	235,085	219,673	263,305	(381,719)	(259,315)	(3,091,491)
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(241,281)	(238,927)	(351,445)	(226,118)	(222,809)	(240,345)	(218,043)	(236,142)	(219,660)	(381,719)	(259,315)	(3,091,491)	
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	-	-	985	-	-	-	-	-	-	-	-	-	985
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Transfer In	7,161	8,208	(41,345)	3,542	(943)	20,597	1,391	20,283	2,083	(49,574)	18,377	10,600	379
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	201,170	211,773	310,740	199,210	197,512	216,641	194,963	212,054	193,775	185,329	184,962	2,584,602	2,584,602
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(199,347)	(209,938)	(312,252)	(197,293)	(197,210)	(214,759)	(193,287)	(210,996)	(193,788)	(277,070)	(192,947)	(2,584,602)	(2,584,602)
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	02005	Non-Inventories Supplies	14,320	20	-	85	357	20	280	864	-	-	197	1,110	17,252
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(22)	(50)	(5)	(33)	(102)	(26)	(23)	(14)	(48)	(78)	(46)	(60)	(507)
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	39	62	73	62	180	45	40	56	25	8	12	8	896
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	5,520	1,060	10,311	61,711	5,659	31,584	23,882	57,120	3,691	97,437	28,408	3,781	330,164
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	04018	Safety	-	-	170	-	-	-	-	-	-	-	-	-	170
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	1,500	-	2,325	1,098	4,923
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	04055	Offsite Storage	156	241	270	463	342	342	342	342	342	331	311	312	3,112
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	04201	Software Maintenance	2,841	5,895	3,027	9,028	4,972	11,235	1,844	1,857	11,801	31,817	18,927	5,578	108,823
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	04212	IT Equipment	-	625	199	149	236	253	238	1,378	55	925	2,808	1,237	18,587
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	04564	842 Variable Copier Lease Expense	-	-	-	-	-	88	312	63	96	65	65	65	889
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	-	-	-	-	-	-	-	-	2,570	106	2,638	5,427	-
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	04590	Utilities	1,047	871	833	1,020	1,060	1,082	1,107	1,404	1,776	614	2,962	1,823	15,599
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	04592	Misc Rents	66	66	66	66	66	60	60	60	60	60	60	60	1,098
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(902)	(742)	(708)	(825)	(895)	(884)	(1,014)	(1,140)	(2,822)	(4,260)	(3,151)	(16,231)	-
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05010	Distribution-Operation supervision and engineering	1,203	708	303	1,802	338	1,356	938	877	1,341	2,213	3,657	14,944	29,679
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	1,363	(788)	60	413	641	247	576	358	851	474	1,175	835	6,204
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05215	842 Copier Lease Expense	573	576	580	562	568	386	74	327	365	322	320	575	5,228
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05216	Monthly Lines and service	(5,730)	(4,621)	(4,621)	(4,621)	(4,621)	(4,621)	(4,621)	(4,621)	(4,621)	(4,621)	(4,621)	(4,621)	(5,730)
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05312	Long Distance	9	8	10	13	7	13	6	5	6	14	15	109	-
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	255	243	250	242	240	241	238	240	238	255	327	329	3,099
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05317	Telephone Directory	1,005	1,054	748	748	6,128	10,458	2,671	3,794	4,593	4,134	52,564	52,564	-
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05323	Measurement & Meter Reading	4,553	4,590	4,566	4,137	3,719	3,649	4,086	2,358	2,829	2,706	2,668	2,271	42,130
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05331	WAN/Internet Service	9,606	9,606	9,606	9,613	10,236	9,622	8,673	8,673	8,671	(8,135)	9,031	9,095	94,298
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	5,279	5,505	5,472	6,128	5,736	5,349	5,059	3,320	6,237	5,116	5,177	6,674	65,053
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05367	Cell service for data uses	8,348	8,216	12,662	12,662	7,644	12,601	13,977	4,794	13,718	10,121	9,867	123,294	123,294
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	110	611	-	-	1,017	523	285	4,544	320	1,747	946	11,325	11,325
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05399	Distribution Telecom Costs	(12,136)	(10,697)	(13,830)	(13,016)	(11,967)	(14,144)	(14,744)	(6,215)	(17,259)	(14,988)	(12,804)	(12,037)	(140,348)
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	2,009	2,519	1,186	2,211	2,080	2,711	106	4,634	3,103	5,202	6,592	10,626	45,592
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	3	67	81	-	-	37	-	24	42	91	229	49	493
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05413	Transportation	1,263	2,799	2,142	1,666	1,870	1,746	1,676	2,238	3,144	5,503	5,958	8,956	38,963
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05414	Lodging	2,685	2,599	766	1,416	1,046	2,081	2,738	4,834	5,131	4,647	6,649	11,111	45,703
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05415	Membership Fees	-	-	160	-	-	89	-	-	-	-	-	-	2,054
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	7,114	-	1,000	-	-	-	-	23,902	651	27,126	2,270	73,282	135,344
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05420	Employee Development	-	-	-	614	-	184	243	614	679	770	1,576	1,253	5,933
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05421	Training	-	129	-	920	-	-	110	-	400	-	740	869	3,167
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05424	Books & Manuals	-	-	113	-	-	-	-	-	-	-	-	-	113
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05425	Regulatory Compliance Training	-	-	-	-	-	-	-	-	-	-	-	-	795
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05426	Safety Training	-	477	1,258	1,659	1,112	2,529	92	826	908	2,390	1,511	3,355	16,118
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	07110	Environmental & Safety	55	55	55	55	55	55	55	55	55	55	55	58	58
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	07120	Service Awards	3	21	-	86	-	-	-	-	-	-	49	-	158
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	07443	Uniforms	-	-	104	-	-	-	-	-	224	152	173	-	653
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	-	-	(59)	-	-	-	-	-	(204)	(8)	-	-	(434)
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	150	380	324	574	241	218	150	358	2,123	767	478	1,777	7,540
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	07510	Association dues	-	-	-	25	-	-	-	-	-	-	-	-	25
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	-	21	-	-	-	-	-	-	-	1,270	358	2,553	4,202
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	07609														

091	Mid-States General Office Div	9240	A&G-Property insurance	04069	Blueflame Property Insurance	274	274	274	274	274	229	229	229	229	229	229	229	2,975
091	Mid-States General Office Div	9240	A&G-Property insurance	04072	Insurance Capitalized	(353)	(343)	(450)	(329)	(349)	(326)	(344)	(330)	(335)	(358)	(341)	(338)	(4,396)
091	Mid-States General Office Div	9250	A&G-Injuries & damages	01208	Workers Comp Benefits Variance	5,760	(4,003)	(32,956)	(1,624)	(706)	(10,335)	(1,047)	(834)	(15,730)	7,626	(2,095)	(9,346)	(85,290)
091	Mid-States General Office Div	9250	A&G-Injuries & damages	01221	Workers Comp Benefits Load	9,401	10,967	11,216	9,354	9,356	10,646	9,607	10,149	10,280	9,831	10,586	10,586	121,989
091	Mid-States General Office Div	9250	A&G-Injuries & damages	04070	Insurance-Other	317	317	486	317	317	317	344	338	338	702	338	338	4,473
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	11,354	12,659	11,195	10,676	9,814	13,302	9,465	12,119	9,917	12,659	12,196	12,386	137,640
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	9,612	10,803	9,476	9,065	8,298	11,269	8,001	10,255	8,292	10,732	10,308	10,485	116,594
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01206	Pension Benefits Variance	3,138	(828)	(5,760)	3,029	3,617	(2,681)	1,636	(18)	(168)	407	(2,958)	(2,035)	(2,621)
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01207	OPEB Benefits Variance	(9,858)	(249,153)	(17,130)	(11,218)	(9,618)	(14,670)	(10,977)	(13,039)	(12,857)	(11,914)	(14,763)	(14,251)	(389,447)
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	49,318	56,214	48,607	46,752	42,473	57,887	40,946	52,579	42,374	55,197	52,737	53,785	598,870
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01252	Medical Benefits Variance	34,389	(26,824)	(47,621)	22,800	(18,900)	(1,433)	2,127	1,235	(11,797)	(18,327)	(708)	(41,639)	(106,699)
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	10,049	11,385	9,905	9,505	8,663	11,789	8,352	10,717	8,649	11,235	10,759	10,960	121,968
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01258	ESOP Benefits Variance	(230)	(6,340)	2,439	3,090	(1,859)	(1,541)	(1,360)	1,709	(888)	(1,798)	(888)	(458)	(8,123)
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01261	Other Benefits Variance	624	669	617	669	625	608	600	633	621	592	516	1,557	8,321
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	3,741	4,371	3,685	3,579	3,208	4,400	3,091	3,983	3,191	4,205	3,979	4,078	45,510
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01264	RSP FACC Benefits Variance	408	(105)	6,363	1,047	990	(963)	717	508	183	8,274	562	1,150	19,223
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	509	583	502	484	438	598	423	543	437	570	544	555	6,186
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01267	Life Benefits Variance	3,591	(3,382)	4,312	277	182	4,658	72	81	4,598	14	(110)	4,383	18,675
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	1,630	1,865	1,606	1,547	1,403	1,914	1,352	1,737	1,399	1,825	1,741	1,777	19,796
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01270	LTD Benefits Variance	6,287	(5,391)	(3,037)	667	785	(2,257)	526	262	(2,159)	363	(93)	(2,568)	(6,596)
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01294	NSC-OPEB Benefits Load	(19,961)	(20,247)	(19,716)	(16,147)	(17,513)	(23,212)	(16,912)	(21,406)	(17,895)	(21,912)	(21,832)	(21,805)	(240,356)
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01295	NSC-OPEB Benefits Variance	(59,798)	1,790,120	(40,026)	(64,960)	(61,502)	(47,107)	(56,001)	(55,104)	(53,711)	(52,979)	(45,925)	(49,000)	1,204,007
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01296	NSC-OPEB Benefits Projects	(4)	-	(2)	(103)	-	-	-	-	-	-	-	-	(108)
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01297	NSC-Pension Benefits Load	(4,964)	(5,528)	(4,894)	(4,665)	(4,291)	(5,815)	(4,138)	(5,298)	(4,293)	(5,533)	(5,333)	(5,415)	(69,167)
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01298	NSC-Pension Benefits Variance	(2,623)	(969)	1,288	(2,702)	(2,848)	(71)	(1,952)	(1,248)	(1,199)	(1,405)	64	(365)	(14,031)
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01299	NSC-Pension Benefits Projects	(1)	-	(0)	(21)	-	-	-	-	-	-	-	-	(22)
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	05411	Meals and Entertainment	146	258	127	-	183	426	253	183	369	517	885	917	4,266
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	07421	Service Awards	3,048	14,290	6,184	5,879	4,224	7,308	3,672	6,150	4,207	2,507	7,762	9,876	75,117
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	07443	Uniforms	419	165	-	-	34	-	-	-	-	-	-	481	1,099
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	07444	Uniforms Capitalized	(115)	(94)	-	-	(9)	-	-	-	-	-	-	(132)	(350)
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	07450	Capitalized Restricted Stock	(35,152)	(22,113)	(9,512)	(9,507)	(8,560)	(9,406)	(9,184)	(86,192)	(14,774)	(47,228)	-	(10,344)	(261,970)
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	07452	Variable Pay & Mgmt Incentive Plans	159,000	364,681	247,429	256,000	231,000	209,000	171,000	162,000	157,000	650,616	-	369,705	2,977,431
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	07454	VPP & MIP - Capital Credit	(91,000)	(208,081)	(141,101)	(146,000)	(132,000)	(119,000)	(98,000)	(93,000)	(80,000)	(361,714)	-	(209,703)	(1,689,599)
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Plan - Performance Bas	62,023	13,727	14,184	14,184	12,812	14,184	13,727	49,408	11,969	81,235	-	19,230	306,682
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time Lapse	4,220	4,084	4,220	4,220	3,812	4,220	4,084	103,218	15,920	15,054	-	-	163,052
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	07463	RSU-Management Incentive Plan	-	20,488	-	-	-	-	-	-	-	-	-	-	20,488
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	07487	COLI CSV & Premiums	(5,262)	5,786	(3,040)	9,921	5,717	346	13,030	(4,671)	23,605	(11,935)	6,081	12,102	51,679
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	07489	NO Retirement Cost	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	34,708
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	07490	SERP Capitalized	(1,649)	(1,649)	(1,649)	(1,649)	(1,649)	(1,649)	(1,649)	(1,649)	(1,649)	(1,649)	(1,649)	(1,649)	(19,784)
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	07492	NSC-NQ Retirement Cost	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	32,159
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	07493	NSC-SERP Capitalized	(469)	(469)	(469)	(469)	(469)	(469)	(469)	(469)	(469)	(469)	(469)	(469)	(5,622)
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	62	46	-	153	27	423	-	22	78	102	323	292	1,529
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	07604	Restricted Stock Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	9302	Miscellaneous general expenses	05415	Membership Fees	-	-	-	480	-	-	-	-	500	-	-	-	980
091	Mid-States General Office Div	9302	Miscellaneous general expenses	07510	Association Dues	-	-	-	-	-	-	-	-	-	-	-	-	7,500
091	Mid-States General Office Div	9302	Miscellaneous general expenses	07690	Misc General Expense	-	-	-	-	-	-	2	-	-	-	-	5,545	5,546

Atmos Energy Corporation

Operation & Maintenance Expenses

Company

	Fiscal 2022 October	Fiscal 2022 November	Fiscal 2022 December	Fiscal 2022 January	Fiscal 2022 February	Fiscal 2022 March	Fiscal 2022 April	Fiscal 2022 May	Fiscal 2022 June	Fiscal 2022 July	Fiscal 2022 August	Fiscal 2022 September	Fiscal 2022 Total Year
Labor	260,930	320,366	303,805	293,989	277,658	301,183	271,371	296,551	301,360	216,224	268,740	254,883	3,367,059
Benefits	58,614	71,808	68,185	65,909	62,177	67,605	60,952	66,660	67,628	48,746	60,449	57,341	756,075
Employee Welfare	4,291	3,013	3,569	4,683	3,349	2,630	5,559	2,144	3,218	3,290	2,790	5,099	43,636
Insurance	13,177	13,759	14,306	15,694	13,894	13,010	13,105	13,949	13,946	13,847	15,598	16,505	170,791
Rent, Maint., & Utilities	60,811	63,141	68,625	63,006	66,983	63,224	63,635	69,964	70,138	76,255	77,085	77,695	820,563
Vehicles & Equip	32,662	42,241	28,748	42,014	40,363	50,093	50,650	45,225	45,024	43,447	41,615	43,833	505,913
Materials & Supplies	31,351	23,749	18,748	25,890	47,043	53,890	50,689	43,942	14,005	35,840	61,107	45,954	452,206
Information Technologies	4,377	0	0	0	0	2,211	11,270	575	746	7,667	774	1,925	29,545
Telecom	10,180	12,403	12,270	12,307	11,781	11,934	13,350	7,973	16,119	12,786	11,535	11,860	144,498
Marketing	6,595	14,533	10,675	4,958	8,869	499	2,910	3,804	10,427	6,347	56,446	51,526	177,589
Dues & Membership Fees	26,650	11,569	2,541	8,831	27,948	5,566	22,121	21,555	6,892	5,110	4,146	4,821	147,752
Print & Postages	2,151	2,898	2,646	2,748	2,752	4,263	1,640	2,764	1,951	2,811	3,248	3,490	33,361
Travel & Entertainment	2,062	5,331	6,382	6,645	3,621	4,985	6,967	18,119	9,998	9,948	12,505	22,955	109,516
Training	773	352	1,674	467	0	1,312	284	456	5,374	824	1,523	742	13,780
Outside Services	58,667	594,309	526,844	326,285	336,226	367,054	376,598	301,299	401,891	448,317	400,814	411,235	4,549,539
Provision for Bad Debt	113,371	131,128	(7,643)	248,767	77,413	(147,922)	144,636	60,784	(15,696)	23,512	(53,154)	(324,468)	250,728
Miscellaneous	97	99	2,224	1,033	263	327	2,323	1,126	1,088	(7,636)	644	757	2,346
Total O&M Expenses Before Allocations	686,759	1,310,699	1,063,597	1,123,226	980,339	801,864	1,098,059	956,891	954,111	947,335	965,866	686,152	11,574,898
Expense Billings	731,301	1,053,586	1,317,770	832,791	679,309	907,265	748,213	937,744	727,253	1,229,068	677,449	984,847	10,826,595
O&M - Total Operation & Maintenance Expense	1,418,060	2,364,286	2,381,367	1,956,016	1,659,649	1,709,129	1,846,273	1,894,635	1,681,363	2,176,403	1,643,315	1,670,999	22,401,493

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	OCT-21	NOV-21	DEC-21	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	FY 22
093	Tennessee Division	7350	Miscellaneous production expenses	04590	Utilities	53	53	18	55	56	39	101	59	18	57	63	232	804
093	Tennessee Division	8400	Other storage-Operation supervision and engineering	03003	Capitalized transportation costs	-	-	-	-	-	-	-	-	-	-	-	(131)	(131)
093	Tennessee Division	8400	Other storage-Operation supervision and engineering	03004	Vehicle Expense	-	-	-	-	-	-	-	-	-	-	-	214	214
093	Tennessee Division	8400	Other storage-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8560	Mains expenses	06111	Contract Labor	-	-	-	300	-	-	-	-	-	-	-	-	300
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	56,640	58,165	94,166	59,471	59,025	53,600	56,113	58,814	65,319	96,757	68,788	64,314	791,173
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	383,388	386,105	599,344	365,860	397,728	405,993	409,093	400,612	423,840	569,539	398,595	369,494	5,109,591
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(378,363)	(381,046)	(592,228)	(358,502)	(378,224)	(392,705)	(404,203)	(394,769)	(401,725)	(560,929)	(377,601)	(367,890)	(4,988,185)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	-	-	-	150	761	-	-	14,236	647	-	-	-	15,794
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	1,540	6,579	(19,205)	2,102	(317)	6,641	3,937	7,232	10,435	(29,597)	11,389	4,842	5,377
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	210,025	214,080	372,543	234,120	211,549	196,928	218,640	207,420	230,995	353,822	221,640	227,856	2,899,619
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(215,051)	(219,140)	(379,659)	(241,478)	(231,053)	(210,216)	(223,531)	(213,264)	(253,110)	(362,432)	(242,634)	(229,460)	(3,021,026)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	-	-	-	(150)	(761)	-	-	-	-	-	-	-	(611)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	02001	Inventory Materials	1,061	-	-	278	2,286	14,234	(165)	7,262	(3,304)	341	-	-	21,993
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	53	-	-	14	114	712	(8)	363	(165)	17	-	-	1,100
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	5,757	2,464	3,635	2,865	1,750	3,932	7,263	2,960	2,724	3,221	3,079	4,821	44,473
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(2,307)	(1,210)	(2,591)	(2,326)	(2,067)	(4,443)	(2,323)	(3,789)	(4,743)	(3,516)	(2,062)	(4,428)	(35,806)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	3,344	2,054	3,852	3,618	3,386	6,611	3,764	5,479	7,215	5,417	3,269	6,259	54,268
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04001	Safety, Newspaper	55	77	77	73	287	79	79	79	79	79	79	79	1,122
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	1,412	6,147	-	-	-	-	206	-	-	212	36	8,012
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04018	Safety	-	-	-	385	1,742	420	971	816	284	-	605	4,060	9,284
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	-	-	-	-	-	656	1,554	988	-	2,067	4,388	9,653
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04044	Advertising	-	-	-	-	-	-	250	-	-	-	-	-	250
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04046	Customer Relations & Assist	-	-	-	-	-	-	439	549	-	-	961	-	1,948
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04201	Software Maintenance	-	-	-	-	-	2,113	-	-	-	-	169	-	2,282
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04212	IT Equipment	4,333	-	-	-	-	-	11,270	505	-	7,667	582	1,925	26,281
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	179	227	1,082	1,856	528	2,512	636	2,874	909	1,859	967	-	13,628
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	(176)	(222)	(1,060)	(1,819)	(517)	(2,462)	(623)	(2,816)	(891)	(1,822)	(947)	-	(13,356)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04564	842 Variable Copier Lease Expense	-	-	-	-	-	220	782	184	267	201	217	-	1,871
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	4,872	2,496	6,120	3,534	2,067	7,867	4,901	6,560	3,847	5,302	6,242	5,099	58,907
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04585	Railroad easements and crossings	1,485	672	-	-	-	-	-	-	-	-	-	-	2,157
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04590	Utilities	5,290	3,982	6,497	3,992	6,902	5,834	5,947	8,437	6,695	7,980	13,855	8,383	83,795
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04592	Misc Rents	-	-	-	-	-	-	120	-	-	-	-	-	120
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(7,539)	(3,897)	(8,183)	(4,516)	(5,621)	(8,822)	(7,421)	(9,573)	(6,882)	(8,831)	(14,301)	(9,145)	(94,732)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	1,805	995	2,224	1,125	2,287	1,103	1,561	1,779	2,800	2,624	3,355	4,598	26,255
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	432	1,074	871	1,057	811	1,828	583	1,203	366	1,078	994	717	11,014
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05215	842 Copier Lease Expense	1,703	1,721	1,758	1,654	1,732	1,503	974	1,562	1,524	1,567	2,237	2,720	20,655
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	7,553	9,918	8,900	8,589	8,804	8,822	8,821	9,658	9,482	9,436	9,622	8,895	108,500
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05312	Long Distance	221	475	676	483	724	703	830	585	608	783	559	408	7,056
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	2,910	3,379	4,133	3,582	3,509	3,751	4,571	2,550	3,735	3,919	3,169	3,410	42,619
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05316	Telecom Maintenance & Repair	-	160	-	-	-	-	-	-	-	-	-	-	160
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	1,248	1,483	931	1,204	1,042	1,038	1,204	1,086	1,086	1,086	1,076	1,231	13,717
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	7,109	7,156	7,143	7,120	7,205	7,186	7,114	1,004	11,847	7,199	7,048	8,054	85,184
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05376	Cell service for data uses	1,728	1,714	1,730	1,686	1,809	1,845	1,862	167	3,302	1,743	1,673	1,950	21,208
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	394	424	126	430	140	188	841	127	3,464	1,169	721	343	8,366
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(11,014)	(12,305)	(11,370)	(10,787)	(11,451)	(11,599)	(12,134)	(7,204)	(17,425)	(12,579)	(12,342)	(12,430)	(142,641)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	855	972	574	1,463	929	1,520	905	2,985	3,148	1,663	2,506	6,224	23,744
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	31	74	10	-	-	-	-	24	-	-	97	223	459
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05413	Transportation	-	411	-	171	-	-	-	24	360	11	2,964	31	3,972
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05414	Lodging	-	546	2,017	1,453	(992)	223	356	1,630	3,265	2,028	1,017	1,398	12,941
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05415	Membership Fees	2,385	-	-	1,970	500	845	-	-	-	-	-	-	5,700
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05416	Club Dues - Noneductible	1,500	-	-	-	-	-	-	-	1,232	-	-	45	2,777
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05417	Club Dues - Deductible	-	-	-	-	-	-	-	15	-	-	-	-	15
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	-	35	-	-	-	-	-	-	-	1,000	-	543	1,577
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05420	Employee Development	-	-	-	-	-	-	-	368	-	-	505	-	873
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05421	Training	525	-	1,646	-	-	80	-	-	-	85	-	-	2,337
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05424	Books & Manuals	247	-	-	149	-	22	-	-	-	-	-	-	418
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05425	Regulatory Compliance Training	-	-	-	-	-	-	-	-	5,374	22	-	-	5,396
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05426	Safety Training	-	-	-	-	-	1,125	75	-	-	718	131	742	2,790
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05427	Technical (Job Skills) Training	-	352	-	318	-	85	209	-	-	-	87	-	1,050
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	06111	Contract Labor	2,503	3,685	2,017	10,268	19,136	7,455	(20,800)	3,341	16,247	13,663	45,134	21,127	123,777
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	06121	Legal	-	-	-	228	-	-	-	-	-	-	-	-	228
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	-	-	529	1,068	174	-	-	547	723	244	2,730	3,620	10,009
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07421	Service Awards	69	20	10	-	-	-	-	-	-	-	87	-	419
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07443	Uniforms	5,104	735	780	167	2,859	992	1,412	1,595	2,103	2,976	2,009	2,508	23,239
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	(3,812)	(502)	(388)	(19)	(2,148)	(700)	(805)	(977)	(1,373)	(1,855)	(1,459)	(1,731)	(15,789)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	525	307	887	595	1,044	400	1,937	898	781	177	607	1,385	9,343
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07510	Association Dues	-	1,500	550	-	-	-	-	-	-	-	-	-	2,050
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	-	-	487	898	104	327	1,457	101	(1,336)	-	266	757	3,061
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	09911	Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	(7,800)
093	Tennessee Division	8711	Odorization	02001	Inventory Materials	-	-	-	-	5,910	40	15,051	10,841	1,073	2,040	7,438	-	42,393
093	Tennessee Division	8711	Odorization	02004	Warehouse Loading Charge	-	-	-	-	295	2	753	542	54	102	37	-	1,785
09																		

Exhibit AB-2a

093	Tennessee Division	8740	Mains and Services Expenses	03004	Vehicle Expense	41,682	56,094	45,006	41,293	50,154	56,529	57,275	65,485	65,065	71,380	78,575	69,896	698,435
093	Tennessee Division	8740	Mains and Services Expenses	03009	842 Variable Heavy Equip Lease Exp	1,301	722	787	1,372	15	207	4,693	-	2,431	718	718	594	13,556
093	Tennessee Division	8740	Mains and Services Expenses	04212	IT Equipment	-	44	-	-	-	-	-	-	-	-	-	-	44
093	Tennessee Division	8740	Mains and Services Expenses	04301	Equipment Lease	10,655	10,655	10,454	11,339	11,160	11,530	10,639	10,023	10,433	10,433	10,433	10,433	128,188
093	Tennessee Division	8740	Mains and Services Expenses	04302	Heavy Equipment	11,691	3,716	8,237	8,744	3,503	12,685	3,416	10,152	10,913	7,023	4,525	6,226	90,831
093	Tennessee Division	8740	Mains and Services Expenses	04306	Parts	-	-	-	-	-	-	175	-	-	-	-	-	175
093	Tennessee Division	8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	(25,752)	(18,186)	(21,045)	(23,711)	(17,661)	(24,763)	(18,372)	(21,794)	(25,381)	(21,427)	(16,751)	(15,572)	(250,415)
093	Tennessee Division	8740	Mains and Services Expenses	04309	Non-842 Heavy Equipment	2,630	3,464	1,997	2,741	3,343	846	-	2,064	2,121	3,690	1,417	(1,363)	22,951
093	Tennessee Division	8740	Mains and Services Expenses	04560	Non 842 Fleet Lease/Rents	1,593	2,031	-	1,538	4,393	4,037	-	2,127	2,127	(2,425)	(9,957)	1,992	7,457
093	Tennessee Division	8740	Mains and Services Expenses	04563	842 Variable Fleet Lease Expense	4,862	(575)	(5,530)	630	122	12,243	5,925	4,540	4,866	5,411	4,334	4,922	41,749
093	Tennessee Division	8740	Mains and Services Expenses	04582	Building Maintenance	-	-	-	-	-	-	353	-	10	-	-	-	363
093	Tennessee Division	8740	Mains and Services Expenses	04585	Railroad easements and crossings	-	-	-	-	-	454	216	-	-	125	-	-	795
093	Tennessee Division	8740	Mains and Services Expenses	04590	Utilities	1,199	2,905	1,074	1,959	3,279	2,431	1,401	3,207	4,154	3,450	4,074	4,069	33,201
093	Tennessee Division	8740	Mains and Services Expenses	05010	Office Supplies	-	-	-	-	174	-	51	-	49	-	-	-	377
093	Tennessee Division	8740	Mains and Services Expenses	05111	Postage/Delivery Services	-	-	-	-	168	-	-	-	-	-	-	22	190
093	Tennessee Division	8740	Mains and Services Expenses	05377	Cell phone equipment and accessori	-	-	-	-	-	-	60	-	-	-	-	-	60
093	Tennessee Division	8740	Mains and Services Expenses	05399	Capitalized Telecom Costs	-	-	-	-	-	-	(36)	-	-	-	-	-	(36)
093	Tennessee Division	8740	Mains and Services Expenses	05411	Meals and Entertainment	-	-	29	45	-	94	940	1,020	394	35	105	421	3,083
093	Tennessee Division	8740	Mains and Services Expenses	05413	Transportation	-	-	-	-	-	-	29	-	-	-	-	-	29
093	Tennessee Division	8740	Mains and Services Expenses	05414	Lodging	-	-	-	-	-	-	2,401	2,572	-	-	-	-	4,974
093	Tennessee Division	8740	Mains and Services Expenses	05426	Safety Training	-	-	27	-	-	-	-	-	-	-	-	-	27
093	Tennessee Division	8740	Mains and Services Expenses	06111	Contract Labor	7,205	516,901	473,703	253,651	252,551	299,944	251,403	221,192	280,561	264,376	258,171	271,366	3,351,021
093	Tennessee Division	8740	Mains and Services Expenses	07120	Environmental & Safety	-	-	-	-	288	-	-	-	145	-	80	-	513
093	Tennessee Division	8740	Mains and Services Expenses	07443	Uniforms	697	2,596	1,751	2,214	2,515	662	3,205	-	418	413	1,443	1,240	19,211
093	Tennessee Division	8740	Mains and Services Expenses	07444	Uniforms Capitalized	(344)	(1,740)	(983)	(1,178)	(1,622)	(499)	(2,003)	(172)	(267)	(714)	(767)	(1,275)	(11,564)
093	Tennessee Division	8740	Mains and Services Expenses	07499	Misc Employee Welfare Exp	-	-	10	70	-	120	294	-	-	180	-	110	783
093	Tennessee Division	8740																

093	Tennessee Division	8800	Distribution-Other expenses	04801	Company Used Gas	377	847	1,787	2,156	5,460	7,450	10,048	5,296	4,646	3,850	2,001	2,257	46,176
093	Tennessee Division	8800	Distribution-Other expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8810	Distribution-Rents	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	97	-	-	-	97
093	Tennessee Division	8810	Distribution-Rents	04307	Heavy Equipment Capitalized	(11,081)	(11,081)	(11,081)	(11,081)	(11,081)	(4,082)	(4,082)	(12,984)	(12,188)	(13,143)	(12,188)	(12,188)	(126,256)
093	Tennessee Division	8810	Distribution-Rents	04308	Locusview amortization	11,307	11,307	11,307	11,307	11,307	4,165	4,165	13,249	12,437	13,411	12,437	12,437	128,833
093	Tennessee Division	8810	Distribution-Rents	04561	842 Variable Real Estate Lease Expe	266	266	3,835	(2,709)	(1,219)	174	1,302	(1,047)	(1,000)	727	226	7,958	8,778
093	Tennessee Division	8810	Distribution-Rents	04562	842 Variable Tower Lease Expense	78	-	-	-	-	-	-	-	-	-	-	-	78
093	Tennessee Division	8810	Distribution-Rents	04578	842 Real Estate Lease Expense	45,342	45,342	48,071	45,071	45,071	46,571	45,071	45,071	45,071	45,581	45,071	45,071	546,406
093	Tennessee Division	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(26,311)	(25,352)	(28,215)	(24,105)	(23,420)	(26,794)	(24,233)	(24,502)	(24,502)	(23,372)	(24,497)	(30,556)	(306,334)
093	Tennessee Division	8810	Distribution-Rents	04581	Non 842 Building Lease/Rents	445	549	934	821	564	564	564	564	923	400	400	582	7,307
093	Tennessee Division	8810	Distribution-Rents	04582	Building Maintenance	11,319	12,816	16,056	14,754	12,643	16,664	14,784	13,217	16,629	21,995	25,286	27,369	203,532
093	Tennessee Division	8810	Distribution-Rents	04585	Railroad easements and crossings	-	-	55	-	-	-	-	-	-	-	-	-	55
093	Tennessee Division	8810	Distribution-Rents	04590	Utilities	3,312	1,695	2,570	1,969	1,165	923	557	1,052	1,541	573	3,316	3,494	22,167
093	Tennessee Division	8810	Distribution-Rents	04599	Capitalized Utility Costs	(9,623)	(9,103)	(12,206)	(9,609)	(8,359)	(11,589)	(10,105)	(8,938)	(11,910)	(14,424)	(18,541)	(20,612)	(145,018)
093	Tennessee Division	8810	Distribution-Rents	05010	Office Supplies	-	-	-	-	-	-	-	-	8	-	-	-	8
093	Tennessee Division	8810	Distribution-Rents	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8810	Distribution-Rents	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8870	Distribution-Maint of mains	01000	Non-project Labor	749	357	-	747	3,331	518	1,173	427	956	3,310	445	1,387	13,401
093	Tennessee Division	8870	Distribution-Maint of mains	01008	Expense Labor Accrual	217	(160)	(214)	224	775	(766)	354	(331)	413	(118)	(374)	515	536
093	Tennessee Division	8870	Distribution-Maint of mains	02001	Inventory Materials	-	-	-	-	384	1,665	-	-	(84)	-	-	-	1,966
093	Tennessee Division	8870	Distribution-Maint of mains	02004	Warehouse Loading Charge	-	-	-	-	19	83	-	-	(4)	-	-	-	98
093	Tennessee Division	8870	Distribution-Maint of mains	02005	Non-Inventory Supplies	-	-	153	-	261	489	3,445	69	-	199	284	495	5,396
093	Tennessee Division	8870	Distribution-Maint of mains	03003	Capitalized transportation costs	-	-	-	-	-	-	-	-	13	15	-	-	28
093	Tennessee Division	8870	Distribution-Maint of mains	03004	Vehicle Expense	-	-	-	-	-	-	-	-	(20)	(24)	-	-	(44)
093	Tennessee Division	8870	Distribution-Maint of mains	04590	Utilities	312	390	221	326	308	168	286	158	379	106	653	571	3,879
093	Tennessee Division	8870	Distribution-Maint of mains	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-	-	660	660
093	Tennessee Division	8870	Distribution-Maint of mains	05413	Transportation	-	-	-	-	-	-	-	-	-	-	118	651	769
093	Tennessee Division	8870	Distribution-Maint of mains	06111	Contract Labor	1,075	(1,075)	-	-	-	-	-	-	-	-	-	9,103	9,103
093	Tennessee Division	8870	Distribution-Maint of mains	07590	Misc General Expense	-	-	-	-	-	-	-	25	-	-	-	-	25
093	Tennessee Division	8870	Distribution-Maint of mains	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8890	Maintenance of measuring and regulating station equip	02001	Inventory Materials	-	-	840	-	523	-	-	-	(424)	-	-	-	939
093	Tennessee Division	8890	Maintenance of measuring and regulating station equip	02004	Warehouse Loading Charge	-	-	42	-	26	-	-	-	(21)	-	-	-	47
093	Tennessee Division	8890	Maintenance of measuring and regulating station equip	02005	Non-Inventory Supplies	-	-	-	105	-	-	273	14	14	14	14	33	467
093	Tennessee Division	8890	Maintenance of measuring and regulating station equip	06111	Contract Labor	-	505	-	-	-	30,000	10,000	10,590	39,795	14,900	21,271	11,000	138,061
093	Tennessee Division	8920	Maintenance of services	01000	Non-project Labor	129	418	303	50	976	360	87	120	274	75	106	394	3,291
093	Tennessee Division	8920	Maintenance of services	01008	Expense Labor Accrual	(15)	186	(200)	(36)	278	(131)	(119)	29	120	(179)	30	155	118
093	Tennessee Division	8920	Maintenance of services	02001	Inventory Materials	-	-	345	-	-	-	312	-	51	-	-	-	707
093	Tennessee Division	8920	Maintenance of services	02004	Warehouse Loading Charge	-	-	17	-	-	-	-	-	3	-	-	-	35
093	Tennessee Division	8930	Maintenance of meters and house regulators	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	16	-	-	33	285
093	Tennessee Division	8930	Maintenance of meters and house regulators	06111	Contract Labor	-	15,000	-	-	15,000	(30,000)	5,000	-	-	-	16	9,500	17,500
093	Tennessee Division	8940	Distribution-Maintenance of other equipment	02005	Non-Inventory Supplies	-	-	-	-	8	-	-	-	-	3,000	-	-	8
093	Tennessee Division	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	7,872	8,143	10,843	9,111	11,984	9,409	8,040	10,072	8,291	2,454	2,963	3,195	92,377
093	Tennessee Division	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	220	950	(3,079)	926	862	639	(214)	2,023	(239)	(5,395)	776	412	(2,118)
093	Tennessee Division	9020	Customer accounts-Meter reading expenses	04562	842 Variable Tower Lease Expense	41	22	209	287	332	364	436	436	436	439	378	514	3,894
093	Tennessee Division	9020	Customer accounts-Meter reading expenses	04590	Utilities	178	352	108	382	149	136	309	147	113	191	320	217	2,603
093	Tennessee Division	9020	Customer accounts-Meter reading expenses	05351	AMI Tower Rent	-	-	-	-	-	-	206	-	-	-	-	-	206
093	Tennessee Division	9020	Customer accounts-Meter reading expenses	05353	842 Tower Lease Expense	16,889	16,889	17,461	17,461	17,461	17,461	17,461	17,461	18,234	18,567	18,567	18,567	212,079
093	Tennessee Division	9030	Customer accounts-Customer records and collections e	01000	Non-project Labor	13,492	12,215	16,890	10,859	13,780	16,664	21,605	16,062	19,101	23,544	16,832	15,275	196,319
093	Tennessee Division	9030	Customer accounts-Customer records and collections e	01008	Expense Labor Accrual	926	583	(4,514)	443	876	3,365	3,304	(1,165)	3,734	(9,447)	2,809	904	1,818
093	Tennessee Division	9030	Customer accounts-Customer records and collections e	02005	Non-Inventory Supplies	466	-	-	-	-	-	33	26	-	-	-	-	525
093	Tennessee Division	9030	Customer accounts-Customer records and collections e	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	-	-	364	-	364
093	Tennessee Division	9030	Customer accounts-Customer records and collections e	04582	Building Maintenance	-	-	-	-	-	-	-	61	-	-	-	-	61
093	Tennessee Division	9030	Customer accounts-Customer records and collections e	05010	Office Supplies	-	54	-	96	(5)	17	-	126	62	51	342	106	848
093	Tennessee Division	9030	Customer accounts-Customer records and collections e	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	61	61	12	-	133
093	Tennessee Division	9030	Customer accounts-Customer records and collections e	05411	Meals and Entertainment	-	-	332	-	-	-	-	389	702	332	-	-	1,754
093	Tennessee Division	9030	Customer accounts-Customer records and collections e	05412	Spousal & Dependent Travel	38	-	39	-	-	-	-	-	-	-	50	-	127
093	Tennessee Division	9030	Customer accounts-Customer records and collections e	05413	Transportation	-	-	-	-	-	-	-	-	-	-	-	80	80
093	Tennessee Division	9030	Customer accounts-Customer records and collections e	06116	Bill Print Fees	46,060	45,368	45,987	46,752	47,125	47,513	76,505	57,256	39,510	47,070	47,515	46,905	593,564
093	Tennessee Division	9030	Customer accounts-Customer records and collections e	07421	Service Awards	42	-	39	-	-	-	-	-	-	-	50	-	131
093	Tennessee Division	9030	Customer accounts-Customer records and collections e	07499	Misc Employee Welfare Exp	-	-	28	-	-	-	-	-	-	-	-	-	77
093	Tennessee Division	9040	Customer accounts-Uncollectible accounts	09927	Cust Uncol Acct-Write Off	113,371	131,128	(7,643)	248,767	77,413	(147,922)	144,636	60,784	(15,696)	23,512	(53,154)	(324,468)	250,728
093	Tennessee Division	9080	Customer service-Operating assistance expense	04046	Customer Relations & Assist	-	-	-	-	-	-	-	-	-	-	822	3,293	4,115
093	Tennessee Division	9090	Customer service-Operating informational and instructi	01000	Non-project Labor	3,160	5,987	8,980	5,987	5,987	5,987	5,987	5,987	5,987	8,980	5,987	5,987	75,003
093	Tennessee Division	9090	Customer service-Operating informational and instructi	01008	Expense Labor Accrual	1,430	2,012	(2,095)	299	-	898	299	599	599	(2,694)	898	599	2,844
093	Tennessee Division	9090	Customer service-Operating informational and instructi	02001	Inventory Materials	-	-	-	-	-	-	168	-	-	-	-	-	168
093	Tennessee Division	9090	Customer service-Operating informational and instructi	02004	Warehouse Loading Charge	-	-	-	-	-	-	8	-	-	-	-	-	8
093	Tennessee Division	9090	Customer service-Operating informational and instructi	04002	Required By Law, Safety	-	-	-	-	544	-	-	-	-	-	-	-	544
093	Tennessee Division	9090	Customer service-Operating informational and instructi	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	-	-	282	23	305
093	Tennessee Division	9090	Customer service-Operating informational and instructi	04044	Advertising	-	-	-	-	-	-	515	-	-	-	-	-	515
093	Tennessee Division	9090	Customer service-Operating informational and instructi	04046	Customer Relations & Assist	-	-	-	-	-	-	-	-	5,438	-	-	274	5,712
093	Tennessee Division	9090	Customer service-Operating informational and instructi	04212	IT Equipment	-	-	-	-	-	-	-	70	-	-	23	-	94
093	Tennessee Division	9090	Customer service-Operating informational and instructi	05010	Office Supplies	-	-	-	-	-	-	-	102	-	105	29	69	305
093	Tennessee Division	9090	Customer service-Operating informational and instructi	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	81	-	-	139	221
093	Tennessee Division	9090	Customer service-Operating informational and instructi	05413	Transportation	-	-	-	-	-	-	-	170	-	294	121	1,276	1,862
093	Tennessee Division	9090	Customer service-Operating informational and instructi	05414	Lodging	-	-	-	-	-	-	-	-	652	-	-	777	1,429
093	Tennessee Division	9090	Customer service-Operating informational and instructi	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	-	-	256	256
093	Tennessee Division	9090	Customer service-Operating informational and instructi	05420	Employee Development	-	-	-	-	-	-	-	32	-	-	-	-	32
093	Tennessee Division	9090	Customer service-Operating informational and instructi	05424	Books & Manuals	-	-	-	-	-	-	-	-	-	-	12	-	12
093	Tennessee Division	9090	Customer service-Operating informational and instructi	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	263	-	-	263
093	Tennessee Division	9090	Customer service-Operating informational and instructi	07590	Misc General Expense	-	-	-	-	-	-	866	-	-	164	378	-	1,409
093	Tennessee Division	9110	Sales-Supervision	01000	Non-project Labor	14,465	14,672	22,091	14,764	14,672	13,998	13,998	14,090	14,713	22,041	14,633	15,178	189,315
093	Tennessee Division	9110	Sales-Supervision	01008	Expense Labor Accrual	837	1,570	(5,121)	748	(28)	1,898	700	1,455	1,8				

093	Tennessee Division	9110	Sales-Supervision	05399	Capitalized Telecom Costs	-	-	-	-	-	-	-	-	-	-	-	(14)	-	(14)
093	Tennessee Division	9110	Sales-Supervision	05411	Meals and Entertainment	16	34	51	55	67	83	360	-	123	270	867	-	1,927	
093	Tennessee Division	9110	Sales-Supervision	05412	Spousal & Dependent Travel	-	-	55	-	-	-	-	-	-	-	50	-	105	
093	Tennessee Division	9110	Sales-Supervision	05413	Transportation	1,121	2,808	3,251	3,374	3,617	2,846	1,961	6,266	1,068	3,915	5,037	8,157	43,422	
093	Tennessee Division	9110	Sales-Supervision	05414	Lodging	-	-	-	-	-	-	-	467	-	174	-	663	1,304	
093	Tennessee Division	9110	Sales-Supervision	05415	Membership Fees	-	-	178	-	-	-	-	-	-	-	-	-	178	
093	Tennessee Division	9110	Sales-Supervision	05417	Club Dues - Deductible	155	-	-	-	155	-	-	155	-	-	-	155	620	
093	Tennessee Division	9110	Sales-Supervision	07421	Service Awards	-	-	30	-	-	-	-	-	-	-	-	50	80	
093	Tennessee Division	9110	Sales-Supervision	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	82	-	-	82	
093	Tennessee Division	9110	Sales-Supervision	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-	
093	Tennessee Division	9110	Sales-Supervision	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-	
093	Tennessee Division	9120	Sales-Demonstrating and selling expenses	04044	Advertising	3,700	12,500	1,125	4,500	-	-	-	-	-	-	34,155	-	55,980	
093	Tennessee Division	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	2,566	26	3,061	-	5,296	-	-	600	2,427	1,268	2,770	7,811	25,825	
093	Tennessee Division	9120	Sales-Demonstrating and selling expenses	07510	Association Dues	-	-	-	-	647	575	575	600	-	-	-	-	2,397	
093	Tennessee Division	9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	274	-	-	-	-	-	-	-	-	-	1,145	274	1,694	
093	Tennessee Division	9130	Sales-Advertising expenses	04044	Advertising	-	425	265	-	1,000	-	-	-	-	180	5,000	12,985	29,095	
093	Tennessee Division	9130	Sales-Advertising expenses	04046	Customer Relations & Assist	-	-	-	-	-	-	-	-	1,031	-	-	-	1,031	
093	Tennessee Division	9200	A&G-Administrative & general salaries	01000	Non-project Labor	10,778	10,847	16,270	10,847	10,847	10,847	11,082	11,082	11,082	16,623	11,082	11,082	142,470	
093	Tennessee Division	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	594	1,119	(3,796)	542	0	1,627	660	1,108	1,108	(4,987)	1,662	1,108	747	
093	Tennessee Division	9210	A&G-Office supplies & expense	04023	GCA Public Notice Publication	-	-	-	-	-	-	-	-	-	-	-	2,192	2,192	
093	Tennessee Division	9210	A&G-Office supplies & expense	04070	Insurance-Other	-	-	100	200	100	160	300	100	-	-	200	-	1,160	
093	Tennessee Division	9210	A&G-Office supplies & expense	05010	Office Supplies	-	-	-	15	-	-	-	6	115	18	102	-	256	
093	Tennessee Division	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	-	-	-	-	41	932	82	-	-	-	-	-	1,055	
093	Tennessee Division	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessori	-	-	-	-	-	-	-	-	19	30	-	-	49	
093	Tennessee Division	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	-	127	-	21	-	-	95	36	-	132	-	248	659	
093	Tennessee Division	9210	A&G-Office supplies & expense	05412	Spousal & Dependent Travel	-	7	-	-	-	-	-	-	10	-	-	-	17	
093	Tennessee Division	9210	A&G-Office supplies & expense	05413	Transportation	-	-	-	-	-	-	-	718	-	-	-	227	945	
093	Tennessee Division	9210	A&G-Office supplies & expense	05414	Lodging	-	-	-	-	-	-	-	536	-	-	-	-	536	
093	Tennessee Division	9210	A&G-Office supplies & expense	05415	Membership Fees	-	-	-	-	-	-	-	25	-	-	-	-	25	
093	Tennessee Division	9210	A&G-Office supplies & expense	05421	Training	-	-	-	-	-	-	-	56	-	-	-	-	56	
093	Tennessee Division	9210	A&G-Office supplies & expense	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	874	874	
093	Tennessee Division	9210	A&G-Office supplies & expense	06121	Legal	-	-	-	-	-	-	8,043	-	-	-	-	-	8,043	
093	Tennessee Division	9210	A&G-Office supplies & expense	07421	Service Awards	-	21	-	-	-	-	-	-	-	-	-	-	21	
093	Tennessee Division	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	5	-	-	-	-	-	-	-	42	-	51	-	98	
093	Tennessee Division	9210	A&G-Office supplies & expense	07510	Association Dues	-	-	-	-	-	-	-	-	-	-	-	-	475	
093	Tennessee Division	9220	A&G-Administrative expense transferred-Credit	09341	Admin & General Expenses	201,051	952,787	227,930	295,841	222,583	296,183	251,920	316,507	241,321	449,618	241,116	380,546	4,077,402	
093	Tennessee Division	9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC O&M	177,065	190,209	194,098	185,216	144,889	163,509	151,671	169,431	162,228	173,780	168,592	181,408	2,062,097	
093	Tennessee Division	9220	A&G-Administrative expense transferred-Credit	41132	Billing for SS O&M	353,185	(89,410)	895,741	351,734	311,838	447,572	344,622	451,806	323,704	605,670	267,741	422,893	4,687,096	
093	Tennessee Division	9230	A&G-Outside services employed	06121	Legal	-	13,078	1,926	10,826	-	-	-	5,223	16,715	101,413	5,182	25,814	180,176	
093	Tennessee Division	9240	A&G-Property insurance	04069	Blueflame Property Insurance	31,025	31,025	31,025	31,025	31,025	30,024	30,024	30,024	30,024	30,024	30,024	30,024	365,292	
093	Tennessee Division	9240	A&G-Property insurance	04072	Insurance Capitalized	(19,548)	(18,966)	(19,955)	(18,299)	(19,393)	(19,014)	(19,345)	(18,583)	(18,807)	(20,283)	(19,297)	(19,000)	(230,492)	
093	Tennessee Division	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	-	-	-	-	-	-	-	-	155	7	-	-	162	
093	Tennessee Division	9250	A&G-Injuries & damages	04070	Insurance-Other	1,700	1,700	2,607	1,700	1,700	1,700	1,893	1,861	1,861	3,863	1,861	1,861	24,309	
093	Tennessee Division	9250	A&G-Injuries & damages	05418	Settlement	1,824	733	3,212	4,260	2,414	-	-	94	1,188	-	19,812	4,196	37,734	
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	12,346	15,185	14,385	13,929	13,154	14,260	12,841	13,312	14,241	10,201	12,702	12,046	158,603	
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	10,269	12,624	11,963	11,581	10,937	11,858	10,681	11,072	11,842	8,492	10,568	10,023	131,911	
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	51,014	62,652	59,403	57,490	54,296	58,890	53,056	55,003	58,800	42,254	52,531	49,822	655,209	
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01253	Medical Benefits Projects	-	-	-	-	-	-	-	2,982	127	-	-	-	3,109	
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	10,541	12,952	12,277	11,884	11,223	12,171	10,964	11,366	12,153	8,725	10,852	10,292	135,400	
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01259	ESOP Benefits Projects	-	-	-	-	-	-	-	618	26	-	-	-	644	
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01262	Other Benefits Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	3,642	4,464	4,237	4,098	3,871	4,201	3,787	3,926	4,194	3,026	3,754	3,561	46,762	
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01265	RSP FACC Benefits Projects	-	-	-	-	-	-	-	210	9	-	-	-	219	
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	522	641	608	588	555	602	543	563	601	432	537	510	6,702	
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01268	Life Benefits Projects	-	-	-	-	-	-	-	30	1	-	-	-	32	
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	1,670	2,050	1,944	1,882	1,777	1,928	1,737	1,800	1,925	1,384	1,720	1,631	21,448	
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	-	-	-	-	-	-	-	97	4	-	-	-	102	
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	-	-	-	-	-	-	-	729	31	-	-	-	760	
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	-	-	-	-	-	-	-	604	26	-	-	-	630	
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01294	NSC-OPEB Benefits Load	(25,980)	(32,106)	(30,329)	(29,420)	(27,776)	(30,056)	(27,028)	(28,018)	(30,036)	(21,299)	(26,650)	(25,266)	(333,964)	
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01296	NSC-OPEB Benefits Projects	-	-	-	(16)	(79)	-	-	(1,628)	(67)	-	-	-	(1,790)	
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01297	NSC-Pension Benefits Load	(5,410)	(6,655)	(6,304)	(6,104)	(5,765)	(6,249)	(5,627)	(5,834)	(6,241)	(4,470)	(5,566)	(5,278)	(69,501)	
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01299	NSC-Pension Benefits Projects	-	-	-	(3)	(16)	-	-	(328)	(14)	-	-	-	(361)	
093	Tennessee Division	9260	A&G-Employee pensions and benefits	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-	75	-	75	
093	Tennessee Division	9260	A&G-Employee pensions and benefits	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	
093	Tennessee Division	9260	A&G-Employee pensions and benefits	07443	Uniforms	4,560	3,236	3,935	5,538	1,167	2,686	2,819	703	2,292	1,457	3,624	2,558	34,574	
093	Tennessee Division	9260	A&G-Employee pensions and benefits	07444	Uniforms Capitalized	(2,480)	(1,779)	(2,344)	(2,983)	(653)	(1,263)	(1,488)	(355)	(1,232)	(951)	(2,927)	(1,842)	(20,278)	
093	Tennessee Division	9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	(127)	19	13	226	67	166	190	34	460	232	33	997	2,309	
093	Tennessee Division	9260	A&G-Employee pensions and benefits	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-	
093	Tennessee Division	9270	A&G-Franchise requirements	04044	Advertising	-	93	-	-	-	-	-	-	-	-	-	-	93	
093	Tennessee Division	9302	Miscellaneous general expenses	07510	Association Dues	22,610	10,069	1,813	6,861	26,646	4,146	21,546	20,775	5,646	5,110	4,146	4,146	133,517	
093	Tennessee Division	9302	Miscellaneous general expenses	07590	Misc General Expense	-	-	1,646	-	-	-	-	1,000	2,424	-	-	-	5,070	

Shared Services Summary for Cost Center 1903 & WTW O&M Fiscal 2022

Cost Center 1903 Summary

Account	Sub Account	Sub Account Description	Fiscal 2022	
9200	04863	A&G Overhead Clearing	841,035	
9210	04201	Software Maintenance	14,447	
9210	06111	Contract Labor	1,022,324	
9230	04044	Advertising	18,611	
9230	06111	Contract Labor	373,361	
9230	06121	Legal	5,207,018	Agrees to legal expenses in CC1903 per CA_1-25
9250	07115	Insurance Reserve	(1,450,000)	
9260	01227	OPEB Regulated Asset O&M	7,674,493	
9302	07510	Association Dues	375,000	
9302	07590	Misc General Expense	(118,818)	
			<u>13,957,471</u>	Agrees to CC1903 Account Level Detail tab

Willis Towers Watson Entry Summary

ACCOUNT	SUB	ACCOUNT	SUB	ACCOUNT Descr	SEP-21	NOV-21	Net Total	
9200	04863	A&G Overhead Clearing			(1,110,908)	1,110,908	-	
9260	01207	OPEB Benefits Variance			(3,096,679)	3,096,679	-	
9260	01295	NSC-OPEB Benefits Variance			18,040,382	(18,040,382)	-	
					<u>13,832,795</u>	<u>(13,832,795)</u>	-	Agrees to WTW Accounting Detail tab

Fiscal 2022 CC1903 and WTW Summary

CC1903 Entries	13,957,471	
Willis Towers Watson Adj Entries	<u>(13,832,795)</u>	
		<u>124,676</u>

Agrees to the Relied file, "O&M Summary FY22, tab 002, excel cell N164" for Cost Centers Fully Not Allocated.

Period Name	Company	Company Description	Cost Center	Cost Center Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Net Amount
JAN-22	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9230	A&G-Outside services employed	04044	Advertising	002000	Shared Services General Office	(12,510)
MAR-22	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9210	A&G-Office supplies & expense	04201	Software Maintenance	002000	Shared Services General Office	1,313
MAY-22	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9230	A&G-Outside services employed	05419	Misc Employee Expense	002000	Shared Services General Office	1,507
JUN-22	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9210	A&G-Office supplies & expense	05310	Monthly Lines and service	002000	Shared Services General Office	134
AUG-22	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9250	A&G-Injuries & damages	07115	Insurance Reserve	002000	Shared Services General Office	(1,350,000)
SEP-22	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9230	A&G-Outside services employed	06111	Contract Labor	002000	Shared Services General Office	18,159
OCT-21	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9210	A&G-Office supplies & expense	04201	Software Maintenance	002000	Shared Services General Office	1,313
NOV-21	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9210	A&G-Office supplies & expense	05310	Monthly Lines and service	002000	Shared Services General Office	-
NOV-21	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9250	A&G-Injuries & damages	07115	Insurance Reserve	002000	Shared Services General Office	(900,000)
MAY-22	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9210	A&G-Office supplies & expense	04201	Software Maintenance	002000	Shared Services General Office	5,712
JUN-22	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9230	A&G-Outside services employed	05111	Postage/Delivery Services	002000	Shared Services General Office	(2,468)
JUN-22	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9230	A&G-Outside services employed	05419	Misc Employee Expense	002000	Shared Services General Office	(1,507)
JUN-22	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9230	A&G-Outside services employed	07590	Misc General Expense	002000	Shared Services General Office	(36,091)
SEP-22	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9210	A&G-Office supplies & expense	04201	Software Maintenance	002000	Shared Services General Office	1,313
NOV-21	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9260	A&G-Employee pensions and benefits	01227	OPEB Regulated Asset O&M	002000	Shared Services General Office	7,674,493
DEC-21	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9230	A&G-Outside services employed	04044	Advertising	002000	Shared Services General Office	12,510
MAR-22	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9302	Miscellaneous general expenses	07590	Misc General Expense	002000	Shared Services General Office	(130,408)
MAY-22	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9230	A&G-Outside services employed	05010	Office Supplies	002000	Shared Services General Office	12,821
JUN-22	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9302	Miscellaneous general expenses	07590	Misc General Expense	002000	Shared Services General Office	(63)
OCT-21	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9230	A&G-Outside services employed	06121	Legal	002000	Shared Services General Office	85,376
OCT-21	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9210	A&G-Office supplies & expense	06111	Contract Labor	002000	Shared Services General Office	1,022,324
OCT-21	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9302	Miscellaneous general expenses	07510	Association Dues	002000	Shared Services General Office	375,000
OCT-21	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9260	A&G-Employee pensions and benefits	07452	Variable Pay & Mgmt Incentiv	002000	Shared Services General Office	-
NOV-21	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9230	A&G-Outside services employed	04044	Advertising	002000	Shared Services General Office	527
DEC-21	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9230	A&G-Outside services employed	06121	Legal	002000	Shared Services General Office	(228,736)
DEC-21	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9210	A&G-Office supplies & expense	04201	Software Maintenance	002000	Shared Services General Office	1,313
JAN-22	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9210	A&G-Office supplies & expense	04201	Software Maintenance	002000	Shared Services General Office	1,313
APR-22	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9230	A&G-Outside services employed	06121	Legal	002000	Shared Services General Office	-
MAY-22	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9210	A&G-Office supplies & expense	05310	Monthly Lines and service	002000	Shared Services General Office	(134)
JUL-22	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9210	A&G-Office supplies & expense	05310	Monthly Lines and service	002000	Shared Services General Office	-
SEP-22	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9230	A&G-Outside services employed	06121	Legal	002000	Shared Services General Office	183,365
SEP-22	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9302	Miscellaneous general expenses	07590	Misc General Expense	002000	Shared Services General Office	14,220
OCT-21	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9230	A&G-Outside services employed	040				

Exhibit AB-2a

JUN-22	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9210	A&G-Office supplies & expense	04201	Software Maintenance	002000	Shared Services General Office	(3,085)
JUN-22	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9230	A&G-Outside services employed	05010	Office Supplies	002000	Shared Services General Office	(12,821)
JUN-22	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9230	A&G-Outside services employed	06111	Contract Labor	002000	Shared Services General Office	(643,602)
SEP-22	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9200	A&G-Administrative & general salaries	04863	A&G Overhead Clearing	002000	Shared Services General Office	841,035
FEB-22	010	Atmos Regulated Shared Services	1903	ATM-Dal-Controller Misc	9230	A&G-Outside services employed	06121	Legal	002000	Shared Services General Office	115,285
											13,957,470

Shared Services
Willis Towers Watson Entries

[illegible]

Total Year
Fiscal 2022

View
USD-Regulatory
Company
Cost Center

		Dallas Atmos Rate Division - 002DIV	Call Center Division - 012DIV	Admin Div KY-Mid States - 01	Tennessee Division - 093DIV	
Total O&M Expenses Before Allocations	Total O&M Expenses Before Allocations	120,262,924	52,025,161	9,976,517	11,574,898	
A9220-09341	A&G-Administrative expense tra - Admin & General Expenses 9220-09341	-	-	(9,976,517)	4,077,402	From general office for general office costs
A9220-40001	A&G-Administrative expense tra - Billed to West Tex Div 9220-40001	(8,713,977)	(4,957,998)	-	-	
A9220-40002	A&G-Administrative expense tra - Billed to CO&KS Div 9220-40002	(7,079,840)	(4,208,836)	-	-	
A9220-40003	A&G-Administrative expense tra - Billed to LA Div 9220-40003	(10,262,044)	(5,701,958)	-	-	
A9220-40004	A&G-Administrative expense tra - Billed to Mid St Div 9220-40004	(10,529,984)	(5,722,788)	-	-	
A9220-40008	A&G-Administrative expense tra - Billed to Mid-Tex Div 9220-40008	(48,297,674)	(27,438,070)	-	-	
A9220-40009	A&G-Administrative expense tra - Billed to MS Div 9220-40009	(8,231,123)	(3,995,532)	-	-	
A9220-40010	A&G-Administrative expense tra - Billed to Atmos Pipeline Div 9220-40010	(26,477,778)	-	-	-	
A9220-40011	A&G-Administrative expense tra - Billed to AELIG 9220-40011	(191,090)	-	-	-	
A9220-40012	A&G-Administrative expense tra - Billed to WKGS 9220-40012	(94,707)	-	-	-	
A9220-40014	A&G-Administrative expense tra - Billed to UCGS 9220-40014	(42,248)	-	-	-	
A9220-40015	A&G-Administrative expense tra - Billed to TLGP 9220-40015	(217,785)	-	-	-	
A9220-41101	A&G-Administrative expense tra - Billed from Accounting & Tax 9220-41101	-	-	2,127,489	-	
A9220-41103	A&G-Administrative expense tra - Billed from Customer Service Center 9220-41103	-	-	4,784,448	-	
A9220-41105	A&G-Administrative expense tra - Billed from Gas Control 9220-41105	-	-	587,450	-	
A9220-41107	A&G-Administrative expense tra - Billed from HR 9220-41107	-	-	1,357,892	-	
A9220-41108	A&G-Administrative expense tra - Billed from HR Other 9220-41108	-	-	2,579,520	-	
A9220-41109	A&G-Administrative expense tra - Billed from IT 9220-41109	-	-	5,680,043	-	
A9220-41113	A&G-Administrative expense tra - Billed from Legal & Gov't Affairs 9220-41113	-	-	1,598,746	-	
A9220-41115	A&G-Administrative expense tra - Billed from Planning & Rates 9220-41115	-	-	646,230	-	
A9220-41119	A&G-Administrative expense tra - Billed from Treasury and Investor Re 9220-41119	-	-	338,294	-	
A9220-41120	A&G-Administrative expense tra - Billed from Risk Mgmt 9220-41120	-	-	4,059,819	-	
A9220-41121	A&G-Administrative expense tra - Billed from Management Committee 9220-41121	-	-	698,921	-	
A9220-41123	A&G-Administrative expense tra - Billing for Overhead Capitalized 9220-41123	-	-	(10,011,713)	-	
A9220-41131	A&G-Administrative expense tra - Billing for CSC O&M 9220-41131	-	-	(4,784,448)	2,062,097	From customer service, runs through general office and then to Tennessee
A9220-41132	A&G-Administrative expense tra - Billing for SS O&M 9220-41132	-	-	(11,468,304)	4,687,096	From shared services, runs through general office and then to Tennessee
A9220-41138	A&G-Administrative expense tra - Billed from Safety & Enterprise Svc 9220-41138	-	-	1,507,068	-	
Expense Billings	Expense Billings	(120,138,248)	(52,025,161)	(9,976,517)	10,826,595	
Total Operation & Maintenance Expense	O&M - Total Operation & Maintenance Expense	124,676	0	0	22,401,493	
		3.90%	3.96%			
		4,687,096	2,062,097	Div 002	Div 012	
				11,169,760	4,784,448	
				9.30%	9.20%	SSU to Div 91
				40.87%	43.10%	Div 91 to Div 93
				3.80%	3.96%	
				General Office		
				40.87%		