



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**Forecasted Test Period Filing Requirements**  
**MFR FR 16(12)(m)**  
**Page 1 of 1**

**REQUEST:**

- (12) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
- (m) The current chart of accounts if more detailed than the Uniform System of Accounts chart prescribed by the commission;

**RESPONSE:**

Please see attachment FR\_16(12)(m)\_Att1 for the current chart of accounts.

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, FR\_16(12)(m)\_Att1 - Chart of Accounts.pdf, 100 Pages.

Atmos Energy Corporation  
 Chart of Accounts

Company	Description
010	Atmos Regulated Shared Services
020	Atmos Energy-Louisiana
030	Atmos Energy-West Texas
040	Use OSO Atmos Energy-Kentucky
050	Atmos Energy-KY/Mid-States
060	Atmos Energy-Colorado-Kansas
070	Atmos Energy-Mississippi
080	Atmos Energy-Mid-Tex
180	Atmos Pipeline - Texas
210	Blueflame Insurance Services, LTD
212	Atmos Energy Marketing LLC (Formerly Woo
221	Atmos Power Systems Inc (Formerly Atmos
231	Atmos Pipeline & Storage LLC (Formerly A
232	UCG Storage
233	WKG Storage
234	Trans Louisiana Gas Storage
236	Atmos Gathering Company, LLC
237	Phoenix Gas Gathering Company
240	Fort Necessity Gas Storage, LLC
301	Atmos Energy Services LLC (Previous Inc)
302	Egasco
303	Trans Louisiana Gas Pipeline (Formerly T
304	United Cities Energy Services
306	Atmos Exploration & Production (Formerly
308	Enermart Energy Services (Formerly Enerm
310	Trans Louisiana Energy Services, Inc.
311	Western Kentucky Energy Services, Inc.
312	Atmos Energy Holdings Inc ( Formerly Atm
321	Mississippi Energies, Inc.
981	Atmos Energy Corporation Cons (Elim)
982	Atmos Energy Company (BU Elim)
983	Atmos Storage (Elim)
984	Atmos Energy Services (Elim)
985	Enertrust Inc. (Elim)
987	Other Operating Companies (Elim)
988	Energas Enermart (Elim)
989	Blueflame Insurance (Elim)
990	Mid-Tex Eliminations
991	Straight Creek Elimination Company
999	Liberty Utilities

Atmos Energy Corporation  
Chart of Accounts

Cost Center	Description
0000	Default
1001	SS Dallas Executive Chairman
1101	SS Dallas Chief Financial Officer
1105	SS Dallas Audit
1106	SS Dallas Treasurer
1107	SS Dallas Treasury
1108	SS Dallas Risk Management
1110	SS Dallas Procurement
1111	SS Dallas Purchasing
1112	SS Dallas Mail & Supply
1114	SS Dallas Vice Pres & Controller
1116	SS Dallas Taxation
1117	SS Dallas Acctg Services
1118	SS Dallas Supply Chain
1119	SS Dallas General Accounting
1120	SS Dallas Accounts Payable
1121	SS Dallas Plant Accounting
1123	SS Dallas Gas Accounting
1125	SS Dallas Financial Reporting
1126	SS Dallas Payroll
1128	SS Dallas Property & Sales Tax
1129	SS Dallas Income Tax
1130	SS Dallas Business Planning and Analysis
1131	SS Dallas Media Relations
1132	SS Dallas Investor Relations
1133	SS Dallas Communications
1134	SS Dallas IT
1135	SS Dal-IT E&O, Corporate Systems
1137	SS Dallas IT Operations
1139	SS Dallas IT Telecommunications
1141	SS Dallas Gas Purchase Accounting
1144	SS Dallas Rate Administration
1145	SS Dallas Revenue Accounting
1146	SS Dallas IT Enterprise Solutions
1150	SS Dallas Strategic Planning
1153	SS Dallas Distribution Acctg
1154	SS Dallas Rates & Regulatory
1155	SS Dallas Texas Gas Pipeline Accounting
1156	SS Dal-IT Customer Services Systems
1158	SS CCC IT Support
1159	SS Dallas Director Technical Training
1161	SS Dallas Benefits and Payroll Accountin
1165	SS Dal-IT Common Services
1171	SS Dallas Regulatory Accounting
1201	SS Dallas President & CEO
1209	SS Dallas Safety & Compliance
1212	SS CSC-Customer Contact Management
1213	SS Dallas Quality Assurance
1214	SS Dallas Workforce Management
1215	SS Dispatch Operations
1225	SS Dallas Regulated Operations
1226	SS Dallas Customer Service
1227	SS Dallas Customer Program Management
1228	SS Dallas Customer Revenue Management
1229	SS Dallas Pipeline Safety
1401	SS Dallas Employment & Employee Relation
1402	SS Dallas Executive Compensation
1403	SS Dallas Human Resources - Vice Pres
1405	SS Dallas Compensation & Benefits
1407	SS Dallas Facilities
1408	SS Dallas Employee Development
1414	SS Tech Training Delivery
1415	SS Tech Training Prog & Curriculum
1420	SS Dallas EAPC
1463	SS HR Benefit Variance
1501	SS Corporate Legal
1502	SS Corporate Secretary
1503	SS Corporate Governmental Affairs
1504	SS Corporate Central Records
1505	SS Corporate Gas Contract Administration
1507	SS Corporate Texas Lobbying
1508	SS Corporate Energy Assistance
1801	SS Franklin Nominations and Scheduling
1804	Use 9609 SS Franklin Gas Control
1821	SS Gas Supply Executive
1822	SS Dallas-Regional Gas Supply
1823	SS Dallas Gas Contract Admin
1825	SS Franklin-Gas Control & Storage
1826	SS New Orleans Gas Supply & Services
1827	SS Regional Supply Planning
1828	SS Jackson-West Region Gas Supply & Serv
1829	SS Franklin-East Region Gas Supply & Ser
1831	SS Dallas Gas Supply
1832	SS Dallas-Supply Planning
1833	SS Dallas-Corporate Gas Supply Risk Mgmt
1835	SS Franklin Gas Control
1836	SS TBS-System Support
1837	SS TBS-Application Support
1838	SS TBS-Technical Support
1839	SS TBS-Transportation & Scheduling
1901	SS Dallas Employee Relocation Exp
1903	SS Controller - Miscellaneous
1904	SS Dallas Performance Plan



Atmos Energy Corporation  
Chart of Accounts

Cost Center	Description
1905	SS Outside Director Retirement Cost
1908	SS Dallas SEBP
1909	SS Dallas I/C Billing & Other
1910	SS Corporate Overhead Capitalized
1913	SS Dallas Fleet Management
1915	SS Dallas Insurance
2001	West Texas Div Lubbock Administration
2002	West Texas Div Lubbock Information Servi
2003	West Texas Div Lubbock Human Resources
2004	West Texas Div Lubbock Regulatory Affair
2005	West Texas Div Lubbock Technical Service
2006	West Texas Div Lubbock Engineering Servi
2007	West Texas Div Lubbock Finance
2008	West Texas Div Lubbock Marketing
2009	West Texas Div Lubbock Measurement Cente
2010	West Texas Div Lubbock Revenue Managemen
2011	West Texas Div Facilities Replacement
2012	West Texas Div Asset Integrity & Complia
2013	West Texas Div Lubbock Maps & Records
2014	West Texas Div Lubbock Supply Chain
2018	West Texas Div Safety :Tech Services
2021	West Texas Div Relocation Expense
2025	West Texas Div Public Affairs
2032	West Texas Div Lubbock Central Region Bu
2034	West Texas Div Lubbock C&M/Service
2035	West Texas Div Littlefield C&M/Service
2036	West Texas Div Plainview C&M/Service
2037	West Texas Div Lubbock Ag and Industrial
2038	West Texas Div Triangle Operations
2044	West Texas Div Pipeline Integrity Manage
2063	West Texas Div HR Benefit Variance
2131	West Texas Div Amarillo Northern Region
2132	West Texas Div Amarillo Northern Region
2134	West Texas Div Amarillo C&M/Service
2135	West Texas Div Pampa C&M/Service
2136	West Texas Div Hereford C&M/Service
2231	West Texas Div Midland Southern Region A
2232	West Texas Div Midland Southern Region B
2233	West Texas Div Midland So Region Pub Aff
2234	West Texas Div Permian Basin C&M/Service
2236	West Texas Div Big Spring C&M/Service
2237	West Texas Div Seminole/Brownfield C&M/S
2401	LA Div Administration
2402	LA Div Information Technology
2403	LA Div Human Resources
2404	LA Div Rates & Regulatory Affairs
2405	LA Div Tech Services
2406	LA Div Engineering Services
2407	LA Div Finance
2408	LA Div Marketing
2409	LA Div Measurement
2412	LA Div Corrosion Control
2415	LA Div Compliance
2418	LA Div Safety :Tech Services
2421	LA Div Relocation Expense
2433	LA Div Public Affairs
2435	LA Div Pineville Service/C&M
2444	LA Div Pipeline Integrity Management
2450	LA Div Lafayette Operations
2451	LA Div Lafayette C&M
2453	LA Div Lafayette Service
2454	LA Div Natchitoches C&M/Compliance
2455	LA Div Natchitoches Service
2463	LA Div HR Benefit Variance
2467	LA Div Drafting
2470	LA Div Metro East Operations
2472	LA Div St Tammany C&M
2473	LA Div St Tammany Services
2474	LA Div Tangipahoa Services/C&M
2475	LA Div Ascension Service/C&M
2476	LA Div EAC
2515	LA Div Monroe Compliance
2516	LA Div Western Region Administration
2532	LA Div Western Sales
2535	LA Div Monroe Operations
2536	LA Div Monroe C&M
2538	LA Div Delhi/Bastrop Service/C&M
2539	LA Div Monroe Service
2541	LA-Metairie-E Reg Public Affairs
2542	LA-Monroe-W Reg Public Affairs
2601	KMD-Owensboro Administration(Use 3301)
2602	KMD-Owensboro Information Services
2603	Use 3303 Mid St Div Owensboro Human Reso
2604	KMD-Owensboro Rates & Regulatory Affairs
2606	Use 3315-KMD-Owensboro Engineering
2609	KMD-Owensboro Storage & Transmission
2612	KMD Owensboro Compliance
2618	KMD-Owensboro Safety :Tech Services
2631	KMD-Owensboro-N Reg Admin
2634	KMD-Madisonville C&M/Service
2635	KMD-Princeton C&M/Service
2636	KMD-Owensboro C&M/Service
2637	KMD-Paducah C&M/Service

Cost Center	Description
2638	KMD-Mayfield C&M/Service
2650	KMD-Madisonville Operations
2651	KMD-Owensboro Operations
2653	KMD-Pipe Replacement Program Adm
2703	KMD-Owensboro Governmental Affairs
2731	KMD-Bowling Green East Region Administra
2732	KMD-Bowling Green East Region Marketing
2734	KMD-Bowling Green C&M/Service
2735	KMD-Glasgow C&M/Service
2736	KMD-Hopkinsville C&M/Service
2737	KMD-Danville C&M/Service
2738	KMD-Campbellsville C&M/Service
2739	KMD-Shelbyville C&M/Service
2750	KMD-Bowling Green Operations
2751	KMD-Danville Operations
3001	CO/KS Div Denver Administration
3002	CO/KS Div Denver Information Technology
3003	CO/KS Div Denver Human Resources
3004	CO/KS Div Regulatory Affairs
3005	CO/KS Div Denver Tech Services
3006	CO/KS Div Denver Engineering & Design
3007	CO/KS Div Denver Finance
3008	CO/KS Div Denver Marketing
3009	CO/KS Div Storage
3012	CO/KS Div Denver Engineering & Compliance
3017	CO/KS Div Denver Employee Development
3018	CO/KS Div Safety Tech Services
3019	CO/KS Div Denver Measurement Center
3021	CO/KS Div Relocation Expense
3031	CO/KS Div Colorado Region Administration
3032	CO/KS Div Colorado Region Marketing
3033	CO/KS Div Colorado Region Public Affairs
3034	CO/KS Div Greeley C&M
3035	CO/KS Div Yampa Valley C&M/Svc
3036	CO/KS Div Craig C&M/Service
3037	CO/KS Div Canon City C&M/Service
3038	CO/KS Div Salida/Gunnison C&M/Svc
3039	CO/KS Div Gunnison C&M/Service
3040	CO/KS Div Lamar C&M/Service
3041	CO/KS Div SW Colorado C&M/Svc
3042	CO/KS Div Cortez C&M/Service
3044	CO/KS Div Pipeline Integrity Management
3050	CO/KS Div Operations
3051	CO/KS Div Canon City Operations
3063	CO/KS Div HR Benefit Variance
3131	CO/KS Div Bonner Springs Kansas Region A
3132	CO/KS Div Bonner Springs Kansas Region M
3134	Use 3143 CO/KS Div Bonner Springs C&M/Se
3136	CO/KS Div Herington C&M/Service
3139	CO/KS Div Ulysses C&M/Service
3141	CO/KS Div Olathe Operations
3143	CO/KS Div Olathe C&M
3144	CO/KS Div Independence Operations
3145	CO/KS Div Independence C&M
3146	CO/KS Div Yates Center C&M
3301	KMD-Franklin Administration
3302	KMD-Franklin Information Services
3303	KMD-Franklin Human Resources
3304	KMD-Franklin Rates & Regulatory Affairs
3305	KMD-Franklin Tech Services Administration
3306	KMD-Franklin Project Engineering & Maps/
3307	KMD-Franklin Finance
3308	KMD-Franklin Marketing
3314	KMD-Franklin Environmental Services
3315	KMD-Franklin Measurement & Corrosion Con
3320	KMD-Compliance
3321	KMD-Relocation Expense
3331	KMD-Franklin Central Region Administration
3333	KMD-Public Affairs
3334	LU-KMD-Keokuk Operations
3335	LU-KMD-Canton Operations
3336	LU-KMD-Hannibal Operations
3337	LU-KMD-Harrisburg C&M/Service
3338	KMD-ILWTFN Union City Operations
3339	LU-KMD-Virden Operations
3340	LU-KMD-Vandalia Operations
3341	KMD-Columbia Operations
3342	KMD-Franklin Operations
3343	KMD-Murfreesboro Operations
3344	KMD-Shelbyville Operations
3345	LU-KMD-Metropolis C&M/Service
3350	LU-KMD-Keokuk/Missouri Administration
3351	KMD-Harrisburg/West Tn Sub Region Admini
3352	KMD-Central Region South Compliance
3363	KMD-HR Benefit Variance
3370	LU-KMD-Kirksville Operations
3371	LU-CO/KS Div Butler Operations
3373	LU-KMD-Caruthersville Operations
3374	LU-KMD-Sikeston Operations
3375	LU-KMD-Jackson Operations
3376	LU-KMD-Malden Operations
3432	KMD-Southeast Marketing
3434	KMD-Maryville Operations

Atmos Energy Corporation  
Chart of Accounts

Cost Center	Description
3435	KMD-Greenville/Morristown Operations
3436	KMD-Johnson City Tri-Cities Operations
3438	KMD-New River North Operations
3439	KMD-New River South Operations
3444	KMD-Pipeline Integrity Management
3450	KMD-Mid-Tn Sub Region Administration
3451	KMD-Johnson City Tri-Cities/Gaffney Admi
3533	Use 3333 Mid St Div South Public Affairs
3534	KMD- Gainesville-C&M/Service
3535	KMD-Columbus Operations
3536	KMD-Columbus-Construction
3537	KMD-Columbus-Service
3561	KMD-Columbus Sub Region Lng
3562	KMD-Georgia Cast Iron Replacement
3563	KMD-Gainesville BareSteel
4016	LA Div Eastern Region Administrative
4032	LA Div Eastern Sales
4034	LA Div East Jefferson Service
4035	LA Div West Jefferson Service
4036	LA Div River Parishes Service
4037	Use 2473 LA Div St Bernard Service
4039	LA Div East Jefferson C&M # 1
4040	LA Div East Jefferson C&M # 2
4041	LA Div West Jefferson C&M # 1
4042	LA Div West Jefferson C&M # 2
4043	LA Div St Bernard C&M
4044	LA Div River Parishes C&M
4050	LA Div North Lake Operations
4051	LA Div Metro West Operations - C&M
4066	LA Div Gas Procurement
4101	MDTX-President
4102	MDTX-Information Technology
4103	MDTX-Human Resources
4104	MDTX-Regulatory
4105	MDTX-Facilities
4106	MDTX-Technical Services Admin
4107	MDTX-Finance
4108	MDTX-Marketing
4109	MDTX-Gas Measure Mgt & Engineering
4111	MDTX-Claims
4113	MDTX-Public Affairs
4118	MDTX-Environmental & Supply Chain
4119	MDTX-Regulatory & Compliance
4121	MDTX-Relocation Expense
4122	MDTX-Gas Measure Lab & Coordinators
4123	MDTX-Gas Meter Shop
4124	MDTX-Construction Management
4125	MDTX-Engineering Services Northeast
4126	MDTX-Engineering Services South
4127	MDTX-Engineering Services West
4128	MDTX-Engineering Services Programs
4129	MDTX-Engineering Services Admin
4131	MDTX-Operations-Southwest Region Admin
4133	MDTX-Abilene Area Public Affairs
4134	MDTX-Waco Area Public Affairs
4135	MDTX-Arlington Area Public Affairs
4136	MDTX-Fort Worth Area Public Affairs
4137	MDTX-Plano Area Public Affairs
4138	MDTX-Dallas Area Public Affairs
4140	MDTX-Gas Storage & Compression
4141	MDTX-Asset Management
4144	MDTX-Corrosion & Integrity
4145	MDTX-Operations Support
4147	MDTX-Safety
4149	MDTX-SCADA/RTU
4153	MDTX-Engineering Services GIS
4154	MDTX-Info Mgt
4155	MDTX-Right of Way
4160	MDTX-GS&D Contract Administration Supply
4163	MDTX-GS&D Marketing Manager
4164	MDTX-GS&D Industrial Marketing
4165	MDTX-North Reg West Area Dir Admin
4166	MDTX-SE Region Meter Reading
4167	MDTX-Ft Worth-SW Region Meter Reading
4168	MDTX-Garland District Meter Reading
4169	MDTX-North Reg Carrollton West District
4170	MDTX-Grand Prairie District Meter Readin
4171	Use 4247 - MDTX-North Region Meter Readi
4172	MDTX-SW Region Round Rock Central
4173	MDTX-SW Region Sweetwater District
4174	MDTX-Southeast Region Groesbeck District
4175	MDTX-West Storage & Compression
4176	MDTX-East Storage & Compression
4231	MDTX-North Reg Admin
4232	MDTX-North Reg Compliance East
4233	MDTX-North Reg Compliance WF
4234	MDTX-SE Reg Compliance ATH/LNG/COR
4235	MDTX-SE Reg Athens District
4237	MDTX-North Reg Greenville District
4239	MDTX-SE Reg Longview District
4241	MDTX-North Reg Paris District
4243	MDTX-North Reg Sherman District C&M
4244	MDTX-North Reg Sherman District CS

Atmos Energy Corporation  
Chart of Accounts

Cost Center	Description
4245	MDTX-North Reg Wichita Falls District
4246	MDTX-North Reg Wichita Falls District Ce
4247	MDTX-North Reg Compliance SHE/PAR
4330	MDTX-SE Region South Director Admin
4331	MDTX-SW Region West Director Admin
4332	MDTX-SE Reg Compliance BRY/GRO/KAT
4333	MDTX-SW Reg Compliance South
4334	MDTX-SE Reg Compliance WAS/DES
4335	MDTX-SE Reg Bryan North
4336	MDTX-SE Reg Bryan South
4337	MDTX-SW Region Round Rock West
4338	MDTX-SW Region Round Rock East
4339	MDTX-SE Reg Corsicana District
4340	MDTX-SE Region South Mgr
4341	MDTX-SW Reg Temple District
4342	MDTX-SW Reg Killeen District
4343	MDTX-SE Reg Waco South
4344	MDTX-SE Reg Waco NE
4345	MDTX-SE Reg East Mgr
4346	MDTX-SE Reg Waco NW
4347	MDTX-SW Region South Mgr
4431	MDTX-SW RegionWest Director Admin
4432	MDTX-SW Reg Compliance EAS
4433	MDTX-SW Reg Compliance ABL
4434	MDTX-SW Reg Abilene District C&M
4435	MDTX-SW Reg Abilene District CS
4436	MDTX-SW Reg Kerrville District
4437	MDTX-SW Reg San Angelo District C&M
4438	MDTX-SW Reg Brownwood Districtg Brownwoo
4439	MDTX-SW Reg Stephenville District
4440	MDTX-SW Reg Eastland District
4441	MDTX-SW Reg San Angelo District CS
4442	MDTX-SW Region West Mgr
4531	MDTX-SE Region Admin
4532	MDTX-SE Reg Mesquite District
4541	MDTX-SE Reg Dallas Director Admin
4542	MDTX-Pressure Control
4543	MDTX-SE Reg Compliance GAR
4544	MDTX-North Reg Compliance DEN/BOYD
4545	MDTX-SE Reg Compliance DAL
4546	MDTX-SW Reg Compliance FW
4547	MDTX-SW Reg CNG Operations
4548	MDTX-SW Reg Compliance ARL/IRV
4561	MDTX-North Reg East Area Dir Admin
4562	MDTX-SE Region Dallas Area Mgr
4563	MDTX-MDTX-North Reg McKinney DistrictNor
4564	MDTX-North Reg Plano District CS
4565	MDTX-SE Reg Garland District
4566	MDTX-SE Reg Rockwall District
4567	MDTX-SW Reg Ft Worth Area Mgr
4570	MDTX-North Reg East Area Mgr
4571	MDTX-SE Reg Dallas C&M North
4572	MDTX-SE Reg Dallas C&M South
4573	MDTX-SE Reg Dallas CS North
4574	MDTX-SE Reg Dallas CS Central
4575	MDTX-SE Reg Dallas CS South
4576	MDTX-SE Reg Dallas C&M Central
4581	MDTX-SW Reg Ft Worth/Arlington Director
4582	MDTX-North Reg West Area Mgr
4583	MDTX-SW Region Arlington Area Mgr
4584	MDTX-SE Reg DeSoto District
4585	MDTX-SE Reg Waxahachie District
4586	MDTX-North Reg Plano District C&M
4587	MDTX-SW Reg Arlington District CS
4588	MDTX-SW Reg Irving District
4590	MDTX-SE Region East Director Admin
4591	MDTX-SW Reg Arlington District C&M
4592	MDTX-North Reg Denton District
4593	MDTX-North Reg HEB District
4594	MDTX-North Reg Carrollton East District
4595	MDTX-North Reg Boyd District
4596	MDTX-SW Reg Fort Worth CS North
4597	MDTX-SW Reg Fort Worth CS South
4598	MDTX-SW Reg Fort Worth C&M North
4599	MDTX-SW Reg Fort Worth C&M South
4600	MDTX-Compliance Monitoring
4601	MDTX-Compliance Reporting
4602	MDTX-Asset Records
4603	MDTX-Service Line Const Mgt
4604	MDTX-Compliance Integrity
4605	MDTX-Compliance Engineering
4606	MDTX-Finance Admin
4607	MDTX-Major Projects
5001	MS Div Jackson Administration
5002	MS Div Jackson Information Services
5003	MS Div Jackson Human Resources
5004	MS-Jackson Regulatory Affairs
5005	MS Div Technical Services
5006	MS Div Jackson Engineering
5007	MS Div Jackson Finance
5008	MS Div Jackson Marketing
5009	MS Div Jackson Measurement Center
5018	MS-Safety-Tech Services

Cost Center	Description
5019	MS Div Jackson Meter Reading
5021	MS Div Relocation Expense
5031	MS Div Southern Region Admin
5032	MS Div South Region Marketing
5033	MS Div Public Affairs
5034	MS Div Greenville
5035	MS Div Indianola
5038	MS Div Yazoo City
5039	MS Div Meridian
5040	MS Div Natchez
5067	MS Div Supply Chain
5068	MS Div Industrial Drive
5070	MS Div Jackson Summary
5071	MS Div Jackson Service
5072	MS Div Jackson Local Office Operations
5073	MS Div Jackson Construction
5091	MS Div Building Services
5093	MS Div Operating Services
5096	MS Div Jackson District Vehicle Shop
5099	MS PBR
5131	MS Div Northern Region Admin
5132	MS Div North Region Marketing
5134	MS Div Southaven
5135	MS Div Clarksdale
5136	MS Div Cleveland
5139	MS Div Greenwood
5140	MS Div Grenada
5142	MS Div Kosciusko
5144	MS Div Louisville
5145	MS Div Columbus
5146	MS Div Starkville
5148	MS Div Westpoint
5163	MS Div HR Benefit Variance
5170	MS Div Tupelo
5171	MS Div Amory
5172	MS Div Amory Storage
5173	MS Div Goodwin Storage Field
8401	AEP-Corporate
8501	UCG Storage-Corporate
8502	UCG Storage-Barnesley, KY
8503	UCG Storage-Kansas
8520	Atmos Pipeline & Storage Corporate (Farm
8530	WKG Storage-Corporate
8531	WKG Storage-East Diamond
8534	WKG Storage-Tar Spring Storage Field
8540	TLGS-Corporate
8550	TLIG-Corporate
8551	TLIG-Administration
8555	TLIG-Operations
8560	Woodward-Corporate
8561	AEH Corporate
8562	AEH Financial Reporting
8564	AEH Gas Accounting
8565	AEH Information Technology
8566	AEH Contracts and Trading
8567	AEH Risk Analysis
8568	AEH Credit & Finance
8569	AEH HR & Administration
8570	AEH Marketing
8571	AEH Customer Service
8572	AEH Marketing-Dallas
8573	AEH Marketing-Franklin
8574	AEH Marketing-New Orleans
8575	AEH Origination
8576	AEH Storage and Structuring
8577	AEH Trading
8578	AEH Transportation & Scheduling
8579	AEH Gas Supply
8580	AEH Business Development
8581	AEH Producer Services
8582	AEH Field Operations
8583	AEH-Service Committee
8584	AEH Olathe Marketing
8585	AEH National Accounts
8586	AEH Norfolk, VA
8599	AEH General Office
8600	Atmos Power Systems Inc (Previously Atmo
8601	Power Systems
8640	Western Kentucky Energy Services-Corpora
8650	United Cities Energy Services-Corporate
8701	AEM-Corporate
8702	AEM-Woodward
8703	AEM-Relocation
8801	Egasco-Corporate
9000	Nonregulated Financial Services
9001	TLGP-Lafayette Region
9002	TLGP- Administration
9003	TLGP- Gas Procurement
9006	TLGP- Operations
9008	TLGP- Pine Pipeline
9110	AES-Retail Services
9130	AES-Eastern Region
9140	AES-Southwest Region

Atmos Energy Corporation  
Chart of Accounts

Cost Center	Description
9300	MS Energy
9601	APT-SE Region South Mgr
9602	APT-SW Region West Mgr
9603	APT-Gas Mktg & Transportation
9604	APT-Industrial Gas Mktg & Transportation
9605	APT-SW Region South Mgr
9606	APT-Contract Administration
9607	APT-Pipeline Marketing
9608	APT-North Reg Carrollton West District
9611	APT-Information Technology
9612	APT-Gas Control
9613	APT-Gas Scheduling
9614	APT-Gas Control Operations
9618	APT-Engineering Services GIS
9619	APT-Engineering Services Programs
9620	APT-Regulatory
9621	APT-President
9622	APT-Human Resources
9624	APT-Engineering Director Admin
9625	APT-Finance
9626	APT-Marketing
9627	APT-Gas Measure Mgt & Engineering
9628	APT-Claims
9629	APT-Public Affairs
9634	APT-Environmental & Supply Chain
9635	APT-Regulatory & Compliance
9636	APT-Gas Measure Lab & Coordinators
9637	APT-Gas Meter Shop
9638	APT-Construction Management
9639	APT-Engineering Services Northeast
9640	APT-Engineering Services South
9641	APT-Engineering Service West
9642	APT-SW Region Admin
9643	APT-Gas Storage & Compression
9644	APT-Asset Management
9645	APT-Corrosion & Integrity
9646	APT-Operations Support
9648	APT-Safety
9650	APT-SCADA/RTU Operations
9652	APT-Info Mgt
9653	APT-Right of Way
9654	APT-North Reg Admin
9655	APT-North Reg Compliance East
9656	APT-North Reg Compliance WF
9657	APT-SE Reg Compliance ATH/LNG/COR
9658	APT-SE Reg Athens District
9659	APT-North Reg Greenville District
9660	APT-SE Reg Longview District
9661	APT-North Reg Paris District
9662	APT-North Reg Sherman District C&M
9663	APT-North Reg Wichita Falls District
9664	APT-SW Region South Director Admin
9665	APT-SE Reg Compliance BRV/GRO/KAT
9666	APT-SW Reg Compliance South
9667	APT-SE Reg Compliance WAC/DES
9668	APT-SE Reg Bryan North
9669	APT-SW Region Round Rock West
9670	APT-SE Reg Corsicana District
9671	APT-SW Reg Temple District
9672	APT-SE Reg Waco South
9673	APT-SW Region West Director Admin
9674	APT-SW Reg Compliance EAS
9675	APT-SW Reg Compliance ABL
9676	APT-SW Reg Abilene District C&M
9677	APT-SW Reg Kerrville District
9678	APT-SW Reg San Angelo District C&M
9679	APT-SW Reg Brownwood District C&M
9680	APT-SE Region Admin
9681	APT-Pressure Control
9682	APT-SE Reg Compliance GAR
9683	APT-SE Reg Compliance DAL
9684	APT-North Reg East Area Dir Admin
9685	APT-North Reg East Area Mgr
9686	APT-SW Region Ft Worth/Arlington Dir
9687	APT-North Reg West Area Mgr
9688	APT-North Reg Plano District C&M
9689	APT-SE Region East Director Admin
9690	APT-Technical Service Admin
9691	APT-Northside Loop
9692	APT-Relocation Expenses
9694	APT-SW Reg Killeen District
9695	APT-SE Region South Director Admin
9696	APT-SW Region Arlington Area Mgr
9697	APT-North Reg Denton District
9698	APT-North Reg HEB District
9699	APT-SE Reg Mesquite District
9700	Blueflame
9701	APT-SW Reg Irving District
9702	APT-SE Reg Bryan South
9703	APT-SE Reg Waco NE
9704	APT-North Reg Wichita Falls District Cen
9705	APT-North Reg Sherman District CS
9706	APT-North Reg Plano District CS

Atmos Energy Corporation  
Chart of Accounts

Cost Center	Description
9707	APT-SW Region Round Rock East
9711	APT-Abilene Area Public Affairs
9712	APT-Waco Area Public Affairs
9713	APT-Arlington Area Public Affairs
9714	APT-Ft Worth Area Public Affairs
9715	APT-Plano Area Public Affairs
9716	APT-Dallas Area Public Affairs
9720	APT-North Reg McKinney District
9721	APT-SE Reg Garland District
9722	APT-SW Reg Arlington South
9723	APT-SE Reg Rockwall District
9730	APT-SE Region Dallas Area Mgr
9731	APT-SE Reg Dallas C&M North
9732	APT-SE Reg Dallas C&M South
9733	APT-Asset Records
9734	APT-SE Reg Waco NWAPT-SE Reg Waco NW
9735	APT-Ft Worth CS North
9736	APT-Ft Worth CS South
9737	APT-North Reg Carrollton East District
9738	APT-North Reg Boyd District
9739	APT-SW Reg Fort Worth C&M North
9740	APT-SW Reg Fort Worth C&M South
9741	APT-SW Region Round Rock Central
9742	APT-Dallas CS North
9743	APT-Dallas CS Central
9744	APT-Dallas CS South
9745	APT-SE Reg DeSoto District
9746	APT-SE Reg Waxahachie District
9747	APT-SW Reg Arlington District C&M
9748	APT-Compliance Monitoring
9749	APT-Compliance Reporting
9751	APT-SE Reg Dallas C&M Central
9760	APT-SW Reg Eastland District
9765	APT-North Reg Compliance SHE/PAR
9770	APT-SE Reg Groesbeck District
9775	APT-SW Reg Sweetwater District
9776	APT-SW Reg Stephenville District
9777	APT-SW Reg San Angelo District CS
9778	APT-SW Reg Abilene District CS
9780	APT-Service Line Const Mgt
9781	APT-Compliance Integrity
9782	APT-Compliance Engineering
9783	APT- Finance Admin
9784	APT-Major Projects
9802	APT-North Reg Compliance DEN/BOYD
9803	APT-SW Reg Compliance FW
9804	APT-SW Reg CNG Operations
9806	APT-North Reg West Area Dir
9807	APT-SE Reg Dallas Dir
9808	APT-SE Reg East Area Mgr
9809	APT-SW Region Ft Worth Area Mgr
9810	APT-SW Compliance ARL-IRV
9811	APT-West Storage & Compression
9812	APT-East Storage & Compression
9820	Phoenix Gas Gathering Company
9825	Atmos Gathering Company
9830	HNNG
9840	Fl. Necessity, LLP
9850	Blueflame Elim
9891	AEC Elim
9934	LU-KMD-Keokuk Operations
9935	LU-KMD-Canton Operations
9936	LU-KMD-Hannibal Operations
9937	LU-KMD-Harrisburg-C&M/ Service
9939	LU-KMD-Virden Operations
9940	LU-KMD-Vandalia Operations
9945	LU-KMD-Metropolis-C&M/ Service
9950	LU-KMD-Keokuk/Missouri Administration
9970	LU-KMD-Kirksville Operations
9971	LU-CO/KS Div Butler Operations
9973	LU-KMD-Caruthersville Operations
9974	LU-KMD-Sikeston Operations
9975	LU-KMD-Jackson Operations
9976	LU-KMD-Malden Operations
9988	LU-Sales & Customer Care
9989	LU-Regulatory Affairs
9990	LU-Engineering
9991	LU-Environmental Safety, Security
9992	LU-Finance
9993	LU-Human Resources
9994	LU-Operations(North)
9995	LU-Operations(South)
9996	LU-Public Affairs
9997	LU-Central South-Subregion Administration
9998	LU-Liberty General Office

Atmos Energy Corporation  
Chart of Accounts

Account	Description
1010	Gas Plant in Service
1011	Property under Capital Leases
1020	Gas plant purchased or sold
1060	Completed construction not classified
1070	Construction work in progress
1080	Accum Prov for Depreciation
1081	Accumulated provision for depreciation of gas utility plant
1110	Accumulated Provision for Amortization and Depletion
1140	Gas plant acquisition adjustments
1150	Accumulated provision for amortization of gas plant acquisition adjustments
1160	Other gas plant adjustments
1170	Gas stored underground-Noncurrent
1171	Gas stored-base gas
1210	Nonutility property
1220	Accumulated provision for amortization of nonutility property
1230	Investment in associated companies
1231	Investment in subsidiary companies
1240	Other investments
1280	Other special funds
1310	Cash
1340	Other special deposits
1341	Other special deposits
1360	Temporary cash investments
1410	Notes receivable
1420	Customer accounts receivable
1430	Other Accounts Receivable
1440	Accum prov for uncollectible accounts
1460	A/R from Associated Companies
1510	Fuel stock
1530	Residuals and Extracted Products
1540	Plant Materials and Operating Supplies
1550	Merchandise
1560	Other Materials and Supplies
1630	Stores Expense Undistributed
1641	Gas stored underground-Current
1642	Liquefied natural gas stored
1643	Natural Gas Held for Processing
1650	Prepayments
1710	Interest and Dividends Receivable
1720	Rents receivable
1730	Accrued utility reserves
1740	Miscellaneous current and accrued assets
1810	Unamortized debt expense
1823	Other Regulatory Assets
1840	Clearing Account
1860	Miscellaneous deferred debits
1890	Unamortized Loss on Reacquired Debt
1900	Accumulated Deferred Income Taxes
1910	Unrecovered Purchased Gas Costs
2010	Common stock issued
2020	Common stock subscribed
2070	Premium on capital stock
2110	Miscellaneous paid-in capital
2140	Capital stock expense
2150	Appropriated Retained Earnings
2160	Retained Earnings
2170	Reacquired stock
2210	Bonds
2220	Reacquired Bonds
2240	Other long-Term
2260	Long Term Debt Discount
2270	Obligations under Capital Leases - Non Current
2281	Accumulated provision for property insurance
2282	Accumulated provision for injuries and damages
2284	Accumulated miscellaneous operating provisions
2310	Notes payable
2320	Accounts Payable
2340	Accounts payable to associated companies
2350	Customer deposits
2360	Taxes accrued
2361	Taxes accrued FABS
2370	Interest accrued
2380	Dividends declared
2410	Tax collections
2420	Miscellaneous current and accrued liabilities
2430	Obligations under Capital Leases - Current
2520	Customer advances for construction
2530	Other deferred credits
2540	Other Regulatory Liabilities
2550	Accumulated deferred investment tax credits
2710	Contributions in aid of construction
2820	Accum deferred income taxes-Other property
2830	Accumulated deferred income taxes-Other
4030	Depreciation Expense
4041	Amortization and depletion of producing natural gas land and land rights
4042	Amortization of Underground Storage Land
4043	Amortization of Other Limited-Term Gas Plant
4050	Amortization of other gas plant
4060	Amortization of gas plant acquisition adjustments
4071	Amortization of property losses unrecovered plant and regulatory study costs
4073	Regulatory Debits
4074	Regulatory Credits
4081	Taxes other than income taxes, utility operating income



Account	Description
4091	Income taxes, utility operating income
4093	Income taxes, Change in accounting principle
4101	Provision for deferred income taxes
4114	Investment tax credit adjustments, utility operations
4150	Revenues from Merchandising, Jobbing & Contract Work
4160	Costs and Expenses of Merchandising, Jobbing & Contract Work
4170	Revenues from nonutility operations
4190	Interest and dividend income
4191	Allowance for other funds used during construction
4210	Miscellaneous nonoperating income
4211	Gain on Disposition of Property
4212	Loss on Disposition of Property
4250	Miscellaneous amortization
4261	Donations
4263	Penalties
4264	Civic, Political and Related
4265	Other deductions
4270	Interest on long-Term debt
4280	Amortization of debt discount and expense
4281	Amortization of loss on reacquired debt
4300	Interest on debt to associated companies
4310	Other interest expense
4320	Allowance for borrowed funds used during construction
4350	Change in accounting principle
4380	Dividends declared-Common stock
4800	Residential sales
4805	Unbilled Residential Revenue
4810	Commercial and Industrial Sales
4811	Commercial Revenue-Banner
4812	Industrial Revenue-Banner
4813	Irrigation Revenue-Banner
4814	Feedlot Revenue-Banner
4815	Unbilled Comm Revenue
4816	Unbilled Industrial Revenue
4817	Revenue from Lost Margin (gross) C&I
4818	Discount on Revenue from Lost Margin C&I
4819	Unbilled Irrigation Revenue
4820	Other Sales to Public Authorities
4825	Unbilled Public Authority Revenue
4830	Sales for resale
4840	Interdepartmental Sales
4850	Intradepartmental Transfers
4861	Rental & Leasing Revenue
4862	Irrigation
4870	Forfeited discounts
4880	Miscellaneous service revenues
4890	Revenues from transportation of gas of others
4891	Revenue-Transportation Gathering
4892	Revenue-Transportation Transmission
4893	Revenue-Transportation Distribution
4894	Revenue-Storing Gas Others
4895	Revenue-Transportation Commercial
4896	Revenue-Transportation Industrial
4897	Revenue from Lost Margin (Gross) Transp
4898	Discount on Revenue from Lost Margin Transp
4900	Sales of products extracted from natural gas
4910	Revenue Gas Processed by Others
4920	Incidental Gasoline and Oil Sales
4930	Rent from gas property
4940	Interdepartmental Rents
4950	Other gas revenues
4951	Other gas revenues (Unrealized)
4952	Other Gas Revenues (Realized)
4960	Provision for Rate Refunds
4970	Intersegment elimination - Revenues
7230	Fuel for liquefied petroleum gas process
7280	Liquefied petroleum gas
7330	Gas mixing expenses
7350	Miscellaneous production expenses
7410	Production-Maintenance of structures and improvements
7420	Maintenance of production equipment
7500	Production and gathering-Operation supervision and engineering
7510	Production maps and records
7520	Gas wells expenses
7530	Field lines expenses
7540	Field compressor station expenses
7550	Field compressor station fuel and power
7560	Field measuring and regulating station expenses
7570	Production and gathering Purification expenses
7580	Gas well royalties
7590	Production and gathering-Other expenses
7610	Production and gathering-Maintenance supervision and engineering
7620	Production and gathering-Maintenance of structures and improvements
7640	Maintenance of field lines
7650	Maintenance of field compressor station equipment
7660	Maintenance of field measuring and regulating station equipment
7670	Production-Maintenance of purification equipment
7690	Maintenance of other equipment
7700	Products extraction-Operation supervision and engineering
7710	Products extraction-Operation labor
7720	Gas shrinkage
7730	Production-Fuel
7740	Power

Atmos Energy Corporation  
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Account	Description
7770	Gas processed by others
7840	Products extraction-Maintenance supervision and engineering
7860	Maintenance of extraction and refining equipment
7980	Other exploration
8000	Natural gas well head purchases
8001	Intercompany Gas Well-head Purchases
8030	Natural gas field line purchases
8020	Natural Gas Purchases-Gas Plant
8030	Natural gas transmission line purchases
8031	Cost of Consumer Sales
8032	Cost of Commercial/Industrial Sales
8033	Cost of Rental & Leasing Revenues
8034	Cost of Irrigation Sales
8035	Cost of Storage Revenues
8040	Natural gas city gate purchases
8041	Liquefied Natural Gas Purchases
8045	Transportation to City Gate
8050	Other purchases
8051	PGA for Residential
8052	PGA for Commercial
8053	PGA for Industrial
8054	PGA for Public Authorities
8055	PGA for Irrigation Sales
8056	PGA for Interdepartmental Sales
8057	PGA for Transportation Sales
8058	Unbilled PGA Cost
8059	PGA Offset to Unrecovered Gas Cost
8060	Exchange gas
8070	Purchased gas expenses
8071	Well Expenses-Purchased Gas
8072	OPS Purchased Gas Measuring Stations
8073	MAINT Purchased Gas Measuring Stations
8074	Purchased Gas Calculations Expenses
8075	Other Purchased Gas Expenses
8081	Gas withdrawn from storage-Debit
8082	Gas delivered to storage-Credit
8091	Withdrawals-Gas Held for Processing
8092	Deliveries-Gas Held for Processing
8100	Gas Used for Compressor Stations
8101	Gas Used for Compressor Stations-Other Op Rev
8110	Gas used for products extraction-Credit
8120	Gas used for other utility operations-Credit
8121	Gas used for other utility operations-Credit-Other Op Rev
8130	Other gas supply expenses
8131	Other gas supply expenses (Realized)
8135	Intersegment elimination - Gas Cost
8140	Storage-Operation supervision and engineering
8150	Storage-Maps & Records
8160	Wells expenses
8170	Lines expenses
8180	Compressor station expenses
8190	Compressor station fuel and power
8200	Storage-Measuring and regulating station expenses
8210	Storage-Purification expenses
8230	Gas losses
8240	Storage-Other expenses
8250	Storage well royalties
8260	Storage-Rents
8300	Storage-Maint Supervision & Engineering
8310	Storage-Maintenance of structures and improvements
8320	Maintenance of reservoirs and wells
8330	Maintenance of lines
8340	Maintenance of compressor station equipment
8350	Maintenance of measuring and regulating station equipment
8360	Processing-Maintenance of purification equipment
8370	Maintenance of other equipment
8400	Other storage-Operation supervision and engineering
8410	Other storage expenses-Operation labor and expenses
8420	Other storage-Rents
8431	Other storage-Maintenance supervision and engineering
8432	Other storage-Maintenance of structures and improvements
8433	Maintenance of gas holders
8435	Maintenance of liquefaction equipment
8436	Maintenance of vaporizing equipment
8500	Transmission-Operation supervision and engineering
8510	System control and load dispatching
8520	Communication system expenses
8530	Transmission-Compressor station labor and expenses
8540	Gas for compressor station fuel
8550	Other fuel & power for compressor stations
8560	Mains expenses
8570	Transmission-Measuring and regulating station expenses
8580	Transmission and compression of gas by others
8590	Transmission-Other expenses
8600	Transmission-Rents
8610	Transmission-Maintenance supervision and engineering
8620	Transmission-Maintenance of structures and improvements
8630	Transmission-Maintenance of mains
8640	Transmission-Maintenance of compressor station equipment
8650	Transmission-Maintenance of measuring and regulating station equipment
8660	Transmission-Maintenance of communication equipment
8670	Transmission-Maintenance of other equipment
8700	Distribution-Operation supervision and engineering

Account	Description
8710	Distribution load dispatching
8711	Odorization
8720	Distribution-Compressor station labor and expenses
8740	Mains and Services Expenses
8750	Distribution-Measuring and regulating station expenses
8760	Distribution-Measuring and regulating station expenses-Industrial
8770	Distribution-Measuring and regulating station expenses-City gate check stations
8780	Meter and house regulator expenses
8790	Customer installations expenses
8800	Distribution-Other expenses
8810	Distribution-Rents
8850	Distribution-Maintenance supervision and engineering
8860	Distribution-Maintenance of structures and improvements
8870	Distribution-Maint of mains
8880	Maintenance of compressor station equipment
8890	Maintenance of measuring and regulating station equipment-General
8900	Maintenance of measuring and regulating station equipment-Industrial
8910	Maintenance of measuring and regulating station equipment-City gate check stations
8920	Maintenance of services
8930	Maintenance of meters and house regulators
8940	Distribution-Maintenance of other equipment
9010	Customer accounts-Operation supervision
9020	Customer accounts-Meter reading expenses
9030	Customer accounts-Customer records and collections expenses
9040	Customer accounts-Uncollectible accounts
9050	Customer accounts-Miscellaneous customer accounts
9070	Customer service-Supervision
9080	Customer service-Operating assistance expense
9090	Customer service-Operating informational and instructional advertising expense
9100	Customer service-Miscellaneous customer service
9110	Sales-Supervision
9120	Sales-Demonstrating and selling expenses
9130	Sales-Advertising expenses
9160	Sales-Miscellaneous sales expenses
9200	A&G-Administrative & general salaries
9210	A&G-Office supplies & expense
9220	A&G-Administrative expense transferred-Credit
9221	A&G-Admin exp transferred to Nonutil & Propane
9230	A&G-Outside services employed
9240	A&G-Property insurance
9250	A&G-Injuries & damages
9260	A&G-Employee pensions and benefits
9270	A&G-Franchise requirements
9280	A&G-Regulatory commission expenses
9290	A&G-Duplicate charges-Cr
9301	A&G-General advertising expense
9302	Miscellaneous general expenses
9310	A&G-Rents
9320	A&G-Maintenance of general plant

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Sub Account	Description
00000	Default
01000	Non-project Labor
01001	Capital Labor
01002	Capital Labor Contra
01003	Deferred Project Labor
01004	Deferred Project Labor Contra
01005	Capitalized Project Labor
01006	O&M Project Labor and Contra
01008	Expense Labor Accrual
01009	Capital Labor Accrual
01010	PTO Accrual
01011	Capital Labor Transfer In
01012	Capital Labor Transfer Out
01013	Expense Labor Transfer In
01014	Expense Labor Transfer Out
01015	Deferred Project Labor Transfer In
01016	Deferred Project Labor Transfer Out
01200	Other Benefits Load
01201	Other Benefits Variance
01202	Pension Benefits Load
01203	FAS106 Benefits Load
01204	Workers Comp Benefits Load
01206	Pension Benefits Variance
01207	FAS106 Benefits Variance
01210	Fica Load
01211	Futa Load
01212	Suta Load
01213	Fica Load Accrual
01214	Futa Load Accrual
01215	Suta Load Accrual
01219	Kentucky Local Tax
01220	Denver City Tax Load
01221	Workers Comp Insurance
01225	Workers Comp Insurance Cap Credit
01226	FAS87 O&M for Reg Asset
01227	FAS106 O&M for Reg Asset
01228	SERP O&M for Reg Asset
01231	Basic Life Insurance
01233	Medical/Dental Insurance
01234	LTD Insurance
01235	Mini-Med Insurance
01236	ESOP - Matching Contribution
01237	Denver Head Tax
01238	Benefits Dollars To Pay
01239	Employer 401K Expense
01241	Retirement Plan Expense
01242	Short Term Disability
01244	Retirement Plan Exp Other
01249	Retirement Plan Exp Allocation
01250	LGR - Denton Settlement Remove
01251	Medical Benefits Load
01252	Medical Benefits Variance
01253	Medical Benefits Load Projects
01254	Dental Benefits Load
01255	Dental Benefits Variance
01256	Dental Benefits Load Projects
01257	Empr ESOP Benefits Load
01258	Empr ESOP Benefits Variance
01259	Empr ESOP Benefits Load Projects
01260	Emp HSA Benefits Load
01261	Emp HSA Benefits Variance
01262	Emp HSA Benefits Load Projects
01263	RSP FACC Benefits Load
01264	RSP FACC Benefits Variance
01265	RSP FACC Benefits Load Projects
01266	Basic Life Benefits Load
01267	Basic Life Benefits Variance
01268	Basic Life Benefits Load Projects
01269	LTD Benefits Load
01270	LTD Benefits Variance
01271	LTD Benefits Load Projects
01290	Other Benefits Load Projects
01291	Pension Benefits Load Projects
01292	FAS106 Benefits Load Projects
01293	Workers Comp Benefits Load Projects
02001	Inventory Materials
02002	Material Cost - Major Items
02003	Material Cost - Other
02004	Warehouse Loading Charge
02005	Non-Inventory Supplies
02006	Purchasing Card Charges
03001	Vehicle Depreciation
03002	Vehicle Lease Payments
03003	Capitalized transportation costs
03004	Vehicle Expense
04001	Safety, Newspaper
04002	Required By Law, Safety
04017	Promo Sales, Consumer Rel
04018	Safety
04021	Promo Other, Misc
04022	Promo Sales, Misc
04023	GCA Public Notice Publication
04030	Energy Efficiency - Residential

Atmos Energy Corporation  
Chart of Accounts

Sub Account	Description
04037	En Eff Comm & Inst Food P
04038	Natural Gas Vehicle Demo
04040	Community Rel&Trade Shows
04041	Gas Light Relight Program
04044	Advertising
04045	High Eff Heat Pump Test
04046	Customer Relations & Asslist
04049	En Eff New Constr-Commer
04063	Magnetic Tape
04065	Offsite Storage
04069	Blueflame Property Insurance
04070	Insurance
04072	Insurance Capitalized
04094	Efficiency program in MO
04111	Director's Fees
04112	Board Meeting Expenses
04113	Directors Retirement Expenses
04120	NewsWire/Blast Fax/Mail List
04121	Inv Relations/Bnkg Inst
04122	Annual Report Design, Printing & Dist.
04124	Fin Notice & Qtrly Rpt
04125	Proxy Solicitation Exp
04126	Transfer Agent Administration
04127	Tr & Reg of Bonds/Debt Fee
04129	NYSE Fees & Exps
04130	Bank Service Charge
04135	Reimbursement of Fraud Payments
04140	Analyst Activities
04141	Web Site
04143	NAIC
04145	Printing/Slides/Graphics
04146	Public Relations
04201	Software Maintenance
04212	IT Equipment
04301	Equipment Lease
04302	Heavy Equipment
04304	Heavy Equipment Depreciation
04305	Use 03004 Licenses & Permits, Tax
04306	Parts
04307	Heavy Equipment Capitalized
04580	Building Lease/Rents Capitalized
04581	Building Lease/Rents
04582	Building Maintenance
04585	Railroad easements and crossings
04590	Utilities
04592	Misc Rents
04593	Leased Gas Districts
04595	Refurbished Meters
04596	Utilities not allocated
04599	Capitalized Utility Costs
04600	Cleary Fuel Cell Capital Lease
04737	Curtailment Overpull Fee
04740	Cashouts
04741	Triangle Shipper Cashouts
04742	CNG Charges
04743	Hedging Settlements
04744	Exchange Gas
04745	ExchgGas-Assoc-Retention Contra
04746	System gas imbalance exp
04751	Gas Purchases
04753	Hedging
04755	Purchase Gas-Ind-Actual
04756	Storage Injection/Withdrawal
04760	Estimated Gas Cost
04771	Demand Charges-Transportation
04772	Commodity-Transportation
04773	Demand-Storage
04774	Capacity Release
04775	PGA Recoveries
04776	Imbalances
04777	Realignment Costs
04780	Other Gas Costs
04782	Bolivar-Hickory Valley Substation
04783	Gas Commissions
04784	Gas Cost - Nonaff
04785	Gas Cost - Aff
04786	Storage Hedges
04787	FP Basis Swaps
04788	Customer Settlements (Fin'l Trades)
04789	Futures Allocations
04790	Gas Cost Estimate
04791	Gas Transport Estimate
04792	Gas Transport Cost - Nonaff
04793	Gas Transport Cost-Aff
04794	Gas Storage Cost-Nonaff
04795	Gas Storage Cost-Aff
04796	Gas Fuel
04797	Line of Credit Fees
04799	Compressor Repairs/Maint
04800	Reimbursement for Gas Loss
04801	Company Used Gas
04802	PGA Recoverable Company Used Gas
04819	Unbilled PGA-Res

Sub Account	Description
04820	Unbilled PGA-Comm
04821	Unbilled PGA-Ind
04822	Unbilled PGA-PA
04824	Other Gas Supply Exp O&M
04825	Trans/Comp Exp O&M-Atmos P/L Tx
04827	3rd Party Transport
04828	City Gate Service-Residential
04829	City Gate Service-Commercial
04830	City Gate Service-Industrial
04831	City Gate Service-Transport
04832	West Texas Irr unbilled est
04861	A&G Overhead
04862	A&G Overhead Load
04863	A&G Overhead Clearing
04871	WIP Closing
04873	WIP Interest Cap AFUDC
04881	WIP Salvage
04882	WIP Removal Cost
04883	MVG SS Allocation Reclass
04884	MO Commission Order
04888	Land
04889	Land Rights
04890	WIP Expansion Account
05010	Office Supplies
05111	Postage/Delivery Services
05211	Use 05010 Copier
05310	Monthly Lines and service
05311	Use 05312 Long Distance-Telco
05312	Long Distance
05314	Toll Free Long Distance
05316	Telecom Maintenance & Repair
05317	Telephone Directory
05323	Measurement & Meter Reading
05331	WAN/LAN/Internet Service
05351	AMI Towers and Fees and other radio
05364	Cellular, radio, pager charges
05375	Use 05364 Cell service-all others
05376	Cell service for MDITs, PC's, SCADA and other data related uses (excluding Blackberries), radio and pager charges
05377	Cell phone equipment and accessories
05380	Video Conference
05390	Audio Conference
05399	Capitalized Telecom Costs
05411	Meals and Entertainment
05412	Spousal & Dependent Travel
05413	Transportation
05414	Lodging
05415	Membership Fees
05416	Club Dues - Nondeductible
05417	Club Dues - Deductible
05418	Settlement
05419	Misc Employee Expense
05420	Employee Development
05421	Training
05422	Operator Qualifications Training
05424	Books & Manuals
05425	Regulatory Compliance Training
05426	Safety Training
05427	Technical (Job Skills) Training
05428	Computer Skills & Systems Training
05429	Work Environment Training
05430	Gas Supplies Services
06111	Contract Labor
06112	Collection Fees
06116	Bill Print Fees
06121	Legal
07111	Damages
07114	Pub Liab & Prop Damage Ins
07115	Insurance Reserve
07119	Insurance - D&O
07120	Environmental & Safety
07421	Service Awards
07443	Uniforms
07444	Uniforms Capitalized
07447	Education Assistance Program
07449	Non-Qual Retirement Exp
07450	Capitalized Restricted Stock
07452	Variable Pay & Mgmt Incentive Plans
07453	Exec Compensation-Other
07454	VPP & MIP - Capital Credit
07456	Restricted Stock - Long Term Incentive Plan - Time Lapse
07457	Restricted Stock - Management Incentive Plan
07458	Restricted Stock - Long Term Incentive Plan - Performance Based
07460	RSU-Long Term Incentive Plan - Time Lapse
07463	RSU-Management Incentive Plan
07486	Rabbi Trust Gain/Loss
07487	COLI CSV & Premiums
07488	COLI Loan Interest
07489	NQ Retirement Cost
07490	SERP Capitalized
07499	Misc Employee Welfare Exp
07510	Association Dues
07520	Donations
07590	Misc General Expense

Atmos Energy Corporation  
Chart of Accounts

Sub Account	Description
07591	Supplies & Expense
07592	Vendor Comp Sales Tax
07600	CWIP Accruals
07601	Vehicle Cap Accrual
07602	Depreciation Cap Accrual
07603	Rent Cap Accrual
07604	Restricted Stock Cap Accrual
07605	Heavy Equipment Cap Accrual
07606	Insurance Cap Accrual
07607	Telecom Cap Accrual
07608	Uniform Cap Accrual
07609	Utility Cap Accrual
07612	Benefits Cap Accrual
07651	Capitalize FAS87
07652	Capitalize FAS106
09172	Receipt O/H Dr/Cr
09173	W/H Adjmnt - Dr/Cr
09174	W/H Obsolete Inv Adj
09175	W/H Obsolete Mrch Adj
09176	Transferring Inventory
09195	UCG Beginning Balance 3-31-98
09278	Storage O/H - Clearing
09341	Admin & General Expenses
09344	Depr & Taxes Other Expense
09345	Taxes Other Than Inc Tax
09910	Customer Installation Rev
09911	Reimbursements
09927	Cust Uncol Acct-Write Off
09999	SSU Allocation
10001	Lp - Production Plant
10002	Ng - Production Plant
10003	Ng - Storage Plant
10004	Transmission Plant
10006	General Dist System Plant
10008	General Plant
10009	Franklin Acquisition
10010	Great River Acquisition
10011	Acquisition Adj - Winn
10012	Acquisition Adj-Long Gas
10013	Amort-Acquisition Adj
10014	Amort-Acquisition Adj-Winn
10015	Amort-Acquisition Adj-Long
10016	Amort-Acquisition Adj Oceana
10017	Acquisition Adj
10018	Acquisition Adj-Oceana
10021	Acquisition Adj-prior to purchase
10024	Acquisition Adj-MVG 1
10025	Acquisition Adj-MVG 2
10026	Beginning Balance Mid-Tex Assets
10027	Acquisition Adj-Mid-Tex
10028	MEC Payment
10201	Nonutility Prop S&I
10204	Investment in TLGP (Formerly TLIG)
10208	Inv/Asse-Aes Captl
10210	Investment UCGS
10211	Investment in Atmos Power Systems ( Pre. Leasing)
10213	Inv in Nonregulated Shared Svc
10214	Investment in UC Propane
10217	Inv in MS Energy
10218	Investment in AEP-Atmos Exploration
10222	Nonutility-Land
10223	Nonutility-Buildings & Improvements
10224	Nonutility-Furniture & Fixtures
10225	Nonutility-Communication Equipment
10226	Nonutility-Shop Equipment
10227	Nonutility-Transportation Equip-Rental
10228	Nonutility-Plant in Service
10229	Nonutility-Gas Stored Underground-NC
10230	Nonutility-appliances
10232	Investment in AEM-Atmos Energy Marketing
10233	Investment in Atmos Pipeline & Storage Inc ( Pre. Atmos Storage)
10234	Investment in Enertrust Inc
10237	Investment in EnES-Energas Energy Services
10238	Investment in Egasco LLC
10242	Investment in Woodward Marketing LLC
10243	Investment in TLGS Inc.
10245	Nonutility-Power Generation
10248	East Diamond Storage Facility
10250	Inv in Blueflame Insurance
10251	Non Qualified Stock Options
10256	Restricted Stock Grant Value - LTIP - Performance Based
10257	Restricted Stock Accumulated Amort. - LTIP Performance Based
10258	Company Owned Homes
10260	RSU Grant Value - LTIP Time Lapse
10261	RSU Accumulated Amort. - LTIP Time Lapse
10264	RSU Grant Value - MIP
10265	RSU Accumulated Amort - MIP
10266	Investment in AGC
10300	Lubbock Country Club
10301	Owensboro Country Club
10312	Blueflame Investments
10350	Rent Deposits
10400	Cash-ANB 523

Sub Account	Description
10403	Cash- (Closed) UCIS Refunds
10406	Remittance - Bank One 644343238
10408	Cash-AEC BOA 7500
10413	Cash-Fleet Dental
10418	Liberty AP Acct - 004640410386
10432	Cash-WKGR 12-405-2 (Closed)
10434	Cash-AES 04-003-7
10437	Cash-3751029418 Storage
10438	Cash-3751029405
10465	BofA MM Savings - 4426854412
10466	BofA MM Savings - 4426854425
10468	Cash Payroll 82821
10478	WKGE-Cash 3751371920
10479	UCES-Cash 3751371933
10482	AEM-Cash 3751371975
10483	AEH-Cash 3751371962
10485	APSI - Cash 3751371881
10486	WKG Storage Inc 3751371894
10487	Atmos Energy Services 3751372000
10488	Egasco LLC 3751371991
10489	TLGP 3751371917
10490	AEPi-Cash 3751371904
10491	Enertrust Inc (Closed)
10493	Cash - BofA 072
10498	Cash- (Closed) Operating Funds
10499	Cash- (Closed) Operating Funds
10514	Cash-TLGS Inc BoA 3751592628
10515	Cash-ANB 00531
10516	Cash-AmSouth Bank 5990002443
10517	Cash-Banner Refunds ANB 082805
10518	Cash-Oracle AR BoA 3756617812
10519	Cash-BOA 4426563525
10521	Cash-HNNG-ANB 1590
10530	Cash-TLIG BoA 3751849928
10533	Cash - AEM BOA 1125
10534	Mellon Overnight Investment
10543	BOA Sweep -WMLLC
10624	Cash-Miss Energies, Inc.# 3752069642
10625	Cash-Miss Water, Inc.# 3751986441
10626	Closed Cash-Miss Wastewater, Inc.# 3752069655
10636	Cash-Blueflame BoB 822397
10638	Cash-Atmos Gathering BoA 4426357993
10639	Cash-US Bank 152308790418
10806	Auto Liability Loss Fund
10807	Flex Spending Deposit
10809	Cntrl Bk Denver Escrow Ac
10811	Crested Butte-Franch Escrow
10812	Mnt Crested Butte-Deposit
10813	UCG Escrw 1st Mort Bonds
10814	Pineville Storage Shed #1
10815	Many Billing Office
10816	Thibodaux Office
10817	Thibodaux Warehouse
10818	Thibodaux Area Rectifiers
10819	New Iberia Water
10822	Oceana Hghts-UHl & Sec.
10823	Miscellaneous Deposits Under \$100
10824	Meadow Water
10825	Odessa Water
10826	Many Billing Office
10827	City of Odessa
10828	Butler MO Deposit
10829	Piedmont MO Electric Deposit
10830	Naylor Rectifier-Malden
10831	City of Jackson
10832	County of Williamson
10833	City of Brentwood
10834	BNP Paribas
10835	DocuCorp Postage Meter Deposit
10876	Investment-Money Market
10877	Investment-Tax Free
10911	Unbilled Revenue
10915	Mechanized Billing
10917	Unapplied Banner Payments
10918	Misc Banner Charges
10919	Gas-CIS
10920	Presale MO/IL/IA AR
10921	Special Billing-Gas Serv
10922	Generator Set Receivables
10924	Bolivar Handbill AR
10926	Oracle AR Gas Master
10933	MVG-Purchased Receivables Clearing
10937	Colorado PIPP Payments
10946	Receivable from Atmos
10990	Premium Receivable
10995	AR Trade-WMLLC
10996	Trade AR Pre Petition Bankruptcy (Formerly AR Brokerage-WMLLC)
10997	Oracle AR Damage Claims
10998	Oracle AR Unidentified Receipts
10999	Oracle AR Other
11103	MVG Cust Cont Sales-Merch-CIS
11104	MVG Flame Guard Sales
11105	MVG Cust Unearned Interest Adj



Atmos Energy Corporation  
Chart of Accounts

Sub Account	Description
11106	MVG Gas Advantage A/R
11111	Loan Third Party Sale
11198	Intercompany lending
11199	Woodward Revolving Credit Line
11313	Misc - Cleared Currently
11317	Estimated A/R
11323	TBS-Accounts Receivable
11325	Commonwealth Storage Billings
11326	Meter Reading Charges
11327	Co-Generation Transp
11334	OPEB Reimbursements
11337	AR Atmos Employee Benefit Plan
11339	Insurance Company Receivable
11342	Oracle AR Road Moves
11345	IBIS AR Estimate
11346	Employee Advances
11347	Employee Merchandise-Payroll Deduction
11349	Other A/R Emp Educ Adv
11350	Other A/R Emp Payroll Ded
11351	Tuition Receivable
11354	La Interstate Gas Company
11358	Misc Accounts Receivable
11363	Receivable from Liberty
11371	Roadmove Receivables
11373	Employee equity advance
11375	AEM- Ad Valorem Collections
12001	Beginning of Year Reserve
12002	Unwritten Off Accounts
12003	Monthly Bad Debt Provision
12004	Bad debt posting from Banner
12005	Merchandise Ldgr Custmr
12008	Oracle AR Allowance - Other invoices
12009	Damage Claims-Oracle AR
12010	Provision for TBS bad debt
12011	TBS Net write off
12012	TBS Provision
12136	Allegro Intercompany
12147	Interco between AGC & HNNG Devel
12148	Line of Credit Intercompany
12700	Inventory Transfer to West Texas
12701	Inventory Transfer to TransLa
12702	Inventory Transfer to KY
12703	Inventory Transfer to COKS
12704	Inventory Transfer to UCG
12705	Inventory Transfer to MVG
12706	Inventory Transfer to Mid-Tex
12707	Inventory Transfer to APS
12800	FA Transfer
12900	Plnt M&S General
12906	Receiving Inventory
13000	Prepaid Expenses Misc
13001	Prepaid-Worker's Comp Ins
13003	Prepaid-Auto Liability Ins
13004	Prepaid-Liability Insurance-Other
13005	Prepaid-Insurance-D&O
13006	Prepaid-Aegis General Liability
13007	Prepaid-La Occup Licenses
13008	Prepaid-Franchise Tax
13009	Prepaid-Gross Receipt Tax
13010	Prepaid-Symantec Software
13012	Prepaid-COU Ins Premium
13013	Prepaid-SS Mailroom Postage Machine
13015	Prepaid-Postage for Cust Billing
13016	Prepaid-Business Reply
13019	Prepaid-Other WMLC
13020	Prepaid-Gilliland G-Prt-I
13021	Prepaid-Gilliland Ptr-II
13022	Pd Rent-Gilliland COKS
13027	Prepaid-Southern Gas Dues
13028	Prepaid-American Gas Dues
13030	Prepaid-Ky Psc Assessment
13031	Prepaid-Co Puc Assessment
13035	Prepaid-Revolving Credit Facility
13040	Prepaid-Misc 1
13041	Tennessee Regulatory Authority
13046	Maintenance contract for TMAN
13047	Prepaid-Bill Printing Supplies
13054	Prepaid - Rent-Leased Gas Property
13057	Prepaid - NICE System
13060	Prepaid - Tx Tech
13064	Ppd-Markview Maint
13067	Blueflame Property Insurance
13068	Ppd Advantex Maint
13069	Deloitte & Touche Tech prepaid
13072	State Occupation Tax Prepayment
13073	Local Gross Receipts Prepayments
13075	Prepaid-Sunguard SW Maint (TBS)
13076	Prepaid-Powerplant
13077	Ppd-GE Smallworld maint
13083	Prepaid-RedHat Software
13086	Prepaid-MapFrame
13089	Prepaid-BlueFlame Misc
13090	Prepaid DOT Fee/Right-of-way

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Sub Account	Description
13091	Prepaid Digital Data Voice
13092	Prepaid Antispam Software Maint
13093	Prepaid Scanmail Software Maint
13094	Prepaid-NationsBank Of Tx \$300M note
13095	Prepaid-Avaya
13097	Prepaid-Oracle Infrastructure
13098	Prepaid-Oracle Hyperion
13099	Prepaid-Oracle Applications
13100	Prepaid-Alfrusco
13102	Prepaid-Google
13105	Prepaid-NEC Unified Solutions
13104	Prepaid-Citrix NetScaler Maintenance
13106	Prepaid-Conservation Funding
13107	Prepaid-MTM Technologies
13108	Prepaid-UCA Software
13109	Prepaid-SumTotal
13111	Prepaid-Athris
13112	Prepaid-Appeal Bond
13113	Prepaid-Dell Service Now
13114	Prepaid-Cyclo
13115	Prepaid-Enterprise Vault
13116	Prepaid-Austin Tetra
13117	Prepaid SAP
13118	Prepaid-MS Virtual Desktop
13119	Prepaid-ClickSoftware
13120	Prepaid-Taleo Software
13121	Prepaid-Lincoln Rent
13122	Prepaid-Gilliland Rent
13123	Construction Materials & Services
13124	Ppd SW & HW Maint
13125	Ppd-Asset Mangement Plan
13202	Ppd SW Maint - Amort Feb
13203	Ppd SW Maint - Amort Mar
13204	Ppd SW Maint - Amort Apr
13206	Ppd SW Maint - Amort Jun
13400	Triangle Shippers Imbalances
13401	Pipeline Imbalances
13403	Exchange Gas
13405	Imbalances Mississippi
13406	Stable Rate Revenue Accrual
13499	Interest Receivable
13501	Med Terms Ser A-1
13502	Med Terms Ser A-2
13513	250MM 5.125% due Jan-13
13521	150MM 6.75% due Jul-28
13523	350MM 7.375% due May-11
13526	LTD interest rate hedge
13529	500MM 4.95% due Oct-14
13530	200MM 5.95% due Oct-34
13531	250MM 6.35% due Jun-17
13532	450MM 8.5% due Mar-19
13533	4.00 percent Senior notes due 2009-400M
13534	400MM 5.5% due Jun-41
13600	Benefits A Cr Exp Medical Load
13601	Benefits A Cr Exp Dental Load
13602	Benefits A Cr Exp ESOP Load
13603	Benefits A Cr Exp Emp HSA Load
13604	Benefits A Cr Exp RSP FACC Load
13605	Benefits A Cr Exp Basic Life Load
13606	Benefits A Cr Exp LTD Load
13607	Benefits B Medical Variance Clr
13608	Benefits B Dental Variance Clr
13609	Benefits B Emp ESOP Variance Clr
13610	Benefits B Emp HSA Variance Clr
13611	Benefits B RSP FACC Variance Clr
13612	Benefits B Emp Basic Life Variance Clr
13613	Benefits B Emp LTD Variance Clr
13614	Benefits C Gross Trans Medical
13615	Benefits C Gross Trans Dental
13616	Benefits C Gross Trans Emp ESOP
13617	Benefits C Gross Trans Emp HSA
13618	Benefits C Gross Trans RSP FACC
13619	Benefits C Gross Trans Basic Life
13620	Benefits C Gross Trans LTD
13621	Capital Benefits D True up Medical
13622	Capital Benefits D True up Dental
13623	Capital Benefits D True up Emp ESOP
13624	Capital Benefits D True up Emp HSA
13625	Capital Benefits D True up RSP FACC
13626	Capital Benefits D True up Basic Life
13627	Capital Benefits D True up LTD
13628	Capital Benefits E Cap TU offset Medical
13629	Capital Benefits E Cap TU offset Dental
13630	Capital Benefits E Cap TU offset Emp ESOP
13631	Capital Benefits E Cap TU offset Emp HSA
13632	Capital Benefits E Cap TU offset RSP FACC
13633	Capital Benefits E Cap TU offset Basic Life
13634	Capital Benefits E Cap TU offset LTD
13635	Capital Benefits F Medical Load Clr
13636	Capital Benefits F Dental Load Clr
13637	Capital Benefits F Emp ESOP Load Clr
13638	Capital Benefits F Emp HSA Load Clr
13639	Capital Benefits F RSP FACC Load Clr

Atmos Energy Corporation  
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Sub Account	Description
13640	Capital Benefits F Basic Life Load Clr
13641	Capital Benefits F LTD Load Clr
13642	Capital Benefits G Medical Trans out
13643	Capital Benefits G Dental Trans out
13644	Capital Benefits G Emp ESOP Trans out
13645	Capital Benefits G Emp HSA Trans out
13646	Capital Benefits G RSP FACC Trans out
13647	Capital Benefits G Basic Life Trans out
13648	Capital Benefits G LTD Trans out
13649	Expense Benefits H Medical Trans out
13650	Expense Benefits H Dental Trans out
13651	Expense Benefits H Emp ESOP Trans out
13652	Expense Benefits H Emp HSA Trans out
13653	Expense Benefits H RSP FACC Trans out
13654	Expense Benefits H Basic Life Trans out
13655	Expense Benefits H LTD Trans out
13656	Capital Benefits I Medical Trans in
13657	Capital Benefits I Dental Trans in
13658	Capital Benefits I Emp ESOP Trans in
13659	Capital Benefits I Emp HSA Trans in
13660	Capital Benefits I RSP FACC Trans in
13661	Capital Benefits I Basic Life Trans in
13662	Capital Benefits I LTD Trans in
13663	Expense Benefits J Medical Trans in
13664	Expense Benefits J Dental Trans in
13665	Expense Benefits J Emp ESOP Trans in
13666	Expense Benefits J Emp HSA Trans in
13667	Expense Benefits J RSP FACC Trans in
13668	Expense Benefits J Basic Life Trans in
13669	Expense Benefits J LTD Trans in
13670	Benefits K Medical Transfers
13671	Benefits K Dental Transfers
13672	Benefits K Emp ESOP Transfers
13673	Benefits K Emp HSA Transfers
13674	Benefits K RSP FACC Transfers
13675	Benefits K Basic Life Transfers
13676	Benefits K LTD Transfers
13701	Other Regulatory Assets
13703	Mid-Tex Rate Case Regulatory Assets
13704	KS Ad Valorem-Current
13705	KS Ad Valorem-Future
13707	VA WNA
13710	PL Cost Recovery-Residential
13711	PL Cost Recovery-Transport
13714	Denton Settlement-Pmt Recovery
13725	Gas Cost Review-GUD 9233
13728	Northwest region Rate case
13729	Pipeline Safety Fee
13730	Georgia Rate Case
13731	Empire Pipe - VA
13733	TN environmental cleanup costs
13735	KS WNA
13736	Georgia Rate Case-08
13738	MDTX-9762 ATM
13740	MDTX-9762 Appeal NC
13741	CO DSM
13742	TN Rate case 08/09
13743	Georgia Rate Case-08 {LNG}
13744	KS WNA Recovery
13745	VA Regulatory Asset
13746	CO Rate Case 2009
13747	GUD 9787-Rate Case Expenses from 9762
13748	GUD 9869-inventory reg asset
13749	GA Rate Case 2009
13750	KS Rate Case 2010
13751	KY Rate Case 2009-00354
13752	GUD 9901
13753	KY MGP Asset
13754	City Resolution for GUD 10041
13755	Reserve for City Resolution for GUD 10041
13756	FAS 87
13757	FAS 106
13758	Mid-Tex DARR Tariff
13759	Georgia GRAM Accrual
13760	SERP
13800	Expense Advance Clearing
13801	Inventory/PA Clearing Account
13803	Cap Benefits F Load Clr
13805	Employer P/R Taxes Clearing
13806	Returns from collection agencies
13807	Cap Benefits F Pension Load Clr
13808	Cap Benefits F FAS 106 Load Clr
13809	Cap Benefits F Workers Comp Clr
13810	Employer FICA Clearing
13811	Employer FUTA Clearing
13812	Employer SUTA Clearing
13813	Employer Denver City Tax Clearing
13815	Benefits K Pension Transfers
13816	Benefits K FAS106 Transfers
13819	Benefits C Gross Trans Workers Comp
13820	Workers' Comp Clearing
13821	Basic Life Insurance Clearing
13822	FAS/106 Clearing

Atmos Energy Corporation  
Chart of Accounts

Sub Account	Description
13823	Medical/Dental Insurance Clearing
13824	LTD Clearing
13826	Employer ESOP Matching
13827	ESOP-Other Clearing
13828	Pension Cost Clearing
13829	Deferred Asset Clearing
13830	Project Conversion Clearing
13832	Deferred Project Conversion Clearing
13834	Main Extension Project Conversion Clearing
13835	Vehicle Insurance Allocation
13836	PA Entry Clearing
13838	1099 Entries
13839	Benefits B Variance Clearing
13840	Benefits A Cr Exp Load
13841	Employer ESOP Matching Accrual
13842	Capital Benefits I Transfer In
13843	Capital Benefits G Trans out
13844	Expense Benefits J Trans in
13845	Expense Benefits H Trans out
13846	Benefits K Transfers
13848	Oracle AR Clearing
13850	Benefits A Cr Exp Workers Comp
13851	Benefits B Worker's Comp Variance Clr
13852	TBS AMR Equipment
13853	Mid Tex Taxes Other
13854	Benefits C Gross Trans
13855	Capital Benefits D True up
13856	Capital Benefits E Cap TU offset
13857	AEH 401K match
13858	Lincoln Rent Clearing
13859	Gililand Rent Clearing
13860	Clearing Account - Admin Fees for FSA
13861	RSP FACC
13862	SS Mailroom Postage
13863	Employer Match HSA
13870	Capital Benefits G Workers Comp Trans out
13871	Capital Benefits I Pension Trans In
13872	Capital Benefits I FAS106 Trans in
13873	Capital Benefits G Pension Trans out
13874	Capital Benefits G FAS106 Trans out
13875	Expense Benefits H Pension Trans out
13876	Expense Benefits H FAS106 Trans out
13877	Expense Benefits J Pension Trans in
13878	Expense Benefits J FAS106 Trans in
13880	Benefits A Cr Exp Load Pension
13881	Benefits A Cr Exp Load FAS106
13882	Capital Benefits E Cap TU offset Pension
13883	Capital Benefits E Cap TU offset FAS106
13884	Benefits C Gross Trans Pension
13885	Benefits C Gross Trans FAS106
13886	Capital Benefits D True up Pension
13887	Capital Benefits D True up FAS106
13888	Benefits F Clearing Workers Comp Cap
13889	Benefits B Pension Variance Clr
13890	Benefits B FAS106 Variance Clr
13891	Capital Benefits D True up WorkComp
13892	Capital Benefits E Cap TU offset WorkComp
13893	Expense Benefits H Workers Comp Transfer out
13895	Capital Benefits I Workers Comp Trans in
13897	Expense Benefits J Workers Comp Trans in
13899	Benefits K Workers Comp Transfers
13900	Deferred Asset Projects
13904	Goodwill
13915	Project 2000
13931	Energy Efficiency Program
13941	Nashville NFL PSL Fee
13942	Houston NFL PSL Fee
13944	Other Misc Def Dr - Misc
13945	Stock Issuance Costs
13953	Goodwill - Comfort Gas
13956	Line Pack
13957	Def Dr - Payroll Clearing
13958	Mid-Tex Rate Case being Amortized
13961	Bolivar-Cummins Special Warranty
13992	Deferred Retirement Costs
13993	Pension Assets Noncurrent
14000	MVG-Unbilled Jobbing Work
14001	Conservation Project Cost
14031	UCG Ks Capacity Rel Rev
14066	Kansas Hedging Program
14087	PBR Recoveries
14088	Recoveries
14093	Goodwill-Woodward (Formerly Investment)
14127	UCG-Morristown Franchise Renewal
14132	COLI Cash surrender Value
14133	COLI Loans Against CSV
14135	Conservation Project Recoveries
14142	MVG LT A/R MERCH
14144	Eng-Rate Case exp surcharge-NonSettling Cities
14145	Eng-Rate Case exp surcharge-Settling Cities
14147	Goodwill - MVG Acquisition
14148	Bolivar Lease Rec-LT
14151	Customer Contracts

Atmos Energy Corporation  
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Sub Account	Description
14152	Goodwill - Citizens Acquisition
14153	Investment in Pine Pipeline
14155	LGS Integration Costs
14157	Staley Lease Rec-LT
14160	WT Surcharge
14162	Z B Universal Shelf Registration
14163	Goodwill - Mid-Tex Acquisition
14166	KY Rate Case
14176	Sanderson Farm Construction
14177	BC Materials
14184	Lincoln II Construction Cost
14194	Right of Way
14196	TN rate case
14198	Gardner Gibson
14201	TransLa PGA-Docket U-27703
14214	Sports Option #5
14215	Def Dr - Shrewsbury
14216	Def Dr - Park City
14217	Def - Park City - contra
14218	Texas Rule 8
14219	CO PIPP Cost Accumulation
14220	Colorado PIPP Recoveries
15900	CIG No Notice
15901	P/L Stored Gas
15902	P/L Stored Gas Lig-La
15903	P/L Stored Gas Tnn-La
15904	P/L Stored Gas Sonat-La
15905	P/L Stored Gas Koch-La
15906	P/L Storage-Wng Tss
15908	P/L Stored Gas-Williams Nat
15909	P/L Stored Gas - K N Energy
15911	Reliant
15912	P/L Storage-Anr
15913	P/L Storage-Mrt
15914	P/L Storage-Ngpl-Vandalia
15915	P/L Storage-Ngpl-St Elmo
15916	Prepaid Commodity 2
15917	P/L Storage-Panhan-Ios
15918	P/L Storage-Panh-Fs
15919	P/L Storage-Panh-Ws
15920	P/L Storage-Panh-Virden
15921	P/L Storage-Southern
15922	P/L Storage-Transco-Gss
15923	P/L Storage-Transco-Wss
15924	P/L Storage-Transco-Ess
15929	P/L Storage-Trunkline-Salem
15930	P/L Storage-Trunkline-Metrop
15932	P/L Storage-Tenn Gas-Fs2032
15933	P/L Storage-Tenn Gas-Fs3981
15934	P/L Storage-Tenn Gas-Fs4033
15935	GS Under Amory Storage
15936	P/L Storage-Cng
15937	P/L Storage-Etn-Va Early
15938	Prepaid Comm Etn-Saltville
15939	GS Under Tenn Storage
15941	P/L Storage-Tex Ea-Gas
15943	P/L Storage-Tex Ea-Morn Star
15944	P/L Storage-Tex Ea-Whiteman
15946	GS Under Texas Eastern
15947	Lng Stored
15948	P/L Storage - Tetco SS-1 #400184
15949	P/L Storage - MRT
15950	P/L Storage - PEPL
15951	P/L Storage - ANR FSS #30000
15952	P/L Storage - ANR FSS #32250
15953	GS Under Untd Bisteneau
15954	P/L Storage - NGPL DSS
15955	P/L Storage - NGPL NSS
15956	P/L Storage Gas-Williams S4S
15973	Brideline Storage Facility
15974	Acadian Storage Cavern
15975	Koch Storage
15976	GS Under Bear Creek-Sng
15977	Gulf South-ISS
15983	GS Under Muldon-Sng
15991	Fair Value Hedge Inv
15993	WMLLC Storage Gas
15995	Other Systems
15996	Oneok P/L Stored Gas
15997	GS Under Goodwin
15998	UG Stored Gas Kansas
15999	Consigned Inventory
16000	Gulf South - Woodward (NOPS)
16005	TEGP Gas Stored Est
16006	East Diamond Storage Facility
16007	Huntsman Storage Facility
16008	Gulf South Storage FSS Asset Mgmt
16010	Storage gas-City of Daphne
16011	P/L Storage-Transco-Gainesville
16012	Southern(LNG)-Columbus
16013	Bon Harbor Storage
16014	Grandview Storage
16015	Hickory Storage

Sub Account	Description
16016	Kirkwood Storage
16017	St. Charles Storage
16018	Egan Hub Storage Miss
16019	Gulf South-Park and Loan
16021	Terrebonne Parish Govt
16023	Keystone
16025	TECTO Harrisburg
16026	Southern Star Central Gas Pipelin/Hamilton
16027	Caledonia Storage in VA
16028	Oneok Texas Gas Storage <sub>9</sub> FELMAC
16029	Petal Gas Storage
16030	Worsham Steed Storage
16031	Sequent Leased Storage
16032	Enstor Grama Ridge Stored Gas
19100	Retirement of MVG Debt
19105	Retirement Premium on NP Series Q
19107	Retirement Premium on NP Series T
19108	Retirement Premium on NP Series U
19110	Retirement Premium on FMB Series P
19113	Retirement Premium on NP Series J
20000	Accumulated Other Comprehensive Income
20016	LTD-Leasing
20090	Blueflame OCI
20100	OCI CF Hedge Non-Aff
20101	OCI CF Hedge Aff
20102	OCI-Other
20103	OCI-Scotland T lock
20104	OCI-Suntrust T Lock Mar 09
20105	OCI-\$400M T Lock June 2011
20106	OCI-\$250M T Lock Nov 2011
20107	OCI-\$350M T Lock Feb-13
20108	Never used
20109	Never used
20200	Med Term Notes
20201	Med Term Notes
20204	10 percent Notes Payable -Mdl
20205	10 percent Notes Payable-Ssf
20207	LTD US Bank Equipment
20223	Debentures 6.75
20226	5.125% Sr Notes Due 2013
20228	7.375 % Senior Notes
20231	4.95% Senior Notes due 2014
20232	5.95% Senior Notes due 2034
20233	Fixed Rate due 2017
20234	8.50% Senior Notes due 2019
20235	5.50% Senior Notes due 2041
20600	N/P-Anb Master Note
20604	N/P-Sun Trust Bank Prev Nbank Of Texas}
20609	Intercompany Borrowing
20614	AGC payable to AEH
20615	APS payable to AEH
20627	Commercial Paper - ML
20628	Commercial Paper - ML Disc
20632	Commercial Paper-Suntrust
20633	Commercial Paper-Suntrust Discount
20634	CP-Wells Fargo
20635	CP-Wells Fargo Discount
20636	CP- Deutsche Bank
20637	CP- Deutsche Bank Discount
20638	CP- Goldman Sachs
20639	CP- Goldman Sachs Discount
20640	CP- Morgan Stanley
20641	CP- Morgan Stanley Discount
20642	CP- Royal Banks of Scotland
20643	CP- Royal Banks of Scotland Discount
21000	Net Payroll Accrual
21001	Current Liab-A/P Vouchers
21007	Emp Supp Life Ins
21008	Emp Universal Life
21010	Emp Ad&D
21011	Emp Savings Bond
21012	Emp ESOP
21016	Emp Credit Union
21017	Emp Union Dues
21018	Emp United Way
21020	Federal PAC
21026	401K Match
21028	Emp 401K Loan
21029	Emp 401k
21032	Empr Esop-Other Exp
21033	Empr Esop
21035	Empr Ltd Ins
21036	Empr Basic Life
21040	Empr Medical/Dental
21041	Medical Claims Incurred
21042	Dental Claims Incurred
21043	Emp Medical Prem W/H
21044	Medical Premiums Incurred
21045	Emp Dental Prem W/H
21046	Dental Premiums incurred
21047	Medical/Dental Clearing
21048	Med/Dental-Other Exp Pymt
21049	PTO Accrual

Atmos Energy Corporation  
Chart of Accounts

Sub Account	Description
21050	Accrued Payroll
21052	Vision Plan
21053	Pretax Flex Medical Plan
21054	Pretax Dependent Care Plan
21055	A/P Clearing/Suspense
21058	Banner Refunds not Issued
21059	Closed Assurant Group -APG
21060	GE FAMG-USP
21061	GE FAMG-SAH
21062	GE FAMG-HP
21063	PT US Able ADD
21064	AFLAC Cancer
21067	Fix6
21068	Auto Club
21069	Employee Direct Deposit
21070	TIGP-LGSN Stg Est
21076	OGLM
21078	Emp voluntary deduction
21081	AEH Opt Emp Life
21082	Med AEH Base Plan
21083	Med AEH Buy-Up
21084	AEH Vision Plan
21085	AEH Dental Plan
21086	AEH 401K
21087	AEH 401K Loan
21089	AEH FSA Medical
21090	AEH FSA Private Health
21091	AEH FSA DepCare
21092	AEH Pre Tax Colonial
21093	AEH Post Tax Colonial
21095	ANB Cash Reclass
21096	AEH 401K Match
21099	Conservation & Energy Eff (Rider CEE)
21101	Estimated Gas Cost
21102	Colo. Interstate P/L Co.
21115	Other Payable
21136	Aligne Accounts Payable
21170	Emp GVUL Investment Fund
21178	Health Spending Account
21250	A/P Brokerage Gas
21251	A/P Brokerage Gas-1
21252	Borrowed Gas
21253	Accrued Gas Liability
21254	Tetco Cashout
21305	Accrued Gas Payable
21306	RSP FACC Empr Payable
23115	P/L Refund Panhandle Eastern Pipe Line Co
23116	Over/Under-Pr Yr
23117	9530 Refund
23500	Contract Retain
23501	Customer Contributions
23502	CO Low Income
23512	Payable to Liberty
24603	Other A/P-Def Cr Cl Cur
24607	EY Atmos Audit 10-K ARS Fees
24612	Other A/P-Uncashed Checks
24613	Mailed Refunds
24618	Stocked Item PO Clearing
24619	Non-Stocked Item PO Clearing
24634	EY Interim Reviews 10-Q Fees
24635	Internal Audit KPMG Service Fees
24638	Deposits for Customer Assistance
24644	Atmos-Wrong Payee
24645	Payable to Atmos
24957	Line of Credit - AEH
25000	Customer Deposits- Active
25001	Customer Deposits-Non CIS
25004	Cust Dep-Unclaimed
25102	Empr Fica-Accrual
25104	Empr Futa-Accrual
25107	State Unemployment Tax
25113	La Superv & Inspect Tax
25114	State Franchise Tax Accl
25115	Permit Fees
25116	Gross Receipts Tax
25117	Tx St/City Use Tax 0.00 percent
25120	Tx St/City Use Tax 8.25 percent
25123	TN Use Tax
25142	Tx Gas Transportation Tax
25144	Severance Tax
25146	SUT Tennessee
25147	SUT-Kentucky
25179	OH Commercial Activity Tax
25201	Ad Valorem Tax
25266	Ad Valorem Abingdon
26501	Federal Income Tax
26502	Fed Inc Tax-Prior Year
26503	State Income Tax
26504	Federal Tax Interest/Penalties
26505	State Tax Interest/Penalties
26506	Fin 48 Liability
26620	10 percent Notes Payable - 2011
26628	UCG - Mtn 95-1

Atmos Energy Corporation  
Chart of Accounts

Sub Account	Description
26629	UCG - Mtn 95-2
26631	Int Accr-Deb. 6.75
26641	Int-7.375 % Senior Notes
26642	Int-5.125 % Senior Notes
26647	Int-4.95 % Senior Notes due 2014
26648	Int-5.95 % Senior Notes due 2034
26652	Fixed Rate due 2017
26653	Int-8.50 % Senior Notes due 2019
26654	Int-5.50% Senior Notes due 2041
26901	Columbus GA IDB
26903	Int Accr-Amarillo NB
26906	Accrued Bank LC Fees
26908	Int Accr - New ST loan
26916	Commlt Fees-Amarillo NB
26918	Commlt Fees-Ryl Bk Scotland
26919	Int On Customer Deposits
26922	Int On Non-CIS Deposits
27201	Emp Fica-Accrual
27202	Sales Tax
27204	Emp Fit-Accrual
27205	Emp Sit-Accrual
27206	Emp Local Tax-Accrual
27208	Emp Co Local Tax-Accrual
27209	City Franchise Tax
27210	State Sales Tax
27211	County Sales Tax
27212	City Sales Tax
27213	Texas State & City Sales Tax
27214	KY State Sales Tax
27215	KY Utility School Tax
27217	Iowa Sales Tax
27218	Alabama Sales Tax
27222	Gross Receipts
27223	Consumer Tax
27224	Icc Supp Fee
27233	LA State Sales Tax-Code 1
27235	WKG County-School Taxes
27236	Arkansas State Sales Tax
27237	Colorado State Sales Tax
27238	Georgia State Sales Tax
27239	Indiana State Sales Tax
27240	Illinois State Sales Tax
27242	Mississippi State Sales Tax
27243	Missouri State Sales Tax
27244	North Carolina State Sales Tax
27245	Oklahoma State Sales Tax
27246	Pennsylvania State Sales Tax
27248	Virginia State Sales Tax
27250	West Virginia State Sales Tax
27252	Tennessee Sales Tax Collected
27253	Sales Tax-Tupelo 6 1/4%
27258	Tupelo MS PA Sales Tax
27259	Ohio State Sales Tax
27262	Kansas State Sales Tax
27263	Louisiana Pipeline & Safety Fees
27264	Texas Pipeline & Safety Fees
27265	Jefferson Parish Permit Fees
27266	Huntsville Alabama License Tax
27267	Indiana Utility Receipt Tax
27268	Mobile Alabama Tax
27269	State-Gross Production
27270	3rd Party Transport Tax Estimate
27272	OH CAT Tax
27273	KY School Tax
27274	Ohio State Fee
27275	Payroll Taxes-Misc
27276	IL Severance Tax
27277	KY Severance Tax
27278	WY Sales Tax
27279	VA State Tax
27307	Performance Plan
27313	Exchange Gas
27314	Pipeline Refunds
27318	Fas 106/OPEB Accrual
27325	Employee Flexible Comp Plan
27333	New Home Rebate
27339	Inc Tax Pay Future Rates
27341	Cust Adv for Construction
27343	Accrued Liabilities - Exp.
27346	Gas Research Institute
27347	Hedging Open Positions
27348	Hedging Closed Positions
27349	WM Performance Plan
27350	FBR Savings Reserve
27351	Customer Billing Accrual
27352	Automated Meter Reading credits
27353	Deferred Billing AR
27354	Leased Gas District Rent
27355	WAHA accrual
27357	Deposit for future gas flows
27358	CIG(Colorado Interstate Gas Company)Imbalances
27359	Deferred Franchise Fee
27360	Bolivar Lease Rec-Curr



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Chart of Accounts

Sub Account	Description
27361	Def Bolivar Lease IC-Curr
27364	Gas Imbalance Payable
27365	Unbilled Financial Settlement-WMLLC
27367	Staley Lease Rec-Curr/Salvage Value
27368	Def Staley Lease IC-Curr
27370	West Texas LDC
27371	Amarillo LDC
27374	Non-Contiguous
27375	Columbia Gulf pipeline imbalance
27376	Centerpoint (TLGP)
27381	PSCO Front Range
27382	PSCO Southern
27383	PSCO Western
27384	Texas Gas Imbalance
27386	Misc
27387	Storage imbalance
27390	Columbia Gulf
27392	Interruptible Transport
27394	El Paso Imbalance
27395	City of Odessa-Oneok Imbalance
27397	Cash due on margin account
27398	City of Midland-Oneok Imbalance
27399	Interruptible Transport imbalance
27400	Short-Term Open Positions
27401	Nymex Swaps-Open Positions
27402	Basis Swaps-Open Positions
27403	Options-Open Positions
27404	Nymex Swaps-Closed Positions
27405	Basis Swaps-Closed Positions
27406	Options-Closed Positions
27407	NWPL
27408	Questar
27409	KGS
27410	PEPL
27411	KPC
27412	KS pooling imbalance
27702	Greenville Off Sub-Lease
27703	Other
27704	Non-Employee Dir Stock Plan
27706	Fas 106/OPEB
27707	Directors' Def Comp
27709	Fas106-Veba Trust/Adm'n
27710	Fas 106 - Veba Trust
27712	Deferred Retirement Costs
27713	Dir Retirement Plan Accr
27714	Deferred Revenue-Nonaff
27724	Def Cr-
27725	Income Tax Recover Future
27728	FAS 106 Premiums Incurred
27729	FAS 106 Claims Incurred
27730	FAS 106 Premiums W/H
27731	FAS 106 Admin Fees
27733	KS Ad Valorem Tax Refund
27736	Durango Sublease Deposit
27737	Accrued Interest on COLI Policies
27738	Capital Lease Adjustment
27739	Def Bolivar Lease IC - LT
27742	Def Staley Lease IC - LT
27743	FAS 106/OPEB - MVG
27748	Gross up- CIAC
27749	FAS 106 Retiree Life Insurance Premiums
27750	MVG medical subsidy
27751	Medicare Advantage Plan Premiums
27752	LT Fin 48 Liability
27753	McKinney Lease Leveling
27754	Olathe Lease Leveling
27755	Canyon Dr Lease Leveling
27756	Mid-Tex Lease Leveling
27758	Keokuk Lease Leveling
27759	Mid-Tex Lincoln Lease Leveling
27760	Midland Lease Leveling
27761	Austin Lease Leveling
27762	SS Lincoln Lease Leveling
27770	Sugarcube Denver Lease Leveling
27771	Greeley Lease Leveling-54th st
27772	Bristol Lease Leveling
27773	Franklin Lease Leveling-Noah
27774	Franklin Lease Leveling-Riverside
27775	Franklin Lease Leveling-Crescent
27776	Metarie Lease Leveling
27777	Mayfield Lease Leveling
27778	Bowling Green Lease Leveling
27779	Owensboro Lease Leveling
27780	Piano Lease Leveling
27782	Surcharges on steel svc line replacement
27783	Rider Revenue Accrual
27784	PBR- Asset Management Fee
28001	Deferred Itc - Federal
28101	Inj & Damages-Ins Reserve
28102	Workers' Comp-Ins Reserve
28109	R&D Surcharge
28111	Property insurance reserve
28201	Accum Defer Fed Income

Atmos Energy Corporation  
Chart of Accounts

Sub Account	Description
28204	Federal - Other
28206	Accum Defer State Inc Tax
29000	Unrealized Gas Cost
29001	Deferred Transportation Riverwood
29002	MTM-Open Futures Contracts
29003	Asset Management
29005	Bad Debt Gas Cost
29006	Sales Adjustment Mechanism (SAM)
29007	Margin Loss Recovery
29011	Bad Debt Recovery
29012	Dalhart Gas Cost Recovery
29013	Asset Management-MS Valley Gas
29014	Deferred APT Pipeline Cost
29015	Dallas Res & Comm Bad Debt Gas Cost
29016	Environ Res & Comm Bad Debt Gas Cost
29017	Settled Cities Res & Comm Bad Debt Gas Cost
29018	Dallas Indust Bad Debt Gas Cost
29019	Environ indust Bad Debt Gas Cost
29020	Settled Cities Indust Bad Debt Gas Cost
29021	Deferred Option Premiums
30001	Depr Exp-Liquid Propane
30002	Depr Exp-Natural Gas Prod
30003	Depr Exp-Underground Storage
30004	Depr Exp-Transmission Plant
30005	Depr Exp-Distribution Plant
30007	Depr Exp-General Plant
30008	Depr Exp-Credits-Other Accounts
30010	Amort-Lease Improvements
30011	Amort Util/Plant Acq Adj
30012	Vehicle Depreciation
30013	Depreciation-Building
30014	Depreciation-Office furniture
30015	Depreciation-Comm Equip
30016	Depreciation-Shop Equip
30021	Customer Contracts - Amort
30023	Amortization of FAS109 Regulatory Items
30031	Vehicle Depreciation
30032	Vehicle Depreciation Capitalized
30041	Heavy Equipment Depreciation
30042	Heavy Equipment Depreciation Capitalized
30051	Stores Depreciation
30052	Stores Depreciation Capitalized
30061	Tools & Shop Depreciation
30062	Tools & Shop Depreciation Capitalized
30071	Lab Depreciation
30072	Lab Depreciation Capitalized
30073	Lab Depreciation Expensed
30074	Amort of Regulatory Assets
30075	West Tex Reg Asset
30101	Ad Valorem - Accrual
30102	Taxes Property And Other
30103	Occupational Licenses
30104	State Supv & Inspection
30105	Corp/State Franchise Tax
30106	State Franchise Tax
30107	City Franchise
30108	Dot Transmission User Tax
30109	State Gross Receipts
30110	State Gas Transportation
30112	Public Serv Comm Assessment
30113	Ill Energy Assist Tax Exp
30118	Penalty - Interest
30119	Cust Deps-By Acct/Div
30120	Commitment Fees-Anb
30121	Commitment Fee- Royal Bank of Scotland
30122	Div-Common Stock
30126	Oth Tax-La Corp Franchise
30128	Int On Debt To Assoc. Co
30129	Int On S/T Loan-Misc
30130	Deferred Interest Infrastructure
30131	5.125% Senior Notes discount
30132	1St Mortg Bonds Series I
30134	Debentures 6.75 percent
30135	Int On S/T Loan-Anb
30139	Int On S/T Loan-Sun Trust Formerly Nations
30140	Int On S/T Debt-New ST loan
30146	Other Int Exp
30147	Comm Paper - Discount-ML
30148	Comm Paper - Discount-FC
30150	Int On S/T Debt-KBC
30153	Debt discount expense 7.375% Senior Note
30155	Commitment Fees_ Fortis Capital
30156	Int On deferred director comp
30157	Int on Taxes
30159	Debt expense on Mid-Tex LTD
30160	FMB Early Retirement Premium
30161	6.35% Note Amortization
30162	Comm Paper-Suntrust
30163	8.50% Senior Notes disc
30164	Cash equivalent - RSU
30165	CP-Wells Fargo Interest Exp
30166	5.5% Senior Notes disc
30170	CP- Deutsche Bank Int Exp

Atmos Energy Corporation  
Chart of Accounts

Sub Account	Description
30171	CP- Goldman Sachs Int Exp
30172	CP- Morgan Stanley Int Exp
30173	CP- Royal Banks of Scotland Int Exp
30201	Federal Income Taxes
30202	State Income Taxes
30204	State Tax Interest/Penalties
30205	FIN48 Federal Tax Expense
30301	MIC Warranty Revenues
30303	Gross Sales - Merchandising
30306	Mjc Revenues - Yardlines
30312	revenue from EDS field
30313	Revenue from Barnsley field
30401	Cost of Merchandise Sold
30403	Cost Of Yardlines
30411	Costs from EDS field
30412	Costs from Barnsley field
30526	Misc Other Revenue
30543	Other Misc
30549	Equity In Earnings
30554	Retail Ventures Allocation
30601	Int & Div Income-Other Inv
30602	Int & Div Income-Temp Cash I
30603	Int & Div Income-Non Operation
30604	Int & Div Income-Misc
30605	Misc Non-Operating Income
30607	Incentive Rates Income
30608	Invest Income-Tax Free
30609	Int & Div Inc-Alloc
30611	Misc Operating Income
30612	Int & Div Inc-Interco
30623	AEH Invest income-Tax Free
30625	CIAC Gross-Up Amort
30702	Education
30703	United Way Agencies
30705	Health
30706	Museums & Arts
30709	Salvation Army
30710	Youth Clubs & Centers
30711	Energy Assistance Program
30713	American Red Cross
30719	Use 30736 Christmas Funds
30730	Use 30736 Sports Programs
30734	Use 30702 or 30705 or 30730Childrens' Funds
30735	Use 30702 Scholarship Funds
30736	Community Welfare
30737	Political Activities
30740	Misc Income Deductions
30743	Entertainment & Sports Events
30910	10 percent Note Payable
30912	UCG - Series P
30918	UCG - Mtn 95-1
30919	UCG - Mtn 95-2
30921	Debentures 6.75 percent
30924	LTD-Propane
30926	LTD-Leasing
30928	LTD- 7.375 % Senior Notes
30930	Int-5.125 % Senior Notes
30931	LTD-Wells Fargo Equip
30932	LTD-US Bank Equip
30934	LTD-4.00 % Senior Notes due 2009
30935	LTD-4.95 % Senior Notes due 2014
30936	LTD-5.95 % Senior Notes due 2034
30937	LTD-Rate Lock
30939	Fixed Rate due 2017
30940	LTD-8.50 % Senior Notes due 2019
30941	LTD-5.50% Sr Notes due 2041
31100	GRIP 2008
31101	Gas Rev-Dist Inc
31109	Irr Plant Income
31113	Sales For Resale
31114	Vehicle Rental
31115	Office Rental
31116	Appliance Rental
31117	Utility Security Plan Revenues
31121	Service Revenue
31126	Shop At Home - Sales
31127	Home Protection Revenue
31128	Gas Cost Adjustment Surcharge
31130	Bolivar Lease Operating Fee
31131	Bolivar Lease Income
31132	Realized Enhancement
31133	Auto Club - Sales
31134	Fix6 (Mail,Tele) Appliance Guard
31136	Gas Sales-Nonaff
31137	Gas Sales-Aff
31138	Gas Sales-Fuel-Nonaff
31139	Gas Sales Fuel-Aff
31140	Transport Reimbursed-Nonaff
31141	Transport Reimbursed-Aff
31142	Storage Reimbursed-Nonaff
31143	Storage Reimbursed-Aff
31149	Staley Lease Income
31150	Gas Sales - Industrial Customers

Atmas Energy Corporation  
Chart of Accounts

Sub Account	Description
31151	Gas Sales - Local Distribution Companies
31152	Gas Sales - Energy Marketers
31153	Gas Sales - Municipalities
31154	Gas Sales - Other
31155	Gas Sales - Fuel - Industrial Customers
31156	Gas Sales - Fuel - Local Distribution Companies
31157	Gas Sales - Fuel - Energy Marketers
31158	Gas Sales - Fuel - Municipalities
31159	Gas Sales - Fuel - Other
31160	Transport Reimbursed - Industrial Customers
31161	Transport Reimbursed - Local Distribution Companies
31162	Transport Reimbursed - Energy Marketers
31163	Transport Reimbursed - Municipalities
31164	Transport Reimbursed - Other
31165	Storage Reimbursed - Industrial Customers
31166	Storage Reimbursed - Local Distribution Companies
31167	Storage Reimbursed - Energy Marketers
31168	Storage Reimbursed - Municipalities
31169	Storage Reimbursed - Other
31170	Capacity Release Revenue- Industrial Customers
31171	Capacity Release Revenue- Local Distribution Companies
31172	Capacity Release Revenue- Energy Marketers
31173	Capacity Release Revenue- Municipalities
31174	Capacity Release Revenue- Other
31175	Storage Injection Sales - Industrial Customers
31176	Storage Injection Sales - Local Distribution Companies
31177	Storage Injection Sales - Energy Marketers
31178	Storage Injection Sales - Municipalities
31179	Storage Injection Sales - Other
31180	Handbill Est - Unbilled
31181	City Franch revenue
31182	State Occup revenue
31183	Surcharge revenue
31192	GRIP 2003
31193	GRIP 2004
31194	GRIP 2005
31195	WNA
31197	GRIP 2006
31198	Meter Maint & Repair Revenues
31199	GRIP 2007
31200	GRIP 2009
31201	Forfeited Disc-Dist Plant Inc
31210	GRIP 2010
31211	GRIP 2011
31214	2010 Investment Settlement
31301	Misc Service Revenue
31304	Gas Transport Rev-Distr
31305	Sales For Resale
31306	Intraco Transport Rev
31307	Op Inc&Exp-Prod Extr Ng
31308	Rent From Gas Property
31309	Other Gas Revenues
31312	Monthly Demand
31314	Storage Rent
31316	NN Natural Gas & Pipeline Services
31318	CAST-GA
31319	HUB Transaction Revenue
31321	Rev-Storing 311 Gas for Others
31323	Electric Gen-311(A)(2)-Texas
31324	Parking Transp Rev- 311(A)(2)
31325	LDC Transp - 3rd parties
31326	Industrial Transportation
31332	Trans for Midtex-Rate CGS
31333	Electric Generation
31335	Parking Transportation Revenue
31336	Lending Transportation Revenue
31337	Pipeline
31338	Pipeline-311(A)(2)-Texas
31340	Compress Rev-Transp Customers
31341	Other Transport Related Rev
31342	HUB Trans Rev - 311(A)(2)Texas
31343	Rev-Storing Gas of Others
31344	Subcontracted Compliance Work
31345	Parking Trans Rev-Affiliate/AEM
31347	Pipeline-311(a)(2)-Texas-Affiliate/AEM
31348	Pipeline-Affiliate/AEM
31349	Hub Trans Revenue-Affiliate/AEM
31350	Rev-Storage Affiliate/AEM
31360	Lending Rev-Affiliate-AEM
31361	Storage 311(a)2-Affiliate/AEM
31362	Hub 311(a)2 -Affiliate/AEM
31363	Kansas Ad Valorem Surcharge
31364	Easements
31365	Financial
31366	Energy Demand
31367	Asset Management-LA
31368	Intercompany transportation revenue
31369	Capacity Utilization
31370	Natural Gas Liquids Revenue
31371	Asset Management-MS
31372	Ind Trans - Regulated
31373	Ind Trans - Other Revenue
31374	Other Gas Revenue - Taxable

Atmos Energy Corporation  
Chart of Accounts

Sub Account	Description
31375	Other Gas Revenue - Non-Taxable
35101	Index Price Contracts-Nonaff
35102	Index Price Contracts-Aff
35103	FP CF Hedge ineffectiveness Non-Aff
35104	FP CF Hedge ineffectiveness Aff
35105	Genl Feed Adjustment
35201	Fixed Price Contracts-Nonaff
35202	Fixed Price Contracts-Aff
35251	Fixed Price Futures
35261	Fixed Price Swaps Non-Aff
35262	Fixed Price Swaps Aff
35271	Fixed Price Options - Financial
35273	Fixed Price Options - Physical
35281	Fixed Price FAC
35291	Fixed Price Options Premiums
35301	Storage Opt Contracts-Nonaff
35302	Storage Opt Contracts-Aff
35311	Storage Inv
35351	Storage Futures
35361	Storage Swaps-NonAff
35362	Storage Swaps-Aff
35371	Storage Options
35381	Fair Value Hedge Inventory
35391	Storage Opt Prom
35401	Transport Contracts Opt-Nonaff
35402	Transport Contracts Opt-Aff
35551	Enhance Futures
35561	Enhance Swaps-Nonaff
35562	Enhance Swaps-Aff
35563	Enhance Basis
35571	Enhance Options MV
35581	Enhance FAC
35582	Transp Rev-Pooling Transfer
35591	Transp-Rev Pooling-Affiliate/AEM
35651	Speculative Futures
35661	Swing Swaps - NonAff
35662	Swing Swaps - Aff
35671	Speculative Options MV
35701	Fixed Fees-Nonaff
35702	Fixed Fees-Aff
35703	Fixed Fee Options-Nonaff
35704	Fixed Fee Options-Affiliate
35801	Basis Swaps-Nonaff
35802	Basis Swaps-Aff
35901	MTM Reserve Overhead-Nonaff
35902	MTM Reserve Overhead-Aff
35911	MTM Reserve Basis-Nonaff
35912	MTM Reserve Basis-Aff
35921	MTM Reserve NPV-Nonaff
35922	MTM Reserve NPV-Aff
35931	MTM Reserve Credit-NonAff
35941	MTM Reserve F/R-Nonaff
35942	MTM Reserve F/R-Aff
35951	MTM Reserve OTC Swaps-Nonaff
35952	MTM Reserve OTC Swaps-Aff
35953	MTM G/L-CMS Contracts
40001	Billed to West Tex Div
40002	Billed to CO/KS Div
40003	Billed to LA Div
40004	Billed to Mid St Div
40005	Billed to KY Div
40006	Billed to Propane
40007	Billed to Nonutilities
40008	Billed to Mid-Tex Div
40009	Billed to MS Div
40010	Billed to Atmos Pipeline Div
40517	Intercompany billing for AEH AEM and AES
41101	Billed from Accounting
41102	Billed from Business Development
41103	Billed from Customer Service Center
41104	Billed from Revenue Management Center
41105	Billed from Gas Control
41106	Billed from Govt Affairs
41107	Billed from HR
41108	Billed from HR Other
41109	Billed from IT
41110	Billed from Internal Audit
41111	Billed from Pipeline Gas Control
41112	Billed from Investor Relations
41113	Billed from Legal
41114	Billed from Corp Secretary
41115	Billed from Planning & Budget
41116	Billed from Rates
41117	Billed from Purchasing
41118	Billed from Regulatory Affairs
41119	Billed from Treasury
41120	Billed from Risk Mgmt
41121	Billed from Management Committee
41122	Billed from Allocations & Other
41123	Billing for Overhead Capitalized
41124	Billing for Taxes Other and Depr
41125	Billed from Customer Service Initiative
41126	Billed from Utility Operations Council

Atmos Energy Corporation  
Chart of Accounts

<u>Sub Account</u>	<u>Description</u>
41127	Billed from Utility Marketing Council
41129	Billing for CSC Depr & Taxes Other
41130	Billing for SS Depr & Taxes Other
41131	Billing for CSC O&M
41132	Billing for SS O&M
41133	Billed from Non Call Center Customer Service
41134	Billed from BTL SS
41135	Billing from Training
41136	Billed from BTL HQ
41137	Billed from BTL State
41138	Billed from Regulated Ops Support

Atmos Energy Corporation  
 Chart of Accounts

SERVICE_AREA	Description
000000	Default
001000	Amarillo Transmission
001010	Amarillo Distribution
002000	Shared Services General Office
003000	Amarillo City Plant Distribution
003010	Amarillo Distribution
003040	Plainview
003056	Lubbock
003069	Lamesa
003077	Odessa
003110	Bushland
004000	Fritch & Sanford City Plant Distribution
004015	Fritch
004016	Sanford
005000	West Texas City Plant Distribution
005001	Big Spring
005002	Forsan
005003	Coahoma
005006	Pampa
005007	Panhandle
005031	Palsados
005032	Hereford
005033	Friona
005034	Bovina
005035	Dimmitt
005036	Canyon
005037	Happy
005038	Tulia
005039	Kress
005040	Plainview
005041	Hale Center
005042	Petersburg
005043	Floydada
005044	Lockney
005045	Silverton
005046	Quitaque
005047	Turkey
005048	Littlefield
005049	Muleshoe
005050	Sudan
005051	Amherst
005052	Anton
005053	Olton
005054	Earth
005055	Levelland
005056	Lubbock
005057	Abernathy
005058	Shallowater
005059	Idalou
005060	Ralls
005061	Lorenzo
005062	Crosbyton
005063	Slaton
005064	Southland
005065	Post
005066	Wilson
005067	Tahoka
005068	O'Donnell
005069	Lamesa
005070	Brownfield
005071	Ropesville
005072	Meadow
005073	Seagraves
005074	Seminole
005075	Midland
005076	Stanton
005077	Odessa
005078	Whitharrai
005079	Wolfforth
005080	New Deal
005081	Springlake
005082	Vega
005083	Hart
005086	Welch
005087	Edmonson
005088	New Home
005089	Smyer
005090	Village of Tanglewood
005091	Nazareth
005092	Wellman
005093	Ransom Canyon
005094	Timbercreek Canyon
005096	Los Ybanez
005097	Opdyke
005098	Buffalo Spring Lake
005114	Dawn
005149	Spade
005171	Lenorah
005201	Claude
006000	Dalhart City Plant Distribution
006020	Dalhart
006021	Channing
006022	Hartley

Atmos Energy Corporation  
 Chart of Accounts

SERVICE AREA	Description
006032	Hereford
007000	TransLa
007700	Lafayette
007701	Mansfield
007702	Natchitoches
007703	Pineville
007704	Winnfield
007705	Monroe
007706	Many
007707	Youngsville
007709	Rayne
007710	Ball
007711	Breaux Bridge
007712	Broussard
007713	Campiti
007714	Cankton
007715	Carencro
007716	Clarks
007717	Converse
007718	Coushatta
007719	Dry Prong
007720	Edgefield
007721	Fisher
007722	Florien
007723	Franklin
007724	Georgetown
007725	Grayson
007726	Henderson
007727	Baldwin
007728	Duson
007729	Olla
007730	Pleasant Hill
007731	Pollock
007732	Richwood
007733	Robeline
007734	Scott
007735	South Mansfield
007736	Stanley
007737	Tullos
007738	Urania
007739	Zwolle
007740	Nebo
007741	Standard
007742	Belle Rose
007743	Gray
007744	Houma
007745	Labadieville
007746	Paincourtville
007747	Plattenville
007748	Schriever
007749	White Castle
007750	Amelia
007751	Bunkie
007752	Catahoula
007753	Cecilia
007754	Centerfield
007755	Charenton
007756	Collfax
007757	Columbia
007758	Crowley
007759	Eunice
007760	Ft Jesup
007761	Greenwood
007762	Jeanrette
007763	Kolin
007764	Lecompte
007765	Logansport
007766	New Iberia
007767	Patterson
007768	St Landry
007769	Ville Platte
007770	Washington
007771	West Monroe
007772	Thibodaux/Lafourche
007773	Napoleonville
007774	Church Point
007775	Oxford
007776	Pelican
007777	Sterlington
007778	Opelousas
007779	St Amant
007780	Darrow
007781	Baldwin
007782	Powhattan
007783	Branch
007784	Church Point
007785	Duson
007786	Joyce
007787	Kaplan
007788	Maurice
007789	Opelousas
007790	Winn Parish Prison
007791	Bayou Correctional Facility



Atmos Energy Corporation  
 Chart of Accounts

SERVICE AREA	Description
007792	Universities & VA
007793	Port Barre
007794	Rayne
007795	St Landry
007796	Sunset
007797	Basile
007799	Transla BU A&G
008000	West Texas Div-West Texas Rural Irrigati
008001	West Texas Div Irrigation-Big Spring IRR
008002	West Texas Div Irrigation-Forsan
008003	West Texas Div Irrigation-Coahoma
008006	West Texas Div Irrigation-Pampa IRR
008007	West Texas Div Irrigation-Panhandle
008009	West Texas Div Irrigation-TEX Div Office
008010	West Texas Div Irrigation-Amarillo Distr
008015	West Texas Div Irrigation-Fritch
008016	West Texas Div Irrigation-Sanford
008020	West Texas Div Irrigation-Dalhart
008021	West Texas Div Irrigation-Channing
008022	West Texas Div Irrigation-Hartley
008031	West Texas Div Irrigation-Palisades
008032	West Texas Div Irrigation-Hereford IRR
008033	West Texas Div Irrigation-Friona IRR
008034	West Texas Div Irrigation-Bovina
008035	West Texas Div Irrigation-Dimmitt
008036	West Texas Div Irrigation-Canyon IRR
008037	West Texas Div Irrigation-Happy
008038	West Texas Div Irrigation-Tulla
008039	West Texas Div Irrigation-Kress
008040	West Texas Div Irrigation-Plainview IRR
008041	West Texas Div Irrigation-Hale Center
008042	West Texas Div Irrigation-Petersburg
008043	West Texas Div Irrigation-Floydada
008044	West Texas Div Irrigation-Lockney
008045	West Texas Div Irrigation-Silverton
008046	West Texas Div Irrigation-Quitque
008047	West Texas Div Irrigation-Turkey
008048	West Texas Div Irrigation-Littlefield IRR
008049	West Texas Div Irrigation-Muleshoe
008050	West Texas Div Irrigation-Sudan
008051	West Texas Div Irrigation-Amherst
008052	West Texas Div Irrigation-Anton
008053	West Texas Div Irrigation-Olton IRR
008054	West Texas Div Irrigation-Earth IRR
008055	West Texas Div Irrigation-Levelland
008056	West Texas Div Irrigation-Lubbock IRR
008057	West Texas Div Irrigation-Abernathy
008058	West Texas Div Irrigation-Shallowater
008059	West Texas Div Irrigation-Idalou
008060	West Texas Div Irrigation-Rall
008061	West Texas Div Irrigation-Lorenzo
008062	West Texas Div Irrigation-Crosbyton
008063	West Texas Div Irrigation-Slaton
008064	West Texas Div Irrigation-Ropesville-Sou
008065	West Texas Div Irrigation-Post
008066	West Texas Div Irrigation-Wilson
008067	West Texas Div Irrigation-Tahoka
008068	West Texas Div Irrigation-O'Donnell
008069	West Texas Div Irrigation-Lamesa
008070	West Texas Div Irrigation-Brownfield IRR
008071	West Texas Div Irrigation-Ropesville
008072	West Texas Div Irrigation-Meadow
008073	West Texas Div Irrigation-Seagraves
008074	West Texas Div Irrigation-Seminole
008075	West Texas Div Irrigation-Midland
008076	West Texas Div Irrigation-Stanton
008077	West Texas Div Irrigation-Odessa IRR
008078	West Texas Div Irrigation-Whitharrai
008079	West Texas Div Irrigation-Wolfforth
008080	West Texas Div Irrigation-New Deal
008081	West Texas Div Irrigation-Springlake
008082	West Texas Div Irrigation-Vega
008083	West Texas Div Irrigation-Hart
008086	West Texas Div Irrigation-Welch
008087	West Texas Div Irrigation-Edmonson
008088	West Texas Div Irrigation-New Home
008089	West Texas Div Irrigation-Smyer
008090	West Texas Div Irrigation-Village of Tan
008091	West Texas Div Irrigation-Nazareth
008092	West Texas Div Irrigation-Wellman
008093	West Texas Div Irrigation-Ransom Canyon
008094	West Texas Div Irrigation-Timbercreek Ca
008096	West Texas Div Irrigation-Los Ybanez
008097	West Texas Div Irrigation-Opdyke
008098	West Texas Div Irrigation-Buffalo Spring
008110	Bushland
008140	Farwell
009000	KY
009001	Owensboro-Underground Storage
009002	Hickory-Underground Storage
009003	Kirkwood-Underground Storage
009004	Judge Chapel-Underground Storage
009005	Bon Harbor-Underground Storage

Atmos Energy Corporation  
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SERVICE_AREA	Description
009006	Commonwealth-Underground Storage
009007	St Charles-Underground Storage
009008	Phelps Dodge-Underground Storage
009500	Owensboro
009501	Beaver Dam
009502	Calhoun
009503	Cloverport
009504	Fordsville
009505	Hardinsburg
009506	Hartford
009507	Hawesville
009508	Whitesville
009509	Lewisport
009515	Madisonville
009516	Earlington
009517	Hanson
009518	Morton's Gap
009519	Nortonville
009520	St Charles
009521	Sebree
009522	Dixon
009523	Slaughters
009524	South Henderson
009527	Wkg Measurement
009530	Princeton
009531	Cadiz
009532	Dawson Springs
009533	Eddyville
009534	Marion
009535	Fredonia
009537	Hopkinsville
009538	Crofton
009539	Livermore KY
009540	Greenville
009541	Central City
009542	Bremen
009543	Powderly
009544	Sacramento
009545	Rural Owensboro
009546	Rural Madisonville
009547	Rural Paducah
009548	Rural Bowling Green
009549	Rural Danville
009550	Paducah
009551	Calvert City
009552	Gilbertsville
009553	Grand Rivers
009555	Mayfield
009556	Water Valley
009557	Wingo
009558	Symsonia
009560	Bowling Green
009562	Russellville
009563	Adairville
009564	Elkton
009565	Franklin
009566	Auburn
009567	Woodburn
009570	Glasgow
009571	Cave City
009572	Hiseville
009573	Horse Cave
009574	Munfordville
009575	Oakland
009576	Park City
009577	Smith's Grove
009580	Danville
009581	Hustonville/Moreland
009582	Junction City
009583	Lancaster
009584	Perryville
009585	Stanford
009587	Lebanon
009588	Springfield
009590	Harrodsburg
009591	Burgin
009592	Campbellsville
009593	Greensburg
009595	Shelbyville
009596	Lawrenceburg
009599	Wkg BU A&G
010000	West Texas Div
010001	Big Spring
010006	Pampa
010007	Panhandle
010009	West Texas Div Office
010010	Amarillo
010015	Fritch
010020	Dalhart
010021	Channing
010032	Hereford
010033	Friona
010035	Dimmitt

Atmos Energy Corporation  
 Chart of Accounts

SERVICE_AREA	Description
010036	Canyon
010037	Happy
010038	Tulla
010040	Plainview
010043	Floydada
010045	Silverton
010046	Quitlaque
010048	Littlefield
010049	Muleshoe
010055	Levelland
010056	Lubbock
010060	Ralls
010061	Lorenzo
010063	Slaton
010065	Post
010067	Tahoka
010069	Lamesa
010070	Brownfield
010074	Seminole
010075	Midland
010076	Stanton
010077	Odessa
010081	Springlake
010099	West Texas Div BU A&G
010102	Plant In Service
012000	Customer Support
013000	Amarillo Rural Distribution
013010	Amarillo
013110	Bushland
014000	Non-Regulated Industrial
014001	Big Spring
014007	Panhandle
014010	Amarillo
014021	Industrial-WT-Rural
014032	Hereford
014033	Friona
014034	Bovina
014035	Dimmitt
014036	Canyon
014038	Tulla
014040	Plainview
014043	Floydada
014044	Lockney
014046	Quitlaque
014048	Littlefield
014049	Muleshoe
014052	Anton
014053	Olton
014054	Earth
014055	Levelland
014056	Lubbock
014057	Abernathy
014062	Crosbyton
014063	Slaton
014066	Wilson
014068	O'Donnell
014069	Lamesa
014070	Brownfield
014072	Meadow
014073	Seagraves
014074	Seminole
014075	Midland
014077	Odessa
014082	Vega
014087	Edmonson
014089	Smyer
014092	Weilman
015000	Regulated Industrial
015001	Big Spring
015003	Industrial-AM City Gate
015005	Industrial-WT-City Gate
015010	Amarillo
015016	WT Div LVS customers in Lubbock
015020	Dalhart
015021	Industrial-WT-Rural
015032	Hereford
015036	Canyon
015040	Plainview
015048	Littlefield
015055	Levelland
015056	Lubbock
015058	Shallowater
015069	Lamesa
015070	Brownfield
015073	Seagraves
015074	Seminole
015075	Midland
015077	Odessa
015086	Welch
016000	Lubbock City Plant
016056	Lubbock City Plant
017000	Dalhart Rural Distribution
017020	Dalhart

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Chart of Accounts

SERVICE_AREA	Description
018000	Dalhart Rural Irrigation
018020	Dalhart
018022	Hartley
018032	Hereford
019000	West Texas Div- Triangle Pipeline
019007	Panhandle
019010	Amarillo
019020	Triangle 020
019032	Hereford
019033	Friona
019034	Bovina
019035	Dimmitt
019036	Canyon
019038	Tulia
019040	Plainview
019043	Floydada
019044	Lockney
019046	Quitaque
019048	Littlefield
019049	Muleshoe
019050	Sudan
019052	Anton
019053	Olton
019054	Earth
019055	Levelland
019056	Lubbock
019057	Abernathy
019059	Idalou
019060	Ralls
019062	Crosbyton
019063	Slaton
019065	Post
019069	Lamesa
019070	Brownfield
019071	Ropesville
019072	Meadow
019073	Scagraves
019074	Seminole
019079	Wolfforth
019081	Springlake
019082	Vega
019083	Hart
019086	Welch
019087	Edmonson
019091	Nazareth
019092	Wellman
019149	Spade
020000	West Texas Lubbock Environs
020056	Lubbock outside city limits
020601	Alvarado Other_Oc_TP
021000	West Texas Rural Distribution
021001	Big Spring
021002	Forsan
021003	Coahoma
021006	Pampa
021007	Panhandle
021010	Amarillo
021020	West Texas - Dalhart
021031	Palisades
021032	Hereford
021033	Friona
021034	Bovina
021035	Dimmitt
021036	Canyon
021037	Happy
021038	Tulia
021039	Kress
021040	Plainview
021041	Hale Center
021042	Petersburg
021043	Floydada
021044	Lockney
021045	Silverton
021046	Quitaque
021047	Turkey
021048	Littlefield
021049	Muleshoe
021050	Sudan-SU
021051	Amherst
021052	Anton
021053	Olton
021054	Earth
021055	Levelland
021056	Lubbock
021057	Abernathy
021058	Shallowater
021059	Idalou
021060	Ralls
021061	Lorenzo
021062	Crosbyton
021063	Slaton
021064	Southland
021065	Post

Atmos Energy Corporation  
 Chart of Accounts

SERVICE_AREA	Description
021066	Wilson
021067	Tahoka
021068	O'Donnell
021069	Lamesa
021070	Brownfield
021071	Ropesville
021073	Seagraves
021074	Seminole
021075	Midland
021076	Stanton
021077	Odessa
021078	Whitharral
021079	Wofforth
021081	Springlake-SP
021082	Vega
021083	Hart
021086	Welch
021087	Edmonson
021089	Smyers
021091	Nazareth
021092	Wellman
021096	Los Ybanez
021097	Opdyke
021110	Bushland
021113	Cotton Center
021114	Dawn
021125	Umbarger
021140	Farwell
021149	Spade
021171	Lenorah
021201	Claude
022000	West Texas Div Meter Shop
022436	West Texas Div Measurement Center
029000	Use 071000 Missouri
029660	Use 071660 Rich Hill
029661	Use 071661 Hume
030000	COKS/Denver Company Office
030366	Yates Center
030367	Coffeyville
030368	Independence
030369	Johnson County-Olathe
030800	Denver
030810	Greeley
030896	BU Overhead-GGC
030899	BU Overhead-Colorado
031000	Colorado ADM
031800	Cbd-Escrow Account
031810	Greeley
031811	Ault
031818	Kersey
031821	Platteville
031845	Graig
031846	Meeker
031855	Steamboat Springs
031858	Steamboat Springs URA
031860	Canon City
031861	Florence, Co
031873	Salida
031880	Gunnison
031881	Crested Butte
031882	Mount Crested Butte
031899	Colorado BU A&G
031901	Lamar
031909	Holly
031924	Springfield
031935	Durango
031938	Cortez
031941	Dove Creek
033000	Northeast Colorado
033264	Rosedale
033374	Danville
033810	Greeley
033811	Ault
033812	Eaton
033813	Evans
033814	Garden City
033815	Gilcrest
033816	Hudson
033817	Keenesburg
033818	Kersey
033819	LaSalle
033820	Lucerne
033821	Platteville
033823	Pierce
033824	Prospect Valley
033825	Roggen
033826	Nunn
033827	Outside Ault
033828	Outside Eaton
033831	Outside Gilcrest
033832	Outside Greeley
033838	Outside Platteville
033843	Windsor

Atmos Energy Corporation  
 Chart of Accounts

SERVICE_AREA	Description
033846	Meeker
033847	Hayden
033855	Steamboat Springs
033860	Canon City
033861	Florence
033880	Gunnison
033901	Lamar
033953	Windsor
033955	Milliken CO
033956	Fort Lupton CO
034000	Northwest & Central Colorado
034266	Parlin
034270	Almont
034845	Craig
034846	Meeker
034847	Hayden
034849	Outside Hayden
034850	Outside Craig
034855	Steamboat Springs
034856	Milner
034857	Outside Steamboat Springs
034860	Canon City
034861	Florence
034873	Salida
034874	Poncha Springs
034875	Nathrop
034877	Outside Poncha
034880	Gunnison
034881	Crested Butte
034882	Mt Crested Butte
034883	Outside Crested Butte
034885	Outside Gunnison-Gunnison County
034935	Durango
034951	Buena Vista
034954	Hamilton
035000	Southeast Colorado
035265	Lincoln Park
035810	Greeley
035860	Canon City
035861	Florence
035862	Portland
035863	Penrose
035864	Williamsburg
035865	Rockvale
035866	Outside Canon City
035867	Brookside
035901	Lamar
035902	Hasty
035903	McClave
035904	Brandon
035905	Eads
035906	Bristol
035907	Granada
035908	Hartman
035909	Holly
035910	Korman
035911	Wiley
035921	Outside Lamar
035922	Outside Wiley
035924	Springfield
035925	Pritchett
035926	Two Buttes
035927	Vilas
035928	Walsh
035930	Outside Springfield
036000	Southwest Colorado
036935	Durango
036936	Outside Durango
036938	Cortez
036939	Dolores
036940	Mancos
036941	Dove Creek
036942	Cahone
036943	Egnar
036944	Outside Cortez
036950	Hesperus
040000	CNG
040006	Cng Pampa
040010	Cng Amarillo
040036	Cng Canyon
040055	Cng Levelland
040056	Cng Lubbock
040075	Cng Midland
040077	Cng Odessa
041000	Use 034000 Buena Vista Division
047000	Cng Trans Ia Cng
050000	Egasco
050001	Egasco-Big Spring
050002	Egasco-Forsan
050003	Egasco-Coahoma
050006	Egasco-Pampa
050007	Egasco-Panhandle
050009	Egasco-West Texas Div Office

Atmos Energy Corporation  
Chart of Accounts

SERVICE AREA	Description
050010	Egasco-Amarillo Distribution
050015	Egasco-Fritch
050016	Egasco-Sanford
050020	Egasco-Dalhart
050021	Egasco-Channing
050022	Egasco-Hartley
050031	Egasco-Pailsades
050032	Egasco-Hereford
050033	Egasco-Friona
050034	Egasco-Bovina
050035	Egasco-Dimmitt
050036	Egasco-Canyon
050037	Egasco-Happy
050038	Egasco-Tulia
050039	Egasco-Kress
050040	Egasco-Plainview
050041	Egasco-Hale Center
050042	Egasco-Petersburg
050043	Egasco-Floydada
050044	Egasco-Lockney
050045	Egasco-Silverton
050046	Egasco-Quitaque
050047	Egasco-Turkey
050048	Egasco-Littlefield
050049	Egasco-Muleshoe
050050	Egasco-Sudan
050051	Egasco-Amherst
050052	Egasco-Anton
050053	Egasco-Olton
050054	Egasco-Earth
050055	Egasco-Levelland
050056	Egasco-Lubbock
050057	Egasco-Abernathy
050058	Egasco-Shallowater
050059	Egasco-Idalou
050060	Egasco-Ralls
050061	Egasco-Lorenzo
050062	Egasco-Crosbyton
050063	Egasco-Slaton
050064	Egasco-Southland
050065	Egasco-Post
050066	Egasco-Wilson
050067	Egasco-Tahoka
050068	Egasco-O'Donnell
050069	Egasco-Lamesa
050070	Egasco-Brownfield
050071	Egasco-Ropesville
050072	Egasco-Meadow
050073	Egasco-Seagraves
050074	Egasco-Seminole
050075	Egasco-Midland
050076	Egasco-Stanton
050077	Egasco-Odessa
050078	Egasco-Whitharral
050079	Egasco-Wolfforth
050080	Egasco-New Deal
050081	Egasco-Springlake
050082	Egasco-Vega
050083	Egasco-Hart
050086	Egasco-Welch
050087	Egasco-Edmonson
050088	Egasco-New Home
050089	Egasco-Smyer
050090	Egasco-Village of Tanglewood
050091	Egasco-Nazareth
050092	Egasco-Wellman
050093	Egasco-Ransom Canyon
050094	Egasco-Timbercreek Canyon
050096	Egasco-Los Ybanez
050097	Egasco-Opdyke
050098	Egasco-Buffalo Spring Lake
051000	Enertrust Inc
051036	Enermart-Canyon
051055	Enermart-Levelland
051056	Enermart-Lubbock
051069	Enermart-Lamesa
052000	TLGP
052700	TLGP-Lafayette
052701	TLGP-Mansfield
052702	TLGP-Natchitoches
052703	TLGP-Pineville
052704	TLGP-Winfield
052705	TLGP-Monroe
052706	Many-TLGP
052711	TLGP-Breaux Bridge
052712	Broussard-TLGP
052718	TLGP-Coushatta
052726	Henderson-TLGP
052729	Olla-TLGP
052736	Stanley-TLGP
052739	Zwolle-TLGP
052744	Houma-TLGP
052745	Lahadieville-TLGP

Atmos Energy Corporation  
Chart of Accounts

SERVICE AREA	Description
052750	TLGP-Amelia
052755	TLGP-Charenton
052762	TLGP-Jeanrette
052764	Leconte-TLGP
052766	TLGP-New Iberia
052767	Patterson
053000	AEP
054000	Enermart Energy Services Trust
054001	Enermart-Big Spring
054002	Enermart-Forsan
054003	Enermart-Coahoma
054006	Enermart-Pampa
054007	Enermart-Panhandle
054009	Enermart-West Texas Div Office
054010	Enermart-Amarillo Distribution
054015	Enermart-Fritch
054016	Enermart-Sanford
054020	Enermart-Dalhart
054021	Enermart-Channing
054022	Enermart-Hartley
054031	Enermart-Palisades
054032	Hereford
054033	Enermart-Friona
054034	Enermart-Bovina
054035	Enermart-Dimmitt
054036	Enermart-Canyon
054037	Enermart-Happy
054038	Enermart-Tulia
054039	Enermart-Kress
054040	Plainview
054041	Enermart-Hale Center
054042	Enermart-Petersburg
054043	Enermart-Floydada
054044	Enermart-Lockney
054045	Enermart-Silverton
054046	Enermart-Quitque
054047	Enermart-Turkey
054048	Enermart-Littlefield
054049	Enermart-Mulshoe
054050	Enermart-Sudan
054051	Enermart-Amherst
054052	Enermart-Anton
054053	Enermart-Olton
054054	Enermart-Earth
054055	Enermart-Levelland
054056	Enermart-Lubbock
054057	Enermart-Abernathy
054058	Shallowater-Enermart
054059	Enermart-Idalou
054060	Enermart-Rall
054061	Enermart-Lorenzo
054062	Enermart-Crosbyton
054063	Enermart-Slaton
054064	Enermart-RopesvilleEnermart-Southland
054065	Enermart-Post
054066	Enermart-Wilson
054067	Enermart-Tahoka
054068	Enermart-O'Donnell
054069	Enermart-Lamesa
054070	Brownfield
054071	Enermart-Ropesville
054072	Enermart-Meadow
054073	Enermart-Seagraves
054074	Enermart-Seminole
054075	Enermart-Midland
054076	Enermart-Stanton
054077	Enermart-Odessa
054078	Enermart-Whitharral
054079	Enermart-Wolfforth
054080	Enermart-New Deal
054081	Enermart-Springlake
054082	Enermart-Vega
054083	Enermart-Hart
054086	Enermart-Welch
054087	Enermart-Edmonson
054088	Enermart-New Home
054089	Enermart-Smyer
054090	Enermart-Village of Tanglewood
054091	Enermart-Nazareth
054092	Enermart-Wellman
054093	Enermart-Ransom Canyon
054094	Enermart-Timbercreek Canyon
054096	Enermart-Los Ybabez
054097	Enermart-Opdyke
054098	Enermart-Buffalo Spring Lake
055000	Corporate-AES
055001	Retail-AES
055002	Wholesale-AES
055106	AES - Colorado
055110	AES - Georgia
055113	AES - Illinois
055115	AES - Iowa
055116	AES - Kansas



Atmos Energy Corporation  
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SERVICE_AREA	Description
055117	AES - Kentucky
055118	AES - Louisiana
055124	AES - Mississippi
055125	AES - Missouri
055133	AES - North Carolina
055142	AES - Tennessee
055143	AES - Texas
055146	AES - Virginia
056000	TUG-LGSI
056600	Kilbourne
056601	Bonita
056602	Oak Grove
056603	Bastrop
056604	Lake Providence
056605	Pioneer
056606	Forest
056607	Lisbon
056608	Collinston
056609	Mer Rouge
056610	Oak Ridge
056611	Epps
056612	Rayville
056613	Tallulah
056614	Mound
056615	Delhi
056616	Richmond
056617	Bryceland
056618	Eros
056619	Quitman
056620	Bienville
056621	Hodge
056622	North Hodge
056623	East Hodge
056624	Delta
056625	Mangham
056626	Baskin
056627	Jonesboro
056628	Castor
056629	Hall Summit
056630	Winnaboro
056631	Goldonna
056632	Dodson
056633	Calvin
056634	Gilbert
056635	Wisner
056636	Keatchie
056637	Longstreet
056638	Grand Cane
056639	Ferriday
056640	Ridgecrest
056641	Alto
056642	Archibald
056643	Avondale
056644	Beekman
056645	Cadeville
056646	Calhoun
056647	Camp Joy
056648	Cartwright
056649	Chase
056650	Cheniere
056651	Crew Lake
056652	Crowville
056653	Damell
056654	Dehico
056655	Doyline
056656	Dubberly
056658	Feazel-Hwy 15
056659	Floyd
056660	Folwer
056661	Girard
056662	Gloster
056663	Haile
056664	Haughton
056665	Hico
056666	Holly Ridge
056667	Horace Smith System
056668	Hughes Chapel
056669	Hunter Heights
056670	James Smith
056671	James Wade
056672	Jones
056673	Lake Bistineau
056674	Lake Bistineau
056675	Mitchiner
056676	Nelson Bend
056677	Ouachita City
056678	Preeyville
056679	Ringgold
056680	Rocky Branch
056681	Saint Helena
056682	Spencer
056683	Start
056684	Swartz

Atmos Energy Corporation  
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SERVICE AREA	Description
056685	Taylorloun
056686	Tendell
056687	Thomastown
056688	Transvalnia
056689	Vixen
056690	Warden
056691	Waverly
056692	West Sterlington
056693	Weston
056705	Monroe
056706	Many
056713	Campfi
056742	Belle Rose
056744	Houma
056749	White Castle
056771	West Monroe
056773	Napoleonville
056777	Sterlington
056794	Wilman
056795	Wyatt
056800	Roseland
056801	Independence
056802	Folsom
056803	Tickfaw
056804	Amite
056805	Covington
056806	Albany
056807	Baton Rouge
056808	Pochatoula
056809	Mandeville
056810	Gonzales
056811	Springfield
056812	Sorrento
056813	Gramercy
056814	Kenner
056815	Lutcher
056816	Westwego
056817	Harahan
056818	Gretna
056819	Slidell
056820	Lafitte
056821	Abita Springs
056822	Alluvial City
056823	Almedia
056824	Ama
056825	Ama-Luling
056826	Arabi
056827	Augusta
056828	Baptist
056829	Bayou Gouche
056830	Bell Chasse
056831	Boothville
056832	Bourg
056833	Boutte
056834	Boutte-Luling
056835	Braithwaite
056836	Bridge City
056837	Bridgedale
056838	Bucktown
056839	Buras
056840	Burly St Martin
056841	Burnside
056842	Cacmarvon
056843	Carville
056844	Cedar Grove
056845	Chalmette
056846	D'Arbonne
056847	Davant
056848	Delacroix
056849	Denham Springs
056850	Des Allemands
056851	Destrehan
056852	Duplessis
056853	Edgard
056854	Empire
056855	Florissant
056856	Gallion
056857	Garyville
056858	Geismar
056859	Gloria
056860	Hahnville
056861	Hammond
056862	Harvey
056863	Holden
056864	Hopedale
056865	Jesuit Bend
056866	Keystone
056867	Killona
056868	Lacombe
056869	Laplace
056870	Loranger
056871	Lucy
056872	Luling

Atmos Energy Corporation  
Chart of Accounts

SERVICE_AREA	Description
056873	Marrero
056874	Meraz
056875	Merairie
056876	Modeste
056877	Montegute
056878	Montz
056879	Mt Airy
056880	Naomi
056881	Nataliany
056882	New sarpy
056883	Norco
056884	Oakville
056885	Ollie
056886	Paradis
056887	Paulina
056888	Phoenix
056889	Point A La Hache
056890	Port sulphur
056891	Poydras
056892	Prairieville
056893	Reggio
056894	Reserve
056895	Robert
056896	Saint Bernard
056897	Saint Clair
056898	Saint Grabel
056899	Saint Mary
056900	Saint Rose
056901	Southport
056902	Toca
056903	Venice
056904	Verdunville
056905	Verrett
056906	Violet
056907	Waggaman
056908	Walker
056909	Wallace
056910	Whitehall
056911	Yscloskey
056912	Jefferson
057000	TLGP-LGSN
058000	TLGP-Pine Pipeline JV
059000	TLIG
059608	TLIG-Haynesville
059700	TLIG-Lafayette
059701	TLIG-Mansfield
059702	TLIG-Natchitoches
059703	TLIG-Pineville
059704	TLIG-Winnfield
059705	TLIG-Monroe
059706	Many-TLIG
059711	TLIG-Breaux Bridge
059712	Broussard-TLIG
059715	TLIG-Carencro
059718	TLIG-Coushatta
059722	TLIG-Florien
059723	TLIG-Franklin
059726	Henderson-TLIG
059729	Olla-TLIG
059736	Stanley-TLIG
059737	Tullos
059739	Zwolle-TLIG
059742	Belle Rose-TLIG
059744	Houma-TLIG
059745	Labadieville-TLIG
059750	TLIG-Arnella
059755	TLIG-Charenton
059762	TLIG-Jeanrette
059764	Lecompte-TLIG
059765	Logansport
059766	TLIG-New Iberia
059767	Patterson
059772	Thibodaux
059773	Napoleonville
060000	TLGP-Sport Pipeline
070000	Kirksville Division
070310	Kirksville
070311	Lancaster
070312	Queen City
070313	Greentop
070314	La Piata
071000	Butter Division
071191	Hannibal
071192	Canton
071315	Butter
071316	Adrian
071317	Passaic
071318	Amoret
071319	Harrisonville
071320	Archie
071321	Appleton City
071322	Montrose
071660	Rich Hill

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SERVICE_AREA	Description
071661	Hume
072000	Southeast Missouri Division
072190	Neelyville
072200	Piedmont
072201	Arcadia
072202	Greenville
072203	Ironton
072204	Caruthersville
072205	Braggadocio
072206	Steele
072207	Cooter
072208	Holland
072209	Hayti
072210	Bakersville
072211	Kennett
072212	Deering
072213	Wardell
072214	Hayti Heights
072215	Senath
072216	Arbyrd
072217	Hornersville
072218	Hollywood
072219	Cardwell
072220	Campbell
072221	Sikeston
072222	Morehouse
072223	Matthews
072224	Miner
072225	Puxico
072226	Holcomb
072227	Malden
072228	Clarkton
072229	Gideon
072230	New Madrid
072231	Lilbourn
072232	Howardville
072233	N Lilbourn
072234	Marston
072235	Portageville
072236	Chaffee
072237	Oran
072238	Benton
072239	Morley
072240	New Hamburg
072241	Lambert
072242	Jackson
072243	Oak Ridge
072244	Gordonville
072245	Doniphan
072246	Oxly
072247	Kewanee
072248	Millersville
072249	Fruitland
072287	Charleston
072288	East Prairie
072289	Bertrand
072290	Naylor
072687	Naylor
072688	Quilin
077000	AE Louisiana - LGS
077600	Kilbourne
077601	Bonita
077602	Oak Grove
077603	Bastrop
077604	Lake Providence
077605	Pioneer
077606	Forest
077607	Lisbon
077608	Collinston
077609	Mer Rouge
077610	Oak Ridge
077611	Epps
077612	Rayville
077613	Talulaha
077614	Mound
077615	Delhi
077616	Richmond
077617	Bryceland
077618	Eros
077619	Quitman
077620	Bienville
077621	Hodge
077622	North Hodge
077623	East Hodge
077624	Delta
077625	Mangham
077626	Baskin
077627	Jonesboro
077628	Castor
077629	Hill Summit
077630	Winnsboro
077631	Goldonna
077632	Dodson

Atmos Energy Corporation  
 Chart of Accounts

SERVICE_AREA	Description
077633	Calvin
077634	Gilbert
077635	Wisner
077636	Keatchie
077637	Longstreet
077638	Grand Cane
077639	Ferriday
077640	Ridgecrest
077641	Alto
077642	Archibald
077643	Avondale
077644	Beekman
077645	Cadeville
077646	Calhoun
077647	Camp Joy
077648	Cartwright
077649	Chase
077650	Cheniere
077651	Crew Lake
077652	Crowville
077653	Darnell
077654	Dehico
077655	Dayline
077656	Dubberly
077657	Elm Grove
077658	Feazel-Hwy 15
077659	Floyd
077660	Folwer
077661	Girard
077662	Gloster
077663	Haile
077664	Haughton
077665	Hico
077666	Holly Ridge
077667	Horace Smith System
077668	Hughes Chapel
077669	Hunter Heights
077670	James Smith
077671	James Wade
077672	Jones
077673	Lake Bistineau
077674	Lake Bistineau
077675	Mitchiner
077676	Nelson Bend
077677	Ouachita City
077678	Perryville
077679	Ringgold
077680	Rocky Branch
077681	Saint Helena
077682	Spencer
077683	Start
077684	Swartz
077685	Taylorloun
077686	Tendell
077687	Thomastown
077688	Transylvania
077689	Vixen
077690	Warden
077691	Waverly
077692	West Sterlington
077693	Weston
077694	Wilman
077695	Wyatt
077696	Mandeville
077697	Vidalia
077698	Downsville
077700	Lafayette Service
077702	Natchitoches-LGS
077703	Rapides-LGS
077705	Monroe
077706	Many
077713	Campiti
077742	Belle Rose
077744	Houma
077749	White Castle
077771	West Monroe
077773	Napoleonville
077777	Sterlington
077779	St Amant-LGS
077780	Darrow-LGS
077800	Roseland
077801	Independence
077802	Folsom
077803	Ticklaw
077804	Amite
077805	Covington
077806	Albany
077807	Baton Rouge
077808	Ponchatoula
077809	Mandeville
077810	Gonzales
077811	Springfield
077812	Sorrento

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SERVICE AREA	Description
077813	Gramercy
077814	Kenner
077815	Lutcher
077816	Westwego
077817	Harahan
077818	Gretna
077819	Slidell
077820	Lafitte
077821	Abita Springs
077822	Alluvial City
077823	Almedia
077824	Arna
077825	Arna-Luling
077826	Arabi
077827	Augusta
077828	Baptist
077829	Bayou Gouche
077830	Belle Chasse
077831	Boothville
077832	Bourg
077833	Boutte
077834	Boutte-Luling
077835	Braithwaite
077836	Bridge City
077837	Bridgedale
077838	Bucktown
077839	Buras
077840	Burly St Martin
077841	Burnside
077842	Caernarvon
077843	Carville
077844	Cedar Grove
077845	Chalmette
077846	D'Arbonne
077847	Davant
077848	Delacroix
077849	Denham Springs
077850	Des Allemands
077851	Destrehan
077852	Duplessis
077853	Edgard
077854	Empire
077855	Florissant
077856	Gallion
077857	Garyville
077858	Geismar
077859	Gloria
077860	Hahnville
077861	Hammond
077862	Harvey
077863	Holden
077864	Hopedale
077865	Jesuit Bend
077866	Keystone
077867	Killona
077868	Lacombe
077869	Laplace
077870	Loranger
077871	Lucy
077872	Luling
077873	Marrero
077874	Meraux
077875	Metairie
077876	Modeste
077877	Montegut
077878	Montz
077879	Mt Airy
077880	Naomi
077881	Natalbany
077882	New Sarpy
077883	Norco
077884	Oakville
077885	Ollie
077886	Paradis
077887	Paulina
077888	Phoenix
077889	Point A La Hache
077890	Port Sulphur
077891	Poydras
077892	Prairieville
077893	Reggio
077894	Reserve
077895	Robert
077896	Saint Bernard
077897	Saint Clair
077898	Saint Grabel
077899	Saint Mary
077900	Saint Rose
077901	Southport
077902	Toca
077903	Venice
077904	Verdunville
077905	Verret

Atmos Energy Corporation  
Chart of Accounts

SERVICE_AREA	Description
077906	Violet
077907	Waggaman
077908	Walker
077909	Wallace
077910	Whitehall
077911	Yscloskey
079000	Liberty/Bufalo Storage
079366	Yates Center
079367	Coffeyville
080000	Kansas ADM
080250	Bonner Springs
080273	Pleasanton
080300	Herington
080330	Council Grove
080335	Strong City
080345	Marion
080346	Hillsboro
080354	Florence, KS
080364	Peabody, KS
080366	Yates Center
080367	Coffeyville
080368	Independence
080369	Johnson County-Olathe
080370	Ness City
080375	Anthony, KS
080378	Caldwell
080383	Anthony
080455	Johnson
080465	Ulysses
080475	Syracuse
080898	BU Overhead-GGC
080899	BU Overhead-Kansas
081000	GGC-Kansas
081250	Bonner Springs-Wyandotte
081251	Bonner Springs
081252	Kansas City
081253	Edwardsville
081254	Eudora
081255	Lawrence
081256	De Soto
081257	Wilder
081258	Clearview City
081259	Shawnee - R
081260	Havana
081261	Lenexa
081262	Olathe
081263	Basehor
081264	Delaware Twp
081265	Lincoln Park
081266	Wakarusa Twp
081267	Lake of the Forest
081268	Mapleton
081269	Lexington Township
081270	Sherman Township
081271	Fairmont Township
081273	Pleasanton
081274	Mound City
081275	Prestcott
081276	Fulton
081277	Redfield
081278	Fort Scott
081279	Fairmont Township
081280	Bucyrus
081281	Sheridan Township
081282	Freedom Twp
081283	Marmation Twp
081284	Osage Twp
081285	Scott Township
081286	Mill Creek Township
081300	Herington
081301	Delavan
081302	Lost Springs
081304	Township #7
081315	Leawood
081330	Council Grove
081331	Council Grove 2
081332	White City
081334	Cottonwood Falls
081335	Strong City
081345	Marion
081346	Hillsboro
081347	Lincolnvill
081348	Marion Lake
081349	Peabody
081350	Tampa
081351	Pilsen
081352	Aulne
081353	Ramona
081354	Florence
081356	Clear Creek Township
081363	Neodesha
081364	Gardner
081365	Wyandotte

Atmos Energy Corporation  
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SERVICE AREA	Description
081366	Yates Center
081367	Coffeyville
081368	Independence
081369	Johnson County-Olathe
081370	Kansas City
081371	Edwardsville
081372	Lenexa
081373	Olathe
081374	Bartlett
081375	Caney
081376	Chetopa
081377	Cedar Vale
081378	Dearing
081379	Edna
081380	Fredonia
081381	Galesburg
081382	Linwood
081383	Longton
081384	Mound Valley
081385	Niotaze
081386	Overland Park
081387	Peru
081388	Sedan
081389	Spring Hill
081390	Batchelor Township
081391	Tyro
081392	McCune
081456	Manter
081481	Liberty
081548	Montecello Twp
081549	Wilsey
081550	Ness City
081551	Bazine
081552	Alexander
081553	McCraken
081554	Danville
081555	Anthony
081556	Hunnewell
081557	South Haven
081558	Caldwell
081559	Hazelton
081560	Eureka
081561	Hamilton
081562	Neal
081563	Toronto
081861	Florence
086000	Southwest Kansas
086455	Johnson
086456	Manter
086457	Big Bow Township
086458	Manter Township
086459	Stanton Township
086460	Richfield Township
086461	Westola Township
086465	Ulysses
086466	Hickok
086467	Sherman Township
086468	Sullivan Township
086469	Lincoln Township
086470	Harmony Township
086475	Syracuse
086476	Kendall
086477	Bear Creek Township
086478	Coolidge Township
086479	Kendall Township
086480	Lamont Township
086481	Liberty Township
086482	Syracuse Township
086483	Hartland Township
086557	Big Bow Township
091000	Ky/Mid-States
091001	Ky/Mid-States w/ Liberty
091132	Operations
092000	Mid-States-Illinois
092130	Union City
092171	Girard
092179	St Elmo (Altamont)
092180	Virden
092181	Virden
092182	Vandalia
092183	New Holland
092184	Salem
092185	Harrisburg
092186	Metropolis
092187	Eldorado
092188	Vandalia
092189	Vandalia
092190	Vandalia
092196	St Elmo
092197	Altamont
092198	Brownstown
092199	Carrier Mills
092200	Eldorado



Atmos Energy Corporation  
 Chart of Accounts

SERVICE_AREA	Description
092201	Joppa
092202	Saint Elmo
092203	Saint Peter
092204	Thayer
093000	Mid-States-Tennessee
093130	Union City
093135	Columbia
093140	Shelbyville
093144	Franklin
093145	Murfreesboro
093151	Marysville
093152	Johnson City
093153	Kingsport
093154	Tri-Cities
093155	Greenville
093156	Morristown
093157	Johnson City
093158	Saturn Plant
093159	Elizabethtown
093160	Louisville OS_CL
093161	Maryville IS_CL
093162	Alcoa IS_CL
093163	Never Used
093172	Knoxville OS_CL
093173	Maryville OS_CL
093174	Rockford OS_CL
093175	Gainesville
093180	Columbus
093181	Bristol
093182	Nolensville
093183	Spring Hill
093326	Mosheim
095000	Mid-States-Georgia
095120	Waverly Hall
095125	Oakwood
095154	Tri-Cities
095155	Morristown/Greenville
095175	Gainesville
095180	Columbus
095181	Columbus
095182	Columbus
095185	Fort Benning
096000	Mid-States-Virginia
096135	Columbia
096154	Virginia-Tennessee
096155	Greenville
096163	Abingdon
096164	Marion
096165	Marion
096166	Pulaski
096167	New River
096168	Radford
096169	Radford
096180	Columbus
096181	Atkins
096182	Blackburg
096183	Bristol
096184	Chilhowie
096185	Christiansburg
096186	Dublin
096187	Emory
096188	Fairlawn
096189	Glade Spring
096190	Meadowview
096191	Rural Retreat
096192	Wytheville
097000	Northeast Missouri Division
097185	Harrisburg
097190	Neelyville
097191	Hannibal
097192	Canton
097193	Neeleyville
097194	Neeleyville
097195	Palmyra
097204	Caruthersville
097221	Sikeston
097239	Morley
097289	Bertrand
097290	Naylor
097310	Kirksville
097311	Lancaster
097312	Queen City
097313	Greentop
097314	La Plata
097315	Butler
097678	Alexandria
097679	Arbela
097680	Bowling Green
097681	Edina
097682	Kahoka
097683	La Belle
097684	La Grange
097685	Lewistown

Atmos Energy Corporation  
 Chart of Accounts

SERVICE_AREA	Description
097686	Memphis
097687	Naylor
097688	Quin
097689	Wayland
098000	Mid-States-Iowa
098182	Vandalla
098185	Harrisburg
098189	Keokuk
099000	Fort Benning System
107000	AE Louisiana Overhead
170000	Mississippi
170001	Clarkdale
170002	Lyon
170003	Jonestown
170004	Duncan
170005	Lula
170006	Crenshaw
170007	Sledge
170008	Cleveland
170009	Boyle
170010	Pace
170011	Merigold
170012	Rosedale
170013	Shelby
170014	Mound Bayou
170015	Renova
170016	Tunica
170017	Greenville
170018	Arcola
170019	Leland
170020	Benoit
170021	Indianola
170022	Moorhead
170023	Baird
170024	Sunflower
170025	Belzoni
170026	Inverness
170027	Isola
170028	Rolling Fork
170029	Cary
170030	Anguilla
170031	Hollandale
170032	Catledge Farm
170033	Greenwood
170034	Itta Bena
170035	Carrollton
170036	North Carrollton
170037	Grenada
170038	Holcomb
170039	Winona
170040	Yazoo City
170041	Benton
170042	Kosciusko
170043	Carthage
170044	Ethel
170045	McCool
170046	Durant
170047	Goodman
170048	Pickens
170049	Lexington
170050	Tchula
170051	Louisville
170052	Ackerman
170053	Walthall
170054	Eupora
170055	Mathiston
170056	Maben/Cumberland
170057	Noxapater
170058	Jackson
170059	Clinton
170060	Flowood
170061	Florence
170062	Raymond
170063	Edwards
170064	Bolton
170065	Learned
170066	Pearl
170067	Richland
170068	Ridgeland
170069	Madison
170070	Vicksburg
170071	Flora
170072	Natchez
170073	Highland Park
170074	Bude
170075	Roxie
170076	Meadville
170077	Tupelo
170078	Verona
170079	Saltillo
170080	Plantersville
170081	Guntown
170082	Amery

Atmos Energy Corporation  
Chart of Accounts

SERVICE_AREA	Description
170083	Becker/Pine Grove
170084	Nettleton
170085	Okolona
170086	Hatley
170087	Smithville
170088	Houston
170089	Vardaman
170090	Woodland
170091	Mantee
170092	Calhoun City
170093	Derma
170094	Pittsboro
170095	Bruce
170096	Meridian
170097	Marion
170098	Dekalb
170099	Lucedale
170100	Columbus
170101	Starkville
170102	Macon
170103	Brooksville
170105	West Point
170106	Aberdeen
170107	Hamilton
170108	Southaven
170109	Desotohaven
170110	Horn Lake
170111	Hernando
170112	Coldwater
170113	Olive Branch
170114	Village of Memphis
170115	Pontotoc
170116	Byram
170117	Winstonville
171000	Mississippi PBR
190000	Mid-Tex Gas Division
190025	Forreston
190555	Richardson
190850	Fort Worth
190911	Dallas
200001	Alvarado
200002	Baird
200003	BARDWELL
200004	PARIS
200005	BONHAM
200006	BROWNWOOD
200007	GAINESVILLE
200008	BURLESON
200009	CADDO MILLS
200010	CARROLLTON
200011	CEDAR HILL
200012	CELINA
200013	CHILLICOTHE
200014	CLYDE
200015	COMMERCE
200016	COVINGTON
200017	CUMBY
200018	ELECTRA
200019	OAKWOOD
200020	EMHOUSE
200021	EVERMAN
200022	FARMERSVILLE
200023	FERRIS
200024	FORNEY
200025	FORRESTON
200026	FRISCO
200027	GARLAND
200028	GRANDVIEW
200029	GREENVILLE
200030	HARROLD
200031	BOYD
200032	HENRIETTA
200033	HONEY GROVE
200034	HUTCHINS
200035	IRVING
200036	ITALY
200037	ITASCA
200038	JOSEPHINE
200039	JOSHUA
200040	KAUFMAN
200041	KEENE
200042	LANCASTER
200043	LEWISVILLE
200044	BEVERLY HILLS
200045	MANSFIELD
200046	MAYPEARL
200047	MESQUITE
200048	MEXIA
200049	MIDLOTHIAN
200050	MORAN
200051	NEVADA
200052	OKLAUNION
200053	PLANO

Atmos Energy Corporation  
 Chart of Accounts

SERVICE_AREA	Description
200054	PROSPER
200055	PUTNAM
200056	RHODE
200057	RICHARDSON
200058	RICHLAND
200059	ROCKWALL
200060	ROWLETT
200061	ROYSE CITY
200062	SANGER
200063	TERRELL
200064	VALLEY VIEW-COOKE CO
200065	VENUS
200066	VERNON
200067	WEST
200068	WORTHAM
200069	SULPHUR SPRINGS
200070	TRENTON
200071	ECTOR
200072	DODD CITY
200073	WHITEWRIGHT
200074	ANNA
200075	ABBOTT
200076	BLOOMING GROVE
200077	BELLS
200078	BELTON
200079	COOPER
200080	CAMPBELL
200081	CELESTE
200082	FAIRLIE
200083	FROST
200084	LADONIA
200085	LEONARD
200086	MARLIN
200087	MART
200088	PENELOPE
200089	SAVOY
200090	VAN ALSTYNE
200091	WOLFE CITY
200092	WESTMINSTER
200093	TEMPLE
200094	WINTERS
200095	BALUNGER
200096	TRINIDAD
200097	SWEETWATER
200098	MERKEL
200099	TRENT
200100	DAWSON
200101	ROSCOE
200102	TALPA
200103	COLORADO CITY
200104	LORRAINE
200105	HUBBARD
200106	MALONE
200107	COOLIDGE
200108	BRYAN
200109	TROY
200110	LORENA
200111	COLLEGE STATION
200112	FATE
200113	BRUCEVILLE-EDDY
200114	WINDOM
200115	JEWETT
200116	MOODY
200117	HEARNE
200118	REAGAN
200119	MCGREGOR
200120	LILLIAN
200122	DUNCANVILLE
200123	AUBREY
200124	COLLINSVILLE
200125	PILOT POINT
200147	ALLEN
200148	STREETMAN
200151	DEPORT
200152	AURORA
200153	ENLOE
200154	RHINELAND
200155	SEYMOUR
200156	BENJAMIN
200157	TRUSCOTT
200158	MUNDAY
200159	GOREE
200160	GRAND PRAIRIE
200161	KNOX CITY
200162	LACY LAKEVIEW
200163	WEINERT
200164	ROCHESTER
200165	RULE
200166	HASKELL
200167	ELM MOTT
200168	STAMFORD
200169	HAMELN
200170	ARLINGTON

Atmos Energy Corporation  
 Chart of Accounts

SERVICE AREA	Description
200171	ROTAN
200172	ROBY
200173	ANSON
200174	SUNSET
200175	BOWIE
200176	BRIDGEPORT
200177	BELLEVUE
200178	ALVORD
200179	DECATUR
200180	CLEBURNE
200181	CORSICANA
200182	DENTON
200183	DENISON
200184	ENNIS
200185	HILLSBORO
200186	MCKINNEY
200187	SHERMAN
200188	WHITESBORO
200189	BYERS
200190	IOWA PARK
200191	GARRETT
200192	PETROLIA
200193	WAXAHACHIE
200194	ODELL
200195	BANGS
200196	CENTERVILLE
200197	NORMANGEE
200198	MADISONVILLE
200199	HICO
200200	TIOGA
200201	GATESVILLE
200202	OGLESBY
200203	CALVERT
200204	RIESEL
200205	ALBANY
200206	BROOKSTON
200207	DALWORTHINGTON GARDN
200208	GODLEY
200209	PETTY
200210	MONTAGUE
200211	ROXTON
200212	TEAGUE
200213	BREMOND
200214	SNYDER
200215	WILMER
200216	CHANDLER
200217	NOVICE
200218	SANTO
200219	BUCKHOLTS
200220	HOLLAND
200221	BARTLETT
200222	ROGERS
200223	ROCKDALE
200224	CAMERON
200225	GRANGER
200226	GEORGETOWN
200227	TAYLOR
200228	SAGINAW
200229	NEWARK
200230	MILFORD
200231	PALMER
200232	ROUND ROCK
200233	BELLMEAD
200234	HUTTO
200235	LITTLE RIVER-ACADEMY
200236	KERENS
200237	GROESBECK
200238	EASTLAND
200239	POWELL
200240	BARRY
200241	WYLIE
200242	LINDSAY
200243	MUENSTER
200244	MYRA
200245	SAINT JO
200246	HOWE
200247	GRAPEVINE
200248	WHITNEY
200249	GRANBURY
200250	RAVENNA
200251	BROWNSBORO
200252	GLEN ROSE
200253	MERIDIAN
200254	MORGAN
200255	WALNUT SPRINGS
200256	CLIFTON
200257	CLARKSVILLE
200259	DETROIT
200260	HAMILTON
200261	VALLEY MILLS
200262	CRANDALL
200263	SEAGOVILLE
200264	MABANK

Atmos Energy Corporation  
 Chart of Accounts

SERVICE_AREA	Description
200265	KEMP
200266	ATHENS
200267	STRAWN
200271	GORDON
200272	VALERA
200273	LOTT
200274	MALAKOFF
200275	ROSEBUD
200276	BLOSSOM
200277	PECAN GAP
200278	CHICO
200279	CHILTON
200280	OSCEOLA
200281	SCURRY
200282	TEHUACANA
200283	IREDELL
200284	MELISSA
200285	BUFFALO GAP
200286	TUSCOLA
200287	LAWN
200289	CALDWELL
200290	KILLEEN
200291	EUSTACE
200292	CISCO
200293	FARMERS BRANCH
200294	POTTSBORO
200295	BOGATA
200296	THORNDALE
200297	BUFFALO
200298	THRALL
200300	FAIRFIELD
200302	KERRVILLE
200303	LUEDERS
200304	FREDERICKSBURG
200305	LLANO
200306	SAN SABA
200307	BURNET
200308	LAMPASAS
200309	MARBLE FALLS
200310	GOLDTHWAITE
200311	LOMETA
200312	BERTRAM
200313	QUITMAN
200315	EULESS
200316	HURST
200317	COMO
200318	CANTON
200319	RED OAK
200320	DESOTO
200324	HERMLEIGH
200325	BRASHEAR
200326	POTTSVILLE
200327	GBRIEN
200328	KELLER
200329	JUSTIN
200330	ROANOKE
200331	LIPAN
200332	THORNTON
200333	CENTER POINT
200334	FRANKLIN
200335	BANDERA
200336	LAKE DALLAS
200337	MURPHY
200338	ADDISON
200339	SPRINGTOWN
200340	COMFORT
200341	BLACKWELL
200343	BURKBURNETT
200344	CHILDRESS
200345	DODSON
200346	JEAN
200347	KIRKLAND
200348	MEMPHIS
200349	NEWCASTLE
200352	QUANAH
200353	WELLINGTON
200354	PALESTINE
200355	LAKEVIEW
200356	PLEASANT VALLEY
200357	SANCTUARY
200358	XAMAY
200359	AZLE
200360	TYLER
200361	WHITEHOUSE
200362	AUSTIN
200363	BEDFORD
200364	SONORA
200365	CHRISTOVAL
200366	BLANKET
200367	MAY
200368	NORTH ZULCH
200369	SADLER
200370	HAWLEY

Atmos Energy Corporation  
 Chart of Accounts

SERVICE_AREA	Description
200371	HEWITT
200372	COPPERAS COVE
200373	NOLANVILLE
200374	TYE
200375	RANGER
200376	OLDEN
200378	VERA
200379	ROBINSON
200381	STAR
200382	EARLY
200383	SYLVESTER
200384	MURCHISON
200385	GUNTER
200386	BALCH SPRINGS
200388	SUNNYVALE
200389	WINGATE
200391	CARLSBAD
200392	WELLS BRANCH
200394	NOCONA
200395	WOODWAY
200397	SACHSE
200398	COPPELL
200399	FRANKSTON
200400	ABILENE
200401	BLUE RIDGE
200402	PRINCETON
200404	ALBA
200405	POINT
200406	LONE OAK
200407	QUINLAN
200408	EMORY
200409	CROWLEY
200411	WATAUGA
200412	HARKER HEIGHTS
200413	POYNOR
200415	KRUM
200416	PONDER
200417	CHAPEL HILL
200418	COLLEYVILLE
200419	IMPACT
200420	ELMO
200421	TOM BEAN
200423	ROBERT LEE
200424	TRUMBALL
200425	REESE
200426	PICKTON
200427	KOSSE
200428	SHADY SHORES
200429	YANTIS
200430	BLUM
200431	RIO VISTA
200432	PARADISE
200433	BRISTOL
200434	EDOM
200435	BEN WHEELER
200436	LEXINGTON
200437	CRAWFORD
200439	CAYUGA
200440	FLOWER MOUND
200441	HIGHLAND VILLAGE
200442	MANOR
200443	PFLUGERVILLE
200444	MIDWAY
200446	ARGYLE
200447	RED SPRINGS
200448	NORTHCREST
200449	JOHNTOWN
200451	STEPHENVILLE
200452	COMANCHE
200453	DUBLIN
200454	DE LEON
200455	GUSTINE
200456	COLEMAN
200457	SANTA ANNA
200458	CARBON
200459	DESDEMONA
200460	GORMAN
200461	RENO (LAMAR CO)
200462	SOUTH MOUNTAIN
200463	ANNONA
200464	AVERY
200465	THROCKMORTON
200466	SOUTHMAYD
200467	RUNAWAY BAY
200468	EDEN
200469	EVANT
200471	PADUCAH
200472	CAREY
200473	TELL
200474	NEWLIN ENVIRON
200475	ESTELLINE
200476	GOODLETT
200477	PANTEGO

Atmos Energy Corporation  
Chart of Accounts

SERVICE_AREA	Description
200478	WESTLAKE
200479	ALMA
200480	RICE
200481	STAR HARBOR
200482	SOMERVILLE
200483	LAVON
200485	FAIRVIEW (COLLIN)
200486	HICKORY CREEK
200487	HEATH
200488	HASLET
200489	SOUTHLAKE
200490	OAK LEAF
200492	AVALON
200493	PAINT ROCK
200494	GLENN HEIGHTS
200495	RETREAT
200496	LEONA
200497	SALTILLO
200498	LITTLE ELM
200500	SAN ANGELO
200501	AVOCA
200502	MILES
200503	ROWENA
200504	BRONTE
200505	ARCHER CITY
200506	CLARENDON
200507	HEDLEY
200508	HOLLIDAY
200509	MEGARGEL
200510	OLNEY
200511	TOCO
200512	ANGUS
200513	ROSS
200514	CEDAR PARK
200515	THE COLONY
200516	GRAYSON CO IND PK
200518	TRAVIS
200519	CROSS ROADS (DENTON)
200521	RENO(PARKER CO)
200522	SUN VALLEY
200523	BRUSHY CREEK
200524	CORINTH
200525	LEANDER
200526	GOODLOW
200527	MCCALLULEY
200528	MARSHALL CREEK
200529	BUTTERCUP CREEK
200531	LINCOLN PARK
200532	KNOLLWOOD
200533	PECAN HILL
200534	NORTHLAKE
200535	CORRAL CITY
200536	LONGVIEW
200537	LAKEPORT
200538	ROLLING MEADOWS
200539	BAMBURG
200540	SABINE
200541	LELA LAKE
200542	MOBILE CITY
200543	SAMNORWOOD
200544	VALLEY VIEW(WICHITA)
200545	TROPHY CLUB
200560	LOFTIN
200580	MAMBRINO
200592	GILLILAND
200593	KURTEN
200596	CASHION COMMUNITY
200597	RIVER CREEK
200598	HORSESHOE
200599	PECANWAY
200600	WICHITA FALLS
200617	OVILLA
200630	TALTY
200638	DOUBLE OAK
200639	PARKER
200640	BARTONVILLE
200644	COPPER CANYON
200698	WIXON VALLEY
200700	WACO
200701	STONEY RIDGE
200702	UNION HILL
200703	CROSSROADS-HENDERSON
200704	BRAZOS BEND
200720	Powderly
200721	SHEPPARD AFB
200732	NAVAL AIR STATION/ JRB
200738	Post Oak Bend
200743	McLendon-Chisholm
200751	DEW
200820	SOMMERSVILLE GC107
200850	FORT WORTH
200851	BENBROOK
200852	EDGECLIFF VILLAGE



Atmos Energy Corporation  
Chart of Accounts

SERVICE AREA	Description
200853	FOREST HILL
200854	HALTOM CITY
200855	KENNEDALE
200856	LAKESIDE
200857	LAKE WORTH
200858	NORTH RICHLAND HILLS
200859	RICHLAND HILLS
200860	RIVER OAKS
200861	SANSOM PARK VILLAGE
200862	WESTOVER HILLS
200863	WESTWORTH VILLAGE
200864	WHITE SETTLEMENT
200865	BLUE MOUND
200867	Rendon
200911	DALLAS
200912	HIGHLAND PARK
200913	UNIVERSITY PARK
200914	COCKRELL HILL
201001	Alvarado Ic_Tp
201002	Baird Ic_Tp
201003	Bardwell Ic_Tp
201004	Parls Ic_Tp
201005	Bonham Ic_Tp
201006	Brownwood Ic_Tp
201007	Gainesville Ic_Tp
201008	Burleson Ic_Tp
201009	Caddo Mills Ic_Tp
201010	Carrollton Ic_Tp
201011	Cedar Hill Ic_Tp
201012	Celina Ic_Tp
201013	Chillicothe Ic_Tp
201014	Clyde Ic_Tp
201015	Commerce Ic_Tp
201016	Covington Ic_Tp
201017	Cumby Ic_Tp
201018	Electra Ic_Tp
201019	Oakwood Ic_Tp
201020	Emhouse Ic_Tp
201021	Everman Ic_Tp
201022	Farmersville Ic_Tp
201023	Ferris Ic_Tp
201024	Forney Ic_Tp
201026	Frisco Ic_Tp
201027	Garland Ic_Tp
201028	Grandview Ic_Tp
201029	Greenville Ic_Tp
201081	Boyd Ic_Tp
201032	Henrietta Ic_Tp
201033	Honey Grove Ic_Tp
201034	Hutchins Ic_Tp
201035	Irving Ic_Tp
201036	Italy Ic_Tp
201037	Itasca Ic_Tp
201038	Josephine Ic_Tp
201039	Joshua Ic_Tp
201040	Kaufman Ic_Tp
201041	Keene Ic_Tp
201042	Lancaster Ic_Tp
201043	Lewisville Ic_Tp
201044	Beverly Hills Ic_Tp
201045	Mansfield Ic_Tp
201046	Maypearl Ic_Tp
201047	Mesquite Ic_Tp
201048	Mexia Ic_Tp
201049	Midlothian Ic_Tp
201050	Moran Ic_Tp
201051	Nevada Ic_Tp
201053	Piano Ic_Tp
201054	Prosper Ic_Tp
201055	Putnam Ic_Tp
201056	Rhame Ic_Tp
201058	Richland Ic_Tp
201059	Rockwall Ic_Tp
201060	Rowlett Ic_Tp
201061	Royse City Ic_Tp
201062	Sanger Ic_Tp
201063	Terrell Ic_Tp
201064	Valley View (Cooke Cnty) Ic_Tp
201065	Venus Ic_Tp
201066	Vernon Ic_Tp
201067	West Ic_Tp
201068	Wortham Ic_Tp
201069	Sulphur Springs Ic_Tp
201070	Trenton Ic_Tp
201071	Ector Ic_Tp
201072	Dodd City Ic_Tp
201073	Whitewright Ic_Tp
201074	Anna Ic_Tp
201075	Abbott Ic_Tp
201076	Blooming Grove Ic_Tp
201077	Bells Ic_Tp
201078	Belton Ic_Tp
201079	Cooper Ic_Tp

Atmos Energy Corporation  
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SERVICE_AREA	Description
201080	Campbell Ic_Tp
201081	Celeste Ic_Tp
201082	FAIRLIE Ic_Tp
201083	Frost Ic_Tp
201084	Ladonia Ic_Tp
201085	Leonard Ic_Tp
201086	Marlin Ic_Tp
201087	Mart Ic_Tp
201088	Penelope Ic_Tp
201089	Savoy Ic_Tp
201090	Van Alstyne Ic_Tp
201091	Wolfe City Ic_Tp
201093	Temple Ic_Tp
201094	Winters Ic_Tp
201095	Balinger Ic_Tp
201096	Trinidad Ic_Tp
201097	Sweetwater Ic_Tp
201098	Merkel Ic_Tp
201099	Trent Ic_Tp
201100	Dawson Ic_Tp
201101	Roscoe Ic_Tp
201102	TALPA Ic_Tp
201103	Colorado City Ic_Tp
201104	Loraine Ic_Tp
201105	Hubbard Ic_Tp
201106	Malone Ic_Tp
201107	Coolidge Ic_Tp
201108	Bryan Ic_Tp
201109	Troy Ic_Tp
201110	Lorena Ic_Tp
201112	Fate Ic_Tp
201113	Bruceville-Eddy Ic_Tp
201114	Windom Ic_Tp
201115	Jewett Ic_Tp
201116	Moody Ic_Tp
201117	Hearne Ic_Tp
201119	Mcgregor Ic_Tp
201120	LILLIAN Ic_Tp
201122	Duncanville Ic_Tp
201123	Aubrey Ic_Tp
201124	Collinsville Ic_Tp
201125	Pilot Point Ic_Tp
201147	Allen Ic_Tp
201148	Streetman Ic_Tp
201151	Deport Ic_Tp
201152	Aurora Ic_Tp
201155	Seymour Ic_Tp
201156	Benjamin Ic_Tp
201158	Munday Ic_Tp
201159	Goree Ic_Tp
201160	Grand Prairie Ic_Tp
201161	Knox City Ic_Tp
201162	Lacy Lakeview Ic_Tp
201163	Weinert Ic_Tp
201164	Rochester Ic_Tp
201165	Rule Ic_Tp
201166	Haskell Ic_Tp
201168	Stamford Ic_Tp
201169	Hamlin Ic_Tp
201171	Rotan Ic_Tp
201172	Roby Ic_Tp
201173	Anson Ic_Tp
201174	Sunset Ic_Tp
201175	Bowie Ic_Tp
201176	Bridgeport Ic_Tp
201177	Bellevue Ic_Tp
201178	Alvord Ic_Tp
201179	Decatur Ic_Tp
201180	Cleburne Ic_Tp
201181	Corsicana Ic_Tp
201182	Denton Ic_Tp
201183	Denison Ic_Tp
201184	Ennis Ic_Tp
201185	Hillsboro Ic_Tp
201186	McKinney Ic_Tp
201187	Sherman Ic_Tp
201188	Whitesboro Ic_Tp
201189	Byers Ic_Tp
201190	Iowa Park Ic_Tp
201191	Garrett Ic_Tp
201192	Petrolia Ic_Tp
201193	Waxahachie Ic_Tp
201195	Bangs Ic_Tp
201196	Centerville Ic_Tp
201197	Normangee Ic_Tp
201198	Madisonville Ic_Tp
201199	Hico Ic_Tp
201200	Tioga Ic_Tp
201201	Gatesville Ic_Tp
201202	Oglesby Ic_Tp
201203	Calvert Ic_Tp
201204	Riesel Ic_Tp
201205	Albany Ic_Tp

Atmos Energy Corporation  
Chart of Accounts

SERVICE_AREA	Description
201207	Dal Worthington Gardn ic_Tp
201208	Godley ic_Tp
201210	Montague Unincorporated ic_Tp
201211	Roxton ic_Tp
201212	Teague ic_Tp
201213	Bremond ic_Tp
201214	Snyder ic_Tp
201215	Wilmer ic_Tp
201216	Chandler ic_Tp
201217	Novice ic_Tp
201218	SANTO ic_Tp
201219	Buckhoits ic_Tp
201220	Holland ic_Tp
201221	Bartlett ic_Tp
201222	Rogers ic_Tp
201223	Rockdale ic_Tp
201224	Cameron ic_Tp
201225	Granger ic_Tp
201226	Georgetown ic_Tp
201227	Taylor ic_Tp
201228	Saginaw ic_Tp
201229	Newark ic_Tp
201230	Milford ic_Tp
201231	Palmer ic_Tp
201232	Round Rock ic_Tp
201233	Bellmead ic_Tp
201234	Hutto ic_Tp
201235	Little River Acad ic_Tp
201236	Kerens ic_Tp
201237	Groesbeck ic_Tp
201238	Eastland ic_Tp
201239	Powell ic_Tp
201240	Barry ic_Tp
201242	Lindsay ic_Tp
201243	Muenster ic_Tp
201245	Saint Jo ic_Tp
201246	Howe ic_Tp
201247	Grapevine ic_Tp
201248	Whitney ic_Tp
201249	Granbury ic_Tp
201250	Ravenna ic_Tp
201251	Brownsboro ic_Tp
201252	Glen Rose ic_Tp
201253	Meridian ic_Tp
201254	Morgan ic_Tp
201255	Walnut Springs ic_Tp
201256	Clifton ic_Tp
201257	Clarksville ic_Tp
201259	Detroit ic_Tp
201260	Hamilton ic_Tp
201261	Valley Mills ic_Tp
201262	Crandall ic_Tp
201263	Seagoville
201264	Mabank ic_Tp
201265	Kemp ic_Tp
201266	Athens ic_Tp
201267	Strawn ic_Tp
201271	Gordon ic_Tp
201272	Valera (Unincorporated) ic_Tp
201273	Lott ic_Tp
201274	Malakoff ic_Tp
201275	Rosebud-Lott ic_Tp
201276	Blossom ic_Tp
201277	Pecan Gap (Fannin Cnty) ic_Tp
201278	Chico ic_Tp
201279	Chilton (Unincorporated) ic_Tp
201282	Tehuacana ic_Tp
201283	Iredell ic_Tp
201284	Melissa ic_Tp
201285	Buffalo Gap ic_Tp
201286	Tuscola ic_Tp
201287	Lawn ic_Tp
201289	Caldwell ic_Tp
201290	Killien ic_Tp
201291	Eustace ic_Tp
201292	Cisco ic_Tp
201294	Pottsboro ic_Tp
201295	Bogata ic_Tp
201296	Thorndale ic_Tp
201297	Buffalo ic_Tp
201298	Thrall ic_Tp
201300	Fairfield ic_Tp
201302	Kerrville ic_Tp
201303	Lueders ic_Tp
201304	Fredericksburg ic_Tp
201305	Llano ic_Tp
201306	San Saba ic_Tp
201307	Burnet ic_Tp
201308	Lampasas ic_Tp
201309	Marble Falls ic_Tp
201310	Goldthwaite ic_Tp
201311	Lometa ic_Tp
201312	Bertram ic_Tp

<u>SERVICE_AREA</u>	<u>Description</u>
201313	Quilman ic_Tp
201315	Eules ic_Tp
201316	Hurst ic_Tp
201317	Como ic_Tp
201318	Canton ic_Tp
201319	Red Oak ic_Tp
201320	De Soto ic_Tp
201324	Hermleigh Unincorp_ic_Tp
201325	Brashear Unincorporated_ic_Tp
201326	Pottsville Unincorp_ic_Tp
201327	O'Brien ic_Tp
201328	Keller ic_Tp
201329	Justin ic_Tp
201330	Roanoke ic_Tp
201331	Lipan ic_Tp
201332	Thornton ic_Tp
201333	Center Point ic_Tp
201334	Franklin ic_Tp
201335	Bandera ic_Tp
201336	Lake Dallas ic_Tp
201337	Murphy ic_Tp
201338	Addison ic_Tp
201339	Springtown ic_Tp
201340	Comfort (Unincorporated)_ic_Tp
201341	Blackwell ic_Tp
201343	Burkburnett ic_Tp
201344	Childress ic_Tp
201345	Dodson ic_Tp
201348	Memphis ic_Tp
201349	Newcastle ic_Tp
201352	Quanah ic_Tp
201353	Wellington ic_Tp
201354	Palestine ic_Tp
201355	Lakeview ic_Tp
201356	Pleasant Valley ic_Tp
201357	Sanctuary ic_Tp
201359	Aze ic_Tp
201360	Tyler ic_Tp
201361	Whitehouse ic_Tp
201362	Austin ic_Tp
201363	Bedford ic_Tp
201364	Sonora ic_Tp
201366	Blanket ic_Tp
201369	Sadler ic_Tp
201370	Hawley ic_Tp
201371	Hewitt ic_Tp
201372	Copperas Cove ic_Tp
201373	Nolanville ic_Tp
201374	Tye ic_Tp
201375	Ranger ic_Tp
201379	Robinson ic_Tp
201382	Early ic_Tp
201384	Murchison ic_Tp
201385	Gunter ic_Tp
201386	Balch Springs ic_Tp
201388	Sunnyvale ic_Tp
201391	Carlsbad ic_Tp
201394	Nocona ic_Tp
201395	Woodway ic_Tp
201397	Sachs ic_Tp
201398	Coppell ic_Tp
201399	Frankston ic_Tp
201400	Abilene ic_Tp
201401	Blue Ridge ic_Tp
201402	Princeton ic_Tp
201404	Alba ic_Tp
201405	Point ic_Tp
201406	Lone Oak ic_Tp
201407	Quinlan ic_Tp
201408	Emory ic_Tp
201409	Crowley ic_Tp
201411	Watauga ic_Tp
201412	Harker Heights ic_Tp
201413	Peynor ic_Tp
201415	Krum ic_Tp
201416	Ponder ic_Tp
201417	Chapel Hill ic_Tp
201418	Colleyville ic_Tp
201419	Impact ic_Tp
201421	Tom Bean ic_Tp
201423	Robert Loe ic_Tp
201426	Pickton (Unincorporated)_ic_Tp
201427	Kosse ic_Tp
201428	Shady Shores ic_Tp
201429	Yantis ic_Tp
201430	Blum ic_Tp
201431	Rio Vista ic_Tp
201432	Paradise ic_Tp
201434	Edom ic_Tp
201436	Lexington ic_Tp
201437	Crawford ic_Tp
201439	Cayuga ic_Tp
201440	Flower Mound ic_Tp

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201441	Highland Village Ic_Tp
201442	Manor Ic_Tp
201443	Pflugerville Ic_Tp
201444	Midway Ic_Tp
201446	Argyle Ic_Tp
201451	Stephenville Ic_Tp
201452	Comanche Ic_Tp
201453	Dublin Ic_Tp
201454	De Leon Ic_Tp
201455	Gustine Ic_Tp
201456	Coleman Ic_Tp
201457	Santa Anna Ic_Tp
201458	Carbon Ic_Tp
201459	Desdemona Unincorp Ic_Tp
201460	Gorman Ic_Tp
201461	Reno - Lamar Co Ic_Tp
201462	South Mountain Unincorp Ic_Tp
201463	Annona Ic_Tp
201464	Avery Ic_Tp
201465	Throckmorton Ic_Tp
201466	Southmayd Ic_Tp
201467	Runaway Bay Ic_Tp
201468	Eden Ic_Tp
201469	Evant Ic_Tp
201471	Paducah Ic_Tp
201475	Estelline Ic_Tp
201477	Pantego Ic_Tp
201478	Westlake Ic_Tp
201479	Alma Ic_Tp
201480	Rice Ic_Tp
201481	Star Harbor Ic_Tp
201482	Somerville Ic_Tp
201483	Lavon Ic_Tp
201485	Fairview (Collin County) Ic_Tp
201486	Hickory Creek Ic_Tp
201487	Heath Ic_Tp
201488	Hastet Ic_Tp
201489	Southlake Ic_Tp
201493	Paint Rock Ic_Tp
201494	Retreat Ic_Tp
201495	Retreat Ic_Tp
201496	Leona Ic_Tp
201500	San Angelo Ic_Tp
201502	Miles Ic_Tp
201503	Rowena (Unincorporated) Ic_Tp
201504	Bronte Ic_Tp
201505	Archer City Ic_Tp
201506	Clarendon Ic_Tp
201507	Hedley Ic_Tp
201508	Holiday Ic_Tp
201509	Megargel Ic_Tp
201510	Olney Ic_Tp
201511	Toco Ic_Tp
201512	Angus Ic_Tp
201513	Ross Ic_Tp
201514	Cedar Park Ic_Tp
201515	The Colony Ic_Tp
201516	Grayson Co Ind PK IC_Tp
201519	Cross Roads (Denton) Ic_Tp
201521	Reno(Parker Co) Ic_Tp
201522	Sun Valley Ic_Tp
201524	Corinth Ic_Tp
201525	Leander Ic_Tp
201526	Goodlow Ic_Tp
201528	Marshall Creek Ic_Tp
201531	Lincoln Park Ic_Tp
201532	Knollwood Ic_Tp
201533	Pecan Hill Ic_Tp
201534	Northlake Ic_Tp
201535	Corral City Ic_Tp
201536	Longview (Gregg Cnty) Ic_Tp
201537	Lakoport Ic_Tp
201538	Rolling Meadows Unincorp Ic_Tp
201542	Mobile City Ic_Tp
201545	Trophy Club Ic_Tp
201580	Mambrino Ic_Tp
201596	Cashion Community Ic_Tp
201600	Wichita Falls Wichita Cy Ic_Tp
201617	Ovilla Ic_Tp
201630	Talty Ic_Tp
201638	Double Oak Ic_Tp
201639	Parker Ic_Tp
201644	Copper Canyon Ic_Tp
201700	Waco Ic_Tp
201850	Fort Worth Ic_Tp
201852	Edgecliff Village Ic_Tp
201853	Forest Hill Ic_Tp
201855	Kennedale Ic_Tp
201856	Lakeside Ic_Tp
201857	Lake Worth Ic_Tp
201858	North Richland Hills Ic_Tp
201859	Richland Hills Ic_Tp
201860	River Oaks Ic_Tp

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SERVICE AREA	Description
201861	Sansom Park Village Ic_Tp
201862	Westover Hills Ic_Tp
201863	Westworth Village Ic_Tp
201864	White Settlement Ic_Tp
201865	Blue Mound Ic_Tp
201911	Dallas Ic_Tp
201912	Highland Park Ic_Tp
201913	University Park Ic_Tp
201914	Cockrell Hill Ic_Tp
201999	Mid Tex Estimate-Town inside city
202001	Alvarado Oc_Tp
202002	Baird Oc_Tp
202004	Paris Oc_Tp
202005	Bonham Oc_Tp
202006	Brownwood Oc_Tp
202007	Gainesville Oc_Tp
202009	Caddo Mills Oc_Tp
202012	CELINA Oc_Tp
202013	Chillicothe Oc_Tp
202014	Clyde Oc_Tp
202015	Commerce Oc_Tp
202018	Electra Oc_Tp
202019	Oakwood Oc_Tp
202022	Farmersville Oc_Tp
202023	Ferris Oc_Tp
202024	Forney Oc_Tp
202025	Forrester Oc_Tp
202028	Grandview Oc_Tp
202029	Greenville Oc_Tp
202030	Harrod (Unincorporated)_Oc_Tp
202032	Henrietta Oc_Tp
202033	Honey Grove Oc_Tp
202036	Italy Oc_Tp
202039	Joshua Oc_Tp
202040	Kaufman Oc_Tp
202041	Keene Oc_Tp
202042	Lancaster Oc_Tp
202043	Lewisville Oc_Tp
202048	Mexia Oc_Tp
202049	Midlothian Oc_Tp
202050	Moran Oc_Tp
202051	Nevada Oc_Tp
202052	Oklunion Unincorp_Oc_Tp
202059	Rockwall Oc_Tp
202061	Royse City Oc_Tp
202063	Terrell Oc_Tp
202066	Vernon Oc_Tp
202067	West Oc_Tp
202069	Sulphur Springs Oc_Tp
202073	WHITEWRIGHT Oc_Tp
202076	Blooming Grove Oc_Tp
202077	Bells Oc_Tp
202078	Belton Oc_Tp
202079	Cooper Oc_Tp
202082	Fairlie (Unincorporated)_Oc_Tp
202084	Ladonia Oc_Tp
202085	Leonard Oc_Tp
202086	Marlin Oc_Tp
202087	Mart Oc_Tp
202088	Penelope Oc_Tp
202090	Van Alstyne Oc_Tp
202091	Wolfe City Oc_Tp
202093	Temple Oc_Tp
202094	Winters Oc_Tp
202095	Ballinger Oc_Tp
202097	Sweetwater Oc_Tp
202098	Merkel Oc_Tp
202099	Trent Oc_Tp
202102	Talpa (Unincorporated)_Oc_Tp
202103	Colorado City Oc_Tp
202105	Hubbard Oc_Tp
202106	Malone Oc_Tp
202107	Coolidge Oc_Tp
202108	Bryan Oc_Tp
202117	Hearne Oc_Tp
202118	Reagan (Unincorporated)_Oc_Tp
202119	Mcgregor Oc_Tp
202120	Lillian (Unincorporated)_Oc_Tp
202123	Aubrey Oc_Tp
202124	Collinsville Oc_Tp
202125	Pilot Point Oc_Tp
202153	Enloe (Unincorporated)_Oc_Tp
202154	Rhineland Unincorporated_Oc_Tp
202155	Seymour Oc_Tp
202157	Truscott Unincorporated_Oc_Tp
202158	Munday Oc_Tp
202159	Goree Oc_Tp
202161	Knox City Oc_Tp
202164	Rochester Oc_Tp
202166	Haskell Oc_Tp
202167	Elm Mott Unincorporated_Oc_Tp
202168	Stamford Oc_Tp
202169	Hamlin Oc_Tp

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SERVICE_AREA	Description
202173	Anson Oc_Tp
202174	Sunset Oc_Tp
202175	Bowie Oc_Tp
202176	Bridgeport Oc_Tp
202177	Bellevue Oc_Tp
202179	Decatur Oc_Tp
202180	Cleburne Oc_Tp
202181	Corsicana Oc_Tp
202182	Denton Oc_Tp
202183	Denison Oc_Tp
202184	Ennis Oc_Tp
202185	Hillsboro Oc_Tp
202186	McKinney Oc_Tp
202187	Sherman Oc_Tp
202188	Whiteboro Oc_Tp
202189	Byers Oc_Tp
202190	Iowa Park Oc_Tp
202192	Petrolia Oc_Tp
202193	Waxahachie Oc_Tp
202194	Odell (Unincorporated)_Oc_Tp
202195	Bangs Oc_Tp
202196	Centerville Oc_Tp
202197	Normangee Oc_Tp
202198	Madisonville Oc_Tp
202199	Hico Oc_Tp
202200	Tioga Oc_Tp
202201	Gatesville Oc_Tp
202203	Calvert Oc_Tp
202205	Albany Oc_Tp
202206	Brockton Unincorp_Oc_Tp
202209	Petty (Unincorporated)_Oc_Tp
202210	Monlague Unincorporated_Oc_Tp
202211	Roxton Oc_Tp
202212	Teague Oc_Tp
202214	Snyder Oc_Tp
202218	Santo (Unincorporated)_Oc_Tp
202221	Bartlett Oc_Tp
202224	Cameron Oc_Tp
202225	Granger Oc_Tp
202232	Round Rock Oc_Tp
202234	Hutto Oc_Tp
202237	Groesbeck Oc_Tp
202238	Eastland Oc_Tp
202247	GRAPEVINE Oc_Tp
202248	Whitney Oc_Tp
202249	Granbury Oc_Tp
202251	Brownboro Oc_Tp
202252	Glen Rose Oc_Tp
202254	Morgan Oc_Tp
202255	Walnut Springs Oc_Tp
202256	Clifton Oc_Tp
202257	Clarksville Oc_Tp
202259	Detroit Oc_Tp
202260	Hamilton Oc_Tp
202261	Valley Mills Oc_Tp
202262	Crandall Oc_Tp
202266	Athens Oc_Tp
202267	Strawn Oc_Tp
202272	Valera (Unincorporated)_Oc_Tp
202273	Lott-Rosebud OC_TP
202274	MALAKOFF OC_TP
202275	Rosebud Oc_Tp
202279	Chilton (Unincorporated)_Oc_Tp
202280	Osceola (Unincorporated)_Oc_Tp
202283	Frederic Oc_Tp
202286	Tuscola Oc_Tp
202287	Lawn Oc_Tp
202289	Caldwell Oc_Tp
202290	Killeen Oc_Tp
202291	Eustace Oc_Tp
202292	Cisco Oc_Tp
202294	Pottsboro Oc_Tp
202296	Thorndale Oc_Tp
202297	Buffalo Oc_Tp
202300	Fairfield Oc_Tp
202302	Kerrville Oc_Tp
202303	Lueders Oc_Tp
202304	Fredericksburg Oc_Tp
202305	Llano Oc_Tp
202306	San Saba Oc_Tp
202307	Burnet Oc_Tp
202308	Lampasas Oc_Tp
202309	Marble Falls Oc_Tp
202310	Goldthwaite Oc_Tp
202313	Quitman Oc_Tp
202318	Canton Oc_Tp
202319	Red Oak Oc_Tp
202320	DESOTO Oc_Tp
202324	Hermleigh Unincorp_Oc_Tp
202325	Brashear Unincorporated_Oc_Tp
202326	Pottsville Unincorp_Oc_Tp
202327	O'Brien Oc_Tp
202333	Center Point Oc_Tp

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SERVICE_AREA	Description
202334	Franklin Oc_Tp
202335	Bandera Oc_Tp
202340	Comfort (Unincorporated)_Oc_Tp
202341	Blackwell Oc_Tp
202343	Burkburnett Oc_Tp
202344	Childress Oc_Tp
202345	Dodson Oc_Tp
202346	Jean (Unincorporated)_Oc_Tp
202347	Kirkland Unincorporated_Oc_Tp
202348	Memphis Oc_Tp
202349	Newcastle Oc_Tp
202352	Quanah Oc_Tp
202353	Wellington Oc_Tp
202354	Palestine Oc_Tp
202358	Karnay (Unincorporated)_Oc_Tp
202360	Tyler Oc_Tp
202361	Whitehouse Oc_Tp
202364	Sonora Oc_Tp
202365	Christoval Unincorp_Oc_Tp
202366	Blanket Oc_Tp
202367	May (Unincorporated)_Oc_Tp
202368	North Zulch Unincorp_Oc_Tp
202371	Hewitt Oc_Tp
202374	Tye Oc_Tp
202375	Ranger Oc_Tp
202376	Olden (Unincorporated)_Oc_Tp
202378	Vera (Unincorporated)_Oc_Tp
202381	Star (Unincorporated)_Oc_Tp
202382	Early Oc_Tp
202383	Sylvester Oc_Tp
202385	Gunter Oc_Tp
202389	Wingate (Unincorporated)_Oc_Tp
202391	Carlsbad_Oc_Tp
202394	Nocona Oc_Tp
202399	Frankston Oc_Tp
202400	Abilene Oc_Tp
202404	Alba Oc_Tp
202406	Lone Oak Oc_Tp
202407	Quinlan Oc_Tp
202408	Emory Oc_Tp
202412	Harker Heights Oc_Tp
202413	Poynor_Oc_Tp
202415	Krum Oc_Tp
202417	Chapel Hill Oc_Tp
202420	Elmo (Unincorporated)_Oc_Tp
202423	Robert Lee Oc_Tp
202424	Trumbull (Unincorp)_Oc_Tp
202425	Reese(Unincorporated)_Oc_Tp
202426	Pickton (Unincorporated)_Oc_Tp
202430	Blum Oc_Tp
202432	Paradise Oc_Tp
202433	Bristol (Unincorporated)_Oc_Tp
202435	Ben Wheeler Unincorp_Oc_Tp
202436	Lexington Oc_Tp
202437	Crawford Oc_Tp
202439	Cayuga Oc_Tp
202442	Manor Oc_Tp
202446	Argyle Oc_Tp
202447	Red Springs Oc_Tp
202449	Johnstown Unincorporated_Oc_Tp
202451	Stephenville Oc_Tp
202452	Comanche Oc_Tp
202453	Dublin Oc_Tp
202454	De Leon Oc_Tp
202456	Coleman Oc_Tp
202457	Santa Anna Oc_Tp
202458	Carbon Oc_Tp
202459	Desdemona Unincorp_Oc_Tp
202460	Gorman Oc_Tp
202462	South Mountain_Unincorp_Oc_Tp
202465	Throckmorton Oc_Tp
202468	Eden Oc_Tp
202469	Evant_Oc_Tp
202471	Paducah Oc_Tp
202472	Carey (Unincorporated)_Oc_Tp
202473	Tell (Unincorporated)_Oc_Tp
202475	Estelina Oc_Tp
202476	Goodlet (Unincorporated)_Oc_Tp
202481	Star Harbor Oc_Tp
202482	Somerville_Oc_Tp
202492	Avalon (Unincorporated)_Oc_Tp
202497	Saltillo (Unincorp)_Oc_Tp
202500	San Angelo Oc_Tp
202501	Avoca (Unincorporated)_Oc_Tp
202503	Rowena (Unincorporated)_Oc_Tp
202505	Archer City Oc_Tp
202506	Clarendon Oc_Tp
202507	Hedley Oc_Tp
202509	Megargel Oc_Tp
202510	Oliney Oc_Tp
202513	Ross Oc_Tp
202515	The Colony_Environs
202516	Grayson Cty Ind Park_Oc_Tp



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SERVICE_AREA	Description
202527	Mccauley Unincorp_Oc_Tp
202531	Lincoln Park Oc_Tp
202536	Longview (Gregg Cnty) Oc_Tp
202537	Lakeport Oc_Tp
202538	Rolling Meadows Unincorp_Oc_Tp
202539	Barnburg Oc_Tp
202540	Sabine Oc_Tp
202541	Lelia Lake Unincorp_Oc_Tp
202543	Samnorwood (Unincorp)_Oc_Tp
202544	Valley View_Uninc_Wic Co_Oc_Tp
202560	Loftin Oc_Tp
202580	Mambrino Oc_Tp
202582	Gilliland_OC_TP
202587	River Creek Unincorp_Oc_Tp
202588	Horseshoe Unincorporated_Oc_Tp
202589	Pecanway(Unincorporated)_Oc_Tp
202600	Wichita Falls_Wichita Cy_Oc_Tp
202700	Waco Oc_Tp
202701	Stoney Ridge OC TP
202702	Union Hill_OC_TP
202703	Crossroads Oc_Tp
202751	Dew_Oc_Tp
202911	Dallas_Oc_Tp
203002	Baird Ic_MI
203004	Paris Ic_MI
203005	Bonham Ic_MI
203006	Brownwood Ic_MI
203007	Gainesville Ic_MI
203008	Burfeson Ic_MI
203010	Carrollton Ic_MI
203011	Cedar Hill Ic_MI
203012	Celina Ic_MI
203014	Clyde Ic_MI
203015	Commerce Ic_MI
203018	Electra Ic_MI
203022	Farmersville Ic_MI
203023	Ferris Ic_MI
203024	Forney Ic_MI
203026	Frisco Ic_MI
203027	Garland Ic_MI
203028	Grandview_Ic_MI
203029	Greenville Ic_MI
203032	Henrietta Ic_MI
203033	Honey Grove Ic_MI
203034	Hutchins Ic_MI
203035	Irving Ic_MI
203036	Italy Ic_MI
203038	Josephine Ic_MI
203039	Joshua Ic_MI
203040	Kaufman Ic_MI
203041	Keene Ic_MI
203042	Lancaster Ic_MI
203043	Lewisville Ic_MI
203045	Mansfield Ic_MI
203047	Mesquite Ic_MI
203048	Mexia Ic_MI
203049	Midlothian Ic_MI
203053	Plano Ic_MI
203054	Prosper_Ic_MI
203056	RHOMÉ Ic_MI
203058	Richland Ic_MI
203059	Rockwall Ic_MI
203060	Rowlett Ic_MI
203061	Royse City Ic_MI
203062	Sanger Ic_MI
203063	Terrell Ic_MI
203066	Vernon Ic_MI
203068	Wortham Ic_MI
203069	Sulphur Springs Ic_MI
203071	Ector Ic_MI
203072	Dodd City Ic_MI
203073	Whitewright Ic_MI
203074	Anna Ic_MI
203076	Blooming Grove Ic_MI
203078	Belton Ic_MI
203079	Cooper Ic_MI
203085	Leonard Ic_MI
203086	Marlin Ic_MI
203089	Savoy Ic_MI
203090	Van Alstyne Ic_MI
203091	Wolfe City Ic_MI
203093	Temple Ic_MI
203095	Balinger Ic_MI
203096	Trinidad Ic_MI
203097	Sweetwater Ic_MI
203101	Roscoe Ic_MI
203103	Colorado City Ic_MI
203108	Bryan Ic_MI
203109	Troy Ic_MI
203110	Lorena Ic_MI
203111	College Station Ic_MI
203112	Fate Ic_MI
203115	Jewett Ic_MI

Atmos Energy Corporation  
Chart of Accounts

SERVICE_AREA	Description
203116	Moody Ic_MI
203117	Hearne Ic_MI
203119	Mcgregor Ic_MI
203123	Aubrey Ic_MI
203125	Pilot Point Ic_MI
203147	Allen Ic_MI
203152	Aurora Ic_MI
203158	Munday Ic_MI
203160	Grand Prairie Ic_MI
203161	Knox City Ic_MI
203162	Lacy-Lakeview Ic_MI
203166	Haskell Ic_MI
203170	Arlington Ic_MI
203171	Rotan Ic_MI
203175	Bowie Ic_MI
203176	Bridgeport Ic_MI
203179	Decatur Ic_MI
203180	Cleburne Ic_MI
203181	Corsicana Ic_MI
203182	Denton Ic_MI
203183	Denison Ic_MI
203184	Ennis Ic_MI
203185	Hillsboro Ic_MI
203186	McKinney Ic_MI
203187	Sherman Ic_MI
203188	Whitesboro Ic_MI
203190	Iowa Park Ic_MI
203193	Waxahachie Ic_MI
203201	Gatesville Ic_MI
203205	Albany Ic_MI
203212	Teague Ic_MI
203214	Snyder Ic_MI
203215	Wilmer Ic_MI
203216	Chandler Ic_MI
203222	Rogers Ic_MI
203223	Rockdale Ic_MI
203226	Georgetown Ic_MI
203227	Taylor Ic_MI
203228	Saginaw Ic_MI
203230	Millford Ic_MI
203232	Round Rock Ic_MI
203233	Bellmead Ic_MI
203234	Hutto Ic_MI
203235	Little River Acad Ic_MI
203236	Kerens Ic_MI
203237	Groesbeck Ic_MI
203238	Eastland Ic_MI
203240	Barry Ic_MI
203241	Wylie Ic_MI
203242	Lindsay Ic_MI
203243	Muenster Ic_MI
203249	Granbury Ic_MI
203250	Ravenna Ic_MI
203251	BROWNSBORO Ic_MI
203253	Meridian Ic_MI
203255	Walnut Springs Ic_MI
203256	Clifton Ic_MI
203259	Detroit Ic_MI
203260	Hamilton Ic_MI
203262	Crandall Ic_MI
203263	Seagoville Ic_MI
203266	Athens Ic_MI
203273	Lott Ic_MI
203274	Malakoff Ic_MI
203276	Blossom Ic_MI
203285	Buffalo Gap Ic_MI
203286	Tuscoia Ic_MI
203287	Lawn Ic_MI
203289	Caldwell Ic_MI
203290	Killeen Ic_MI
203291	Eustace Ic_MI
203292	Cisco Ic_MI
203294	Pottsboro Ic_MI
203297	Buffalo Ic_MI
203302	Kerrville Ic_MI
203307	Burnet Ic_MI
203308	Lampasas Ic_MI
203315	Eules Ic_MI
203316	Hurst Ic_MI
203317	Como Ic_MI
203319	Red Oak Ic_MI
203320	De Soto Ic_MI
203328	Keller Ic_MI
203333	Center Point Ic_MI
203334	Franklin Ic_MI
203336	Lake Dallas Ic_MI
203337	Murphy Ic_MI
203339	Springtown Ic_MI
203343	Burkburnett Ic_MI
203344	Childress Ic_MI
203348	Memphis Ic_MI
203354	Palestine Ic_MI
203357	Sanctuary Ic_MI

Atmos Energy Corporation  
 Chart of Accounts

SERVICE_AREA	Description
203359	Azle ic_MI
203360	Tyler ic_MI
203361	Whitehouse ic_MI
203362	Austin ic_MI
203372	Copperas Cove ic_MI
203373	Nolanville ic_MI
203374	Tye ic_MI
203379	Robinson ic_MI
203382	Early ic_MI
203386	Batch Springs ic_MI
203388	Sunnyvale ic_MI
203394	Nocona ic_ML
203395	WOODWAY ic_MI
203398	Coppell ic_MI
203399	Frankston ic_MI
203400	Abilene ic_MI
203409	Crowley ic_MI
203416	Pander ic_MI
203417	Chapel Hill ic_MI
203418	Colleyville ic_MI
203428	Shady Shores ic_MI
203434	Edom ic_MI
203435	BEN WHEELER ic_MI
203436	Lexington ic_MI
203440	Flower Mound ic_MI
203441	Highland Village ic_MI
203443	Flugerville ic_MI
203446	Argyle ic_ML
203451	Stephenville ic_MI
203452	Comanche ic_MI
203454	De Leon ic_MI
203460	Gorman ic_MI
203461	Reno - Lamar Co ic_MI
203466	Southmayd ic_MI
203475	Estelline ic_MI
203479	Alma ic_MI
203485	Fairview (Collin County) ic_MI
203486	Hickory Creek ic_ML
203487	Heath ic_MI
203488	Haslet ic_MI
203489	Southlake ic_MI
203495	Retreat ic_MI
203496	Leona ic_MI
203498	Little Elm ic_MI
203500	San Angelo ic_MI
203505	Archer City ic_MI
203511	Toco ic_MI
203512	Angus ic_MI
203514	Cedar Park ic_MI
203515	The Colony ic_MI
203519	Gress Roads ic_MI
203521	Reno - Parker Co ic_MI
203522	Sun Valley ic_MI
203524	Corinth ic_ML
203525	Leander ic_MI
203533	Pecan Hill ic_MI
203534	Northlake ic_MI
203535	Corral City ic_MI
203536	Longview (Gregg Cnty) ic_MI
203542	Mobile City ic_MI
203545	Trophy Club ic_MI
203593	Kurten ic_MI
203600	Wichita Falls Wichita Cy ic_MI
203630	Talty ic_ML
203640	Bartonville ic_ML
203698	Wixon Valley ic_MI
203700	Waco ic_MI
203720	POWDERY ic_MI
203735	MILDRED ic_MI
203738	Post Oak Bend ic_MI
203746	MILLSAP ic_MI
203850	Fort Worth ic_MI
203854	HALTOM CITY ic_MI
203855	Kennedale ic_MI
203857	Lake Worth Village ic_MI
203858	North Richland Hills ic_MI
203911	Dallas ic_MI
204001	Alvarado Oc_MI
204002	Baird Oc_MI
204003	Bardwell Oc_MI
204004	Paris Oc_MI
204005	Bonham Oc_MI
204006	Brownwood Oc_MI
204007	Gainesville Oc_MI
204008	Burleson Oc_MI
204009	Caddo Mills Oc_MI
204010	Carrollton Oc_MI
204012	Celina Oc_MI
204013	Chillicothe Oc_MI
204014	Clyde Oc_MI
204015	Commerce Oc_MI
204017	Cumby Oc_MI
204018	Electra Oc_MI

Atmos Energy Corporation  
 Chart of Accounts

SERVICE_AREA	Description
204019	Oakwood Oc_MI
204020	Emhouse Oc_MI
204022	Farmersville Oc_MI
204023	Ferris Oc_MI
204024	Forney Oc_MI
204025	Forreston Unincorp_Oc_MI
204026	Frisco Oc_MI
204027	Garland Oc_MI
204028	GRANDVIEWOc_MI
204029	Greenville Oc_MI
204031	Boyd Oc_MI
204032	Henrietta Oc_MI
204033	Honey Grove Oc_MI
204034	Hutchins Oc_MI
204036	Italy Oc_MI
204037	Itasca Oc_MI
204038	Josephine Oc_MI
204039	Joshua Oc_MI
204040	Kaufman Oc_MI
204041	Keene Oc_MI
204042	Lancaster Oc_MI
204043	Lewisville Oc_MI
204045	Mansfield Oc_MI
204046	Maypearl Oc_MI
204047	Mesquite Oc_MI
204048	Mexia Oc_MI
204049	Midlothian Oc_MI
204050	Moran Oc_MI
204051	Nevada Oc_MI
204053	Piano Oc_MI
204054	Presper_Oc_MI
204055	Putnam Oc_MI
204056	Rhame Oc_MI
204057	Richardson Oc_MI
204059	Rockwall Oc_MI
204061	Royse City Oc_MI
204062	Sanger Oc_MI
204063	Terrell Oc_MI
204064	Valley View (Cooke Cnty)Oc_MI
204065	Venus Oc_MI
204066	Vernon Oc_MI
204067	West Oc_MI
204068	Wortham Oc_MI
204069	Sulphur Springs Oc_MI
204070	Trenton Oc_MI
204071	Ector Oc_MI
204072	Dodd City Oc_MI
204073	Whitewright Oc_MI
204074	Anna Oc_MI
204075	Abbott Oc_MI
204076	Blooming Grove Oc_MI
204077	Bellis Oc_MI
204078	Belton Oc_MI
204079	Cooper Oc_MI
204080	Campbell Oc_MI
204083	Frost Oc_MI
204084	Ladonia Oc_MI
204085	Leonard Oc_MI
204086	Marlin Oc_MI
204087	Mart Oc_MI
204088	Penelope Oc_MI
204089	Savoy Oc_MI
204090	Van Alstine Oc_MI
204091	Wolfe City Oc_MI
204093	Temple Oc_MI
204094	Winters Oc_MI
204095	Balinger Oc_MI
204097	Sweetwater Oc_MI
204098	Merkel Oc_MI
204099	Trent Oc_MI
204100	Dawson Oc_MI
204101	Roscoe Oc_MI
204102	Talpa (Unincorporated)_Oc_MI
204103	Colorado City Oc_MI
204104	Loralne Oc_MI
204105	Hubbard Oc_MI
204106	Malone Oc_MI
204107	Coolidge Oc_MI
204108	Bryan Oc_MI
204109	Troy Oc_MI
204110	Lorena Oc_MI
204111	College Station Oc_MI
204112	Fate Oc_MI
204113	Bruceville-Eddy Oc_MI
204114	Windom Oc_MI
204115	Jewett Oc_MI
204116	Moody Oc_MI
204117	Hearne Oc_MI
204118	REGAN Oc_MI
204119	Mcgregor Oc_MI
204123	Aubrey Oc_MI
204124	Collinsville Oc_MI
204125	Pilot Point Oc_MI

Atmos Energy Corporation  
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SERVICE_AREA	Description
204147	Allen Oc_MI
204148	Streetman Oc_MI
204155	Seymour Oc_MI
204156	Benjamin Oc_MI
204158	Munday Oc_MI
204161	Knox City Oc_MI
204163	Weinert Oc_MI
204164	Rochester Oc_MI
204165	Role Oc_MI
204166	Haskell Oc_MI
204167	Elm Mott Oc_MI
204168	Stamford Oc_MI
204169	Hamlin Oc_MI
204170	Arlington Oc_MI
204171	Ratan Oc_MI
204172	Roby Oc_MI
204173	Anson Oc_MI
204174	Sunset Oc_MI
204175	Bowie Oc_MI
204176	Bridgeport Oc_MI
204177	Bellevue Oc_MI
204178	Alvord Oc_MI
204179	Decatur Oc_MI
204180	Cleburne Oc_MI
204181	Corsicana Oc_MI
204182	Denton Oc_MI
204183	Denison Oc_MI
204184	Ennis Oc_MI
204185	Hillsboro Oc_MI
204186	McKinney Oc_MI
204187	Sherman Oc_MI
204188	Whitesboro Oc_MI
204189	Byers Oc_MI
204190	Iowa Park Oc_MI
204192	Petrolia Oc_MI
204193	Waxahachie Oc_MI
204194	Odell (Unincorporated)_Oc_MI
204195	Bangs Oc_MI
204196	Centerville Oc_MI
204197	Normangee Oc_MI
204198	Madisonville Oc_MI
204199	Hico Oc_MI
204200	Tioga Oc_MI
204201	Gatesville Oc_MI
204202	Oglosby Oc_MI
204204	Riesel Oc_MI
204205	Albany Oc_MI
204206	Brookston Unincorp_Oc_MI
204208	Godley Oc_MI
204209	Petty (Unincorporated)_Oc_MI
204210	MONTAGUEOc_MI
204211	Roxton Oc_MI
204212	Teague Oc_MI
204213	Bremond Oc_MI
204214	Snyder Oc_MI
204215	Wilmer Oc_MI
204216	Chandler Oc_MI
204217	Novice Oc_MI
204218	Santo Oc_MI AN
204219	Buckholts Oc_MI
204220	Holland Oc_MI
204221	Bartlett Oc_MI
204222	Rogers Oc_MI
204223	Rockdale Oc_MI
204224	Cameron Oc_MI
204225	Granger Oc_MI
204226	Georgetown Oc_MI
204227	Taylor Oc_MI
204228	Saginaw Oc_MI
204229	Newark Oc_MI
204230	Milford Oc_MI
204231	Palmer Oc_MI
204232	Round Rock Oc_MI
204234	Hutto Oc_MI
204235	Little River Acad Oc_MI
204236	Kerens Oc_MI
204237	Groesbeck Oc_MI
204238	Eastland Oc_MI
204239	Powell_Oc_MI
204240	Barry Oc_MI
204241	Wylie Oc_MI
204242	Lindsay Oc_MI
204243	Muenster Oc_MI
204245	Saint Jo Oc_MI
204246	Howe Oc_MI
204248	Whitney Oc_MI
204249	Granbury Oc_MI
204250	Ravenna Oc_MI
204251	Brownsboro Oc_MI
204252	Glen Rose Oc_MI
204253	Meridian Oc_MI
204254	Morgan Oc_MI
204255	Walnut Springs Oc_MI

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SERVICE_AREA	Description
204256	Clifton Oc_MI
204257	Clarksville Oc_MI
204259	Detroit Oc_MI
204260	Hamilton Oc_MI
204261	Valley Mills Oc_MI
204262	Crandall Oc_MI
204263	Seagoville Oc_MI
204264	Mabank Oc_MI
204265	Kemp Oc_MI
204266	Athens Oc_MI
204267	Strawn Oc_MI
204271	Gordon Oc_MI
204273	Lott Oc_MI
204274	Malakoff Oc_MI
204275	Rosebud Oc_MI
204276	Blossom Oc_MI
204277	Pecan Gap (Fannin Cnty) Oc_MI
204278	Chico Oc_MI
204279	Chilton (Unincorporated)_Oc_MI
204281	Scurry Oc_MI
204283	Iredell Oc_MI
204284	Melissa Oc_MI
204286	Tuscola Oc_MI
204287	Lawn Oc_MI
204289	Caldwell Oc_MI
204290	Killeen Oc_MI
204291	Eustace Oc_MI
204292	Cisco Oc_MI
204294	Pottsboro Oc_MI
204295	Bogata Oc_MI
204296	Thorndale Oc_MI
204297	Buffalo Oc_MI
204300	Fairfield Oc_MI
204302	Kerrville Oc_MI
204303	Lueders Oc_MI
204304	Fredericksburg Oc_MI
204305	Uano Oc_MI
204306	San Saba Oc_MI
204307	Burnet Oc_MI
204308	Lampasas Oc_MI
204309	Marble Falls Oc_MI
204310	Goldthwaite Oc_MI
204311	Lometa Oc_MI
204312	Bertram Oc_MI
204313	Quitman Oc_MI
204317	Cornu Oc_MI
204318	Canton Oc_MI
204319	Red Oak Oc_MI
204327	O'Brien Oc_MI
204329	Justin Oc_MI
204330	Roanoke Oc_MI
204331	Lipan Oc_MI
204332	Thomson Oc_MI
204333	Center Point Oc_MI
204334	Franklin Oc_MI
204335	Bandera Oc_MI
204339	Springtown Oc_MI
204340	Comfort (Unincorporated)_Oc_MI
204341	Blackwell Oc_MI
204343	Burkburnett Oc_MI
204344	Childress Oc_MI
204345	Dodson Oc_MI
204346	Jean Oc_MI
204347	Kirkland Oc_MI
204348	Memphis Oc_MI
204349	Newcastle Oc_MI
204352	Quanah Oc_MI
204353	Wellington Oc_MI
204354	Palestine Oc_MI
204355	Lakeview Oc_MI
204358	Kamay (Unincorporated)_Oc_MI
204359	Azle Oc_MI
204360	Tyler Oc_MI
204361	Whitehouse Oc_MI
204362	Austin Oc_MI
204364	Sonora Oc_MI
204366	Blanket Oc_MI
204367	May (Unincorporated)_Oc_MI
204368	North Zulch Unincorp_Oc_MI
204369	Sadler Oc_MI
204370	Hawley Oc_MI
204371	Hewitt Oc_MI
204374	Tye Oc_MI
204375	Ranger Oc_MI
204379	ROBINSON Oc_MI
204382	Early Oc_MI
204384	Murchison Oc_MI
204385	Gunter Oc_MI
204388	Sunnysale Oc_MI
204392	Wells Branch Unincorp_Oc_MI
204394	Nocona Oc_MI
204397	Sachse Oc_MI
204398	Coppell Oc_MI

Atmos Energy Corporation  
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SERVICE_AREA	Description
204399	Frankston Oc_MI
204400	Abilene Oc_MI
204401	Blue Ridge_Oc_MI
204402	Princeton Oc_MI
204404	Alba Oc_MI
204405	Point Oc_M I
204407	Quinlan Oc_MI
204408	Emery Oc_MI
204409	Crowley Oc_MI
204412	Harker Heights Oc_MI
204413	Poynor_Oc_MI
204415	Krum Oc_MI
204416	Ponder Oc_MI
204417	Chapel Hill Oc_MI
204420	Elmo_Oc_MI
204421	Tom Bean Oc_MI
204423	Robert Lee Oc_MI
204424	Trumbull_Oc_MI
204425	Reese Oc_MI
204427	Kosse Oc_MI
204429	Yantis Oc_MI
204431	Rio Vista_Oc_MI
204432	Paradise Oc_MI
204433	Bristol UnIncorporated_Oc_MI
204434	Edom Oc_MI_Oc_MI
204435	BEN WHEELER_Oc_MI
204436	Lexington Oc_MI
204437	Crawford Oc_MI
204439	Cayuga Oc_MI
204440	Flower Mound Oc_MI
204442	Manor Oc_MI
204443	Pflugerville Oc_MI
204446	Argyle Oc_MI
204448	Northerst Oc_MI
204449	Johntown UnIncorporated_Oc_MI
204451	Stephenville Oc_MI
204452	Comanche Oc_MI
204453	Dublin Oc_MI
204454	De Leon Oc_MI
204456	Coleman Oc_MI
204457	Santa Anna Oc_MI
204458	Carbon Oc_MI
204459	Desdemona Unincorp_Oc_MI
204460	Gorman Oc_MI
204461	Reno - Lamar Co Oc_MI
204463	Annona Oc_MI
204464	Avery Oc_MI
204466	Southmayd Oc_MI
204471	Paducah Oc_MI
204472	Carey (UnIncorporated)_Oc_MI
204473	Tell (UnIncorporated)_Oc_MI
204474	Newlin (UnIncorporated)_Oc_MI
204475	Estelline Oc_MI
204476	Goodlet (UnIncorporated)_Oc_MI
204480	Rice Oc_MI
204481	Star Harbor Oc_MI
204482	Somerville Oc_MI
204483	Lavon Oc_MI
204487	Heath Oc_MI
204493	Paint Rock Oc_MI
204497	SALTILLO_Oc_MI
204498	Little Elm Oc_MI
204500	San Angelo Oc_MI
204502	Miles Oc_MI
204503	Rowena (UnIncorporated)_Oc_MI
204504	Bronte Oc_MI
204505	Archer City Oc_MI
204506	Clarendon Oc_MI
204507	Hedley Oc_MI
204508	Holiday Oc_MI
204509	Megargel Oc_MI
204510	Olney Oc_MI
204511	Toco Oc_MI
204512	Angus Oc_MI
204513	Ross Oc_MI
204514	Cedar Park Oc_MI
204516	Grayson Cty Ind Park_Oc_MI
204519	Cross Roads Oc_MI
204521	Reno - Parker Co Oc_MI
204523	Brushy Creek Unincorp_Oc_MI
204527	Mccauley Unincorp_Oc_MI
204536	Longview (Gregg Cnty) Oc_MI
204538	Rolling Meadows Oc_MI
204580	Mambrino Oc_MI
204600	Wichita Falls_Wichita Cy_Oc_MI
204698	Wixon Valley_Oc_MI
204700	Waco Oc_MI
204705	ARTHUR CITY Oc_MI
204707	CROWELL Oc_MI
204709	EDDY Oc_MI
204710	EDGEWOOD Oc_MI
204711	FLINT Oc_MI
204713	GRAPELAND Oc_MI

SERVICE_AREA	Description
204714	JACKSONVILLE Oc_MI
204715	KILGORE Oc_MI
204716	HENDERSON Oc_MI
204717	ELKHART Oc_MI
204718	OVALO Oc_MI
204719	OVERTON Oc_MI
204720	POWDERLY Oc_MI
204722	VALLEY VIEW Oc_MI
204723	WILLS POINT Oc_MI
204725	BAGWELL Oc_MI
204726	CUNNEY Oc_MI
204727	DUNN Oc_MI
204729	HEIDENHEIMER Oc_MI
204730	KLONDIKE Oc_MI
204735	MILDRED Oc_MI
204738	Post Oak Bend Oc_MI
204739	Windsboro Oc_MI
204740	IOLA_MI_Oc
204741	APR_MI_Oc
204742	Weatherford Oc_MI
204800	Right of Way
204806	SOMMERVILLE GC101
204807	SOMMERVILLE GC102
204810	CENTRAL
204820	Sommerville_Gulf Cst_Oc_MI_R&C
204821	Manor_Gulf Coast Environs
204822	College Sta_Gulf Coast Env_R&C
204850	Fort Worth Oc_MI
204851	Benbrook Oc_MI
204855	Kennedale Oc_MI
204856	Lakeside Village Oc_MI
204857	Lake Worth Village Oc_MI
204858	North Richland Hills Oc_MI
204867	Rendon Oc_MI
205001	Alvarado Other_Ic_TP
205002	Baird_Ic_Other_Tp
205004	PARIS_Other_Ic_TP
205006	Brownwood_Other_Ic_Tp
205008	Burleson_Other_Ic_Tp
205010	Carrollton_Other_Ic_Tp
205011	Cedar Hill_Other_Ic_Tp
205014	Clyde_Ic_Other_Tp
205020	Emhouse Other_Ic_Tp
205021	Everman_Other_Ic_Tp
205026	Frisco_Other_Ic_Tp
205027	Garland_Other_Ic_Tp
205028	Grandview_Other_Ic_TP
205029	Greenville_Other_Ic_Tp
205034	Hutchins_Other_Ic_TP
205035	Irving_Other_Ic_Tp
205036	Italy_Other_Ic_TP
205037	ITASCA_Other_Ic_TP
205042	Lancaster_Other_Ic_Tp
205043	LEWISVILLE_Other_Ic_Tp
205044	Beverly Hills_Other_Ic_Tp
205045	Mansfield_Other_Ic_Tp
205046	Maypearl_Other_Oc_TP
205047	Mesquite_Other_Ic_Tp
205048	Mexia_Other_Ic_Tp
205049	Midlothian_Other_Ic_TP
205051	NEVADA_Other_Ic_Tp
205053	Plano_Other_Ic_Tp
205054	Prosper_Other_Ic_TP
205056	Rhome_Other_Ic_Tp
205057	Richardson_Other_Ic_Tp
205060	Rowlett_Other_Ic_Tp
205070	Trenton_Other_Ic_Tp
205073	Whitewright_Other_Ic_Tp
205074	Anna_Other_Ic_Tp
205075	Abbot_Other_Ic_Tp
205083	Frost_Other_Ic_Tp
205084	LADONIA_Other_Ic_Tp
205086	MARLIN_Other_Ic_Tp
205088	Penelope_Other_Ic_Tp
205089	Savoy_Other_Ic_Tp
205092	Westminster_Other_Ic_TP
205100	Dawson_Other_Ic_Tp
205106	Malone_Other_Ic_Tp
205107	Coolidge_Other_Ic_Tp
205111	College Station_Other_Ic_Tp
205112	Fate_Other_Ic_Tp
205122	Duncanville_Other_Ic_Tp
205123	Aubrey_Other_Ic_TP
205147	Allen_Other_Ic_Tp
205152	Aurora_Other_Ic_Tp
205160	Grand Prairie_Other_Ic_Tp
205161	KNOX CITY_Other_Ic_Tp
205162	Lacy-Lakeview_Other_Ic_Tp
205170	Arlington_Other_Ic_Tp
205173	Anson_Other_Ic_Tp
205176	BRIDGEPORT_OTHER_Ic_Tp
205182	DENTON_Other_Ic_Tp
205183	Denison_Other_Ic_Tp



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205186	McKinney_Other Ic_Tp
205187	Sherman_Other Ic_Tp
205190	IOWA PARK_Other Ic_Tp
205191	Garrett_Other Ic_Tp
205193	WAXAHACHIE_Other Ic_Tp
205200	Tioga_Other Ic_Tp
205201	GATESVILLE_Other Ic_Tp
205207	Dalworthington Gardens_Other Ic_Tp
205208	Godley_Other Ic_Tp
205215	Wilmer_Other Ic_Tp
205217	Novice_Other Ic_Tp
205219	Buckholts_Other Ic_Tp
205222	Rogers_Other Ic_Tp
205223	Rockdale_Other Ic_Tp
205226	Georgetown_Other Ic_Tp
205227	TAYLOR_Other Ic_Tp
205228	Saginaw_Other Ic_Tp
205229	Newark_Other Ic_Tp
205230	Milfor_Other Ic_Tp
205233	Bellmead_Other Ic_Tp
205234	Hutto_Other Ic_Tp
205236	KERENS_Other Ic_Tp
205237	GROESBECK_Other Ic_Tp
205240	Barry_Other Ic_Tp
205241	Wylie_Other Ic_Tp
205242	Lindsay_Other Ic_Tp
205243	Muenster_Other Ic_Tp
205245	Saint Jo_Other Ic_Tp
205246	Howe_Other Ic_Tp
205247	Grapevine_Other Ic_Tp
205251	BROWNSBORO_Other Ic_Tp
205263	Seagoville_Other Ic_Tp
205265	Kemp_Other Ic_Tp
205273	Lott_Other Ic_Tp
205274	MALAKOFF_Other Ic_Tp
205281	Scurry_Other Ic_Tp
205284	Melissa_Other Ic_Tp
205285	Buffalo Gap_Other Ic_Tp
205287	Lawn_Other Ic_Tp
205293	Farmers Branch_Other Ic_Tp
205294	Pottsboro_Other Ic_Tp
205315	Eules_Other Ic_Tp
205316	Hurst_Other Ic_Tp
205317	COMO_Other Ic_Tp
205319	RED OAK_Other Ic_Tp
205320	De Soto_Other Ic_Tp
205328	Keller_Other Ic_Tp
205329	Justin_Other Ic_Tp
205330	Roanoke_Other Ic_Tp
205336	Lake Dallas_Other Ic_Tp
205337	Murphy_Other Ic_Tp
205338	Addison_Other Ic_Tp
205339	Springtown_Other Ic_Tp
205356	Pleasant Valley_Other Ic_Tp
205357	Sanctuary_Other Ic_Tp
205359	Azle_Other Ic_Tp
205360	TYLER_Other Ic_Tp
205362	Austin_Other Ic_Tp
205363	Bedford_Other Ic_Tp
205366	Blanket_Other Ic_Tp
205371	Hewitt_Other Ic_Tp
205373	Nolanville_Other Ic_Tp
205379	Robinson_Other Ic_Tp
205382	Early_Other Ic_Tp
205386	Baich Springs_Other Ic_Tp
205388	Sunnyvale_Other Ic_Tp
205392	Wells Branch_Other Ic_Tp
205395	Woodway_Other Ic_Tp
205397	Sachse_Other Ic_Tp
205398	Coppell_Other Ic_Tp
205399	FRANKSTON_Other Ic_Tp
205400	Abilene_Other Ic_Tp
205405	POINT_Other Ic_Tp
205409	Crowley_Other Ic_Tp
205411	Watauga_Other Ic_Tp
205412	Harker Heights_Other Ic_Tp
205415	Krum_Other Ic_Tp
205416	Ponder Ic_Other Tp
205418	Colleyville_Other Ic_Tp
205419	Impact_Other Ic_Tp
205420	Elmo_Other Ic_Tp
205421	Tom Bean_Other Ic_Tp
205428	Shady Shores_Other Ic_Tp
205435	BEN WHEELER_Other Ic_Tp
205440	Flower Mound_Other Ic_Tp
205441	Highland Village_Other Ic_Tp
205443	Pflugerville_Other Ic_Tp
205448	Northerest_Other Ic_Tp
205452	Comanche_IC_TP
205453	Dublin_IC_TP
205454	De Leon_IC_TP
205456	COLEMAN_Other Ic_Tp
205458	Carbon_IC_TP

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205461	Reno - Lamar Co Other Ic_Tp
205469	Evant_Other Ic_Tp
205477	Pantego_Other Ic_Tp
205478	Westlake_Other Ic_Tp
205483	Lavon_Other Ic_Tp
205485	Fairview_Other Ic_Tp
205486	Hickory Creek_Other Ic_Tp
205487	Heath_Other Ic_Tp
205488	Hastet_Other Ic_Tp
205489	Southlake_Other Ic_Tp
205490	Oak Leaf_Other Ic_Tp
205494	Glenn Heights_Other Ic_Tp
205495	Retreat_Other Ic_Ml
205498	Little Elm_Other Ic_Tp
205514	Cedar Park_Other Ic_Tp
205515	THE COLONY_Other Ic_Tp
205519	Cross Roads_Other Ic_TP
205521	Reno_Other Ic_Tp
205524	Corinth_Other Ic_Tp
205525	Leander_Other Ic_Tp
205526	Goodlow_Other Ic_Tp
205528	Marshall Creek_Other Ic_TP
205531	Lincoln Park_Other Ic_Tp
205532	Knollwood_Other Ic_Tp
205534	Northlake_Other Ic_Tp
205535	Corral City_Other Ic_Tp
205536	LONGVIEW_Other Ic_Tp
205545	Trophy Club_Other Ic_Tp
205546	Coppell Gas Lights Ic_Tp
205547	Iowa Park Gas Lights Ic_Tp
205596	Cashion Community_Other Ic_Tp
205600	Wichita Falls_Other Ic_Tp
205617	Owilla_Other Ic_Tp
205630	Talty_Other Ic_TP
205638	Double Oak_Other Ic_Tp
205639	Parker_Other Ic_Tp
205640	Bartonville_Other Ic_TP
205644	Copper Canyon_Other Ic_Tp
205700	Waco_Other Ic_Tp
205704	Brazos Bend_Other Ic_TP
205706	BRUCEVILLE_Other Ic_Tp
205708	DEL VALLE_Other Ic_Tp
205709	EDDY_Other Ic_Tp
205718	Ovolo_Other Ic_Tp
205720	Powderly_Other Ic_Tp
205721	SHEPPARD AFB_Other Ic_Tp
205722	VALLEY VIEW_Other Ic_Tp
205724	PORT ARTHUR_Other Ic_Tp
205726	CUNEY_Other Ic_Tp
205728	FLORENCE_Other Ic_Tp
205731	MERTENS_Other Ic_Tp
205732	NAVAL AIR STATION/JRB_Other Ic_Tp
205733	TURKEY_Other Ic_Tp
205735	MILDRED_Other Ic_Tp
205736	ALEDO_Other Ic_Tp
205743	McLendon-Chisholm_Other Ic_Tp
205744	Coyote Flats_Ic_TP
205745	HEBRON_Other Ic_TP
205850	Fort Worth_Other Ic_Tp
205851	Benbrook_Other Ic_Tp
205852	Edgecliff Village_Other Ic_Tp
205853	Forest Hill_Other Ic_Tp
205854	Halton City_Other Ic_Tp
205855	Kennedale_Other Ic_Tp
205856	Lakeside Village_Other Ic_Tp
205857	Lake Worth_Other Ic_Tp
205858	N Richland Hills_Other Ic_Tp
205859	Richland Hills_Other Ic_Tp
205860	River Oaks_Other Ic_Tp
205861	Sansom Park_Other Ic_Tp
205862	Westover Hills_Other Ic_Tp
205863	Westworth Village_Other Ic_Tp
205864	White Settlement_Other Ic_Tp
205865	Blue Mound_Other Ic_Tp
205911	Dallas_Other Ic_Tp
205912	Highland Park_Other Ic_Tp
205913	University Park_Other Ic_Tp
205914	Cockrell Hill_Other Ic_Tp
205989	Lines C & D_Other
206001	Alvarado Oc_Other_Tp
206002	Baird Oc_Other_Tp
206006	BRGWNWOOD_Other Oc_Tp
206008	Burleson_Other Oc_Tp
206010	Carrallton_Other Oc_Tp
206011	Cedar Hill_Other Oc_Tp
206014	Clyde Oc_Other_Tp
206020	Emhouse Other Oc Tp
206021	Everman_Other Oc_Tp
206023	FERRIS_Other Oc_Tp
206025	Forreston Other Oc_TP
206026	Frisco_Other Oc_Tp
206027	GARLAND_Other Oc_Tp
206028	Grandview Other_Oc_TP

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206031	Boyd_Other Oc_Tp
206034	Hutchins_Other Oc_Tp
206035	Irving_Other Oc_Tp
206036	Italy_Other_Oc_Tp
206037	ITASCA_Other Oc_Tp
206039	Joshua_Other Oc_Tp
206040	Kaufman Oc_Other_Tp
206042	Lancaster_Other Oc_Tp
206045	Mansfield_Other Oc_Tp
206046	Maypearl_Other_Oc_TP
206047	Mesquite_Other Oc_Tp
206048	Mexia_Other Oc_Tp
206049	Middletian_Other_Oc_TP
206053	Plano_Other Oc_Tp
206054	Prosper_Other Oc_TP
206056	Rhome_Other Oc_Tp
206057	Richardson_Other Oc_Tp
206060	Rowlett_Other Oc_Tp
206063	Terrell_Other_Oc_TP
206070	Trenton_Other Oc_Tp
206073	Whitewright_Other Oc_Tp
206074	Anna_Other Oc_Tp
206075	Abbott_Other Oc_Tp
206083	Frost_Other Oc_Tp
206088	Penelope_Other Oc_Tp
206089	Savoy_Other Oc_Tp
206092	WESTMINISTER_Other Oc_Tp
206098	Merkel_Other Oc_Tp
206100	Dawson_Other Oc_Tp
206106	Malone_Other Oc_Tp
206107	Coaldge_Other Oc_Tp
206111	College Station_Other Oc_Tp
206113	Bruceville-Eddy_Other Oc_Tp
206123	Aubrey_Other Oc_TP
206147	Allen_Other Oc_TP
206155	SEYMOUR_Other Oc_Tp
206158	MUNDAY_Other Oc_Tp
206160	GRAND PRAIRIE_Other Oc_Tp
206168	Stamford_Other Oc_Tp
206169	HAMLIN_Other Oc_TP
206170	Arlington_Other Oc_TP
206173	Anson_Other Oc_TP
206176	BRIDGEPORT_Other Oc_Tp
206180	Cleburne_Other Oc_Tp
206183	DENISON_Other Oc_Tp
206184	ENNIS_Other Oc_Tp
206186	McKinney_Other Oc_TP
206187	SHERMAN_Other Oc_TP
206190	IOWA PARK_Other Oc_TP
206200	Tioga_Other Oc_TP
206201	GATESVILLE_Other Oc_Tp
206208	Godley_Other Oc_TP
206212	TEAGUE_Other Oc_TP
206215	Wilmer_Other Oc_TP
206217	Novice_Other Oc_TP
206219	Buckholts_Other Oc_TP
206222	Rogers_Other Oc_TP
206223	Rockdale_Other Oc_TP
206226	Georgetown_Other Oc_TP
206228	Saghnaw_Other Oc_TP
206229	Newark_Other Oc_TP
206230	Milford_Other Oc_TP
206232	Hutto_Other Oc_TP
206233	Bellmead_Other Oc_TP
206234	Hutto_Other Oc_TP
206240	Barry_Other Oc_TP
206241	Wylie_Other Oc_TP
206242	Lindsay_Other Oc_TP
206243	Muenster_Other Oc_TP
206244	Myra_Other Oc_TP
206245	Saint Jo_Other Oc_TP
206246	Howe-Van_Other Oc_TP
206251	BROWNSBORO_Other Oc_TP
206254	MORGAN_Other Oc_TP
206257	CLARKSVILLE_Other Oc_TP
206263	Seagoville_Other Oc_TP
206265	Kemp_Other Oc_TP
206266	ATHENS_Other Oc_TP
206273	LOTT_Other Oc_TP
206274	MALAKOFF_Other Oc_TP
206281	Scurry_Other Oc_TP
206284	Melissa_Other Oc_TP
206285	Buffalo Gap_Other Oc_TP
206287	Lawn_Other Oc_TP
206294	Pottsboro_Other Oc_TP
206295	BOGATA_Other Oc_TP
206304	Fredericksburg_Other Oc_TP
206315	Eufless_Other Oc_TP
206317	COMO_Other Oc_TP
206319	RED OAK_Other Oc_TP
206320	De Soto_Other Oc_TP
206328	Keller_Other Oc_TP
206329	Justin_Other Oc_TP

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206330	Roanoke_Other Oc_Tp
206336	Lake Dallas_Other Oc_Tp
206339	Springtown_Other Oc_Tp
206343	BURKBURNETT_Other Oc_Tp
206344	CHILDRESS_Other Oc_Tp
206352	QUANAH_Other Oc_Tp
206356	Pleasant Valley_Other Oc_Tp
206357	Sanctuary_Other Oc_Tp
206359	Azle_Other Oc_Tp
206360	TYLER_Other Oc_Tp
206362	Austin_Other Oc_Tp
206366	Blanket_Other Oc_Tp
206379	Robinson_Other Oc_Tp
206382	Early_Other Oc_Tp
206383	Sylvester_Other Oc_Tp
206386	Balch Springs_Other Oc_Tp
206388	Sunnyvale_Other Oc_Tp
206391	Carlsbad_Other Oc_Tp
206392	Wells Branch_Other Oc_Tp
206397	Sachse_Other Oc_Tp
206398	Coppell_Other Oc_Tp
206400	Abilene_Other Oc_TP
206409	Crowley_Other Oc_Tp
206412	Harker Heights_Other Oc_Tp
206415	Krum_Other Oc_Tp
206416	Ponder_Other Oc_Tp
206421	Tom Bean_Other Oc_Tp
206435	BEN WHEELER_Other Oc_Tp
206440	Flower Mound_Other Oc_Tp
206442	MANOR_Other Oc_Tp
206443	Plugerville_Other Oc_Tp
206452	Comanche_OC_TP
206453	Dublin_OC_TP
206454	De Leon_OC_TP
206458	Carbon_OC_TP
206459	Desdemona_OC_TP
206461	Reno - Lamar Co_Other Oc_Tp
206469	Evant Oc_Other Tp
206478	Westlake_Other Oc_Tp
206483	Lavon_Other Oc_Tp
206485	Fairview_Other Oc_Tp
206487	Heath_Other Oc_Tp
206488	Haslet_Other Oc_Tp
206489	Southlake_Other Oc_Tp
206492	Avalon_Other Oc_TP
206494	Glenn Heights_Other Oc_Tp
206498	Little Elm_Other Oc_Tp
206510	OLNEY_Other Oc_Tp
206514	Cedar Park_Other Oc_Tp
206515	THE COLONY_Other Oc_Tp
206518	Travis_Other Oc_TP
206519	Crossroads_Other Oc_TP
206521	Reno_Parker Co_Other Oc_Tp
206523	Brushy Creek_Other Oc_Tp
206524	Corinth_Other Oc_Tp
206525	Leander_Other Oc_Tp
206527	McCaulley_Other Oc_Tp
206529	Buttercup Creek_Other Oc_Tp
206531	Lincoln Park_Other Oc_Tp
206535	Corral City_Other Oc_Tp
206536	LONGVIEW_Other Oc_Tp
206600	WICHITA FALLS_Other Oc_Tp
206617	Ovilla_Other Oc_Tp
206630	Talty_Other Oc_TP
206644	Copper Canyon_Other Oc_Tp
206700	WACO_Other Oc_Tp
206705	ARTHUR CITY_Other Oc_Tp
206707	Growell_Other Oc_Tp
206708	DEL VALLE_Other Oc_Tp
206712	GLADEWATER_Other Oc_Tp
206714	JACKSONVILLE_Other Oc_Tp
206715	KILGORE_Other Oc_Tp
206718	Ovolo_Other Oc_Tp
206720	POWDERLY_Other Oc_Tp
206734	WARING_Other Oc_Tp
206736	ALEDO_Other Oc_Tp
206739	Winnsboro_Other Oc_Tp
206743	McLendon-Chisholm_Other Oc_Tp
206850	Fort Worth_Other Oc_Tp
206851	Benbrook_Other Oc_Tp
206853	Forest Hill_Other Oc_Tp
206855	Kennedale_Other Oc_Tp
206856	Lakeside Village_Other Oc_Tp
206858	North Richland Hills_Other Oc_Tp
206867	Rendon_Other Oc_Tp
207001	ALVARADO Ic
207002	BAIRD Ic
207003	BARDWELL Ic
207004	PARIS Ic
207005	BONHAM Ic
207006	BROWNWOOD Ic
207007	GAINESVILLE Ic
207008	BURLESON Ic

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207009	CADDO MILLS Ic
207010	CARROLLTON Ic
207011	CEDAR HILL Ic
207012	CEUNA Ic
207013	CHILLICOTHE Ic
207014	CLYDE Ic
207015	COMMERCE Ic
207016	COWINGTON Ic
207017	CUMBY Ic
207018	ELECTRA Ic
207019	OAKWOOD Ic
207020	EMHOUSE Ic
207021	EVERMAN Ic
207022	FARMERSVILLE Ic
207023	FERRIS Ic
207024	FORNEY Ic
207025	FORRESTON Ic
207026	FRISCO Ic
207027	GARLAND Ic
207028	GRANDVIEW Ic
207029	GREENVILLE Ic
207030	HARROLD Ic
207031	BOYD Ic
207032	HENRIETTA Ic
207033	HONEY GROVE Ic
207034	HUTCHINS Ic
207035	IRVING Ic
207036	ITALY Ic
207037	ITASCA Ic
207038	JOSEPHINE Ic
207039	JOSHUA Ic
207040	KALFMAN Ic
207041	KEENE Ic
207042	LANCASTER Ic
207043	LEWISVILLE Ic
207044	BEVERLY HILLS Ic
207045	MANSFIELD Ic
207046	MAYPEARL Ic
207047	MESQUITE Ic
207048	MEXIA Ic
207049	MIDLOTHIAN Ic
207050	MORAN Ic
207051	NEVADA Ic
207052	OKLAUNION Ic
207053	PLANO Ic
207054	PROSPER Ic
207055	PUTNAM Ic
207056	RHOME Ic
207057	RICHARDSON Ic
207058	RICHLAND Ic
207059	ROCKWALL Ic
207060	ROWLETT Ic
207061	ROYSE CITY Ic
207062	SANGER Ic
207063	TERRELL Ic
207064	VALLEY VIEW-COOKE CO Ic
207065	VENUS Ic
207066	VERNON Ic
207067	WEST Ic
207068	WORTHAM Ic
207069	SULPHUR SPRINGS Ic
207070	TRENTON Ic
207071	ECTOR Ic
207072	DODD CITY Ic
207073	WHITEWRIGHT Ic
207074	ANNA Ic
207075	ABBOTT Ic
207076	BLOOMING GROVE Ic
207077	BELLS Ic
207078	BELTON Ic
207079	COOPER Ic
207080	CAMPBELL Ic
207081	CELESTE Ic
207082	FAIRLIE Ic
207083	FROST Ic
207084	LADONIA Ic
207085	LEONARD Ic
207086	MARLIN Ic
207087	MART Ic
207088	PENELOPE Ic
207089	SAVOY Ic
207090	VAN ALSTYNE Ic
207091	WOLFE CITY Ic
207092	WESTMINSTER Ic
207093	TEMPLE Ic
207094	WINTERS Ic
207095	BALLINGER Ic
207096	TRINIDAD Ic
207097	SWEETWATER Ic
207098	MERKEL Ic
207099	TRENT Ic
207100	DAWSON Ic
207101	ROSCOE Ic

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207102	TALPA Ic
207103	COLORADO CITY Ic
207104	LORAIN Ic
207105	HUBBARD Ic
207106	MALONE Ic
207107	COOLIDGE Ic
207108	BRYAN Ic
207109	TROY Ic
207110	LORENA Ic
207111	COLLEGE STATION Ic
207112	FATE Ic
207113	BRUCEVILLE-EDDY Ic
207114	WINDOM Ic
207115	JEWETT Ic
207116	MOODY Ic
207117	HEARNE Ic
207118	REAGAN Ic
207119	MCGREGOR Ic
207120	LILLIAN Ic
207122	DUNCANVILLE Ic
207123	AUBREY Ic
207124	COLLINSVILLE Ic
207125	PILOT POINT Ic
207147	ALLEN Ic
207148	STREETMAN Ic
207151	DEPORT Ic
207152	AURORA Ic
207153	ENLOE Ic
207154	RHINELAND Ic
207155	SEYMOUR Ic
207156	BENJAMIN Ic
207157	TRUSCOTT Ic
207158	MUNDAY Ic
207159	GORIE Ic
207160	GRAND PRAIRIE Ic
207161	KNOX CITY Ic
207162	LACY LAKEVIEW Ic
207163	WEINERT Ic
207164	ROCHESTER Ic
207165	RULE Ic
207166	HASKELL Ic
207167	ELM MOTT Ic
207168	STAMFORD Ic
207169	HAMLIN Ic
207170	ARLINGTON Ic
207171	ROTAN Ic
207172	ROBY Ic
207173	ANSON Ic
207174	SUNSET Ic
207175	BOWIE Ic
207176	BRIDGEPORT Ic
207177	BELLEVUE Ic
207178	ALYORD Ic
207179	DECATUR Ic
207180	CLEBURNE Ic
207181	CORSICANA Ic
207182	DENTON Ic
207183	DENISON Ic
207184	ENNIS Ic
207185	HILLSBORO Ic
207186	MCKINNEY Ic
207187	SHERMAN Ic
207188	WHITESBORO Ic
207189	BYERS Ic
207190	IOWA PARK Ic
207191	GARRETT Ic
207192	PETROLIA Ic
207193	WAXAHACHIE Ic
207194	ODELL Ic
207195	BANGS Ic
207196	CENTERVILLE Ic
207197	NORMANGEE Ic
207198	MADISONVILLE Ic
207199	HICO Ic
207200	THOGA Ic
207201	GATESVILLE Ic
207202	OGLESBY Ic
207203	CALVERT Ic
207204	RIESEL Ic
207205	ALBANY Ic
207206	BROOKSTON Ic
207207	DALWORTHINGTON GARDN Ic
207208	GODLEY Ic
207209	PETTY Ic
207210	MONTAGUE Ic
207211	ROXTON Ic
207212	TEAGUE Ic
207213	BREMOND Ic
207214	SNYDER Ic
207215	WILMER Ic
207216	CHANDLER Ic
207217	NOVICE Ic
207218	SANTO Ic

Atmos Energy Corporation  
 Chart of Accounts

SERVICE_AREA	Description
207219	BUCKHOLTS lc
207220	HOLLAND lc
207221	BARTLETT lc
207222	ROGERS lc
207223	ROCKDALE lc
207224	CAMERON lc
207225	GRANGER lc
207226	GEORGETOWN lc
207227	TAYLOR lc
207228	SAGINAW lc
207229	NEWARK lc
207230	MILFORD lc
207231	PALMER lc
207232	ROUND ROCK lc
207233	BELLMEAD lc
207234	HUTTO lc
207235	LITTLE RIVER-ACADEMY lc
207236	KERENS lc
207237	GROESBECK lc
207238	EASTLAND lc
207239	POWELL lc
207240	BARRY lc
207241	WYLIE lc
207242	LINDSAY lc
207243	MUENSTER lc
207244	MYRA lc
207245	SAINT JO lc
207246	HOWE lc
207247	GRAPEVINE lc
207248	WHITNEY lc
207249	GRANBURY lc
207250	RAVENNA lc
207251	BROWNSBORO lc
207252	GLEN ROSE lc
207253	MERIDIAN lc
207254	MORGAN lc
207255	WALNUT SPRINGS lc
207256	CLIFTON lc
207257	CLARKSVILLE lc
207259	DETROIT lc
207260	HAMILTON lc
207261	VALLEY MILLS lc
207262	CRANDALL lc
207263	SEAGOVILLE lc
207264	MABANK lc
207265	KEMP lc
207266	ATHENS lc
207267	STRAWN lc
207271	GORDON lc
207272	VALERA lc
207273	LOTT lc
207274	MALAKOFF lc
207275	ROSEBUD lc
207276	BLOSSOM lc
207277	PECAN GAP lc
207278	CHICO lc
207279	CHILTON lc
207280	OSCEOLA lc
207281	SCURRY lc
207282	TEHUACANA lc
207283	IREDELL lc
207284	MELISSA lc
207285	BUFFALO GAP lc
207286	TUSCOLA lc
207287	LAWN lc
207289	CALDWELL lc
207290	KILLEEN lc
207291	EUSTACE lc
207292	CISCO lc
207293	FARMERS BRANCH lc
207294	POTTSBORO lc
207295	BOGATA lc
207296	THORNDALE lc
207297	BUFFALO lc
207298	THRAIL lc
207300	FAIRFIELD lc
207302	KERRVILLE lc
207303	LUEDERS lc
207304	FREDERICKSBURG lc
207305	LLANO lc
207306	SAN SABA lc
207307	BURNET lc
207308	LAMPASAS lc
207309	MARBLE FALLS lc
207310	GOLDTHWAITE lc
207311	LOMETA lc
207312	BERTRAM lc
207313	QUITMAN lc
207315	EULESS lc
207316	HURST lc
207317	COMO lc
207318	CANTON lc
207319	RED OAK lc

Atmos Energy Corporation  
Chart of Accounts

SERVICE AREA	Description
207320	DESOTO lc
207324	HERMLEIGH lc
207325	BRASHEAR lc
207326	POTTSVILLE lc
207327	OBRIEN lc
207328	KELLER lc
207329	JUSTIN lc
207330	ROANOKE lc
207331	LIPAN lc
207332	THORNTON lc
207333	CENTER POINT lc
207334	FRANKLIN lc
207335	BANDERA lc
207336	LAKE DALLAS lc
207337	MURPHY lc
207338	ADDISON lc
207339	SPRINGTOWN lc
207340	COMFORT lc
207341	BLACKWELL lc
207343	BURKBURNETT lc
207344	CHILDRESS lc
207345	DODSON lc
207346	JEAN lc
207347	KIRKLAND lc
207348	MEMPHIS lc
207349	NEWCASTLE lc
207352	QUANAH lc
207353	WELLINGTON lc
207354	PALESTINE lc
207355	LAKEVIEW lc
207356	PLEASANT VALLEY lc
207357	SANCTUARY lc
207358	KAMAY lc
207359	AZLE lc
207360	TYLER lc
207361	WHITEHOUSE lc
207362	AUSTIN lc
207363	BEDFORD lc
207364	SONORA lc
207365	CHRISTOVAL lc
207366	BLANKET lc
207367	MAY lc
207368	NORTH ZULCH lc
207369	SADLER lc
207370	HAWLEY lc
207371	HEWITT lc
207372	COPPERAS COVE lc
207373	NOLANVILLE lc
207374	TYE lc
207375	RANGER lc
207376	OLDEN lc
207378	VERA lc
207379	ROBINSON lc
207381	STAR lc
207382	EARLY lc
207383	SILVESTER lc
207384	MURCHISON lc
207385	GUNTER lc
207386	BALCH SPRINGS lc
207388	SUNNYVALE lc
207389	WINGATE lc
207391	CARLSBAD lc
207392	WELLS BRANCH lc
207394	NOCONA lc
207395	WOODWAY lc
207397	SACHSE lc
207398	COPPELL lc
207399	FRANKSTON lc
207400	ABILENE lc
207401	BLUE RIDGE lc
207402	PRINCETON lc
207404	ALBA lc
207405	POINT lc
207406	LONE OAK lc
207407	QUINLAN lc
207408	EMORY lc
207409	CROWLEY lc
207411	WATAUGA lc
207412	HARKER HEIGHTS lc
207413	POYNOR lc
207415	KRUM lc
207416	PONDER lc
207417	CHAPEL HILL lc
207418	COLLEYVILLE lc
207419	IMPACT lc
207420	ELMO lc
207421	TOM BEAN lc
207423	ROBERT LEE lc
207424	TRUMBALL lc
207425	REESE lc
207426	PICKTON lc
207427	KOSSE lc
207428	SHADY SHORES lc



Atmos Energy Corporation  
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SERVICE_AREA	Description
207429	YANTIS Ic
207430	BLUM Ic
207431	RIO VISTA Ic
207432	PARADISE Ic
207433	BRISTOL Ic
207434	EDOM Ic
207435	BEN WHEELER Ic
207436	LEXINGTON Ic
207437	CRAWFORD Ic
207439	CAYUGA Ic
207440	FLOWER MOUND Ic
207441	HIGHLAND VILLAGE Ic
207442	MANOR Ic
207443	PFLUGERVILLE Ic
207444	MIDWAY Ic
207446	ARGYLE Ic
207447	RED SPRINGS Ic
207448	NORTHCREST Ic
207449	JOHNTOWN Ic
207451	STEPHENVILLE Ic
207452	COMANCHE Ic
207453	DUBLIN Ic
207454	DE LEON Ic
207455	GUSTINE Ic
207456	COLEMAN Ic
207457	SANTA ANNA Ic
207458	CARBON Ic
207459	DESDEMONA Ic
207460	GORMAN Ic
207461	RENO (LAMAR CO) Ic
207462	SOUTH MOUNTAIN Ic
207463	ANNONA Ic
207464	AVERY Ic
207465	THROCKMORTON Ic
207466	SOUTHMAYD Ic
207467	RUNAWAY BAY Ic
207468	EDEX Ic
207469	EVANT Ic
207471	PADUCAH Ic
207472	CAREY Ic
207473	TELL Ic
207474	NEWLIN ENVIRON Ic
207475	ESTELLINE Ic
207476	GOODLETT Ic
207477	PANTEGO Ic
207478	WESTLAKE Ic
207479	ALMA Ic
207480	RICE Ic
207481	STAR HARBOR Ic
207482	SOMERVILLE Ic
207483	LAVON Ic
207485	FAIRVIEW (COLLIN) Ic
207486	HICKORY CREEK Ic
207487	HEATH Ic
207488	HASLET Ic
207489	SOUTHLAKE Ic
207490	OAK LEAF Ic
207492	AVALON Ic
207493	PAINT ROCK Ic
207494	GLENN HEIGHTS Ic
207495	RETREAT Ic
207496	LEONA Ic
207497	SALTILLO Ic
207498	LITTLE ELM Ic
207500	SAN ANGELO Ic
207501	AVOCA Ic
207502	MILES Ic
207503	ROWENA Ic
207504	BRONTE Ic
207505	ARCHER CITY Ic
207506	CLARENDON Ic
207507	HEDLEY Ic
207508	HOLIDAY Ic
207509	MEGARGEL Ic
207510	OLNEY Ic
207511	TOCO Ic
207512	ANGUS Ic
207513	ROSS Ic
207514	CEDAR PARK Ic
207515	THE COLONY Ic
207516	GRAYSON CO IND PK Ic
207518	TRAVIS Ic
207519	CROSS ROADS (DENTON) Ic
207521	RENO(PARKER CO) Ic
207522	SUN VALLEY Ic
207523	BRUSHY CREEK Ic
207524	CORINTH Ic
207525	LEANDER Ic
207526	GOODLOW Ic
207527	MCCAULLEY Ic
207528	MARSHALL CREEK Ic
207529	BUTTERCUP CREEK Ic
207531	LINCOLN PARK Ic

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SERVICE AREA	Description
207532	KNOLLWOOD Ic
207533	PECAN HILL Ic
207534	NORTHLAKE Ic
207535	CORRAL CITY Ic
207536	LONGVIEW Ic
207537	LAKEPORT Ic
207538	ROLLING MEADOWS Ic
207539	BAMBURG Ic
207540	SABINE Ic
207541	LELIA LAKE Ic
207542	MOBILE CITY Ic
207543	SAMNORWOOD Ic
207544	VALLEY VIEW(WICHITA) Ic
207545	TROPHY CLUB Ic
207546	COPPELL GAS LIGHTS Ic
207547	IOWA PARK GAS LIGHTS Ic
207560	LOFTIN Ic
207580	MAMBRINO Ic
207592	GILLILAND Ic
207593	KURTEN Ic
207596	CASHION COMMUNITY Ic
207597	RIVER CREEK Ic
207598	HORSESHOE Ic
207599	PECANWAY Ic
207600	WICHITA FALLS Ic
207617	OVILLA Ic
207630	TALTY Ic
207638	DOUBLE OAK Ic
207639	PARKER Ic
207640	BARTONVILLE Ic
207644	COPPER CANYON Ic
207698	WIXON VALLEY Ic
207700	WACO Ic
207701	STONEY RIDGE Ic
207702	UNION HILL Ic
207703	CROSSROADS-HENDERSON Ic
207704	BRAZOS BEND Ic
207705	ARTHUR CITY Ic
207706	BRUCEVILLE Ic
207707	CROWELL Ic
207708	DEL VALLE Ic
207709	EDDY Ic
207710	EDGEWOOD Ic
207711	FLINT Ic
207712	GLADEWATER Ic
207713	GRAPELAND Ic
207714	JACKSONVILLE Ic
207715	KILGORE Ic
207716	HENDERSON Ic
207717	ELKHART Ic
207718	OVALO Ic
207719	OVERTON Ic
207720	POWDERLY Ic
207721	SHEPPARD AFB Ic
207722	VALLEY VIEW Ic
207723	WILLS POINT Ic
207724	PORT ARTHUR Ic
207725	BAGWELL Ic
207726	CUNNEY Ic
207727	DUNN Ic
207728	FLORENCE Ic
207729	HEIDENHEIMER Ic
207730	KLONDIKE Ic
207731	MERTENS Ic
207732	NAVAL AIR STATION/JRB Ic
207733	TURKEY Ic
207734	WARING Ic
207735	MILDRED Ic
207736	ALEDG Ic
207738	Post Oak Bend Oc
207740	IOLA Ic
207741	APR Ic
207743	McLendon-Chisholm Ic
207744	Coyote Flats Ic
207745	HEBRON Ic
207746	MILLSAP Ic
207751	DEW Ic
207800	RIGHT OF WAY Ic
207806	SOMMERVILLE GC101 Ic
207807	SOMMERVILLE GC102 Ic
207810	CENTRAL Ic
207820	SOMMERVILLE GC107 Ic
207821	MANOR-GC Ic
207822	COLLEGE STATION-GC Ic
207850	FORT WORTH Ic
207851	BENBROOK Ic
207852	EDGECLIFF VILLAGE Ic
207853	FOREST HILL Ic
207854	HALTOM CITY Ic
207855	KENNEDALE Ic
207856	LAKE SIDE Ic
207857	LAKE WORTH Ic
207858	NORTH RICHLAND HILLS Ic

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Chart of Accounts

SERVICE_AREA	Description
207859	RICHLAND HILLS Ic
207860	RIVER OAKS Ic
207861	SANSOM PARK VILLAGE Ic
207862	WESTOVER HILLS Ic
207863	WESTWORTH VILLAGE Ic
207864	WHITE SETTLEMENT Ic
207865	BLUE MOUND Ic
207867	RENDON Ic
207911	DALLAS Ic
207912	HIGHLAND PARK Ic
207913	UNIVERSITY PARK Ic
207914	COCKRELL HILL Ic
208001	ALVARADO Oc
208002	BAIRD Oc
208003	BARDWELL Oc
208004	PARIS Oc
208005	BONHAM Oc
208006	BROWNWOOD Oc
208007	GAINESVILLE Oc
208008	BURLESON Oc
208009	CADDO MILLS Oc
208010	CARROLLTON Oc
208011	CEDAR HILL Oc
208012	CELINA Oc
208013	CHILLICOTHE Oc
208014	CLYDE Oc
208015	COMMERCE Oc
208016	COVINGTON Oc
208017	CUMBY Oc
208018	ELECTRA Oc
208019	OAKWOOD Oc
208020	EMHOUSE Oc
208021	EVERMAN Oc
208022	FARMERSVILLE Oc
208023	FERRIS Oc
208024	FORNEY Oc
208025	FORRESTON Oc
208026	FRISCO Oc
208027	GARLAND Oc
208028	GRANDVIEW Oc
208029	GREENVILLE Oc
208030	HARROLD Oc
208031	BOYD Oc
208032	HENRIETTA Oc
208033	HONEY GROVE Oc
208034	HUTCHINS Oc
208035	IRVING Oc
208036	ITALY Oc
208037	ITASCA Oc
208038	JOSEPHINE Oc
208039	JOSHUA Oc
208040	KAUFMAN Oc
208041	KEENE Oc
208042	LANCASTER Oc
208043	LEWISVILLE Oc
208044	BEVERLY HILLS Oc
208045	MANSFIELD Oc
208046	MAYPEARL Oc
208047	MESQUITE Oc
208048	MEXIA Oc
208049	MIDLOTHIAN Oc
208050	MORAN Oc
208051	NEVADA Oc
208052	OKLAUNION Oc
208053	PLANO Oc
208054	PROSPER Oc
208055	PUTNAM Oc
208056	RHOME Oc
208057	RICHARDSON Oc
208058	RICHLAND Oc
208059	ROCKWALL Oc
208080	ROWLETT Oc
208061	ROYSE CITY Oc
208062	SANGER Oc
208063	TERRELL Oc
208064	VALLEY VIEW-COOKE CO Oc
208065	VENUS Oc
208066	VERNON Oc
208067	WEST Oc
208068	WORTHAM Oc
208069	SULPHUR SPRINGS Oc
208070	TRENTON Oc
208071	ECTOR Oc
208072	DODD CITY Oc
208073	WHITEWRIGHT Oc
208074	ANNA Oc
208075	ABBOTT Oc
208076	BLOOMING GROVE Oc
208077	BELLS Oc
208078	BELTON Oc
208079	COOPER Oc
208080	CAMPBELL Oc
208081	CELESTE Oc

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SERVICE AREA	Description
208082	FAIRLIE Oc
208083	FROST Oc
208084	LADONIA Oc
208085	LEONARD Oc
208086	MARLIN Oc
208087	MART Oc
208088	PENELOPE Oc
208089	SAVOY Oc
208090	VAN ALSTYNE Oc
208091	WOLFE CITY Oc
208092	WESTMINSTER Oc
208093	TEMPLE Oc
208094	WINTERS Oc
208095	BALLINGER Oc
208096	TRINIDAD Oc
208097	SWEETWATER Oc
208098	MERKEL Oc
208099	TRENT Oc
208100	DAWSON Oc
208101	ROSCOE Oc
208102	TALPA Oc
208103	COLORADO CITY Oc
208104	LORAIN Oc
208105	HUBBARD Oc
208106	MALONE Oc
208107	COOLIDGE Oc
208108	BRYAN Oc
208109	TROY Oc
208110	LORENA Oc
208111	COLLEGE STATION Oc
208112	FATE Oc
208113	BRUCEVILLE-EDDY Oc
208114	WINDOM Oc
208115	JEWETT Oc
208116	MOODY Oc
208117	HEARNE Oc
208118	REAGAN Oc
208119	MCGREGOR Oc
208120	LILLIAN Oc
208122	DUNCANVILLE Oc
208123	AUBREY Oc
208124	COLLINSVILLE Oc
208125	PILOT POINT Oc
208147	ALLEN Oc
208148	STREETMAN Oc
208151	DEPORT Oc
208152	AURORA Oc
208153	ENLDE Oc
208154	RHINELAND Oc
208155	SEYMOUR Oc
208156	BENJAMIN Oc
208157	TRUSCOTT Oc
208158	MUNDAY Oc
208159	GOREE Oc
208160	GRAND PRAIRIE Oc
208161	KNOX CITY Oc
208162	LACY LAKEVIEW Oc
208163	WEINERT Oc
208164	ROCHESTER Oc
208165	RULE Oc
208166	HASKELL Oc
208167	ELM MOTT Oc
208168	STAMFORD Oc
208169	HAMLIN Oc
208170	ARLINGTON Oc
208171	ROTAN Oc
208172	ROBY Oc
208173	ANSON Oc
208174	SUNSET Oc
208175	BOWIE Oc
208176	BRIDGEPORT Oc
208177	BELLEVUE Oc
208178	ALVORD Oc
208179	DECATUR Oc
208180	CLEBURNE Oc
208181	CORSICANA Oc
208182	DENTON Oc
208183	DENISON Oc
208184	ENNIS Oc
208185	HILLSBORO Oc
208186	MCKINNEY Oc
208187	SHERMAN Oc
208188	WHITESBORO Oc
208189	BYERS Oc
208190	IOWA PARK Oc
208191	GARRETT Oc
208192	PETROLIA Oc
208193	WAXAHACHIE Oc
208194	ODELL Oc
208195	BANGS Oc
208196	CENTERVILLE Oc
208197	NORMANGEE Oc
208198	MADISONVILLE Oc

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SERVICE AREA	Description
208199	HICO Oc
208200	TIOGA Oc
208201	GATESVILLE Oc
208202	OGLESBY Oc
208203	CALVERT Oc
208204	NESEL Oc
208205	ALBANY Oc
208206	BROOKSTON Oc
208207	DALWORTHINGTON GARDN Oc
208208	GODLEY Oc
208209	PETTY Oc
208210	MONTAGUE Oc
208211	ROXTON Oc
208212	TEAGUE Oc
208213	BREMOND Oc
208214	SNYDER Oc
208215	WILMER Oc
208216	CHANDLER Oc
208217	NOVICE Oc
208218	SANTO Oc
208219	BUCKHOLTS Oc
208220	HOLLAND Oc
208221	BARTLETT Oc
208222	ROGERS Oc
208223	ROCKDALE Oc
208224	CAMERON Oc
208225	GRANGER Oc
208226	GEORGETOWN Oc
208227	TAYLOR Oc
208228	SAGINAW Oc
208229	NEWARK Oc
208230	MILFORD Oc
208231	PALMER Oc
208232	ROUND ROCK Oc
208233	BELLMead Oc
208234	HUTTO Oc
208235	LITTLE RIVER-ACADEMY Oc
208236	KERENS Oc
208237	GROESBECK Oc
208238	EASTLAND Oc
208239	POWELL Oc
208240	BARRY Oc
208241	WYLIE Oc
208242	LINDSAY Oc
208243	MUNSTER Oc
208244	MYRA Oc
208245	SAINT JO Oc
208246	HOWE Oc
208247	GRAPEVINE Oc
208248	WHITNEY Oc
208249	GRANBURY Oc
208250	RAVENNA Oc
208251	BROWNSBORO Oc
208252	GLEN ROSE Oc
208253	MERIDIAN Oc
208254	MORGAN Oc
208255	WALNUT SPRINGS Oc
208256	CLIFTON Oc
208257	CLARKSVILLE Oc
208259	DETROIT Oc
208260	HAMILTON Oc
208261	VALLEY MILLS Oc
208262	CRANDALL Oc
208263	SEAGOVILLE Oc
208264	MABANK Oc
208265	KEMP Oc
208266	ATHENS Oc
208267	STRAWN Oc
208271	GORDON Oc
208272	VALERA Oc
208273	LOTT Oc
208274	MALAKOFF Oc
208275	ROSEBUD Oc
208276	BLOSSOM Oc
208277	PECAN GAP Oc
208278	CHICO Oc
208279	CHILTON Oc
208280	OSCEOLA Oc
208281	SCURRY Oc
208282	TEHUACANA Oc
208283	IREDELL Oc
208284	MELISSA Oc
208285	BUFFALO GAP Oc
208286	TUSCOLA Oc
208287	LAWN Oc
208289	CALDWELL Oc
208290	KILLEEN Oc
208291	EUSTACE Oc
208292	CISCO Oc
208293	FARMERS BRANCH Oc
208294	POTTSBORO Oc
208295	BOGATA Oc
208296	THORNDALE Oc

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SERVICE_AREA	Description
208297	BUFFALO Oc
208298	THRALL Oc
208300	FAIRFIELD Oc
208302	KERRVILLE Oc
208303	LUEDERS Oc
208304	FREDERICKSBURG Oc
208305	LLANO Oc
208306	SAN SABA Oc
208307	BURNET Oc
208308	LAMPASAS Oc
208309	MARBLE FALLS Oc
208310	GOLDTHWAITE Oc
208311	LOMETA Oc
208312	BERTRAM Oc
208313	QUITMAN Oc
208315	EULESS Oc
208316	HURST Oc
208317	COMO Oc
208318	CANTON Oc
208319	RED OAK Oc
208320	DESOTO Oc
208324	HERMLEIGH Oc
208325	BRASHEAR Oc
208326	POTTSVILLE Oc
208327	O'BRIEN Oc
208328	KELLER Oc
208329	JUSTIN Oc
208330	ROANOKE Oc
208331	UPAN Oc
208332	THORNTON Oc
208333	CENTER POINT Oc
208334	FRANKLIN Oc
208335	BANDERA Oc
208336	LAKE DALLAS Oc
208337	MURPHY Oc
208338	ADDISON Oc
208339	SPRINGTOWN Oc
208340	COMFORT Oc
208341	BLACKWELL Oc
208343	BURKBURNETT Oc
208344	CHILDRESS Oc
208345	DODSON Oc
208346	JEAN Oc
208347	KIRKLAND Oc
208348	MEMPHIS Oc
208349	NEWCASTLE Oc
208352	QUANAH Oc
208353	WELLINGTON Oc
208354	PALESTINE Oc
208355	LAKEVIEW Oc
208356	PLEASANT VALLEY Oc
208357	SANCTUARY Oc
208358	KAMAY Oc
208359	AZLE Oc
208360	TYLER Oc
208361	WHITEHOUSE Oc
208362	AUSTIN Oc
208363	BEDFORD Oc
208364	SONORA Oc
208365	CHRISTOVAL Oc
208366	BLANKET Oc
208367	MAY Oc
208368	NORTH ZULCH Oc
208369	SADLER Oc
208370	HAWLEY Oc
208371	HEWITT Oc
208372	COPPERAS COVE Oc
208373	NOLANVILLE Oc
208374	TYE Oc
208375	RANGER Oc
208376	OLDEN Oc
208378	VERA Oc
208379	ROBINSON Oc
208381	STAR Oc
208382	EARLY Oc
208383	SYLVESTER Oc
208384	MURCHISON Oc
208385	GUNTER Oc
208386	BALCH SPRINGS Oc
208388	SUNNYVALE Oc
208389	WINGATE Oc
208391	CARLSBAD Oc
208392	WELLS BRANCH Oc
208394	NGCONA Oc
208395	WOODWAY Oc
208397	SACHSE Oc
208398	COPPELL Oc
208399	FRANKSTON Oc
208400	ABILENE Oc
208401	BLUE RIDGE Oc
208402	PRINCETON Oc
208404	ALBA Oc
208405	POINT Oc

Atmos Energy Corporation  
 Chart of Accounts

SERVICE_AREA	Description
208406	LONE OAK Oc
208407	QUINLAN Oc
208408	EMORY Oc
208409	CROWLEY Oc
208411	WATAUGA Oc
208412	HARKER HEIGHTS Oc
208413	POYNOR Oc
208415	KRUM Oc
208416	PONDER Oc
208417	CHAPEL HILL Oc
208418	COLLEYVILLE Oc
208419	IMPACT Oc
208420	ELMO Oc
208421	TOM BEAN Oc
208423	ROBERT LEE Oc
208424	TRUMBALL Oc
208425	REESE Oc
208426	PICKTON Oc
208427	KOSSE Oc
208428	SHADY SHORES Oc
208429	YANTIS Oc
208430	BLUM Oc
208431	RIO VISTA Oc
208432	PARADISE Oc
208433	BRISTOL Oc
208434	EDOM Oc
208435	BEN WHEELER Oc
208436	LEXINGTON Oc
208437	CRAWFORD Oc
208439	CAYUGA Oc
208440	FLOWER MOUND Oc
208441	HIGHLAND VILLAGE Oc
208442	MANOR Oc
208443	PFLUGERVILLE Oc
208444	MIDWAY Oc
208446	ARGYLE Oc
208447	RED SPRINGS Oc
208448	NORTHCREST Oc
208449	JOHNTOWN Oc
208451	STEPHENVILLE Oc
208452	COMANCHE Oc
208453	DUBLIN Oc
208454	DE LEON Oc
208455	GUSTINE Oc
208456	COLEMAN Oc
208457	SANTA ANNA Oc
208458	CARBON Oc
208459	DESDEMONA Oc
208460	GORMAN Oc
208461	RENO (LAMAR CO) Oc
208462	SOUTH MOUNTAIN Oc
208463	ANNONA Oc
208464	AVERY Oc
208465	THROCKMORTON Oc
208466	SOUTHMAYD Oc
208467	RUNAWAY BAY Oc
208468	EDEN Oc
208469	EVANT Oc
208471	PADUCAH Oc
208472	CAREY Oc
208473	TELL Oc
208474	NEWLIN ENVIRON Oc
208475	ESTELLINE Oc
208476	GOODLETT Oc
208477	PANTEGG Oc
208478	WESTLAKE Oc
208479	ALMA Oc
208480	RICE Oc
208481	STAR HARBOR Oc
208482	SOMERVILLE Oc
208483	LAVON Oc
208485	FAIRVIEW (COLLIN) Oc
208486	HICKORY CREEK Oc
208487	HEATH Oc
208488	HASLET Oc
208489	SOUTHLAKE Oc
208490	OAK LEAF Oc
208492	AVALON Oc
208493	PAINT ROCK Oc
208494	GLENN HEIGHTS Oc
208495	RETREAT Oc
208496	LEONA Oc
208497	SALTILLO Oc
208498	LITTLE ELM Oc
208500	SAN ANGELO Oc
208501	AVOCA Oc
208502	MILES Oc
208503	ROWENA Oc
208504	BRONTE Oc
208505	ARCHER CITY Oc
208506	CLARENDON Oc
208507	HEDLEY Oc
208508	HOLLIDAY Oc

Atmos Energy Corporation  
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SERVICE AREA	Description
208509	MEGARGEL_Oc
208510	OLNEY_Oc
208511	TOCO_Oc
208512	ANGUS_Oc
208513	ROSS_Oc
208514	CEDAR PARK_Oc
208515	THE COLONY_Oc
208516	GRAYSON CO IND PK_Oc
208518	TRAVIS_Oc
208519	CROSS ROADS (DENTON)_Oc
208521	RENO(PARKER CO)_Oc
208522	SUN VALLEY_Oc
208523	BRUSHY CREEK_Oc
208524	CORINTH_Oc
208525	LEANDER_Oc
208526	GOODLOW_Oc
208527	MCCAULLEY_Oc
208528	MARSHALL CREEK_Oc
208529	BUTTERCUP CREEK_Oc
208531	LINCOLN PARK_Oc
208532	KNOLLWOOD_Oc
208533	PECAN HILL_Oc
208534	NORTH LAKE_Oc
208535	CORRAL CITY_Oc
208536	LONGVIEW_Oc
208537	LAKEPORT_Oc
208538	ROLLING MEADOWS_Oc
208539	BAMBURG_Oc
208540	SABINE_Oc
208541	LELIA LAKE_Oc
208542	MOBILE CITY_Oc
208543	SAMNORWOOD_Oc
208544	VALLEY VIEW(WICHITA)_Oc
208545	TROPHY CLUB_Oc
208546	COPPELL GAS LIGHTS_Oc
208547	IOWA PARK GAS LIGHTS_Oc
208560	LOFTIN_Oc
208580	MAMBRINO_Oc
208592	GILLILAND_Oc
208593	KURTEN_Oc
208596	CASHION COMMUNITY_Oc
208597	RIVER CREEK_Oc
208598	HORSESHOE_Oc
208599	PECANWAY_Oc
208600	WICHITA FALLS_Oc
208617	OVILLA_Oc
208630	TALTY_Oc
208638	DOUBLE OAK_Oc
208639	PARKER_Oc
208640	BARTONVILLE_Oc
208644	COPPER CANYON_Oc
208698	WIXON VALLEY_Oc
208700	WACO_Oc
208701	STONEY RIDGE_Oc
208702	UNION HILL_Oc
208703	CROSSROADS-HENDERSON_Oc
208704	BRAZOS BEND_Oc
208705	ARTHUR CITY_Oc
208706	BRUCEVILLE_Oc
208707	CROWELL_Oc
208708	DEL VALLE_Oc
208709	EDDY_Oc
208710	EDGEWOOD_Oc
208711	FLINT_Oc
208712	GLADEWATER_Oc
208713	GRAPELAND_Oc
208714	JACKSONVILLE_Oc
208715	KILGORE_Oc
208716	HENDERSON_Oc
208717	ELKHART_Oc
208718	OVALO_Oc
208719	OVERTON_Oc
208720	POWDERLY_Oc
208721	SHEPPARD AFB_Oc
208722	VALLEY VIEW_Oc
208723	WILLS POINT_Oc
208724	PORT ARTHUR_Oc
208725	BAGWELL_Oc
208726	CUNNEY_Oc
208727	DUNN_Oc
208728	FLORENCE_Oc
208729	HEIDENHEIMER_Oc
208730	KLONDIKE_Oc
208731	MERTENS_Oc
208732	NAVAL AIR STATION/JRB_Oc
208733	TURKEY_Oc
208734	WARING_Oc
208735	MILDRED_Oc
208736	ALEDQ_Oc
208738	Post Oak Bend Ic
208739	Winnboro_Oc
208740	IOLA_Oc
208741	APR_Oc



Atmos Energy Corporation  
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SERVICE AREA	Description
208742	Weatherford Oc
208743	McLendon-Chisholm_ Oc
208751	DEW Oc
208800	RIGHT OF WAY Oc
208806	SOMMERVILLE GC101 Oc
208807	SOMMERVILLE GC102 Oc
208810	CENTRAL Oc
208820	SOMMERVILLE GC107 Oc
208821	MANOR-GC Oc
208822	COLLEGE STATION-GC Oc
208850	FORT WORTH Oc
208851	BENBROOK Oc
208852	EDGECLIFF VILLAGE Oc
208853	FOREST HILL Oc
208854	HALTOM CITY Oc
208855	KENNEDALE Oc
208856	LAKE SIDE Oc
208857	LAKE WORTH Oc
208858	NORTH RICHLAND HILLS Oc
208859	RICHLAND HILLS Oc
208860	RIVER OAKS Oc
208861	SANSOM PARK VILLAGE Oc
208862	WESTOVER HILLS Oc
208863	WESTWORTH VILLAGE Oc
208864	WHITE SETTLEMENT Oc
208865	BLUE MOUND Oc
208867	RENDON Oc
208911	DALLAS Oc
208912	HIGHLAND PARK Oc
208913	UNIVERSITY PARK Oc
208914	COCKRELL HILL Oc
700000	Atmos Pipeline - Texas
700001	State - Payment Only
700002	Anderson County
700003	Abbott
700004	Abilene
700006	Addison
700009	Allen
700011	Alvarado
700012	Bell County
700014	Brazos County
700017	Anson
700018	Argyle
700021	Arlington
700023	Athens
700024	Aubrey
700025	Austin
700026	Azle (Parker County)
700027	Comanche County
700028	Bangs
700030	Ballinger
700031	Cooke County
700032	Bardwell
700033	Coryell County
700034	Barry
700035	Bedford
700036	Delta County
700037	Bells
700038	Belton
700039	Blackwell
700040	Blooming Grove
700041	Erath County
700042	Falls County
700044	Bonham
700045	Boyd
700046	Franklin County
700047	Bowie
700048	Brownwood
700050	Bryan
700051	Bronte
700053	Buffalo
700054	Grimes County
700055	Burkburnett
700056	Burleson
700057	Burnet
700058	Caddo Mills
700060	Hamilton County
700061	Bethel Storage LSP Pipeline
700062	Opelika Comp-Henderson County
700063	North Henderson Comp LSP Pipe
700064	Tri-Cities M Line Comp LSP Pi
700065	Canton
700066	Tri-Cities Stor Comp LSP Pipe
700067	Hill County
700068	Hood County
700071	Carrollton
700072	Cayuga
700073	Cedar Hill
700074	Hunt County
700075	Cedar Park
700076	Jack County
700079	Cisco
700080	Clarksville

Atmos Energy Corporation  
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SERVICE AREA	Description
700081	Chapel Hill
700082	Cleburne
700083	Childress
700084	College Station
700085	Colleyville
700086	Lamar County
700087	Clyde
700089	Cornmancho
700090	Coleman
700091	Lampasas County
700092	Leon County
700094	Coppell
700096	Madison County
700097	Corinth
700098	Corsicana
700099	McLennan County
700100	Midland County
700101	Millam County
700102	Mitchell County
700104	Dallas
700105	Navarro County
700106	Decatur
700107	Deer Park
700109	Denison
700110	Parker County
700111	Denton
700112	Desoto
700114	Rains County
700115	Dubin
700117	Duncanville
700118	Runnels County
700119	Early
700120	Eastland
700121	LSP Ntw-Lake Dallas Storage
700122	Lapan Storage LSP Pipeline
700123	New York Storage LSP Pipeline
700126	Edom
700127	San Saba County
700128	Line 73 Compressor LSP
700129	Scurry County
700130	Smith County
700131	Emhouse
700132	Emory
700133	Ennis
700134	Tom Green County
700135	Everman
700136	Fairfield
700137	Fairview (Collin)
700138	Fairview (Wise)
700139	Farmers Branch
700140	Fate
700141	Ferris
700143	Flower Mound
700144	Forney
700145	Wise County
700146	Fort Worth
700148	Frisco
700150	Fredericksburg
700151	Frost
700152	Gainesville
700153	Gariand
700154	Gatesville
700155	Garrett
700156	Georgetown (Outside SPD)
700157	Glen Rose
700158	Godley
700159	Gordon
700160	Gorman
700161	Granbury
700162	Grand Prairie
700163	Grandview
700164	Greenville
700165	Grapevine
700166	Groesbeck
700167	Hamilton
700168	Haslet
700169	Hearne
700170	Iola Compressor LSP Pipeline
700171	Heath
700172	North Zulch Compressor LSP Net
700173	Haskell
700174	Gulf Coast Sys - Line V4 LSP P
700175	Katy Compressor LSP Pipeline
700176	Waller Compressor LSP Pipeline
700177	Henrietta
700178	Grosbeck Compressor LSP Pipeline
700180	Henderson
700181	Hickory Creek
700183	Hillsboro
700184	Holland
700185	Hubbard
700186	Hurst
700187	Hutchins

Atmos Energy Corporation  
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SERVICE_AREA	Description
700188	Irving
700189	Iowa Park
700190	Itasca
700191	Jacksboro
700192	Josephine
700193	Joshua
700194	Justin
700195	Katy
700196	Kaufman
700197	Keene
700198	Keller
700199	Kemp
700200	Kerens
700201	Kerrville
700202	Killeen
700203	Knox City
700204	Lake Dallas
700205	Lakeside
700206	Lake Worth Village
700207	Lampasas
700208	Lancaster
700209	Lexington
700210	Lewisville
700211	Leander
700212	LSP Ntw-Abilene Compressor
700213	LSP Ntw-Stamford Compressor
700214	EPI-Stamford Compressor
700215	Little River Academy
700217	Longview (Gregg County)
700219	Waha Header LSP Pipeline
700222	LSP Ntw-Pecan Storage
700223	LSP Ntw-Clarkson Compressor
700224	LSP Ntw-Oakridge Compressor
700225	Maryneal Compressor LSP Pipe
700226	LSP Ntw-Snyder Compressor
700227	Huckaby Compressor-LSP
700228	Mansfield
700229	Marin
700230	Maypearl
700231	Mckinney
700232	Madisonville
700233	Marble Falls
700234	Mesquite
700235	Mexia
700236	Midlothian
700237	Midlothian
700238	Monahans
700239	Moody
700240	Murchison
700241	Nevada
700242	Newark (Wise County)
700243	Noianville
700244	Nocona
700245	North Richland Hills
700246	Northlake
700247	Oakwood
700248	Ovilla
700249	Howard Compressor LSP Pipeline
700250	O'Brien
700251	Palestine
700252	Palmer
700253	Paradise
700254	Paris
700256	Penelope
700257	Plano
700258	Pilot Point
700261	Peynor
700263	Prosper
700265	Quitman
700266	Ranger (Outside Hospital District)
700267	Red Oak
700268	Reno-Lamar Co
700269	Rhome
700270	Rice
700271	Richardson
700272	Richland
700273	Riesel
700274	Roanoke
700275	Robert Lee
700276	Rockwall
700277	Round Rock
700278	Rowlett
700279	Eastland Memorial Hospital District
700280	Royse City
700281	Runaway Bay
700282	San Angelo
700284	Saginaw
700285	Savoy
700287	Seagoville
700288	LSP Pipeline
700290	Shady Shores
700292	Sherman
700293	Snyder

Atmos Energy Corporation  
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SERVICE AREA	Description
700294	Somerville
700295	Indirect Const Overhead
700296	Santa Anna
700297	Fort Worth Crime Control District
700298	Sherman Compressor
700299	Springtown
700301	Stephenville
700302	Sugar Land
700303	Sulphur Springs
700304	Sunnyvale
700305	Sweetwater
700306	Taylor
700307	Teague
700308	Temple
700309	Terrell
700310	The Colony
700311	Tioga
700313	Tyler
700314	Vernon
700315	Venus
700316	Waco
700317	Tye
700318	Waxahachie
700319	Walnut Springs
700321	Whitehouse
700322	Wichita Falls (Wichita County)
700323	Wolfe City
700324	Wylie
700330	Oklunion Unincorp
700331	Rolling Meadows Unincorp
700337	Outside City Limits-Accru Only
700338	Suspense Balance
700340	L8-B (2Nd)-Lsp
700341	Texas
700342	Texas TRC - Regulated
700343	Oklahoma
700344	Snyder Compressor Station
700501	Howard - Enbridge Compressor
710000	NSI-Atmos Only
711000	NSI-Partnership
711001	NSI-Howard - ETF Compressors
711002	NSI-Ponder Compressors
800000	Storage- Corporate
800001	Barnsley
800002	Kansas
800003	Suspense Center
810000	TransLa Energy Services
810700	Lafayette-TL Energy Services
810701	TLES-Mansfield
810702	TLES-Natchitoches
810703	Winnfield-TL Energy Services
810706	Many-TL Energy Services
810729	Olla-TLES
810766	New Iberia-TL Energy Services
811000	W/KG Energy Services
811500	Owensboro
811501	Beaver Dam
811502	Calhoun
811503	Cloverport
811504	Fordsville
811505	Hardinsburg
811506	Hartford
811507	Hawesville
811508	Whitesville
811515	Madisonville
811516	Earlington
811517	Hanson
811518	Morton's Gap
811519	Nortonville
811520	St Charles
811521	Sebree
811522	Dixon
811523	Slaughters
811524	South Henderson
811527	W/kg Measurement
811530	Princeton
811531	Cadiz
811532	Dawson Springs
811533	Eddyville
811534	Marion
811535	Fredonia
811537	Hopkinsville
811538	Crofton
811540	Greenville
811541	Central City
811542	Bremen
811543	Powderly
811544	Sacramento
811545	Rural Owensboro
811546	Rural Madisonville
811547	Rural Paducah
811548	Rural Bowling Green
811549	Rural Danville

Atmos Energy Corporation  
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SERVICE AREA	Description
811550	Paducah
811551	Calvert City
811552	Gilbertsville
811553	Grand Rivers
811555	Mayfield
811556	Water Valley
811557	Wingo
811558	Symsonia
811560	Bowling Green
811562	Russellville
811563	Adairville
811564	Elkton
811565	Franklin
811566	Auburn
811567	Woodburn
811570	Glasgow
811571	Cave City
811572	Hiseville
811573	Horse Cave
811574	Munfordville
811575	Oakland
811576	Park City
811577	Smith's Grove
811580	Danville
811581	Hustonville/Moreland
811582	Junction City
811583	Lancaster
811584	Perryville
811585	Stanford
811587	Lebanon
811588	Springfield
811590	Harrodsburg
811591	Greensburg
811592	Campbellsville
811593	Greensburg
811595	Shelbyville
811596	Lawrenceburg
811599	Wkg BU A&G
812000	United Cities Energy Services
812130	Union City
812135	Columbia
812140	Shelbyville
812144	Franklin
812145	Murfreesboro
812151	Maryville
812152	Johnson City
812153	Kingsport
812154	Tri-Cities
812155	Green
812156	Morristown
812157	Johnson City
812159	Elizabethtown
812162	Alcoa IS_CL
812163	Abingdon
812164	Marion
812165	Wytheville
812166	Pulaski
812168	Radford
812169	Blacksburg
812170	Gaffney SC
812175	Gainsville GA
812180	Columbus
812181	Virden
812182	Vandalia
812183	Bristol
812189	Keokuk
812191	Hannibal
812192	Canton
812195	Palmyra
812680	Bowling Green
812681	Edina
812682	Kahoka
812683	La Belle
812684	La Grange
812686	Memphis
812905	Elizabethton
812906	Bristol, VA
812907	Abingdon
813000	Grealey Energy Services
813250	Bonner Springs-GES
813251	Bonner Springs-GES
813252	Kansas City
813253	Edwardsville-GES
813254	Eudora-GES
813255	GES-Lawrence
813256	De Soto-GES
813257	Wilder-GES
813258	GES-Clearview City
813259	GES-Shawnee - R
813261	Lenoxa-GES
813262	Olathe-GES
813263	Basehor-GES
813264	Rosedale-GES

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SERVICE AREA	Description
813265	Lincoln Park-GES
813266	Parlin-GES
813267	Lake of the Forest-GES
813268	Monticello Twp-GES
813269	Wiskey-GES
813270	Almont
813271	Fairmont Township-GES
813273	Pleasanton-GES
813274	Mound City-GES
813275	GES-Prescott
813276	GES-Fulton
813277	GES-Redfield
813278	Fort Scott-GES
813279	Fairmont Township-GES
813280	Potosi Township-GES
813281	Sheridan Township-GES
813282	Freedom Twp-GES
813283	Marmation Twp-GES
813284	Osage Twp-GES
813285	Scott Township-GES
813286	Mill Creek Township-GES
813300	Herington-GES
813301	Delavan-GES
813302	Lost Springs-GES
813304	Township #7-GES
813330	Council Grove-GES
813331	Council Grove 2-GES
813332	White City-GES
813334	Cottonwood Falls-GES
813335	GES-Strong City
813345	Marion-GES
813346	Hillsboro-GES
813347	Lincolville-GES
813348	GES-Marion Lake
813349	Peabody-GES
813350	Tampa-GES
813351	Pilsen-GES
813352	Aulme-GES
813353	Ramona
813354	Florence-GES
813356	Clear Creek Township-GES
813364	Peabody, KS-GES
813365	Yates Center-GES
813366	Yates Center-GES
813367	Coffeerville-GES
813368	Independence-GES
813369	Johnson County-Olathe
813370	Ness City-GES
813371	Bazine-GES
813372	GES-Alexander
813373	GES-McCraken
813374	Danville-GES
813375	Anthony, KS-GES
813376	GES-Hunnewell
813377	South Haven-GES
813378	Caldwell-GES
813379	GES-Hazelton
813380	Fredonia
813381	Galesburg
813382	Linwood
813383	Anthony-GES
813384	Mound Valley
813385	Eureka-GES
813386	Neal-GES
813387	Toronto-GES
813388	GES-Danville
813389	Spring Hill
813390	Batchelor Township-GES
813455	GES-Johnson
813456	Manter-GES
813457	Big Bow Township-GES
813458	Manter Township-GES
813459	Stanton Township-GES
813460	Richfield Township-GES
813461	Westola Township-GES
813465	Ulysses-GES
813466	Hickok-GES
813467	Sherman Township-GES
813468	Sullivan Township-GES
813469	Lincoln Township-GES
813470	Harmony Township-GES
813475	Syracuse-GES
813476	Kendall-GES
813477	Bear Creek Township-GES
813478	Coolidge Township-GES
813479	Kendall Township-GES
813480	Lamont Township-GES
813481	Liberty Township-GES
813482	Syracuse Township-GES
813483	Hartland Township-GES
813557	Big Bow Township-GES
813660	Rich Hill-GES
813661	Hume-GES

Atmos Energy Corporation  
Chart of Accounts

SERVICE AREA	Description
813800	Denver-GES
813810	Greeley
813811	Ault
813812	Eaton
813813	Evans
813814	GES-Garden City
813815	Gilcrest
813816	Hudson
813817	Keenesburg
813818	GES-Kersey
813819	LaSalle
813820	Lucerne-GES
813821	Platteville
813823	Pierco
813824	Prospect Valley-GES
813825	Roggen
813826	Nunn
813827	Outside Ault-GES
813828	Outside Eaton-GES
813831	Outside Gilcrest-GES
813832	Outside Greeley-GES
813838	Outside Platteville-GES
813845	Graig
813846	Meeker
813847	Hayden
813849	Outside Hayden-GES
813850	Outside Graig-GES
813855	Steamboat Springs
813856	Mijner-GES
813857	Outside Steamboat Springs-GES
813860	Canon City
813861	Florence, Co
813862	Portland-GES
813863	Penrose
813864	Williamsburg
813865	Rockvale-GES
813866	Outside Canon City-GES
813873	Salida
813874	GES-Poncha Springs
813875	GES-Nathrop
813877	Outside Poncha-GES
813880	Gunnison
813881	Crested Butte
813882	Mount Crested Butte-GES
813883	Outside Crested Butte-GES
813885	Outside Gunnison-Gunnison County-GES
813901	Lamar
813902	GES-Energy Park I
813903	GES-McClave
813904	Brandon
813905	Eads
813906	Bristol
813907	Granada
813908	Hartman
813909	GES-Holly
813910	Kornman-GES
813911	Wiley
813921	Outside Lamar-GES
813922	Outside Wiley-GES
813924	Springfield
813925	GES-Pritchett
813926	Two Buttes-GES
813927	Vilas
813928	Walsh
813930	Outside Springfield-GES
813935	Durango
813936	Outside Durango-GES
813938	Cortez
813939	Dolores
813940	Mancos
813941	Dove Creek
813942	Cahone-GES
813943	Egnar-GES
813944	Outside Cortez-GES
814000	Energas Energy Services Trust
814001	Big Spring
814002	Forsan-EES
814003	Coahoma
814006	Pampa
814007	Panhandle
814009	West Texas Div Office
814010	Amarillo
814015	Fritch
814016	Sanford
814020	Dalhart
814021	Channing
814022	Hartley-EES
814031	Palisades
814032	Hereford
814033	Friona
814034	Bovina
814035	Dimmitt
814036	Canyon

Atmos Energy Corporation  
Chart of Accounts

SERVICE_AREA	Description
814037	Happy
814038	Tulia
814039	Kress
814040	Plainview
814041	Hale Center
814042	Petersburg
814043	Floydada
814044	Lockney
814045	Silverton
814046	Quitaque
814047	Turkey
814048	Littlefield
814049	Muleshoe
814050	Sudan
814051	Amherst-EES
814052	Anton
814053	Olton
814054	Earth
814055	Leveland
814056	Lubbock
814057	Abernathy
814058	Shallowater
814059	Idalou
814060	Ralls
814061	Lorenzo
814062	Crosbyton
814063	Slaton
814064	Southland
814065	Post
814066	Wilson
814067	Tahoka
814068	O'Donnell
814069	Lamesa
814070	Brownfield
814071	Ropesville-EES
814072	Meadow
814073	Seagraves
814074	Seminole
814075	Midland
814076	Stanton
814077	Odessa
814078	Whitharral-EES
814079	Wolfforth
814080	New Deal
814081	Springlake-EES
814082	Vega
814083	Hart
814086	Welch
814087	Edmonson-EES
814088	New Home
814089	Smyer-EES
814090	Village of Tanglewood-EES
814091	Nazareth
814092	Wellman
814093	Ransom Canyon
814094	EES-Timbercreek Canyon
814096	Los Ybanez
814097	Opdyke
814098	Buffalo Spring Lake
814110	Bushland
814114	Dawn
814149	Spade
814171	Lenorah
814201	Claude
815000	Atmos Energy Marketing LLC
816000	Atmos Nonregulated Shared Services
817000	WKG Storage Inc
817001	WKG Storage-East Diamond
817002	WKG Storage-Crofton
817003	WKG Storage-Alcan Pipeline
817004	WKG Storage-Tar Springs Storage Field
818000	Atmos Pipeline & Storage Inc (Formerly A
818001	Atmos Storage Lafayette Storage Field
818002	Atmos Storage Ft Necessity
820000	AEH Corporate
821000	Woodward Corporate
821001	Southern Resources
822000	TLGS-Corporate
822001	TLGS-Ft Necessity
823000	TLIG-Corporate
824000	WMLLC Franklin
825000	AEM - Owensboro, KY
825001	AEM - Louisville, KY
826000	WMLLC New Orleans
827000	WMLLC Dallas
828000	AEM-Louisiana
829000	Fort Necessity Gas Storage, LLC
830000	Blueflame
831000	AEM-Fair Hope, AL
832000	AEM-Clatke, KS
833000	AEM-Virginia Beach, VA
834000	AEM - Louisville, KY
835000	Straight Creek Gathering, LP



Atmos Energy Corporation  
Chart of Accounts

SERVICE_AREA	Description
840000	PDH Holdings
850000	Propane
861000	Shrewsbury
862000	Atlas Engineering Interconnect
863000	O'Brien Resources
864000	NHHG LLC
865000	Straight Cr Gathering LP
866000	Phoenix Gas Gathering Company
867000	Straight Cr Gathering Co LLP
867001	Illinois Gas Transmission
868000	Park City
869000	Pioneer CBM
870000	Utility Services
870001	No name on file
870002	No name on file
870003	No name on file
870004	No name on file
870005	Exploration
870006	Woodward Marketing
870007	General Office
870008	General Office
870009	No name on file
870010	Utility Services
870011	Field Services
870012	Natural Gas Brokerage
870013	Energy Marketing
870014	Applianceguard
870015	Suspense Center
870170	Gaffney SC
870175	Gainesville GA
870180	Columbus GA
871000	Kentucky Blue Gas
872000	Perdue Farms
880000	Rental
880130	Union City-Rental Division
880132	Brentwood Corporate Office
880135	Columbia-Rental Division
880140	Shelbyville-Rental Division
880144	Franklin
880145	Murfreesboro-Rental Division
880151	Maryville-Rental Division
880153	Kingsport
880154	Bristol-Rental Division
880155	Greeneville-Rental Division
880156	Morristown-Rental Division
880157	Johnson City
880164	Marion
880165	Wytheville
880166	Pulaski
880168	Radford
880169	Blacksburg
880170	Gaffney-Rental Division
880175	Gainesville
880180	Columbus
880181	Virden
880182	Vandolia-Rental Division
880184	Salem
880185	Harrisburg-Rental Division
880186	Metropolis-Rental Division
880189	Keokuk
880190	Nceylville
880191	Hannibal
880192	Canton
880365	Wyandotte
880366	Yates Center
880367	Coffeyville
880368	Independence
880369	Olathe
880901	Overland Park
880902	Energy Park I
880903	Energy Park II
880904	Energy Park III
880905	Elizabethton-Rental Division
880906	Bristol, VA
880907	Abingdon
880908	Exploration Division
880909	General Office
880910	No name on file
880911	No name on file
880912	No name on file
890000	Atmos Power Systems (Formerly Leasing)
890001	Number of Propane Customers
890002	No Center Name on File
890003	Suspense Center
890004	Tenn Power Projects
890005	Bolivar
890006	Staley
890100	COLUMBUS - RENTAL
890144	GENERAL OFFICE - RENTAL
890170	GAFFNEY - RENTAL
890175	GAINESVILLE - RENTAL
900000	Non-utility Eliminations
910000	AEM Intracompany Elims

<u>SERVICE_AREA</u>	<u>Description</u>
930000	MS Energy
940000	MS Water
950000	Mississippi Wastewater
970000	Anarillo Elimination
980000	Triangle Elimination
981000	Atmos Energy Corporation Cons (Elim)
982000	Atmos Energy Company (BU Elim)
983000	Atmos Storage (Elim)
984000	Atmos Energy Services (Elim)Atmos Storag
985000	Enertrust Inc (Elim)
986000	Atmos Energy Marketing (Elim)
987000	Other Operating Companies (Elim)
988000	West Texas Div Enermaty (Elim)
989000	Blueflame (Elim)
990000	Mid-Tex Eliminations
991000	Straight Creek Eliminations



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**Forecasted Test Period Filing Requirements**  
**MFR FR 16(12)(n)**  
**Page 1 of 1**

**REQUEST:**

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

**RESPONSE:**

Please see attachment FR\_16(12)(n)\_Att1 for the monthly reports for the period March 2012 through February 2013.

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, FR\_16(12)(n)\_Att1 - Monthly Manager Reports.pdf, 196 Pages.

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2750 - KY Div Bowling Green Operations
Corporate Budget Category	{All}
FY	FY2012

		Data		
Fiscal Period No	New Expenditure Type	Actual	Budget	Variance
Grand Total				0

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2750 - KY Div Bowling Green Operations
Corporate Budget Category	(All)
FY	FY2013

		Data		
Fiscal Period No	New Expenditure Type	Actual	Budget	Variance
Grand Total				0

**KMD Spending Reports**  
**Capital by Category for the KMD Division - January**

Cost Center	2750 - KY Div Bowling Green Operations
FY	FY2012

Fiscal Period No	Corporate Budget Category	Data		
		Actual	Budget	Variance
Grand Total				0

**KMD Spending Reports**  
**Capital by Category for the KMD Division - February**

Cost Center	2750 - KY Div Bowling Green Operations
FY	FY2013

		Data		
Fiscal Period No	Corporate Budget Category	Actual	Budget	Variance
Grand Total				0



**KMD Spending Reports**  
**O&M by Month for the KMD Division**

Cost Center	2750 - KMD-Bowling Green Operations
Fiscal Year	FY2012

Fiscal Period No	Data		
	Actual	Budget	Variance
March	10,956	23,264	12,308
April	14,046	29,645	15,599
May	13,939	23,992	10,053
June	12,097	22,145	10,048
July	13,113	23,067	9,954
August	12,357	23,800	11,443
September	16,202	21,511	5,310
Grand Total	92,711	167,426	74,715

## KMD Spending Reports O&M by Month for the KMD Division

Cost Center	2750 - KMD-Bowling Green Operations
Fiscal Year	FY2013

Fiscal Period No	Data		
	Actual	Budget	Variance
October	14,954	29,328	14,374
November	15,670	28,112	12,443
December	11,938	27,229	15,291
January	18,040	29,170	11,130
February	13,766	25,958	12,192
Grand Total	74,367	139,797	65,430

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2750 - KMD-Bowling Green Operations
Fiscal Year	FY2012
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	49,230	89,622	40,392
01001 - Capital Labor	182,534	115,560	(66,974)
01002 - Capital Labor Contra	0	(115,560)	(115,560)
01008 - Expense Labor Accrual	1,083	0	(1,083)
01012 - Capital Labor Transfer Out	(182,534)	0	182,534
01200 - Benefits Load	6,904	12,393	5,489
01200 - Other Benefits Load	5,272	9,249	3,977
01202 - Benefits Pension Load	2,653	4,762	2,109
01202 - Pension Benefits Load	2,026	3,554	1,528
01203 - Benefits FAS106 Load	3,737	6,708	2,971
01203 - FAS106 Benefits Load	2,854	5,007	2,153
02005 - Non-Inventory Supplies	1,108	2,460	1,352
02006 - Purchasing Card Charges	0	0	0
03002 - Vehicle Lease Payments	5,629	14,406	8,777
03003 - Capitalized transportation costs	(15,349)	(14,190)	1,159
03004 - Vehicle Expense	13,561	10,790	(2,771)
04201 - Software Maintenance	2,592	0	(2,592)
04580 - Building Lease/Rents Capitalized	(12,437)	(8,869)	3,568
04581 - Building Lease/Rents	15,794	15,750	(44)
04582 - Building Maintenance	2,365	5,950	3,585
04590 - Utilities	1,697	1,050	(647)
04599 - Capitalized Utility Costs	(3,197)	(3,942)	(745)
05010 - Office Supplies	59	95	36
05111 - Postage/Delivery Services	0	585	585
05364 - Cellular, radio, pager charges	4,514	0	(4,514)
05373 - Use 05364 Cell svc-field technicians	0	1,460	1,460
05374 - Use 05364 Cell svc-field tech supervisors	0	260	260
05375 - Use 05364 Cell service-all others	0	350	350
05377 - Cell phone equipment and accessories	390	0	(390)
05399 - Capitalized Telecom Costs	(2,690)	(1,095)	1,595
05411 - Meals and Entertainment	1,507	1,400	(107)
05413 - Transportation	0	385	385
05414 - Lodging	2,002	1,400	(602)
05417 - Club Dues - Deductible	250	0	(250)
05420 - Employee Development	0	0	0
05421 - Training	295	0	(295)
07443 - Uniforms	0	0	0
07444 - Uniforms Capitalized	0	0	0
07499 - Misc Employee Welfare Exp	39	0	(39)
07510 - Association Dues	0	7,500	7,500
07520 - Donations	300	0	(300)
07590 - Misc General Expense	522	385	(137)
<b>Grand Total</b>	<b>92,711</b>	<b>167,426</b>	<b>74,715</b>

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2750 - KMD-Bowling Green Operations
Fiscal Year	FY2013
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	39,491	73,489	33,998
01001 - Capital Labor	137,088	100,524	(36,563)
01002 - Capital Labor Contra	0	(100,524)	(100,524)
01008 - Expense Labor Accrual	(2)	0	2
01012 - Capital Labor Transfer Out	(137,088)	0	137,088
01202 - Benefits Pension Load	1,090	2,174	1,084
01202 - Pension Benefits Load	4,478	8,154	3,676
01203 - Benefits FAS106 Load	1,669	3,334	1,665
01203 - FAS106 Benefits Load	6,860	12,505	5,645
01251 - Medical Benefits Load	7,384	13,759	6,375
01257 - Empr ESOP Benefits Load	1,777	3,688	1,911
01260 - Emp HSA Benefits Load	20	0	(20)
01263 - RSP FACC Benefits Load	197	0	(197)
01266 - Basic Life Benefits Load	197	390	192
01269 - LTD Benefits Load	355	630	275
02005 - Non-Inventory Supplies	321	2,285	1,964
03002 - Vehicle Lease Payments	8,820	7,010	(1,810)
03003 - Capitalized transportation costs	(13,160)	(9,094)	4,066
03004 - Vehicle Expense	8,109	8,730	621
04580 - Building Lease/Rents Capitalized	(8,757)	(6,511)	2,246
04581 - Building Lease/Rents	11,281	11,270	(11)
04582 - Building Maintenance	0	6,935	6,935
04590 - Utilities	248	720	472
04599 - Capitalized Utility Costs	(200)	(4,423)	(4,223)
05010 - Office Supplies	66	0	(66)
05111 - Postage/Delivery Services	18	0	(18)
05364 - Cellular, radio, pager charges	2,659	2,395	(264)
05377 - Cell phone equipment and accessories	146	0	(146)
05399 - Capitalized Telecom Costs	(1,526)	(1,308)	218
05411 - Meas and Entertainment	999	1,715	716
05412 - Spousal & Dependent Travel	68	0	(68)
05413 - Transportation	0	285	285
05414 - Lodging	1,315	0	(1,315)
07443 - Uniforms	1,058	3,000	1,942
07444 - Uniforms Capitalized	(830)	(1,734)	(904)
07499 - Misc Employee Welfare Exp	93	0	(93)
07590 - Misc General Expense	119	400	281
<b>Grand Total</b>	<b>74,367</b>	<b>139,797</b>	<b>65,430</b>

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2734 - KY Div Bowling Green C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
March	AFUDC	1,190		(1,190)
	Benefits - Direct Capital Labor		41,255	41,255
	Contractor Labor		42,658	42,658
	Contractor Services	276,208		(276,208)
	Direct Capital Labor		75,697	75,697
	Direct Capital Spending	194		(194)
	Direct Heavy Equipment		35,676	35,676
	Div Overhead		29,832	29,832
	Heavy Equipment	7,553		(7,553)
	Labor	74,922		(74,922)
	Labor Overhead	52,273		(52,273)
	Materials	72,705		(72,705)
	Materials - with stores		16,455	16,455
	Materials - without stores		12,033	12,033
	Other Expenditures		238	238
	Overhead - BU A&G	83,397		(83,397)
	Overhead - Corp A&G	38,890		(38,890)
	Overhead - State A&G	55,747		(55,747)
	Reimbursement/AIC		(2,908)	(2,908)
	Reimbursement/AIC/Salvage	226		(226)
	Rent	9,380		(9,380)
	SSU Overhead		20,326	20,326
	State Overhead		50,019	50,019
	Stores Overhead	6,627	2,304	(4,323)
	Telecom	3,511		(3,511)
	Transportation	14,576		(14,576)
	Utilities	5,943		(5,943)
March Total		703,343	323,584	(379,759)
April	AFUDC	1,374		(1,374)
	Benefits - Direct Capital Labor		44,240	44,240
	Contractor Labor		57,659	57,659
	Contractor Services	194,821		(194,821)
	Direct Capital Labor		81,174	81,174
	Direct Capital Spending	1,156		(1,156)
	Direct Heavy Equipment		38,257	38,257
	Div Overhead		22,395	22,395
	Heavy Equipment	7,930		(7,930)
	Labor	61,183		(61,183)
	Labor Overhead	34,724		(34,724)
	Materials	29,226		(29,226)
	Materials - with stores		23,449	23,449
	Materials - without stores		14,633	14,633
	Other Expenditures		238	238
	Overhead - BU A&G	35,514		(35,514)
	Overhead - Corp A&G	28,605		(28,605)
	Overhead - State A&G	56,500		(56,500)
	Reimbursement/AIC		(2,908)	(2,908)
	Reimbursement/AIC/Salvage	(4,585)		4,585
	Rent	8,749		(8,749)
	SSU Overhead		23,048	23,048
	State Overhead		25,044	25,044
	Stores Overhead	1,746	3,283	1,537
	Telecom	3,630		(3,630)
	Transportation	18,520		(18,520)
	Utilities	4,780		(4,780)
	(blank)	11		(11)
April Total		483,885	330,512	(153,373)

May	AFUDC	1,670		(1,670)
	Benefits - Direct Capital Labor		60,984	60,984
	Contractor Labor		129,833	129,833
	Contractor Services	259,412		(259,412)
	Direct Capital Labor		111,897	111,897
	Direct Capital Spending	309		(309)
	Direct Heavy Equipment		52,737	52,737
	Div Overhead		38,788	38,788
	Heavy Equipment	8,505		(8,505)
	Labor	83,080		(83,080)
	Labor Overhead	43,762		(43,762)
	Materials	59,771		(59,771)
	Materials - with stores		41,796	41,796
	Materials - without stores		25,648	25,648
	Other Expenditures		238	238
	Overhead - BU A&G	49,291		(49,291)
	Overhead - Corp A&G	39,702		(39,702)
	Overhead - State A&G	78,418		(78,418)
	Reimbursement/AIC		(2,908)	(2,908)
	Reimbursement/AIC/Salvage	(3,444)		3,444
	Rent	7,910		(7,910)
	SSU Overhead		39,112	39,112
	State Overhead		35,771	35,771
	Stores Overhead	1,770	5,851	4,081
	Telecom	1,812		(1,812)
	Transportation	12,490		(12,490)
Utilities	6,039		(6,039)	
May Total		650,497	539,748	(110,749)
June	AFUDC	1,645		(1,645)
	Benefits - Direct Capital Labor		41,487	41,487
	Contractor Labor		72,833	72,833
	Contractor Services	146,646		(146,646)
	Direct Capital Labor		76,123	76,123
	Direct Capital Spending	11,195		(11,195)
	Direct Heavy Equipment		35,877	35,877
	Div Overhead		25,680	25,680
	Heavy Equipment	8,712		(8,712)
	Labor	55,765		(55,765)
	Labor Overhead	52,430		(52,430)
	Materials	66,599		(66,599)
	Materials - with stores		16,455	16,455
	Materials - without stores		12,033	12,033
	Other Expenditures		238	238
	Overhead - BU A&G	33,923		(33,923)
	Overhead - Corp A&G	4,804		(4,804)
	Overhead - State A&G	11,405		(11,405)
	Reimbursement/AIC		(2,908)	(2,908)
	Reimbursement/AIC/Salvage	(3,286)		3,286
	Rent	8,850		(8,850)
	SSU Overhead		21,037	21,037
	State Overhead		31,457	31,457
	Stores Overhead	2,253	2,304	51
	Telecom	5,252		(5,252)
	Transportation	13,586		(13,586)
Utilities	4,274		(4,274)	
(blank)	180		(180)	
June Total		424,233	332,616	(91,617)

July	AFUDC	1,759		(1,759)
	Benefits - Direct Capital Labor		43,072	43,072
	Contractor Labor		202,026	202,026
	Contractor Services	250,715		(250,715)
	Direct Capital Labor		79,031	79,031
	Direct Capital Spending	30,650		(30,650)
	Direct Heavy Equipment		37,247	37,247
	Div Overhead		53,609	53,609
	Heavy Equipment	8,800		(8,800)
	Labor	64,839		(64,839)
	Labor Overhead	35,955		(35,955)
	Materials	45,666		(45,666)
	Materials - with stores		60,353	60,353
	Materials - without stores		21,053	21,053
	Other Expenditures		238	238
	Overhead - BU A&G	39,601		(39,601)
	Overhead - Corp A&G	63,531		(63,531)
	Overhead - State A&G	65,960		(65,960)
	Reimbursement/AIC		(216,033)	(216,033)
	Reimbursement/AIC/Salvage	(895)		895
	Rent	7,679		(7,679)
	SSU Overhead		41,431	41,431
	State Overhead		60,336	60,336
	Stores Overhead	1,571	8,449	6,879
	Telecom	1,769		(1,769)
	Transportation	14,116		(14,116)
	Utilities	6,189		(6,189)
	(blank)	40,764		(40,764)
July Total		678,669	390,813	(267,856)
August	AFUDC	2,120		(2,120)
	Benefits - Direct Capital Labor		41,364	41,364
	Contractor Labor		48,692	48,692
	Contractor Services	420,448		(420,448)
	Direct Capital Labor		75,897	75,897
	Direct Capital Spending	6,245		(6,245)
	Direct Heavy Equipment		35,770	35,770
	Div Overhead		28,066	28,066
	Heavy Equipment	9,529		(9,529)
	Labor	73,158		(73,158)
	Labor Overhead	39,170		(39,170)
	Materials	49,701		(49,701)
	Materials - with stores		16,455	16,455
	Materials - without stores		12,033	12,033
	Other Expenditures		238	238
	Overhead - BU A&G	64,928		(64,928)
	Overhead - Corp A&G	52,297		(52,297)
	Overhead - State A&G	103,295		(103,295)
	Reimbursement/AIC		(2,908)	(2,908)
	Reimbursement/AIC/Salvage	(3,259)		3,259
	Rent	7,541		(7,541)
	SSU Overhead		20,417	20,417
	State Overhead		34,429	34,429
	Stores Overhead	1,535	2,304	769
	Telecom	2,782		(2,782)
	Transportation	12,049		(12,049)
	Utilities	3,616		(3,616)
August Total		845,157	312,757	(532,399)

September	AFUDC	(5,086)		5,086
	Benefits - Direct Capital Labor		41,033	41,033
	Contractor Labor		48,684	48,684
	Contractor Services	200,222		(200,222)
	Direct Capital Labor		75,290	75,290
	Direct Capital Spending	4,521		(4,521)
	Direct Heavy Equipment		35,484	35,484
	Div Overhead		29,014	29,014
	Heavy Equipment	9,478		(9,478)
	Labor	66,476		(66,476)
	Labor Overhead	43,784		(43,784)
	Materials	91,312		(91,312)
	Materials - with stores		16,455	16,455
	Materials - without stores		12,037	12,037
	Other Expenditures		242	242
	Overhead - BU A&G	15,411		(15,411)
	Overhead - Corp A&G	(12,991)		12,991
	Overhead - State A&G	55,986		(55,986)
	Reimbursement/AIC		(2,902)	(2,902)
	Reimbursement/AIC/Salvage	(1,163)		1,163
	Rent	8,054		(8,054)
	SSU Overhead		19,507	19,507
	State Overhead		38,811	38,811
	Stores Overhead	3,223	2,304	(919)
	Telecom	4,450		(4,450)
	Transportation	10,209		(10,209)
	Utilities	6,055		(6,055)
September Total		499,941	315,959	(183,982)
Grand Total		4,285,725	2,545,988	(1,739,736)



**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2734 - KY Div Bowling Green C&M/Service
Corporate Budget Category	(All)
FY	FY2013

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
October	AFUDC	772		(772)
	Benefits - Direct Capital Labor		29,515	29,515
	Contractor Labor		116,946	116,946
	Contractor Services	89,637		(89,637)
	Direct Capital Labor		42,940	42,940
	Direct Capital Spending	5,164		(5,164)
	Direct Heavy Equipment		33,399	33,399
	Div Overhead		33,283	33,283
	Equipment		21,817	21,817
	Heavy Equipment	11,823		(11,823)
	Labor	70,553		(70,553)
	Labor Overhead	46,973		(46,973)
	Materials	58,735		(58,735)
	Materials - with stores		32,638	32,638
	Materials - without stores		11,136	11,136
	Other Expenditures		7,430	7,430
	Overhead - BU A&G	31,583		(31,583)
	Overhead - Corp A&G	26,167		(26,167)
	Overhead - State A&G	62,871		(62,871)
	Reimbursement/AIC		(417)	(417)
	Reimbursement/AIC/Salvage	(4,834)		4,834
	Rent	8,148		(8,148)
	SSU Overhead		26,709	26,709
	State Overhead		47,187	47,187
	Stores Overhead	1,980	1,306	(674)
	Telecom	3,608		(3,608)
	Transportation	14,136		(14,136)
	Utilities	5,597		(5,597)
October Total		432,911	403,869	(29,022)
November	AFUDC	847		(847)
	Benefits - Direct Capital Labor		29,515	29,515
	Contractor Labor		116,947	116,947
	Contractor Services	71,248		(71,248)
	Direct Capital Labor		42,940	42,940
	Direct Capital Spending	387		(387)
	Direct Heavy Equipment		33,399	33,399
	Div Overhead		35,293	35,293
	Equipment		21,817	21,817
	Heavy Equipment	8,694		(8,694)
	Labor	64,787		(64,787)
	Labor Overhead	55,181		(55,181)
	Materials	102,610		(102,610)
	Materials - with stores		32,638	32,638
	Materials - without stores		11,136	11,136
	Other Expenditures		7,430	7,430
	Overhead - BU A&G	29,616		(29,616)
	Overhead - Corp A&G	24,537		(24,537)
	Overhead - State A&G	58,955		(58,955)
	Reimbursement/AIC		(417)	(417)
	Reimbursement/AIC/Salvage	230		(230)
	Rent	7,864		(7,864)
	SSU Overhead		16,452	16,452
	State Overhead		46,042	46,042
	Stores Overhead	3,780	1,306	(2,475)
	Telecom	1,491		(1,491)
	Transportation	14,510		(14,510)
	Utilities	3,133		(3,133)
	(blank)	2,315		(2,315)
November Total		450,185	394,498	(55,688)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2734 - KY Div Bowling Green C&M/Service
Corporate Budget Category	(All)
FY	FY2013

December	AFUDC	1,006		(1,006)
	Benefits - Direct Capital Labor		26,531	26,531
	Contractor Labor		71,238	71,238
	Contractor Services	528,694		(528,694)
	Direct Capital Labor		38,598	38,598
	Direct Capital Spending	475		(475)
	Direct Heavy Equipment		30,022	30,022
	Div Overhead		30,347	30,347
	Equipment		21,817	21,817
	Heavy Equipment	11,914		(11,914)
	Labor	67,062		(67,062)
	Labor Overhead	58,736		(58,736)
	Materials	80,460		(80,460)
	Materials - with stores		27,224	27,224
	Materials - without stores		11,136	11,136
	Other Expenditures		7,430	7,430
	Overhead - BU A&G	156,514		(156,514)
	Overhead - Corp A&G	59,083		(59,083)
	Overhead - State A&G	238,308		(238,308)
	Reimbursement/AIC		(417)	(417)
	Reimbursement/AIC/Salvage	52		(52)
	Rent	8,476		(8,476)
	SSU Overhead		16,346	16,346
	State Overhead		35,536	35,536
	Stores Overhead	2,976	1,089	(1,887)
	Telecom	3,160		(3,160)
	Transportation	14,476		(14,476)
	Utilities	4,844		(4,844)
December Total		1,236,234	316,896	(919,338)
January	AFUDC	1,193		(1,193)
	Benefits - Direct Capital Labor		26,531	26,531
	Contractor Labor		71,238	71,238
	Contractor Services	179,276		(179,276)
	Direct Capital Labor		38,598	38,598
	Direct Capital Spending	348		(348)
	Direct Heavy Equipment		30,022	30,022
	Div Overhead		36,936	36,936
	Heavy Equipment	10,186		(10,186)
	Labor	55,358		(55,358)
	Labor Overhead	39,948		(39,948)
	Materials	55,373		(55,373)
	Materials - with stores		27,224	27,224
	Materials - without stores		11,136	11,136
	Other Expenditures		7,430	7,430
	Overhead - BU A&G	35,658		(35,658)
	Overhead - Corp A&G	29,543		(29,543)
	Overhead - State A&G	70,984		(70,984)
	Reimbursement/AIC		(417)	(417)
	Reimbursement/AIC/Salvage	(2,656)		2,656
	Rent	7,676		(7,676)
	SSU Overhead		24,459	24,459
	State Overhead		72,862	72,862
	Stores Overhead	2,019	1,089	(930)
	Telecom	3,063		(3,063)
	Transportation	10,856		(10,856)
	Utilities	2,770		(2,770)
January Total		501,597	347,108	(154,489)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2734 - KY Div Bowling Green C&M/Service
Corporate Budget Category	(All)
FY	FY2013

February	AFUDC	1,308		(1,308)
	Benefits - Direct Capital Labor		26,531	26,531
	Contractor Labor		71,238	71,238
	Contractor Services	188,895	0	(188,895)
	Direct Capital Labor		38,598	38,598
	Direct Capital Spending	8,990		(8,990)
	Direct Heavy Equipment		30,022	30,022
	Div Overhead		34,042	34,042
	Heavy Equipment	8,677		(8,677)
	Labor	71,883		(71,883)
	Labor Overhead	51,775		(51,775)
	Materials	98,150		(98,150)
	Materials - with stores		27,224	27,224
	Materials - without stores		11,136	11,136
	Other Expenditures		7,430	7,430
	Overhead - BU A&G	45,504		(45,504)
	Overhead - Corp A&G	37,701		(37,701)
	Overhead - State A&G	90,584		(90,584)
	Reimbursement/AIC		(417)	(417)
	Reimbursement/AIC/Salvage	(1,010)		1,010
	Rent	6,168		(6,168)
	SSU Overhead		24,649	24,649
	State Overhead		73,644	73,644
	Stores Overhead	3,169	1,089	(2,080)
	Telecom	2,901		(2,901)
	Transportation	8,208		(8,208)
	Utilities	6,938		(6,938)
February Total		629,841	345,185	(284,655)
Grand Total		3,250,768	1,807,576	(1,443,192)

**KMD Spending Reports**  
**Capital by Category for the KMD Division - January**

Cost Center	2734 - KY Div Bowling Green C&M/Service
FY	FY2012

Fiscal Period No	Corporate Budget Category	Data		
		Actual	Budget	Variance
March	Equipment	356		(356)
	Growth	89,249	81,134	(8,116)
	Public Improvements	303,064		(303,064)
	System Integrity	310,674	242,450	(68,224)
March Total		703,343	323,584	(379,759)
April	Equipment	11		(11)
	Growth	73,128	71,401	(1,727)
	Public Improvements	49,198	27,294	(21,904)
	System Improvements	(102,398)	20,495	122,893
	System Integrity	463,947	211,322	(252,625)
April Total		483,885	330,512	(153,373)
May	Growth	66,072	70,867	4,795
	Public Improvements	35,377	172,808	137,431
	System Improvements		13,954	13,954
	System Integrity	549,048	282,119	(266,929)
May Total		650,497	539,748	(110,749)
June	Equipment	11,066		(11,066)
	Growth	63,874	73,205	9,331
	Public Improvements	51,918		(51,918)
	System Improvements	4,716		(4,716)
	System Integrity	292,660	259,411	(33,249)
June Total		424,233	332,616	(91,617)
July	Equipment	1,063		(1,063)
	Growth	73,313	74,222	909
	Public Improvements	50,365	20,533	(29,832)
	Structures	96,250		(96,250)
	System Integrity	457,678	296,058	(161,620)
July Total		678,669	390,813	(287,856)
August	Equipment	8,246		(8,246)
	Growth	73,277	76,328	3,051
	Public Improvements	369,581		(369,581)
	Structures	2,885		(2,885)
	System Integrity	391,168	236,430	(154,738)
August Total		845,157	312,757	(532,399)
September	Equipment	5,392		(5,392)
	Growth	90,516	77,462	(13,054)
	Public Improvements	2,603		(2,603)
	Structures	33,332		(33,332)
	System Improvements	499		(499)
	System Integrity	367,599	238,497	(129,102)
September Total		499,941	315,959	(183,982)
Grand Total		4,285,725	2,545,988	(1,739,736)

## KMD Spending Reports

### Capital by Category for the KMD Division - February

Cost Center	2734 - KY Div Bowling Green C&M/Service
FY	FY2013

Fiscal Period No	Corporate Budget Category	Data		
		Actual	Budget	Variance
October	Equipment	(2,605)	30,683	33,289
	Growth	89,983	89,783	(200)
	Public Improvements	12,926	87,481	74,555
	System Integrity	332,608	195,942	(136,665)
October Total		432,911	403,889	(29,022)
November	Equipment	2,438	29,906	27,469
	Growth	129,529	87,917	(41,612)
	Public Improvements	23,065	85,354	62,289
	Structures	(178)		178
	System Integrity	295,331	191,321	(104,010)
November Total		450,185	394,498	(55,688)
December	Equipment	(205)	30,565	30,771
	Growth	129,804	89,499	(40,305)
	Public Improvements	340,697	1,591	(339,106)
	Structures	70,957		(70,957)
	System Integrity	694,980	195,240	(499,740)
December Total		1,236,234	316,896	(919,338)
January	Growth	88,978	106,874	17,896
	Public Improvements	41,512	1,952	(39,560)
	Structures	18,188		(18,188)
	System Integrity	352,919	238,282	(114,637)
January Total		501,597	347,108	(154,489)
February	Growth	132,333	106,325	(26,008)
	Public Improvements	43,657	1,941	(41,716)
	System Integrity	453,851	236,920	(216,931)
February Total		629,841	345,185	(284,655)
Grand Total		3,250,768	1,807,576	(1,443,192)

## KMD Spending Reports O&M by Month for the KMD Division

Cost Center	2734 - KMD-Bowling Green C&M/Service
Fiscal Year	FY2012

Fiscal Period No	Data		
	Actual	Budget	Variance
March	141,673	134,361	(7,312)
April	117,409	129,389	11,980
May	124,096	135,892	11,797
June	134,173	129,388	(4,784)
July	147,097	132,643	(14,454)
August	155,201	134,266	(20,935)
September	150,055	128,595	(21,460)
Grand Total	969,702	924,533	(45,169)

## KMD Spending Reports O&M by Month for the KMD Division

Cost Center	2734 - KMD-Bowling Green C&M/Service
Fiscal Year	FY2013

Fiscal Period No	Data		
	Actual	Budget	Variance
October	151,486	157,808	6,321
November	127,002	161,504	34,502
December	122,681	156,846	34,165
January	150,594	161,594	11,000
February	126,892	151,677	24,784
Grand Total	678,656	789,428	110,772

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2734 - KMD-Bowling Green C&M/Service
Fiscal Year	FY2012
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	274,763	294,868	20,105
01001 - Capital Labor	520,595	531,364	10,769
01002 - Capital Labor Contra	(476,183)	(531,364)	(55,181)
01008 - Expense Labor Accrual	4,890	0	(4,890)
01011 - Capital Labor Transfer In	90,023	0	(90,023)
01012 - Capital Labor Transfer Out	(134,435)	0	134,435
01200 - Benefits Load	38,145	40,800	2,655
01200 - Other Benefits Load	29,531	30,405	874
01202 - Benefits Pension Load	14,659	15,679	1,020
01202 - Pension Benefits Load	11,349	11,685	336
01203 - Benefits FAS106 Load	20,649	22,086	1,437
01203 - FAS106 Benefits Load	15,986	16,459	473
02001 - Inventory Materials	13,262	12,781	(481)
02004 - Warehouse Loading Charge	706	1,789	1,084
02005 - Non-Inventory Supplies	74,554	58,873	(15,681)
03002 - Vehicle Lease Payments	55,929	74,501	18,572
03003 - Capitalized transportation costs	(115,429)	(112,325)	3,104
03004 - Vehicle Expense	120,105	100,170	(19,935)
04040 - Community Rel&Trade Shows	0	0	0
04301 - Equipment Lease	26,867	56,089	29,222
04302 - Heavy Equipment	13,988	29,400	15,412
04307 - Heavy Equipment Capitalized	(40,037)	(83,782)	(43,745)
04580 - Building Lease/Rents Capitalized	(67,765)	(68,567)	(802)
04581 - Building Lease/Rents	103,623	106,624	3,001
04582 - Building Maintenance	54,512	52,582	(1,930)
04590 - Utilities	24,967	17,136	(7,831)
04595 - Refurbished Meters	120	0	(120)
04599 - Capitalized Utility Costs	(47,061)	(44,832)	2,229
05010 - Office Supplies	9,107	11,286	2,179
05111 - Postage/Delivery Services	296	2,259	1,963
05364 - Cellular, radio, pager charges	12,443	0	(12,443)
05373 - Use 05364 Cell svc-field technicians	0	5,449	5,449
05374 - Use 05364 Cell svc-field tech supervisors	0	1,040	1,040
05375 - Use 05364 Cell service-all others	0	1,515	1,515
05377 - Cell phone equipment and accessories	290	0	(290)
05399 - Capitalized Telecom Costs	(6,974)	(4,237)	2,737
05411 - Meals and Entertainment	3,580	5,835	2,255
05412 - Spousal & Dependent Travel	42	0	(42)
05413 - Transportation	0	1,225	1,225
05414 - Lodging	2,114	4,085	1,971
05417 - Club Dues - Deductible	0	0	0
05419 - Misc Employee Expense	0	1,810	1,810
05421 - Training	0	0	0
05426 - Safety Training	396	0	(396)
05427 - Technical (Job Skills) Training	0	875	875
06111 - Contract Labor	300,269	245,000	(55,269)
07120 - Environmental & Safety	14	0	(14)
07443 - Uniforms	1,842	10,414	8,572
07444 - Uniforms Capitalized	(1,220)	(6,695)	(5,475)
07449 - Non-Qual Retirement Exp	0	0	0
07499 - Misc Employee Welfare Exp	11,166	12,252	1,086
07510 - Association Dues	7,500	0	(7,500)
07590 - Misc General Expense	526	0	(526)
<b>Grand Total</b>	<b>969,702</b>	<b>924,533</b>	<b>(45,169)</b>



**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2734 - KMD-Bowling Green C&M/Service
Fiscal Year	FY2013
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	212,868	238,471	25,603
01001 - Capital Labor	388,502	369,267	(19,235)
01002 - Capital Labor Contra	(332,668)	(369,267)	(36,599)
01006 - O&M Project Labor and Contra	2,361	0	(2,361)
01008 - Expense Labor Accrual	1,130	0	(1,130)
01011 - Capital Labor Transfer In	59,787	0	(59,787)
01012 - Capital Labor Transfer Out	(115,621)	0	115,621
01014 - Expense Labor Transfer Out	(2,361)	0	2,361
01202 - Benefits Pension Load	6,340	6,671	331
01202 - Pension Benefits Load	23,501	26,844	3,344
01203 - Benefits FAS106 Load	9,712	10,230	518
01203 - FAS106 Benefits Load	36,001	41,167	5,166
01251 - Medical Benefits Load	39,576	44,648	5,072
01257 - Empr ESOP Benefits Load	9,524	11,967	2,444
01260 - Emp HSA Benefits Load	106	0	(106)
01263 - RSP FACC Benefits Load	1,058	0	(1,058)
01266 - Basic Life Benefits Load	1,058	1,265	207
01269 - LTD Benefits Load	1,905	2,044	140
02001 - Inventory Materials	6,458	9,585	3,127
02004 - Warehouse Loading Charge	258	383	125
02005 - Non-Inventory Supplies	18,821	42,055	23,234
03002 - Vehicle Lease Payments	39,731	50,330	10,599
03003 - Capitalized transportation costs	(73,433)	(76,145)	(2,712)
03004 - Vehicle Expense	74,095	75,000	905
04146 - Public Relations	40	0	(40)
04301 - Equipment Lease	20,527	47,760	27,233
04302 - Heavy Equipment	12,293	21,000	8,707
04307 - Heavy Equipment Capitalized	(32,163)	(67,385)	(35,222)
04580 - Building Lease/Rents Capitalized	(46,988)	(45,477)	1,511
04581 - Building Lease/Rents	72,978	74,850	1,872
04582 - Building Maintenance	35,998	37,500	1,502
04590 - Utilities	18,491	13,750	(4,741)
04599 - Capitalized Utility Costs	(30,816)	(31,137)	(321)
05010 - Office Supplies	5,750	8,065	2,315
05111 - Postage/Delivery Services	324	1,585	1,261
05364 - Cellular, radio, pager charges	4,426	6,250	1,824
05377 - Cell phone equipment and accessories	429	0	(429)
05399 - Capitalized Telecom Costs	(2,638)	(3,416)	(778)
05411 - Meals and Entertainment	1,224	4,165	2,941
05412 - Spousal & Dependent Travel	38	0	(38)
05413 - Transportation	1,551	875	(676)
05414 - Lodging	1,865	2,915	1,050
05419 - Misc Employee Expense	0	1,290	1,290
05427 - Technical (Job Skills) Training	0	625	625
06111 - Contract Labor	195,790	214,585	18,795
07443 - Uniforms	9,611	17,513	7,902
07444 - Uniforms Capitalized	(6,221)	(10,652)	(4,431)
07499 - Misc Employee Welfare Exp	7,136	8,750	1,614
07510 - Association Dues	300	1,500	1,200
<b>Grand Total</b>	<b>678,656</b>	<b>789,428</b>	<b>110,772</b>

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2735 - KY Div Glasgow C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
March	AFUDC	6		(6)
	Benefits - Direct Capital Labor		6,634	6,634
	Contractor Labor		46,634	46,634
	Contractor Services	34,639		(34,639)
	Direct Capital Labor		12,173	12,173
	Direct Capital Spending	69		(69)
	Direct Heavy Equipment		4,950	4,950
	Div Overhead		12,693	12,693
	Equipment		2,917	2,917
	Heavy Equipment	1,610		(1,610)
	Labor	13,052		(13,052)
	Labor Overhead	9,782		(9,782)
	Materials	16,906		(16,906)
	Materials - with stores		8,968	8,968
	Materials - without stores		2,536	2,536
	Overhead - BU A&G	15,361		(15,361)
	Overhead - Corp A&G	5,921		(5,921)
	Overhead - State A&G	6,890		(6,890)
	Reimbursement/AIC/Salvage	106		(106)
	Rent	575		(575)
	SSU Overhead		8,649	8,649
	State Overhead		21,283	21,283
	Stores Overhead	2,283	1,256	(1,027)
	Telecom	749		(749)
	Transportation	3,968		(3,968)
	Utilities	956		(956)
March Total		112,873	128,693	15,819
April	AFUDC	34		(34)
	Benefits - Direct Capital Labor		7,125	7,125
	Contractor Labor		82,634	82,634
	Contractor Services	39,448		(39,448)
	Direct Capital Labor		13,073	13,073
	Direct Capital Spending	28		(28)
	Direct Heavy Equipment		5,315	5,315
	Div Overhead		12,893	12,893
	Equipment		2,917	2,917
	Heavy Equipment	1,382		(1,382)
	Labor	16,900		(16,900)
	Labor Overhead	9,147		(9,147)
	Materials	40,047		(40,047)
	Materials - with stores		13,210	13,210
	Materials - without stores		8,536	8,536
	Overhead - BU A&G	12,205		(12,205)
	Overhead - Corp A&G	9,831		(9,831)
	Overhead - State A&G	19,417		(19,417)
	Rent	529		(529)
	SSU Overhead		13,268	13,268
	State Overhead		14,417	14,417
	Stores Overhead	5,384	1,849	(3,534)
	Telecom	632		(632)
	Transportation	3,236		(3,236)
	Utilities	491		(491)
April Total		158,711	175,238	16,527

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2735 - KY Div Glasgow C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
May	AFUDC	89		(89)
	Benefits - Direct Capital Labor		7,169	7,169
	Contractor Labor		129,828	129,828
	Contractor Services	64,424		(64,424)
	Direct Capital Labor		13,154	13,154
	Direct Heavy Equipment		5,348	5,348
	Div Overhead		18,394	18,394
	Equipment		2,917	2,917
	Heavy Equipment	2,349		(2,349)
	Labor	17,065		(17,065)
	Labor Overhead	9,163		(9,163)
	Materials	41,048		(41,048)
	Materials - with stores		14,499	14,499
	Materials - without stores		8,828	8,828
	Overhead - BU A&G	14,639		(14,639)
	Overhead - Corp A&G	11,791		(11,791)
	Overhead - State A&G	23,289		(23,289)
	Reimbursement/AIC/Salvage	(750)		750
	Rent	564		(564)
	SSU Overhead		18,548	18,548
	State Overhead		16,964	16,964
	Stores Overhead	1,379	2,030	651
	Telecom	500		(500)
	Transportation	3,537		(3,537)
	Utilities	645		(645)
May Total		189,731	237,679	47,948
June	AFUDC	177		(177)
	Benefits - Direct Capital Labor		7,123	7,123
	Contractor Labor		117,194	117,194
	Contractor Services	202,590		(202,590)
	Direct Capital Labor		13,070	13,070
	Direct Capital Spending	7,016		(7,016)
	Direct Heavy Equipment		5,314	5,314
	Div Overhead		19,022	19,022
	Equipment		2,917	2,917
	Heavy Equipment	1,790		(1,790)
	Labor	15,425		(15,425)
	Labor Overhead	13,495		(13,495)
	Materials	27,903		(27,903)
	Materials - with stores		11,771	11,771
	Materials - without stores		10,328	10,328
	Overhead - BU A&G	28,404		(28,404)
	Overhead - Corp A&G	12,461		(12,461)
	Overhead - State A&G	25,499		(25,499)
	Reimbursement/AIC/Salvage	(4,200)		4,200
	Rent	657		(657)
	SSU Overhead		15,583	15,583
	State Overhead		23,301	23,301
	Stores Overhead	1,096	1,648	552
	Telecom	1,079		(1,079)
	Transportation	3,235		(3,235)
	Utilities	2,645		(2,645)
June Total		339,271	227,271	(112,000)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2735 - KY Div Glasgow C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
July	AFUDC	225		(225)
	Benefits - Direct Capital Labor		8,519	8,519
	Contractor Labor		271,445	271,445
	Contractor Services	39,073		(39,073)
	Direct Capital Labor		15,632	15,632
	Direct Capital Spending	42		(42)
	Direct Heavy Equipment		6,356	6,356
	Div Overhead		48,786	48,786
	Equipment		2,917	2,917
	Heavy Equipment	2,434		(2,434)
	Labor	16,693		(16,693)
	Labor Overhead	9,235		(9,235)
	Materials	18,345		(18,345)
	Materials - with stores		29,670	29,670
	Materials - without stores		44,619	44,619
	Overhead - BU A&G	7,076		(7,076)
	Overhead - Corp A&G	11,356		(11,356)
	Overhead - State A&G	11,786		(11,786)
	Rent	679		(679)
	SSU Overhead		37,704	37,704
	State Overhead		54,908	54,908
	Stores Overhead	687	4,154	3,467
	Telecom	489		(489)
	Transportation	3,372		(3,372)
	Utilities	1,108		(1,108)
July Total		122,601	524,710	402,109
August	AFUDC	229		(229)
	Benefits - Direct Capital Labor		8,715	8,715
	Contractor Labor		285,535	285,535
	Contractor Services	84,581		(84,581)
	Direct Capital Labor		15,990	15,990
	Direct Capital Spending	6		(6)
	Direct Heavy Equipment		6,502	6,502
	Div Overhead		55,754	55,754
	Equipment		2,917	2,917
	Heavy Equipment	2,453		(2,453)
	Labor	18,358		(18,358)
	Labor Overhead	9,845		(9,845)
	Materials	13,799		(13,799)
	Materials - with stores		34,826	34,826
	Materials - without stores		38,453	38,453
	Overhead - BU A&G	13,973		(13,973)
	Overhead - Corp A&G	11,254		(11,254)
	Overhead - State A&G	22,229		(22,229)
	Rent	630		(630)
	SSU Overhead		40,559	40,559
	State Overhead		68,395	68,395
	Stores Overhead	436	4,876	4,440
	Telecom	716		(716)
	Transportation	2,976		(2,976)
	Utilities	740		(740)
August Total		182,227	562,520	380,293

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2735 - KY Div Glasgow C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
September	AFUDC	(573)		573
	Benefits - Direct Capital Labor		6,868	6,868
	Contractor Labor		70,750	70,750
	Contractor Services	176,147		(176,147)
	Direct Capital Labor		12,601	12,601
	Direct Capital Spending	116		(116)
	Direct Heavy Equipment		5,124	5,124
	Div Overhead		17,780	17,780
	Equipment		2,913	2,913
	Heavy Equipment	2,379		(2,379)
	Labor	13,647		(13,647)
	Labor Overhead	9,429		(9,429)
	Materials	32,420		(32,420)
	Materials - with stores		10,356	10,356
	Materials - without stores		15,200	15,200
	Overhead - BU A&G	16,721		(16,721)
	Overhead - Corp A&G	5,793		(5,793)
	Overhead - State A&G	36,109		(36,109)
	Reimbursement/AIC/Salvage	106		(106)
	Rent	652		(652)
	SSU Overhead		11,954	11,954
	State Overhead		23,784	23,784
	Stores Overhead	1,236	1,450	214
	Telecom	1,117		(1,117)
	Transportation	3,433		(3,433)
	Utilities	1,332		(1,332)
September Total		300,065	178,779	(121,286)
Grand Total		1,405,479	2,034,890	629,411

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2735 - KY Div Glasgow C&M/Service
Corporate Budget Category	(All)
FY	FY2013

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
October	AFUDC	535		(535)
	Benefits - Direct Capital Labor		15,340	15,340
	Contractor Labor		51,658	51,658
	Contractor Services	240,794		(240,794)
	Direct Capital Labor		22,317	22,317
	Direct Capital Spending	97		(97)
	Direct Heavy Equipment		7,436	7,436
	Div Overhead		15,594	15,594
	Equipment		9,276	9,276
	Heavy Equipment	2,427		(2,427)
	Labor	21,444		(21,444)
	Labor Overhead	13,672		(13,672)
	Materials	16,374		(16,374)
	Materials - with stores		20,593	20,593
	Materials - without stores		1,721	1,721
	Other Expenditures		1,834	1,834
	Overhead - BU A&G	32,072		(32,072)
	Overhead - Corp A&G	26,573		(26,573)
	Overhead - State A&G	63,846		(63,846)
	Reimbursement/AIC/Salvage	(1,469)		1,469
	Rent	554		(554)
	SSU Overhead		12,514	12,514
	State Overhead		22,108	22,108
	Stores Overhead		824	212
	Telecom	611		(741)
	Transportation	741		(3,153)
	Utilities	3,153		(6,706)
October Total		428,131	181,215	(246,916)
November	AFUDC	757		(757)
	Benefits - Direct Capital Labor		15,340	15,340
	Contractor Labor		51,658	51,658
	Contractor Services	95,766		(95,766)
	Direct Capital Labor		22,317	22,317
	Direct Capital Spending	199		(199)
	Direct Heavy Equipment		7,436	7,436
	Div Overhead		15,294	15,294
	Heavy Equipment	2,642		(2,642)
	Labor	12,268		(12,268)
	Labor Overhead	11,573		(11,573)
	Materials	33,517		(33,517)
	Materials - with stores		20,592	20,592
	Materials - without stores		1,721	1,721
	Other Expenditures		1,834	1,834
	Overhead - BU A&G	16,056		(16,056)
	Overhead - Corp A&G	13,302		(13,302)
	Overhead - State A&G	31,961		(31,961)
	Reimbursement/AIC/Salvage	22		(22)
	Rent	698		(698)
	SSU Overhead		7,130	7,130
	State Overhead		19,952	19,952
	Stores Overhead		824	(376)
	Telecom	1,200		(453)
	Transportation	453		(4,005)
	Utilities	4,005		(751)
November Total		225,169	164,097	(61,072)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2735 - KY Diy Glasgow C&M/Service
Corporate Budget Category	(All)
FY	FY2013

December	AFUDC	827		(827)
	Benefits - Direct Capital Labor		8,930	8,930
	Contractor Labor		30,908	30,908
	Contractor Services	28,744		(28,744)
	Direct Capital Labor		12,992	12,992
	Direct Heavy Equipment		4,329	4,329
	Div Overhead		10,124	10,124
	Heavy Equipment	2,054		(2,054)
	Labor	19,631		(19,631)
	Labor Overhead	16,686		(16,686)
	Materials	19,576		(19,576)
	Materials - with stores		11,565	11,565
	Materials - without stores		1,721	1,721
	Other Expenditures		1,834	1,834
	Overhead - BU A&G	40,731		(40,731)
	Overhead - Corp A&G	4,948		(4,948)
	Overhead - State A&G	51,196		(51,196)
	Rent	594		(594)
	SSU Overhead		5,453	5,453
	State Overhead		11,855	11,855
	Stores Overhead	734	463	(272)
	Telecom	545		(545)
	Transportation	2,679		(2,679)
	Utilities	486		(486)
December Total		189,429	100,175	(89,255)
January	AFUDC	910		(910)
	Benefits - Direct Capital Labor		8,930	8,930
	Contractor Labor		30,908	30,908
	Contractor Services	55,657		(55,657)
	Direct Capital Labor		12,992	12,992
	Direct Capital Spending	2,205		(2,205)
	Direct Heavy Equipment		4,329	4,329
	Div Overhead		13,790	13,790
	Heavy Equipment	2,982		(2,982)
	Labor	14,337		(14,337)
	Labor Overhead	10,303		(10,303)
	Materials	42,008		(42,008)
	Materials - with stores		11,565	11,565
	Materials - without stores		1,721	1,721
	Other Expenditures		1,834	1,834
	Overhead - BU A&G	13,503		(13,503)
	Overhead - Corp A&G	11,187		(11,187)
	Overhead - State A&G	26,880		(26,880)
	Reimbursement/AIC/Salvage	(100)		100
	Rent	636		(636)
	SSU Overhead		9,132	9,132
	State Overhead		27,202	27,202
	Stores Overhead	1,334	463	(871)
	Telecom	897		(897)
	Transportation	3,429		(3,429)
	Utilities	758		(758)
January Total		186,924	122,866	(64,059)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2735 - KY Div Glasgow C&M/Service
Corporate Budget Category	(All)
FY	FY2013

February	AFUDC	357		(357)
	Benefits - Direct Capital Labor		8,930	8,930
	Contractor Labor		30,908	30,908
	Contractor Services	76,749		(76,749)
	Direct Capital Labor		12,992	12,992
	Direct Capital Spending	189		(189)
	Direct Heavy Equipment		4,329	4,329
	Div Overhead		12,709	12,709
	Heavy Equipment	2,247		(2,247)
	Labor	16,188		(16,188)
	Labor Overhead	11,553		(11,553)
	Materials	7,694		(7,694)
	Materials - with stores		11,565	11,565
	Materials - without stores		1,721	1,721
	Other Expenditures		1,834	1,834
	Overhead - BU A&G	12,091		(12,091)
	Overhead - Corp A&G	10,018		(10,018)
	Overhead - State A&G	24,069		(24,069)
	Reimbursement/AIC/Salvage	(713)		713
	Rent	508		(508)
	SSU Overhead		9,202	9,202
	State Overhead		27,494	27,494
	Stores Overhead	265	463	198
	Telecom	751		(751)
	Transportation	2,595		(2,595)
	Utilities	1,297		(1,297)
February Total		165,858	122,148	(43,711)
Grand Total		1,195,511	690,499	(505,012)



**KMD Spending Reports**  
**Capital by Category for the KMD Division - January**

Cost Center	2735 - KY Div Glasgow C&M/Service
FY	FY2012

Fiscal Period No	Corporate Budget Category	Data		
		Actual	Budget	Variance
March	Equipment	109	4,450	4,341
	Growth	2,373	7,970	5,598
	Public Improvements	(3,149)		3,149
	System Integrity	113,541	116,273	2,731
<b>March Total</b>		<b>112,873</b>	<b>128,693</b>	<b>15,819</b>
April	Equipment		3,832	3,832
	Growth	3,759	6,990	3,231
	System Integrity	154,952	164,417	9,465
<b>April Total</b>		<b>158,711</b>	<b>175,238</b>	<b>16,527</b>
May	Equipment	5,735	3,798	(1,937)
	Growth	20,071	6,936	(13,136)
	System Integrity	163,924	226,945	63,020
<b>May Total</b>		<b>189,731</b>	<b>237,679</b>	<b>47,948</b>
June	Equipment	7,793	3,947	(3,847)
	Growth	6,036	7,171	1,135
	Public Improvements	(180)		180
	System Integrity	325,621	216,153	(109,468)
<b>June Total</b>		<b>339,271</b>	<b>227,271</b>	<b>(112,000)</b>
July	Equipment	101	4,011	3,910
	Growth	5,383	7,274	1,891
	System Integrity	117,117	513,425	396,308
<b>July Total</b>		<b>122,601</b>	<b>524,710</b>	<b>402,109</b>
August	Equipment		4,145	4,145
	Growth	4,490	7,486	2,996
	System Integrity	177,738	550,890	373,152
<b>August Total</b>		<b>182,227</b>	<b>562,520</b>	<b>380,293</b>
September	Equipment	(5)	4,211	4,215
	Growth	6,957	7,609	652
	System Integrity	293,113	166,959	(126,153)
<b>September Total</b>		<b>300,065</b>	<b>178,779</b>	<b>(121,286)</b>
<b>Grand Total</b>		<b>1,405,479</b>	<b>2,034,890</b>	<b>629,411</b>

**KMD Spending Reports**  
**Capital by Category for the KMD Division - February**

Cost Center	2735 - KY Div Glasgow C&M/Service
FY	FY2013

Fiscal Period No	Corporate Budget Category	Data		
		Actual	Budget	Variance
October	Equipment		13,046	13,046
	Growth	3,541	81,744	78,203
	System Integrity	424,590	86,425	(338,165)
October Total		428,131	181,215	(246,916)
November	Growth	25,719	79,784	54,065
	System Integrity	199,449	84,313	(115,136)
November Total		225,169	164,097	(61,072)
December	Growth	30,666	14,070	(16,596)
	System Integrity	158,763	86,104	(72,659)
December Total		189,429	100,175	(89,255)
January	Growth	56,099	17,091	(39,008)
	System Integrity	130,825	105,774	(25,051)
January Total		186,924	122,866	(64,059)
February	Growth	26,261	16,996	(9,265)
	System Integrity	139,597	105,152	(34,445)
February Total		165,858	122,148	(43,711)
Grand Total		1,195,511	690,499	(505,012)

## KMD Spending Reports

### O&M by Month for the KMD Division

Cost Center	2735 - KMD-Glasgow C&M/Service
Fiscal Year	FY2012

Fiscal Period No	Data		
	Actual	Budget	Variance
March	34,908	33,347	(1,561)
April	33,536	36,424	2,888
May	44,857	38,060	(6,796)
June	31,632	42,924	11,293
July	31,403	43,742	12,339
August	32,545	37,962	5,417
September	36,380	35,742	(638)
Grand Total	245,260	268,203	22,943

## KMD Spending Reports O&M by Month for the KMD Division

Cost Center	2735 - KMD-Glasgow C&M/Service
Fiscal Year	FY2013

Fiscal Period No	Data		
	Actual	Budget	Variance
October	33,964	38,951	4,988
November	31,076	37,867	6,791
December	29,675	37,007	7,332
January	40,915	38,104	(2,811)
February	35,020	35,391	371
Grand Total	170,651	187,321	16,670

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2735 - KMD-Glasgow C&M/Service
Fiscal Year	FY2012
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	86,556	88,457	1,901
01001 - Capital Labor	149,718	142,354	(7,364)
01002 - Capital Labor Contra	(110,486)	(142,354)	(31,868)
01008 - Expense Labor Accrual	773	0	(773)
01011 - Capital Labor Transfer In	11,783	0	(11,783)
01012 - Capital Labor Transfer Out	(51,015)	0	51,015
01200 - Benefits Load	12,657	12,229	(428)
01200 - Other Benefits Load	8,477	9,132	655
01202 - Benefits Pension Load	4,864	4,700	(164)
01202 - Pension Benefits Load	3,258	3,509	252
01203 - Benefits FAS106 Load	6,851	6,620	(232)
01203 - FAS106 Benefits Load	4,589	4,943	354
02001 - Inventory Materials	6,248	2,838	(3,410)
02004 - Warehouse Loading Charge	311	397	86
02005 - Non-Inventory Supplies	1,988	2,606	618
03002 - Vehicle Lease Payments	21,208	21,721	513
03003 - Capitalized transportation costs	(33,270)	(30,949)	2,321
03004 - Vehicle Expense	31,352	28,459	(2,893)
04301 - Equipment Lease	3,039	140	(2,899)
04302 - Heavy Equipment	4,081	3,356	(725)
04307 - Heavy Equipment Capitalized	(6,978)	(3,426)	3,552
04580 - Building Lease/Rents Capitalized	(5,076)	(7,396)	(2,320)
04581 - Building Lease/Rents	7,999	12,000	4,001
04582 - Building Maintenance	27,283	20,402	(6,881)
04590 - Utilities	6,270	7,392	1,122
04599 - Capitalized Utility Costs	(20,584)	(17,131)	3,453
05010 - Office Supplies	4,066	5,015	949
05111 - Postage/Delivery Services	415	428	13
05310 - Monthly Lines and service	30	0	(30)
05364 - Cellular, radio, pager charges	4,612	0	(4,612)
05373 - Use 05364 Cell svc-field technicians	0	2,341	2,341
05374 - Use 05364 Cell svc-field tech supervisors	0	505	505
05375 - Use 05364 Cell service-all others	0	655	655
05399 - Capitalized Telecom Costs	(2,534)	(1,853)	681
05411 - Meals and Entertainment	1,426	601	(825)
05412 - Spousal & Dependent Travel	0	0	0
05413 - Transportation	888	917	29
05414 - Lodging	1,549	885	(664)
05421 - Training	0	0	0
05427 - Technical (Job Skills) Training	0	1,165	1,165
06111 - Contract Labor	56,417	73,665	17,248
07443 - Uniforms	325	3,852	3,527
07444 - Uniforms Capitalized	(205)	(2,374)	(2,169)
07499 - Misc Employee Welfare Exp	4,165	7,370	3,205
07510 - Association Dues	90	4,804	4,714
07590 - Misc General Expense	2,120	228	(1,892)
<b>Grand Total</b>	<b>245,260</b>	<b>268,203</b>	<b>22,943</b>

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2735 - KMD-Glasgow C&M/Service
Fiscal Year	FY2013
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	59,455	66,456	7,001
01001 - Capital Labor	120,289	107,984	(12,305)
01002 - Capital Labor Contra	(84,104)	(107,984)	(23,880)
01006 - O&M Project Labor and Contra	2,748	0	(2,748)
01008 - Expense Labor Accrual	258	0	(258)
01011 - Capital Labor Transfer In	7,305	0	(7,305)
01012 - Capital Labor Transfer Out	(43,490)	0	43,490
01014 - Expense Labor Transfer Out	(2,748)	0	2,748
01202 - Benefits Pension Load	1,674	1,963	289
01202 - Pension Benefits Load	6,358	7,377	1,019
01203 - Benefits FAS106 Load	2,564	3,010	446
01203 - FAS106 Benefits Load	9,740	11,313	1,573
01251 - Medical Benefits Load	10,652	12,442	1,790
01257 - Empr ESOP Benefits Load	2,563	3,335	772
01260 - Emp HSA Benefits Load	28	0	(28)
01263 - RSP FACC Benefits Load	285	0	(285)
01266 - Basic Life Benefits Load	285	352	68
01269 - LTD Benefits Load	513	570	57
02001 - Inventory Materials	2,054	2,495	441
02004 - Warehouse Loading Charge	82	100	18
02005 - Non-Inventory Supplies	1,040	1,810	770
03002 - Vehicle Lease Payments	14,835	14,625	(210)
03003 - Capitalized transportation costs	(23,623)	(22,048)	1,575
03004 - Vehicle Expense	20,469	20,990	521
04301 - Equipment Lease	2,431	665	(1,766)
04302 - Heavy Equipment	3,120	1,990	(1,130)
04307 - Heavy Equipment Capitalized	(5,440)	(2,600)	2,840
04580 - Building Lease/Rents Capitalized	(3,904)	(3,096)	808
04581 - Building Lease/Rents	5,833	5,000	(833)
04582 - Building Maintenance	8,346	9,920	1,574
04590 - Utilities	3,502	4,435	933
04599 - Capitalized Utility Costs	(7,049)	(8,887)	(1,838)
05010 - Office Supplies	4,409	3,710	(699)
05111 - Postage/Delivery Services	213	225	12
05364 - Cellular, radio, pager charges	1,815	2,550	735
05399 - Capitalized Telecom Costs	(987)	(1,393)	(406)
05411 - Meals and Entertainment	856	1,000	144
05413 - Transportation	0	540	540
05414 - Lodging	106	845	739
05419 - Misc Employee Expense	0	215	215
05427 - Technical (Job Skills) Training	0	345	345
06111 - Contract Labor	41,226	35,835	(5,391)
07443 - Uniforms	1,961	5,634	3,673
07444 - Uniforms Capitalized	(1,350)	(3,482)	(2,132)
07499 - Misc Employee Welfare Exp	1,104	4,310	3,206
07510 - Association Dues	4,222	3,315	(907)
07590 - Misc General Expense	1,005	1,455	450
<b>Grand Total</b>	<b>170,651</b>	<b>187,321</b>	<b>16,670</b>

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2634 - KY Div Madisonville C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
March	AFUDC	142		(142)
	Benefits - Direct Capital Labor		4,758	4,758
	Contractor Services	63,029		(63,029)
	Direct Capital Labor		8,730	8,730
	Direct Capital Spending	4,800		(4,800)
	Direct Heavy Equipment		5,985	5,985
	Div Overhead		5,071	5,071
	Expense Reports - Direct		1,736	1,736
	Heavy Equipment	1,995		(1,995)
	Labor	20,721		(20,721)
	Labor Overhead	14,129		(14,129)
	Materials	16,510		(16,510)
	Materials - with stores		7,314	7,314
	Other Expenditures		8,845	8,845
	Overhead - BU A&G	20,029		(20,029)
	Overhead - Corp A&G	9,806		(9,806)
	Overhead - State A&G	14,655		(14,655)
	Reimbursement/AIC		(1,666)	(1,666)
	Reimbursement/AIC/Salvage	241		(241)
	Rent	1,339		(1,339)
	SSU Overhead		3,455	3,455
	State Overhead		8,503	8,503
	Stores Overhead	1,681	1,024	(657)
Telecom	927		(927)	
Transportation	3,510		(3,510)	
Utilities	392		(392)	
<b>March Total</b>		<b>173,906</b>	<b>53,755</b>	<b>(120,151)</b>
April	AFUDC	146		(146)
	Benefits - Direct Capital Labor		4,758	4,758
	Contractor Services	19,854		(19,854)
	Direct Capital Labor		8,730	8,730
	Direct Capital Spending	1,216		(1,216)
	Direct Heavy Equipment		5,985	5,985
	Div Overhead		3,230	3,230
	Expense Reports - Direct		1,736	1,736
	Heavy Equipment	2,193		(2,193)
	Labor	14,865		(14,865)
	Labor Overhead	8,575		(8,575)
	Materials	12,699		(12,699)
	Materials - with stores		7,314	7,314
	Other Expenditures		8,845	8,845
	Overhead - BU A&G	6,468		(6,468)
	Overhead - Corp A&G	5,209		(5,209)
	Overhead - State A&G	10,290		(10,290)
	Reimbursement/AIC		(1,666)	(1,666)
	Reimbursement/AIC/Salvage	(790)		790
	Rent	1,280		(1,280)
	SSU Overhead		3,324	3,324
	State Overhead		3,612	3,612
	Stores Overhead	1,589	1,024	(565)
Telecom	1,004		(1,004)	
Transportation	3,499		(3,499)	
Utilities	313		(313)	
<b>April Total</b>		<b>88,410</b>	<b>46,893</b>	<b>(41,517)</b>

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2634 - KY Div Madisonville C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
May	AFUDC	140		(140)
	Benefits - Direct Capital Labor		4,758	4,758
	Contractor Services	540		(540)
	Direct Capital Labor		8,730	8,730
	Direct Capital Spending	5,118		(5,118)
	Direct Heavy Equipment		5,985	5,985
	Div Overhead		3,341	3,341
	Expense Reports - Direct		1,736	1,736
	Heavy Equipment	2,066		(2,066)
	Labor	19,856		(19,856)
	Labor Overhead	10,521		(10,521)
	Materials	11,386		(11,386)
	Materials - with stores		7,314	7,314
	Other Expenditures		8,845	8,845
	Overhead - BU A&G	5,266		(5,266)
	Overhead - Corp A&G	4,242		(4,242)
	Overhead - State A&G	8,378		(8,378)
	Reimbursement/AIC		(1,666)	(1,666)
	Rent	1,345		(1,345)
	SSU Overhead		3,369	3,369
	State Overhead		3,081	3,081
	Stores Overhead	455	1,024	569
Telecom	440		(440)	
Transportation	3,424		(3,424)	
Utilities	422		(422)	
<b>May Total</b>		<b>73,601</b>	<b>46,517</b>	<b>(27,085)</b>
June	AFUDC	125		(125)
	Benefits - Direct Capital Labor		4,758	4,758
	Contractor Services	2,376		(2,376)
	Direct Capital Labor		8,730	8,730
	Direct Capital Spending	3,923		(3,923)
	Direct Heavy Equipment		5,985	5,985
	Div Overhead		3,758	3,758
	Expense Reports - Direct		1,736	1,736
	Heavy Equipment	2,083		(2,083)
	Labor	18,650		(18,650)
	Labor Overhead	15,773		(15,773)
	Materials	14,622		(14,622)
	Materials - with stores		7,314	7,314
	Other Expenditures		8,845	8,845
	Overhead - BU A&G	5,559		(5,559)
	Overhead - Corp A&G	1,164		(1,164)
	Overhead - State A&G	2,581		(2,581)
	Reimbursement/AIC		(1,666)	(1,666)
	Reimbursement/AIC/Salvage	(1,287)		1,287
	Rent	1,400		(1,400)
	SSU Overhead		3,078	3,078
	State Overhead		4,603	4,603
Stores Overhead	691	1,024	333	
Telecom	1,255		(1,255)	
Transportation	3,837		(3,837)	
Utilities	438		(438)	
<b>June Total</b>		<b>73,187</b>	<b>48,165</b>	<b>(25,022)</b>



**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2634 - KY Div Madisonville C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
July	AFUDC	134		(134)
	Benefits - Direct Capital Labor		4,758	4,758
	Contractor Services	1,819		(1,819)
	Direct Capital Labor		8,730	8,730
	Direct Capital Spending	6,779		(6,779)
	Direct Heavy Equipment		5,985	5,985
	Div Overhead		4,194	4,194
	Expense Reports - Direct		1,736	1,736
	Heavy Equipment	2,943		(2,943)
	Labor	11,373		(11,373)
	Labor Overhead	6,599		(6,599)
	Materials	7,411		(7,411)
	Materials - with stores		7,314	7,314
	Other Expenditures		8,845	8,845
	Overhead - BU A&G	2,880		(2,880)
	Overhead - Corp A&G	4,626		(4,626)
	Overhead - State A&G	4,798		(4,798)
	Reimbursement/AIC		(1,666)	(1,666)
	Reimbursement/AIC/Salvage	(1,688)		1,688
	Rent	1,231		(1,231)
	SSU Overhead		3,241	3,241
	State Overhead		4,720	4,720
	Stores Overhead	303	1,024	721
	Telecom	592		(592)
	Transportation	3,281		(3,281)
	Utilities	1,141		(1,141)
July Total		54,222	48,882	(5,340)
August	AFUDC	(491)		491
	Benefits - Direct Capital Labor		4,758	4,758
	Contractor Services	1,244		(1,244)
	Direct Capital Labor		8,730	8,730
	Direct Capital Spending	355		(355)
	Direct Heavy Equipment		5,985	5,985
	Div Overhead		4,617	4,617
	Expense Reports - Direct		1,736	1,736
	Heavy Equipment	1,671		(1,671)
	Labor	10,447		(10,447)
	Labor Overhead	5,764		(5,764)
	Materials	9,384		(9,384)
	Materials - with stores		7,314	7,314
	Other Expenditures		8,845	8,845
	Overhead - BU A&G	3,023		(3,023)
	Overhead - Corp A&G	2,435		(2,435)
	Overhead - State A&G	4,810		(4,810)
	Reimbursement/AIC		(1,666)	(1,666)
	Reimbursement/AIC/Salvage	(4,449)		4,449
	Rent	771		(771)
	SSU Overhead		3,359	3,359
	State Overhead		5,664	5,664
	Stores Overhead	292	1,024	732
	Telecom	488		(488)
	Transportation	2,470		(2,470)
	Utilities	352		(352)
August Total		38,567	50,367	11,800

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2634 - KY Div Madisonville C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
September	AFUDC	4		(4)
	Benefits - Direct Capital Labor		4,756	4,756
	Contractor Services	(375)		375
	Direct Capital Labor		8,727	8,727
	Direct Capital Spending	7,913		(7,913)
	Direct Heavy Equipment		5,983	5,983
	Div Overhead		4,795	4,795
	Expense Reports - Direct		1,734	1,734
	Heavy Equipment	1,354		(1,354)
	Labor	16,819		(16,819)
	Labor Overhead	10,214		(10,214)
	Materials	14,321		(14,321)
	Materials - with stores		7,316	7,316
	Other Expenditures		8,840	8,840
	Overhead - BU A&G	3,113		(3,113)
	Overhead - Corp A&G	586		(586)
	Overhead - State A&G	7,334		(7,334)
	Reimbursement/AIC		(1,674)	(1,674)
	Reimbursement/AIC/Salvage	(1,482)		1,482
	Rent	682		(682)
	SSU Overhead		3,224	3,224
	State Overhead		6,414	6,414
	Stores Overhead	564	1,024	460
	Telecom	635		(635)
	Transportation	2,437		(2,437)
	Utilities	293		(293)
<b>September Total</b>		<b>64,412</b>	<b>51,139</b>	<b>(13,273)</b>
<b>Grand Total</b>		<b>566,305</b>	<b>345,717</b>	<b>(220,588)</b>

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2634 - KY Div Madisonville C&M/Service
Corporate Budget Category	(All)
FY	FY2013

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
October	AFUDC	(2)		2
	Benefits - Direct Capital Labor		16,822	16,822
	Contractor Services	350		(350)
	Direct Capital Labor		24,474	24,474
	Direct Capital Spending	11,232		(11,232)
	Direct Heavy Equipment		8,654	8,654
	Div Overhead		9,242	9,242
	Equipment		3,000	3,000
	Heavy Equipment	2,991		(2,991)
	Labor	10,714		(10,714)
	Labor Overhead	7,639		(7,639)
	Materials	13,768		(13,768)
	Materials - with stores		15,324	15,324
	Materials - without stores		10,074	10,074
	Other Expenditures		12,753	12,753
	Overhead - BU A&G	4,663		(4,663)
	Overhead - Corp A&G	3,863		(3,863)
	Overhead - State A&G	9,283		(9,283)
	Reimbursement/AIC/Salvage	(4,290)		4,290
	Rent	1,400		(1,400)
	SSU Overhead		7,416	7,416
	State Overhead		13,102	13,102
	Stores Overhead	506	613	107
	Telecom	913		(913)
	Transportation	2,687		(2,687)
	Utilities	557		(557)
October Total		66,273	121,475	55,202
November	Benefits - Direct Capital Labor		19,228	19,228
	Contractor Services	441		(441)
	Direct Capital Labor		27,974	27,974
	Direct Capital Spending	1,683		(1,683)
	Direct Heavy Equipment		9,892	9,892
	Div Overhead		14,935	14,935
	Heavy Equipment	1,307		(1,307)
	Labor	13,426		(13,426)
	Labor Overhead	10,997		(10,997)
	Materials	7,686		(7,686)
	Materials - with stores		23,724	23,724
	Materials - without stores		33,974	33,974
	Other Expenditures		5,753	5,753
	Overhead - BU A&G	3,212		(3,212)
	Overhead - Corp A&G	2,661		(2,661)
	Overhead - State A&G	6,394		(6,394)
	Reimbursement/AIC/Salvage	(733)		733
	Rent	599		(599)
	SSU Overhead		6,962	6,962
	State Overhead		19,483	19,483
	Stores Overhead	307	949	641
	Telecom	224		(224)
	Transportation	1,893		(1,893)
	Utilities	303		(303)
November Total		50,400	162,874	112,474

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2634 - KY Div Madisonville C&M/Service		
Corporate Budget Category	(All)		
FY	FY2013		
December	AFUDC	5	(5)
	Benefits - Direct Capital Labor	9,949	9,949
	Contractor Services	2,292	(2,292)
	Direct Capital Labor	14,474	14,474
	Direct Capital Spending	2,356	(2,356)
	Direct Heavy Equipment	5,118	5,118
	Div Overhead	6,349	6,349
	Equipment	3,200	3,200
	Heavy Equipment	2,455	(2,455)
	Labor	16,936	(16,936)
	Labor Overhead	14,333	(14,333)
	Materials	17,913	(17,913)
	Materials - with stores	8,224	8,224
	Materials - without stores	974	974
	Other Expenditures	5,753	5,753
	Overhead - BU A&G	13,377	(13,377)
	Overhead - Corp A&G	4,183	(4,183)
	Overhead - State A&G	19,468	(19,468)
	Reimbursement/AIC/Salvage	(1,692)	1,692
	Rent	1,294	(1,294)
	SSU Overhead	3,420	3,420
	State Overhead	7,435	7,435
	Stores Overhead	717	329
	Telecom	651	(651)
	Transportation	2,767	(2,767)
	Utilities	454	(454)
December Total		97,508	65,224
			(32,283)
January	AFUDC	11	(11)
	Benefits - Direct Capital Labor	9,949	9,949
	Contractor Services	(1,096)	1,096
	Direct Capital Labor	14,474	14,474
	Direct Capital Spending	2,644	(2,644)
	Direct Heavy Equipment	5,118	5,118
	Div Overhead	8,325	8,325
	Equipment	1,600	1,600
	Heavy Equipment	2,572	(2,572)
	Labor	12,610	(12,610)
	Labor Overhead	9,071	(9,071)
	Materials	12,770	(12,770)
	Materials - with stores	8,224	8,224
	Materials - without stores	974	974
	Other Expenditures	5,753	5,753
	Overhead - BU A&G	3,917	(3,917)
	Overhead - Corp A&G	3,246	(3,246)
	Overhead - State A&G	7,798	(7,798)
	Reimbursement/AIC/Salvage	1,539	(1,539)
	Rent	672	(672)
	SSU Overhead	5,513	5,513
	State Overhead	16,423	16,423
	Stores Overhead	509	329
	Telecom	774	(774)
	Transportation	4,045	(4,045)
	Utilities	375	(375)
January Total		61,455	76,682
			15,227

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2634 - KY Div Madisonville C&M/Service
Corporate Budget Category	(All)
FY	FY2013

February	AFUDC	3		(3)
	Benefits - Direct Capital Labor		9,949	9,949
	Contractor Labor		1	1
	Contractor Services	(2)		2
	Direct Capital Labor		14,474	14,474
	Direct Capital Spending	1,387		(1,387)
	Direct Heavy Equipment		5,118	5,118
	Div Overhead		7,877	7,877
	Equipment		2,700	2,700
	Heavy Equipment	1,976		(1,976)
	Labor	17,546		(17,546)
	Labor Overhead	12,672		(12,672)
	Materials	8,242		(8,242)
	Materials - with stores		8,224	8,224
	Materials - without stores		974	974
	Other Expenditures		5,753	5,753
	Overhead - BU A&G	4,308		(4,308)
	Overhead - Corp A&G	3,569		(3,569)
	Overhead - State A&G	8,576		(8,576)
	Reimbursement/AIG/Salvage	(1,000)		1,000
	Rent	885		(885)
	SSU Overhead		5,704	5,704
	State Overhead		17,041	17,041
	Stores Overhead	306	329	23
	Telecom	661		(661)
	Transportation	2,658		(2,658)
	Utilities	314		(314)
February Total		62,100	78,144	16,044
Grand Total		337,736	504,400	166,664

**KMD Spending Reports**  
**Capital by Category for the KMD Division - January**

Cost Center	2634 - KY Div Madisonville C&M/Service
FY	FY2012

Fiscal Period No	Corporate Budget Category	Data		
		Actual	Budget	Variance
March	Equipment	(1)		1
	Growth	7,556	14,833	7,276
	System Integrity	166,351	38,922	(127,428)
March Total		173,906	53,755	(120,151)
April	Equipment	1,604		(1,604)
	Growth	5,078	13,127	8,050
	System Integrity	81,728	33,766	(47,963)
April Total		88,410	46,893	(41,517)
May	Equipment	(17)		17
	Growth	9,129	13,034	3,905
	System Integrity	64,489	33,483	(31,006)
May Total		73,601	46,517	(27,085)
June	Equipment	(73)		73
	Growth	4,989	13,443	8,455
	System Integrity	68,272	34,721	(33,550)
June Total		73,187	48,165	(25,022)
July	Growth	6,136	13,622	7,486
	System Integrity	48,086	35,260	(12,825)
July Total		54,222	48,882	(5,340)
August	Equipment	1,500		(1,500)
	Growth	1,999	13,991	11,992
	System Integrity	35,069	36,376	1,307
August Total		38,567	50,367	11,800
September	Equipment	(68)		68
	Growth	17,452	14,206	(3,246)
	System Integrity	47,028	36,933	(10,095)
September Total		64,412	51,139	(13,273)
Grand Total		566,305	345,717	(220,588)

## KMD Spending Reports

### Capital by Category for the KMD Division - February

Cost Center	2634 - KY Div Madisonville C&M/Service
FY	FY2013

Fiscal Period No	Corporate Budget Category	Data		
		Actual	Budget	Variance
October	Equipment		4,219	4,219
	Growth	13,528	11,384	(2,144)
	Structures		10,361	10,361
	System Integrity	52,745	95,510	42,765
October Total		66,273	121,475	55,202
November	Growth	9,584	56,921	47,337
	System Integrity	40,816	105,953	65,137
November Total		50,400	162,874	112,474
December	Equipment		4,483	4,483
	Growth	23,148	11,344	(11,805)
	System Integrity	74,360	49,398	(24,962)
December Total		97,508	65,224	(32,283)
January	Equipment		2,772	2,772
	Growth	6,054	13,839	7,785
	System Integrity	55,401	60,070	4,669
January Total		61,455	76,682	15,227
February	Equipment		4,650	4,650
	Growth	9,542	13,762	4,220
	System Integrity	52,558	59,733	7,174
February Total		62,100	78,144	16,044
Grand Total		337,736	504,400	166,664

**KMD Spending Reports**  
**O&M by Month for the KMD Division**

Cost Center	2634 - KMD-Madisonville C&M/Service
Fiscal Year	FY2012

Fiscal Period No	Data		
	Actual	Budget	Variance
March	52,964	72,169	19,206
April	63,553	69,313	5,760
May	58,455	73,723	15,268
June	52,078	69,313	17,234
July	56,485	71,517	15,032
August	59,918	73,076	13,158
September	55,345	68,078	12,734
Grand Total	398,798	497,190	98,392



**KMD Spending Reports**  
**O&M by Month for the KMD Division**

Cost Center	2634 - KMD-Madisonville C&M/Service
Fiscal Year	FY2013

Fiscal Period No	Data		
	Actual	Budget	Variance
October	53,513	78,408	24,895
November	61,165	79,164	17,998
December	65,185	76,175	10,989
January	73,467	79,555	6,088
February	65,917	73,814	7,898
Grand Total	319,247	387,115	67,868

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2634 - KMD-Madisonville C&M/Service
Fiscal Year	FY2012
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	160,177	215,923	55,745
01001 - Capital Labor	204,676	165,658	(39,019)
01002 - Capital Labor Contra	(112,993)	(165,658)	(52,665)
01008 - Expense Labor Accrual	1,590	0	(1,590)
01011 - Capital Labor Transfer In	23,943	0	(23,943)
01012 - Capital Labor Transfer Out	(115,627)	0	115,627
01200 - Benefits Load	22,102	29,862	7,760
01200 - Other Benefits Load	17,046	22,279	5,234
01202 - Benefits Pension Load	8,494	11,476	2,982
01202 - Pension Benefits Load	6,551	8,562	2,011
01203 - Benefits FAS106 Load	11,964	16,165	4,201
01203 - FAS106 Benefits Load	9,227	12,060	2,833
02001 - Inventory Materials	8,695	5,037	(3,658)
02004 - Warehouse Loading Charge	422	705	283
02005 - Non-Inventory Supplies	11,787	10,218	(1,569)
03002 - Vehicle Lease Payments	29,757	38,955	9,198
03003 - Capitalized transportation costs	(39,473)	(31,912)	7,561
03004 - Vehicle Expense	40,937	34,555	(6,382)
04021 - Promo Other, Misc	250	0	(250)
04044 - Advertising	179	0	(179)
04301 - Equipment Lease	8,225	12,740	4,515
04302 - Heavy Equipment	17,742	2,836	(14,906)
04307 - Heavy Equipment Capitalized	(25,447)	(15,267)	10,180
04580 - Building Lease/Rents Capitalized	(12,930)	(5,319)	7,611
04581 - Building Lease/Rents	23,141	12,250	(10,891)
04582 - Building Maintenance	11,328	13,125	1,797
04590 - Utilities	9,081	7,252	(1,829)
04599 - Capitalized Utility Costs	(7,653)	(8,846)	(1,193)
05010 - Office Supplies	4,447	5,451	1,004
05111 - Postage/Delivery Services	1,061	1,165	104
05364 - Cellular, radio, pager charges	4,752	0	(4,752)
05373 - Use 05364 Cell svc-field technicians	0	3,236	3,236
05374 - Use 05364 Cell svc-field tech supervisors	0	648	648
05375 - Use 05364 Cell service-all others	0	875	875
05399 - Capitalized Telecom Costs	(2,599)	(2,518)	81
05411 - Meals and Entertainment	1,700	2,523	823
05413 - Transportation	397	1,017	620
05414 - Lodging	2,291	730	(1,561)
05419 - Misc Employee Expense	60	0	(60)
05421 - Training	320	0	(320)
05427 - Technical (Job Skills) Training	54	1,460	1,406
06111 - Contract Labor	62,359	78,750	16,391
07120 - Environmental & Safety	774	1,509	735
07443 - Uniforms	571	0	(571)
07444 - Uniforms Capitalized	(313)	0	313
07499 - Misc Employee Welfare Exp	4,271	1,633	(2,638)
07510 - Association Dues	60	1,080	1,020
07590 - Misc General Expense	5,400	6,975	1,575
09911 - Reimbursements	0	0	0
<b>Grand Total</b>	<b>398,798</b>	<b>497,190</b>	<b>98,392</b>

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2634 - KMD-Madisonville C&M/Service
Fiscal Year	FY2013
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	136,950	162,254	25,303
01001 - Capital Labor	119,533	116,229	(3,304)
01002 - Capital Labor Contra	(71,292)	(116,229)	(44,937)
01008 - Expense Labor Accrual	2,354	0	(2,354)
01011 - Capital Labor Transfer In	11,985	0	(11,985)
01012 - Capital Labor Transfer Out	(60,226)	0	60,226
01202 - Benefits Pension Load	3,263	4,590	1,327
01202 - Pension Benefits Load	16,379	18,213	1,835
01203 - Benefits FAS106 Load	4,999	7,039	2,040
01203 - FAS106 Benefits Load	25,091	27,931	2,840
01251 - Medical Benefits Load	26,050	30,378	4,328
01257 - Empr ESOP Benefits Load	6,269	8,142	1,874
01260 - Emp HSA Benefits Load	70	0	(70)
01263 - RSP FACC Benefits Load	697	0	(697)
01266 - Basic Life Benefits Load	697	861	164
01269 - LTD Benefits Load	1,254	1,391	137
02001 - Inventory Materials	2,974	3,375	401
02004 - Warehouse Loading Charge	119	135	16
02005 - Non-Inventory Supplies	8,184	6,790	(1,394)
03002 - Vehicle Lease Payments	18,897	33,895	14,998
03003 - Capitalized transportation costs	(22,492)	(25,795)	(3,303)
03004 - Vehicle Expense	29,484	27,915	(1,569)
04146 - Public Relations	106	0	(106)
04301 - Equipment Lease	7,448	9,010	1,562
04302 - Heavy Equipment	9,337	2,220	(7,117)
04307 - Heavy Equipment Capitalized	(16,449)	(11,005)	5,444
04580 - Building Lease/Rents Capitalized	(5,474)	(5,099)	375
04581 - Building Lease/Rents	11,570	12,220	650
04582 - Building Maintenance	4,871	8,045	3,174
04590 - Utilities	6,143	5,485	(658)
04599 - Capitalized Utility Costs	(3,526)	(5,646)	(2,120)
05010 - Office Supplies	4,368	3,750	(618)
05111 - Postage/Delivery Services	625	670	45
05364 - Cellular, radio, pager charges	2,122	2,915	793
05399 - Capitalized Telecom Costs	(1,146)	(1,592)	(446)
05411 - Meals and Entertainment	1,627	1,770	143
05413 - Transportation	0	670	670
05414 - Lodging	483	1,080	597
05421 - Training	150	0	(150)
05427 - Technical (Job Skills) Training	0	867	867
06111 - Contract Labor	31,406	45,040	13,634
07120 - Environmental & Safety	65	985	920
07443 - Uniforms	2,843	4,200	1,357
07444 - Uniforms Capitalized	(1,405)	(1,754)	(349)
07499 - Misc Employee Welfare Exp	565	810	245
07510 - Association Dues	280	1,625	1,345
07590 - Misc General Expense	2,002	3,735	1,733
<b>Grand Total</b>	<b>319,247</b>	<b>387,115</b>	<b>67,868</b>

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2635 - KY Div Princeton C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
March	AFUDC	88		(88)
	Benefits - Direct Capital Labor		2,105	2,105
	Contractor Labor		725	725
	Contractor Services	30,655		(30,655)
	Direct Capital Labor		3,862	3,862
	Direct Capital Spending	281		(281)
	Direct Heavy Equipment		4,963	4,963
	Div Overhead		2,232	2,232
	Heavy Equipment	1,243		(1,243)
	Labor	17,975		(17,975)
	Labor Overhead	11,686		(11,686)
	Materials	3,241		(3,241)
	Materials - with stores		5,249	5,249
	Materials - without stores		914	914
	Other Expenditures		675	675
	Overhead - BU A&G	9,899		(9,899)
	Overhead - Corp A&G	5,216		(5,216)
	Overhead - State A&G	8,249		(8,249)
	Reimbursement/AIC/Salvage	(582)		582
	Rent	1,327		(1,327)
	SSU Overhead		1,521	1,521
	State Overhead		3,743	3,743
	Stores Overhead	388	735	347
Telecom	578		(578)	
Transportation	3,449		(3,449)	
Utilities	544		(544)	
March Total		94,237	26,723	(67,513)
April	AFUDC	79		(79)
	Benefits - Direct Capital Labor		2,105	2,105
	Contractor Labor		725	725
	Contractor Services	17,588		(17,588)
	Direct Capital Labor		3,862	3,862
	Direct Capital Spending	147		(147)
	Direct Heavy Equipment		4,963	4,963
	Div Overhead		1,422	1,422
	Heavy Equipment	1,903		(1,903)
	Labor	15,495		(15,495)
	Labor Overhead	8,620		(8,620)
	Materials	16,215		(16,215)
	Materials - with stores		5,249	5,249
	Materials - without stores		914	914
	Other Expenditures		675	675
	Overhead - BU A&G	6,633		(6,633)
	Overhead - Corp A&G	5,343		(5,343)
	Overhead - State A&G	10,553		(10,553)
	Reimbursement/AIC/Salvage	(310)		310
	Rent	1,505		(1,505)
	SSU Overhead		1,463	1,463
	State Overhead		1,590	1,590
	Stores Overhead	2,235	735	(1,500)
Telecom	871		(871)	
Transportation	4,871		(4,871)	
Utilities	631		(631)	
April Total		92,379	23,703	(68,676)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2635 - KY Div Princeton C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
May	AFUDC	122		(122)
	Benefits - Direct Capital Labor		2,105	2,105
	Contractor Labor		725	725
	Contractor Services	9,905		(9,905)
	Direct Capital Labor		3,862	3,862
	Direct Capital Spending	1,362		(1,362)
	Direct Heavy Equipment		4,963	4,963
	Div Overhead		1,471	1,471
	Heavy Equipment	2,154		(2,154)
	Labor	17,124		(17,124)
	Labor Overhead	9,175		(9,175)
	Materials	5,054		(5,054)
	Materials - with stores		5,249	5,249
	Materials - without stores		914	914
	Other Expenditures		675	675
	Overhead - BU A&G	4,710		(4,710)
	Overhead - Corp A&G	3,793		(3,793)
	Overhead - State A&G	7,493		(7,493)
	Reimbursement/AIC/Salvage	(401)		401
	Rent	1,448		(1,448)
	SSU Overhead		1,483	1,483
	State Overhead		1,356	1,356
	Stores Overhead	195	735	540
Telecom	459		(459)	
Transportation	4,284		(4,284)	
Utilities	519		(519)	
<b>May Total</b>		<b>67,395</b>	<b>23,537</b>	<b>(43,857)</b>
June	AFUDC	139		(139)
	Benefits - Direct Capital Labor		2,105	2,105
	Contractor Labor		725	725
	Contractor Services	525		(525)
	Direct Capital Labor		3,862	3,862
	Direct Capital Spending	517		(517)
	Direct Heavy Equipment		4,963	4,963
	Div Overhead		1,654	1,654
	Heavy Equipment	1,796		(1,796)
	Labor	6,775		(6,775)
	Labor Overhead	8,292		(8,292)
	Materials	25,056		(25,056)
	Materials - with stores		5,249	5,249
	Materials - without stores		914	914
	Other Expenditures		675	675
	Overhead - BU A&G	4,146		(4,146)
	Overhead - Corp A&G	382		(382)
	Overhead - State A&G	1,007		(1,007)
	Reimbursement/AIC/Salvage	(710)		710
	Rent	1,783		(1,783)
	SSU Overhead		1,355	1,355
	State Overhead		2,026	2,026
	Stores Overhead	915	735	(180)
Telecom	1,082		(1,082)	
Transportation	1,696		(1,696)	
Utilities	588		(588)	
<b>June Total</b>		<b>53,989</b>	<b>24,263</b>	<b>(29,726)</b>

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2635 - KY Div Princeton C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
July	AFUDC	(127)		127
	Benefits - Direct Capital Labor		2,105	2,105
	Contractor Labor		725	725
	Direct Capital Labor		3,862	3,862
	Direct Capital Spending	693		(693)
	Direct Heavy Equipment		4,963	4,963
	Div Overhead		1,846	1,846
	Heavy Equipment	1,069		(1,069)
	Labor	22,431		(22,431)
	Labor Overhead	11,986		(11,986)
	Materials	55,484		(55,484)
	Materials - with stores		5,249	5,249
	Materials - without stores		914	914
	Other Expenditures		675	675
	Overhead - BU A&G	7,795		(7,795)
	Overhead - Corp A&G	12,512		(12,512)
	Overhead - State A&G	12,983		(12,983)
	Rent	1,982		(1,982)
	SSU Overhead		1,427	1,427
	State Overhead		2,078	2,078
	Stores Overhead	2,057	735	(1,322)
	Telecom	215		(215)
	Transportation	2,768		(2,768)
	Utilities	591		(591)
July Total		132,439	24,578	(107,861)
August	AFUDC	(75)		75
	Benefits - Direct Capital Labor		2,105	2,105
	Contractor Labor		725	725
	Contractor Services	481		(481)
	Direct Capital Labor		3,862	3,862
	Direct Capital Spending	385		(385)
	Direct Heavy Equipment		4,963	4,963
	Div Overhead		2,032	2,032
	Heavy Equipment	3,297		(3,297)
	Labor	27,611		(27,611)
	Labor Overhead	14,579		(14,579)
	Materials	16,197		(16,197)
	Materials - with stores		5,249	5,249
	Materials - without stores		914	914
	Other Expenditures		675	675
	Overhead - BU A&G	6,584		(6,584)
	Overhead - Corp A&G	5,303		(5,303)
	Overhead - State A&G	10,474		(10,474)
	Reimbursement/AIC/Salvage	(1,887)		1,887
	Rent	2,242		(2,242)
	SSU Overhead		1,479	1,479
	State Overhead		2,493	2,493
	Stores Overhead	600	735	135
	Telecom	962		(962)
	Transportation	4,634		(4,634)
	Utilities	757		(757)
August Total		92,144	25,232	(66,913)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2635 - KY Div Princeton C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
September	AFUDC	58		(58)
	Benefits - Direct Capital Labor		2,110	2,110
	Contractor Labor		725	725
	Contractor Services	14		(14)
	Direct Capital Labor		3,872	3,872
	Direct Capital Spending	95		(95)
	Direct Heavy Equipment		4,976	4,976
	Div Overhead		2,114	2,114
	Heavy Equipment	3,578		(3,578)
	Labor	16,352		(16,352)
	Labor Overhead	11,810		(11,810)
	Materials	10,448		(10,448)
	Materials - with stores		5,251	5,251
	Materials - without stores		906	906
	Other Expenditures		687	687
	Overhead - BU A&G	294		(294)
	Overhead - Corp A&G	(3,074)		3,074
	Overhead - State A&G	4,569		(4,569)
	Reimbursement/AIC/Salvage	(3,543)		3,543
	Rent	2,770		(2,770)
	SSU Overhead		1,422	1,422
	State Overhead		2,828	2,828
	Stores Overhead	360	735	375
	Telecom	1,680		(1,680)
	Transportation	7,827		(7,827)
	Utilities	968		(968)
September Total		54,205	25,626	(28,579)
Grand Total		586,788	173,663	(413,125)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2635 - KY Div Princeton C&M/Service
Corporate Budget Category	{All}
FY	FY2013

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
October	AFUDC	87		(87)
	Benefits - Direct Capital Labor		8,296	8,296
	Contractor Labor		91,658	91,658
	Contractor Services	446		(446)
	Direct Capital Labor		12,069	12,069
	Direct Capital Spending	151		(151)
	Direct Heavy Equipment		5,091	5,091
	Div Overhead		16,669	16,669
	Heavy Equipment	2,908		(2,908)
	Labor	13,522		(13,522)
	Labor Overhead	9,665		(9,665)
	Materials	47,975		(47,975)
	Materials - with stores		15,186	15,186
	Materials - without stores		3,174	3,174
	Other Expenditures		1,090	1,090
	Overhead - BU A&G	8,405		(8,405)
	Overhead - Corp A&G	6,964		(6,964)
	Overhead - State A&G	16,732		(16,732)
	Rent	2,604		(2,604)
	SSU Overhead		13,376	13,376
State Overhead		23,632	23,632	
Stores Overhead	1,880	607	(1,272)	
Telecom	888		(888)	
Transportation	4,727		(4,727)	
Utilities	691		(691)	
<b>October Total</b>		<b>117,642</b>	<b>190,849</b>	<b>73,206</b>
November	AFUDC	94		(94)
	Benefits - Direct Capital Labor		8,296	8,296
	Contractor Labor		91,658	91,658
	Contractor Services	918		(918)
	Direct Capital Labor		12,069	12,069
	Direct Capital Spending	34		(34)
	Direct Heavy Equipment		5,091	5,091
	Div Overhead		17,314	17,314
	Heavy Equipment	1,666		(1,666)
	Labor	10,795		(10,795)
	Labor Overhead	9,881		(9,881)
	Materials	12,182		(12,182)
	Materials - with stores		15,186	15,186
	Materials - without stores		474	474
	Other Expenditures		1,090	1,090
	Overhead - BU A&G	3,176		(3,176)
	Overhead - Corp A&G	2,632		(2,632)
	Overhead - State A&G	6,323		(6,323)
	Reimbursement/AIC/Salvage	(241)		241
	Rent	1,577		(1,577)
SSU Overhead		8,071	8,071	
State Overhead		22,587	22,587	
Stores Overhead	452	607	155	
Telecom	286		(286)	
Transportation	4,560		(4,560)	
Utilities	576		(576)	
<b>November Total</b>		<b>54,911</b>	<b>182,443</b>	<b>127,533</b>



**KMD Spending Reports**  
Capital by Expenditure Type for the KMD Division - February

Cost Center	2635 - KY Div Princeton C&M/Service
Corporate Budget Category	(All)
FY	FY2013

December	AFUDC	(46)		46
	Benefits - Direct Capital Labor		8,296	8,296
	Contractor Labor		91,658	91,658
	Contractor Services	1,505		(1,505)
	Direct Capital Labor		12,069	12,069
	Direct Heavy Equipment		5,091	5,091
	Div Overhead		19,147	19,147
	Heavy Equipment	1,708		(1,708)
	Labor	9,493		(9,493)
	Labor Overhead	8,703		(8,703)
	Materials	4,735		(4,735)
	Materials - with stores		15,185	15,185
	Materials - without stores		474	474
	Other Expenditures		1,090	1,090
	Overhead - BU A&G	10,445		(10,445)
	Overhead - Corp A&G	1,504		(1,504)
	Overhead - State A&G	13,373		(13,373)
	Reimbursement/AIC/Salvage	(877)		877
	Rent	2,241		(2,241)
	SSU Overhead		10,313	10,313
	State Overhead		22,420	22,420
	Stores Overhead	180	607	428
	Telecom	453		(453)
	Transportation	3,316		(3,316)
	Utilities	624		(624)
December Total		57,357	186,350	128,993
January	AFUDC	1		(1)
	Benefits - Direct Capital Labor		7,441	7,441
	Contractor Labor		67,065	67,065
	Contractor Services	1,789		(1,789)
	Direct Capital Labor		10,825	10,825
	Direct Heavy Equipment		4,566	4,566
	Div Overhead		20,505	20,505
	Heavy Equipment	1,442		(1,442)
	Labor	14,237		(14,237)
	Labor Overhead	10,495		(10,495)
	Materials	23,807		(23,807)
	Materials - with stores		12,726	12,726
	Materials - without stores		2,074	2,074
	Other Expenditures		1,090	1,090
	Overhead - BU A&G	5,502		(5,502)
	Overhead - Corp A&G	4,558		(4,558)
	Overhead - State A&G	10,952		(10,952)
	Reimbursement/AIC/Salvage	9		(9)
	Rent	1,398		(1,398)
	SSU Overhead		13,579	13,579
	State Overhead		40,450	40,450
	Stores Overhead	946	509	(437)
	Telecom	434		(434)
	Transportation	2,526		(2,526)
	Utilities	557		(557)
January Total		78,652	180,830	102,178

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2635 - KY Div Princeton C&M/Service
Corporate Budget Category	(All)
FY	FY2013

February	AFUDC	1		(1)
	Benefits - Direct Capital Labor		7,441	7,441
	Contractor Labor		67,065	67,065
	Contractor Services	123,960		(123,960)
	Direct Capital Labor		10,825	10,825
	Direct Capital Spending	237		(237)
	Direct Heavy Equipment		4,566	4,566
	Div Overhead		18,601	18,601
	Heavy Equipment	2,231		(2,231)
	Labor	8,359		(8,359)
	Labor Overhead	5,712		(5,712)
	Materials	7,047		(7,047)
	Materials - with stores		12,726	12,726
	Materials - without stores		474	474
	Other Expenditures		1,090	1,090
	Overhead - BU A&G	15,643		(15,643)
	Overhead - Corp A&G	12,961		(12,961)
	Overhead - State A&G	31,141		(31,141)
	Reimbursement/AIC/Salvage	(2,964)		2,964
	Rent	1,515		(1,515)
	SSU Overhead		13,469	13,469
	State Overhead		40,241	40,241
	Stores Overhead	278	509	231
	Telecom	746		(746)
	Transportation	2,715		(2,715)
	Utilities	394		(394)
February Total		209,976	177,007	(32,969)
Grand Total		518,537	917,478	398,941

**KMD Spending Reports**  
**Capital by Category for the KMD Division - January**

Cost Center	2635 - KY Div Princeton C&M/Service
FY	FY2012

Fiscal Period No	Corporate Budget Category	Data		
		Actual	Budget	Variance
March	Growth	5,533	8,148	2,615
	System Integrity	88,704	18,576	(70,128)
March Total		94,237	26,723	(67,513)
April	Growth	28,510	7,332	(21,178)
	System Integrity	63,869	16,371	(47,498)
April Total		92,379	23,703	(68,676)
May	Growth	9,027	7,288	(1,740)
	System Integrity	58,367	16,250	(42,118)
May Total		67,395	23,537	(43,857)
June	Growth	6,197	7,483	1,286
	System Integrity	47,792	16,779	(31,013)
June Total		53,989	24,263	(29,726)
July	Equipment	4,697		(4,697)
	Growth	68,071	7,569	(60,502)
	System Integrity	59,671	17,010	(42,661)
July Total		132,439	24,578	(107,861)
August	Equipment	202		(202)
	Growth	64,393	7,745	(56,648)
	System Integrity	27,550	17,487	(10,063)
August Total		92,144	25,232	(66,913)
September	Equipment	21		(21)
	Growth	34,912	7,845	(27,067)
	System Integrity	19,272	17,781	(1,491)
September Total		54,205	25,626	(28,579)
Grand Total		586,788	173,663	(413,125)

**KMD Spending Reports**  
**Capital by Category for the KMD Division - February**

Cost Center	2635 - KY Div Princeton C&M/Service
FY	FY2013

Fiscal Period No	Corporate Budget Category	Data		
		Actual	Budget	Variance
October	Equipment	(8)	3,797	3,805
	Growth	22,570	6,748	(15,823)
	System Integrity	95,080	180,303	85,224
October Total		117,642	190,849	73,206
November	Growth	6,771	6,590	(181)
	System Integrity	48,140	175,854	127,713
November Total		54,911	182,443	127,533
December	Growth	10,411	6,724	(3,687)
	System Integrity	46,946	179,626	132,680
December Total		57,357	186,350	128,993
January	Equipment		2,772	2,772
	Growth	2,186	8,195	6,008
	System Integrity	76,465	169,862	93,397
January Total		78,652	180,830	102,178
February	Growth	6,478	8,148	1,670
	System Integrity	203,497	168,858	(34,639)
February Total		209,976	177,007	(32,969)
Grand Total		518,537	917,478	398,941

## KMD Spending Reports O&M by Month for the KMD Division

Cost Center	2635 - KMD-Princeton C&M/Service
Fiscal Year	FY2012

Fiscal Period No	Data		
	Actual	Budget	Variance
March	26,005	27,187	1,182
April	27,072	25,890	(1,182)
May	21,045	27,626	6,581
June	23,519	25,890	2,371
July	24,746	26,759	2,013
August	29,200	27,700	(1,501)
September	23,354	25,437	2,082
Grand Total	174,942	186,488	11,547

**KMD Spending Reports**  
**O&M by Month for the KMD Division**

Cost Center	2635 - KMD-Princeton C&M/Service
Fiscal Year	FY2013

Fiscal Period No	Data		
	Actual	Budget	Variance
October	24,825	26,995	2,171
November	19,801	27,283	7,483
December	24,464	26,344	1,880
January	27,624	27,326	(298)
February	31,332	25,239	(6,093)
Grand Total	128,044	133,187	5,142

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2635 - KMD-Princeton C&M/Service
Fiscal Year	FY2012
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	74,978	86,564	11,586
01001 - Capital Labor	111,104	97,214	(13,889)
01002 - Capital Labor Contra	(119,360)	(97,214)	22,145
01008 - Expense Labor Accrual	764	0	(764)
01011 - Capital Labor Transfer In	51,253	0	(51,253)
01012 - Capital Labor Transfer Out	(42,997)	0	42,997
01200 - Benefits Load	10,542	11,972	1,430
01200 - Other Benefits Load	7,788	8,932	1,144
01202 - Benefits Pension Load	4,051	4,601	550
01202 - Pension Benefits Load	2,993	3,432	440
01203 - Benefits FAS106 Load	5,706	6,481	774
01203 - FAS106 Benefits Load	4,216	4,835	619
02001 - Inventory Materials	2,475	1,906	(569)
02004 - Warehouse Loading Charge	115	267	152
02005 - Non-Inventory Supplies	2,267	2,917	650
03002 - Vehicle Lease Payments	20,467	31,822	11,355
03003 - Capitalized transportation costs	(33,319)	(31,943)	1,376
03004 - Vehicle Expense	35,309	28,569	(6,740)
04301 - Equipment Lease	112	115	3
04302 - Heavy Equipment	3,927	2,800	(1,127)
04307 - Heavy Equipment Capitalized	(3,958)	(2,859)	1,099
04580 - Building Lease/Rents Capitalized	(16,189)	(11,404)	4,785
04581 - Building Lease/Rents	27,080	21,560	(5,520)
04582 - Building Maintenance	4,920	5,147	227
04590 - Utilities	6,327	7,008	681
04599 - Capitalized Utility Costs	(6,157)	(6,429)	(272)
05010 - Office Supplies	3,225	3,494	269
05111 - Postage/Delivery Services	64	250	186
05364 - Cellular, radio, pager charges	2,896	0	(2,896)
05373 - Use 05364 Cell svc-field technicians	0	1,677	1,677
05374 - Use 05364 Cell svc-field tech supervisors	0	685	685
05375 - Use 05364 Cell service-all others	0	451	451
05399 - Capitalized Telecom Costs	(1,586)	(1,489)	97
05411 - Meals and Entertainment	892	1,911	1,019
05413 - Transportation	414	0	(414)
05414 - Lodging	2,303	267	(2,036)
05419 - Misc Employee Expense	0	0	0
05421 - Training	295	0	(295)
05427 - Technical (Job Skills) Training	320	0	(320)
06111 - Contract Labor	6,665	0	(6,665)
07120 - Environmental & Safety	490	500	10
07443 - Uniforms	539	0	(539)
07444 - Uniforms Capitalized	(319)	0	319
07499 - Misc Employee Welfare Exp	2,819	1,225	(1,594)
07510 - Association Dues	1,090	1,225	135
07590 - Misc General Expense	419	0	(419)
<b>Grand Total</b>	<b>174,942</b>	<b>186,488</b>	<b>11,547</b>

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2635 - KMD-Princeton C&M/Service
Fiscal Year	FY2013
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	55,056	57,338	2,282
01001 - Capital Labor	90,117	82,882	(7,235)
01002 - Capital Labor Contra	(61,369)	(82,882)	(21,513)
01008 - Expense Labor Accrual	631	0	(631)
01011 - Capital Labor Transfer In	15,495	0	(15,495)
01012 - Capital Labor Transfer Out	(44,243)	0	44,243
01202 - Benefits Pension Load	1,526	1,632	106
01202 - Pension Benefits Load	6,326	6,426	101
01203 - Benefits FAS106 Load	2,338	2,503	165
01203 - FAS106 Benefits Load	9,690	9,855	164
01251 - Medical Benefits Load	10,414	10,735	322
01257 - Empr ESOP Benefits Load	2,506	2,877	372
01260 - Emp HSA Benefits Load	28	0	(28)
01263 - RSP FACC Benefits Load	278	0	(278)
01266 - Basic Life Benefits Load	278	304	26
01269 - LTD Benefits Load	501	492	(10)
02001 - Inventory Materials	1,746	1,710	(36)
02004 - Warehouse Loading Charge	70	68	(1)
02005 - Non-Inventory Supplies	3,158	1,875	(1,283)
03002 - Vehicle Lease Payments	17,334	17,245	(89)
03003 - Capitalized transportation costs	(22,980)	(22,252)	728
03004 - Vehicle Expense	20,181	20,405	224
04301 - Equipment Lease	80	0	(80)
04302 - Heavy Equipment	1,549	0	(1,549)
04307 - Heavy Equipment Capitalized	(1,596)	0	1,596
04580 - Building Lease/Rents Capitalized	(12,351)	(11,821)	530
04581 - Building Lease/Rents	20,000	20,000	0
04582 - Building Maintenance	4,048	4,165	117
04590 - Utilities	3,855	5,000	1,145
04599 - Capitalized Utility Costs	(4,383)	(5,416)	(1,033)
05010 - Office Supplies	3,364	2,165	(1,199)
05111 - Postage/Delivery Services	268	230	(38)
05364 - Cellular, radio, pager charges	1,483	1,750	267
05399 - Capitalized Telecom Costs	(802)	(956)	(154)
05411 - Meals and Entertainment	516	1,575	1,059
05413 - Transportation	0	385	385
05414 - Lodging	852	415	(437)
05427 - Technical (Job Skills) Training	28	750	722
07443 - Uniforms	1,731	3,000	1,269
07444 - Uniforms Capitalized	(1,066)	(1,775)	(709)
07499 - Misc Employee Welfare Exp	233	1,335	1,102
07510 - Association Dues	950	710	(240)
07590 - Misc General Expense	202	460	258
<b>Grand Total</b>	<b>128,044</b>	<b>133,187</b>	<b>5,142</b>



**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2636 - KY Div Owensboro C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
March	AFUDC	52		(52)
	Benefits - Direct Capital Labor		59,303	59,303
	Contractor Labor		71,782	71,782
	Contractor Services	14,121		(14,121)
	Direct Capital Labor		108,812	108,812
	Direct Capital Spending	3,542		(3,542)
	Direct Heavy Equipment		27,268	27,268
	Div Overhead		43,953	43,953
	Heavy Equipment	7,272		(7,272)
	Labor	64,246		(64,246)
	Labor Overhead	46,144		(46,144)
	Materials	53,097		(53,097)
	Materials - with stores		32,972	32,972
	Materials - without stores		192	192
	Other Expenditures		3,206	3,206
	Overhead - BU A&G	34,617		(34,617)
	Overhead - Corp A&G	14,377		(14,377)
	Overhead - State A&G	18,337		(18,337)
	Reimbursement/AIC		(833)	(833)
	Reimbursement/AIC/Salvage	(6,177)		6,177
	Rent	8,314		(8,314)
	SSU Overhead		29,947	29,947
	State Overhead		73,696	73,696
	Stores Overhead	7,210	4,616	(2,594)
	Telecom	3,381		(3,381)
	Transportation	11,616		(11,616)
	Utilities	1,043		(1,043)
March Total		281,191	454,914	173,724
April	AFUDC	(259)		259
	Benefits - Direct Capital Labor		59,257	59,257
	Contractor Labor		49,207	49,207
	Contractor Services	10,876		(10,876)
	Direct Capital Labor		108,728	108,728
	Direct Capital Spending	4,801		(4,801)
	Direct Heavy Equipment		27,247	27,247
	Div Overhead		27,005	27,005
	Equipment		13,000	13,000
	Heavy Equipment	6,800		(6,800)
	Labor	55,908		(55,908)
	Labor Overhead	31,602		(31,602)
	Materials	84,653		(84,653)
	Materials - with stores		32,748	32,748
	Materials - without stores		192	192
	Other Expenditures		3,206	3,206
	Overhead - BU A&G	21,694		(21,694)
	Overhead - Corp A&G	17,473		(17,473)
	Overhead - State A&G	34,513		(34,513)
	Reimbursement/AIC		(833)	(833)
	Reimbursement/AIC/Salvage	(5,778)		5,778
	Rent	7,233		(7,233)
	SSU Overhead		27,792	27,792
	State Overhead		30,199	30,199
	Stores Overhead	9,375	4,585	(4,790)
	Telecom	3,113		(3,113)
	Transportation	13,604		(13,604)
	Utilities	449		(449)
April Total		296,056	382,332	86,276

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2636 - KY Div Owensboro C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
May	AFUDC	177		(177)
	Benefits - Direct Capital Labor		58,516	58,516
	Contractor Labor		49,207	49,207
	Contractor Services	6,821		(6,821)
	Direct Capital Labor		107,369	107,369
	Direct Capital Spending	8,991		(8,991)
	Direct Heavy Equipment		26,907	26,907
	Div Overhead		26,566	26,566
	Equipment		6,000	6,000
	Heavy Equipment	7,772		(7,772)
	Labor	57,956		(57,956)
	Labor Overhead	31,456		(31,456)
	Materials	41,618		(41,618)
	Materials - with stores		29,124	29,124
	Materials - without stores		192	192
	Other Expenditures		3,206	3,206
	Overhead - BU A&G	16,336		(16,336)
	Overhead - Corp A&G	13,158		(13,158)
	Overhead - State A&G	25,989		(25,989)
	Reimbursement/AIC		(833)	(833)
	Reimbursement/AIC/Salvage	(1,233)		1,233
	Rent	7,427		(7,427)
	SSU Overhead		26,788	26,788
	State Overhead		24,500	24,500
	Stores Overhead	1,665	4,077	2,413
	Telecom	1,656		(1,656)
	Transportation	10,785		(10,785)
	Utilities	544		(544)
May Total		231,117	361,619	130,502
June	AFUDC	245		(245)
	Benefits - Direct Capital Labor		64,426	64,426
	Contractor Labor		49,207	49,207
	Contractor Services	4,854		(4,854)
	Direct Capital Labor		118,212	118,212
	Direct Capital Spending	12,126		(12,126)
	Direct Heavy Equipment		29,624	29,624
	Div Overhead		34,921	34,921
	Equipment		6,000	6,000
	Heavy Equipment	6,078		(6,078)
	Labor	76,845		(76,845)
	Labor Overhead	60,685		(60,685)
	Materials	40,013		(40,013)
	Materials - with stores		52,572	52,572
	Materials - without stores		192	192
	Other Expenditures		3,206	3,206
	Overhead - BU A&G	19,472		(19,472)
	Overhead - Corp A&G	4,650		(4,650)
	Overhead - State A&G	10,123		(10,123)
	Reimbursement/AIC		(833)	(833)
	Reimbursement/AIC/Salvage	(2,156)		2,156
	Rent	7,043		(7,043)
	SSU Overhead		28,608	28,608
	State Overhead		42,778	42,778
	Stores Overhead	1,598	7,360	5,763
	Telecom	3,664		(3,664)
	Transportation	2,742		(2,742)
	Utilities	548		(548)
June Total		248,528	436,273	187,744

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2636 - KY Div Owensboro C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
July	AFUDC	166		(166)
	Benefits - Direct Capital Labor		61,772	61,772
	Contractor Labor		108,012	108,012
	Contractor Services	11,233		(11,233)
	Direct Capital Labor		113,343	113,343
	Direct Capital Spending	15,345		(15,345)
	Direct Heavy Equipment		28,404	28,404
	Div Overhead		42,156	42,156
	Heavy Equipment	12,126		(12,126)
	Labor	78,442		(78,442)
	Labor Overhead	43,199		(43,199)
	Materials	63,864		(63,864)
	Materials - with stores		34,388	34,388
	Materials - without stores		192	192
	Other Expenditures		3,206	3,206
	Overhead - BU A&G	18,025		(18,025)
	Overhead - Corp A&G	28,959		(28,959)
	Overhead - State A&G	30,027		(30,027)
	Reimbursement/AIC		(833)	(833)
	Reimbursement/AIC/Salvage	(348)		348
	Rent	8,334		(8,334)
	SSU Overhead		32,580	32,580
	State Overhead		47,446	47,446
	Stores Overhead	2,539	4,814	2,275
	Telecom	2,438		(2,438)
	Transportation	11,075		(11,075)
	Utilities	641		(641)
July Total		326,066	475,479	149,413
August	AFUDC	260		(260)
	Benefits - Direct Capital Labor		59,186	59,186
	Contractor Labor		85,442	85,442
	Contractor Services	71,282		(71,282)
	Direct Capital Labor		108,599	108,599
	Direct Capital Spending	12,081		(12,081)
	Direct Heavy Equipment		27,215	27,215
	Div Overhead		41,827	41,827
	Heavy Equipment	11,529		(11,529)
	Labor	85,891		(85,891)
	Labor Overhead	46,030		(46,030)
	Materials	97,576		(97,576)
	Materials - with stores		32,404	32,404
	Materials - without stores		192	192
	Other Expenditures		3,206	3,206
	Overhead - BU A&G	34,836		(34,836)
	Overhead - Corp A&G	28,058		(28,058)
	Overhead - State A&G	55,420		(55,420)
	Reimbursement/AIC		(833)	(833)
	Reimbursement/AIC/Salvage	(5,883)		5,883
	Rent	8,717		(8,717)
	SSU Overhead		30,428	30,428
	State Overhead		51,311	51,311
	Stores Overhead	3,825	4,537	711
	Telecom	3,366		(3,366)
	Transportation	12,851		(12,851)
	Utilities	765		(765)
August Total		466,806	443,513	(23,093)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2636 - KY Div Owensboro C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
September	AFUDC	287		(287)
	Benefits - Direct Capital Labor		57,214	57,214
	Contractor Labor		26,789	26,789
	Contractor Services	118,696		(118,696)
	Direct Capital Labor		104,979	104,979
	Direct Capital Spending	3,689		(3,689)
	Direct Heavy Equipment		26,308	26,308
	Div Overhead		32,319	32,319
	Heavy Equipment	11,128		(11,128)
	Labor	57,010		(57,010)
	Labor Overhead	40,550		(40,550)
	Materials	99,669		(99,669)
	Materials - with stores		22,816	22,816
	Materials - without stores		188	188
	Other Expenditures		3,200	3,200
	Overhead - BU A&G	17,979		(17,979)
	Overhead - Corp A&G	(293)		293
	Overhead - State A&G	46,903		(46,903)
	Reimbursement/AIC		(837)	(837)
	Reimbursement/AIC/Salvage	1,481		(1,481)
	Rent	9,492		(9,492)
	SSU Overhead		21,730	21,730
	State Overhead		43,233	43,233
	Stores Overhead	3,939	3,194	(744)
	Telecom	5,225		(5,225)
	Transportation	10,919		(10,919)
	Utilities	1,046		(1,046)
September Total		427,719	341,132	(86,587)
Grand Total		2,277,284	2,895,263	617,980

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2636 - KY Div Owensboro C&M/Service
Corporate Budget Category	(All)
FY	FY2013

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
October	AFUDC	449		(449)
	Benefits - Direct Capital Labor		49,121	49,121
	Contractor Labor		176,250	176,250
	Contractor Services	66,321		(66,321)
	Direct Capital Labor		71,463	71,463
	Direct Capital Spending	7,748		(7,748)
	Direct Heavy Equipment		32,144	32,144
	Div Overhead		48,048	48,048
	Heavy Equipment	10,139		(10,139)
	Labor	80,708		(80,708)
	Labor Overhead	52,399		(52,399)
	Materials	87,544		(87,544)
	Materials - with stores		66,831	66,831
	Materials - without stores		2,749	2,749
	Other Expenditures		161,634	161,634
	Overhead - BU A&G	34,959		(34,959)
	Overhead - Corp A&G	28,965		(28,965)
	Overhead - State A&G	69,593		(69,593)
	Reimbursement/AIC		(417)	(417)
	Reimbursement/AIC/Salvage	(23,636)		23,636
	Rent	7,863		(7,863)
	SSU Overhead		38,558	38,558
	State Overhead		68,120	68,120
	Stores Overhead	3,514	2,673	(841)
	Telecom	3,094	0	(3,094)
	Transportation	10,644		(10,644)
	Utilities	1,090		(1,090)
October Total		441,395	717,174	275,778
November	AFUDC	545		(545)
	Benefits - Direct Capital Labor		39,223	39,223
	Contractor Labor		176,250	176,250
	Contractor Services	13,445		(13,445)
	Direct Capital Labor		57,063	57,063
	Direct Capital Spending	4,045		(4,045)
	Direct Heavy Equipment		25,667	25,667
	Div Overhead		46,744	46,744
	Equipment		17,500	17,500
	Heavy Equipment	9,959		(9,959)
	Labor	65,831		(65,831)
	Labor Overhead	56,971		(56,971)
	Materials	49,760		(49,760)
	Materials - with stores		43,156	43,156
	Materials - without stores		2,749	2,749
	Other Expenditures		11,634	11,634
	Overhead - BU A&G	18,383		(18,383)
	Overhead - Corp A&G	15,231		(15,231)
	Overhead - State A&G	36,596		(36,596)
	Reimbursement/AIC		(417)	(417)
	Reimbursement/AIC/Salvage	(3,309)		3,309
	Rent	8,409		(8,409)
	SSU Overhead		21,791	21,791
	State Overhead		60,981	60,981
	Stores Overhead	1,988	1,726	(262)
	Telecom	1,708		(1,708)
	Transportation	12,986		(12,986)
	Utilities	388		(388)
November Total		292,936	504,067	211,131

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2636 - KY Div Owensboro C&M/Service
Corporate Budget Category	(All)
FY	FY2013

December	AFUDC	565		(565)
	Benefits - Direct Capital Labor		39,223	39,223
	Contractor Labor		176,251	176,251
	Contractor Services	46,912		(46,912)
	Direct Capital Labor		57,063	57,063
	Direct Capital Spending	1,917		(1,917)
	Direct Heavy Equipment		25,667	25,667
	Div Overhead		49,103	49,103
	Heavy Equipment	12,559		(12,559)
	Labor	53,199		(53,199)
	Labor Overhead	48,679		(48,679)
	Materials	40,245		(40,245)
	Materials - with stores		43,157	43,157
	Materials - without stores		2,749	2,749
	Other Expenditures		11,634	11,634
	Overhead - BU A&G	61,252		(61,252)
	Overhead - Corp A&G	13,546		(13,546)
	Overhead - State A&G	83,324		(83,324)
	Reimbursement/AIC		(417)	(417)
	Reimbursement/AIC/Salvage	(7,296)		7,296
	Rent	9,196		(9,196)
	SSU Overhead		26,448	26,448
	State Overhead		57,499	57,499
Stores Overhead	1,610	1,726	116	
Telecom	3,331		(3,331)	
Transportation	12,673		(12,673)	
Utilities	541		(541)	
<b>December Total</b>		<b>382,252</b>	<b>490,103</b>	<b>107,851</b>
January	AFUDC	332		(332)
	Benefits - Direct Capital Labor		34,748	34,748
	Contractor Labor		49,867	49,867
	Contractor Services	92,448		(92,448)
	Direct Capital Labor		50,553	50,553
	Direct Capital Spending	(31,228)		31,228
	Direct Heavy Equipment		22,739	22,739
	Div Overhead		37,079	37,079
	Heavy Equipment	8,080		(8,080)
	Labor	48,040		(48,040)
	Labor Overhead	34,726		(34,726)
	Materials	64,196		(64,196)
	Materials - with stores		30,518	30,518
	Materials - without stores		5,416	5,416
	Other Expenditures		11,634	11,634
	Overhead - BU A&G	26,332		(26,332)
	Overhead - Corp A&G	21,816		(21,816)
	Overhead - State A&G	52,418		(52,418)
	Reimbursement/AIC		(417)	(417)
	Reimbursement/AIC/Salvage	(1,698)		1,698
	Rent	6,188		(6,188)
	SSU Overhead		24,554	24,554
	State Overhead		73,145	73,145
Stores Overhead	1,856	1,221	(636)	
Telecom	2,430		(2,430)	
Transportation	9,020		(9,020)	
Utilities	485		(485)	
<b>January Total</b>		<b>335,441</b>	<b>341,058</b>	<b>5,616</b>

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2636 - KY Div Owensboro C&M/Service
Corporate Budget Category	(All)
FY	FY2013

February	AFUDC	725		(725)
	Benefits - Direct Capital Labor		33,811	33,811
	Contractor Labor		22,917	22,917
	Contractor Services	213,726		(213,726)
	Direct Capital Labor		49,190	49,190
	Direct Capital Spending	9,782		(9,782)
	Direct Heavy Equipment		22,126	22,126
	Div Overhead		28,220	28,220
	Heavy Equipment	7,530		(7,530)
	Labor	64,888		(64,888)
	Labor Overhead	46,850		(46,850)
	Materials	34,132		(34,132)
	Materials - with stores		27,823	27,823
	Materials - without stores		5,416	5,416
	Other Expenditures		11,634	11,634
	Overhead - BU A&G	40,020		(40,020)
	Overhead - Corp A&G	33,158		(33,158)
	Overhead - State A&G	79,668		(79,668)
	Reimbursement/AIC		(417)	(417)
	Reimbursement/AIC/Salvage	(577)		577
	Rent	5,363		(5,363)
	SSU Overhead		20,433	20,433
	State Overhead		61,048	61,048
	Stores Overhead	1,361	1,113	(248)
	Telecom	2,517		(2,517)
	Transportation	9,680		(9,680)
	Utilities	347		(347)
February Total		549,170	283,314	(265,856)
Grand Total		2,001,195	2,335,715	334,521

**KMD Spending Reports**  
**Capital by Category for the KMD Division - January**

Cost Center	2636 - KY Div Owensboro C&M/Service
FY	FY2012

Fiscal Period No	Corporate Budget Category	Data		
		Actual	Budget	Variance
March	Equipment	667		(667)
	Growth	32,702	40,607	7,905
	Public Improvements	13,540		(13,540)
	System Improvements	20,294		(20,294)
	System Integrity	213,988	414,308	200,319
March Total		281,191	454,914	173,724
April	Equipment	24,708	17,078	(7,629)
	Growth	45,562	35,386	(10,176)
	Public Improvements	9,087		(9,087)
	System Improvements	23,060		(23,060)
	System Integrity	193,639	329,868	136,229
April Total		296,056	382,332	86,276
May	Equipment	(66)	7,813	7,879
	Growth	28,124	35,100	6,976
	Public Improvements	13,043		(13,043)
	System Improvements	4,126		(4,126)
	System Integrity	185,890	318,706	132,816
May Total		231,117	361,619	130,502
June	Equipment	1,079	8,118	7,038
	Growth	35,393	36,354	961
	Public Improvements	24,863	54,257	29,394
	System Improvements	25,504	1,851	(23,653)
	System Integrity	161,689	335,693	174,004
June Total		248,528	436,273	187,744
July	Equipment	17,564		(17,564)
	Growth	38,417	36,899	(1,518)
	Public Improvements	15,678		(15,678)
	System Improvements	5,355	9,501	4,145
	System Integrity	249,052	429,080	180,027
July Total		326,066	475,479	149,413
August	Equipment	1,405		(1,405)
	Growth	60,751	38,029	(22,723)
	Public Improvements	6,101		(6,101)
	System Improvements	(309)		309
	System Integrity	398,659	405,485	6,826
August Total		466,606	443,513	(23,093)
September	Equipment	(898)		898
	Growth	67,560	38,622	(28,939)
	Public Improvements	(1,535)		1,535
	System Improvements	3,614		(3,614)
	System Integrity	358,978	302,511	(56,467)
September Total		427,719	341,132	(86,587)
Grand Total		2,277,284	2,895,263	617,980



## KMD Spending Reports

### Capital by Category for the KMD Division - February

Cost Center	2636 - KY Div Owensboro C&M/Service
FY	FY2013

Fiscal Period No	Corporate Budget Category	Data		
		Actual	Budget	Variance
October	Equipment	(8)		8
	Growth	45,309	91,294	45,984
	Public Improvements	(255)		255
	Structures		150,000	150,000
	System Improvements	5,787		(5,787)
	System Integrity	390,562	475,880	85,318
October Total		441,395	717,174	275,778
November	Equipment		23,989	23,989
	Growth	92,070	49,561	(42,509)
	System Improvements	(1,091)		1,091
	System Integrity	201,957	430,517	228,560
November Total		292,936	504,067	211,131
December	Growth	85,310	50,535	(34,775)
	System Improvements	39		(39)
	System Integrity	296,903	439,568	142,665
December Total		382,252	490,103	107,851
January	Growth	16,310	61,230	44,920
	Structures	3,541		(3,541)
	System Improvements	(296)		296
	System Integrity	315,887	279,827	(36,059)
January Total		335,441	341,058	5,616
February	Growth	47,652	60,892	13,240
	Structures	63,300		(63,300)
	System Integrity	438,218	222,422	(215,796)
February Total		549,170	283,314	(265,856)
Grand Total		2,001,195	2,335,715	334,521

## KMD Spending Reports

### O&M by Month for the KMD Division

Cost Center	2636 - KMD-Owensboro C&M/Service
Fiscal Year	FY2012

Fiscal Period No	Data		
	Actual	Budget	Variance
March	151,550	144,175	(7,375)
April	156,635	137,291	(19,344)
May	111,647	147,049	35,402
June	153,858	137,289	(16,569)
July	131,275	142,171	10,896
August	125,523	145,060	19,537
September	148,142	135,415	(12,726)
Grand Total	978,630	988,450	9,820

## KMD Spending Reports O&M by Month for the KMD Division

Cost Center	2636 - KMD-Owensboro C&M/Service
Fiscal Year	FY2013

Fiscal Period No	Data		
	Actual	Budget	Variance
October	149,922	169,950	20,027
November	128,841	170,289	41,447
December	132,931	165,181	32,250
January	183,041	173,217	(9,823)
February	150,468	161,163	10,695
Grand Total	745,203	839,800	94,597

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2636 - KMD-Owensboro C&M/Service
Fiscal Year	FY2012
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	337,448	449,056	111,608
01001 - Capital Labor	594,979	525,621	(69,358)
01002 - Capital Labor Contra	(473,406)	(525,621)	(52,215)
01008 - Expense Labor Accrual	1,646	0	(1,646)
01011 - Capital Labor Transfer In	39,068	0	(39,068)
01012 - Capital Labor Transfer Out	(160,641)	0	160,641
01200 - Benefits Load	49,840	62,124	12,284
01200 - Other Benefits Load	32,221	46,314	14,093
01202 - Benefits Pension Load	19,153	23,874	4,721
01202 - Pension Benefits Load	12,382	17,799	5,416
01203 - Benefits FAS106 Load	26,979	33,629	6,650
01203 - FAS106 Benefits Load	17,442	25,071	7,629
02001 - Inventory Materials	21,583	9,747	(11,836)
02004 - Warehouse Loading Charge	1,019	1,365	346
02005 - Non-Inventory Supplies	41,087	39,992	(1,095)
03002 - Vehicle Lease Payments	41,488	61,061	19,573
03003 - Capitalized transportation costs	(90,762)	(84,082)	6,680
03004 - Vehicle Expense	101,304	94,860	(6,444)
04301 - Equipment Lease	39,838	42,389	2,551
04302 - Heavy Equipment	23,427	15,593	(7,834)
04307 - Heavy Equipment Capitalized	(61,999)	(56,820)	5,179
04580 - Building Lease/Rents Capitalized	(73,542)	(72,980)	562
04581 - Building Lease/Rents	115,181	135,335	20,154
04582 - Building Maintenance	6,896	1,750	(5,146)
04590 - Utilities	9,080	8,431	(649)
04599 - Capitalized Utility Costs	(6,494)	(5,491)	1,003
05010 - Office Supplies	2,469	1,226	(1,243)
05111 - Postage/Delivery Services	695	296	(399)
05364 - Cellular, radio, pager charges	13,029	0	(13,029)
05373 - Use 05364 Cell svc-field technicians	0	7,937	7,937
05374 - Use 05364 Cell svc-field tech supervisors	0	2,530	2,530
05375 - Use 05364 Cell service-all others	0	2,145	2,145
05377 - Cell phone equipment and accessories	306	290	(16)
05399 - Capitalized Telecom Costs	(7,303)	(6,828)	475
05411 - Meals and Entertainment	4,872	2,625	(2,247)
05412 - Spousal & Dependent Travel	64	0	(64)
05414 - Lodging	2,865	1,371	(1,494)
05419 - Misc Employee Expense	118	199	81
05421 - Training	970	0	(970)
05424 - Books & Manuals	0	0	0
05427 - Technical (Job Skills) Training	0	0	0
06111 - Contract Labor	280,031	116,085	(163,946)
07120 - Environmental & Safety	1,144	1,620	476
07443 - Uniforms	920	15,221	14,301
07444 - Uniforms Capitalized	(598)	(8,208)	(7,610)
07499 - Misc Employee Welfare Exp	8,956	1,069	(7,887)
07510 - Association Dues	425	290	(135)
07520 - Donations	0	0	0
07590 - Misc General Expense	4,449	1,565	(2,884)
<b>Grand Total</b>	<b>978,630</b>	<b>988,450</b>	<b>9,820</b>

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2636 - KMD-Owensboro C&M/Service
Fiscal Year	FY2013
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	257,078	306,980	49,902
01001 - Capital Labor	426,530	363,426	(63,104)
01002 - Capital Labor Contra	(317,579)	(363,426)	(45,847)
01006 - O&M Project Labor and Contra	4,394	0	(4,394)
01008 - Expense Labor Accrual	1,554	0	(1,554)
01011 - Capital Labor Transfer In	32,117	0	(32,117)
01012 - Capital Labor Transfer Out	(141,067)	0	141,067
01014 - Expense Labor Transfer Out	(4,394)	0	4,394
01202 - Benefits Pension Load	7,307	8,794	1,487
01202 - Pension Benefits Load	28,540	34,350	5,810
01203 - Benefits FAS106 Load	11,194	13,485	2,292
01203 - FAS106 Benefits Load	43,722	52,677	8,956
01251 - Medical Benefits Load	47,543	57,475	9,932
01257 - Empr ESOP Benefits Load	11,441	15,405	3,965
01260 - Emp HSA Benefits Load	127	0	(127)
01263 - RSP FACC Benefits Load	1,271	0	(1,271)
01266 - Basic Life Benefits Load	1,271	1,628	357
01269 - LTD Benefits Load	2,288	2,632	344
02001 - Inventory Materials	6,879	9,690	2,811
02004 - Warehouse Loading Charge	275	388	112
02005 - Non-Inventory Supplies	41,685	24,750	(16,935)
03002 - Vehicle Lease Payments	42,731	46,445	3,714
03003 - Capitalized transportation costs	(76,321)	(61,768)	14,553
03004 - Vehicle Expense	81,134	67,540	(13,594)
04301 - Equipment Lease	31,885	30,250	(1,635)
04302 - Heavy Equipment	16,502	0	(16,502)
04307 - Heavy Equipment Capitalized	(47,420)	(29,645)	17,775
04580 - Building Lease/Rents Capitalized	(49,691)	(45,624)	4,067
04581 - Building Lease/Rents	80,120	84,165	4,045
04582 - Building Maintenance	3,190	1,940	(1,250)
04590 - Utilities	4,273	5,415	1,142
04599 - Capitalized Utility Costs	(3,130)	(3,987)	(857)
05010 - Office Supplies	1,264	2,040	776
05111 - Postage/Delivery Services	179	500	321
05364 - Cellular, radio, pager charges	5,996	7,875	1,879
05377 - Cell phone equipment and accessories	32	115	83
05399 - Capitalized Telecom Costs	(3,265)	(4,365)	(1,100)
05411 - Meals and Entertainment	1,524	2,585	1,061
05413 - Transportation	1,664	0	(1,664)
05414 - Lodging	2,121	1,830	(291)
05419 - Misc Employee Expense	171	60	(111)
05424 - Books & Manuals	0	20	20
05427 - Technical (Job Skills) Training	0	210	210
06111 - Contract Labor	179,588	192,795	13,207
07111 - Damages	2,996	0	(2,996)
07120 - Environmental & Safety	2,845	3,480	635
07443 - Uniforms	9,051	8,790	(261)
07444 - Uniforms Capitalized	(5,807)	(4,765)	1,042
07499 - Misc Employee Welfare Exp	817	3,540	2,723
07510 - Association Dues	175	500	325
07590 - Misc General Expense	403	1,625	1,222
<b>Grand Total</b>	<b>745,203</b>	<b>839,800</b>	<b>94,597</b>

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2609 - KY Div Owensboro Storage & Transmission
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
March	AFUDC	4,127		(4,127)
	Benefits - Direct Capital Labor		21,327	21,327
	Contractor Services	4,742		(4,742)
	Direct Capital Labor		39,133	39,133
	Direct Capital Spending	35,317		(35,317)
	Direct Heavy Equipment		15,031	15,031
	Div Overhead		36,103	36,103
	Heavy Equipment	150		(150)
	Labor	6,177		(6,177)
	Labor Overhead	3,578		(3,578)
	Materials	2,255,165		(2,255,165)
	Materials - with stores		225	225
	Materials - without stores		170,000	170,000
	Overhead - BU A&G	353,222		(353,222)
	Overhead - Corp A&G	224,195		(224,195)
	Overhead - State A&G	397,900		(397,900)
	Reimbursement/AIC/Salvage	15,851		(15,851)
	Rent	127		(127)
	SSU Overhead		24,599	24,599
	State Overhead		60,534	60,534
	Stores Overhead	295,892	32	(295,860)
	Telecom	70		(70)
	Transportation	315		(315)
March Total		3,596,828	366,984	(3,229,845)
April	AFUDC	7,133		(7,133)
	Benefits - Direct Capital Labor		23,344	23,344
	Contractor Labor		449,580	449,580
	Contractor Services	265,656		(265,656)
	Direct Capital Labor		42,833	42,833
	Direct Capital Spending	142		(142)
	Direct Heavy Equipment		16,452	16,452
	Div Overhead		157,542	157,542
	Heavy Equipment	654		(654)
	Labor	24,740		(24,740)
	Labor Overhead	12,338		(12,338)
	Materials	86,202		(86,202)
	Materials - with stores		933,975	933,975
	Overhead - BU A&G	44,023		(44,023)
	Overhead - Corp A&G	35,459		(35,459)
	Overhead - State A&G	70,037		(70,037)
	Rent	454		(454)
	SSU Overhead		162,130	162,130
	State Overhead		176,171	176,171
	Stores Overhead	11,132	130,757	119,624
	Telecom	299		(299)
	Transportation	1,467		(1,467)
	Utilities	3		(3)
April Total		559,739	2,092,783	1,533,043

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2609 - KY Div Owensboro Storage & Transmission
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
May	AFUDC	6,042		(6,042)
	Benefits - Direct Capital Labor		25,796	25,796
	Contractor Labor		682,080	682,080
	Contractor Services	877,736		(877,736)
	Direct Capital Labor		47,333	47,333
	Direct Capital Spending	3,777		(3,777)
	Direct Heavy Equipment		18,181	18,181
	Div Overhead		189,283	189,283
	Heavy Equipment	3,439		(3,439)
	Labor	21,680		(21,680)
	Labor Overhead	11,512		(11,512)
	Materials	29,754		(29,754)
	Materials - with stores		934,975	934,975
	Materials - without stores		15,000	15,000
	Overhead - BU A&G	103,950		(103,950)
	Overhead - Corp A&G	83,727		(83,727)
	Overhead - State A&G	165,375		(165,375)
	Rent	2,386		(2,386)
	SSU Overhead		190,868	190,868
	State Overhead		174,564	174,564
	Stores Overhead	542	130,897	130,354
	Telecom	733		(733)
	Transportation	4,524		(4,524)
	Utilities	6		(6)
May Total		1,315,183	2,408,977	1,093,793
June	AFUDC	7,232		(7,232)
	Benefits - Direct Capital Labor		25,796	25,796
	Contractor Labor		682,080	682,080
	Contractor Services	1,532,614		(1,532,614)
	Direct Capital Labor		47,333	47,333
	Direct Capital Spending	1,699		(1,699)
	Direct Heavy Equipment		18,181	18,181
	Div Overhead		87,596	87,596
	Heavy Equipment	2,273		(2,273)
	Labor	25,375		(25,375)
	Labor Overhead	20,558		(20,558)
	Materials	164,541		(164,541)
	Materials - with stores		225	225
	Overhead - BU A&G	187,992		(187,992)
	Overhead - Corp A&G	88,387		(88,387)
	Overhead - State A&G	179,941		(179,941)
	Rent	2,361		(2,361)
	SSU Overhead		71,761	71,761
	State Overhead		107,303	107,303
	Stores Overhead	5,318	32	(5,287)
	Telecom	1,371		(1,371)
	Transportation	4,511		(4,511)
	Utilities	5		(5)
June Total		2,224,180	1,040,307	(1,183,872)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2609 - KY Div Owensboro Storage & Transmission
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
July	AFUDC	8,664		(8,664)
	Benefits - Direct Capital Labor		22,962	22,962
	Contractor Labor		449,580	449,580
	Contractor Services	745,851		(745,851)
	Direct Capital Labor		42,133	42,133
	Direct Capital Spending	390		(390)
	Direct Heavy Equipment		16,183	16,183
	Div Overhead		67,085	67,085
	Heavy Equipment	4,004		(4,004)
	Labor	5,825		(5,825)
	Labor Overhead	3,927		(3,927)
	Materials	45,283		(45,283)
	Materials - with stores		3,225	3,225
	Overhead - BU A&G	67,708		(67,708)
	Overhead - Corp A&G	108,533		(108,533)
	Overhead - State A&G	112,768		(112,768)
	Rent	2,080		(2,080)
	SSU Overhead		51,847	51,847
	State Overhead		75,504	75,504
	Stores Overhead	1,260	452	(809)
	Telecom	805		(805)
	Transportation	4,167		(4,167)
	Utilities	6		(6)
July Total		1,111,271	728,971	(382,300)
August	AFUDC	9,354		(9,354)
	Benefits - Direct Capital Labor		19,692	19,692
	Contractor Labor		449,580	449,580
	Contractor Services	147,360		(147,360)
	Direct Capital Labor		36,133	36,133
	Direct Capital Spending	962		(962)
	Direct Heavy Equipment		13,879	13,879
	Div Overhead		72,047	72,047
	Heavy Equipment	856		(856)
	Labor	18,464		(18,464)
	Labor Overhead	9,538		(9,538)
	Materials	13,780		(13,780)
	Materials - with stores		225	225
	Overhead - BU A&G	20,937		(20,937)
	Overhead - Corp A&G	16,864		(16,864)
	Overhead - State A&G	33,309		(33,309)
	Reimbursement/AIC/Salvage	134,528		(134,528)
	Rent	496		(496)
	SSU Overhead		52,411	52,411
	State Overhead		88,382	88,382
	Stores Overhead	232	32	(200)
	Telecom	250		(250)
	Transportation	1,362		(1,362)
	Utilities	23		(23)
August Total		408,313	732,380	324,067



**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2609 - KY Div Owensboro Storage & Transmission
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
September	AFUDC	8,194		(8,194)
	Benefits - Direct Capital Labor		19,695	19,695
	Contractor Labor		449,580	449,580
	Contractor Services	415,299		(415,299)
	Direct Capital Labor		36,137	36,137
	Direct Capital Spending	34,500		(34,500)
	Direct Heavy Equipment		13,880	13,880
	Div Overhead		74,836	74,836
	Heavy Equipment	2,392		(2,392)
	Labor	1,117		(1,117)
	Labor Overhead	2,469		(2,469)
	Materials	22,396		(22,396)
	Materials - with stores		225	225
	Overhead - BU A&G	23,370		(23,370)
	Overhead - Corp A&G	(6,560)		6,560
	Overhead - State A&G	68,621		(68,621)
	Reimbursement/AIC/Salvage	(397,433)		397,433
	Rent	1,020		(1,020)
	SSU Overhead		50,317	50,317
	State Overhead		100,108	100,108
	Stores Overhead	90	32	(59)
	Telecom	1,123		(1,123)
	Transportation	2,576		(2,576)
	Utilities	357		(357)
September Total		179,533	744,809	565,276
Grand Total		9,395,047	8,115,210	(1,279,837)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2609 - KY Div Owensboro Storage & Transmission
Corporate Budget Category	(All)
FY	FY2013

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
October	AFUDC	(15,209)		15,209
	Benefits - Direct Capital Labor		171	171
	Contractor Services	550		(550)
	Direct Capital Labor		249	249
	Direct Capital Spending	1,869		(1,869)
	Direct Heavy Equipment		18	18
	Div Overhead		51,722	51,722
	Heavy Equipment	199		(199)
	Labor	3,408		(3,408)
	Labor Overhead	2,527		(2,527)
	Materials	12,544		(12,544)
	Materials - with stores		318,558	318,558
	Materials - without stores		28,000	28,000
	Other Expenditures	0	50,112	50,112
	Overhead - BU A&G	2,379		(2,379)
	Overhead - Corp A&G	1,971		(1,971)
	Overhead - State A&G	4,736		(4,736)
	Reimbursement/AIC/Salvage	(37,010)		37,010
	Rent	305		(305)
	SSU Overhead		41,506	41,506
	State Overhead		73,329	73,329
	Stores Overhead	6	12,742	12,736
	Telecom	61		(61)
	Transportation	798		(798)
	Utilities	1		(1)
October Total		(20,866)	576,407	597,274
November	AFUDC	(990)		990
	Benefits - Direct Capital Labor		4,045	4,045
	Contractor Labor		235,000	235,000
	Direct Capital Labor		5,885	5,885
	Direct Heavy Equipment		433	433
	Div Overhead		88,053	88,053
	Heavy Equipment	420		(420)
	Labor	1,030		(1,030)
	Labor Overhead	1,434		(1,434)
	Materials	4,182		(4,182)
	Materials - with stores		397,058	397,058
	Other Expenditures		112	112
	Overhead - BU A&G	556		(556)
	Overhead - Corp A&G	461		(461)
	Overhead - State A&G	1,107		(1,107)
	Rent	271		(271)
	SSU Overhead		41,048	41,048
	State Overhead		114,871	114,871
	Stores Overhead	4	15,882	15,878
	Telecom	72		(72)
	Transportation	669		(669)
	Utilities	2		(2)
November Total		9,218	902,386	893,169

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2609 - KY Div Owensboro Storage & Transmission
Corporate Budget Category	(All)
FY	FY2013

December	AFUDC	41		(41)
	Benefits - Direct Capital Labor		4,044	4,044
	Contractor Labor		235,000	235,000
	Contractor Services	39,100		(39,100)
	Direct Capital Labor		5,884	5,884
	Direct Capital Spending	357		(357)
	Direct Heavy Equipment		432	432
	Div Overhead		126,971	126,971
	Heavy Equipment	(122)		122
	Labor	4,553		(4,553)
	Labor Overhead	3,721		(3,721)
	Materials	12,883		(12,883)
	Materials - with stores		397,059	397,059
	Materials - without stores		200,000	200,000
	Other Expenditures		112	112
	Overhead - BU A&G	9,987		(9,987)
	Overhead - Corp A&G	4,085		(4,085)
	Overhead - State A&G	15,534		(15,534)
	Rent	131		(131)
	SSU Overhead		68,391	68,391
	State Overhead		148,682	148,682
	Stores Overhead	9	15,882	15,874
	Telecom	(32)		32
	Transportation	193		(193)
December Total		90,438	1,202,458	1,112,020
January	AFUDC	279		(279)
	Benefits - Direct Capital Labor		171	171
	Direct Capital Labor		249	249
	Direct Capital Spending	37		(37)
	Direct Heavy Equipment		18	18
	Div Overhead		154	154
	Heavy Equipment	692		(692)
	Labor	4,487		(4,487)
	Labor Overhead	3,278		(3,278)
	Materials	306,582		(306,582)
	Materials - with stores		225	225
	Other Expenditures		112	112
	Overhead - BU A&G	34,149		(34,149)
	Overhead - Corp A&G	28,293		(28,293)
	Overhead - State A&G	67,979		(67,979)
	Rent	182		(182)
	SSU Overhead		102	102
	State Overhead		305	305
	Stores Overhead	3,870	9	(3,861)
	Telecom	208		(208)
	Transportation	477		(477)
January Total		450,512	1,346	(449,166)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2609 - KY Div Owensboro Storage & Transmission
Corporate Budget Category	(All)
FY	FY2013

February	AFUDC	1,160		(1,160)
	Benefits - Direct Capital Labor		171	171
	Contractor Services	1,645		(1,645)
	Direct Capital Labor		249	249
	Direct Capital Spending	14,334		(14,334)
	Direct Heavy Equipment		18	18
	Div Overhead		142	142
	Heavy Equipment	703		(703)
	Labor	6,162		(6,162)
	Labor Overhead	4,465		(4,465)
	Materials	941,434		(941,434)
	Materials - with stores		225	225
	Other Expenditures		112	112
	Overhead - BU A&G	87,271		(87,271)
	Overhead - Corp A&G	72,306		(72,306)
	Overhead - State A&G	173,729		(173,729)
	Rent	212		(212)
	SSU Overhead		103	103
	State Overhead		308	308
	Stores Overhead	27,521	9	(27,512)
	Telecom	235		(235)
	Transportation	400		(400)
February Total		1,331,575	1,338	(1,330,237)
Grand Total		1,860,876	2,683,935	823,059

**KMD Spending Reports**  
**Capital by Category for the KMD Division - January**

Cost Center	2609 - KY Div Owensboro Storage & Transmission
FY	FY2012

Fiscal Period No	Corporate Budget Category	Data		
		Actual	Budget	Variance
March	Equipment	2,959		(2,959)
	Public Improvements	5,689		(5,689)
	System Integrity	3,588,181	366,984	(3,221,197)
March Total		3,596,828	366,984	(3,229,845)
April	Equipment	208		(208)
	Public Improvements	182		(182)
	System Integrity	559,349	2,092,783	1,533,434
April Total		559,739	2,092,783	1,533,043
May	Equipment	(33)		33
	Public Improvements	363		(363)
	System Integrity	1,314,853	2,408,977	1,094,123
May Total		1,315,183	2,408,977	1,093,793
June	Equipment	(9)		9
	Public Improvements	24		(24)
	System Integrity	2,224,165	1,040,307	(1,183,857)
June Total		2,224,180	1,040,307	(1,183,872)
July	System Integrity	1,111,271	728,971	(382,300)
July Total		1,111,271	728,971	(382,300)
August	System Improvements	134,528		(134,528)
	System Integrity	273,785	732,380	458,595
August Total		408,313	732,380	324,067
September	Public Improvements	(404,919)		404,919
	System Integrity	584,452	744,809	160,357
September Total		179,533	744,809	565,276
Grand Total		9,395,047	8,115,210	(1,279,837)

**KMD Spending Reports**  
**Capital by Category for the KMD Division - February**

Cost Center	2609 - KY Div Owensboro Storage & Transmission
FY	FY2013

Fiscal Period No	Corporate Budget Category	Data		
		Actual	Budget	Variance
October	Equipment		39,379	39,379
	System Integrity	(20,866)	537,028	557,895
October Total		(20,866)	576,407	597,274
November	Equipment	4,210		(4,210)
	System Integrity	5,007	902,386	897,379
November Total		9,218	902,386	893,169
December	Equipment	3,853		(3,853)
	System Integrity	86,585	1,202,458	1,115,873
December Total		90,438	1,202,458	1,112,020
January	Equipment	602		(602)
	System Integrity	449,910	1,346	(448,564)
January Total		450,512	1,346	(449,166)
February	Equipment	19,205		(19,205)
	System Integrity	1,312,370	1,338	(1,311,032)
February Total		1,331,575	1,338	(1,330,237)
Grand Total		1,860,876	2,683,935	823,059

## KMD Spending Reports

### O&M by Month for the KMD Division

Cost Center	2609 - KMD-Owensboro Storage & Transmission
Fiscal Year	FY2012

Fiscal Period No	Data		
	Actual	Budget	Variance
March	86,144	86,349	205
April	54,611	83,378	28,767
May	98,137	88,351	(9,785)
June	65,423	83,377	17,954
July	87,571	85,861	(1,710)
August	89,032	87,865	(1,167)
September	74,639	81,601	6,962
Grand Total	555,557	596,783	41,226

**KMD Spending Reports**  
**O&M by Month for the KMD Division**

Cost Center	2609 - KMD-Owensboro Storage & Transmission
Fiscal Year	FY2013

Fiscal Period No	Data		
	Actual	Budget	Variance
October	110,114	96,809	(13,306)
November	130,923	94,984	(35,939)
December	112,696	92,003	(20,693)
January	121,571	96,414	(25,157)
February	102,666	88,170	(14,496)
Grand Total	577,970	468,380	(109,590)



**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2609 - KMD-Owensboro Storage & Transmission
Fiscal Year	FY2012
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	247,573	263,203	15,629
01001 - Capital Labor	114,788	156,607	41,819
01002 - Capital Labor Contra	(101,244)	(156,607)	(55,364)
01008 - Expense Labor Accrual	2,106	0	(2,106)
01011 - Capital Labor Transfer In	51,770	0	(51,770)
01012 - Capital Labor Transfer Out	(65,315)	0	65,315
01200 - Benefits Load	31,324	36,393	5,069
01200 - Other Benefits Load	29,098	27,165	(1,933)
01202 - Benefits Pension Load	12,038	13,986	1,948
01202 - Pension Benefits Load	11,182	10,439	(743)
01203 - Benefits FAS106 Load	16,956	19,701	2,744
01203 - FAS106 Benefits Load	15,751	14,705	(1,046)
02001 - Inventory Materials	11,394	700	(10,694)
02004 - Warehouse Loading Charge	459	98	(361)
02005 - Non-Inventory Supplies	19,567	52,500	32,933
02006 - Purchasing Card Charges	0	0	0
03002 - Vehicle Lease Payments	26,670	30,100	3,430
03003 - Capitalized transportation costs	(28,019)	(29,243)	(1,224)
03004 - Vehicle Expense	62,630	48,300	(14,330)
04002 - Required By Law, Safety	0	0	0
04301 - Equipment Lease	15,501	8,400	(7,101)
04302 - Heavy Equipment	31,666	27,300	(4,366)
04305 - Use 03004 Licenses & Permits, Tax	30	0	(30)
04307 - Heavy Equipment Capitalized	(46,224)	(34,986)	11,238
04580 - Building Lease/Rents Capitalized	(13,681)	(9,296)	4,385
04581 - Building Lease/Rents	41,768	24,920	(16,848)
04582 - Building Maintenance	668	4,200	3,532
04585 - Railroad easements and crossings	652	0	(652)
04590 - Utilities	4,304	10,500	6,196
04592 - Misc Rents	0	0	0
04599 - Capitalized Utility Costs	(68)	(5,482)	(5,414)
05010 - Office Supplies	0	350	350
05111 - Postage/Delivery Services	247	210	(37)
05310 - Monthly Lines and service	829	0	(829)
05364 - Cellular, radio, pager charges	5,407	0	(5,407)
05373 - Use 05364 Cell svc-field technicians	0	2,590	2,590
05374 - Use 05364 Cell svc-field tech supervisors	0	700	700
05375 - Use 05364 Cell service-all others	0	1,050	1,050
05377 - Cell phone equipment and accessories	35	140	105
05399 - Capitalized Telecom Costs	0	(2,370)	(2,370)
05411 - Meals and Entertainment	521	700	179
05413 - Transportation	406	770	364
05414 - Lodging	302	1,190	888
05419 - Misc Employee Expense	266	490	224
06111 - Contract Labor	61,881	72,915	11,034
07120 - Environmental & Safety	0	0	0
07443 - Uniforms	506	0	(506)
07444 - Uniforms Capitalized	(143)	0	143
07499 - Misc Employee Welfare Exp	0	280	280
07590 - Misc General Expense	(8,046)	4,165	12,211
<b>Grand Total</b>	<b>555,557</b>	<b>596,783</b>	<b>41,226</b>

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2609 - KMD-Owensboro Storage & Transmission
Fiscal Year	FY2013
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	236,103	207,049	(29,054)
01001 - Capital Labor	32,013	68,624	36,610
01002 - Capital Labor Contra	(19,912)	(68,624)	(48,712)
01008 - Expense Labor Accrual	1,836	0	(1,836)
01011 - Capital Labor Transfer In	18,516	0	(18,516)
01012 - Capital Labor Transfer Out	(30,618)	0	30,618
01202 - Benefits Pension Load	6,348	6,026	(322)
01202 - Pension Benefits Load	27,201	23,073	(4,128)
01203 - Benefits FAS106 Load	9,725	9,242	(483)
01203 - FAS106 Benefits Load	41,670	35,383	(6,287)
01251 - Medical Benefits Load	44,495	38,765	(5,729)
01257 - Empr ESOP Benefits Load	10,707	10,390	(317)
01260 - Emp HSA Benefits Load	119	0	(119)
01263 - RSP FACC Benefits Load	1,190	0	(1,190)
01266 - Basic Life Benefits Load	1,190	1,098	(92)
01269 - LTD Benefits Load	2,141	1,775	(366)
02001 - Inventory Materials	28	5,000	4,972
02004 - Warehouse Loading Charge	1	200	199
02005 - Non-Inventory Supplies	19,141	15,000	(4,141)
03002 - Vehicle Lease Payments	17,710	21,790	4,080
03003 - Capitalized transportation costs	(7,484)	(15,510)	(8,026)
03004 - Vehicle Expense	43,289	40,500	(2,789)
04201 - Software Maintenance	541	0	(541)
04301 - Equipment Lease	11,573	10,250	(1,323)
04302 - Heavy Equipment	10,461	12,500	2,039
04307 - Heavy Equipment Capitalized	(21,593)	(22,295)	(702)
04580 - Building Lease/Rents Capitalized	(3,252)	(6,904)	(3,652)
04581 - Building Lease/Rents	25,847	27,725	1,878
04582 - Building Maintenance	2,707	0	(2,707)
04585 - Railroad easements and crossings	0	500	500
04590 - Utilities	8,826	5,275	(3,551)
04592 - Misc Rents	3,294	0	(3,294)
04599 - Capitalized Utility Costs	(57)	(1,438)	(1,381)
05010 - Office Supplies	0	125	125
05111 - Postage/Delivery Services	18	100	82
05310 - Monthly Lines and service	596	0	(596)
05364 - Cellular, radio, pager charges	1,776	3,000	1,224
05377 - Cell phone equipment and accessories	115	0	(115)
05399 - Capitalized Telecom Costs	0	(1,639)	(1,639)
05411 - Meals and Entertainment	21	425	404
05413 - Transportation	686	625	(61)
05414 - Lodging	1,282	250	(1,032)
05419 - Misc Employee Expense	116	200	84
06111 - Contract Labor	78,400	36,000	(42,400)
07443 - Uniforms	4,267	4,350	83
07444 - Uniforms Capitalized	(619)	(1,076)	(457)
07499 - Misc Employee Welfare Exp	61	125	64
07590 - Misc General Expense	(2,506)	500	3,006
<b>Grand Total</b>	<b>577,970</b>	<b>468,380</b>	<b>(109,590)</b>

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2736 - KY Div Hopkinsville C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
March	AFUDC	11		(11)
	Benefits - Direct Capital Labor		3,216	3,216
	Contractor Labor		833	833
	Contractor Services	449		(449)
	Direct Capital Labor		5,901	5,901
	Direct Capital Spending	980		(980)
	Direct Heavy Equipment		5,434	5,434
	Div Overhead		2,156	2,156
	Heavy Equipment	1,508		(1,508)
	Labor	17,237		(17,237)
	Labor Overhead	11,849		(11,849)
	Materials	26,633		(26,633)
	Materials - with stores		2,789	2,789
	Materials - without stores		159	159
	Other Expenditures		491	491
	Overhead - BU A&G	10,744		(10,744)
	Overhead - Corp A&G	4,766		(4,766)
	Overhead - State A&G	6,517		(6,517)
	Reimbursement/AIC/Salvage	572		(572)
	Rent	1,048		(1,048)
	SSU Overhead		1,469	1,469
	State Overhead		3,615	3,615
	Stores Overhead	3,646	390	(3,256)
Telecom	701		(701)	
Transportation	3,295		(3,295)	
Utilities	455		(455)	
<b>March Total</b>		<b>90,413</b>	<b>26,454</b>	<b>(63,959)</b>
April	AFUDC	25		(25)
	Benefits - Direct Capital Labor		3,216	3,216
	Contractor Labor		833	833
	Contractor Services	7,232		(7,232)
	Direct Capital Labor		5,901	5,901
	Direct Capital Spending	280		(280)
	Direct Heavy Equipment		5,434	5,434
	Div Overhead		1,374	1,374
	Heavy Equipment	1,824		(1,824)
	Labor	12,936		(12,936)
	Labor Overhead	7,404		(7,404)
	Materials	45,120		(45,120)
	Materials - with stores		2,789	2,789
	Materials - without stores		159	159
	Other Expenditures		491	491
	Overhead - BU A&G	8,684		(8,684)
	Overhead - Corp A&G	6,995		(6,995)
	Overhead - State A&G	13,816		(13,816)
	Rent	1,063		(1,063)
	SSU Overhead		1,414	1,414
	State Overhead		1,536	1,536
	Stores Overhead	5,978	390	(5,587)
	Telecom	835		(835)
Transportation	2,715		(2,715)	
Utilities	873		(873)	
<b>April Total</b>		<b>115,779</b>	<b>23,536</b>	<b>(92,243)</b>

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2736 - KY Div Hopkinsville C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
May	AFUDC	96		(96)
	Benefits - Direct Capital Labor		3,216	3,216
	Contractor Labor		833	833
	Contractor Services	111,312		(111,312)
	Direct Capital Labor		5,901	5,901
	Direct Capital Spending	1,159		(1,159)
	Direct Heavy Equipment		5,434	5,434
	Div Overhead		1,421	1,421
	Heavy Equipment	1,798		(1,798)
	Labor	32,996		(32,996)
	Labor Overhead	16,568		(16,568)
	Materials	38,413		(38,413)
	Materials - with stores		2,789	2,789
	Materials - without stores		159	159
	Other Expenditures		491	491
	Overhead - BU A&G	22,214		(22,214)
	Overhead - Corp A&G	17,893		(17,893)
	Overhead - State A&G	35,341		(35,341)
	Rent	921		(921)
	SSU Overhead		1,432	1,432
	State Overhead		1,310	1,310
Stores Overhead	1,501	390	(1,111)	
Telecom	383		(383)	
Transportation	1,996		(1,996)	
Utilities	1,473		(1,473)	
<b>May Total</b>		<b>284,063</b>	<b>23,376</b>	<b>(260,687)</b>
June	AFUDC	253		(253)
	Benefits - Direct Capital Labor		7,903	7,903
	Contractor Labor		70,833	70,833
	Contractor Services	103,732		(103,732)
	Direct Capital Labor		14,501	14,501
	Direct Capital Spending	(287)		287
	Direct Heavy Equipment		13,353	13,353
	Div Overhead		14,324	14,324
	Heavy Equipment	3,460		(3,460)
	Labor	26,376		(26,376)
	Labor Overhead	21,967		(21,967)
	Materials	50,814		(50,814)
	Materials - with stores		2,789	2,789
	Materials - without stores		26,627	26,627
	Other Expenditures		491	491
	Overhead - BU A&G	21,282		(21,282)
	Overhead - Corp A&G	7,269		(7,269)
	Overhead - State A&G	15,198		(15,198)
	Reimbursement/AIC/Salvage	(17,392)		17,392
	Rent	1,539		(1,539)
	SSU Overhead		11,734	11,734
State Overhead		17,546	17,546	
Stores Overhead	1,311	390	(920)	
Telecom	2,086		(2,086)	
Transportation	5,643		(5,643)	
Utilities	1,002		(1,002)	
<b>June Total</b>		<b>244,252</b>	<b>180,492</b>	<b>(63,760)</b>

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2736 - KY Div Hopkinsville C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
July	AFUDC	382		(382)
	Benefits - Direct Capital Labor		3,216	3,216
	Contractor Labor		833	833
	Contractor Services	67,913		(67,913)
	Direct Capital Labor		5,901	5,901
	Direct Capital Spending	118		(118)
	Direct Heavy Equipment		5,434	5,434
	Div Overhead		1,783	1,783
	Heavy Equipment	4,162		(4,162)
	Labor	22,707		(22,707)
	Labor Overhead	12,750		(12,750)
	Materials	27,538		(27,538)
	Materials - with stores		2,789	2,789
	Materials - without stores		159	159
	Other Expenditures		491	491
	Overhead - BU A&G	11,121		(11,121)
	Overhead - Corp A&G	17,845		(17,845)
	Overhead - State A&G	18,523		(18,523)
	Rent	1,755		(1,755)
	SSU Overhead		1,378	1,378
	State Overhead		2,007	2,007
	Stores Overhead	1,066	390	(675)
	Telecom	837		(837)
	Transportation	3,514		(3,514)
	Utilities	814		(814)
July Total		191,044	24,382	(166,662)
August	AFUDC	479		(479)
	Benefits - Direct Capital Labor		3,216	3,216
	Contractor Labor		833	833
	Contractor Services	35,573		(35,573)
	Direct Capital Labor		5,901	5,901
	Direct Heavy Equipment		5,434	5,434
	Div Overhead		1,963	1,963
	Heavy Equipment	3,337		(3,337)
	Labor	26,670		(26,670)
	Labor Overhead	14,272		(14,272)
	Materials	17,616		(17,616)
	Materials - with stores		2,789	2,789
	Materials - without stores		159	159
	Other Expenditures		491	491
	Overhead - BU A&G	10,430		(10,430)
	Overhead - Corp A&G	8,401		(8,401)
	Overhead - State A&G	16,593		(16,593)
	Reimbursement/AIC/Salvage	(800)		800
	Rent	1,386		(1,386)
	SSU Overhead		1,428	1,428
	State Overhead		2,408	2,408
	Stores Overhead	687	390	(296)
	Telecom	974		(974)
	Transportation	3,696		(3,696)
	Utilities	892		(892)
August Total		140,208	25,013	(115,195)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2736 - KY Div Hopkinsville C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
September	AFUDC	507		(507)
	Benefits - Direct Capital Labor		3,219	3,219
	Contractor Labor		837	837
	Contractor Services	112,444		(112,444)
	Direct Capital Labor		5,907	5,907
	Direct Capital Spending	28		(28)
	Direct Heavy Equipment		5,439	5,439
	Div Overhead		2,041	2,041
	Heavy Equipment	3,455		(3,455)
	Labor	24,626		(24,626)
	Labor Overhead	16,141		(16,141)
	Materials	17,224		(17,224)
	Materials - with stores		2,781	2,781
	Materials - without stores		161	161
	Other Expenditures		499	499
	Overhead - BU A&G	10,731		(10,731)
	Overhead - Corp A&G	1,765		(1,765)
	Overhead - State A&G	25,594		(25,594)
	Reimbursement/AIC/Salvage	152		(152)
	Rent	1,510		(1,510)
	SSU Overhead		1,373	1,373
	State Overhead		2,731	2,731
	Stores Overhead	672	389	(282)
Telecom	1,622		(1,622)	
Transportation	3,819		(3,819)	
Utilities	1,144		(1,144)	
<b>September Total</b>		<b>221,435</b>	<b>25,378</b>	<b>(196,057)</b>
<b>Grand Total</b>		<b>1,287,194</b>	<b>328,630</b>	<b>(958,563)</b>

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2736 - KY Div Hopkinsville C&M/Service
Corporate Budget Category	(All)
FY	FY2013

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
October	AFUDC	(593)		593
	Benefits - Direct Capital Labor		15,786	15,786
	Contractor Labor		13,958	13,958
	Contractor Services	23,220		(23,220)
	Direct Capital Labor		22,966	22,966
	Direct Capital Spending	946		(946)
	Direct Heavy Equipment		7,335	7,335
	Div Overhead		8,914	8,914
	Heavy Equipment	4,380		(4,380)
	Labor	38,663		(38,663)
	Labor Overhead	24,443		(24,443)
	Materials	19,631		(19,631)
	Materials - with stores		11,571	11,571
	Materials - without stores		3,633	3,633
	Other Expenditures		2,256	2,256
	Overhead - BU A&G	12,674		(12,674)
	Overhead - Corp A&G	10,501		(10,501)
	Overhead - State A&G	25,230		(25,230)
	Reimbursement/AIC		(83)	(83)
	Rent	1,630		(1,630)
	SSU Overhead		7,153	7,153
	State Overhead		12,638	12,638
	Stores Overhead	762	463	(289)
	Telecom	1,337		(1,337)
	Transportation	3,860		(3,860)
	Utilities	921		(921)
October Total		167,693	106,690	(61,003)
November	AFUDC	133		(133)
	Benefits - Direct Capital Labor		11,662	11,662
	Contractor Labor		13,958	13,958
	Contractor Services	74,656		(74,656)
	Direct Capital Labor		16,966	16,966
	Direct Capital Spending	56		(56)
	Direct Heavy Equipment		5,419	5,419
	Div Overhead		7,166	7,166
	Heavy Equipment	4,764		(4,764)
	Labor	17,523		(17,523)
	Labor Overhead	17,741		(17,741)
	Materials	34,039		(34,039)
	Materials - with stores		7,571	7,571
	Materials - without stores		833	833
	Other Expenditures		2,256	2,256
	Overhead - BU A&G	14,628		(14,628)
	Overhead - Corp A&G	12,119		(12,119)
	Overhead - State A&G	29,119		(29,119)
	Reimbursement/AIC		(83)	(83)
	Reimbursement/AIC/Salvage	(268)		268
	Rent	2,218		(2,218)
	SSU Overhead		3,341	3,341
	State Overhead		9,349	9,349
	Stores Overhead	1,159	303	(856)
	Telecom	817		(817)
	Transportation	5,309		(5,309)
	Utilities	791		(791)
November Total		214,803	78,740	(136,063)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2736 - KY Div Hopkinsville C&M/Service
Corporate Budget Category	(All)
FY	FY2013

December	AFUDC	184		(184)
	Benefits - Direct Capital Labor		11,662	11,662
	Contractor Labor		13,958	13,958
	Contractor Services	96,845		(96,845)
	Direct Capital Labor		16,966	16,966
	Direct Capital Spending	553		(553)
	Direct Heavy Equipment		5,419	5,419
	Div Overhead		8,161	8,161
	Heavy Equipment	2,416		(2,416)
	Labor	22,570		(22,570)
	Labor Overhead	20,056		(20,056)
	Materials	25,455		(25,455)
	Materials - with stores		7,571	7,571
	Materials - without stores		2,433	2,433
	Other Expenditures		2,256	2,256
	Overhead - BU A&G	42,692		(42,692)
	Overhead - Corp A&G	12,669		(12,669)
	Overhead - State A&G	61,425		(61,425)
	Reimbursement/AIC		(83)	(83)
	Rent	1,579		(1,579)
	SSU Overhead		4,396	4,396
	State Overhead		9,557	9,557
	Stores Overhead	974	303	(671)
	Telecom	640	0	(640)
	Transportation	3,990		(3,990)
	Utilities	821		(821)
December Total		292,868	82,599	(210,269)
January	AFUDC	245		(245)
	Benefits - Direct Capital Labor		11,662	11,662
	Contractor Labor		13,958	13,958
	Contractor Services	49,727		(49,727)
	Direct Capital Labor		16,966	16,966
	Direct Heavy Equipment		5,419	5,419
	Div Overhead		10,794	10,794
	Heavy Equipment	3,428		(3,428)
	Labor	13,769		(13,769)
	Labor Overhead	9,748		(9,748)
	Materials	16,494		(16,494)
	Materials - with stores		7,571	7,571
	Materials - without stores		833	833
	Other Expenditures		2,256	2,256
	Overhead - BU A&G	9,690		(9,690)
	Overhead - Corp A&G	8,028		(8,028)
	Overhead - State A&G	19,289		(19,289)
	Reimbursement/AIC		(83)	(83)
	Rent	1,356		(1,356)
	SSU Overhead		7,148	7,148
	State Overhead		21,292	21,292
	Stores Overhead	564	303	(262)
	Telecom	1,031		(1,031)
	Transportation	4,984		(4,984)
	Utilities	984		(984)
January Total		139,337	98,118	(41,219)



**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2736 - KY Div Hopkinsville C&M/Service
Corporate Budget Category	(All)
FY	FY2013

February	AFUDC	(294)		294
	Benefits - Direct Capital Labor		11,662	11,662
	Contractor Labor		13,958	13,958
	Contractor Services	1,761		(1,761)
	Direct Capital Labor		16,966	16,966
	Direct Heavy Equipment		5,419	5,419
	Div Overhead		9,948	9,948
	Heavy Equipment	2,158		(2,158)
	Labor	21,249		(21,249)
	Labor Overhead	15,369		(15,369)
	Materials	41,280		(41,280)
	Materials - with stores		7,571	7,571
	Materials - without stores		833	833
	Other Expenditures		2,256	2,256
	Overhead - BU A&G	8,693		(8,693)
	Overhead - Corp A&G	7,202		(7,202)
	Overhead - State A&G	17,304		(17,304)
	Reimbursement/AIC		(83)	(83)
	Reimbursement/AIC/Salvage	(2,162)		2,162
	Rent	971		(971)
	SSU Overhead		7,203	7,203
	State Overhead		21,520	21,520
	Stores Overhead	1,243	303	(940)
	Telecom	721		(721)
	Transportation	2,203		(2,203)
	Utilities	522		(522)
February Total		118,222	97,556	(20,666)
Grand Total		932,822	463,602	(469,220)

**KMD Spending Reports**  
**Capital by Category for the KMD Division - January**

Cost Center	2736 - KY Div Hopkinsville C&M/Service
FY	FY2012

		Data		
Fiscal Period No	Corporate Budget Category	Actual	Budget	Variance
March	Growth	53,664	5,164	(48,500)
	System Integrity	36,749	21,290	(15,459)
March Total		90,413	26,454	(63,959)
April	Growth	46,779	4,600	(42,179)
	System Integrity	69,001	18,936	(50,065)
April Total		115,779	23,536	(92,243)
May	Growth	13,561	4,569	(8,992)
	System Integrity	270,502	18,807	(251,695)
May Total		284,063	23,376	(260,687)
June	Growth	2,431	4,705	2,274
	Public Improvements	(17,392)		17,392
	System Improvements	35,612	156,415	120,802
	System Integrity	223,601	19,372	(204,229)
June Total		244,252	180,492	(63,760)
July	Growth	980	4,764	3,784
	System Improvements	114		(114)
	System Integrity	189,950	19,618	(170,332)
July Total		191,044	24,382	(166,662)
August	Growth	6,606	4,886	(1,720)
	System Improvements	11,799		(11,799)
	System Integrity	121,802	20,127	(101,675)
August Total		140,208	25,013	(115,195)
September	Growth	3,962	4,972	1,011
	System Improvements	7,500		(7,500)
	System Integrity	209,973	20,405	(189,568)
September Total		221,435	25,378	(196,057)
Grand Total		1,287,194	328,630	(958,563)

**KMD Spending Reports**  
**Capital by Category for the KMD Division - February**

Cost Center	2736 - KY Div Hopkinsville C&M/Service
FY	FY2013

Fiscal Period No	Corporate Budget Category	Data		
		Actual	Budget	Variance
October	Equipment		3,938	3,938
	Growth	21,918	7,183	(14,735)
	Public Improvements		22,006	22,006
	System Improvements	13,935		(13,935)
	System Integrity	131,740	73,464	(58,276)
October Total		167,593	106,590	(61,003)
November	Growth	9,087	7,015	(2,072)
	System Improvements	(1,922)		1,922
	System Integrity	207,638	71,725	(135,913)
November Total		214,803	78,740	(136,063)
December	Equipment		2,242	2,242
	Growth	7,108	7,157	49
	System Improvements	193		(193)
	System Integrity	285,567	73,200	(212,367)
December Total		292,868	82,599	(210,269)
January	Growth	9,537	8,722	(815)
	System Improvements	52		(52)
	System Integrity	129,748	89,396	(40,353)
January Total		139,337	98,118	(41,219)
February	Growth	8,473	8,673	199
	System Improvements	(231)		231
	System Integrity	109,979	88,883	(21,096)
February Total		118,222	97,556	(20,666)
Grand Total		932,822	463,602	(469,220)

## KMD Spending Reports

### O&M by Month for the KMD Division

Cost Center	2736 - KMD-Hopkinsville C&M/Service
Fiscal Year	FY2012

Fiscal Period No	Data		
	Actual	Budget	Variance
March	53,590	46,432	(7,158)
April	60,431	43,585	(16,846)
May	54,130	47,445	(6,685)
June	45,398	43,585	(1,813)
July	42,788	45,515	2,727
August	46,314	46,531	217
September	44,298	43,037	(1,261)
Grand Total	346,949	316,130	(30,819)

**KMD Spending Reports**  
**O&M by Month for the KMD Division**

Cost Center	2736 - KMD-Hopkinsville C&M/Service
Fiscal Year	FY2013

Fiscal Period No	Data		
	Actual	Budget	Variance
October	50,630	51,340	709
November	49,118	51,758	2,640
December	47,227	49,591	2,364
January	62,825	52,352	(10,473)
February	36,160	47,395	11,235
Grand Total	245,961	252,436	6,475

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2736 - KMD-Hopkinsville C&M/Service
Fiscal Year	FY2012
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	172,025	171,142	(883)
01001 - Capital Labor	189,215	189,533	318
01002 - Capital Labor Contra	(157,646)	(189,533)	(31,887)
01008 - Expense Labor Accrual	182	0	(182)
01011 - Capital Labor Transfer In	32,844	0	(32,844)
01012 - Capital Labor Transfer Out	(64,414)	0	64,414
01200 - Benefits Load	25,113	23,681	(1,432)
01200 - Other Benefits Load	16,561	17,646	1,085
01202 - Benefits Pension Load	9,651	9,101	(550)
01202 - Pension Benefits Load	6,364	6,781	417
01203 - Benefits FAS106 Load	13,594	12,819	(775)
01203 - FAS106 Benefits Load	8,965	9,552	588
02001 - Inventory Materials	5,573	3,368	(2,205)
02004 - Warehouse Loading Charge	239	472	233
02005 - Non-Inventory Supplies	7,121	5,532	(1,589)
03002 - Vehicle Lease Payments	18,512	17,648	(864)
03003 - Capitalized transportation costs	(30,251)	(24,956)	5,295
03004 - Vehicle Expense	39,462	29,838	(9,624)
04044 - Advertising	1,269	0	(1,269)
04046 - Customer Relations & Assist	834	0	(834)
04146 - Public Relations	0	0	0
04301 - Equipment Lease	5,968	6,294	326
04302 - Heavy Equipment	2,649	4,944	2,295
04307 - Heavy Equipment Capitalized	(8,445)	(11,014)	(2,569)
04580 - Building Lease/Rents Capitalized	(12,161)	(11,938)	223
04581 - Building Lease/Rents	23,304	22,718	(586)
04582 - Building Maintenance	10,519	5,793	(4,726)
04590 - Utilities	10,698	11,980	1,282
04599 - Capitalized Utility Costs	(10,336)	(9,340)	996
05010 - Office Supplies	2,681	2,243	(438)
05111 - Postage/Delivery Services	143	375	232
05364 - Cellular, radio, pager charges	4,725	0	(4,725)
05373 - Use 05364 Cell svc-field technicians	0	1,841	1,841
05374 - Use 05364 Cell svc-field tech supervisors	0	505	505
05375 - Use 05364 Cell service-all others	0	677	677
05377 - Cell phone equipment and accessories	85	30	(55)
05399 - Capitalized Telecom Costs	(2,633)	(1,615)	1,018
05411 - Meals and Entertainment	1,457	1,576	119
05412 - Spousal & Dependent Travel	32	0	(32)
05413 - Transportation	0	115	115
05414 - Lodging	2,667	1,810	(857)
05415 - Membership Fees	0	2,100	2,100
05420 - Employee Development	0	235	235
05421 - Training	1,360	0	(1,360)
05427 - Technical (Job Skills) Training	54	235	181
06111 - Contract Labor	9,741	0	(9,741)
07443 - Uniforms	1,116	0	(1,116)
07444 - Uniforms Capitalized	(582)	0	582
07499 - Misc Employee Welfare Exp	4,059	2,387	(1,672)
07510 - Association Dues	4,634	0	(4,634)
07590 - Misc General Expense	0	1,555	1,555
<b>Grand Total</b>	<b>346,949</b>	<b>316,130</b>	<b>(30,819)</b>

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2736 - KMD-Hopkinsville C&M/Service
Fiscal Year	FY2013
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	120,838	126,602	5,764
01001 - Capital Labor	160,832	153,373	(7,459)
01002 - Capital Labor Contra	(117,202)	(153,373)	(36,171)
01006 - O&M Project Labor and Contra	2,529	0	(2,529)
01008 - Expense Labor Accrual	(1,963)	0	1,963
01011 - Capital Labor Transfer In	27,229	0	(27,229)
01012 - Capital Labor Transfer Out	(70,858)	0	70,858
01014 - Expense Labor Transfer Out	(2,529)	0	2,529
01202 - Benefits Pension Load	3,641	3,619	(22)
01202 - Pension Benefits Load	12,764	14,174	1,410
01203 - Benefits FAS106 Load	5,577	5,550	(27)
01203 - FAS106 Benefits Load	19,554	21,736	2,183
01251 - Medical Benefits Load	21,757	23,703	1,947
01257 - Empr ESOP Benefits Load	5,236	6,353	1,118
01260 - Emp HSA Benefits Load	58	0	(58)
01263 - RSP FACC Benefits Load	582	0	(582)
01266 - Basic Life Benefits Load	582	671	90
01269 - LTD Benefits Load	1,047	1,085	38
02001 - Inventory Materials	5,379	2,245	(3,134)
02004 - Warehouse Loading Charge	215	90	(125)
02005 - Non-Inventory Supplies	4,027	4,020	(7)
03002 - Vehicle Lease Payments	2,692	13,250	10,558
03003 - Capitalized transportation costs	(16,508)	(20,034)	(3,526)
03004 - Vehicle Expense	26,417	23,325	(3,092)
04021 - Promo Other, Misc	50	0	(50)
04301 - Equipment Lease	7,381	4,475	(2,906)
04302 - Heavy Equipment	1,802	0	(1,802)
04307 - Heavy Equipment Capitalized	(8,999)	(4,385)	4,614
04580 - Building Lease/Rents Capitalized	(9,255)	(8,897)	358
04581 - Building Lease/Rents	16,226	16,240	14
04582 - Building Maintenance	5,298	5,760	462
04590 - Utilities	6,054	7,960	1,906
04599 - Capitalized Utility Costs	(5,819)	(7,515)	(1,696)
05010 - Office Supplies	1,758	2,360	603
05111 - Postage/Delivery Services	201	220	19
05316 - Telecom Maintenance & Repair	936	0	(936)
05364 - Cellular, radio, pager charges	2,466	2,175	(291)
05377 - Cell phone equipment and accessories	191	0	(191)
05399 - Capitalized Telecom Costs	(1,958)	(1,188)	770
05411 - Meals and Entertainment	3,335	1,250	(2,085)
05413 - Transportation	1,909	85	(1,824)
05414 - Lodging	2,952	1,165	(1,787)
05415 - Membership Fees	0	1,500	1,500
05419 - Misc Employee Expense	116	0	(116)
05420 - Employee Development	0	215	215
05421 - Training	300	0	(300)
05427 - Technical (Job Skills) Training	0	110	110
06111 - Contract Labor	6,560	0	(6,560)
07443 - Uniforms	2,984	3,600	616
07444 - Uniforms Capitalized	(1,717)	(1,974)	(257)
07499 - Misc Employee Welfare Exp	1,249	2,360	1,111
07590 - Misc General Expense	50	530	480
<b>Grand Total</b>	<b>245,961</b>	<b>252,436</b>	<b>6,475</b>

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2651 - KY Div Owensboro Operations
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
Grand Total				0



**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2651 - KY Div Owensboro Operations
Corporate Budget Category	(All)
FY	FY2013

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
Grand Total				0

**KMD Spending Reports**  
**Capital by Category for the KMD Division - January**

Cost Center	2651 - KY Div Owensboro Operations
FY	FY2012

		Data		
Fiscal Period No	Corporate Budget Category	Actual	Budget	Variance
Grand Total				0

### KMD Spending Reports

#### Capital by Category for the KMD Division - February

Cost Center	2651 - KY Div Owensboro Operations
FY	FY2013

		Data		
Fiscal Period No	Corporate Budget Category	Actual	Budget	Variance
Grand Total				0

**KMD Spending Reports**  
**O&M by Month for the KMD Division**

Cost Center	2651 - KMD-Owensboro Operations
Fiscal Year	FY2012

Fiscal Period No	Data		
	Actual	Budget	Variance
March	51,048	94,122	43,073
April	76,383	46,458	(29,925)
May	75,061	50,442	(24,618)
June	43,994	91,457	47,462
July	59,651	48,450	(11,201)
August	61,352	49,775	(11,576)
September	52,691	65,467	12,776
Grand Total	420,180	446,170	25,991

## KMD Spending Reports O&M by Month for the KMD Division

Cost Center	2651 - KMD-Owensboro Operations
Fiscal Year	FY2013

Fiscal Period No	Data		
	Actual	Budget	Variance
October	60,984	91,825	30,841
November	58,751	59,862	1,111
December	56,119	59,038	2,919
January	62,667	94,323	31,656
February	56,602	54,946	(1,656)
Grand Total	295,123	359,994	64,871

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2651 - KMD-Owensboro Operations
Fiscal Year	FY2012
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	200,850	181,920	(18,930)
01001 - Capital Labor	206,326	135,403	(70,923)
01002 - Capital Labor Contra	0	(135,403)	(135,403)
01008 - Expense Labor Accrual	3,537	0	(3,537)
01012 - Capital Labor Transfer Out	(206,326)	0	206,326
01200 - Benefits Load	27,206	25,165	(2,041)
01200 - Other Benefits Load	22,256	18,765	(3,490)
01202 - Benefits Pension Load	10,455	9,671	(784)
01202 - Pension Benefits Load	8,553	7,211	(1,341)
01203 - Benefits FAS106 Load	14,727	13,622	(1,105)
01203 - FAS106 Benefits Load	12,048	10,158	(1,889)
02001 - Inventory Materials	0	1,260	1,260
02004 - Warehouse Loading Charge	0	176	176
02005 - Non-Inventory Supplies	3,476	14,630	11,154
03002 - Vehicle Lease Payments	19,660	17,780	(1,880)
03003 - Capitalized transportation costs	(29,841)	(18,758)	11,083
03004 - Vehicle Expense	39,591	26,180	(13,411)
04201 - Software Maintenance	2,592	0	(2,592)
04301 - Equipment Lease	28	0	(28)
04302 - Heavy Equipment	2,312	0	(2,312)
04305 - Use 03004 Licenses & Permits, Tax	0	0	0
04307 - Heavy Equipment Capitalized	(2,293)	0	2,293
04580 - Building Lease/Rents Capitalized	(10,518)	(7,587)	2,931
04581 - Building Lease/Rents	20,920	17,780	(3,140)
04582 - Building Maintenance	0	0	0
04590 - Utilities	734	770	36
04599 - Capitalized Utility Costs	0	(329)	(329)
04889 - Land Rights	49	0	(49)
05010 - Office Supplies	1,799	1,155	(644)
05111 - Postage/Delivery Services	40	140	100
05310 - Monthly Lines and service	455	245	(210)
05364 - Cellular, radio, pager charges	5,765	0	(5,765)
05373 - Use 05364 Cell svc-field technicians	0	2,800	2,800
05374 - Use 05364 Cell svc-field tech supervisors	0	700	700
05375 - Use 05364 Cell service-all others	0	735	735
05377 - Cell phone equipment and accessories	105	0	(105)
05399 - Capitalized Telecom Costs	(3,460)	(2,370)	1,090
05411 - Meals and Entertainment	5,669	5,040	(629)
05413 - Transportation	4,487	1,120	(3,367)
05414 - Lodging	6,011	4,340	(1,671)
05415 - Membership Fees	0	0	0
05419 - Misc Employee Expense	38	350	312
05420 - Employee Development	1,575	0	(1,575)
05422 - Operator Qualifications Training	0	0	0
05424 - Books & Manuals	0	0	0
05427 - Technical (Job Skills) Training	0	0	0
06111 - Contract Labor	0	2,975	2,975
07120 - Environmental & Safety	0	0	0
07443 - Uniforms	348	0	(348)
07444 - Uniforms Capitalized	(171)	0	171
07499 - Misc Employee Welfare Exp	1,641	525	(1,116)
07510 - Association Dues	0	0	0
07590 - Misc General Expense	49,537	110,000	60,463
<b>Grand Total</b>	<b>420,180</b>	<b>446,170</b>	<b>25,991</b>

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2651 - KMD-Owensboro Operations
Fiscal Year	FY2013
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	157,456	153,114	(4,343)
01001 - Capital Labor	137,714	155,015	17,301
01002 - Capital Labor Contra	0	(155,015)	(155,015)
01008 - Expense Labor Accrual	(1,262)	0	1,262
01012 - Capital Labor Transfer Out	(137,714)	0	137,714
01202 - Benefits Pension Load	4,474	4,336	(138)
01202 - Pension Benefits Load	17,550	17,183	(366)
01203 - Benefits FAS106 Load	6,853	6,649	(204)
01203 - FAS106 Benefits Load	26,885	26,351	(533)
01251 - Medical Benefits Load	29,208	28,667	(541)
01257 - Empr ESOP Benefits Load	7,029	7,684	655
01260 - Emp HSA Benefits Load	78	0	(78)
01263 - RSP FACC Benefits Load	781	0	(781)
01266 - Basic Life Benefits Load	781	812	31
01269 - LTD Benefits Load	1,406	1,313	(93)
02001 - Inventory Materials	0	500	500
02004 - Warehouse Loading Charge	0	20	20
02005 - Non-Inventory Supplies	1,142	7,000	5,858
03002 - Vehicle Lease Payments	13,065	22,650	9,585
03003 - Capitalized transportation costs	(15,948)	(23,091)	(7,143)
03004 - Vehicle Expense	21,172	23,250	2,078
04002 - Required By Law, Safety	50	0	(50)
04040 - Community Rel&Trade Shows	303	0	(303)
04044 - Advertising	675	0	(675)
04301 - Equipment Lease	20	0	(20)
04307 - Heavy Equipment Capitalized	(20)	0	20
04580 - Building Lease/Rents Capitalized	(7,799)	(7,545)	254
04581 - Building Lease/Rents	16,748	15,000	(1,748)
04590 - Utilities	548	550	2
04599 - Capitalized Utility Costs	0	(276)	(276)
05010 - Office Supplies	2,001	1,000	(1,001)
05111 - Postage/Delivery Services	6	125	119
05310 - Monthly Lines and service	124	0	(124)
05364 - Cellular, radio, pager charges	3,124	3,100	(24)
05399 - Capitalized Telecom Costs	(1,761)	(1,694)	67
05411 - Meals and Entertainment	3,430	3,500	70
05412 - Spousal & Dependent Travel	19	0	(19)
05413 - Transportation	552	800	248
05414 - Lodging	1,730	1,250	(480)
05415 - Membership Fees	300	0	(300)
05419 - Misc Employee Expense	0	250	250
05427 - Technical (Job Skills) Training	300	0	(300)
06111 - Contract Labor	1,460	0	(1,460)
07443 - Uniforms	2,418	1,250	(1,168)
07444 - Uniforms Capitalized	(1,143)	(628)	515
07499 - Misc Employee Welfare Exp	203	375	172
07590 - Misc General Expense	1,165	66,500	65,335
<b>Grand Total</b>	<b>295,123</b>	<b>359,994</b>	<b>64,871</b>

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2637 - KY Div Paducah C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
March	AFUDC	5		(5)
	Benefits - Direct Capital Labor		26,542	26,542
	Contractor Labor		2,873	2,873
	Contractor Services	1,415		(1,415)
	Direct Capital Labor		48,701	48,701
	Direct Heavy Equipment		21,010	21,010
	Div Overhead		17,074	17,074
	Heavy Equipment	3,065		(3,065)
	Labor	39,497		(39,497)
	Labor Overhead	26,962		(26,962)
	Materials	11,379		(11,379)
	Materials - with stores		11,875	11,875
	Materials - without stores		12,102	12,102
	Other Expenditures		5,359	5,359
	Overhead - BU A&G	14,405		(14,405)
	Overhead - Corp A&G	6,094		(6,094)
	Overhead - State A&G	7,933		(7,933)
	Reimbursement/AIC/Salvage	(7,305)		7,305
	Rent	1,336		(1,336)
	SSU Overhead		11,634	11,634
	State Overhead		28,629	28,629
	Stores Overhead	1,581	1,663	81
	Telecom	1,425		(1,425)
	Transportation	3,115		(3,115)
	Utilities	2,414		(2,414)
March Total		113,318	187,461	74,143
April	AFUDC	11		(11)
	Benefits - Direct Capital Labor		25,797	25,797
	Contractor Labor		2,873	2,873
	Contractor Services	4,210		(4,210)
	Direct Capital Labor		47,333	47,333
	Direct Heavy Equipment		20,419	20,419
	Div Overhead		9,669	9,669
	Heavy Equipment	4,180		(4,180)
	Labor	35,763		(35,763)
	Labor Overhead	19,890		(19,890)
	Materials	12,591		(12,591)
	Materials - with stores		11,875	11,875
	Materials - without stores		2,102	2,102
	Other Expenditures		5,359	5,359
	Overhead - BU A&G	8,134		(8,134)
	Overhead - Corp A&G	6,552		(6,552)
	Overhead - State A&G	12,941		(12,941)
	Reimbursement/AIC/Salvage	(15,469)		15,469
	Rent	1,328		(1,328)
	SSU Overhead		9,951	9,951
	State Overhead		10,812	10,812
	Stores Overhead	1,496	1,663	167
	Telecom	1,914		(1,914)
	Transportation	8,603		(8,603)
	Utilities	885		(885)
April Total		103,029	147,852	44,823



**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2637 - KY Div Paducah C&M/Service
Corporate Budget Category	{All}
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
May	AFUDC	21		(21)
	Benefits - Direct Capital Labor		26,573	26,573
	Contractor Labor		22,823	22,823
	Contractor Services	3,520		(3,520)
	Direct Capital Labor		48,758	48,758
	Direct Capital Spending	46		(46)
	Direct Heavy Equipment		21,034	21,034
	Div Overhead		13,459	13,459
	Heavy Equipment	4,971		(4,971)
	Labor	47,675		(47,675)
	Labor Overhead	25,028		(25,028)
	Materials	16,669		(16,669)
	Materials - with stores		21,880	21,880
	Materials - without stores		2,102	2,102
	Other Expenditures		5,359	5,359
	Overhead - BU A&G	10,296		(10,296)
	Overhead - Corp A&G	8,293		(8,293)
	Overhead - State A&G	16,380		(16,380)
	Reimbursement/AIC/Salvage	(10,188)		10,188
	Rent	1,425		(1,425)
	SSU Overhead		13,572	13,572
	State Overhead		12,413	12,413
	Stores Overhead	662	3,063	2,401
	Telecom	1,059		(1,059)
	Transportation	9,588		(9,588)
	Utilities	1,111		(1,111)
May Total		136,557	191,037	54,479
June	AFUDC	22		(22)
	Benefits - Direct Capital Labor		26,573	26,573
	Contractor Labor		22,823	22,823
	Contractor Services	405		(405)
	Direct Capital Labor		48,758	48,758
	Direct Capital Spending	300		(300)
	Direct Heavy Equipment		21,034	21,034
	Div Overhead		15,138	15,138
	Heavy Equipment	4,999		(4,999)
	Labor	37,223		(37,223)
	Labor Overhead	33,119		(33,119)
	Materials	19,064		(19,064)
	Materials - with stores		21,880	21,880
	Materials - without stores		2,102	2,102
	Other Expenditures		5,359	5,359
	Overhead - BU A&G	8,769		(8,769)
	Overhead - Corp A&G	1,802		(1,802)
	Overhead - State A&G	4,007		(4,007)
	Reimbursement/AIC/Salvage	(3,238)		3,238
	Rent	1,624		(1,624)
	SSU Overhead		12,402	12,402
	State Overhead		18,544	18,544
	Stores Overhead	668	3,063	2,395
	Telecom	3,014		(3,014)
	Transportation	11,875		(11,875)
	Utilities	1,034		(1,034)
June Total		124,686	197,676	72,991

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2637 - KY Div Paducah C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
July	AFUDC	12		(12)
	Benefits - Direct Capital Labor		26,573	26,573
	Contractor Labor		22,823	22,823
	Contractor Services	2,307		(2,307)
	Direct Capital Labor		48,758	48,758
	Direct Capital Spending	51		(51)
	Direct Heavy Equipment		21,034	21,034
	Div Overhead		16,897	16,897
	Heavy Equipment	5,874		(5,874)
	Labor	44,574		(44,574)
	Labor Overhead	24,553		(24,553)
	Materials	24,942		(24,942)
	Materials - with stores		21,880	21,880
	Materials - without stores		2,102	2,102
	Other Expenditures		5,359	5,359
	Overhead - BU A&G	8,165		(8,165)
	Overhead - Corp A&G	13,126		(13,126)
	Overhead - State A&G	13,603		(13,603)
	Reimbursement/AIC/Salvage	(2,812)		2,812
	Rent	1,565		(1,565)
	SSU Overhead		13,059	13,059
	State Overhead		19,017	19,017
	Stores Overhead	911	3,063	2,152
	Telecom	1,181		(1,181)
	Transportation	8,189		(8,189)
	Utilities	829		(829)
July Total		147,069	200,565	53,496
August	AFUDC	1		(1)
	Benefits - Direct Capital Labor		26,573	26,573
	Contractor Labor		22,823	22,823
	Contractor Services	3,982		(3,982)
	Direct Capital Labor		48,758	48,758
	Direct Capital Spending	283		(283)
	Direct Heavy Equipment		21,034	21,034
	Div Overhead		18,602	18,602
	Heavy Equipment	6,551		(6,551)
	Labor	39,142		(39,142)
	Labor Overhead	21,397		(21,397)
	Materials	10,215		(10,215)
	Materials - with stores		21,880	21,880
	Materials - without stores		2,102	2,102
	Other Expenditures		5,359	5,359
	Overhead - BU A&G	8,296		(8,296)
	Overhead - Corp A&G	6,682		(6,682)
	Overhead - State A&G	13,198		(13,198)
	Reimbursement/AIC/Salvage	(2,620)		2,620
	Rent	1,592		(1,592)
	SSU Overhead		13,532	13,532
	State Overhead		22,820	22,820
	Stores Overhead	399	3,063	2,664
	Telecom	1,912		(1,912)
	Transportation	10,626		(10,626)
	Utilities	686		(686)
August Total		122,344	206,546	84,202

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2637 - KY Div Paducah C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
September	AFUDC	3		(3)
	Benefits - Direct Capital Labor		26,582	26,582
	Contractor Labor		22,820	22,820
	Contractor Services	64,830		(64,830)
	Direct Capital Labor		48,774	48,774
	Direct Heavy Equipment		21,041	21,041
	Div Overhead		19,324	19,324
	Heavy Equipment	5,071		(5,071)
	Labor	28,976		(28,976)
	Labor Overhead	20,492		(20,492)
	Materials	20,349		(20,349)
	Materials - with stores		21,880	21,880
	Materials - without stores		2,101	2,101
	Other Expenditures		5,351	5,351
	Overhead - BU A&G	8,415		(8,415)
	Overhead - Corp A&G	1,454		(1,454)
	Overhead - State A&G	19,982		(19,982)
	Reimbursement/AIC/Salvage	(3,047)		3,047
	Rent	993		(993)
	SSU Overhead		12,992	12,992
	State Overhead		25,849	25,849
	Stores Overhead	659	3,063	2,404
	Telecom	2,381		(2,381)
	Transportation	7,415		(7,415)
	Utilities	624		(624)
September Total		178,600	209,778	31,178
Grand Total		925,603	1,340,916	415,313

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2637 - KY Div Paducah C&M/Service
Corporate Budget Category	(All)
FY	FY2013

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
October	AFUDC	6		(6)
	Benefits - Direct Capital Labor		9,470	9,470
	Contractor Labor		13,062	13,062
	Contractor Services	51,862		(51,862)
	Direct Capital Labor		13,777	13,777
	Direct Capital Spending	(2,116)		2,116
	Direct Heavy Equipment		12,476	12,476
	Div Overhead		9,286	9,286
	Equipment		17,280	17,280
	Heavy Equipment	5,154		(5,154)
	Labor	35,402		(35,402)
	Labor Overhead	23,393		(23,393)
	Materials	22,686		(22,686)
	Materials - with stores		14,088	14,088
	Materials - without stores		582	582
	Other Expenditures		10,027	10,027
	Overhead - BU A&G	15,544		(15,544)
	Overhead - Corp A&G	12,878		(12,878)
	Overhead - State A&G	30,942		(30,942)
	Reimbursement/AIC/Salvage	(5,720)		5,720
	Rent	2,363		(2,363)
	SSU Overhead		7,452	7,452
	State Overhead		13,166	13,166
	Stores Overhead	901	564	(337)
	Telecom	1,573		(1,573)
	Transportation	8,133		(8,133)
	Utilities	816		(816)
October Total		203,816	121,230	(82,586)
November	AFUDC	2		(2)
	Benefits - Direct Capital Labor		9,470	9,470
	Contractor Labor		13,062	13,062
	Contractor Services	1,569		(1,569)
	Direct Capital Labor		13,777	13,777
	Direct Capital Spending	384		(384)
	Direct Heavy Equipment		12,476	12,476
	Div Overhead		9,847	9,847
	Equipment		17,280	17,280
	Heavy Equipment	4,362		(4,362)
	Labor	27,457		(27,457)
	Labor Overhead	24,282		(24,282)
	Materials	26,800		(26,800)
	Materials - with stores		14,088	14,088
	Materials - without stores		582	582
	Other Expenditures		10,027	10,027
	Overhead - BU A&G	7,545		(7,545)
	Overhead - Corp A&G	6,251		(6,251)
	Overhead - State A&G	15,020		(15,020)
	Reimbursement/AIC/Salvage	(2,031)		2,031
	Rent	733		(733)
	SSU Overhead		4,590	4,590
	State Overhead		12,846	12,846
	Stores Overhead	1,065	564	(501)
	Telecom	748		(748)
	Transportation	6,609		(6,609)
	Utilities	513		(513)
November Total		121,309	118,609	(2,700)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2637 - KY Div Paducah C&M/Service
Corporate Budget Category	(All)
FY	FY2013

December	AFUDC	(21)		21
	Benefits - Direct Capital Labor		9,470	9,470
	Contractor Labor		13,062	13,062
	Contractor Services	15,440		(15,440)
	Direct Capital Labor		13,777	13,777
	Direct Capital Spending	352		(352)
	Direct Heavy Equipment		12,476	12,476
	Div Overhead		10,889	10,889
	Equipment		17,280	17,280
	Heavy Equipment	4,516		(4,515)
	Labor	32,738		(32,738)
	Labor Overhead	28,409		(28,409)
	Materials	17,584		(17,584)
	Materials - with stores		14,088	14,088
	Materials - without stores		582	582
	Other Expenditures		10,027	10,027
	Overhead - BU A&G	28,472		(28,472)
	Overhead - Corp A&G	6,849		(6,849)
	Overhead - State A&G	39,305		(39,305)
	Reimbursement/AIC/Salvage	(15,497)		15,497
	Rent	710		(710)
	SSU Overhead		5,865	5,865
	State Overhead		12,751	12,751
	Stores Overhead		564	(109)
	Telecom	1,197		(1,197)
	Transportation	4,999		(4,999)
	Utilities	453		(453)
December Total		166,176	120,832	(45,344)
January	AFUDC	(12)		12
	Benefits - Direct Capital Labor		9,470	9,470
	Contractor Labor		13,062	13,062
	Contractor Services	1,788		(1,788)
	Direct Capital Labor		13,777	13,777
	Direct Capital Spending	(22,993)		22,993
	Direct Heavy Equipment		12,476	12,476
	Div Overhead		11,349	11,349
	Heavy Equipment	4,972		(4,972)
	Labor	31,337		(31,337)
	Labor Overhead	22,789		(22,789)
	Materials	37,283		(37,283)
	Materials - with stores		14,088	14,088
	Materials - without stores		582	582
	Other Expenditures		4,761	4,761
	Overhead - BU A&G	10,120		(10,120)
	Overhead - Corp A&G	8,385		(8,385)
	Overhead - State A&G	20,146		(20,146)
	Reimbursement/AIC/Salvage	(7,163)		7,163
	Rent	780		(780)
	SSU Overhead		7,515	7,515
	State Overhead		22,387	22,387
	Stores Overhead	1,151	564	(586)
	Telecom	1,495		(1,495)
	Transportation	6,142		(6,142)
	Utilities	606		(606)
January Total		116,828	110,031	(6,797)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2637 - KY Div Paducah C&M/Service
Corporate Budget Category	(All)
FY	FY2013

February	AFUDC	6	(6)
	Benefits - Direct Capital Labor	9,470	9,470
	Contractor Labor	13,062	13,062
	Contractor Services	1,459	(1,459)
	Direct Capital Labor	13,777	13,777
	Direct Capital Spending	681	(681)
	Direct Heavy Equipment	12,476	12,476
	Div Overhead	10,460	10,460
	Heavy Equipment	4,912	(4,912)
	Labor	27,753	(27,753)
	Labor Overhead	19,559	(19,559)
	Materials	21,989	(21,989)
	Materials - with stores	14,088	14,088
	Materials - without stores	582	582
	Other Expenditures	4,761	4,761
	Overhead - BU A&G	7,756	(7,756)
	Overhead - Corp A&G	6,426	(6,426)
	Overhead - State A&G	15,440	(15,440)
	Reimbursement/A/C/Salvage	(342)	342
	Rent	624	(624)
	SSU Overhead	7,574	7,574
	State Overhead	22,627	22,627
	Stores Overhead	682	(118)
	Telecom	1,642	(1,642)
	Transportation	4,697	(4,697)
	Utilities	129	(129)
February Total		113,412	109,440 (3,971)
Grand Total		721,541	580,143 (141,398)

**KMD Spending Reports**  
**Capital by Category for the KMD Division - January**

Cost Center	2637 - KY Div Paducah C&M/Service
FY	FY2012

		Data		
Fiscal Period No	Corporate Budget Category	Actual	Budget	Variance
March	Equipment	587		(587)
	Growth	8,547	61,749	53,201
	System Improvements	0		(0)
	System Integrity	104,183	125,712	21,529
March Total		113,318	187,461	74,143
April	Equipment	(68)		68
	Growth	3,594	54,329	50,735
	System Integrity	99,504	93,524	(5,980)
April Total		103,029	147,852	44,823
May	Equipment	(13)		13
	Growth	33,199	53,922	20,723
	System Integrity	103,371	137,115	33,743
May Total		136,557	191,037	54,479
June	Equipment	4		(4)
	Growth	34,062	55,704	21,643
	System Integrity	90,620	141,972	51,352
June Total		124,686	197,676	72,991
July	Growth	28,134	56,480	28,346
	System Integrity	118,935	144,086	25,150
July Total		147,069	200,565	53,496
August	Growth	16,234	58,085	41,851
	System Integrity	106,110	148,461	42,351
August Total		122,344	206,546	84,202
September	Growth	61,797	58,984	(2,813)
	System Integrity	116,803	150,794	33,991
September Total		178,600	209,778	31,178
Grand Total		925,603	1,340,916	415,313

## KMD Spending Reports

### Capital by Category for the KMD Division - February

Cost Center	2637 - KY Div Paducah C&M/Service
FY	FY2013

		Data		
Fiscal Period No	Corporate Budget Category	Actual	Budget	Variance
October	Equipment		24,303	24,303
	Growth	10,580	44,578	33,998
	Structures		5,266	5,266
	System Integrity	193,236	47,084	(146,152)
October Total		203,816	121,230	(82,586)
November	Equipment		23,687	23,687
	Growth	30,321	43,601	13,280
	Structures		5,266	5,266
	System Integrity	90,988	46,055	(44,933)
November Total		121,309	118,609	(2,700)
December	Equipment		24,209	24,209
	Growth	26,386	44,430	18,043
	Structures		5,266	5,266
	System Integrity	139,790	46,927	(92,863)
December Total		166,176	120,832	(45,344)
January	Equipment	7,789		(7,789)
	Growth	(10,726)	53,524	64,250
	System Integrity	119,765	56,508	(63,258)
January Total		116,828	110,031	(6,797)
February	Growth	23,015	53,236	30,221
	System Integrity	90,397	56,204	(34,192)
February Total		113,412	109,440	(3,971)
Grand Total		721,541	580,143	(141,398)



**KMD Spending Reports**  
**O&M by Month for the KMD Division**

Cost Center	2637 - KMD-Paducah C&M/Service
Fiscal Year	FY2012

Fiscal Period No	Data		
	Actual	Budget	Variance
March	49,084	79,957	30,873
April	49,280	78,267	28,987
May	60,362	81,644	21,282
June	43,133	78,267	35,134
July	41,472	79,957	38,484
August	50,751	81,644	30,894
September	49,121	76,561	27,440
Grand Total	343,202	556,296	213,094

## KMD Spending Reports O&M by Month for the KMD Division

Cost Center	2637 - KMD-Paducah C&M/Service
Fiscal Year	FY2013

Fiscal Period No	Data		
	Actual	Budget	Variance
October	52,215	78,407	26,192
November	58,947	79,483	20,536
December	62,049	76,332	14,283
January	75,061	79,763	4,702
February	60,331	72,848	12,517
Grand Total	308,603	386,833	78,230

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2637 - KMD-Paducah C&M/Service
Fiscal Year	FY2012
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	128,380	190,161	61,780
01001 - Capital Labor	247,294	233,984	(13,310)
01002 - Capital Labor Contra	(270,283)	(233,984)	36,299
01008 - Expense Labor Accrual	248	0	(248)
01011 - Capital Labor Transfer In	77,278	0	(77,278)
01012 - Capital Labor Transfer Out	(54,289)	0	54,289
01200 - Benefits Load	18,737	26,279	7,543
01200 - Other Benefits Load	12,425	19,641	7,215
01202 - Benefits Pension Load	7,200	10,099	2,899
01202 - Pension Benefits Load	4,775	7,548	2,773
01203 - Benefits FAS106 Load	10,143	14,226	4,083
01203 - FAS106 Benefits Load	6,726	10,632	3,906
02001 - Inventory Materials	7,033	4,375	(2,658)
02004 - Warehouse Loading Charge	353	613	259
02005 - Non-Inventory Supplies	18,422	4,665	(13,757)
03002 - Vehicle Lease Payments	41,927	53,305	11,378
03003 - Capitalized transportation costs	(63,507)	(59,724)	3,783
03004 - Vehicle Expense	54,714	54,950	236
04301 - Equipment Lease	21,307	26,250	4,943
04302 - Heavy Equipment	4,991	12,250	7,259
04307 - Heavy Equipment Capitalized	(25,773)	(37,730)	(11,957)
04580 - Building Lease/Rents Capitalized	(6,115)	(60,633)	(54,518)
04581 - Building Lease/Rents	9,293	109,900	100,607
04582 - Building Maintenance	6,023	14,000	7,977
04590 - Utilities	11,532	14,000	2,468
04599 - Capitalized Utility Costs	(5,223)	(15,447)	(10,224)
05010 - Office Supplies	5,606	4,900	(706)
05111 - Postage/Delivery Services	422	700	278
05364 - Cellular, radio, pager charges	6,155	0	(6,155)
05399 - Capitalized Telecom Costs	(3,379)	0	3,379
05411 - Meals and Entertainment	2,523	1,750	(773)
05412 - Spousal & Dependent Travel	38	0	(38)
05413 - Transportation	1,544	1,750	206
05414 - Lodging	4,838	543	(4,295)
05415 - Membership Fees	0	350	350
05417 - Club Dues - Deductible	0	175	175
05419 - Misc Employee Expense	853	290	(563)
05420 - Employee Development	0	700	700
05421 - Training	320	0	(320)
06111 - Contract Labor	56,958	134,165	77,207
07120 - Environmental & Safety	0	1,400	1,400
07443 - Uniforms	3,051	3,790	739
07444 - Uniforms Capitalized	(1,971)	(2,091)	(120)
07449 - Non-Qual Retirement Exp	0	0	0
07499 - Misc Employee Welfare Exp	1,813	3,150	1,337
07510 - Association Dues	500	0	(500)
07590 - Misc General Expense	749	5,365	4,616
09911 - Reimbursements	(431)	0	431
<b>Grand Total</b>	<b>343,202</b>	<b>556,296</b>	<b>213,094</b>

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2637 - KMD-Paducah C&M/Service
Fiscal Year	FY2013
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	130,019	172,517	42,498
01001 - Capital Labor	187,131	178,610	(8,521)
01002 - Capital Labor Contra	(157,684)	(178,610)	(20,927)
01006 - O&M Project Labor and Contra	5,320	0	(5,320)
01008 - Expense Labor Accrual	3,893	0	(3,893)
01011 - Capital Labor Transfer In	14,781	0	(14,781)
01012 - Capital Labor Transfer Out	(44,228)	0	44,228
01014 - Expense Labor Transfer Out	(5,320)	0	5,320
01202 - Benefits Pension Load	3,020	4,903	1,883
01202 - Pension Benefits Load	15,111	19,343	4,232
01203 - Benefits FAS106 Load	4,627	7,519	2,892
01203 - FAS106 Benefits Load	23,149	29,663	6,514
01251 - Medical Benefits Load	24,047	32,300	8,253
01257 - Empr ESOP Benefits Load	5,787	8,658	2,871
01260 - Emp HSA Benefits Load	64	0	(64)
01263 - RSP FACC Benefits Load	643	0	(643)
01266 - Basic Life Benefits Load	643	915	272
01269 - LTD Benefits Load	1,157	1,479	322
02001 - Inventory Materials	2,853	4,405	1,552
02004 - Warehouse Loading Charge	114	176	62
02005 - Non-Inventory Supplies	14,891	6,795	(8,096)
03002 - Vehicle Lease Payments	27,979	36,250	8,271
03003 - Capitalized transportation costs	(35,200)	(35,667)	(467)
03004 - Vehicle Expense	31,549	33,870	2,321
04301 - Equipment Lease	16,332	22,405	6,073
04302 - Heavy Equipment	8,579	7,745	(834)
04307 - Heavy Equipment Capitalized	(24,412)	(29,545)	(5,133)
04580 - Building Lease/Rents Capitalized	(3,983)	(3,072)	911
04581 - Building Lease/Rents	6,738	6,040	(698)
04582 - Building Maintenance	2,975	8,385	5,410
04590 - Utilities	7,070	8,320	1,250
04599 - Capitalized Utility Costs	(2,586)	(8,498)	(5,912)
05010 - Office Supplies	3,918	4,165	247
05111 - Postage/Delivery Services	208	415	207
05364 - Cellular, radio, pager charges	2,913	1,875	(1,038)
05377 - Cell phone equipment and accessories	236	0	(236)
05399 - Capitalized Telecom Costs	(1,705)	(1,024)	681
05411 - Meals and Entertainment	2,528	2,080	(448)
05412 - Spousal & Dependent Travel	10	0	(10)
05413 - Transportation	767	1,065	298
05414 - Lodging	1,271	540	(731)
05415 - Membership Fees	0	105	105
05417 - Club Dues - Deductible	0	60	60
05419 - Misc Employee Expense	50	100	50
05420 - Employee Development	0	250	250
05421 - Training	217	0	(217)
06111 - Contract Labor	27,842	34,995	7,153
07120 - Environmental & Safety	0	415	415
07443 - Uniforms	4,867	7,200	2,333
07444 - Uniforms Capitalized	(3,018)	(3,663)	(645)
07499 - Misc Employee Welfare Exp	1,063	1,240	177
07510 - Association Dues	1,305	250	(1,055)
07590 - Misc General Expense	1,073	1,860	787
<b>Grand Total</b>	<b>308,603</b>	<b>388,833</b>	<b>78,230</b>

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2638 - KY Div Mayfield C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
March	Benefits - Direct Capital Labor		2,911	2,911
	Contractor Services	(36)		36
	Direct Capital Labor		5,342	5,342
	Direct Capital Spending	4,352		(4,352)
	Direct Heavy Equipment		4,349	4,349
	Dlv Overhead		2,577	2,577
	Equipment		2,250	2,250
	Heavy Equipment	1,541		(1,541)
	Labor	14,629		(14,629)
	Labor Overhead	10,104		(10,104)
	Materials	3,908		(3,908)
	Materials - with stores		4,601	4,601
	Materials - without stores		719	719
	Overhead - BU A&G	5,683		(5,683)
	Overhead - Corp A&G	2,559		(2,559)
	Overhead - State A&G	3,552		(3,552)
	Reimbursement/AIC/Salvage	(289)		289
	Rent	4,291		(4,291)
	SSU Overhead		1,756	1,756
	State Overhead		4,321	4,321
	Stores Overhead	355	644	289
Telecom	716		(716)	
Transportation	2,149		(2,149)	
Utilities	233		(233)	
March Total		53,748	29,470	(24,277)
April	AFUDC	14		(14)
	Benefits - Direct Capital Labor		2,911	2,911
	Contractor Services	306		(306)
	Direct Capital Labor		5,342	5,342
	Direct Heavy Equipment		4,349	4,349
	Dlv Overhead		1,641	1,641
	Equipment		2,250	2,250
	Heavy Equipment	1,548		(1,548)
	Labor	10,535		(10,535)
	Labor Overhead	6,093		(6,093)
	Materials	16,244		(16,244)
	Materials - with stores		4,601	4,601
	Materials - without stores		719	719
	Overhead - BU A&G	3,897		(3,897)
	Overhead - Corp A&G	3,139		(3,139)
	Overhead - State A&G	6,200		(6,200)
	Reimbursement/AIC/Salvage	(814)		814
	Rent	4,086		(4,086)
	SSU Overhead		1,689	1,689
	State Overhead		1,836	1,836
	Stores Overhead	2,250	644	(1,606)
Telecom	709		(709)	
Transportation	2,482		(2,482)	
Utilities	1,318		(1,318)	
April Total		58,005	25,983	(32,022)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2638 - KY Div Mayfield C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
May	AFUDC	27		(27)
	Benefits - Direct Capital Labor		2,911	2,911
	Contractor Services	4,984		(4,984)
	Direct Capital Labor		5,342	5,342
	Direct Capital Spending	394		(394)
	Direct Heavy Equipment		4,349	4,349
	Div Overhead		1,698	1,698
	Equipment		2,250	2,250
	Heavy Equipment	1,464		(1,464)
	Labor	10,763		(10,763)
	Labor Overhead	5,898		(5,898)
	Materials	26,082		(26,082)
	Materials - with stores		4,601	4,601
	Materials - without stores		719	719
	Overhead - BU A&G	5,407		(5,407)
	Overhead - Corp A&G	4,355		(4,355)
	Overhead - State A&G	8,603		(8,603)
	Reimbursement/AIC/Salvage	1,568		(1,568)
	Rent	3,235		(3,235)
	SSU Overhead		1,712	1,712
	State Overhead		1,566	1,566
	Stores Overhead	1,038	644	(393)
	Telecom	312		(312)
	Transportation	2,524		(2,524)
	Utilities	483		(483)
May Total		77,136	25,792	(51,344)
June	AFUDC	112		(112)
	Benefits - Direct Capital Labor		2,911	2,911
	Contractor Services	109,855		(109,855)
	Direct Capital Labor		5,342	5,342
	Direct Capital Spending	80		(80)
	Direct Heavy Equipment		4,349	4,349
	Div Overhead		1,909	1,909
	Equipment		2,250	2,250
	Heavy Equipment	1,129		(1,129)
	Labor	12,241		(12,241)
	Labor Overhead	10,133		(10,133)
	Materials	30,466		(30,466)
	Materials - w/with stores		4,601	4,601
	Materials - without stores		719	719
	Overhead - BU A&G	17,467		(17,467)
	Overhead - Corp A&G	9,007		(9,007)
	Overhead - State A&G	18,220		(18,220)
	Reimbursement/AIC/Salvage	26		(26)
	Rent	3,082		(3,082)
	SSU Overhead		1,564	1,564
	State Overhead		2,339	2,339
	Stores Overhead	1,219	644	(574)
	Telecom	680		(680)
	Transportation	1,641		(1,641)
	Utilities	560		(560)
June Total		215,917	26,630	(189,288)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2638 - KY Div Mayfield C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
July	AFUDC	209		(209)
	Benefits - Direct Capital Labor		2,911	2,911
	Contractor Services	27,943		(27,943)
	Direct Capital Labor		5,342	5,342
	Direct Capital Spending	3,715		(3,715)
	Direct Heavy Equipment		4,349	4,349
	Div Overhead		2,131	2,131
	Equipment		2,250	2,250
	Heavy Equipment	1,932		(1,932)
	Labor	19,628		(19,628)
	Labor Overhead	10,588		(10,588)
	Materials	8,946		(8,946)
	Materials - with stores		4,601	4,601
	Materials - without stores		719	719
	Overhead - BU A&G	5,985		(5,985)
	Overhead - Corp A&G	9,610		(9,610)
	Overhead - State A&G	9,970		(9,970)
	Reimbursement/AIC/Salvage	(7,099)		7,099
	Rent	3,226		(3,226)
	SSU Overhead		1,647	1,647
	State Overhead		2,399	2,399
	Stores Overhead	357	644	287
	Telecom	388		(388)
	Transportation	1,517		(1,517)
	Utilities	242		(242)
July Total		97,157	26,994	(70,163)
August	AFUDC	259		(259)
	Benefits - Direct Capital Labor		2,911	2,911
	Contractor Services	52,349		(52,349)
	Direct Capital Labor		5,342	5,342
	Direct Capital Spending	471		(471)
	Direct Heavy Equipment		4,349	4,349
	Div Overhead		2,346	2,346
	Equipment		2,250	2,250
	Heavy Equipment	2,885		(2,885)
	Labor	16,023		(16,023)
	Labor Overhead	8,773		(8,773)
	Materials	10,752		(10,752)
	Materials - with stores		4,601	4,601
	Materials - without stores		719	719
	Overhead - BU A&G	9,768		(9,768)
	Overhead - Corp A&G	7,867		(7,867)
	Overhead - State A&G	15,540		(15,540)
	Reimbursement/AIC/Salvage	(4,190)		4,190
	Rent	4,317		(4,317)
	SSU Overhead		1,707	1,707
	State Overhead		2,878	2,878
	Stores Overhead	430	644	214
	Telecom	842		(842)
	Transportation	2,330		(2,330)
	Utilities	939		(939)
August Total		129,355	27,748	(101,607)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2638 - KY Div Mayfield C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
September	AFUDC	333		(333)
	Benefits - Direct Capital Labor		2,914	2,914
	Contractor Services	103,922		(103,922)
	Direct Capital Labor		5,346	5,346
	Direct Capital Spending	87		(87)
	Direct Heavy Equipment		4,353	4,353
	Div Overhead		2,435	2,435
	Equipment		2,250	2,250
	Heavy Equipment	2,076		(2,076)
	Labor	9,503		(9,503)
	Labor Overhead	7,201		(7,201)
	Materials	12,602		(12,602)
	Materials - with stores		4,588	4,588
	Materials - without stores		713	713
	Overhead - BU A&G	8,779		(8,779)
	Overhead - Corp A&G	1,994		(1,994)
	Overhead - State A&G	20,256		(20,256)
	Reimbursement/A/C/Salvage	(1,002)		1,002
	Rent	4,441		(4,441)
	SSU Overhead		1,637	1,637
	State Overhead		3,257	3,257
	Stores Overhead	504	642	138
	Telecom	975		(975)
	Transportation	1,588		(1,588)
	Utilities	1,021		(1,021)
September Total		174,280	28,135	(146,145)
Grand Total		805,598	190,753	(614,846)



**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2638 - KY Div Mayfield C&M/Service
Corporate Budget Category	(All)
FY	FY2013

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
October	AFUDC	374		(374)
	Benefits - Direct Capital Labor		9,414	9,414
	Contractor Labor		458	458
	Contractor Services	118,623		(118,623)
	Direct Capital Labor		13,696	13,696
	Direct Capital Spending	913		(913)
	Direct Heavy Equipment		5,385	5,385
	Div Overhead		4,164	4,164
	Equipment		2,045	2,045
	Heavy Equipment	1,690		(1,690)
	Labor	14,779		(14,779)
	Labor Overhead	9,565		(9,565)
	Materials	6,331		(6,331)
	Materials - with stores		5,590	5,590
	Materials - without stores		270	270
	Other Expenditures		5,464	5,464
	Overhead - BU A&G	16,596		(16,596)
	Overhead - Corp A&G	13,750		(13,750)
	Overhead - State A&G	33,038		(33,038)
	Reimbursement/AIC/Salvage	(2,232)		2,232
	Rent	3,402		(3,402)
	SSU Overhead		3,341	3,341
	State Overhead		5,903	5,903
	Stores Overhead	253	224	(30)
	Telecom	516		(516)
	Transportation	1,723		(1,723)
	Utilities	626		(626)
<b>October Total</b>		<b>219,947</b>	<b>55,955</b>	<b>(163,993)</b>
November	AFUDC	220		(220)
	Benefits - Direct Capital Labor		9,414	9,414
	Contractor Labor		458	458
	Contractor Services	30,454		(30,454)
	Direct Capital Labor		13,696	13,696
	Direct Capital Spending	153		(153)
	Direct Heavy Equipment		5,385	5,385
	Div Overhead		4,415	4,415
	Equipment		2,045	2,045
	Heavy Equipment	1,821		(1,821)
	Labor	15,255		(15,255)
	Labor Overhead	12,509		(12,509)
	Materials	25,067		(25,067)
	Materials - with stores		5,590	5,590
	Materials - without stores		270	270
	Other Expenditures		5,464	5,464
	Overhead - BU A&G	8,540		(8,540)
	Overhead - Corp A&G	7,075		(7,075)
	Overhead - State A&G	17,000		(17,000)
	Reimbursement/AIC/Salvage	(688)		688
	Rent	3,764		(3,764)
	SSU Overhead		2,058	2,058
	State Overhead		5,760	5,760
	Stores Overhead	1,002	224	(778)
	Telecom	312		(312)
	Transportation	1,561		(1,561)
	Utilities	1,760		(1,760)
<b>November Total</b>		<b>125,804</b>	<b>54,780</b>	<b>(71,025)</b>

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2636 - KY Div Mayfield C&M/Service
Corporate Budget Category	(All)
FY	FY2013

December	AFUDC	224		(224)
	Benefits - Direct Capital Labor		9,414	9,414
	Contractor Labor		458	458
	Contractor Services	47,421		(47,421)
	Direct Capital Labor		13,696	13,696
	Direct Capital Spending	(26)		26
	Direct Heavy Equipment		5,385	5,385
	Div Overhead		4,883	4,883
	Equipment		2,045	2,045
	Heavy Equipment	2,895		(2,895)
	Labor	11,577		(11,577)
	Labor Overhead	10,515		(10,515)
	Materials	7,956		(7,956)
	Materials - with stores		5,590	5,590
	Materials - without stores		270	270
	Other Expenditures		5,464	5,464
	Overhead - BU A&G	26,779		(26,779)
	Overhead - Corp A&G	5,357		(5,357)
	Overhead - State A&G	35,842		(35,842)
	Reimbursement/AIC/Salvage	(3,080)		3,080
	Rent	4,195		(4,195)
	SSU Overhead		2,630	2,630
	State Overhead		5,718	5,718
	Stores Overhead	312	224	(88)
	Telecom	768		(768)
	Transportation	2,099		(2,099)
	Utilities	563		(563)
December Total		153,396	55,776	(97,620)
January	AFUDC	(649)		649
	Benefits - Direct Capital Labor		9,414	9,414
	Contractor Labor		458	458
	Contractor Services	21,428		(21,428)
	Direct Capital Labor		13,696	13,696
	Direct Capital Spending	184		(184)
	Direct Heavy Equipment		5,385	5,385
	Div Overhead		6,238	6,238
	Heavy Equipment	1,758		(1,758)
	Labor	6,922		(6,922)
	Labor Overhead	4,879		(4,879)
	Materials	2,919		(2,919)
	Materials - with stores		5,590	5,590
	Materials - without stores		270	270
	Other Expenditures		1,297	1,297
	Overhead - BU A&G	3,911		(3,911)
	Overhead - Corp A&G	3,240		(3,240)
	Overhead - State A&G	7,785		(7,785)
	Reimbursement/AIC/Salvage	(141)		141
	Rent	2,547		(2,547)
	SSU Overhead		4,131	4,131
	State Overhead		12,306	12,306
	Stores Overhead	116	224	108
	Telecom	529		(529)
	Transportation	1,042		(1,042)
	Utilities	20		(20)
January Total		56,491	59,009	2,518

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2638 - KY Div Mayfield C&M/Service
Corporate Budget Category	(All)
FY	FY2013

February	AFUDC	(362)		362
	Benefits - Direct Capital Labor		9,414	9,414
	Contractor Labor		458	458
	Contractor Services	104		(104)
	Direct Capital Labor		13,696	13,696
	Direct Capital Spending	1,508		(1,508)
	Direct Heavy Equipment		5,385	5,385
	Div Overhead		5,749	5,749
	Heavy Equipment	1,085		(1,085)
	Labor	9,248		(9,248)
	Labor Overhead	6,632		(6,632)
	Materials	20,267		(20,267)
	Materials - with stores		5,590	5,590
	Materials - without stores		270	270
	Other Expenditures		1,297	1,297
	Overhead - BU A&G	4,167		(4,167)
	Overhead - Corp A&G	3,452		(3,452)
	Overhead - State A&G	8,294		(8,294)
	Reimbursement/AIC/Salvage	7		(7)
	Rent	1,790		(1,790)
	SSU Overhead		4,163	4,163
	State Overhead		12,438	12,438
	Stores Overhead	811	224	(587)
	Telecom	363		(363)
	Transportation	678		(678)
	Utilities	529		(529)
February Total		58,652	58,684	33
Grand Total		614,291	284,203	(330,087)

**KMD Spending Reports**  
**Capital by Category for the KMD Division - January**

Cost Center	2638 - KY Div Mayfield C&M/Service
FY	FY2012

Fiscal Period No	Corporate Budget Category	Data		
		Actual	Budget	Variance
March	Equipment		3,432	3,432
	Growth	3,247	5,318	2,071
	System Improvements	6,233		(6,233)
	System Integrity	44,268	20,720	(23,548)
March Total		53,748	29,470	(24,277)
April	Equipment		2,956	2,956
	Growth	6,834	4,708	(2,126)
	Public Improvements	19,823		(19,823)
	System Integrity	31,348	18,320	(13,028)
April Total		58,005	25,983	(32,022)
May	Equipment		2,930	2,930
	Growth	14,311	4,674	(9,637)
	Public Improvements	2,534		(2,534)
	System Improvements	25,693		(25,693)
	System Integrity	34,598	18,188	(16,410)
May Total		77,136	25,792	(51,344)
June	Equipment		3,044	3,044
	Growth	2,834	4,821	1,987
	Public Improvements	146,659		(146,659)
	System Improvements	(1,183)		1,183
	System Integrity	67,608	18,765	(48,843)
June Total		215,917	26,630	(189,288)
July	Equipment	2,141	3,094	953
	Growth	13,632	4,885	(8,747)
	Public Improvements	453		(453)
	System Integrity	80,931	19,015	(61,916)
July Total		97,157	26,994	(70,163)
August	Equipment		3,197	3,197
	Growth	10,695	5,016	(5,679)
	Public Improvements	25,731		(25,731)
	System Integrity	92,928	19,535	(73,394)
August Total		129,355	27,748	(101,607)
September	Equipment	(99)	3,252	3,351
	Growth	13,776	5,084	(8,693)
	Public Improvements	7,901		(7,901)
	System Integrity	152,701	19,799	(132,902)
September Total		174,280	28,135	(146,145)
Grand Total		805,598	190,753	(614,846)

**KMD Spending Reports**  
**Capital by Category for the KMD Division - February**

Cost Center	2638 - KY Div Mayfield C&M/Service
FY	FY2013

Fiscal Period No	Corporate Budget Category	Data		
		Actual	Budget	Variance
October	Equipment		2,876	2,876
	Growth	12,683	4,997	(7,687)
	Public Improvements	179		(179)
	Structures		4,167	4,167
	System Integrity	207,085	43,915	(163,170)
October Total		219,947	55,955	(163,993)
November	Equipment		2,803	2,803
	Growth	21,700	4,876	(16,824)
	Structures		4,167	4,167
	System Integrity	104,105	42,933	(61,171)
November Total		125,804	54,780	(71,025)
December	Equipment		2,865	2,865
	Growth	16,518	4,979	(11,539)
	Structures		4,167	4,167
	System Integrity	136,879	43,766	(93,113)
December Total		153,396	55,776	(97,620)
January	Growth	5,154	6,105	950
	Public Improvements	(855)		855
	System Integrity	52,192	52,904	713
January Total		56,491	59,009	2,518
February	Equipment	29,833		(29,833)
	Growth	660	6,069	5,409
	System Integrity	28,159	52,615	24,457
February Total		58,652	58,684	33
Grand Total		614,291	284,203	(330,087)

**KMD Spending Reports**  
**O&M by Month for the KMD Division**

Cost Center	2638 - KMD-Mayfield C&M/Service
Fiscal Year	FY2012

Fiscal Period No	Data		
	Actual	Budget	Variance
March	26,671	37,191	10,520
April	33,826	36,073	2,247
May	37,626	38,311	684
June	31,933	36,073	4,140
July	24,299	37,191	12,892
August	24,896	38,311	13,415
September	27,976	34,956	6,980
Grand Total	207,228	258,106	50,878

## KMD Spending Reports O&M by Month for the KMD Division

Cost Center	2638 - KMD-Mayfield C&M/Service
Fiscal Year	FY2013

Fiscal Period No	Data		
	Actual	Budget	Variance
October	30,390	44,266	13,876
November	25,385	45,912	20,528
December	36,364	44,139	7,775
January	42,915	45,982	3,067
February	38,012	42,703	4,691
Grand Total	173,066	223,002	49,936

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2638 - KMD-Mayfield C&M/Service
Fiscal Year	FY2012
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	86,780	133,158	46,378
01001 - Capital Labor	122,831	118,085	(4,746)
01002 - Capital Labor Contra	(93,419)	(118,085)	(24,666)
01008 - Expense Labor Accrual	993	0	(993)
01011 - Capital Labor Transfer In	4,356	0	(4,356)
01012 - Capital Labor Transfer Out	(33,767)	0	33,767
01200 - Benefits Load	13,435	18,401	4,966
01200 - Other Benefits Load	7,806	13,754	5,948
01202 - Benefits Pension Load	5,163	7,071	1,909
01202 - Pension Benefits Load	3,000	5,286	2,286
01203 - Benefits FAS106 Load	7,272	9,961	2,688
01203 - FAS106 Benefits Load	4,226	7,446	3,220
02001 - Inventory Materials	3,964	1,400	(2,564)
02004 - Warehouse Loading Charge	175	196	21
02005 - Non-Inventory Supplies	3,656	2,800	(856)
03002 - Vehicle Lease Payments	12,044	15,750	3,706
03003 - Capitalized transportation costs	(17,549)	(12,993)	4,556
03004 - Vehicle Expense	18,416	11,900	(6,516)
04001 - Safety, Newspaper	125	0	(125)
04301 - Equipment Lease	9,417	10,850	1,433
04302 - Heavy Equipment	2,770	15,400	12,630
04307 - Heavy Equipment Capitalized	(11,943)	(25,725)	(13,782)
04580 - Building Lease/Rents Capitalized	(34,897)	(26,320)	8,577
04581 - Building Lease/Rents	59,535	56,000	(3,535)
04582 - Building Maintenance	5,497	4,550	(947)
04590 - Utilities	9,177	6,720	(2,457)
04599 - Capitalized Utility Costs	(6,872)	(5,297)	1,575
05010 - Office Supplies	2,833	1,750	(1,083)
05111 - Postage/Delivery Services	135	350	215
05364 - Cellular, radio, pager charges	1,980	0	(1,980)
05377 - Cell phone equipment and accessories	0	0	0
05399 - Capitalized Telecom Costs	(1,084)	0	1,084
05411 - Meals and Entertainment	241	504	263
05413 - Transportation	0	840	840
05414 - Lodging	0	1,211	1,211
05415 - Membership Fees	78	0	(78)
05419 - Misc Employee Expense	0	133	133
05426 - Safety Training	90	0	(90)
05427 - Technical (Job Skills) Training	0	0	0
06111 - Contract Labor	16,689	1,400	(15,289)
07120 - Environmental & Safety	306	0	(306)
07443 - Uniforms	375	0	(375)
07444 - Uniforms Capitalized	(224)	0	224
07499 - Misc Employee Welfare Exp	2,366	350	(2,016)
07510 - Association Dues	750	0	(750)
07590 - Misc General Expense	503	1,260	757
Grand Total	207,228	258,106	50,878



**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2638 - KMD-Mayfield C&M/Service
Fiscal Year	FY2013
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	72,443	92,737	20,294
01001 - Capital Labor	107,896	101,625	(6,271)
01002 - Capital Labor Contra	(59,484)	(101,625)	(42,141)
01006 - O&M Project Labor and Contra	4,515	0	(4,515)
01008 - Expense Labor Accrual	2,358	0	(2,358)
01011 - Capital Labor Transfer In	509	0	(509)
01012 - Capital Labor Transfer Out	(48,921)	0	48,921
01014 - Expense Labor Transfer Out	(4,515)	0	4,515
01202 - Benefits Pension Load	1,585	2,579	994
01202 - Pension Benefits Load	8,325	10,454	2,129
01203 - Benefits FAS106 Load	2,429	3,955	1,527
01203 - FAS106 Benefits Load	12,753	16,032	3,279
01251 - Medical Benefits Load	13,144	17,363	4,219
01257 - Empr ESOP Benefits Load	3,163	4,654	1,491
01260 - Emp HSA Benefits Load	35	0	(35)
01263 - RSP FACC Benefits Load	351	0	(351)
01266 - Basic Life Benefits Load	351	492	140
01269 - LTD Benefits Load	633	795	162
02001 - Inventory Materials	1,626	1,380	(246)
02004 - Warehouse Loading Charge	65	55	(10)
02005 - Non-inventory Supplies	3,340	1,950	(1,390)
03002 - Vehicle Lease Payments	6,404	10,500	4,096
03003 - Capitalized transportation costs	(10,941)	(10,758)	183
03004 - Vehicle Expense	11,829	10,080	(1,749)
04146 - Public Relations	27	0	(27)
04301 - Equipment Lease	6,548	7,220	672
04302 - Heavy Equipment	3,564	5,790	2,226
04307 - Heavy Equipment Capitalized	(9,910)	(12,750)	(2,840)
04580 - Building Lease/Rents Capitalized	(25,353)	(21,674)	3,679
04581 - Building Lease/Rents	42,500	41,460	(1,040)
04582 - Building Maintenance	3,220	4,265	1,045
04590 - Utilities	7,352	5,745	(1,607)
04599 - Capitalized Utility Costs	(4,758)	(5,233)	(475)
05010 - Office Supplies	1,438	1,875	437
05111 - Postage/Delivery Services	164	190	26
05364 - Cellular, radio, pager charges	1,063	730	(333)
05377 - Cell phone equipment and accessories	16	40	24
05399 - Capitalized Telecom Costs	(584)	(420)	164
05411 - Meals and Entertainment	645	180	(485)
05412 - Spousal & Dependent Travel	84	0	(84)
05413 - Transportation	109	255	146
05414 - Lodging	187	360	173
05415 - Membership Fees	750	0	(750)
05419 - Misc Employee Expense	200	50	(150)
05426 - Safety Training	15	50	35
05427 - Technical (Job Skills) Training	0	50	50
06111 - Contract Labor	14,981	30,030	15,049
07120 - Environmental & Safety	0	40	40
07443 - Uniforms	1,853	2,142	289
07444 - Uniforms Capitalized	(1,064)	(1,122)	(58)
07499 - Misc Employee Welfare Exp	123	980	857
07590 - Misc General Expense	0	500	500
<b>Grand Total</b>	<b>173,066</b>	<b>223,002</b>	<b>49,936</b>

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	3351 - Mid St Div Harrisburg/West Tn Sub Region Ad
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
March	Overhead - BU A&G	258		(258)
	Overhead - Corp A&G	(24)		24
	Overhead - State A&G	988		(988)
March Total		1,223		(1,223)
May	Direct Capital Spending	1,110		(1,110)
	Overhead - BU A&G	122		(122)
	Overhead - Corp A&G	98		(98)
	Overhead - State A&G	340		(340)
May Total		1,670		(1,670)
June	Direct Capital Spending	903		(903)
	Overhead - BU A&G	97		(97)
	Overhead - Corp A&G	37		(37)
	Overhead - State A&G	337		(337)
June Total		1,374		(1,374)
Grand Total		4,267		(4,267)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	3351 - Mid St Div Harrisburg/West Tn Sub Region Ad
Corporate Budget Category	(All)
FY	FY2013

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
Grand Total				0

**KMD Spending Reports**  
**Capital by Category for the KMD Division - January**

Cost Center	3351 - Mid St Div Harrisburg/West Tn Sub Region Ad
FY	FY2012

Fiscal Period No	Corporate Budget Category	Data		
		Actual	Budget	Variance
March	Equipment	1,223		(1,223)
March Total		1,223		(1,223)
May	Equipment	1,670		(1,670)
May Total		1,670		(1,670)
June	Equipment	1,374		(1,374)
June Total		1,374		(1,374)
Grand Total		4,267		(4,267)

**KMD Spending Reports**  
**Capital by Category for the KMD Division - February**

Cost Center	3351 - Mid St Div Harrisburg/West Tn Sub Region Ad
FY	FY2013

		Data		
Fiscal Period No	Corporate Budget Category	Actual	Budget	Variance
Grand Total				0

**KMD Spending Reports**  
**O&M by Month for the KMD Division**

Cost Center	3351 - KMD-Harrisburg/West Tn Sub Region Administration
Fiscal Year	FY2012

Fiscal Period No	Data		
	Actual	Budget	Variance
March	77,799	61,766	(16,032)
April	65,549	59,569	(5,980)
May	67,214	63,960	(3,254)
June	70,491	59,569	(10,922)
July	75,309	61,766	(13,542)
August	61,523	63,960	2,438
September	21,120	57,359	36,239
Grand Total	439,004	427,951	(11,054)

## KMD Spending Reports

### O&M by Month for the KMD Division

Cost Center	3351 - KMD-Harrisburg/West Tn Sub Region Administration
Fiscal Year	FY2013

	Data		
Fiscal Period No	Actual	Budget	Variance
Grand Total			0

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	3351 - KMD-Harrisburg/West Tn Sub Region Administration
Fiscal Year	FY2012
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	246,232	241,624	(4,609)
01001 - Capital Labor	137,131	195,539	58,408
01002 - Capital Labor Contra	0	(195,539)	(195,539)
01006 - O&M Project Labor and Contra	0	0	0
01008 - Expense Labor Accrual	(5,704)	0	5,704
01012 - Capital Labor Transfer Out	(137,131)	0	137,131
01014 - Expense Labor Transfer Out	0	0	0
01200 - Benefits Load	36,504	33,393	(3,111)
01200 - Other Benefits Load	18,618	24,954	6,337
01202 - Benefits Pension Load	14,029	12,833	(1,196)
01202 - Pension Benefits Load	7,155	9,590	2,435
01203 - Benefits FAS106 Load	19,761	18,076	(1,684)
01203 - FAS106 Benefits Load	10,078	13,508	3,430
01221 - Workers Comp Insurance	7	0	(7)
02001 - Inventory Materials	393	0	(393)
02004 - Warehouse Loading Charge	16	0	(16)
02005 - Non-Inventory Supplies	10,980	8,750	(2,230)
03002 - Vehicle Lease Payments	28,132	44,450	16,318
03003 - Capitalized transportation costs	(26,249)	(36,838)	(10,589)
03004 - Vehicle Expense	44,850	37,915	(6,935)
04046 - Customer Relations & Assist	0	0	0
04201 - Software Maintenance	2,592	0	(2,592)
04212 - IT Equipment	15	0	(15)
04301 - Equipment Lease	92	0	(92)
04302 - Heavy Equipment	525	0	(525)
04306 - Parts	57	0	(57)
04307 - Heavy Equipment Capitalized	(604)	0	604
04580 - Building Lease/Rents Capitalized	(2,069)	0	2,069
04581 - Building Lease/Rents	4,872	0	(4,872)
04582 - Building Maintenance	0	0	0
04590 - Utilities	114	0	(114)
05010 - Office Supplies	602	0	(602)
05111 - Postage/Delivery Services	170	0	(170)
05364 - Cellular, radio, pager charges	3,873	0	(3,873)
05377 - Cell phone equipment and accessories	0	0	0
05399 - Capitalized Telecom Costs	(2,125)	0	2,125
05411 - Meals and Entertainment	8,810	4,025	(4,785)
05413 - Transportation	1,489	4,435	2,946
05414 - Lodging	8,118	4,665	(3,453)
05415 - Membership Fees	0	0	0
05419 - Misc Employee Expense	203	1,750	1,547
05421 - Training	2,415	0	(2,415)
05422 - Operator Qualifications Training	8	0	(8)
06111 - Contract Labor	0	2,915	2,915
07120 - Environmental & Safety	0	0	0
07443 - Uniforms	542	2,915	2,373
07444 - Uniforms Capitalized	(197)	(1,300)	(1,103)
07499 - Misc Employee Welfare Exp	328	0	(328)
07510 - Association Dues	0	290	290
07590 - Misc General Expense	4,372	0	(4,372)
<b>Grand Total</b>	<b>439,004</b>	<b>427,951</b>	<b>(11,054)</b>



**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	3351 - KMD-Harrisburg/West Tn Sub Region Administration
Fiscal Year	FY2013
Fiscal Period No	(All)

	Data		
Subaccount	Actual	Budget	Variance
Grand Total			0

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2737 - KY Div Danville C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
March	AFUDC	511		(511)
	Benefits - Direct Capital Labor		13,898	13,898
	Contractor Labor		37,011	37,011
	Contractor Services	41,317		(41,317)
	Direct Capital Labor		25,501	25,501
	Direct Capital Spending	1,391		(1,391)
	Direct Heavy Equipment		7,439	7,439
	Div Overhead		15,103	15,103
	Heavy Equipment	1,334		(1,334)
	Labor	14,417		(14,417)
	Labor Overhead	10,261		(10,261)
	Materials	357,926		(357,926)
	Materials - with stores		11,849	11,849
	Materials - without stores		6,600	6,600
	Overhead - BU A&G	67,149		(67,149)
	Overhead - Corp A&G	39,773		(39,773)
	Overhead - State A&G	67,897		(67,897)
	Reimbursement/AIC/Salvage	701		(701)
	Rent	1,695		(1,695)
	SSU Overhead		10,291	10,291
	State Overhead		25,324	25,324
	Stores Overhead	42,551	1,659	(40,892)
	Telecom	620		(620)
	Transportation	3,762		(3,762)
	Utilities	682		(682)
March Total		651,987	154,674	(497,313)
April	AFUDC	1,189		(1,189)
	Benefits - Direct Capital Labor		13,854	13,854
	Contractor Labor		37,011	37,011
	Contractor Services	431,790		(431,790)
	Direct Capital Labor		25,421	25,421
	Direct Capital Spending	(650)		650
	Direct Heavy Equipment		7,415	7,415
	Div Overhead		9,608	9,608
	Heavy Equipment	1,526		(1,526)
	Labor	19,849		(19,849)
	Labor Overhead	10,604		(10,604)
	Materials	78,270		(78,270)
	Materials - with stores		11,849	11,849
	Materials - without stores		6,600	6,600
	Overhead - BU A&G	60,045		(60,045)
	Overhead - Corp A&G	48,364		(48,364)
	Overhead - State A&G	95,526		(95,526)
	Reimbursement/AIC/Salvage	(710)		710
	Rent	1,586		(1,586)
	SSU Overhead		9,888	9,888
	State Overhead		10,745	10,745
	Stores Overhead	6,002	1,659	(4,343)
	Telecom	699		(699)
	Transportation	4,857		(4,857)
	Utilities	1,095		(1,095)
April Total		760,040	134,051	(625,989)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2737 - KY Div Danville C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
May	AFUDC	1,968		(1,968)
	Benefits - Direct Capital Labor		13,942	13,942
	Contractor Labor		37,011	37,011
	Contractor Services	657,530		(657,530)
	Direct Capital Labor		25,581	25,581
	Direct Capital Spending	6,212		(6,212)
	Direct Heavy Equipment		7,462	7,462
	Div Overhead		9,963	9,963
	Heavy Equipment	2,759		(2,759)
	Labor	29,462		(29,462)
	Labor Overhead	15,170		(15,170)
	Materials	95,982		(95,982)
	Materials - with stores		11,849	11,849
	Materials - without stores		6,600	6,600
	Overhead - BU A&G	88,798		(88,798)
	Overhead - Corp A&G	71,523		(71,523)
	Overhead - State A&G	141,270		(141,270)
	Reimbursement/AIC/Salvage	(1,315)		1,315
	Rent	1,611		(1,611)
	SSU Overhead		10,046	10,046
	State Overhead		9,188	9,188
Stores Overhead	2,902	1,659	(1,243)	
Telecom	588		(588)	
Transportation	6,176		(6,176)	
Utilities	585		(585)	
<b>May Total</b>		<b>1,121,221</b>	<b>133,301</b>	<b>(987,920)</b>
June	AFUDC	2,444		(2,444)
	Benefits - Direct Capital Labor		13,854	13,854
	Contractor Labor		37,011	37,011
	Contractor Services	316,014		(316,014)
	Direct Capital Labor		25,421	25,421
	Direct Capital Spending	686		(686)
	Direct Heavy Equipment		7,415	7,415
	Div Overhead		11,177	11,177
	Heavy Equipment	3,089		(3,089)
	Labor	11,326		(11,326)
	Labor Overhead	13,105		(13,105)
	Materials	49,855		(49,855)
	Materials - with stores		11,849	11,849
	Materials - without stores		6,600	6,600
	Overhead - BU A&G	40,503		(40,503)
	Overhead - Corp A&G	(2,930)		2,930
	Overhead - State A&G	(2,763)		2,763
	Reimbursement/AIC/Salvage	457		(457)
	Rent	1,873		(1,873)
	SSU Overhead		9,156	9,156
	State Overhead		13,691	13,691
Stores Overhead	1,820	1,659	(161)	
Telecom	1,862		(1,862)	
Transportation	7,745		(7,745)	
Utilities	1,603		(1,603)	
<b>June Total</b>		<b>446,691</b>	<b>137,834</b>	<b>(308,857)</b>

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2737 - KY Div Danville C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
July	AFUDC	2,840		(2,840)
	Benefits - Direct Capital Labor		13,898	13,898
	Contractor Labor		37,011	37,011
	Contractor Services	619,740		(619,740)
	Direct Capital Labor		25,501	25,501
	Direct Capital Spending	232		(232)
	Direct Heavy Equipment		7,439	-7,439
	Div Overhead		12,491	12,491
	Heavy Equipment	1,787		(1,787)
	Labor	17,315		(17,315)
	Labor Overhead	9,591		(9,591)
	Materials	39,641		(39,641)
	Materials - with stores		11,849	11,849
	Materials - without stores		6,600	6,600
	Overhead - BU A&G	57,995		(57,995)
	Overhead - Corp A&G	92,973		(92,973)
	Overhead - State A&G	96,591		(96,591)
	Rent	2,044		(2,044)
	SSU Overhead		9,654	9,654
	State Overhead		14,059	14,059
	Stores Overhead	1,030	1,659	629
	Telecom	359		(359)
	Transportation	4,515		(4,515)
	Utilities	959		(959)
July Total		947,612	140,161	(807,451)
August	AFUDC	3,410		(3,410)
	Benefits - Direct Capital Labor		13,942	13,942
	Contractor Labor		37,011	37,011
	Contractor Services	379,614		(379,614)
	Direct Capital Labor		25,581	25,581
	Direct Capital Spending	169		(169)
	Direct Heavy Equipment		7,462	7,462
	Div Overhead		13,769	13,769
	Heavy Equipment	2,545		(2,545)
	Labor	23,963		(23,963)
	Labor Overhead	12,638		(12,638)
	Materials	39,728		(39,728)
	Materials - with stores		11,849	11,849
	Materials - without stores		6,600	6,600
	Overhead - BU A&G	50,328		(50,328)
	Overhead - Corp A&G	40,537		(40,537)
	Overhead - State A&G	80,068		(80,068)
	Rent	2,054		(2,054)
	SSU Overhead		10,017	10,017
	State Overhead		16,891	16,891
	Stores Overhead	1,419	1,659	240
	Telecom	743		(743)
	Transportation	5,266		(5,266)
	Utilities	1,273		(1,273)
August Total		643,765	144,781	(498,974)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2737 - KY Div Danville C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
September	AFUDC	1,877		(1,877)
	Benefits - Direct Capital Labor		13,797	13,797
	Contractor Labor		36,999	36,999
	Contractor Services	315,016		(315,016)
	Direct Capital Labor		25,315	25,315
	Direct Capital Spending	30		(30)
	Direct Heavy Equipment		7,384	7,384
	Div Overhead		14,242	14,242
	Heavy Equipment	3,105		(3,105)
	Labor	12,745		(12,745)
	Labor Overhead	9,443		(9,443)
	Materials	58,524		(58,524)
	Materials - with stores		11,861	11,861
	Materials - without stores		6,600	6,600
	Overhead - BU A&G	13,239		(13,239)
	Overhead - Corp A&G	(16,003)		16,003
	Overhead - State A&G	54,094		(54,094)
	Reimbursement/AIC/Salvage	14		(14)
	Rent	1,973		(1,973)
	SSU Overhead		9,576	9,576
	State Overhead		19,051	19,051
	Stores Overhead	2,178	1,661	(518)
	Telecom	1,458		(1,458)
	Transportation	3,839		(3,839)
	Utilities	449		(449)
September Total		461,980	146,485	(315,495)
Grand Total		5,033,286	991,288	(4,041,999)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2737 - KY Div Danville C&M/Service
Corporate Budget Category	(All)
FY	FY2013

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
October	AFUDC	209		(209)
	Benefits - Direct Capital Labor		12,345	12,345
	Contractor Labor		33,249	33,249
	Contractor Services	72,693		(72,693)
	Direct Capital Labor		17,960	17,960
	Direct Heavy Equipment		8,628	8,628
	Div Overhead		22,001	22,001
	Equipment		53,250	53,250
	Heavy Equipment	2,267		(2,267)
	Labor	14,544		(14,544)
	Labor Overhead	9,860		(9,860)
	Materials	5,613		(5,613)
	Materials - with stores		18,641	18,641
	Materials - without stores		36,336	36,336
	Other Expenditures		1,800	1,800
	Overhead - BU A&G	11,530		(11,530)
	Overhead - Corp A&G	9,553		(9,553)
	Overhead - State A&G	22,952		(22,952)
	Reimbursement/AIC/Salvage	(512)		512
	Rent	1,666		(1,666)
	SSU Overhead		17,655	17,655
	State Overhead		31,191	31,191
	Stores Overhead	189	746	557
	Telecom	692		(692)
	Transportation	4,381		(4,381)
	Utilities	637		(637)
October Total		156,272	253,801	97,529
November	AFUDC	358		(358)
	Benefits - Direct Capital Labor		9,252	9,252
	Contractor Labor		29,749	29,749
	Contractor Services	290,080		(290,080)
	Direct Capital Labor		13,460	13,460
	Direct Capital Spending	319		(319)
	Direct Heavy Equipment		6,466	6,466
	Div Overhead		9,470	9,470
	Heavy Equipment	1,792		(1,792)
	Labor	19,613		(19,613)
	Labor Overhead	15,572		(15,572)
	Materials	24,803		(24,803)
	Materials - with stores		13,141	13,141
	Materials - without stores		2,836	2,836
	Other Expenditures		1,800	1,800
	Overhead - BU A&G	37,139		(37,139)
	Overhead - Corp A&G	30,770		(30,770)
	Overhead - State A&G	73,931		(73,931)
	Rent	1,896		(1,896)
	SSU Overhead		4,415	4,415
	State Overhead		12,354	12,354
	Stores Overhead	676	526	(150)
	Telecom	307		(307)
	Transportation	3,909		(3,909)
	Utilities	990		(990)
November Total		502,154	103,468	(398,686)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2737 - KY Div Danville C&M/Service
Corporate Budget Category	(All)
FY	FY2013

December	AFUDC	370		(370)
	Benefits - Direct Capital Labor		9,252	9,252
	Contractor Labor		29,749	29,749
	Contractor Services	108,217		(108,217)
	Direct Capital Labor		13,460	13,460
	Direct Capital Spending	31,890		(31,890)
	Direct Heavy Equipment		6,466	6,466
	Div Overhead		10,472	10,472
	Heavy Equipment	4,084		(4,084)
	Labor	25,672		(25,672)
	Labor Overhead	21,513		(21,513)
	Materials	32,146		(32,146)
	Materials - with stores		13,141	13,141
	Materials - without stores		2,836	2,836
	Other Expenditures		1,800	1,800
	Overhead - BU A&G	63,577		(63,577)
	Overhead - Corp A&G	16,302		(16,302)
	Overhead - State A&G	88,813		(88,813)
	Reimbursement/AIC/Salvage	(503)		503
	Rent	2,825		(2,825)
	SSU Overhead		5,641	5,641
	State Overhead		12,263	12,263
	Stores Overhead	1,225	526	(700)
	Telecom	1,083		(1,083)
	Transportation	4,018		(4,018)
	Utilities	527		(527)
December Total		401,759	106,605	(296,153)
January	AFUDC	347		(347)
	Benefits - Direct Capital Labor		9,252	9,252
	Contractor Labor		29,749	29,749
	Contractor Services	108,775		(108,775)
	Direct Capital Labor		13,460	13,460
	Direct Heavy Equipment		6,466	6,466
	Div Overhead		14,264	14,264
	Heavy Equipment	3,908		(3,908)
	Labor	16,685		(16,685)
	Labor Overhead	11,914		(11,914)
	Materials	34,415		(34,415)
	Materials - with stores		13,141	13,141
	Materials - without stores		2,836	2,836
	Other Expenditures		1,800	1,800
	Overhead - BU A&G	18,577		(18,577)
	Overhead - Corp A&G	15,392		(15,392)
	Overhead - State A&G	36,982		(36,982)
	Reimbursement/AIC/Salvage	(1,850)		1,850
	Rent	2,110		(2,110)
	SSU Overhead		9,445	9,445
	State Overhead		28,137	28,137
	Stores Overhead	1,346	526	(820)
	Telecom	1,175		(1,175)
	Transportation	5,798		(5,798)
	Utilities	540		(540)
January Total		256,116	129,076	(127,040)

**KMD Spending Reports**

**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2737 - KY Div Danville C&M/Service
Corporate Budget Category	(All)
FY	FY2013

February	AFUDC	432	(432)
	Benefits - Direct Capital Labor	9,251	9,251
	Contractor Labor	29,749	29,749
	Contractor Services	89,965	(89,965)
	Direct Capital Labor	13,459	13,459
	Direct Capital Spending	204	(204)
	Direct Heavy Equipment	6,466	6,466
	Div Overhead	12,692	12,692
	Heavy Equipment	2,615	(2,615)
	Labor	18,901	(18,901)
	Labor Overhead	13,467	(13,467)
	Materials	3,383	(3,383)
	Materials - with stores	10,791	10,791
	Materials - without stores	2,836	2,836
	Other Expenditures	1,800	1,800
	Overhead - BU A&G	13,533	(13,533)
	Overhead - Corp A&G	11,212	(11,212)
	Overhead - State A&G	26,940	(26,940)
	Rent	1,631	(1,631)
	SSU Overhead	9,190	9,190
	State Overhead	27,456	27,456
	Stores Overhead	117	315
	Telecom	874	(874)
	Transportation	3,979	(3,979)
	Utilities	699	(699)
<b>February Total</b>		<b>187,952</b>	<b>124,121</b>
<b>Grand Total</b>		<b>1,504,253</b>	<b>716,071</b>



**KMD Spending Reports**  
**Capital by Category for the KMD Division - January**

Cost Center	2737 - KY Div Danville C&M/Service
FY	FY2012

Fiscal Period No	Corporate Budget Category	Data		
		Actual	Budget	Variance
March	Equipment	106		(106)
	Growth	482,175	11,961	(470,214)
	Public Improvements	5,672		(5,672)
	Structures	909		(909)
	System Improvements	38,240		(38,240)
	System Integrity	124,886	142,713	17,827
March Total		651,987	154,674	(497,313)
April	Growth	629,242	10,409	(618,833)
	Structures	(893)		893
	System Improvements	2,336		(2,336)
	System Integrity	129,355	123,643	(5,712)
April Total		760,040	134,051	(625,989)
May	Equipment	8,636		(8,636)
	Growth	590,106	10,324	(579,782)
	System Improvements	45		(45)
	System Integrity	522,434	122,977	(399,457)
May Total		1,121,221	133,301	(987,920)
June	Equipment	(398)		398
	Growth	(37,931)	10,696	48,627
	Public Improvements	2,312		(2,312)
	Structures	41		(41)
	System Improvements	(105)		105
	System Integrity	482,772	127,138	(355,634)
June Total		446,691	137,834	(308,857)
July	Growth	481,717	10,859	(470,858)
	Public Improvements	262		(262)
	System Improvements	3,230		(3,230)
	System Integrity	462,403	129,302	(333,100)
July Total		947,612	140,161	(807,451)
August	Equipment	3,503		(3,503)
	Growth	99,261	11,194	(88,067)
	Public Improvements	(30)		30
	System Improvements	6,155		(6,155)
	System Integrity	534,867	133,587	(401,280)
August Total		643,755	144,781	(498,974)
September	Equipment	717		(717)
	Growth	(14,687)	11,372	26,059
	Public Improvements	10		(10)
	System Improvements	2,501		(2,501)
	System Integrity	473,439	135,114	(338,325)
September Total		461,980	146,485	(315,495)
Grand Total		5,033,286	991,288	(4,041,999)

**KMD Spending Reports**  
**Capital by Category for the KMD Division - February**

Cost Center	2737 - KY Div Darville C&M/Service
FY	FY2013

Fiscal Period No	Corporate Budget Category	Data		
		Actual	Budget	Variance
October	Equipment	(70)	74,891	74,961
	Growth	40,883	8,820	(32,063)
	System Improvements	(287)	5,723	6,009
	System Integrity	115,746	164,368	48,622
October Total		156,272	253,801	97,529
November	Equipment	8,527		(8,527)
	Growth	3,903	8,612	4,709
	System Improvements	(67)		67
	System Integrity	489,791	94,856	(394,935)
November Total		502,154	103,468	(398,686)
December	Equipment	49,430		(49,430)
	Growth	13,349	8,788	(4,561)
	Overhead	(99)		99
	System Improvements	(75)		75
	System Integrity	339,152	96,817	(242,336)
December Total		401,759	105,605	(296,153)
January	Growth	2,731	10,725	7,994
	System Integrity	253,385	118,351	(135,034)
January Total		256,116	129,076	(127,040)
February	Equipment	2,800		(2,800)
	Growth	1,228	10,664	9,435
	System Integrity	183,924	113,457	(70,467)
February Total		187,952	124,121	(63,831)
Grand Total		1,504,253	716,071	(788,182)

## KMD Spending Reports O&M by Month for the KMD Division

Cost Center	2737 - KMD-Danville C&M/Service
Fiscal Year	FY2012

Fiscal Period No	Data		
	Actual	Budget	Variance
March	38,401	35,166	(3,234)
April	38,914	34,049	(4,865)
May	36,719	36,011	(708)
June	35,709	33,913	(1,796)
July	34,243	34,961	718
August	39,125	35,811	(3,314)
September	38,345	33,172	(5,173)
Grand Total	261,455	243,083	(18,372)

**KMD Spending Reports**  
**O&M by Month for the KMD Division**

Cost Center	2737 - KMD-Danville C&M/Service
Fiscal Year	FY2013

Fiscal Period No	Data		
	Actual	Budget	Variance
October	38,460	38,132	(328)
November	36,095	39,271	3,176
December	33,263	37,835	4,572
January	38,313	38,021	(292)
February	34,632	35,249	617
Grand Total	180,764	188,508	7,744

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2737 - KMD-Darville C&M/Service
Fiscal Year	FY2012
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	106,705	105,674	(1,031)
01001 - Capital Labor	124,991	128,603	3,612
01002 - Capital Labor Contra	(127,240)	(128,603)	(1,363)
01008 - Expense Labor Accrual	549	0	(549)
01011 - Capital Labor Transfer In	47,129	0	(47,129)
01012 - Capital Labor Transfer Out	(44,880)	0	44,880
01200 - Benefits Load	15,603	14,613	(990)
01200 - Other Benefits Load	10,353	10,906	552
01202 - Benefits Pension Load	5,996	5,616	(380)
01202 - Pension Benefits Load	3,979	4,191	212
01203 - Benefits FAS106 Load	8,446	7,910	(536)
01203 - FAS106 Benefits Load	5,604	5,903	299
02001 - Inventory Materials	10,840	3,648	(7,192)
02004 - Warehouse Loading Charge	553	511	(43)
02005 - Non-Inventory Supplies	5,977	7,796	1,819
03002 - Vehicle Lease Payments	29,950	31,668	1,718
03003 - Capitalized transportation costs	(36,540)	(33,830)	2,710
03004 - Vehicle Expense	37,691	29,963	(7,728)
04002 - Required By Law, Safety	26	0	(26)
04301 - Equipment Lease	6,815	18,669	11,854
04302 - Heavy Equipment	4,020	7,150	3,130
04307 - Heavy Equipment Capitalized	(10,618)	(25,301)	(14,683)
04580 - Building Lease/Rents Capitalized	(18,933)	(17,263)	1,670
04581 - Building Lease/Rents	35,095	31,448	(3,647)
04582 - Building Maintenance	18,676	8,997	(9,679)
04585 - Railroad easements and crossings	0	300	300
04590 - Utilities	5,664	8,265	2,601
04599 - Capitalized Utility Costs	(9,383)	(9,638)	(255)
05010 - Office Supplies	5,877	5,331	(546)
05111 - Postage/Delivery Services	707	530	(177)
05364 - Cellular, radio, pager charges	3,639	0	(3,639)
05373 - Use 05364 Cell svc-field technicians	0	2,889	2,889
05374 - Use 05364 Cell svc-field tech supervisors	0	585	585
05375 - Use 05364 Cell service-all others	0	788	788
05377 - Cell phone equipment and accessories	124	0	(124)
05399 - Capitalized Telecom Costs	(2,071)	(2,256)	(185)
05411 - Meals and Entertainment	2,268	585	(1,683)
05413 - Transportation	0	585	585
05414 - Lodging	1,354	585	(769)
05415 - Membership Fees	0	1,050	1,050
06111 - Contract Labor	3,094	9,040	5,947
07443 - Uniforms	798	4,094	3,296
07444 - Uniforms Capitalized	(435)	(2,246)	(1,811)
07499 - Misc Employee Welfare Exp	7,553	2,488	(5,065)
07510 - Association Dues	310	1,840	1,530
07590 - Misc General Expense	1,170	0	(1,170)
<b>Grand Total</b>	<b>261,455</b>	<b>243,083</b>	<b>(18,372)</b>

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2737 - KMD-Danville C&M/Service
Fiscal Year	FY2013
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	70,656	74,787	4,132
01001 - Capital Labor	104,883	108,083	3,200
01002 - Capital Labor Contra	(94,772)	(108,083)	(13,311)
01008 - Expense Labor Accrual	(533)	0	533
01011 - Capital Labor Transfer In	36,496	0	(36,496)
01012 - Capital Labor Transfer Out	(46,607)	0	46,607
01202 - Benefits Pension Load	1,978	2,091	113
01202 - Pension Benefits Load	7,910	8,420	510
01203 - Benefits FAS106 Load	3,030	3,206	177
01203 - FAS106 Benefits Load	12,117	12,912	796
01251 - Medical Benefits Load	13,113	14,002	889
01257 - Empr ESOP Benefits Load	3,156	3,753	598
01260 - Emp HSA Benefits Load	35	0	(35)
01263 - RSP FACC Benefits Load	351	0	(351)
01266 - Basic Life Benefits Load	351	397	46
01269 - LTD Benefits Load	631	641	10
02001 - Inventory Materials	4,826	2,900	(1,926)
02004 - Warehouse Loading Charge	193	116	(77)
02005 - Non-Inventory Supplies	2,598	5,270	2,672
03002 - Vehicle Lease Payments	20,524	23,550	3,026
03003 - Capitalized transportation costs	(24,766)	(29,237)	(4,471)
03004 - Vehicle Expense	21,046	25,920	4,874
04301 - Equipment Lease	5,965	10,480	4,515
04302 - Heavy Equipment	2,408	8,105	5,697
04307 - Heavy Equipment Capitalized	(8,206)	(18,215)	(10,009)
04580 - Building Lease/Rents Capitalized	(18,542)	(17,648)	894
04581 - Building Lease/Rents	31,058	29,860	(1,198)
04582 - Building Maintenance	8,729	7,170	(1,559)
04590 - Utilities	4,588	4,840	252
04599 - Capitalized Utility Costs	(6,543)	(7,097)	(554)
05010 - Office Supplies	5,635	4,000	(1,635)
05111 - Postage/Delivery Services	373	360	(13)
05316 - Telecom Maintenance & Repair	396	0	(396)
05364 - Cellular, radio, pager charges	1,847	1,270	(577)
05377 - Cell phone equipment and accessories	37	0	(37)
05399 - Capitalized Telecom Costs	(1,230)	(694)	536
05411 - Meals and Entertainment	2,395	505	(1,890)
05413 - Transportation	402	175	(227)
05414 - Lodging	1,106	570	(536)
05415 - Membership Fees	0	500	500
05420 - Employee Development	150	0	(150)
06111 - Contract Labor	8,305	8,835	30
07443 - Uniforms	3,722	5,636	1,914
07444 - Uniforms Capitalized	(2,146)	(3,334)	(1,188)
07499 - Misc Employee Welfare Exp	2,327	2,780	453
07510 - Association Dues	775	2,181	1,406
<b>Grand Total</b>	<b>180,764</b>	<b>188,508</b>	<b>7,744</b>

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2738 - KY Div Campbellsville C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
March	AFUDC	93		(93)
	Benefits - Direct Capital Labor		4,132	4,132
	Contractor Labor		834	834
	Contractor Services	90,616		(90,616)
	Direct Capital Labor		7,581	7,581
	Direct Capital Spending	4,590		(4,590)
	Direct Heavy Equipment		6,508	6,508
	Div Overhead		3,402	3,402
	Heavy Equipment	1,290		(1,290)
	Labor	9,481		(9,481)
	Labor Overhead	7,008		(7,008)
	Materials	28,822		(28,822)
	Materials - with stores		7,100	7,100
	Materials - without stores		1,100	1,100
	Overhead - BU A&G	21,375		(21,375)
	Overhead - Corp A&G	12,139		(12,139)
	Overhead - State A&G	20,193		(20,193)
	Reimbursement/AIC/Salvage	(410)		410
	Rent	429		(429)
	SSU Overhead		2,318	2,318
	State Overhead		5,704	5,704
	Stores Overhead	4,024	994	(3,030)
	Telecom	600		(600)
	Transportation	2,685		(2,685)
	Utilities	277		(277)
March Total		203,213	39,673	(163,540)
April	AFUDC	194		(194)
	Benefits - Direct Capital Labor		4,132	4,132
	Contractor Labor		834	834
	Contractor Services	76,915		(76,915)
	Direct Capital Labor		7,581	7,581
	Direct Capital Spending	8,584		(8,584)
	Direct Heavy Equipment		6,508	6,508
	Div Overhead		2,167	2,167
	Heavy Equipment	1,003		(1,003)
	Labor	14,238		(14,238)
	Labor Overhead	7,601		(7,601)
	Materials	26,229		(26,229)
	Materials - with stores		7,100	7,100
	Materials - without stores		1,100	1,100
	Overhead - BU A&G	15,092		(15,092)
	Overhead - Corp A&G	12,156		(12,156)
	Overhead - State A&G	24,010		(24,010)
	Reimbursement/AIC/Salvage	(7,839)		7,839
	Rent	288		(288)
	SSU Overhead		2,230	2,230
	State Overhead		2,423	2,423
	Stores Overhead	3,632	994	(2,638)
	Telecom	459		(459)
	Transportation	4,258		(4,258)
	Utilities	388		(388)
April Total		187,208	35,070	(152,138)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2738 - KY Div Campbellsville C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
May	AFUDC	241		(241)
	Benefits - Direct Capital Labor		4,132	4,132
	Contractor Labor		834	834
	Contractor Services	24,221		(24,221)
	Direct Capital Labor		7,581	7,581
	Direct Capital Spending	5,451		(5,451)
	Direct Heavy Equipment		6,508	6,508
	Div Overhead		2,241	2,241
	Heavy Equipment	1,979		(1,979)
	Labor	9,354		(9,354)
	Labor Overhead	5,311		(5,311)
	Materials	(380)		380
	Materials - with stores		7,100	7,100
	Materials - without stores		1,100	1,100
	Overhead - BU A&G	4,828		(4,828)
	Overhead - Corp A&G	3,889		(3,889)
	Overhead - State A&G	7,680		(7,680)
	Reimbursement/AIC/Salvage	(5,000)		5,000
	Rent	790		(790)
	SSU Overhead		2,260	2,260
	State Overhead		2,067	2,067
	Stores Overhead	(69)	994	1,063
	Telecom	422		(422)
	Transportation	3,992		(3,992)
	Utilities	47		(47)
May Total		62,756	34,817	(27,938)
June	AFUDC	108		(108)
	Benefits - Direct Capital Labor		4,132	4,132
	Contractor Labor		834	834
	Contractor Services	47		(47)
	Direct Capital Labor		7,581	7,581
	Direct Capital Spending	6,170		(6,170)
	Direct Heavy Equipment		6,508	6,508
	Div Overhead		2,521	2,521
	Heavy Equipment	981		(981)
	Labor	13,913		(13,913)
	Labor Overhead	11,161		(11,161)
	Materials	4,725		(4,725)
	Materials - with stores		7,100	7,100
	Materials - without stores		1,100	1,100
	Overhead - BU A&G	3,428		(3,428)
	Overhead - Corp A&G	(1,664)		1,664
	Overhead - State A&G	(2,909)		2,909
	Reimbursement/AIC/Salvage	(19,374)		19,374
	Rent	329		(329)
	SSU Overhead		2,065	2,065
	State Overhead		3,088	3,088
	Stores Overhead	187	994	807
	Telecom	591		(591)
	Transportation	3,133		(3,133)
	Utilities	359		(359)
June Total		21,184	35,923	14,739



**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2738 - KY Div Campbellsville C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
July	Benefits - Direct Capital Labor		4,132	4,132
	Contractor Labor		834	834
	Contractor Services	2,687		(2,687)
	Direct Capital Labor		7,581	7,581
	Direct Capital Spending	1,710		(1,710)
	Direct Heavy Equipment		6,508	6,508
	Div Overhead		2,814	2,814
	Heavy Equipment	2,195		(2,195)
	Labor	11,351		(11,351)
	Labor Overhead	6,351		(6,351)
	Materials	4,582		(4,582)
	Materials - with stores		7,100	7,100
	Materials - without stores		1,100	1,100
	Overhead - BU A&G	2,254		(2,254)
	Overhead - Corp A&G	3,623		(3,623)
	Overhead - State A&G	3,755		(3,755)
	Reimbursement/AIC/Salvage	(1,716)		1,716
	Rent	247		(247)
	SSU Overhead		2,175	2,175
	State Overhead		3,167	3,167
Stores Overhead	182	994	812	
Telecom	441		(441)	
Transportation	3,487		(3,487)	
Utilities	219		(219)	
<b>July Total</b>		<b>41,370</b>	<b>36,404</b>	<b>(4,966)</b>
August	AFUDC	8		(8)
	Benefits - Direct Capital Labor		4,132	4,132
	Contractor Labor		834	834
	Contractor Services	61		(61)
	Direct Capital Labor		7,581	7,581
	Direct Capital Spending	915		(915)
	Direct Heavy Equipment		6,508	6,508
	Div Overhead		3,098	3,098
	Heavy Equipment	1,668		(1,668)
	Labor	14,995		(14,995)
	Labor Overhead	7,948		(7,948)
	Materials	12,486		(12,486)
	Materials - with stores		7,100	7,100
	Materials - without stores		1,100	1,100
	Overhead - BU A&G	4,057		(4,057)
	Overhead - Corp A&G	3,268		(3,268)
	Overhead - State A&G	6,454		(6,454)
	Reimbursement/AIC/Salvage	632		(632)
	Rent	245		(245)
	SSU Overhead		2,253	2,253
State Overhead		3,800	3,800	
Stores Overhead	474	994	520	
Telecom	487		(487)	
Transportation	1,337		(1,337)	
Utilities	441		(441)	
<b>August Total</b>		<b>55,476</b>	<b>37,400</b>	<b>(18,076)</b>

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2738 - KY Div Campbellsville C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
September	AFUDC	8		(8)
	Benefits - Direct Capital Labor		4,131	4,131
	Contractor Labor		826	826
	Contractor Services	20,076		(20,076)
	Direct Capital Labor		7,580	7,580
	Direct Capital Spending	1,224		(1,224)
	Direct Heavy Equipment		6,507	6,507
	Div Overhead		3,216	3,216
	Heavy Equipment	1,943		(1,943)
	Labor	12,474		(12,474)
	Labor Overhead	8,283		(8,283)
	Materials	28,976		(28,976)
	Materials - with stores		7,100	7,100
	Materials - without stores		1,100	1,100
	Overhead - BU A&G	5,125		(5,125)
	Overhead - Corp A&G	1,780		(1,780)
	Overhead - State A&G	11,063		(11,063)
	Reimbursement/AIC/Salvage	(3,008)		3,008
	Rent	298		(298)
	SSU Overhead		2,162	2,162
	State Overhead		4,302	4,302
	Stores Overhead	1,124	994	(130)
	Telecom	912		(912)
	Transportation	4,395		(4,395)
	Utilities	365		(365)
September Total		95,040	37,919	(57,121)
Grand Total		666,247	257,206	(409,041)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2738 - KY Div Campbellsville C&M/Service
Corporate Budget Category	(All)
FY	FY2013

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
October	AFUDC	9		(9)
	Benefits - Direct Capital Labor		15,395	15,395
	Contractor Labor		28,000	28,000
	Contractor Services	712		(712)
	Direct Capital Labor		22,398	22,398
	Direct Capital Spending	400		(400)
	Direct Heavy Equipment		7,582	7,582
	Div Overhead		16,537	16,537
	Equipment		38,050	38,050
	Heavy Equipment	2,219		(2,219)
	Labor	15,821		(15,821)
	Labor Overhead	10,296		(10,296)
	Materials	3,794		(3,794)
	Materials - with stores		19,207	19,207
	Materials - without stores		3,991	3,991
	Other Expenditures		3,226	3,226
	Overhead - BU A&G	3,832		(3,832)
	Overhead - Corp A&G	3,175		(3,175)
	Overhead - State A&G	7,628		(7,628)
	Reimbursement/AIC/Salvage	(238)		238
	Rent	318		(318)
	SSU Overhead		13,271	13,271
	State Overhead		23,445	23,445
	Stores Overhead	133	768	635
	Telecom	677		(677)
	Transportation	4,118		(4,118)
	Utilities	324		(324)
October Total		53,216	191,871	138,654
November	Benefits - Direct Capital Labor		14,708	14,708
	Contractor Labor		28,000	28,000
	Direct Capital Labor		21,398	21,398
	Direct Capital Spending	32,383		(32,383)
	Direct Heavy Equipment		7,243	7,243
	Div Overhead		11,945	11,945
	Heavy Equipment	1,949		(1,949)
	Labor	12,002		(12,002)
	Labor Overhead	10,587		(10,587)
	Materials	17,108		(17,108)
	Materials - with stores		18,207	18,207
	Materials - without stores		2,991	2,991
	Other Expenditures		3,226	3,226
	Overhead - BU A&G	7,320		(7,320)
	Overhead - Corp A&G	6,065		(6,065)
	Overhead - State A&G	14,572		(14,572)
	Reimbursement/AIC/Salvage	10		(10)
	Rent	509		(509)
	SSU Overhead		5,568	5,568
	State Overhead		15,583	15,583
	Stores Overhead	600	728	128
	Telecom	334		(334)
	Transportation	4,690		(4,690)
	Utilities	590		(590)
November Total		108,719	129,597	20,878

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	273B - KY Div Campbellsville C&M/Service
Corporate Budget Category	(All)
FY	FY2013

December	AFUDC	6		(6)
	Benefits - Direct Capital Labor		14,708	14,708
	Contractor Labor		28,000	28,000
	Contractor Services	733		(733)
	Direct Capital Labor		21,398	21,398
	Direct Capital Spending	5,846		(5,846)
	Direct Heavy Equipment		7,243	7,243
	Div Overhead		13,209	13,209
	Heavy Equipment	2,099		(2,099)
	Labor	12,475		(12,475)
	Labor Overhead	11,028		(11,028)
	Materials	9,477		(9,477)
	Materials - with stores		18,207	18,207
	Materials - without stores		2,991	2,991
	Other Expenditures		3,226	3,226
	Overhead - BU A&G	12,754		(12,754)
	Overhead - Corp A&G	2,807		(2,807)
	Overhead - State A&G	17,336		(17,336)
	Reimbursement/AIC/Salvage	164		(164)
	Rent	286		(286)
	SSU Overhead		7,116	7,116
	State Overhead		15,468	15,468
	Stores Overhead	378	728	350
	Telecom	557		(557)
	Transportation	3,862		(3,862)
	Utilities	349		(349)
December Total		80,158	132,293	52,135
January	AFUDC	7		(7)
	Benefits - Direct Capital Labor		14,708	14,708
	Contractor Labor		28,000	28,000
	Contractor Services	6,493		(6,493)
	Direct Capital Labor		21,398	21,398
	Direct Capital Spending	3,391		(3,391)
	Direct Heavy Equipment		7,243	7,243
	Div Overhead		17,991	17,991
	Heavy Equipment	1,895		(1,895)
	Labor	12,785		(12,785)
	Labor Overhead	9,315		(9,315)
	Materials	8,095		(8,095)
	Materials - with stores		18,207	18,207
	Materials - without stores		2,991	2,991
	Other Expenditures		3,226	3,226
	Overhead - BU A&G	4,333		(4,333)
	Overhead - Corp A&G	3,590		(3,590)
	Overhead - State A&G	8,626		(8,626)
	Reimbursement/AIC/Salvage	90		(90)
	Rent	305		(305)
	SSU Overhead		11,914	11,914
	State Overhead		35,491	35,491
	Stores Overhead	306	728	423
	Telecom	570		(570)
	Transportation	3,950		(3,950)
	Utilities	250		(250)
January Total		64,001	161,898	97,898

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2738 - KY Div Campbellsville C&M/Service
Corporate Budget Category	(All)
FY	FY2013

February	Benefits - Direct Capital Labor		8,148	8,148
	Contractor Services	1,121		(1,121)
	Direct Capital Labor		11,854	11,854
	Direct Capital Spending	2,805		(2,805)
	Direct Heavy Equipment		4,013	4,013
	Div Overhead		6,545	6,545
	Heavy Equipment	2,004		(2,004)
	Labor	14,422		(14,422)
	Labor Overhead	10,335		(10,335)
	Materials	2,632		(2,632)
	Materials - with stores		10,707	10,707
	Materials - without stores		866	866
	Other Expenditures		3,226	3,226
	Overhead - BU A&G	3,381		(3,381)
	Overhead - Corp A&G	2,801		(2,801)
	Overhead - State A&G	6,730		(6,730)
	Rent	589		(589)
	SSU Overhead		4,739	4,739
	State Overhead		14,158	14,158
	Stores Overhead	102	428	327
	Telecom	670		(670)
	Transportation	3,418		(3,418)
	Utilities	316		(316)
February Total		51,326	64,683	13,357
Grand Total		357,421	680,343	322,922

**KMD Spending Reports**  
**Capital by Category for the KMD Division - January**

Cost Center	2738 - KY Div Campbellsville C&M/Service
FY	FY2012

Fiscal Period No	Corporate Budget Category	Data		
		Actual	Budget	Variance
March	Equipment	5		(5)
	Growth	7,808	7,716	(92)
	System Integrity	195,400	31,957	(163,443)
March Total		203,213	39,673	(163,540)
April	Equipment	11,700		(11,700)
	Growth	5,505	6,844	1,338
	System Improvements	6,179		(6,179)
	System Integrity	163,823	28,226	(135,597)
April Total		187,208	35,070	(152,138)
May	Equipment	151		(151)
	Growth	4,463	6,796	2,332
	System Improvements	7		(7)
	System Integrity	58,135	28,022	(30,113)
May Total		62,756	34,817	(27,939)
June	Equipment	(19,843)		19,843
	Growth	2,774	7,005	4,231
	System Improvements	(284)		284
	System Integrity	38,537	28,918	(9,620)
June Total		21,184	35,923	14,739
July	Growth	4,838	7,096	2,258
	System Integrity	36,531	29,308	(7,224)
July Total		41,370	36,404	(4,966)
August	Growth	13,776	7,285	(6,491)
	System Improvements	3,542		(3,542)
	System Integrity	38,158	30,115	(8,043)
August Total		55,476	37,400	(18,076)
September	Equipment	3,343		(3,343)
	Growth	7,018	7,367	349
	System Improvements	(227)		227
	System Integrity	84,906	30,552	(54,354)
September Total		95,040	37,919	(57,121)
Grand Total		666,247	257,206	(409,041)

**KMD Spending Reports**  
**Capital by Category for the KMD Division - February**

Cost Center	2738 - KY Div Campbellsville C&M/Service
FY	FY2013

Fiscal Period No	Corporate Budget Category	Data		
		Actual	Budget	Variance
October	Equipment	216	53,514	53,298
	Growth	5,619	4,231	(1,388)
	System Improvements	(56)	5,581	5,637
	System Integrity	47,437	128,545	81,108
October Total		53,216	191,871	138,654
November	Equipment	47,506		(47,506)
	Growth	6,658	4,125	(2,534)
	System Integrity	54,555	125,472	70,918
November Total		108,719	129,597	20,878
December	Equipment	11,223		(11,223)
	Growth	6,220	4,215	(2,005)
	System Integrity	62,715	128,078	65,363
December Total		80,158	132,293	52,135
January	Growth	9,259	5,207	(4,053)
	System Integrity	54,741	156,692	101,950
January Total		64,001	161,898	97,898
February	Growth	6,017	5,175	(842)
	System Integrity	45,309	59,508	14,199
February Total		51,326	64,683	13,357
Grand Total		357,421	680,343	322,922

**KMD Spending Reports**  
**O&M by Month for the KMD Division**

Cost Center	2738 - KMD-Campbellsville C&M/Service
Fiscal Year	FY2012

Fiscal Period No	Data		
	Actual	Budget	Variance
March	32,758	27,392	(5,366)
April	32,479	24,175	(8,303)
May	33,688	25,864	(7,824)
June	24,375	24,175	(199)
July	21,539	25,019	3,480
August	22,855	25,715	2,860
September	18,660	23,566	4,906
Grand Total	186,354	175,907	(10,447)



**KMD Spending Reports**  
**O&M by Month for the KMD Division**

Cost Center	2738 - KMD-Campbellsville C&M/Service
Fiscal Year	FY2013

Fiscal Period No	Data		
	Actual	Budget	Variance
October	30,476	36,108	5,632
November	27,116	36,398	9,282
December	28,268	35,023	6,755
January	28,532	36,375	7,843
February	27,009	33,246	6,236
Grand Total	141,402	177,150	35,748

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2738 - KMD-Campbellsville C&M/Service
Fiscal Year	FY2012
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	85,726	83,264	(2,462)
01001 - Capital Labor	120,606	132,178	11,572
01002 - Capital Labor Contra	(84,393)	(132,178)	(47,785)
01008 - Expense Labor Accrual	(124)	0	124
01011 - Capital Labor Transfer In	14,418	0	(14,418)
01012 - Capital Labor Transfer Out	(50,631)	0	50,631
01200 - Benefits Load	13,666	11,641	(2,025)
01200 - Other Benefits Load	7,049	8,466	1,416
01202 - Benefits Pension Load	5,252	4,474	(778)
01202 - Pension Benefits Load	2,709	3,253	544
01203 - Benefits FAS106 Load	7,398	6,302	(1,096)
01203 - FAS106 Benefits Load	3,816	4,583	767
02001 - Inventory Materials	8,455	3,296	(5,159)
02004 - Warehouse Loading Charge	384	461	77
02005 - Non-Inventory Supplies	1,778	2,735	957
03002 - Vehicle Lease Payments	28,212	25,865	(2,347)
03003 - Capitalized transportation costs	(35,100)	(33,591)	1,509
03004 - Vehicle Expense	32,280	28,873	(3,407)
04301 - Equipment Lease	11,834	20,545	8,711
04302 - Heavy Equipment	4,583	11,105	6,522
04305 - Use 03004 Licenses & Permits, Tax	0	0	0
04307 - Heavy Equipment Capitalized	(16,089)	(31,020)	(14,931)
04580 - Building Lease/Rents Capitalized	(3,077)	(3,223)	(146)
04581 - Building Lease/Rents	5,250	5,250	0
04582 - Building Maintenance	2,899	4,882	1,983
04590 - Utilities	6,990	8,245	1,255
04599 - Capitalized Utility Costs	(3,731)	(8,055)	(4,324)
05010 - Office Supplies	3,762	2,416	(1,346)
05111 - Postage/Delivery Services	454	341	(113)
05364 - Cellular, radio, pager charges	4,304	0	(4,304)
05373 - Use 05364 Cell svc-field technicians	0	1,263	1,263
05374 - Use 05364 Cell svc-field tech supervisors	0	242	242
05375 - Use 05364 Cell service-all others	0	338	338
05399 - Capitalized Telecom Costs	(2,356)	(975)	1,381
05411 - Meals and Entertainment	683	1,630	947
05414 - Lodging	2,310	1,433	(877)
06111 - Contract Labor	2,530	8,750	6,220
07443 - Uniforms	573	2,140	1,567
07444 - Uniforms Capitalized	(303)	(1,314)	(1,011)
07499 - Misc Employee Welfare Exp	4,072	1,408	(2,664)
07510 - Association Dues	165	884	719
<b>Grand Total</b>	<b>186,354</b>	<b>175,907</b>	<b>(10,447)</b>

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2738 - KMD-Campbellsville C&M/Service
Fiscal Year	FY2013
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	54,774	79,998	25,225
01001 - Capital Labor	96,105	76,249	(19,856)
01002 - Capital Labor Contra	(67,672)	(76,249)	(8,577)
01008 - Expense Labor Accrual	493	0	(493)
01011 - Capital Labor Transfer In	10,563	0	(10,563)
01012 - Capital Labor Transfer Out	(38,996)	0	38,996
01202 - Benefits Pension Load	1,708	2,285	577
01202 - Pension Benefits Load	6,085	8,958	2,873
01203 - Benefits FAS106 Load	2,616	3,504	888
01203 - FAS106 Benefits Load	9,321	13,737	4,416
01251 - Medical Benefits Load	10,335	14,978	4,643
01257 - Empr ESOP Benefits Load	2,487	4,015	1,528
01260 - Emp HSA Benefits Load	28	0	(28)
01263 - RSP FACC Benefits Load	276	0	(276)
01266 - Basic Life Benefits Load	276	424	148
01269 - LTD Benefits Load	497	686	188
02001 - Inventory Materials	1,830	2,585	755
02004 - Warehouse Loading Charge	73	103	30
02005 - Non-Inventory Supplies	1,068	1,385	317
03002 - Vehicle Lease Payments	27,021	20,710	(6,311)
03003 - Capitalized transportation costs	(30,171)	(20,311)	9,860
03004 - Vehicle Expense	20,218	20,915	697
04301 - Equipment Lease	8,816	10,085	1,269
04302 - Heavy Equipment	8,080	5,335	(2,745)
04307 - Heavy Equipment Capitalized	(16,558)	(15,110)	1,448
04580 - Building Lease/Rents Capitalized	(2,394)	(1,829)	565
04581 - Building Lease/Rents	3,750	3,750	0
04582 - Building Maintenance	2,354	2,665	311
04590 - Utilities	4,994	5,835	841
04599 - Capitalized Utility Costs	(2,992)	(4,147)	(1,155)
05010 - Office Supplies	2,594	2,625	31
05111 - Postage/Delivery Services	153	290	137
05364 - Cellular, radio, pager charges	1,708	1,880	172
05399 - Capitalized Telecom Costs	(928)	(1,027)	(99)
05411 - Meals and Entertainment	895	750	(145)
05413 - Transportation	595	0	(595)
05414 - Lodging	0	1,165	1,165
05419 - Misc Employee Expense	150	0	(150)
06111 - Contract Labor	17,518	6,250	(11,268)
07443 - Uniforms	2,664	4,300	1,636
07444 - Uniforms Capitalized	(1,718)	(2,100)	(382)
07499 - Misc Employee Welfare Exp	1,886	2,000	114
07510 - Association Dues	790	460	(330)
07590 - Misc General Expense	109	0	(109)
<b>Grand Total</b>	<b>141,402</b>	<b>177,150</b>	<b>35,748</b>

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2739 - KY Div Shelbyville C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
March	AFUDC	2		(2)
	Benefits - Direct Capital Labor		7,544	7,544
	Contractor Labor		5,733	5,733
	Contractor Services	6,745		(6,745)
	Direct Capital Labor		13,842	13,842
	Direct Capital Spending	3,911		(3,911)
	Direct Heavy Equipment		5,318	5,318
	Div Overhead		6,072	6,072
	Heavy Equipment	1,529		(1,529)
	Labor	16,555		(16,555)
	Labor Overhead	11,240		(11,240)
	Materials	20,913		(20,913)
	Materials - with stores		6,900	6,900
	Materials - without stores		3,817	3,817
	Overhead - BU A&G	12,987		(12,987)
	Overhead - Corp A&G	4,603		(4,603)
	Overhead - State A&G	4,730		(4,730)
	Reimbursement/AIC/Salvage	7,081		(7,081)
	Rent	163		(163)
	SSU Overhead		4,137	4,137
	State Overhead		10,181	10,181
	Stores Overhead	1,643	966	(677)
	Telecom	711		(711)
	Transportation	5,589		(5,589)
	Utilities	1,264		(1,264)
March Total		99,666	64,509	(35,157)
April	AFUDC	4		(4)
	Benefits - Direct Capital Labor		7,544	7,544
	Contractor Labor		5,733	5,733
	Contractor Services	983		(983)
	Direct Capital Labor		13,842	13,842
	Direct Capital Spending	10,154		(10,154)
	Direct Heavy Equipment		5,318	5,318
	Div Overhead		3,868	3,868
	Heavy Equipment	1,752		(1,752)
	Labor	10,517		(10,517)
	Labor Overhead	6,184		(6,184)
	Materials	13,735		(13,735)
	Materials - with stores		6,900	6,900
	Materials - without stores		3,817	3,817
	Overhead - BU A&G	4,762		(4,762)
	Overhead - Corp A&G	3,836		(3,836)
	Overhead - State A&G	7,576		(7,576)
	Rent	248		(248)
	SSU Overhead		3,980	3,980
	State Overhead		4,325	4,325
	Stores Overhead	1,719	966	(753)
	Telecom	802		(802)
	Transportation	4,650		(4,650)
	Utilities	1,146		(1,146)
April Total		68,070	56,293	(11,776)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2739 - KY Div Shelbyville C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
May	AFUDC	19		(19)
	Benefits - Direct Capital Labor		7,544	7,544
	Contractor Labor		5,733	5,733
	Contractor Services	659		(659)
	Direct Capital Labor		13,842	13,842
	Direct Capital Spending	817		(817)
	Direct Heavy Equipment		5,318	5,318
	Div Overhead		4,000	4,000
	Heavy Equipment	1,462		(1,462)
	Labor	9,609		(9,609)
	Labor Overhead	5,383		(5,383)
	Materials	23,637		(23,637)
	Materials - with stores		6,900	6,900
	Materials - without stores		3,817	3,817
	Overhead - BU A&G	4,509		(4,509)
	Overhead - Corp A&G	3,632		(3,632)
	Overhead - State A&G	7,174		(7,174)
	Rent	209		(209)
	SSU Overhead		4,034	4,034
	State Overhead		3,689	3,689
	Stores Overhead	890	966	76
	Telecom	311		(311)
	Transportation	3,413		(3,413)
Utilities	218		(218)	
<b>May Total</b>		<b>61,943</b>	<b>55,843</b>	<b>(6,100)</b>
June	AFUDC	40		(40)
	Benefits - Direct Capital Labor		7,544	7,544
	Contractor Labor		5,733	5,733
	Contractor Services	(497)		497
	Direct Capital Labor		13,842	13,842
	Direct Capital Spending	4,921		(4,921)
	Direct Heavy Equipment		5,318	5,318
	Div Overhead		4,499	4,499
	Heavy Equipment	1,008		(1,008)
	Labor	13,898		(13,898)
	Labor Overhead	10,988		(10,988)
	Materials	9,963		(9,963)
	Materials - with stores		6,900	6,900
	Materials - without stores		3,817	3,817
	Overhead - BU A&G	3,941		(3,941)
	Overhead - Corp A&G	652		(652)
	Overhead - State A&G	1,501		(1,501)
	Reimbursement/AIC/Salvage	7,406		(7,406)
	Rent	68		(68)
	SSU Overhead		3,686	3,686
	State Overhead		5,511	5,511
	Stores Overhead	335	966	631
	Telecom	607		(607)
Transportation	2,835		(2,835)	
Utilities	347		(347)	
<b>June Total</b>		<b>58,015</b>	<b>57,816</b>	<b>(199)</b>

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2739 - KY Div Shelbyville C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
July	AFUDC	60		(60)
	Benefits - Direct Capital Labor		7,544	7,544
	Contractor Labor		5,733	5,733
	Contractor Services	50,087		(50,087)
	Direct Capital Labor		13,842	13,842
	Direct Capital Spending	57		(57)
	Direct Heavy Equipment		5,318	5,318
	Div Overhead		5,022	5,022
	Heavy Equipment	2,193		(2,193)
	Labor	13,403		(13,403)
	Labor Overhead	7,408		(7,408)
	Materials	7,918		(7,918)
	Materials - with stores		6,900	6,900
	Materials - without stores		3,817	3,817
	Overhead - BU A&G	6,663		(6,663)
	Overhead - Corp A&G	10,691		(10,691)
	Overhead - State A&G	11,098		(11,098)
	SSU Overhead		3,881	3,881
	State Overhead		5,652	5,652
	Stores Overhead	265	966	701
	Telecom	441		(441)
	Transportation	2,996		(2,996)
	Utilities	631		(631)
July Total		113,911	58,675	(55,237)
August	AFUDC	112		(112)
	Benefits - Direct Capital Labor		7,544	7,544
	Contractor Labor		5,733	5,733
	Contractor Services	13,838		(13,838)
	Direct Capital Labor		13,842	13,842
	Direct Capital Spending	4,926		(4,926)
	Direct Heavy Equipment		5,318	5,318
	Div Overhead		5,528	5,528
	Heavy Equipment	1,970		(1,970)
	Labor	13,925		(13,925)
	Labor Overhead	7,501		(7,501)
	Materials	12,184		(12,184)
	Materials - with stores		6,900	6,900
	Materials - without stores		3,817	3,817
	Overhead - BU A&G	5,812		(5,812)
	Overhead - Corp A&G	4,682		(4,682)
	Overhead - State A&G	9,247		(9,247)
	Rent	381		(381)
	SSU Overhead		4,022	4,022
	State Overhead		6,782	6,782
	Stores Overhead	465	966	501
	Telecom	575		(575)
	Transportation	3,684		(3,684)
	Utilities	861		(861)
August Total		80,163	60,452	(19,711)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2739 - KY Div Shelbyville C&M/Service
Corporate Budget Category	(All)
FY	FY2012

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
September	AFUDC	56		(56)
	Benefits - Direct Capital Labor		7,548	7,548
	Contractor Labor		5,737	5,737
	Contractor Services	10,390		(10,390)
	Direct Capital Labor		13,849	13,849
	Direct Capital Spending	753		(753)
	Direct Heavy Equipment		5,321	5,321
	Div Overhead		5,744	5,744
	Heavy Equipment	1,804		(1,804)
	Labor	9,564		(9,564)
	Labor Overhead	6,781		(6,781)
	Materials	19,891		(19,891)
	Materials - with stores		6,900	6,900
	Materials - without stores		3,813	3,813
	Overhead - BU A&G	1,615		(1,615)
	Overhead - Corp A&G	(1,811)		1,811
	Overhead - State A&G	6,424		(6,424)
	Reimbursement/AIC/Salvage	(1,884)		1,884
	SSU Overhead		3,862	3,862
	State Overhead		7,684	7,684
	Stores Overhead	711	966	255
	Telecom	847		(847)
	Transportation	6,481		(6,481)
	Utilities	910		(910)
September Total		62,533	61,423	(1,110)
Grand Total		544,300	415,012	(129,288)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2739 - KY Div Shelbyville C&M/Service
Corporate Budget Category	(All)
FY	FY2013

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
October	AFUDC	6		(6)
	Benefits - Direct Capital Labor		6,482	6,482
	Contractor Labor		1,520	1,520
	Contractor Services	47,116		(47,116)
	Direct Capital Labor		9,430	9,430
	Direct Capital Spending	225		(225)
	Direct Heavy Equipment		6,612	6,612
	Div Overhead		8,973	8,973
	Equipment		40,750	40,750
	Heavy Equipment	1,701		(1,701)
	Labor	9,795		(9,795)
	Labor Overhead	6,672		(6,672)
	Materials	25,526		(25,526)
	Materials - with stores		8,541	8,541
	Materials - without stores		2,345	2,345
	Other Expenditures		1,687	1,687
	Overhead - BU A&G	9,986		(9,986)
	Overhead - Corp A&G	8,274		(8,274)
	Overhead - State A&G	19,880		(19,880)
	Rent	6		(6)
	SSU Overhead		7,200	7,200
	State Overhead		12,721	12,721
	Stores Overhead	638	342	(297)
	Telecom	519		(519)
	Transportation	(237)		237
	Utilities	701		(701)
October Total		130,908	106,602	(24,206)
November	AFUDC	10		(10)
	Benefits - Direct Capital Labor		5,794	5,794
	Contractor Labor		1,520	1,520
	Contractor Services	852		(852)
	Direct Capital Labor		8,430	8,430
	Direct Heavy Equipment		5,911	5,911
	Div Overhead		3,562	3,562
	Heavy Equipment	1,207		(1,207)
	Labor	11,454		(11,454)
	Labor Overhead	9,355		(9,355)
	Materials	57,980		(57,980)
	Materials - with stores		7,541	7,541
	Materials - without stores		1,345	1,345
	Other Expenditures		1,687	1,687
	Overhead - BU A&G	8,072		(8,072)
	Overhead - Corp A&G	6,688		(6,688)
	Overhead - State A&G	16,070		(16,070)
	SSU Overhead		1,661	1,661
	State Overhead		4,647	4,647
	Stores Overhead	855	302	(553)
	Telecom	207		(207)
	Transportation	3,342		(3,342)
	Utilities	706		(706)
November Total		116,798	42,400	(74,398)



**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2739 - KY Div Shelbyville C&M/Service
Corporate Budget Category	(All)
FY	FY2013

December	AFUDC	3		(3)
	Benefits - Direct Capital Labor		5,794	5,794
	Contractor Labor		1,520	1,520
	Contractor Services	20,202		(20,202)
	Direct Capital Labor		8,430	8,430
	Direct Heavy Equipment		5,911	5,911
	Div Overhead		3,939	3,939
	Heavy Equipment	1,723		(1,723)
	Labor	7,198		(7,198)
	Labor Overhead	6,751		(6,751)
	Materials	9,934		(9,934)
	Materials - with stores		7,541	7,541
	Materials - without stores		1,345	1,345
	Other Expenditures		1,687	1,687
	Overhead - BU A&G	17,332		(17,332)
	Overhead - Corp A&G	2,887		(2,887)
	Overhead - State A&G	22,696		(22,696)
	Reimbursement/AIC/Salvage	5,233		(5,233)
	SSU Overhead		2,122	2,122
	State Overhead		4,613	4,613
	Stores Overhead	327	302	(25)
	Telecom	457		(457)
	Transportation	2,142		(2,142)
	Utilities	534		(534)
December Total		97,317	43,204	(54,113)
January	Benefits - Direct Capital Labor		5,794	5,794
	Contractor Labor		1,520	1,520
	Contractor Services	15,780		(15,780)
	Direct Capital Labor		8,430	8,430
	Direct Capital Spending	3,391		(3,391)
	Direct Heavy Equipment		5,911	5,911
	Div Overhead		5,366	5,366
	Heavy Equipment	1,093		(1,093)
	Labor	9,578		(9,578)
	Labor Overhead	7,025		(7,025)
	Materials	13,946		(13,946)
	Materials - with stores		7,541	7,541
	Materials - without stores		1,345	1,345
	Other Expenditures		1,687	1,687
	Overhead - BU A&G	6,375		(6,375)
	Overhead - Corp A&G	4,454		(4,454)
	Overhead - State A&G	10,701		(10,701)
	Reimbursement/AIC/Salvage	(1,930)		1,930
	SSU Overhead		3,553	3,553
	State Overhead		10,584	10,584
	Stores Overhead	377	302	(75)
	Telecom	329		(329)
	Transportation	3,304		(3,304)
	Utilities	607		(607)
January Total		74,030	52,033	(21,997)

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2739 - KY Div Shelbyville C&M/Service
Corporate Budget Category	(All)
FY	FY2013

February	Benefits - Direct Capital Labor		5,794	5,794
	Contractor Labor		1,520	1,520
	Contractor Services	1,474		(1,474)
	Direct Capital Labor		8,430	8,430
	Direct Capital Spending	231		(231)
	Direct Heavy Equipment		5,911	5,911
	Div Overhead		4,945	4,945
	Heavy Equipment	1,501		(1,501)
	Labor	10,296		(10,296)
	Labor Overhead	7,373		(7,373)
	Materials	9,508		(9,508)
	Materials - with stores		7,541	7,541
	Materials - without stores		1,345	1,345
	Other Expenditures		1,687	1,687
	Overhead - BU A&G	3,162		(3,162)
	Overhead - Corp A&G	2,620		(2,620)
	Overhead - State A&G	6,295		(6,295)
	Reimbursement/AIC/Salvage	67		(67)
	SSU Overhead		3,581	3,581
	State Overhead		10,698	10,698
	Stores Overhead	331	302	(29)
	Telecom	502		(502)
	Transportation	2,228		(2,228)
	Utilities	614		(614)
February Total		46,206	51,754	5,548
Grand Total		465,159	295,994	(169,165)

**KMD Spending Reports**  
**Capital by Category for the KMD Division - January**

Cost Center	2739 - KY Div Shelbyville C&M/Service
FY	FY2012

Fiscal Period No	Corporate Budget Category	Data		
		Actual	Budget	Variance
March	Growth	28,145	37,693	9,548
	Structures	26,130		(26,130)
	System Integrity	45,391	26,816	(18,575)
March Total		99,666	64,509	(35,157)
April	Equipment	13,736		(13,736)
	Growth	20,747	32,883	12,136
	Structures	1,303		(1,303)
	System Integrity	32,283	23,410	(8,873)
April Total		68,070	56,293	(11,776)
May	Growth	16,024	32,620	16,596
	Structures	(96)		96
	System Improvements	24,096		(24,096)
	System Integrity	21,919	23,223	1,304
May Total		61,943	55,843	(6,100)
June	Equipment	(633)		633
	Growth	11,538	33,775	22,236
	Structures	(58)		58
	System Improvements	14,660		(14,660)
	System Integrity	32,506	24,041	(8,465)
June Total		58,015	57,816	(198)
July	Growth	21,827	34,277	12,451
	System Improvements	62,838		(62,838)
	System Integrity	29,247	24,397	(4,849)
July Total		113,911	58,675	(55,237)
August	Growth	9,151	35,318	26,167
	Structures	2,853		(2,853)
	System Improvements	21,173		(21,173)
	System Integrity	46,986	25,134	(21,852)
August Total		80,163	60,452	(19,711)
September	Growth	32,889	35,853	2,964
	Structures	(130)		130
	System Improvements	647		(647)
	System Integrity	29,128	25,570	(3,557)
September Total		62,533	61,423	(1,110)
Grand Total		544,300	415,012	(129,288)

**KMD Spending Reports**  
**Capital by Category for the KMD Division - February**

Cost Center	2739 - KY Div Shelbyville C&M/Service
FY	FY2013

Fiscal Period No	Corporate Budget Category	Data		
		Actual	Budget	Variance
October	Equipment		57,311	57,311
	Growth	81,732	18,028	(63,705)
	System Improvements	(823)	5,943	6,766
	System Integrity	49,898	25,321	(24,578)
October Total		130,808	106,602	(24,205)
November	Equipment	47,506		(47,506)
	Growth	28,842	17,630	(11,212)
	System Improvements	(79)		79
	System Integrity	40,529	24,770	(15,758)
November Total		116,798	42,400	(74,398)
December	Equipment	4,090		(4,090)
	Growth	54,126	17,967	(36,159)
	System Improvements	(72)		72
	System Integrity	39,172	25,237	(13,935)
December Total		97,317	43,204	(54,113)
January	Equipment	3,686		(3,686)
	Growth	14,324	21,670	7,346
	System Integrity	56,020	30,363	(25,657)
January Total		74,030	52,033	(21,997)
February	Equipment	1,839		(1,839)
	Growth	12,744	21,553	8,810
	System Integrity	31,623	30,201	(1,422)
February Total		46,206	51,754	5,548
Grand Total		465,159	295,994	(169,165)

## KMD Spending Reports O&M by Month for the KMD Division

Cost Center	2739 - KMD-Shelbyville C&M/Service
Fiscal Year	FY2012

Fiscal Period No	Data		
	Actual	Budget	Variance
March	35,399	38,753	3,354
April	31,347	37,207	5,860
May	25,509	39,682	14,173
June	33,524	37,207	3,683
July	37,962	38,441	479
August	26,914	39,557	12,643
September	48,850	36,406	(12,444)
Grand Total	239,505	267,252	27,747

## KMD Spending Reports O&M by Month for the KMD Division

Cost Center	2739 - KMD-Shelbyville C&M/Service
Fiscal Year	FY2013

Fiscal Period No	Data		
	Actual	Budget	Variance
October	27,638	42,866	15,228
November	28,197	42,515	14,318
December	24,707	41,035	16,328
January	33,211	43,544	10,333
February	35,189	39,777	4,588
Grand Total	148,942	209,737	60,795

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2739 - KMD-Shelbyville C&M/Service
Fiscal Year	FY2012
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	97,292	121,425	24,133
01001 - Capital Labor	137,491	122,516	(14,975)
01002 - Capital Labor Contra	(88,104)	(122,516)	(34,411)
01008 - Expense Labor Accrual	937	0	(937)
01011 - Capital Labor Transfer In	13,907	0	(13,907)
01012 - Capital Labor Transfer Out	(63,295)	0	63,295
01200 - Benefits Load	14,327	16,796	2,469
01200 - Other Benefits Load	9,445	12,526	3,081
01202 - Benefits Pension Load	5,506	6,455	949
01202 - Pension Benefits Load	3,630	4,814	1,184
01203 - Benefits FAS106 Load	7,755	9,092	1,337
01203 - FAS106 Benefits Load	5,113	6,781	1,668
02001 - Inventory Materials	7,181	3,098	(4,083)
02004 - Warehouse Loading Charge	328	434	106
02005 - Non-Inventory Supplies	8,781	6,699	(2,082)
03002 - Vehicle Lease Payments	26,738	34,888	8,150
03003 - Capitalized transportation costs	(35,348)	(35,129)	219
03004 - Vehicle Expense	33,663	35,067	1,404
04301 - Equipment Lease	5,723	5,744	21
04302 - Heavy Equipment	6,827	6,843	16
04307 - Heavy Equipment Capitalized	(12,299)	(12,335)	(36)
04580 - Building Lease/Rents Capitalized	(663)	(13,798)	(13,135)
04581 - Building Lease/Rents	1,200	27,475	26,275
04582 - Building Maintenance	12,156	5,017	(7,139)
04590 - Utilities	3,534	4,806	1,272
04599 - Capitalized Utility Costs	(8,461)	(4,932)	3,529
05010 - Office Supplies	7,351	9,496	2,145
05111 - Postage/Delivery Services	326	290	(36)
05364 - Cellular, radio, pager charges	5,700	0	(5,700)
05373 - Use 05364 Cell svc-field technicians	0	3,453	3,453
05374 - Use 05364 Cell svc-field tech supervisors	0	666	666
05375 - Use 05364 Cell service-all others	0	919	919
05377 - Cell phone equipment and accessories	715	0	(715)
05399 - Capitalized Telecom Costs	(3,537)	(2,667)	870
05411 - Meals and Entertainment	4,171	453	(3,718)
05413 - Transportation	442	24	(418)
05414 - Lodging	562	1,750	1,188
05421 - Training	295	0	(295)
05427 - Technical (Job Skills) Training	35	0	(35)
06111 - Contract Labor	26,586	5,835	(20,751)
07443 - Uniforms	547	3,027	2,480
07444 - Uniforms Capitalized	(319)	(1,520)	(1,201)
07499 - Misc Employee Welfare Exp	2,483	3,582	1,099
07510 - Association Dues	785	180	(605)
07590 - Misc General Expense	0	0	0
<b>Grand Total</b>	<b>239,505</b>	<b>267,252</b>	<b>27,747</b>

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2739 - KMD-Shelbyville C&M/Service
Fiscal Year	FY2013
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	56,465	92,126	35,661
01001 - Capital Labor	81,598	85,592	3,994
01002 - Capital Labor Contra	(49,176)	(85,592)	(36,416)
01006 - O&M Project Labor and Contra	2,924	0	(2,924)
01008 - Expense Labor Accrual	(237)	0	237
01011 - Capital Labor Transfer In	4,504	0	(4,504)
01012 - Capital Labor Transfer Out	(36,926)	0	36,926
01014 - Expense Labor Transfer Out	(2,924)	0	2,924
01202 - Benefits Pension Load	1,545	2,656	1,111
01202 - Pension Benefits Load	5,971	10,291	4,321
01203 - Benefits FAS106 Load	2,367	4,074	1,706
01203 - FAS106 Benefits Load	9,146	15,782	6,636
01251 - Medical Benefits Load	9,968	17,249	7,281
01257 - Empr ESOP Benefits Load	2,399	4,623	2,225
01260 - Emp HSA Benefits Load	27	0	(27)
01263 - RSP FACC Benefits Load	267	0	(267)
01266 - Basic Life Benefits Load	267	489	222
01269 - LTD Benefits Load	480	790	310
02001 - Inventory Materials	3,028	2,410	(618)
02004 - Warehouse Loading Charge	121	96	(25)
02005 - Non-Inventory Supplies	2,186	4,035	1,849
03002 - Vehicle Lease Payments	13,039	20,280	7,241
03003 - Capitalized transportation costs	(26,022)	(23,813)	2,209
03004 - Vehicle Expense	30,980	29,165	(1,815)
04301 - Equipment Lease	3,927	5,790	1,863
04302 - Heavy Equipment	3,458	5,375	1,917
04307 - Heavy Equipment Capitalized	(7,237)	(10,940)	(3,703)
04582 - Building Maintenance	7,791	6,250	(1,541)
04590 - Utilities	3,221	3,335	114
04599 - Capitalized Utility Costs	(5,992)	(4,617)	1,375
05010 - Office Supplies	5,788	6,140	352
05111 - Postage/Delivery Services	406	345	(61)
05364 - Cellular, radio, pager charges	1,726	4,155	2,429
05377 - Cell phone equipment and accessories	233	200	(33)
05399 - Capitalized Telecom Costs	(1,061)	(2,379)	(1,318)
05411 - Meals and Entertainment	2,078	950	(1,128)
05412 - Spousal & Dependent Travel	20	0	(20)
05413 - Transportation	791	190	(601)
05414 - Lodging	0	605	605
05415 - Membership Fees	0	145	145
06111 - Contract Labor	16,960	10,415	(6,545)
07443 - Uniforms	2,997	2,335	(662)
07444 - Uniforms Capitalized	(1,696)	(1,125)	571
07499 - Misc Employee Welfare Exp	2,907	2,315	(592)
07510 - Association Dues	630	0	(630)
<b>Grand Total</b>	<b>148,942</b>	<b>209,737</b>	<b>60,795</b>



**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2751 - KY Div Danville Operations
Corporate Budget Category	(All)
FY	FY2012

		Data		
Fiscal Period No	New Expenditure Type	Actual	Budget	Variance
Grand Total				0

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2751 - KY Div Danville Operations
Corporate Budget Category	(All)
FY	FY2013

		Data		
Fiscal Period No	New Expenditure Type	Actual	Budget	Variance
Grand Total				0

**KMD Spending Reports**  
**Capital by Category for the KMD Division - January**

Cost Center	2751 - KY Div Danville Operations
FY	FY2012

		Data		
Fiscal Period No	Corporate Budget Category	Actual	Budget	Variance
Grand Total				0

**KMD Spending Reports**  
**Capital by Category for the KMD Division - February**

Cost Center	2751 - KY Div Danville Operations
FY	FY2013

		Data		
Fiscal Period No	Corporate Budget Category	Actual	Budget	Variance
Grand Total				0

## KMD Spending Reports O&M by Month for the KMD Division

Cost Center	2751 - KMD-Danville Operations
Fiscal Year	FY2012

Fiscal Period No	Data		
	Actual	Budget	Variance
March	16,779	18,393	1,614
April	21,123	17,632	(3,490)
May	17,720	18,914	1,194
June	18,253	17,631	(622)
July	15,823	18,271	2,448
August	24,791	18,795	(5,996)
September	20,392	17,168	(3,224)
Grand Total	134,881	126,805	(8,076)

## KMD Spending Reports O&M by Month for the KMD Division

Cost Center	2751 - KMD-Danville Operations
Fiscal Year	FY2013

Fiscal Period No	Data		
	Actual	Budget	Variance
October	38,079	18,878	(19,201)
November	10,265	19,092	8,827
December	16,453	18,263	1,810
January	21,721	19,268	(2,452)
February	24,756	17,405	(7,351)
Grand Total	111,274	92,907	(18,367)

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2751 - KMD-Danville Operations
Fiscal Year	FY2012
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	67,165	62,205	(4,960)
01001 - Capital Labor	130,539	126,924	(3,615)
01002 - Capital Labor Contra	0	(126,924)	(126,924)
01008 - Expense Labor Accrual	1,122	0	(1,122)
01012 - Capital Labor Transfer Out	(130,539)	0	130,539
01200 - Benefits Load	9,078	8,602	(476)
01200 - Other Benefits Load	7,448	6,419	(1,028)
01202 - Benefits Pension Load	3,489	3,306	(183)
01202 - Pension Benefits Load	2,862	2,467	(395)
01203 - Benefits FAS106 Load	4,914	4,656	(258)
01203 - FAS106 Benefits Load	4,032	3,475	(557)
02001 - Inventory Materials	0	617	617
02004 - Warehouse Loading Charge	0	86	86
02005 - Non-Inventory Supplies	1,309	3,393	2,084
02006 - Purchasing Card Charges	38	0	(38)
03002 - Vehicle Lease Payments	21,816	16,399	(5,417)
03003 - Capitalized transportation costs	(37,679)	(29,288)	8,391
03004 - Vehicle Expense	35,031	27,242	(7,789)
04201 - Software Maintenance	2,592	0	(2,592)
04302 - Heavy Equipment	270	814	544
04307 - Heavy Equipment Capitalized	(264)	(800)	(536)
04580 - Building Lease/Rents Capitalized	(3,003)	(11,801)	(8,798)
04581 - Building Lease/Rents	4,606	17,584	12,978
05010 - Office Supplies	1,377	828	(549)
05111 - Postage/Delivery Services	0	60	60
05364 - Cellular, radio, pager charges	4,173	0	(4,173)
05373 - Use 05364 Cell svc-field technicians	0	3,465	3,465
05374 - Use 05364 Cell svc-field tech supervisors	0	702	702
05375 - Use 05364 Cell service-all others	0	943	943
05377 - Cell phone equipment and accessories	424	0	(424)
05399 - Capitalized Telecom Costs	(2,536)	(2,704)	(168)
05411 - Meals and Entertainment	2,716	3,891	1,175
05412 - Spousal & Dependent Travel	0	0	0
05413 - Transportation	904	849	(55)
05414 - Lodging	2,763	2,193	(570)
05421 - Training	0	0	0
05427 - Technical (Job Skills) Training	0	585	585
07443 - Uniforms	250	1,508	1,258
07444 - Uniforms Capitalized	(162)	(1,012)	(850)
07499 - Misc Employee Welfare Exp	147	60	(87)
07510 - Association Dues	0	0	0
07590 - Misc General Expense	0	60	60
<b>Grand Total</b>	<b>134,881</b>	<b>126,805</b>	<b>(8,076)</b>

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2751 - KMD-Danville Operations
Fiscal Year	FY2013
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01000 - Non-project Labor	55,639	45,760	(9,879)
01001 - Capital Labor	113,449	119,722	6,273
01002 - Capital Labor Contra	0	(119,722)	(119,722)
01008 - O&M Project Labor and Contra	4,257	0	(4,257)
01008 - Expense Labor Accrual	553	0	(553)
01012 - Capital Labor Transfer Out	(113,449)	0	113,449
01014 - Expense Labor Transfer Out	(4,257)	0	4,257
01202 - Benefits Pension Load	2,717	1,306	(1,411)
01202 - Pension Benefits Load	4,606	5,125	519
01203 - Benefits FAS106 Load	4,162	2,003	(2,159)
01203 - FAS106 Benefits Load	7,056	7,859	804
01251 - Medical Benefits Load	9,712	8,567	(1,144)
01257 - Empr ESOP Benefits Load	2,337	2,296	(41)
01260 - Emp HSA Benefits Load	26	0	(26)
01263 - RSP FACC Benefits Load	260	0	(260)
01266 - Basic Life Benefits Load	260	243	(17)
01269 - LTD Benefits Load	467	392	(75)
02001 - Inventory Materials	0	210	210
02004 - Warehouse Loading Charge	0	8	8
02005 - Non-Inventory Supplies	1,252	1,710	458
03002 - Vehicle Lease Payments	14,584	13,050	(1,534)
03003 - Capitalized transportation costs	(26,780)	(23,975)	2,805
03004 - Vehicle Expense	26,352	20,090	(6,262)
04301 - Equipment Lease	4	0	(4)
04302 - Heavy Equipment	114	415	301
04307 - Heavy Equipment Capitalized	(116)	(405)	(289)
05010 - Office Supplies	1,832	875	(957)
05111 - Postage/Delivery Services	21	40	19
05364 - Cellular, radio, pager charges	3,404	1,375	(2,029)
05377 - Cell phone equipment and accessories	406	0	(406)
05399 - Capitalized Telecom Costs	(2,074)	(751)	1,323
05411 - Meals and Entertainment	1,951	2,500	549
05412 - Spousal & Dependent Travel	37	0	(37)
05413 - Transportation	39	1,040	1,001
05414 - Lodging	1,389	1,865	276
05415 - Membership Fees	0	135	135
05419 - Misc Employee Expense	83	0	(83)
05427 - Technical (Job Skills) Training	0	415	415
07443 - Uniforms	2,310	2,559	249
07444 - Uniforms Capitalized	(1,409)	(1,852)	(443)
07499 - Misc Employee Welfare Exp	80	40	(40)
07590 - Misc General Expense	0	210	210
<b>Grand Total</b>	<b>111,274</b>	<b>92,907</b>	<b>(18,367)</b>



**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - January**

Cost Center	2653 - KMD-Pipe Replacement Program Adm
Corporate Budget Category	(All)
FY	FY2012

		Data		
Fiscal Period No	New Expenditure Type	Actual	Budget	Variance
Grand Total				0

**KMD Spending Reports**  
**Capital by Expenditure Type for the KMD Division - February**

Cost Center	2653 - KMD-Pipe Replacement Program Adm
Corporate Budget Category	(All)
FY	FY2013

Fiscal Period No	New Expenditure Type	Data		
		Actual	Budget	Variance
December	Direct Capital Spending	7,641		(7,641)
	Overhead - BU A&G	1,273		(1,273)
	Overhead - Corp A&G	642		(642)
December Total		9,557		(9,557)
February	Div Overhead		3,508	3,508
	Equipment		18,885	18,885
	SSU Overhead		2,540	2,540
February Total			24,934	24,934
Grand Total		9,557	24,934	15,377

**KMD Spending Reports**  
**Capital by Category for the KMD Division - January**

Cost Center	2653 - KMD-Pipe Replacement Program Adm
FY	FY2012

		Data		
Fiscal Period No	Corporate Budget Category	Actual	Budget	Variance
Grand Total				0

**KMD Spending Reports**  
**Capital by Category for the KMD Division - February**

Cost Center	2653 - KMD-Pipe Replacement Program Adm
FY	FY2013

		Data		
Fiscal Period No	Corporate Budget Category	Actual	Budget	Variance
December	Equipment	9,557		(9,557)
December Total		9,557		(9,557)
February	Equipment		24,934	24,934
February Total			24,934	24,934
Grand Total		9,557	24,934	15,377

## KMD Spending Reports O&M by Month for the KMD Division

Cost Center	2653 - KMD-Pipe Replacement Program Adm
Fiscal Year	FY2012

Fiscal Period No	Data		
	Actual	Budget	Variance
March	2,523	1,193	(1,330)
April	1,245	1,792	547
May	1,724	1,317	(407)
June	817	1,342	525
July	1,000	1,792	792
August	880	1,192	312
September	1,451	1,196	(255)
Grand Total	9,639	9,824	185

**KMD Spending Reports**  
**O&M by Month for the KMD Division**

Cost Center	2653 - KMD-Pipe Replacement Program Adm
Fiscal Year	FY2013

Fiscal Period No	Data		
	Actual	Budget	Variance
October	3,056	2,159	(897)
November	464	2,159	1,695
December	11,260	2,159	(9,101)
January	760	2,159	1,399
February	2,516	2,159	(357)
Grand Total	18,057	10,795	(7,262)

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2653 - KMD-Pipe Replacement Program Adm
Fiscal Year	FY2012
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01001 - Capital Labor	124,971	0	(124,971)
01012 - Capital Labor Transfer Out	(124,971)	0	124,971
03002 - Vehicle Lease Payments	(4,312)	0	4,312
03003 - Capitalized transportation costs	2,119	0	(2,119)
03004 - Vehicle Expense	2,193	0	(2,193)
04046 - Customer Relations & Assist	0	410	410
04201 - Software Maintenance	12	0	(12)
04580 - Building Lease/Rents Capitalized	(12,553)	0	12,553
04581 - Building Lease/Rents	12,553	0	(12,553)
05010 - Office Supplies	1,531	585	(946)
05111 - Postage/Delivery Services	43	280	237
05312 - Long Distance	20	0	(20)
05364 - Cellular, radio, pager charges	1,160	0	(1,160)
05373 - Use 05364 Cell svc-field technicians	0	560	560
05374 - Use 05364 Cell svc-field tech supervisors	0	110	110
05375 - Use 05364 Cell service-all others	0	150	150
05399 - Capitalized Telecom Costs	(643)	(436)	207
05411 - Meals and Entertainment	2,966	700	(2,266)
05413 - Transportation	390	5,600	5,210
05414 - Lodging	2,275	1,200	(1,075)
05415 - Membership Fees	385	125	(260)
05419 - Misc Employee Expense	60	150	90
05420 - Employee Development	0	0	0
05421 - Training	295	0	(295)
05427 - Technical (Job Skills) Training	0	0	0
06111 - Contract Labor	1,100	0	(1,100)
07499 - Misc Employee Welfare Exp	0	0	0
07590 - Misc General Expense	44	390	346
<b>Grand Total</b>	<b>9,639</b>	<b>9,824</b>	<b>185</b>

**KMD Spending Reports**  
**O&M by Subaccount for the KMD Division - February**

Cost Center	2653 - KMD-Pipe Replacement Program Adm
Fiscal Year	FY2013
Fiscal Period No	(All)

Subaccount	Data		
	Actual	Budget	Variance
01001 - Capital Labor	93,469	94,972	1,503
01002 - Capital Labor Contra	0	(94,972)	(94,972)
01012 - Capital Labor Transfer Out	(93,469)	0	93,469
03002 - Vehicle Lease Payments	1,850	1,990	140
03003 - Capitalized transportation costs	(3,058)	(3,100)	(42)
03004 - Vehicle Expense	1,209	1,110	(99)
04046 - Customer Relations & Assist	0	1,325	1,325
04201 - Software Maintenance	524	1,135	611
04212 - IT Equipment	10,271	210	(10,061)
04580 - Building Lease/Rents Capitalized	(8,700)	(8,965)	(266)
04581 - Building Lease/Rents	8,700	8,965	266
05010 - Office Supplies	520	835	315
05111 - Postage/Delivery Services	15	165	150
05364 - Cellular, radio, pager charges	621	550	(71)
05399 - Capitalized Telecom Costs	(338)	(300)	38
05411 - Meals and Entertainment	929	1,250	321
05413 - Transportation	2,666	3,125	459
05414 - Lodging	2,163	1,355	(808)
05415 - Membership Fees	500	230	(270)
05419 - Misc Employee Expense	122	40	(82)
05420 - Employee Development	0	250	250
05427 - Technical (Job Skills) Training	0	415	415
07499 - Misc Employee Welfare Exp	63	0	(63)
07590 - Misc General Expense	0	210	210
<b>Grand Total</b>	<b>18,057</b>	<b>10,795</b>	<b>(7,262)</b>





**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**Forecasted Test Period Filing Requirements**  
**MFR FR 16(12)(o)**  
**Page 1 of 1**

**REQUEST:**

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

**RESPONSE:**

Please see attachment FR\_16(12)(o)\_Att1 for the monthly reports for the period September 2011 through February 2013.

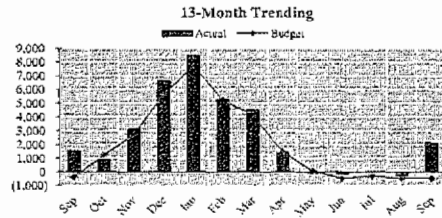
**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, FR\_16(12)(o)\_Att1 - Budget Variance Reports.pdf, 90 Pages.



**Atmos Energy Corporation**  
**KY/Mid-States**  
**Financial Highlights**  
 September 30, 2011  
*in thousands of USD*

○ Net Income:



**Year-To-Date and Total Year**



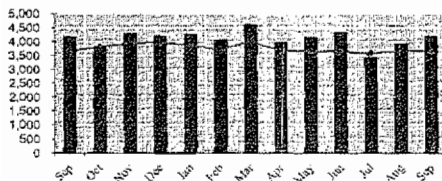
○ Gross Profit:



	Actual	Budget	Fav/(Unfav)
M-T-D	10,615	10,294	321
Y-T-D	131,867	178,830	2,987

**Comments:**  
**MTD:** Weather related margins are (\$16k) worse than budget. Consumption related margins are a positive \$57k because of higher than budgeted heat load factors. Budgeted customer variance is \$90k favorable. Other operating revenue is (\$200k) worse than budget and transportation margins are \$56k better than budget. Margins related to price, banner adjustments, and oracle additions are \$333k better than budget.  
**YTD:** Weather related margins are (\$250k) worse than budget. Consumption related margins are a positive \$487k because of higher than budgeted heat load factors. Budgeted customer variance is \$1.151k favorable. Other operating revenue is (\$3,294k) worse than budget and transportation margins are \$1.589k better than budget. Margins related to price, banner adjustments, and oracle additions are \$3,306k better than budget due to a reclass of PRB revenue to Other operating revenue.

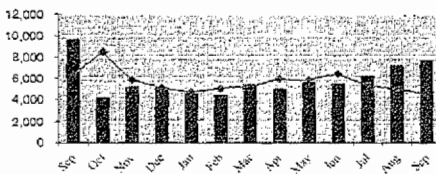
○ O&M expense before SSU allocation:



	Actual	Budget	Fav/(Unfav)
M-T-D	4,181	3,656	(525)
Y-T-D	49,141	45,195	(3,946)

**Comments:**  
**MTD:** SS unfavorable to budget, \$76k. Labor unfavorable \$64k due to cap rate 2.3%. Benefits favorable (\$107k) due mainly to variance. Employee welfare favorable (\$219k) due to adjustment to VPP. Marketing unfavorable \$63k due to RP1162 and payment of Salesforce Inc invoice. Materials unfavorable \$54k due to odorant timing/under budgeted. Vehicles unfavorable \$27k due to cap rate and higher operating costs. Outside services unfavorable \$432k due to contract labor timing, contract meter reading and legal. Employee travel unfavorable \$90k under budgeted and Telecom unfavorable \$47k due to timing.  
**YTD:** SS unfavorable to budget \$847k. Labor unfavorable \$734k due mainly to cap rate 3.1%. Benefits favorable (\$219k) due to variance. Employee welfare favorable (\$238k) due to adjustment to VPP, service awards and restricted stock. Insurance unfavorable \$118k under budgeted. Marketing unfavorable \$208k MO energy conservation and customer relation and assist costs. Material/Supplies unfavorable \$107k over budget. Outside services unfavorable \$1,575k due to settlements, legal, contract meter readers, 2 taps in Virden/Gainsville, Rents/Utilities unfavorable \$147k due to cap rates. Employee travel unfavorable \$267k over budget and Vehicles unfavorable \$312k due to cap rate and higher operating costs.

○ Capital Expenditures



	Actual	Budget	Fav/(Unfav)
M-T-D	7,705	4,467	(3,238)
Y-T-D	65,766	67,669	1,903

**Comments:**  
**MTD:** System Integrity unfavorable \$2,216k due to timing of Kirkwood and Nutwood PRP projects in KY and timing of cast iron replacement projects in GA. System Improvements unfavorable \$620k due to regulator station work and Beanfield bore in TN, riser replacement in VA and reinforcement work. EFM work and Bon Harbor odorizer bypass all in KY and Structures unfavorable \$454k due to Shelbyville office in KY.  
**YTD:** Public Improvements favorable (\$1,375k) due to Hwy 1-69 and Middle TN Blvd @ MTSU in TN and Veterans Pkwy and storm sewer relocation in GA. System Integrity favorable (\$1,753k) due to Gowdy St, HP upgrade and functionals in KY and cast iron, meter change outs and functionals in MO. System Improvements unfavorable \$2,291k due to TBS work in KY, riser replacement in VA and Veterans Pkwy Ph 2 in TN. Growth favorable (\$516k) due to lower than expected growth in TN and IT favorable (\$404k) due to PC replacements.



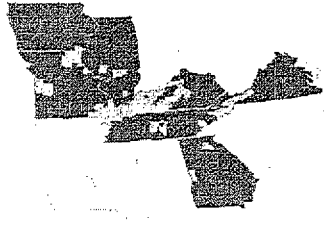
**Atmos Energy Corporation**  
**KY/Mid-States**

**Income Statement - Comparative**

September 30, 2011

*in thousands of USD*

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
<b>Operating revenues:</b>									
Gas sales	17,277	17,087	190	52,635	51,326	1,309	430,807	459,313	(28,506)
Transportation	1,771	1,693	78	5,295	4,924	371	24,717	22,851	1,866
Other revenue	285	485	(200)	(1,739)	1,512	(3,251)	4,743	8,034	(3,291)
<b>Total operating revenues</b>	<b>19,333</b>	<b>19,265</b>	<b>68</b>	<b>56,191</b>	<b>57,762</b>	<b>(1,571)</b>	<b>460,267</b>	<b>490,198</b>	<b>(29,931)</b>
Purchased gas cost	8,718	8,971	253	24,664	26,908	2,244	278,400	311,318	32,918
<b>Gross profit</b>	<b>10,615</b>	<b>10,294</b>	<b>321</b>	<b>31,527</b>	<b>30,854</b>	<b>673</b>	<b>181,867</b>	<b>178,880</b>	<b>2,987</b>
<b>Operating expenses:</b>									
O&M expense before SSU allocation	4,181	3,656	(525)	11,530	10,900	(630)	49,141	45,195	(3,946)
SSU allocation	1,363	1,409	46	3,952	4,250	298	16,482	18,319	1,837
Provision for bad debts	(176)	49	225	(64)	147	211	860	1,056	196
<b>Total O&amp;M expense</b>	<b>5,368</b>	<b>5,114</b>	<b>(254)</b>	<b>15,418</b>	<b>15,297</b>	<b>(121)</b>	<b>66,483</b>	<b>64,570</b>	<b>(1,913)</b>
Depreciation & amortization	3,238	3,273	35	9,221	9,561	340	35,473	36,671	1,198
Taxes, other than income	517	1,128	611	2,775	3,455	680	13,012	15,290	2,278
<b>Total operating expenses</b>	<b>9,123</b>	<b>9,515</b>	<b>392</b>	<b>27,414</b>	<b>28,313</b>	<b>899</b>	<b>114,968</b>	<b>116,531</b>	<b>1,563</b>
<b>Operating income</b>	<b>1,492</b>	<b>779</b>	<b>713</b>	<b>4,113</b>	<b>2,541</b>	<b>1,572</b>	<b>66,899</b>	<b>62,349</b>	<b>4,550</b>
<b>Other income (expense):</b>									
Interest, net	(1,607)	(1,687)	80	(4,719)	(5,003)	284	(18,922)	(19,851)	929
Miscellaneous income, net	3,750	112	3,638	3,768	381	3,387	4,832	1,116	3,716
<b>Total other income (expense)</b>	<b>2,143</b>	<b>(1,575)</b>	<b>3,718</b>	<b>(951)</b>	<b>(4,622)</b>	<b>3,671</b>	<b>(14,090)</b>	<b>(18,735)</b>	<b>4,645</b>
Income (loss) before income taxes	3,635	(796)	4,431	3,162	(2,081)	5,243	52,809	43,614	9,195
Provision for income taxes	1,492	(316)	(1,808)	1,305	(827)	(2,132)	20,941	17,177	(3,764)
<b>Net income (loss)</b>	<b>2,143</b>	<b>(480)</b>	<b>2,623</b>	<b>1,857</b>	<b>(1,254)</b>	<b>3,111</b>	<b>31,868</b>	<b>26,437</b>	<b>5,431</b>
<b>EBIT</b>	<b>5,242</b>	<b>891</b>	<b>4,351</b>	<b>7,881</b>	<b>2,922</b>	<b>4,959</b>	<b>71,731</b>	<b>63,465</b>	<b>8,266</b>
<b>Degree Days - % of Normal</b> (adjusted for WNA States)	<b>94%</b>			<b>83%</b>			<b>99%</b>		



**Atmos Energy Corporation**  
**KY/Mid-States**

**Detail of Operating Items**

September 30, 2011

*in thousands*

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
<b>Volumes (Mmcf):</b>									
Residential	427	461	(34)	1,328	1,428	(100)	27,204	26,509	695
Commercial	577	554	23	1,584	1,639	(55)	16,107	16,109	(2)
Industrial	368	350	18	1,091	1,058	33	5,950	5,556	394
Public Authorities	48	38	10	120	115	5	1,419	1,438	(19)
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	(2)	4	(6)	(26)	(17)	(9)	(16)	(2)	(14)
<b>Total Volumes</b>	<b>1,418</b>	<b>1,407</b>	<b>11</b>	<b>4,097</b>	<b>4,223</b>	<b>(126)</b>	<b>50,664</b>	<b>49,610</b>	<b>1,054</b>
<b>Customers</b>									
Residential	402	398	4	403	400	3	410	409	1
Commercial	49	48	1	49	48	1	50	50	0
Industrial	1	1	0	1	1	0	1	1	0
Public Authorities	3	2	1	3	2	1	3	2	1
Agricultural	0	0	0	0	0	0	0	0	0
<b>Total Customers</b>	<b>455</b>	<b>449</b>	<b>6</b>	<b>456</b>	<b>451</b>	<b>5</b>	<b>464</b>	<b>462</b>	<b>2</b>
<b>Total Spending</b>									
O&M expense before SSU allocation	\$ 4,181	\$ 3,656	\$ (525)	\$ 11,530	\$ 10,900	\$ (630)	\$ 49,141	\$ 45,195	\$ (3,946)
SSU allocation	1,363	1,409	46	3,952	4,250	298	16,482	18,319	1,837
Provision for bad debts	(176)	49	225	(64)	147	211	860	1,056	196
<b>Total O&amp;M expense</b>	<b>5,368</b>	<b>5,114</b>	<b>(254)</b>	<b>15,418</b>	<b>15,297</b>	<b>(121)</b>	<b>66,483</b>	<b>64,570</b>	<b>(1,913)</b>
Capital expenditures									
Growth	1,174	1,110	(64)	3,804	3,281	(523)	12,343	12,860	517
NonGrowth	6,531	3,357	(3,174)	17,317	11,582	(5,735)	53,423	54,809	1,386
<b>Total Capital Expenditures</b>	<b>7,705</b>	<b>4,467</b>	<b>(3,238)</b>	<b>21,121</b>	<b>14,863</b>	<b>(6,258)</b>	<b>65,766</b>	<b>67,669</b>	<b>1,903</b>
<b>Total spending</b>	<b>\$ 13,073</b>	<b>\$ 9,581</b>	<b>\$ (3,492)</b>	<b>\$ 36,539</b>	<b>\$ 30,160</b>	<b>\$ (6,379)</b>	<b>\$ 132,249</b>	<b>\$ 132,239</b>	<b>\$ (10)</b>

<b>Customers per Employee</b>	791
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**Atmos Energy Corporation**  
**KY/Mid-States**

**Detail of Operation and Maintenance Expense**

September 30, 2011

*in thousands of USD*

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
Labor	\$ 1,471	\$ 1,358	\$ (113)	\$ 4,193	\$ 4,060	\$ (133)	\$ 17,794	\$ 16,529	\$ (1,265)
Benefits	548	639	91	1,717	1,911	194	7,744	7,782	38
Materials & Supplies	150	116	(34)	394	348	(46)	1,512	1,405	(107)
Vehicles & Equip	235	208	(27)	652	624	(28)	2,871	2,559	(312)
Print & Postages	5	7	2	14	22	8	63	87	24
Insurance	64	41	(23)	156	105	(51)	558	440	(118)
Marketing	117	54	(63)	199	164	(35)	895	663	(232)
Employee Welfare	(115)	105	220	(14)	214	228	1,006	1,257	251
Information Technologies	(23)	6	29	(13)	18	31	152	86	(66)
Rent, Maint., & Utilities	222	212	(10)	653	636	(17)	2,815	2,604	(211)
Directors & Shareholders & PR	-	1	1	-	4	4	6	14	8
Telecom	138	85	(53)	293	254	(39)	1,146	1,070	(76)
Travel & Entertainment	190	95	(95)	389	288	(101)	1,473	1,173	(300)
Dues & Donations	29	17	(12)	54	51	(3)	470	436	(34)
Training	12	9	(3)	51	33	(18)	164	250	86
Outside Services	1,083	651	(432)	2,602	1,983	(619)	9,630	8,041	(1,589)
Miscellaneous	55	52	(3)	190	185	(5)	842	799	(43)
	4,181	3,656	(525)	11,530	10,900	(630)	49,141	45,195	(3,946)
Expense Billings	1,363	1,409	46	3,952	4,250	298	16,482	18,319	1,837
	5,544	5,065	(479)	15,482	15,150	(332)	65,623	63,514	(2,109)
Provision for Bad Debt	(176)	49	225	(64)	147	211	860	1,056	196
<b>Total O&amp;M Expense</b>	<b>\$ 5,368</b>	<b>\$ 5,114</b>	<b>\$ (254)</b>	<b>\$ 15,418</b>	<b>\$ 15,297</b>	<b>\$ (121)</b>	<b>\$ 66,483</b>	<b>\$ 64,570</b>	<b>\$ (1,913)</b>

Employee Count 575  
O&M per Employee \$ 87  
*(rolling 12 months and before SSU)*

Labor Capitalization Rates									
Labor Capitalized %	51.8%	54.1%	(2.3%)	53.3%	54.1%	(0.8%)	49.8%	52.9%	(3.1%)
Labor Expensed %	48.2%	45.9%	2.3%	46.7%	45.9%	0.8%	50.2%	47.1%	3.1%

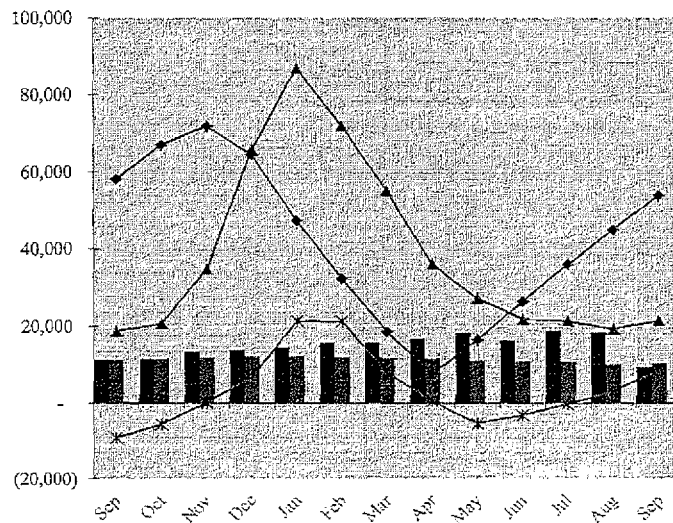


## Atmos Energy Corporation KY/Mid-States

### Key Balance Sheet Accounts

September 30, 2011  
in thousands of USD

13-Month Trending



Construction Work in Progress  
 Customers' Deposits  
 Accts Rec, Less Allow for Doubtful Accts  
 Gas Stored Underground  
 Deferred Gas Costs

Total PP&E	1,168,966
Net Prop, Plant and Equip	713,348
Construction Work in Progress	9,585
Deferred Gas Costs	8,585
Accts Rec, Less Allow for Doubtful Accts	21,308
Accts Rec, Over 90 Days	730
Inventories	83
Gas Stored Underground	53,828
Customers' Deposits	10,345
Bad Debt Provision as a Percentage of Revenues	0.20%
Measure of Cash Flow <sup>**</sup>	(19,545)

**Comments:**

**A/R:** Up slightly month over month and year over year. In line with historical trends.

**CWIP:** Down month over month due to year end and the closing of several large projects. Down slightly year over year.

**Deferred Gas Costs:** Up month over month and year over year. Are in an under recovered status and continue to monitor and adjust GCA's as allowable.

<sup>\*\*</sup> *Note:* Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.



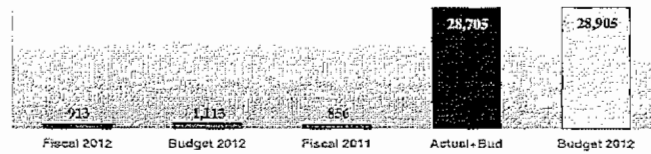
**Atmos Energy Corporation**  
**KY/Mid-States**

**Financial Highlights**  
October 31, 2011  
in thousands of USD

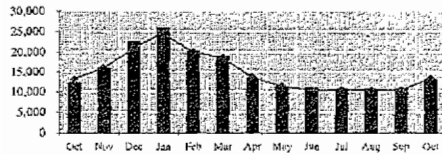
○ Net Income:



**Year-To-Date and Total Year**



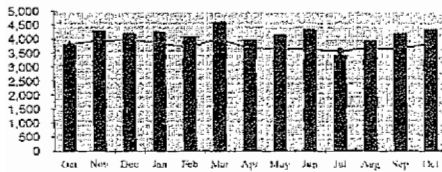
○ Gross Profit:



	Actual	Budget	Fav/(Unfav)
M-T-D	12,950	13,160	(210)
Y-T-D	12,950	13,160	(210)

**Comments:**  
**MTD:** Weather related margins are (\$82k) worse than budget. Consumption related margins are a negative (\$148k) because of lower than budgeted heat load factors. Budgeted customer variance is \$32k favorable. Other operating revenue is \$12k better than budget and transportation margins are \$99k better than budget. Margins related to price, banner adjustments, unbilled, and oracle additions are (\$125k) worse than budget.  
**YTD:**

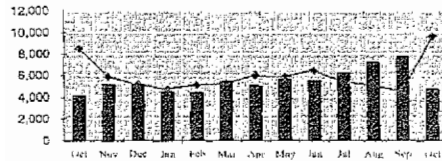
○ O&M expense before SSU allocation:



	Actual	Budget	Fav/(Unfav)
M-T-D	4,339	3,835	(504)
Y-T-D	4,339	3,835	(504)

**Comments:**  
**MTD:** SS direct unfavorable to budget \$76k. Labor unfavorable \$9k due to one time lump sum increases. Benefits unfavorable \$28k due mainly to variance. Marketing favorable (\$25k) due to timing of required by law. Empl welfare favorable (\$16k) timing of uniforms, Empl travel favorable (\$44k) timing. Material/Supplies favorable (\$34k) timing. Telecom favorable (\$32k) timing of bills. Training favorable (\$21k) timing of safety/employee dev/reg compliance. Vehicles favorable (\$27k) lower leases and Outside services unfavorable \$599k due to Hillard settlement in KY and legal.

○ Capital Expenditures



	Actual	Budget	Fav/(Unfav)
M-T-D	4,646	9,640	4,994
Y-T-D	4,646	9,640	4,994

**Comments:**  
**MTD:** Growth favorable (\$1,409k) due to timing of WAUSAU project in Danville KY. Equipment favorable (\$560k) due to timing of purchases in KY, TN & MO. System Improvements favorable (\$701k) due to timing of several projects in KY & TN such as Mt. Eden Rd, regulator station replacement and Stone Dr. reinforcement and System Integrity favorable (\$2,420k) due to timing of PRP projects in KY such as 4th St in Hopkinsville and Somerset Bridge in Danville, timing of bar steel in TN and timing of cast iron in GA.





**Atmos Energy Corporation**  
**KY/Mid-States**

**Income Statement - Comparative**

October 31, 2011  
in thousands of USD

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
<b>Operating revenues:</b>									
Gas sales	25,096	21,499	3,597	25,096	21,499	3,597	25,096	21,499	3,597
Transportation	2,055	1,935	120	2,055	1,935	120	2,055	1,935	120
Other revenue	419	407	12	419	407	12	419	407	12
<b>Total operating revenues</b>	<b>27,570</b>	<b>23,841</b>	<b>3,729</b>	<b>27,570</b>	<b>23,841</b>	<b>3,729</b>	<b>27,570</b>	<b>23,841</b>	<b>3,729</b>
Purchased gas cost	14,620	10,681	(3,939)	14,620	10,681	(3,939)	14,620	10,681	(3,939)
<b>Gross profit</b>	<b>12,950</b>	<b>13,160</b>	<b>(210)</b>	<b>12,950</b>	<b>13,160</b>	<b>(210)</b>	<b>12,950</b>	<b>13,160</b>	<b>(210)</b>
<b>Operating expenses:</b>									
O&M expense before SSU allocation	4,339	3,835	(504)	4,339	3,835	(504)	4,339	3,835	(504)
SSU allocation	1,480	1,601	121	1,480	1,601	121	1,480	1,601	121
Provision for bad debts	70	65	(5)	70	65	(5)	70	65	(5)
<b>Total O&amp;M expense</b>	<b>5,889</b>	<b>5,501</b>	<b>(388)</b>	<b>5,889</b>	<b>5,501</b>	<b>(388)</b>	<b>5,889</b>	<b>5,501</b>	<b>(388)</b>
Depreciation & amortization	3,017	3,017	0	3,017	3,017	0	3,017	3,017	0
Taxes, other than income	1,146	1,236	90	1,146	1,236	90	1,146	1,236	90
<b>Total operating expenses</b>	<b>10,052</b>	<b>9,754</b>	<b>(298)</b>	<b>10,052</b>	<b>9,754</b>	<b>(298)</b>	<b>10,052</b>	<b>9,754</b>	<b>(298)</b>
<b>Operating income</b>	<b>2,898</b>	<b>3,406</b>	<b>(508)</b>	<b>2,898</b>	<b>3,406</b>	<b>(508)</b>	<b>2,898</b>	<b>3,406</b>	<b>(508)</b>
<b>Other income (expense):</b>									
Interest, net	(1,472)	(1,567)	95	(1,472)	(1,567)	95	(1,472)	(1,567)	95
Miscellaneous income, net	79	(5)	84	79	(5)	84	79	(5)	84
<b>Total other income (expense)</b>	<b>(1,393)</b>	<b>(1,572)</b>	<b>179</b>	<b>(1,393)</b>	<b>(1,572)</b>	<b>179</b>	<b>(1,393)</b>	<b>(1,572)</b>	<b>179</b>
Income (loss) before income taxes	1,505	1,834	(329)	1,505	1,834	(329)	1,505	1,834	(329)
Provision for income taxes	592	721	129	592	721	129	592	721	129
<b>Net income (loss)</b>	<b>913</b>	<b>1,113</b>	<b>(200)</b>	<b>913</b>	<b>1,113</b>	<b>(200)</b>	<b>913</b>	<b>1,113</b>	<b>(200)</b>
<b>EBIT</b>	<b>2,977</b>	<b>3,401</b>	<b>(424)</b>	<b>2,977</b>	<b>3,401</b>	<b>(424)</b>	<b>2,977</b>	<b>3,401</b>	<b>(424)</b>
<b>Degree Days - % of Normal</b> (adjusted for WNA States)	102%			102%			102%		



**Atmos Energy Corporation**  
**KY/Mid-States**

**Detail of Operating Items**

October 31, 2011

*in thousands*

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
<b>Volumes (Mmcf):</b>									
Residential	723	774	(51)	723	774	(51)	723	774	(51)
Commercial	715	742	(27)	715	742	(27)	715	742	(27)
Industrial	340	407	(67)	340	407	(67)	340	407	(67)
Public Authorities	57	59	(2)	57	59	(2)	57	59	(2)
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	559	506	53	559	506	53	559	506	53
<b>Total Volumes</b>	<b>2,394</b>	<b>2,488</b>	<b>(94)</b>	<b>2,394</b>	<b>2,488</b>	<b>(94)</b>	<b>2,394</b>	<b>2,488</b>	<b>(94)</b>
<b>Customers</b>									
Residential	404	403	1	404	403	1	404	403	1
Commercial	50	49	1	50	49	1	50	49	1
Industrial	1	1	0	1	1	0	1	1	0
Public Authorities	3	3	0	3	3	0	3	3	0
Agricultural	0	0	0	0	0	0	0	0	0
<b>Total Customers</b>	<b>458</b>	<b>456</b>	<b>2</b>	<b>458</b>	<b>456</b>	<b>2</b>	<b>458</b>	<b>456</b>	<b>2</b>
<b>Total Spending</b>									
O&M expense before SSU allocation	\$ 4,339	\$ 3,835	\$ (504)	\$ 4,339	\$ 3,835	\$ (504)	\$ 4,339	\$ 3,835	\$ (504)
SSU allocation	1,480	1,601	121	1,480	1,601	121	1,480	1,601	121
Provision for bad debts	70	65	(5)	70	65	(5)	70	65	(5)
<b>Total O&amp;M expense</b>	<b>5,889</b>	<b>5,501</b>	<b>(388)</b>	<b>5,889</b>	<b>5,501</b>	<b>(388)</b>	<b>5,889</b>	<b>5,501</b>	<b>(388)</b>
Capital expenditures									
Growth	1,122	2,531	1,409	1,122	2,531	1,409	1,122	2,531	1,409
NonGrowth	3,524	7,109	3,585	3,524	7,109	3,585	3,524	7,109	3,585
<b>Total Capital Expenditures</b>	<b>4,646</b>	<b>9,640</b>	<b>4,994</b>	<b>4,646</b>	<b>9,640</b>	<b>4,994</b>	<b>4,646</b>	<b>9,640</b>	<b>4,994</b>
<b>Total spending</b>	<b>\$ 10,535</b>	<b>\$ 15,141</b>	<b>\$ 4,606</b>	<b>\$ 10,535</b>	<b>\$ 15,141</b>	<b>\$ 4,606</b>	<b>\$ 10,535</b>	<b>\$ 15,141</b>	<b>\$ 4,606</b>

<b>Customers per Employee</b>	799
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**Atmos Energy Corporation**  
**KY/Mid-States**

**Detail of Operation and Maintenance Expense**

October 31, 2011

*in thousands of USD*

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
Labor	\$ 1,411	\$ 1,352	\$ (59)	\$ 1,411	\$ 1,352	\$ (59)	\$ 1,411	\$ 1,352	\$ (59)
Benefits	697	652	(45)	697	652	(45)	697	652	(45)
Materials & Supplies	90	124	34	90	124	34	90	124	34
Vehicles & Equip	199	226	27	199	226	27	199	226	27
Print & Postages	6	7	1	6	7	1	6	7	1
Insurance	51	50	(1)	51	50	(1)	51	50	(1)
Marketing	43	69	26	43	69	26	43	69	26
Employee Welfare	123	140	17	123	140	17	123	140	17
Information Technologies	11	7	(4)	11	7	(4)	11	7	(4)
Rent, Maint., & Utilities	211	208	(3)	211	208	(3)	211	208	(3)
Directors & Shareholders & PR	-	-	0	-	-	0	-	-	0
Telecom	54	81	27	54	81	27	54	81	27
Travel & Entertainment	58	100	42	58	100	42	58	100	42
Dues & Donations	12	24	12	12	24	12	12	24	12
Training	2	24	22	2	24	22	2	24	22
Outside Services	1,308	710	(598)	1,308	710	(598)	1,308	710	(598)
Miscellaneous	63	61	(2)	63	61	(2)	63	61	(2)
	<u>4,339</u>	<u>3,835</u>	<u>(504)</u>	<u>4,339</u>	<u>3,835</u>	<u>(504)</u>	<u>4,339</u>	<u>3,835</u>	<u>(504)</u>
Expense Billings	1,480	1,601	121	1,480	1,601	121	1,480	1,601	121
	<u>5,819</u>	<u>5,436</u>	<u>(383)</u>	<u>5,819</u>	<u>5,436</u>	<u>(383)</u>	<u>5,819</u>	<u>5,436</u>	<u>(383)</u>
Provision for Bad Debt	70	65	(5)	70	65	(5)	70	65	(5)
<b>Total O&amp;M Expense</b>	<b>\$ 5,889</b>	<b>\$ 5,501</b>	<b>\$ (388)</b>	<b>\$ 5,889</b>	<b>\$ 5,501</b>	<b>\$ (388)</b>	<b>\$ 5,889</b>	<b>\$ 5,501</b>	<b>\$ (388)</b>

Employee Count 574  
O&M per Employee \$ 88  
*(rolling 12 months and before SSU)*

<b>Labor Capitalization Rates</b>									
Labor Capitalized %	52.3%	51.8%	0.5%	52.3%	51.8%	0.5%	52.3%	51.8%	0.5%
Labor Expensed %	47.7%	48.2%	(0.5%)	47.7%	48.2%	(0.5%)	47.7%	48.2%	(0.5%)

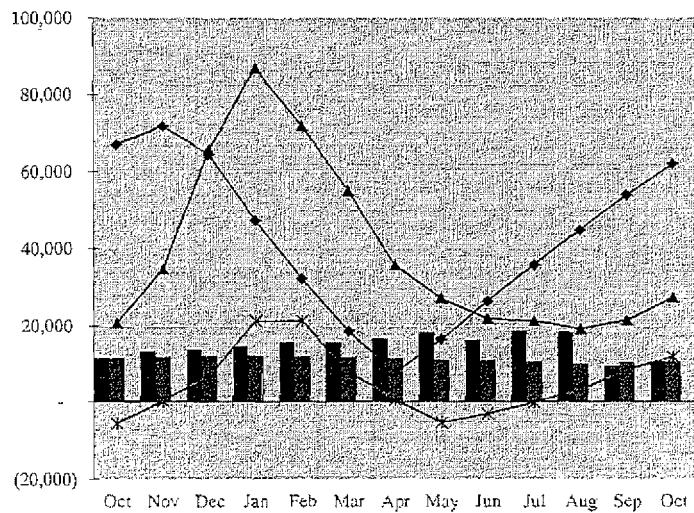


## Atmos Energy Corporation KY/Mid-States

### Key Balance Sheet Accounts

October 31, 2011  
in thousands of USD

13-Month Trending



Construction Work in Progress  
 Customers' Deposits  
 Accts Rec, Less Allow for Doubtful Accts  
 Gas Stored Underground  
 Deferred Gas Costs

Total PP&E	1,170,704
Net Prop, Plant and Equip	715,289
Construction Work in Progress	10,736
Deferred Gas Costs	11,903
Accts Rec, Less Allow for Doubtful Accts	27,326
Accts Rec, Over 90 Days	735
Inventories	91
Gas Stored Underground	61,886
Customers' Deposits	10,768
Bad Debt Provision as a Percentage of Revenues	0.28%
Measure of Cash Flow *	(5,852)

**Comments:**

**A/R:** Up slightly month over month and year over year, in line with historical trends as we enter the heating season.

**CWIP:** Up slightly month over month but down slightly year over year. In line with historical trends.

**Deferred Gas Costs:** Down slightly month over month and down \$18k year over year. Continuously monitor and update CGA's as needed. Should begin to turnaround as we enter the heating season and higher volumes are throughput.

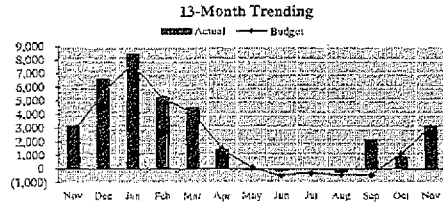
\* *Note: Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.*



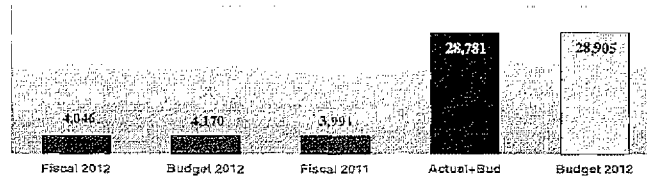
## Atmos Energy Corporation KY/Mid-States

### Financial Highlights November 30, 2011 *in thousands of USD*

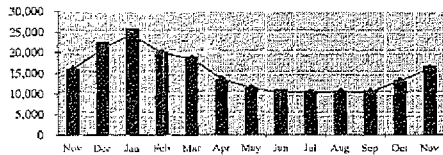
○ Net Income:



**Year-To-Date and Total Year**



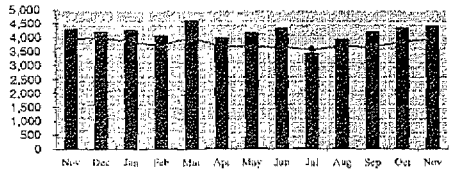
○ Gross Profit:



	Actual	Budget	Fav/(Unfav)
M-T-D	16,535	16,074	461
Y-T-D	29,484	29,234	250

**Comments:**  
**MTD:** Weather related margins are (\$547k) worse than budget. Consumption related margins are a positive \$900k because of higher than budgeted heat load factors. Budgeted customer variance is \$36k favorable. Other operating revenue is (\$21k) worse than budget and transportation margins are \$33k better than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are \$59k better than budget.  
**YTD:** Weather related margins are (\$629k) worse than budget. Consumption related margins are a positive \$752k because of higher than budgeted heat load factors. Budgeted customer variance is \$68k favorable. Other operating revenue is (\$9k) worse than budget and transportation margins are \$132k better than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are (\$64k) worse than budget.

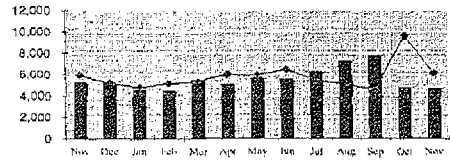
○ O&M expense before SSU allocation:



	Actual	Budget	Fav/(Unfav)
M-T-D	4,401	3,928	(473)
Y-T-D	8,742	7,766	(976)

**Comments:**  
**MTD:** SS direct unfavorable \$77k, Labor favorable (\$2k), Benefits favorable (\$7k), Outside services unfavorable \$331k due to timing of TN One call payment/Utilities Protection Ctr annual fee/bushhog of transmission line, legal (Honeycutt case-booked incorrectly to be reversed in Dec) & Rates dept activity, Employee travel unfavorable \$21k timing, Vehicles unfavorable \$21k due to higher operating costs and Marketing unfavorable \$28k due to timing of RP1162.  
**YTD:** SS direct unfavorable \$154k, Labor unfavorable \$7k, Benefits unfavorable \$20k due to variance, Outside services unfavorable \$930k due to Brian Hillard settlement in KY, timing of TN One call bill/Utilities Protection Ctr annual fee/bushhog of transmission line & Legal (Honeycutt case-booked incorrectly to be reversed in Dec) & Rates dept activity and Material/Supplies/Training/Employee travel combined favorable (\$79k) timing.

○ Capital Expenditures



	Actual	Budget	Fav/(Unfav)
M-T-D	4,545	6,119	1,574
Y-T-D	9,193	15,759	6,566

**Comments:**  
**MTD:** Public Improvements favorable (\$995k) due to timing of several projects in KY such as Hwy 45 & Nashville Rd & TN such as Mack Hatcher, I 69, Gibson Mill & SR34, System Integrity favorable (\$1,717k) due to functionals and timing of PRP such as Morris LN and Haroldsburg in KY, timing of bare steel in TN, cast iron in GA and functionals in MO and OH/Accur unfavorable \$297k.  
**YTD:** Growth favorable (\$847k) due to timing of WAUSAU project in Danville KY, Public Improvement favorable (\$1,483k) due to timing of several projects in KY such as Hwy 45 & Nashville Rd & TN such as Mack Hatcher, I 69, Gibson Mill & SR34, System Integrity favorable (\$4,137k) due to timing of KY PRP jobs such as 4th St, Somerset Bridge & Morris Ln, bare steel in TN, cast iron in GA and functionals and misc jobs in MO, Equipment/IT favorable (\$1,138k) due to timing of equipment purchases in KY, TN & MO and MDT/PC replacements and OH/Accur unfavorable \$988k.



**Atmos Energy Corporation**  
**KY/Mid-States**

**Income Statement - Comparative**

November 30, 2011

*in thousands of USD*

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
<b>Operating revenues:</b>									
Gas sales	41,099	33,414	7,685	66,195	54,913	11,282	66,195	54,913	11,282
Transportation	2,143	2,088	55	4,198	4,023	175	4,198	4,023	175
Other revenue	410	430	(20)	828	837	(9)	828	837	(9)
<b>Total operating revenues</b>	<b>43,652</b>	<b>35,932</b>	<b>7,720</b>	<b>71,221</b>	<b>59,773</b>	<b>11,448</b>	<b>71,221</b>	<b>59,773</b>	<b>11,448</b>
Purchased gas cost	27,117	19,858	(7,259)	41,737	30,539	(11,198)	41,737	30,539	(11,198)
<b>Gross profit</b>	<b>16,535</b>	<b>16,074</b>	<b>461</b>	<b>29,484</b>	<b>29,234</b>	<b>250</b>	<b>29,484</b>	<b>29,234</b>	<b>250</b>
<b>Operating expenses:</b>									
O&M expense before SSU allocation	4,401	3,928	(473)	8,742	7,766	(976)	8,742	7,766	(976)
SSU allocation	1,480	1,597	117	2,961	3,198	237	2,961	3,198	237
Provision for bad debts	99	87	(12)	170	152	(18)	170	152	(18)
<b>Total O&amp;M expense</b>	<b>5,980</b>	<b>5,612</b>	<b>(368)</b>	<b>11,873</b>	<b>11,116</b>	<b>(757)</b>	<b>11,873</b>	<b>11,116</b>	<b>(757)</b>
Depreciation & amortization	3,019	3,028	9	6,036	6,045	9	6,036	6,045	9
Taxes, other than income	1,246	1,235	(11)	2,392	2,471	79	2,392	2,471	79
<b>Total operating expenses</b>	<b>10,245</b>	<b>9,875</b>	<b>(370)</b>	<b>20,301</b>	<b>19,632</b>	<b>(669)</b>	<b>20,301</b>	<b>19,632</b>	<b>(669)</b>
<b>Operating income</b>	<b>6,290</b>	<b>6,199</b>	<b>91</b>	<b>9,183</b>	<b>9,602</b>	<b>(419)</b>	<b>9,183</b>	<b>9,602</b>	<b>(419)</b>
<b>Other income (expense):</b>									
Interest, net	(1,228)	(1,571)	343	(2,700)	(3,137)	437	(2,700)	(3,137)	437
Miscellaneous income, net	101	410	(309)	185	407	(222)	185	407	(222)
<b>Total other income (expense)</b>	<b>(1,127)</b>	<b>(1,161)</b>	<b>34</b>	<b>(2,515)</b>	<b>(2,730)</b>	<b>215</b>	<b>(2,515)</b>	<b>(2,730)</b>	<b>215</b>
Income (loss) before income taxes	5,163	5,038	125	6,668	6,872	(204)	6,668	6,872	(204)
Provision for income taxes	2,030	1,981	(49)	2,622	2,702	80	2,622	2,702	80
<b>Net income (loss)</b>	<b>3,133</b>	<b>3,057</b>	<b>76</b>	<b>4,046</b>	<b>4,170</b>	<b>(124)</b>	<b>4,046</b>	<b>4,170</b>	<b>(124)</b>
<b>EBIT</b>	<b>6,391</b>	<b>6,609</b>	<b>(218)</b>	<b>9,368</b>	<b>10,009</b>	<b>(641)</b>	<b>9,368</b>	<b>10,009</b>	<b>(641)</b>
<b>Degree Days - % of Normal</b> (adjusted for WNA States)	<b>96%</b>			<b>98%</b>			<b>98%</b>		



**Atmos Energy Corporation**  
**KY/Mid-States**

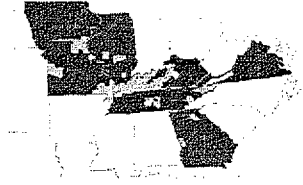
**Detail of Operating Items**

November 30, 2011

*in thousands*

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
<b>Volumes (Mmcf):</b>									
Residential	1,815	1,755	60	2,539	2,529	10	2,539	2,529	10
Commercial	1,112	1,151	(39)	1,827	1,893	(66)	1,827	1,893	(66)
Industrial	476	419	57	816	826	(10)	816	826	(10)
Public Authorities	97	109	(12)	154	168	(14)	154	168	(14)
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	897	1,072	(175)	1,456	1,578	(122)	1,456	1,578	(122)
<b>Total Volumes</b>	<b>4,397</b>	<b>4,506</b>	<b>(109)</b>	<b>6,792</b>	<b>6,994</b>	<b>(202)</b>	<b>6,792</b>	<b>6,994</b>	<b>(202)</b>
<b>Customers</b>									
Residential	408	408	0	406	406	0	406	406	0
Commercial	50	50	0	50	49	1	50	49	1
Industrial	1	1	0	1	1	0	1	1	0
Public Authorities	3	3	0	3	3	0	3	3	0
Agricultural	0	0	0	0	0	0	0	0	0
<b>Total Customers</b>	<b>462</b>	<b>462</b>	<b>0</b>	<b>460</b>	<b>459</b>	<b>1</b>	<b>460</b>	<b>459</b>	<b>1</b>
<b>Total Spending</b>									
O&M expense before SSU allocation	\$ 4,401	\$ 3,928	\$ (473)	\$ 8,742	\$ 7,766	\$ (976)	\$ 8,742	\$ 7,766	\$ (976)
SSU allocation	1,480	1,597	117	2,961	3,198	237	2,961	3,198	237
Provision for bad debts	99	87	(12)	170	152	(18)	170	152	(18)
<b>Total O&amp;M expense</b>	<b>5,980</b>	<b>5,612</b>	<b>(368)</b>	<b>11,873</b>	<b>11,116</b>	<b>(757)</b>	<b>11,873</b>	<b>11,116</b>	<b>(757)</b>
Capital expenditures									
Growth	1,081	519	(562)	2,204	3,051	847	2,204	3,051	847
NonGrowth	3,464	5,600	2,136	6,989	12,708	5,719	6,989	12,708	5,719
<b>Total Capital Expenditures</b>	<b>4,545</b>	<b>6,119</b>	<b>1,574</b>	<b>9,193</b>	<b>15,759</b>	<b>6,566</b>	<b>9,193</b>	<b>15,759</b>	<b>6,566</b>
<b>Total spending</b>	<b>\$ 10,525</b>	<b>\$ 11,731</b>	<b>\$ 1,206</b>	<b>\$ 21,066</b>	<b>\$ 26,875</b>	<b>\$ 5,809</b>	<b>\$ 21,066</b>	<b>\$ 26,875</b>	<b>\$ 5,809</b>

<b>Customers per Employee</b>	807
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**Atmos Energy Corporation**  
**KY/Mid-States**

**Detail of Operation and Maintenance Expense**

November 30, 2011

*in thousands of USD*

	M-T-D			Q-T-D			Y-T-D		
	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance
Labor	\$ 1,478	\$ 1,432	\$ (46)	\$ 2,889	\$ 2,783	\$ (106)	\$ 2,889	\$ 2,783	\$ (106)
Benefits	698	689	(9)	1,395	1,341	(54)	1,395	1,341	(54)
Materials & Supplies	126	124	(2)	216	248	32	216	248	32
Vehicles & Equip	246	225	(21)	445	451	6	445	451	6
Print & Postages	5	7	2	11	15	4	11	15	4
Insurance	53	62	9	104	112	8	104	112	8
Marketing	96	68	(28)	140	137	(3)	140	137	(3)
Employee Welfare	152	148	(4)	275	289	14	275	289	14
Information Technologies	9	8	(1)	20	15	(5)	20	15	(5)
Rent, Maint., & Utilities	213	208	(5)	424	416	(8)	424	416	(8)
Directors & Shareholders & PR	-	-	0	-	1	1	-	1	1
Telecom	103	81	(22)	157	162	5	157	162	5
Travel & Entertainment	115	92	(23)	174	192	18	174	192	18
Dues & Donations	15	20	5	27	45	18	27	45	18
Training	9	11	2	11	35	24	11	35	24
Outside Services	1,021	690	(331)	2,329	1,400	(929)	2,329	1,400	(929)
Miscellaneous	62	63	1	125	124	(1)	125	124	(1)
	4,401	3,928	(473)	8,742	7,766	(976)	8,742	7,766	(976)
Expense Billings	1,480	1,597	117	2,961	3,198	237	2,961	3,198	237
	5,881	5,525	(356)	11,703	10,964	(739)	11,703	10,964	(739)
Provision for Bad Debt	99	87	(12)	170	152	(18)	170	152	(18)
<b>Total O&amp;M Expense</b>	<b>\$ 5,980</b>	<b>\$ 5,612</b>	<b>\$ (368)</b>	<b>\$ 11,873</b>	<b>\$ 11,116</b>	<b>\$ (757)</b>	<b>\$ 11,873</b>	<b>\$ 11,116</b>	<b>\$ (757)</b>

Employee Count 572  
O&M per Employee \$ 89  
*(rolling 12 months and before SSU)*

Labor Capitalization Rates									
Labor Capitalized %	51.7%	51.9%	(0.2%)	52.0%	51.8%	0.2%	52.0%	51.8%	0.2%
Labor Expensed %	48.3%	48.1%	0.2%	48.0%	48.2%	(0.2%)	48.0%	48.2%	(0.2%)



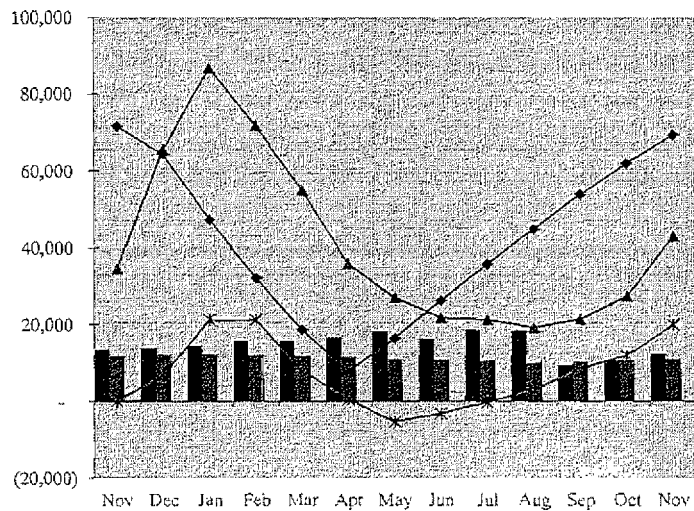


## Atmos Energy Corporation KY/Mid-States

### Key Balance Sheet Accounts

November 30, 2011  
in thousands of USD

**13-Month Trending**



Construction Work in Progress  
 Customers' Deposits  
 Accts Rec, Less Allow for Doubtful Accts  
 Gas Stored Underground  
 Deferred Gas Costs

Total PP&E	1,173,542
Net Prop, Plant and Equip	717,135
Construction Work in Progress	12,509
Deferred Gas Costs	19,933
Accts Rec, Less Allow for Doubtful Accts	42,826
Accts Rec, Over 90 Days	676
Inventories	102
Gas Stored Underground	69,417
Customers' Deposits	11,063
Bad Debt Provision as a Percentage of Revenues	0.26%
Measure of Cash Flow *	(4,636)

**Comments:**

**A/R:** Up month over month and year over year. Month over month inline with historical trends, up year over year due to increase in volumes and higher GCA.

**CWIP:** Up slightly month over month and down slightly year over year, inline with historical trends.

**Deferred Gas Costs:** Down month over month \$8k and year over year \$20k. Are always monitoring and adjusting GCA's as jurisdictions allow. The current GCA is up year over year as we work toward recovering these costs.

\* *Note:* Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.



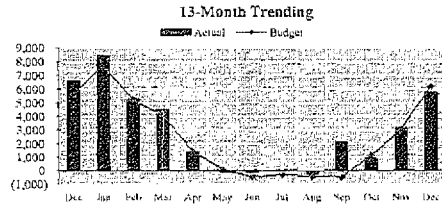
**Atmos Energy Corporation**  
**KY/Mid-States**

**Financial Highlights**

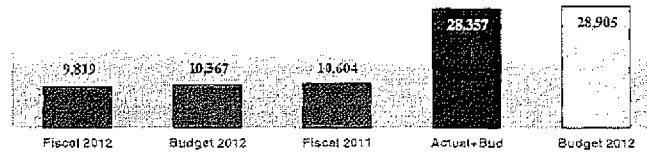
December 31, 2011

In thousands of USD

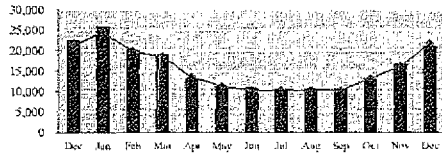
○ Net Income:



**Year-To-Date and Total Year**



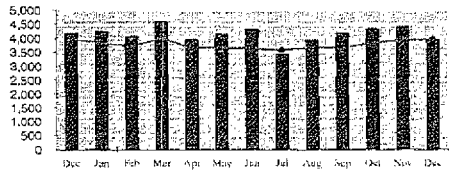
○ Gross Profit:



	Actual	Budget	Fav/(Unfav)
M-T-D	21,054	21,696	(642)
Y-T-D	50,538	50,929	(391)

**Comments:**  
**MTD:** Weather related margins are (\$466k) worse than budget. Consumption related margins are a positive \$30k because of higher than budgeted heat load factors. Budgeted customer variance is \$21k favorable. Other operating revenue is (\$28k) worse than budget and transportation margins are (\$279k) worse than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are \$80k better than budget.  
**YTD:** Weather related margins are (\$1,095k) worse than budget. Consumption related margins are a positive \$782k because of higher than budgeted heat load factors. Budgeted customer variance is \$89k favorable. Other operating revenue is (\$37k) worse than budget and transportation margins are (\$147k) worse than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are \$16k better than budget.

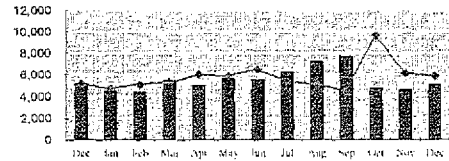
○ O&M expense before SSU allocation:



	Actual	Budget	Fav/(Unfav)
M-T-D	3,934	3,970	36
Y-T-D	12,672	11,734	(938)

**Comments:**  
**MTD:** SS direct unfavorable \$75k. Labor unfavorable \$32k due to cap rate (1.1%), service awards/PFO accr. Benefits unfavorable \$15k due to variance and cap rates. Outside services favorable (\$106k) due to outside services/coil fees/bill print fees/correction of legal bills. Employee travel favorable (\$28k) timing. Vehicle unfavorable \$35k due to higher operating costs. Marketing favorable (\$38k) due to timing of RP1162 and Material/Supplies favorable (\$29k) timing.  
**YTD:** SS direct unfavorable \$226. Labor unfavorable \$39k due to cap rate (.7%), service awards/PFO accr. Benefits unfavorable \$35k due mainly to variance. Outside services unfavorable \$822k due to Hillard settlement in KY/timing of TN One call bill/Utilities Protection Ctr annual fee/bushhog of transmission line & Rate dept activity. Material/Supplies favorable (\$61k) timing. Employee travel favorable (\$51k) timing and Employee Welfare/Marketing/Training combined favorable (\$100k) due to timing.

○ Capital Expenditures



	Actual	Budget	Fav/(Unfav)
M-T-D	4,997	5,846	849
Y-T-D	14,190	21,605	7,415

**Comments:**  
**MTD:** Growth unfavorable \$342 due to the Cave Mill Sta project in KY. Structures unfavorable \$336k due to the new Shelbyville office in KY. Public Improvements favorable (\$169k) due to timing of reimbursement on Bowling Green relocation in KY, IT favorable (\$224k) timing of PC/MDT replacements and OII/Accr favorable (\$1,081k).  
**YTD:** Growth favorable (\$504k) due to timing of WAUSAU project in Danville KY. Equipment favorable (\$885k) due to timing of purchases in KY/TN/MO. IT favorable (\$755k) timing of PC/MDT replacements. Public Improvements favorable (\$1,654k) due to timing of several projects in KY such as Hwy 45 & Nashville Rd & TN such as Mack Hatcher, I 69, Gibson Mill & SR 34. System Integrity favorable (\$4,234k) due to timing of KY PRP jobs such as 4th St, Somerset Bridge & Morris Ln, bare steel in Tn, east iron in GA and functionals and misc jobs in MO. System Improvements favorable (\$679k) due to timing of several KY projects and Accr unfavorable \$616k.



**Atmos Energy Corporation**  
**KY/Mid-States**

**Income Statement - Comparative**

December 31, 2011

*in thousands of USD*

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
<b>Operating revenues:</b>									
Gas sales	60,768	55,200	5,568	126,963	110,113	16,850	126,963	110,113	16,850
Transportation	2,279	2,539	(260)	6,477	6,562	(85)	6,477	6,562	(85)
Other revenue	428	456	(28)	1,256	1,292	(36)	1,256	1,292	(36)
<b>Total operating revenues</b>	<b>63,475</b>	<b>58,195</b>	<b>5,280</b>	<b>134,696</b>	<b>117,967</b>	<b>16,729</b>	<b>134,696</b>	<b>117,967</b>	<b>16,729</b>
Purchased gas cost	42,421	36,499	(5,922)	84,158	67,038	(17,120)	84,158	67,038	(17,120)
<b>Gross profit</b>	<b>21,054</b>	<b>21,696</b>	<b>(642)</b>	<b>50,538</b>	<b>50,929</b>	<b>(391)</b>	<b>50,538</b>	<b>50,929</b>	<b>(391)</b>
<b>Operating expenses:</b>									
O&M expense before SSU allocation	3,934	3,970	36	12,672	11,734	(938)	12,672	11,734	(938)
SSU allocation	1,465	1,735	270	4,426	4,933	507	4,426	4,933	507
Provision for bad debts	144	132	(12)	313	285	(28)	313	285	(28)
<b>Total O&amp;M expense</b>	<b>5,543</b>	<b>5,837</b>	<b>294</b>	<b>17,411</b>	<b>16,952</b>	<b>(459)</b>	<b>17,411</b>	<b>16,952</b>	<b>(459)</b>
Depreciation & amortization	3,010	3,054	44	9,045	9,099	54	9,045	9,099	54
Taxes, other than income	1,300	1,334	34	3,692	3,805	113	3,692	3,805	113
<b>Total operating expenses</b>	<b>9,853</b>	<b>10,225</b>	<b>372</b>	<b>30,148</b>	<b>29,856</b>	<b>(292)</b>	<b>30,148</b>	<b>29,856</b>	<b>(292)</b>
<b>Operating income</b>	<b>11,201</b>	<b>11,471</b>	<b>(270)</b>	<b>20,390</b>	<b>21,073</b>	<b>(683)</b>	<b>20,390</b>	<b>21,073</b>	<b>(683)</b>
<b>Other income (expense):</b>									
Interest, net	(1,570)	(1,586)	16	(4,270)	(4,723)	453	(4,270)	(4,723)	453
Miscellaneous income, net	70	328	(258)	249	735	(486)	249	735	(486)
<b>Total other income (expense)</b>	<b>(1,500)</b>	<b>(1,258)</b>	<b>(242)</b>	<b>(4,021)</b>	<b>(3,988)</b>	<b>(33)</b>	<b>(4,021)</b>	<b>(3,988)</b>	<b>(33)</b>
Income (loss) before income taxes	9,701	10,213	(512)	16,369	17,085	(716)	16,369	17,085	(716)
Provision for income taxes	3,928	4,016	88	6,550	6,718	168	6,550	6,718	168
<b>Net income (loss)</b>	<b>5,773</b>	<b>6,197</b>	<b>(424)</b>	<b>9,819</b>	<b>10,367</b>	<b>(548)</b>	<b>9,819</b>	<b>10,367</b>	<b>(548)</b>
<b>EBIT</b>	<b>11,271</b>	<b>11,799</b>	<b>(528)</b>	<b>20,639</b>	<b>21,808</b>	<b>(1,169)</b>	<b>20,639</b>	<b>21,808</b>	<b>(1,169)</b>
<b>Degree Days - % of Normal</b> (adjusted for WNA States)	97%			98%			98%		



**Atmos Energy Corporation**  
**KY/Mid-States**

**Detail of Operating Items**

December 31, 2011

*in thousands*

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
<b>Volumes (Mmcf):</b>									
Residential	3,308	3,728	(420)	5,846	6,257	(411)	5,846	6,257	(411)
Commercial	1,771	1,978	(207)	3,598	3,871	(273)	3,598	3,871	(273)
Industrial	543	667	(124)	1,359	1,493	(134)	1,359	1,493	(134)
Public Authorities	163	185	(22)	317	353	(36)	317	353	(36)
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	1,174	1,573	(399)	2,630	3,151	(521)	2,630	3,151	(521)
<b>Total Volumes</b>	<b>6,959</b>	<b>8,131</b>	<b>(1,172)</b>	<b>13,750</b>	<b>15,125</b>	<b>(1,375)</b>	<b>13,750</b>	<b>15,125</b>	<b>(1,375)</b>
<b>Customers</b>									
Residential	413	413	0	408	408	0	408	408	0
Commercial	51	51	0	50	50	0	50	50	0
Industrial	1	1	0	1	1	0	1	1	0
Public Authorities	3	3	0	3	3	0	3	3	0
Agricultural	0	0	0	0	0	0	0	0	0
<b>Total Customers</b>	<b>468</b>	<b>468</b>	<b>0</b>	<b>462</b>	<b>462</b>	<b>0</b>	<b>462</b>	<b>462</b>	<b>0</b>
<b>Total Spending</b>									
O&M expense before SSU allocation	\$ 3,934	\$ 3,970	\$ 36	\$ 12,672	\$ 11,734	\$ (938)	\$ 12,672	\$ 11,734	\$ (938)
SSU allocation	1,465	1,735	270	4,426	4,933	507	4,426	4,933	507
Provision for bad debts	144	132	(12)	313	285	(28)	313	285	(28)
<b>Total O&amp;M expense</b>	<b>5,543</b>	<b>5,837</b>	<b>294</b>	<b>17,411</b>	<b>16,952</b>	<b>(459)</b>	<b>17,411</b>	<b>16,952</b>	<b>(459)</b>
Capital expenditures									
Growth	1,411	1,068	(343)	3,615	4,119	504	3,615	4,119	504
NonGrowth	3,586	4,778	1,192	10,575	17,486	6,911	10,575	17,486	6,911
<b>Total Capital Expenditures</b>	<b>4,997</b>	<b>5,846</b>	<b>849</b>	<b>14,190</b>	<b>21,605</b>	<b>7,415</b>	<b>14,190</b>	<b>21,605</b>	<b>7,415</b>
<b>Total spending</b>	<b>\$ 10,540</b>	<b>\$ 11,683</b>	<b>\$ 1,143</b>	<b>\$ 31,601</b>	<b>\$ 38,557</b>	<b>\$ 6,956</b>	<b>\$ 31,601</b>	<b>\$ 38,557</b>	<b>\$ 6,956</b>

<b>Customers per Employee</b>	<b>819</b>
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**Atmos Energy Corporation**  
**KY/Mid-States**

**Detail of Operation and Maintenance Expense**

December 31, 2011

*in thousands of USD*

	M-T-D			Q-T-D			Y-T-D		
	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance
Labor	\$ 1,503	\$ 1,426	\$ (77)	\$ 4,392	\$ 4,210	\$ (182)	\$ 4,392	\$ 4,210	\$ (182)
Benefits	717	686	(31)	2,112	2,027	(85)	2,112	2,027	(85)
Employee Welfare	144	165	21	419	454	35	419	454	35
Insurance	88	49	(39)	192	161	(31)	192	161	(31)
Rent, Maint., & Utilities	220	209	(11)	644	625	(19)	644	625	(19)
Vehicles & Equip	260	225	(35)	705	676	(29)	705	676	(29)
Materials & Supplies	95	124	29	311	372	61	311	372	61
Information Technologies	6	10	4	26	24	(2)	26	24	(2)
Telecom	98	82	(16)	255	244	(11)	255	244	(11)
Marketing	30	68	38	169	205	36	169	205	36
Directors & Shareholders & PR	-	-	0	-	1	1	-	1	1
Dues & Donations	54	49	(5)	80	94	14	80	94	14
Print & Postages	7	7	0	17	22	5	17	22	5
Travel & Entertainment	68	91	23	241	283	42	241	283	42
Training	5	13	8	16	47	31	16	47	31
Outside Services	582	688	106	2,911	2,087	(824)	2,911	2,087	(824)
Miscellaneous	57	78	21	182	202	20	182	202	20
	3,934	3,970	36	12,672	11,734	(938)	12,672	11,734	(938)
Expense Billings	1,465	1,735	270	4,426	4,933	507	4,426	4,933	507
	5,399	5,705	306	17,098	16,667	(431)	17,098	16,667	(431)
Provision for Bad Debt	144	132	(12)	313	285	(28)	313	285	(28)
<b>Total O&amp;M Expense</b>	<b>\$ 5,543</b>	<b>\$ 5,837</b>	<b>\$ 294</b>	<b>\$ 17,411</b>	<b>\$ 16,952</b>	<b>\$ (459)</b>	<b>\$ 17,411</b>	<b>\$ 16,952</b>	<b>\$ (459)</b>

Employee Count 572  
O&M per Employee \$ 88  
*(rolling 12 months and before SSU)*

Labor Capitalization Rates									
Labor Capitalized %	50.8%	51.9%	(1.1%)	51.5%	51.8%	(0.3%)	51.5%	51.8%	(0.3%)
Labor Expensed %	49.2%	48.1%	1.1%	48.5%	48.2%	0.3%	48.5%	48.2%	0.3%



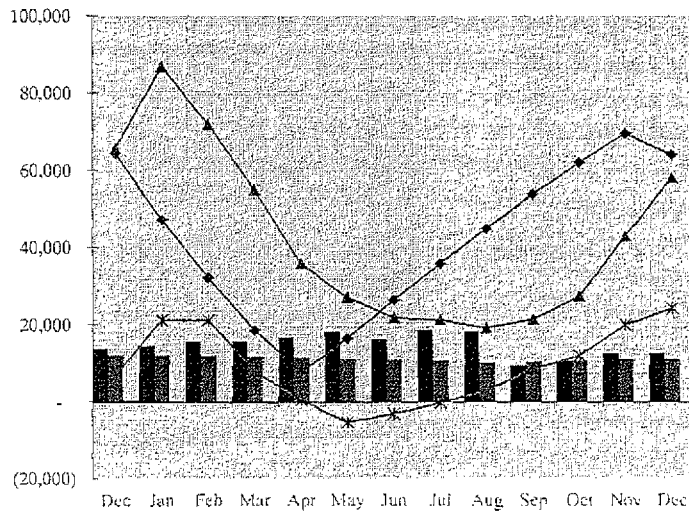
**Atmos Energy Corporation**  
**KY/Mid-States**

**Key Balance Sheet Accounts**

December 31, 2011

in thousands of USD

**13-Month Trending**



Construction Work in Progress  
 Customers' Deposits  
 Accs Rec, Less Allow for Doubtful Accts  
 Gas Stored Underground  
 Deferred Gas Costs

Total PP&E	1,177,763
Net Prop, Plant and Equip	719,430
Construction Work in Progress	12,616
Deferred Gas Costs	24,149
Accs Rec, Less Allow for Doubtful Accts	57,989
Accs Rec, Over 90 Days	636
Inventories	103
Gas Stored Underground	63,959
Customers' Deposits	11,197
Bad Debt Provision as a Percentage of Revenues	0.25%
Measure of Cash Flow *	4,931

**Comments:**

**A/R:** Up month over month and down slightly year over year. Month over month in line with historical trends due to getting deeper into the heating season.

**CWIP:** No change month over month and slight change year over year, in line with historical trends.

**Deferred Gas Costs:** Down month over month \$5k and year over year \$31k. Continue to monitor and adjust GCA's as jurisdictions allow. The current GCA is up year over year as we continue to work toward recovering these costs.

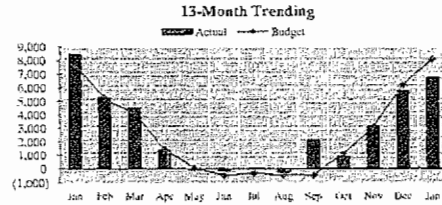
\* *Note: Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.*



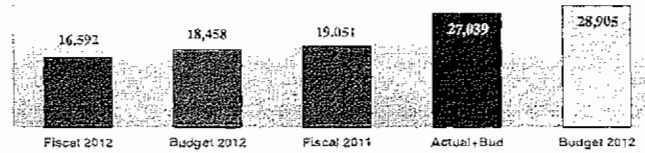
**Atmos Energy Corporation**  
**KY/Mid-States**

**Financial Highlights**  
January 31, 2012  
*in thousands of US\$*

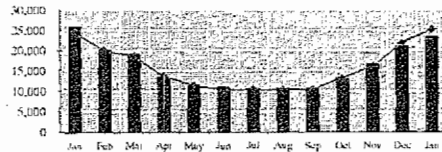
○ Net Income:



**Year-To-Date and Total Year**



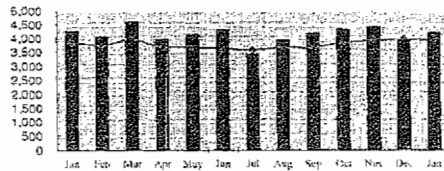
○ Gross Profit:



	Actual	Budget	Fav/(Unfav)
M-T-D	23,353	25,269	(1,916)
Y-T-D	73,889	76,199	(2,310)

**Comments:**  
**MTD:** Weather related margins are (\$649k) worse than budget. Consumption related margins are a negative (\$1,209k) because of lower than budgeted heat load factors. Budgeted customer variance is \$21k favorable. Other operating revenue is (\$16k) worse than budget and transportation margins are (\$50k) worse than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are (\$14k) worse than budget.  
**YTD:** Weather related margins are (\$1,744k) worse than budget. Consumption related margins are a negative (\$427k) because of lower than budgeted heat load factors. Budgeted customer variance is \$110k favorable. Other operating revenue is (\$53k) worse than budget and transportation margins are (\$197k) worse than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are \$2k better than budget.

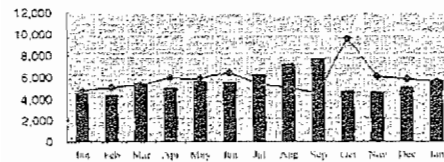
○ O&M expense before SSU allocation:



	Actual	Budget	Fav/(Unfav)
M-T-D	4,194	3,956	(238)
Y-T-D	16,866	15,688	(1,178)

**Comments:**  
**MTD:** SS direct unfavorable \$90k. Labor favorable (\$18k) OT, reloc. Benefits favorable (\$7k). Outside services unfavorable \$72k due to small settlements (\$12k)/collection fees/legal (Blacksburg incident), Misc unfavorable \$35k timing of Hopkinsville franchise/imp broadcast. IT unfavorable \$22k timing of software maint. Dues unfavorable \$23k timing. Marketing unfavorable \$55k timing of RPI 162 and Employee travel favorable (\$35k) timing.  
**YTD:** SS direct unfavorable \$316k. Labor unfavorable \$21k. PTO accr./Service Awards, Benefits unfavorable \$28k variance. Material/supplies favorable (\$66k) timing. Outside services unfavorable \$896k due to Hillard settlement in KY/Collection fees/Rates Dept activity and Employee travel favorable (\$86k) timing.

○ Capital Expenditures



	Actual	Budget	Fav/(Unfav)
M-T-D	5,696	5,641	(55)
Y-T-D	19,886	27,247	7,361

**Comments:**  
**MTD:** The main 2 drivers were System Integrity favorable (\$752k) due to timing of Cannon Blvd and bare steel in TN, cast iron in GA along with functionals in GA/MO/IA/IL and Acer/OII unfavorable \$814k.  
**YTD:** Growth favorable (\$805k) due to timing of WAUSAU project in Danville, KY. IT favorable (\$705k) due to timing of PC/MDT replacements, Public Improvements favorable (\$1,542k) due to timing of several projects in KY such as Hwy 45, TN such as Mack Hatcher, 1.69, Gibson Mill & SR34, Whittlesley Rd in GA and several smaller jobs in VA. System Integrity favorable (\$4,987k) due to timing of KY PRP jobs such as 4th St, Somerset Bridge & Morris Ln, bare steel in TN, cast iron & bare steel in GA and functionals & misc jobs in MO. Equipment favorable (\$629k) due to timing of purchases in KY/TN/MO. System Improvements favorable (\$638k) due to timing of several KY projects. Structures unfavorable \$542k new office in Shelbyville, KY and Acer/OII unfavorable \$1,430k.



**Atmos Energy Corporation**  
**KY/Mid-States**

**Income Statement - Comparative**

January 31, 2012

in thousands of USD

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
<b>Operating revenues:</b>									
Gas sales	57,900	70,230	(12,330)	57,900	70,230	(12,330)	184,862	180,343	4,519
Transportation	2,564	2,595	(31)	2,564	2,595	(31)	9,041	9,157	(116)
Other revenue	488	504	(16)	488	504	(16)	1,744	1,797	(53)
<b>Total operating revenues</b>	<b>60,952</b>	<b>73,329</b>	<b>(12,377)</b>	<b>60,952</b>	<b>73,329</b>	<b>(12,377)</b>	<b>195,647</b>	<b>191,297</b>	<b>4,350</b>
Purchased gas cost	37,599	48,060	10,461	37,599	48,060	10,461	121,758	115,098	(6,660)
<b>Gross profit</b>	<b>23,353</b>	<b>25,269</b>	<b>(1,916)</b>	<b>23,353</b>	<b>25,269</b>	<b>(1,916)</b>	<b>73,889</b>	<b>76,199</b>	<b>(2,310)</b>
<b>Operating expenses:</b>									
O&M expense before SSU allocation	4,194	3,956	(238)	4,194	3,956	(238)	16,866	15,688	(1,178)
SSU allocation	1,799	1,748	(51)	1,799	1,748	(51)	6,225	6,681	456
Provision for bad debts	143	160	17	143	160	17	456	445	(11)
Total O&M expense	6,136	5,864	(272)	6,136	5,864	(272)	23,547	22,814	(733)
Depreciation & amortization	3,012	3,063	51	3,012	3,063	51	12,057	12,162	105
Taxes, other than income	1,471	1,469	(2)	1,471	1,469	(2)	5,163	5,274	111
<b>Total operating expenses</b>	<b>10,619</b>	<b>10,396</b>	<b>(223)</b>	<b>10,619</b>	<b>10,396</b>	<b>(223)</b>	<b>40,767</b>	<b>40,250</b>	<b>(517)</b>
<b>Operating income</b>	<b>12,734</b>	<b>14,873</b>	<b>(2,139)</b>	<b>12,734</b>	<b>14,873</b>	<b>(2,139)</b>	<b>33,122</b>	<b>35,949</b>	<b>(2,827)</b>
<b>Other income (expense):</b>									
Interest, net	(1,569)	(1,576)	7	(1,569)	(1,576)	7	(5,839)	(6,299)	460
Miscellaneous income, net	127	37	90	127	37	90	378	768	(390)
<b>Total other income (expense)</b>	<b>(1,442)</b>	<b>(1,539)</b>	<b>97</b>	<b>(1,442)</b>	<b>(1,539)</b>	<b>97</b>	<b>(5,461)</b>	<b>(5,531)</b>	<b>70</b>
Income (loss) before income taxes	11,292	13,334	(2,042)	11,292	13,334	(2,042)	27,661	30,418	(2,757)
Provision for income taxes	4,519	5,243	724	4,519	5,243	724	11,069	11,960	891
<b>Net income (loss)</b>	<b>6,773</b>	<b>8,091</b>	<b>(1,318)</b>	<b>6,773</b>	<b>8,091</b>	<b>(1,318)</b>	<b>16,592</b>	<b>18,458</b>	<b>(1,866)</b>
<b>EBIT</b>	<b>12,861</b>	<b>14,910</b>	<b>(2,049)</b>	<b>12,861</b>	<b>14,910</b>	<b>(2,049)</b>	<b>33,500</b>	<b>36,717</b>	<b>(3,217)</b>
<b>Degree Days - % of Normal</b> (adjusted for WNA States)	96%			96%			97%		





**Atmos Energy Corporation**  
**KY/Mid-States**

**Detail of Operating Items**

January 31, 2012

*in thousands*

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
<b>Volumes (Mmcf):</b>									
Residential	4,482	5,733	(1,251)	4,482	5,733	(1,251)	10,328	11,990	(1,662)
Commercial	2,364	2,968	(604)	2,364	2,968	(604)	5,962	6,840	(878)
Industrial	635	776	(141)	635	776	(141)	1,994	2,269	(275)
Public Authorities	216	265	(49)	216	265	(49)	533	618	(85)
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	281	744	(463)	281	744	(463)	2,911	3,895	(984)
<b>Total Volumes</b>	<b>7,978</b>	<b>10,486</b>	<b>(2,508)</b>	<b>7,978</b>	<b>10,486</b>	<b>(2,508)</b>	<b>21,728</b>	<b>25,612</b>	<b>(3,884)</b>
<b>Customers</b>									
Residential	416	417	(1)	416	417	(1)	410	410	0
Commercial	52	51	1	52	51	1	51	50	1
Industrial	1	1	0	1	1	0	1	1	0
Public Authorities	3	3	0	3	3	0	3	3	0
Agricultural	0	0	0	0	0	0	0	0	0
<b>Total Customers</b>	<b>472</b>	<b>472</b>	<b>0</b>	<b>472</b>	<b>472</b>	<b>0</b>	<b>465</b>	<b>464</b>	<b>1</b>
<b>Total Spending</b>									
O&M expense before SSU allocation	\$ 4,194	\$ 3,956	\$ (238)	\$ 4,194	\$ 3,956	\$ (238)	\$ 16,866	\$ 15,688	\$ (1,178)
SSU allocation	1,799	1,748	(51)	1,799	1,748	(51)	6,225	6,681	456
Provision for bad debts	143	160	17	143	160	17	456	445	(11)
<b>Total O&amp;M expense</b>	<b>6,136</b>	<b>5,864</b>	<b>(272)</b>	<b>6,136</b>	<b>5,864</b>	<b>(272)</b>	<b>23,547</b>	<b>22,814</b>	<b>(733)</b>
Capital expenditures									
Growth	955	1,256	301	955	1,256	301	4,570	5,375	805
NonGrowth	4,741	4,385	(356)	4,741	4,385	(356)	15,316	21,872	6,556
<b>Total Capital Expenditures</b>	<b>5,696</b>	<b>5,641</b>	<b>(55)</b>	<b>5,696</b>	<b>5,641</b>	<b>(55)</b>	<b>19,886</b>	<b>27,247</b>	<b>7,361</b>
<b>Total spending</b>	<b>\$ 11,832</b>	<b>\$ 11,505</b>	<b>\$ (327)</b>	<b>\$ 11,832</b>	<b>\$ 11,505</b>	<b>\$ (327)</b>	<b>\$ 43,433</b>	<b>\$ 50,061</b>	<b>\$ 6,628</b>

Customers per Employee 827



**Atmos Energy Corporation**  
**KY/Mid-States**

**Detail of Operation and Maintenance Expense**

January 31, 2012

*in thousands of USD*

	M-T-D			Q-T-D			Y-T-D		
	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance
Labor	\$ 1,463	\$ 1,426	\$ (37)	\$ 1,463	\$ 1,426	\$ (37)	\$ 5,855	\$ 5,636	\$ (219)
Benefits	700	686	(14)	700	686	(14)	2,812	2,713	(99)
Employee Welfare	166	181	15	166	181	15	585	635	50
Insurance	52	50	(2)	52	50	(2)	244	210	(34)
Rent, Maint., & Utilities	237	208	(29)	237	208	(29)	881	832	(49)
Vehicles & Equip	226	225	(1)	226	225	(1)	931	901	(30)
Materials & Supplies	118	124	6	118	124	6	429	496	67
Information Technologies	29	7	(22)	29	7	(22)	55	31	(24)
Telecom	96	84	(12)	96	84	(12)	351	327	(24)
Marketing	123	68	(55)	123	68	(55)	293	273	(20)
Directors & Shareholders & PR	1	-	(1)	1	-	(1)	1	1	0
Dues & Donations	50	27	(23)	50	27	(23)	130	121	(9)
Print & Postages	7	7	0	7	7	0	24	29	5
Travel & Entertainment	70	98	28	70	98	28	311	382	71
Training	14	24	10	14	24	10	29	71	42
Outside Services	769	697	(72)	769	697	(72)	3,680	2,784	(896)
Miscellaneous	73	44	(29)	73	44	(29)	255	246	(9)
	4,194	3,956	(238)	4,194	3,956	(238)	16,866	15,688	(1,178)
Expense Billings	1,799	1,748	(51)	1,799	1,748	(51)	6,225	6,681	456
	5,993	5,704	(289)	5,993	5,704	(289)	23,091	22,369	(722)
Provision for Bad Debt	143	160	17	143	160	17	456	445	(11)
<b>Total O&amp;M Expense</b>	<b>\$ 6,136</b>	<b>\$ 5,864</b>	<b>\$ (272)</b>	<b>\$ 6,136</b>	<b>\$ 5,864</b>	<b>\$ (272)</b>	<b>\$ 23,547</b>	<b>\$ 22,814</b>	<b>\$ (733)</b>

Employee Count 571  
O&M per Employee \$ 88  
*(rolling 12 months and before SSU)*

Labor Capitalization Rates									
Labor Capitalized %	51.2%	51.9%	(0.7%)	51.2%	51.9%	(0.7%)	51.4%	51.8%	(0.4%)
Labor Expensed %	48.8%	48.1%	0.7%	48.8%	48.1%	0.7%	48.6%	48.2%	0.4%

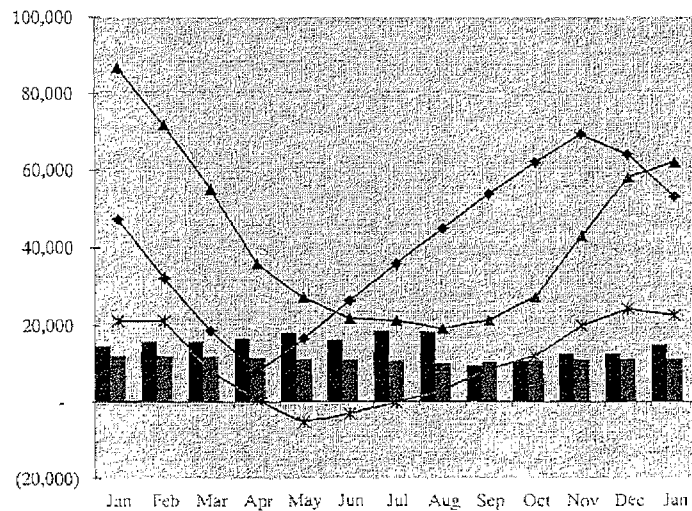


## Atmos Energy Corporation KY/Mid-States

### Key Balance Sheet Accounts

January 31, 2012  
in thousands of USD

13-Month Trending



Construction Work in Progress  
 Customers' Deposits  
 Accts Rec, Less Allow for Doubtful Accts  
 Gas Stored Underground  
 Deferred Gas Costs

Total PP&E	1,182,066
Net Prop, Plant and Equip	722,420
Construction Work in Progress	14,803
Deferred Gas Costs	22,498
Accts Rec, Less Allow for Doubtful Accts	61,927
Accts Rec, Over 90 Days	675
Inventories	102
Gas Stored Underground	53,017
Customers' Deposits	11,200
Bad Debt Provision as a Percentage of Revenues	0.25%
Measure of Cash Flow *	13,005

**Comments:**

**A/R:** Up slightly month over month and down year over year \$25m mainly attributable to approximately 40% warmer weather.

**CWIP:** Up slightly month over month due to new construction but in line with pervious year.

**Deferred Gas Costs:** Up slightly month over month \$2k and down slightly year over year \$1k. In line with historical trend and continue to monitor and refresh GCA's as allowed to recover these cost.

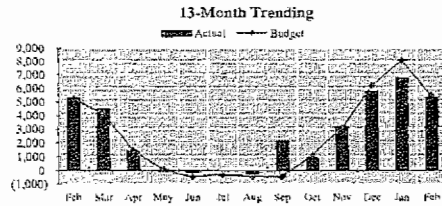
\* *Note: Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.*



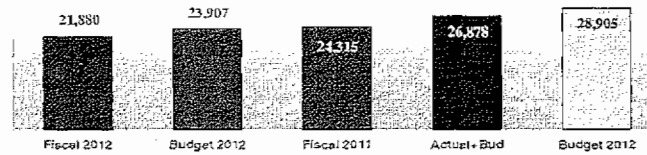
**Atmos Energy Corporation**  
**KY/Mid-States**

**Financial Highlights**  
February 29, 2012  
*in thousands of USD*

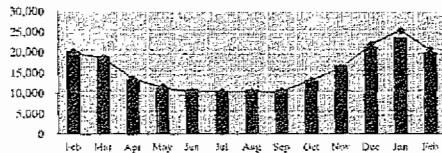
Net Income:



Year-To-Date and Total Year



Gross Profit:



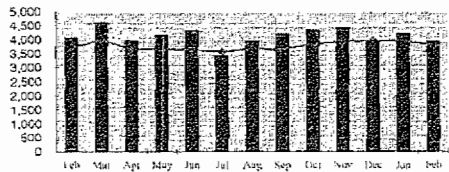
	Actual	Budget	Fav/(Unfav)
M-T-D	19,773	20,466	(693)
Y-T-D	93,663	96,665	(3,002)

Comments:

**MTD:** Weather related margins are (\$352k) worse than budget. Consumption related margins are a negative (\$258k) because of lower than budgeted heat load factors. Budgeted customer variance is (\$12k) unfavorable. Other operating revenue is (\$53k) worse than budget and transportation margins are \$78k better than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are (\$96k) worse than budget.

**YTD:** Weather related margins are (\$2,096k) worse than budget. Consumption related margins are a negative (\$685k) because of lower than budgeted heat load factors. Budgeted customer variance is \$98k favorable. Other operating revenue is (\$106k) worse than budget and transportation margins are (\$119k) worse than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are (\$94k) worse than budget.

O&M expense before SSU allocation:



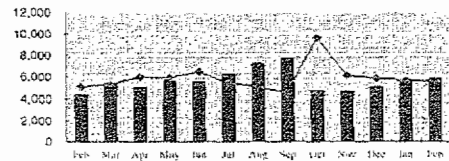
	Actual	Budget	Fav/(Unfav)
M-T-D	3,922	3,811	(111)
Y-T-D	20,788	19,498	(1,290)

Comments:

**MTD:** SS direct unfavorable \$81k, Labor favorable (\$109k) due to OT/cap rate (1.6%). Benefits favorable (\$11k) due to cap rate. Outside services unfavorable \$163k due mainly to legal for the Blacksburg incident in VA. Marketing favorable (\$29k) due to timing of RP1162 costs and Employee travel unfavorable \$17k due to timing.

**YTD:** SS direct unfavorable \$397k, Labor favorable (\$89k) due to OT/attrition. Benefits unfavorable \$19k due to variance. Material/Supplies favorable (\$71k) timing. Outside services unfavorable \$1,058k due to Brian Hillard settlement in KY, collection fees, Blacksburg incident in VA & Rates Dept activity and Employee travel favorable (\$69k) timing.

Capital Expenditures



	Actual	Budget	Fav/(Unfav)
M-T-D	5,773	5,534	(239)
Y-T-D	25,660	32,781	7,121

Comments:

**MTD:** System Integrity favorable (\$993k) due mainly to timing of GA bare steel/cast iron and MO functionals and Accr/OII unfavorable \$1,109k.

**YTD:** Growth favorable (\$873k) due to timing of WAUSAU project in Danville KY, Public Improvements favorable (\$1,601k) due to timing of projects in TN such as Mack Hatcher, I-69 & Gibson Mill, Whitesy Rd in GA and Givins Rd in VA. System Integrity favorable (\$5,980k) due to timing of KY PRP jobs such as 4th St, Somerset Bridge & Marris Ln, Cannon Blvd & bare steel in TN, cast iron and bare steel in GA and functionals & misc jobs in MO. Equipment/IT a combined favorable (\$1,041) due to timing of purchases in the division and Accr/OII unfavorable \$2,540k.



**Atmos Energy Corporation**  
**KY/Mid-States**

**Income Statement - Comparative**

February 29, 2012

in thousands of USD

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
<b>Operating revenues:</b>									
Gas sales	59,021	50,732	8,289	116,920	120,962	(4,042)	243,883	231,075	12,808
Transportation	2,308	2,215	93	4,872	4,810	62	11,349	11,372	(23)
Other revenue	550	603	(53)	1,039	1,107	(68)	2,295	2,400	(105)
<b>Total operating revenues</b>	<b>61,879</b>	<b>53,550</b>	<b>8,329</b>	<b>122,831</b>	<b>126,879</b>	<b>(4,048)</b>	<b>257,527</b>	<b>244,847</b>	<b>12,680</b>
Purchased gas cost	42,106	33,084	(9,022)	79,705	81,144	1,439	163,864	148,182	(15,682)
<b>Gross profit</b>	<b>19,773</b>	<b>20,466</b>	<b>(693)</b>	<b>43,126</b>	<b>45,735</b>	<b>(2,609)</b>	<b>93,663</b>	<b>96,665</b>	<b>(3,002)</b>
<b>Operating expenses:</b>									
O&M expense before SSU allocation	3,922	3,811	(111)	8,115	7,768	(347)	20,788	19,498	(1,290)
SSU allocation	1,381	1,550	169	3,181	3,297	116	7,606	8,230	624
Provision for bad debts	132	123	(9)	275	283	8	588	568	(20)
<b>Total O&amp;M expense</b>	<b>5,435</b>	<b>5,484</b>	<b>49</b>	<b>11,571</b>	<b>11,348</b>	<b>(223)</b>	<b>28,982</b>	<b>28,296</b>	<b>(686)</b>
Depreciation & amortization	3,016	3,074	58	6,028	6,138	110	15,073	15,237	164
Taxes, other than income	1,293	1,347	54	2,764	2,816	52	6,456	6,621	165
<b>Total operating expenses</b>	<b>9,744</b>	<b>9,905</b>	<b>161</b>	<b>20,363</b>	<b>20,302</b>	<b>(61)</b>	<b>50,511</b>	<b>50,154</b>	<b>(357)</b>
<b>Operating income</b>	<b>10,029</b>	<b>10,561</b>	<b>(532)</b>	<b>22,763</b>	<b>25,433</b>	<b>(2,670)</b>	<b>43,152</b>	<b>46,511</b>	<b>(3,359)</b>
<b>Other income (expense):</b>									
Interest, net	(1,541)	(1,562)	21	(3,111)	(3,138)	27	(7,381)	(7,861)	480
Miscellaneous income, net	328	(18)	346	456	19	437	706	749	(43)
<b>Total other income (expense)</b>	<b>(1,213)</b>	<b>(1,580)</b>	<b>367</b>	<b>(2,655)</b>	<b>(3,119)</b>	<b>464</b>	<b>(6,675)</b>	<b>(7,112)</b>	<b>437</b>
Income (loss) before income taxes	8,816	8,981	(165)	20,108	22,314	(2,206)	36,477	39,399	(2,922)
Provision for income taxes	3,528	3,531	3	8,047	8,774	727	14,597	15,492	895
<b>Net income (loss)</b>	<b>5,288</b>	<b>5,450</b>	<b>(162)</b>	<b>12,061</b>	<b>13,540</b>	<b>(1,479)</b>	<b>21,880</b>	<b>23,907</b>	<b>(2,027)</b>
<b>EBIT</b>	<b>10,357</b>	<b>10,543</b>	<b>(186)</b>	<b>23,219</b>	<b>25,452</b>	<b>(2,233)</b>	<b>43,858</b>	<b>47,260</b>	<b>(3,402)</b>
<b>Degree Days - % of Normal</b> (adjusted for WNA States)	97%			96%			97%		



**Atmos Energy Corporation**  
**KY/Mid-States**

**Detail of Operating Items**

February 29, 2012

*in thousands*

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
<b>Volumes (Mmcf):</b>									
Residential	4,100	5,035	(935)	8,583	10,768	(2,185)	14,429	17,025	(2,596)
Commercial	2,166	2,649	(483)	4,531	5,617	(1,086)	8,129	9,489	(1,360)
Industrial	564	664	(100)	1,199	1,440	(241)	2,557	2,933	(376)
Public Authorities	202	233	(31)	418	497	(79)	735	851	(116)
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	(886)	(1,310)	424	(605)	(566)	(39)	2,025	2,585	(560)
<b>Total Volumes</b>	<b>6,146</b>	<b>7,271</b>	<b>(1,125)</b>	<b>14,126</b>	<b>17,756</b>	<b>(3,630)</b>	<b>27,875</b>	<b>32,883</b>	<b>(5,008)</b>
<b>Customers</b>									
Residential	416	418	(2)	416	417	(1)	412	412	0
Commercial	52	52	0	52	51	1	51	51	0
Industrial	1	1	0	1	1	0	1	1	0
Public Authorities	3	3	0	3	3	0	3	3	0
Agricultural	0	0	0	0	0	0	0	0	0
<b>Total Customers</b>	<b>472</b>	<b>474</b>	<b>(2)</b>	<b>472</b>	<b>472</b>	<b>0</b>	<b>467</b>	<b>467</b>	<b>0</b>
<b>Total Spending</b>									
O&M expense before SSU allocation	\$ 3,922	\$ 3,811	\$ (111)	\$ 8,115	\$ 7,768	\$ (347)	\$ 20,788	\$ 19,498	\$ (1,290)
SSU allocation	1,381	1,550	169	3,181	3,297	116	7,606	8,230	624
Provision for bad debts	132	123	(9)	275	283	8	588	568	(20)
<b>Total O&amp;M expense</b>	<b>5,435</b>	<b>5,484</b>	<b>49</b>	<b>11,571</b>	<b>11,348</b>	<b>(223)</b>	<b>28,982</b>	<b>28,296</b>	<b>(686)</b>
Capital expenditures									
Growth	1,033	1,102	69	1,988	2,358	370	5,603	6,477	874
NonGrowth	4,740	4,432	(308)	9,482	8,817	(665)	20,057	26,304	6,247
<b>Total Capital Expenditures</b>	<b>5,773</b>	<b>5,534</b>	<b>(239)</b>	<b>11,470</b>	<b>11,175</b>	<b>(295)</b>	<b>25,660</b>	<b>32,781</b>	<b>7,121</b>
<b>Total spending</b>	<b>\$ 11,208</b>	<b>\$ 11,018</b>	<b>\$ (190)</b>	<b>\$ 23,041</b>	<b>\$ 22,523</b>	<b>\$ (518)</b>	<b>\$ 54,642</b>	<b>\$ 61,077</b>	<b>\$ 6,435</b>

<b>Customers per Employee</b>	827
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**Atmos Energy Corporation**  
**KY/Mid-States**

**Detail of Operation and Maintenance Expense**

February 29, 2012

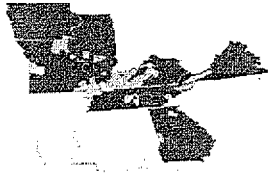
in thousands of USD

	M-T-D			Q-T-D			Y-T-D		
	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance
Labor	\$ 1,308	\$ 1,368	\$ 60	\$ 2,771	\$ 2,794	\$ 23	\$ 7,163	\$ 7,003	\$ (160)
Benefits	666	659	(7)	1,366	1,346	(20)	3,478	3,372	(106)
Employee Welfare	150	143	(7)	316	324	8	735	778	43
Insurance	54	63	9	106	112	6	298	273	(25)
Rent, Maint., & Utilities	220	211	(9)	457	419	(38)	1,101	1,043	(58)
Vehicles & Equip	235	225	(10)	461	450	(11)	1,166	1,126	(40)
Materials & Supplies	119	124	5	237	248	11	548	620	72
Information Technologies	13	7	(6)	42	14	(28)	68	38	(30)
Telecom	92	84	(8)	188	168	(20)	443	411	(32)
Marketing	39	68	29	163	136	(27)	332	340	8
Directors & Shareholders & PR	-	-	0	1	1	0	1	2	1
Dues & Donations	15	20	5	65	47	(18)	145	141	(4)
Print & Postages	5	7	2	12	14	2	29	36	7
Travel & Entertainment	115	92	(23)	184	191	7	426	474	48
Training	10	12	2	23	36	13	39	83	44
Outside Services	848	686	(162)	1,617	1,382	(235)	4,528	3,470	(1,058)
Miscellaneous	33	42	9	106	86	(20)	288	288	0
	3,922	3,811	(111)	8,115	7,768	(347)	20,788	19,498	(1,290)
Expense Billings	1,381	1,550	169	3,181	3,297	116	7,606	8,230	624
	5,303	5,361	58	11,296	11,065	(231)	28,394	27,728	(666)
Provision for Bad Debt	132	123	(9)	275	283	8	588	568	(20)
<b>Total O&amp;M Expense</b>	<b>\$ 5,435</b>	<b>\$ 5,484</b>	<b>\$ 49</b>	<b>\$ 11,571</b>	<b>\$ 11,348</b>	<b>\$ (223)</b>	<b>\$ 28,982</b>	<b>\$ 28,296</b>	<b>\$ (686)</b>

Employee Count 570  
O&M per Employee \$ 88

(rolling 12 months and before SSU)

Labor Capitalization Rates									
Labor Capitalized %	53.4%	51.8%	1.6%	52.3%	51.8%	0.5%	51.8%	51.8%	0.0%
Labor Expensed %	46.6%	48.2%	(1.6%)	47.7%	48.2%	(0.5%)	48.2%	48.2%	0.0%

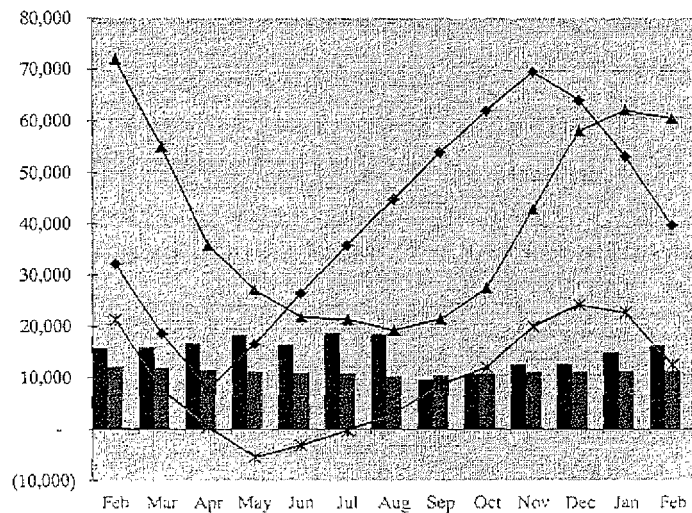


## Atmos Energy Corporation KY/Mid-States

### Key Balance Sheet Accounts

February 29, 2012  
in thousands of USD

13-Month Trending



Construction Work in Progress  
 Customers' Deposits  
 Accts Rec, Less Allow for Doubtful Accts  
 Gas Stored Underground  
 Deferred Gas Costs

Total PP&E	1,186,441
Net Prop, Plant and Equip	725,391
Construction Work in Progress	16,090
Deferred Gas Costs	12,405
Accts Rec, Less Allow for Doubtful Accts	60,442
Accts Rec, Over 90 Days	727
Inventories	80
Gas Stored Underground	39,679
Customers' Deposits	11,234
Bad Debt Provision as a Percentage of Revenues	0.24%
Measure of Cash Flow *	20,623

**Comments:**

**A/R:** Down slightly month over month and \$12m year over year mainly attributable to approximately 7% warmer weather. In line with historical trends as we begin to exit the main heating season.  
**CWIP:** Up slightly month over month due to new construction but in line with previous year.  
**Deferred Gas Costs:** Up month over month \$10k and up year over year \$10k. Continues to follow historical trends and continue to monitor and refresh GCA's as allowed to recover these cost.

\* *Note: Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.*

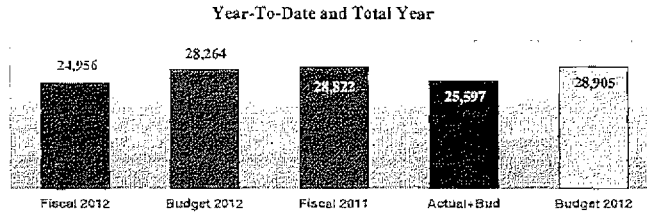
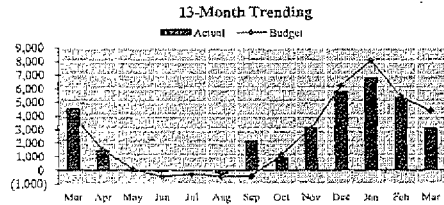




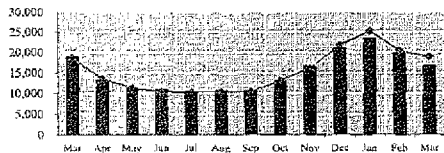
**Atmos Energy Corporation**  
**KY/Mid-States**

**Financial Highlights**  
March 31, 2012  
*in thousands of USD*

○ Net Income:



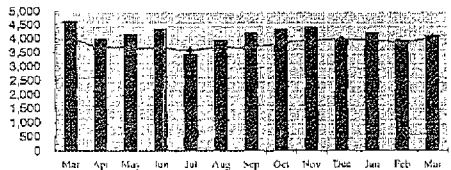
○ Gross Profit:



	Actual	Budget	Fav/(Unfav)
M-T-D	16,645	18,900	(2,255)
Y-T-D	110,308	115,564	(5,256)

**Comments:**  
**MTD:** Weather related margins are (\$1,960k) worse than budget. Consumption related margins are a positive \$95k because of higher than budgeted heat load factors. Budgeted customer variance is (\$21k) unfavorable. Other operating revenue is (\$118k) worse than budget and transportation margins are (\$77k) worse than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are (\$174k) worse than budget.  
**YTD:** Weather related margins are (\$4,056k) worse than budget. Consumption related margins are a negative (\$590k) because of lower than budgeted heat load factors. Budgeted customer variance is \$77k favorable. Other operating revenue is (\$224k) worse than budget and transportation margins are (\$196k) worse than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are (\$268k) worse than budget.

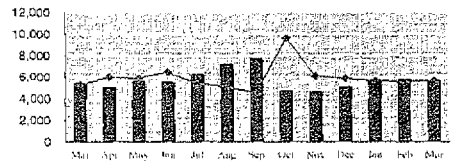
○ O&M expense before SSU allocation:



	Actual	Budget	Fav/(Unfav)
M-T-D	4,072	4,016	56
Y-T-D	24,861	23,515	1,346

**Comments:**  
**MTD:** SS direct unfavorable \$82k. Labor favorable (\$64k) due to OT/cap rate (2%). Benefits unfavorable \$31k due to variance. Outside services unfavorable \$155k due to Legal(lawsuit/Rates & Reg activity)/collection fees/small settlements/contract labor and Dues favorable (\$154k) due to timing of GTI for IL/VA.  
**YTD:** SS direct unfavorable \$478k. Labor favorable (\$153k) due to OT/cap rate/attrition. Benefits unfavorable \$50k due to variance. Dues favorable (\$150k) due to timing of GTI in IL/VA. Information Tech unfavorable \$65k due to timing of software maintenance and unbudgeted software maintenance/equipment. Material/Supplies favorable (\$75k) timing. Training favorable (\$53k) timing. Employee travel favorable (\$78k) timing and Outside services unfavorable \$1,214k due to Brian Hilliard settlement in KY. collection fees. Blackburys incident in VA & Rates Dept activity.

○ Capital Expenditures



	Actual	Budget	Fav/(Unfav)
M-T-D	5,606	5,667	61
Y-T-D	31,265	38,448	7,183

**Comments:**  
**MTD:** Growth favorable (\$2,239k) due to timing of WAUSAU project in Danville KY and timing of AIC for Ft Benning in GA and Nitrogen LLC in TN. System Integrity unfavorable \$4,147 due to timing of KY PRP mainly Fruithill 10" and functionals in TN & VA and Accr/OH favorable (\$2,089k).  
**YTD:** Growth favorable (\$3,113) due to timing of WAUSAU project in Danville KY and timing of AIC for Ft Benning in GA and Nitrogen LLC in TN. Public Improvements favorable (\$1,522k) due to timing of projects in TN such as Mack Latcher, I-69 & Gibson Mill, Whitesley Rd in GA and Givins Rd in VA. System Integrity favorable (\$1,832k) due to Cannon Blvd & bare steel in TN, cast iron and bare steel in GA and functionals & misc jobs in MO. System Improvements favorable (\$848k) due to timing of numerous jobs in KY and AMI & Stone Dr reinforcement in TN.



**Atmos Energy Corporation**  
**KY/Mid-States**

**Income Statement - Comparative**

March 31, 2012

*in thousands of USD*

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
<b>Operating revenues:</b>									
Gas sales	32,264	44,905	(12,641)	149,185	165,867	(16,682)	276,147	275,980	167
Transportation	2,109	2,175	(66)	6,981	6,985	(4)	13,458	13,546	(88)
Other revenue	460	578	(118)	1,499	1,685	(186)	2,755	2,978	(223)
<b>Total operating revenues</b>	<b>34,833</b>	<b>47,658</b>	<b>(12,825)</b>	<b>157,665</b>	<b>174,537</b>	<b>(16,872)</b>	<b>292,360</b>	<b>292,504</b>	<b>(144)</b>
Purchased gas cost	18,188	28,758	10,570	97,893	109,902	12,009	182,052	176,940	(5,112)
<b>Gross profit</b>	<b>16,645</b>	<b>18,900</b>	<b>(2,255)</b>	<b>59,772</b>	<b>64,635</b>	<b>(4,863)</b>	<b>110,308</b>	<b>115,564</b>	<b>(5,256)</b>
<b>Operating expenses:</b>									
O&M expense before SSU allocation	4,072	4,016	(56)	12,188	11,784	(404)	24,861	23,515	(1,346)
SSU allocation	1,399	1,623	224	4,580	4,921	341	9,005	9,854	849
Provision for bad debts	88	109	21	364	393	29	677	677	0
<b>Total O&amp;M expense</b>	<b>5,559</b>	<b>5,748</b>	<b>189</b>	<b>17,132</b>	<b>17,098</b>	<b>(34)</b>	<b>34,543</b>	<b>34,046</b>	<b>(497)</b>
Depreciation & amortization	3,023	3,096	73	9,050	9,234	184	18,096	18,333	237
Taxes, other than income	1,404	1,365	(39)	4,169	4,181	12	7,860	7,986	126
<b>Total operating expenses</b>	<b>9,986</b>	<b>10,209</b>	<b>223</b>	<b>30,351</b>	<b>30,513</b>	<b>162</b>	<b>60,499</b>	<b>60,365</b>	<b>(134)</b>
<b>Operating income</b>	<b>6,659</b>	<b>8,691</b>	<b>(2,032)</b>	<b>29,421</b>	<b>34,122</b>	<b>(4,701)</b>	<b>49,809</b>	<b>55,199</b>	<b>(5,390)</b>
<b>Other income (expense):</b>									
Interest, net	(1,533)	(1,567)	34	(4,644)	(4,705)	61	(8,913)	(9,428)	515
Miscellaneous income, net	90	56	34	547	77	470	797	808	(11)
<b>Total other income (expense)</b>	<b>(1,443)</b>	<b>(1,511)</b>	<b>68</b>	<b>(4,097)</b>	<b>(4,628)</b>	<b>531</b>	<b>(8,116)</b>	<b>(8,620)</b>	<b>504</b>
Income (loss) before income taxes	5,216	7,180	(1,964)	25,324	29,494	(4,170)	41,693	46,579	(4,886)
Provision for income taxes	2,140	2,823	683	10,187	11,597	1,410	16,737	18,315	1,578
<b>Net income (loss)</b>	<b>3,076</b>	<b>4,357</b>	<b>(1,281)</b>	<b>15,137</b>	<b>17,897</b>	<b>(2,760)</b>	<b>24,956</b>	<b>28,264</b>	<b>(3,308)</b>
<b>EBIT</b>	<b>6,749</b>	<b>8,747</b>	<b>(1,998)</b>	<b>29,968</b>	<b>34,199</b>	<b>(4,231)</b>	<b>50,606</b>	<b>56,007</b>	<b>(5,401)</b>
<b>Degree Days - % of Normal</b> (adjusted for WNA States)	<b>87%</b>			<b>94%</b>			<b>96%</b>		



**Atmos Energy Corporation**  
**KY/Mid-States**

**Detail of Operating Items**

March 31, 2012

*in thousands*

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
<b>Volumes (Mmcf):</b>									
Residential	2,963	4,277	(1,314)	11,545	15,045	(3,500)	17,392	21,302	(3,910)
Commercial	1,614	2,211	(597)	6,145	7,828	(1,683)	9,743	11,700	(1,957)
Industrial	446	537	(91)	1,645	1,978	(333)	3,003	3,471	(468)
Public Authorities	146	195	(49)	564	693	(129)	881	1,046	(165)
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	(1,690)	(867)	(823)	(2,295)	(1,433)	(862)	335	1,718	(1,383)
<b>Total Volumes</b>	<b>3,479</b>	<b>6,353</b>	<b>(2,874)</b>	<b>17,604</b>	<b>24,111</b>	<b>(6,507)</b>	<b>31,354</b>	<b>39,237</b>	<b>(7,883)</b>
<b>Customers</b>									
Residential	417	420	(3)	416	418	(2)	412	413	(1)
Commercial	52	52	0	52	52	0	51	51	0
Industrial	1	1	0	1	1	0	1	1	0
Public Authorities	3	3	0	3	3	0	3	3	0
Agricultural	0	0	0	0	0	0	0	0	0
<b>Total Customers</b>	<b>473</b>	<b>476</b>	<b>(3)</b>	<b>472</b>	<b>474</b>	<b>(2)</b>	<b>467</b>	<b>468</b>	<b>(1)</b>
<b>Total Spending</b>									
O&M expense before SSU allocation	\$ 4,072	\$ 4,016	\$ (56)	\$ 12,188	\$ 11,784	\$ (404)	\$ 24,861	\$ 23,515	\$ (1,346)
SSU allocation	1,399	1,623	224	4,580	4,921	341	9,005	9,854	849
Provision for bad debts	88	109	21	364	393	29	677	677	0
<b>Total O&amp;M expense</b>	<b>5,559</b>	<b>5,748</b>	<b>189</b>	<b>17,132</b>	<b>17,098</b>	<b>(34)</b>	<b>34,543</b>	<b>34,046</b>	<b>(497)</b>
Capital expenditures									
Growth	(1,167)	1,072	2,239	821	3,430	2,609	4,436	7,549	3,113
NonGrowth	6,773	4,595	(2,178)	16,254	13,412	(2,842)	26,829	30,899	4,070
<b>Total Capital Expenditures</b>	<b>5,606</b>	<b>5,667</b>	<b>61</b>	<b>17,075</b>	<b>16,842</b>	<b>(233)</b>	<b>31,265</b>	<b>38,448</b>	<b>7,183</b>
<b>Total spending</b>	<b>\$ 11,165</b>	<b>\$ 11,415</b>	<b>\$ 250</b>	<b>\$ 34,207</b>	<b>\$ 33,940</b>	<b>\$ (267)</b>	<b>\$ 65,808</b>	<b>\$ 72,494</b>	<b>\$ 6,686</b>

Customers per Employee

830



**Atmos Energy Corporation**  
**KY/Mid-States**

**Detail of Operation and Maintenance Expense**

March 31, 2012

*in thousands of USD*

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
Labor	\$ 1,404	\$ 1,416	\$ 12	\$ 4,175	\$ 4,210	\$ 35	\$ 8,567	\$ 8,419	\$ (148)
Benefits	730	681	(49)	2,096	2,027	(69)	4,208	4,054	(154)
Employee Welfare	77	86	9	393	410	17	812	864	52
Insurance	62	50	(12)	168	162	(6)	360	323	(37)
Rent, Maint., & Utilities	225	211	(14)	682	629	(53)	1,326	1,254	(72)
Vehicles & Equip	239	237	(2)	701	688	(13)	1,406	1,363	(43)
Materials & Supplies	120	124	4	358	372	14	669	744	75
Information Technologies	42	7	(35)	84	21	(63)	110	45	(65)
Telecom	99	86	(13)	287	253	(34)	542	497	(45)
Marketing	93	68	(25)	256	204	(52)	425	408	(17)
Directors & Shareholders & PR	-	-	0	1	1	0	1	2	1
Dues & Donations	14	169	155	79	216	137	160	310	150
Print & Postages	5	7	2	16	22	6	33	43	10
Travel & Entertainment	86	92	6	270	283	13	511	566	55
Training	11	20	9	34	56	22	50	103	53
Outside Services	843	688	(155)	2,460	2,070	(390)	5,371	4,157	(1,214)
Miscellaneous	22	74	52	128	160	32	310	363	53
	4,072	4,016	(56)	12,188	11,784	(404)	24,861	23,515	(1,346)
Expense Billings	1,399	1,623	224	4,580	4,921	341	9,005	9,854	849
	5,471	5,639	168	16,768	16,705	(63)	33,866	33,369	(497)
Provision for Bad Debt	88	109	21	364	393	29	677	677	0
<b>Total O&amp;M Expense</b>	<b>\$ 5,559</b>	<b>\$ 5,748</b>	<b>\$ 189</b>	<b>\$ 17,132</b>	<b>\$ 17,098</b>	<b>\$ (34)</b>	<b>\$ 34,543</b>	<b>\$ 34,046</b>	<b>\$ (497)</b>

Employee Count 570  
O&M per Employee \$ 87  
*(rolling 12 months and before SSU)*

<b>Labor Capitalization Rates</b>									
Labor Capitalized %	53.8%	51.8%	2.0%	52.8%	51.8%	1.0%	52.1%	51.8%	0.3%
Labor Expensed %	46.2%	48.2%	(2.0%)	47.2%	48.2%	(1.0%)	47.9%	48.2%	(0.3%)



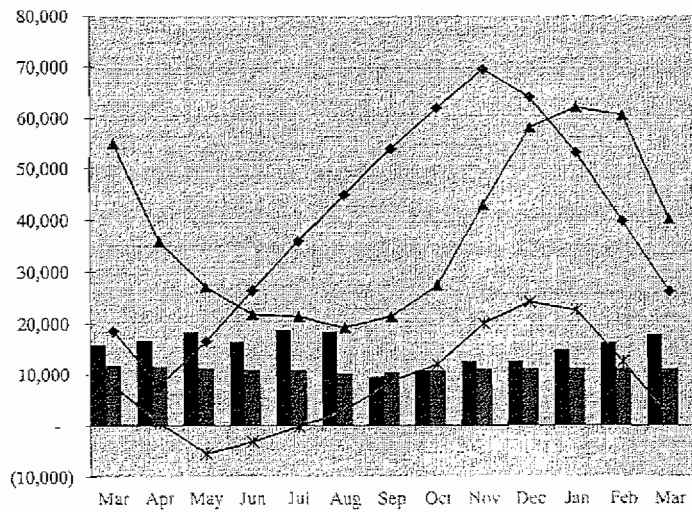
## Atmos Energy Corporation KY/Mid-States

### Key Balance Sheet Accounts

March 31, 2012

in thousands of USD

#### 13-Month Trending



Construction Work in Progress  
 Customers' Deposits  
 Accts Rec, Less Allow for Doubtful Accts  
 Gas Stored Underground  
 Deferred Gas Costs

Total PP&E	1,187,827
Net Prop. Plant and Equip	728,329
Construction Work in Progress	17,673
Deferred Gas Costs	1,377
Accts Rec, Less Allow for Doubtful Accts	40,138
Accts Rec, Over 90 Days	804
Inventories	(258)
Gas Stored Underground	26,160
Customers' Deposits	11,076
Bad Debt Provision as a Percentage of Revenues	0.25%
Measure of Cash Flow *	15,874

**Comments:**

**A/R:** Down month over month and \$15m year over year mainly due to considerably warmer weather. Continues to follow historical trends.

**CWIP:** Up slightly month over month and year over year.

**Deferred Gas Costs:** Up month over month \$11k and up year over year \$7k. Continues to follow historical trends and are currently fully recovered. Continually monitor and refresh GCA's as jurisdictionally allowed.

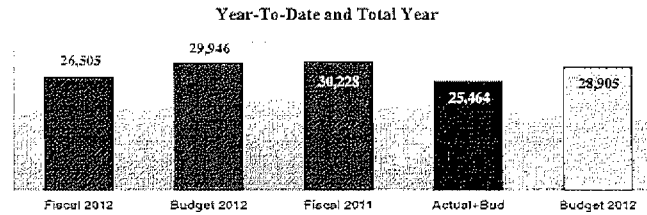
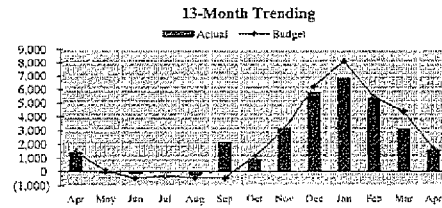
\* *Note:* Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.



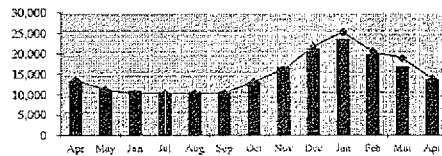
**Atmos Energy Corporation**  
**KY/Mid-States**

**Financial Highlights**  
April 30, 2012  
in thousands of USD

○ Net Income:



○ Gross Profit:

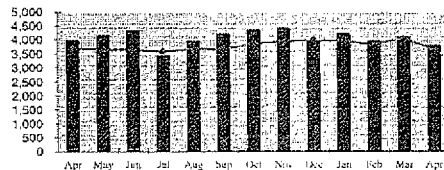


	Actual	Budget	Fav/(Unfav)
M-T-D	13,542	13,816	(274)
Y-T-D	123,850	129,380	(5,530)

**MTD:** Weather related margins are \$229k better than budget. Consumption related margins are a negative (\$239k) because of lower than budgeted heat load factors. Budgeted customer variance is (\$164k) unfavorable. Other operating revenue is (\$71k) worse than budget and transportation margins are \$167k better than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are (\$197k) worse than budget.

**YTD:** Weather related margins are (\$3,827k) worse than budget. Consumption related margins are a negative (\$829k) because of lower than budgeted heat load factors. Budgeted customer variance is (\$87k) unfavorable. Other operating revenue is (\$295k) worse than budget and transportation margins are (\$29k) worse than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are (\$465k) worse than budget.

○ O&M expense before SSU allocation:

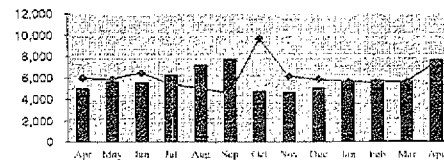


	Actual	Budget	Fav/(Unfav)
M-T-D	3,764	3,648	(116)
Y-T-D	28,623	27,165	(1,458)

**MTD:** SS direct unfavorable \$93k. Labor favorable (\$53k) due to OT/cap rate (1%). Benefits unfavorable \$24k due to variance. O/S services favorable (\$32k) due to correction of legal bills, Marketing favorable (\$38k) mainly due to timing of RP1162. Misc unfavorable \$26k timing of Hopkinsville franchise, Rent/Utilities & Telecom combined favorable (\$52k) both due to timing and Dues unfavorable \$143k timing of GTI in IL/VA.

**YTD:** SS direct unfavorable \$571k. Labor favorable (\$206k) due to OT/cap rate (.3%). Benefits unfavorable \$74k due to variance. IT unfavorable \$69k due to timing of software maint/unbudgeted software maint/equip. Materials/Supplies favorable (\$82k) timing. Outside services unfavorable \$1,181k due to Brian Hillard settlement in KY/Collection fees/Blackburgs incident in VA/Rates Dept activity. Training favorable (\$69k) and Employee Travel favorable (\$77k) both due to timing.

○ Capital Expenditures



	Actual	Budget	Fav/(Unfav)
M-T-D	7,621	7,590	(31)
Y-T-D	38,886	45,836	6,950

**MTD:** Growth unfavorable \$815k due to timing of WAUSAU in KY and general growth in TN. System Integrity favorable (\$1,743k) due to timing of KY PRP mainly Nortonville/Fruit Hill 10", cast iron replacement in GA & 10" cast iron replacement in Hannibal MO. Public Improvements unfavorable \$214k due to timing of Hwy 45 & Nashville Rd in KY, several relocations in GA and McEwen Dr in TN and Accr/OI unfavorable \$852k.

**YTD:** Growth favorable (\$2,298k) due to timing of WAUSAU in KY and Ft Benning AIC in GA. System Integrity favorable (\$3,575k) due to timing of cast iron/bare steel in GA, 10" cast iron in MO along with several other projects and Cannon Blvd and bare steel in TN. Public Improvements favorable (\$1,508k) due to timing of TN projects such as Mack Hatcher, I-69 & Gibson Mill and Whitesey Rd in GA. System Improvements favorable (\$819k) due to timing of Stone Dr reinforcement and several other projects in TN and numerous projects in KY and Accr/OI unfavorable \$1,362k.



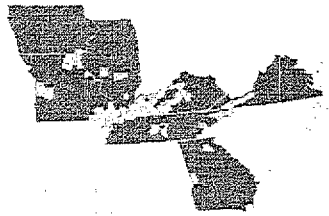
**Atmos Energy Corporation**  
**KY/Mid-States**

**Income Statement - Comparative**

April 30, 2012

in thousands of USD

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
<b>Operating revenues:</b>									
Gas sales	22,148	25,424	(3,276)	22,148	25,424	(3,276)	298,295	301,404	(3,109)
Transportation	1,978	1,799	179	1,978	1,799	179	15,436	15,345	91
Other revenue	330	401	(71)	330	401	(71)	3,085	3,379	(294)
<b>Total operating revenues</b>	<b>24,456</b>	<b>27,624</b>	<b>(3,168)</b>	<b>24,456</b>	<b>27,624</b>	<b>(3,168)</b>	<b>316,816</b>	<b>320,128</b>	<b>(3,312)</b>
Purchased gas cost	10,914	13,808	2,894	10,914	13,808	2,894	192,966	190,748	(2,218)
<b>Gross profit</b>	<b>13,542</b>	<b>13,816</b>	<b>(274)</b>	<b>13,542</b>	<b>13,816</b>	<b>(274)</b>	<b>123,850</b>	<b>129,380</b>	<b>(5,530)</b>
<b>Operating expenses:</b>									
O&M expense before SSU allocation	3,764	3,648	(116)	3,764	3,648	(116)	28,623	27,165	(1,458)
SSU allocation	1,332	1,428	96	1,332	1,428	96	10,337	11,282	945
Provision for bad debts	68	71	3	68	71	3	744	748	4
<b>Total O&amp;M expense</b>	<b>5,164</b>	<b>5,147</b>	<b>(17)</b>	<b>5,164</b>	<b>5,147</b>	<b>(17)</b>	<b>39,704</b>	<b>39,195</b>	<b>(509)</b>
Depreciation & amortization	3,004	3,113	109	3,004	3,113	109	21,100	21,446	346
Taxes, other than income	1,225	1,296	71	1,225	1,296	71	9,086	9,282	196
<b>Total operating expenses</b>	<b>9,393</b>	<b>9,556</b>	<b>163</b>	<b>9,393</b>	<b>9,556</b>	<b>163</b>	<b>69,890</b>	<b>69,923</b>	<b>33</b>
<b>Operating income</b>	<b>4,149</b>	<b>4,260</b>	<b>(111)</b>	<b>4,149</b>	<b>4,260</b>	<b>(111)</b>	<b>53,960</b>	<b>59,457</b>	<b>(5,497)</b>
<b>Other income (expense):</b>									
Interest, net	(1,551)	(1,560)	9	(1,551)	(1,560)	9	(10,465)	(10,988)	523
Miscellaneous income, net	(10)	72	(82)	(10)	72	(82)	786	882	(96)
<b>Total other income (expense)</b>	<b>(1,561)</b>	<b>(1,488)</b>	<b>(73)</b>	<b>(1,561)</b>	<b>(1,488)</b>	<b>(73)</b>	<b>(9,679)</b>	<b>(10,106)</b>	<b>427</b>
Income (loss) before income taxes	2,588	2,772	(184)	2,588	2,772	(184)	44,281	49,351	(5,070)
Provision for income taxes	1,039	1,090	51	1,039	1,090	51	17,776	19,405	1,629
<b>Net income (loss)</b>	<b>1,549</b>	<b>1,682</b>	<b>(133)</b>	<b>1,549</b>	<b>1,682</b>	<b>(133)</b>	<b>26,505</b>	<b>29,946</b>	<b>(3,441)</b>
<b>EBIT</b>	<b>4,139</b>	<b>4,332</b>	<b>(193)</b>	<b>4,139</b>	<b>4,332</b>	<b>(193)</b>	<b>54,746</b>	<b>60,339</b>	<b>(5,593)</b>
<b>Degree Days - % of Normal</b> (adjusted for WNA States)	96%			96%			96%		



**Atmos Energy Corporation**  
**KY/Mid-States**

**Detail of Operating Items**

April 30, 2012

*in thousands*

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
<b>Volumes (Mmcf):</b>									
Residential	1,001	2,275	(1,274)	1,001	2,275	(1,274)	18,393	23,576	(5,183)
Commercial	764	1,263	(499)	764	1,263	(499)	10,507	12,962	(2,455)
Industrial	367	421	(54)	367	421	(54)	3,370	3,892	(522)
Public Authorities	69	115	(46)	69	115	(46)	950	1,161	(211)
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	213	(1,062)	1,275	213	(1,062)	1,275	548	656	(108)
<b>Total Volumes</b>	<b>2,414</b>	<b>3,012</b>	<b>(598)</b>	<b>2,414</b>	<b>3,012</b>	<b>(598)</b>	<b>33,768</b>	<b>42,247</b>	<b>(8,479)</b>
<b>Customers</b>									
Residential	413	419	(6)	413	419	(6)	413	413	0
Commercial	51	51	0	51	51	0	51	51	0
Industrial	1	1	0	1	1	0	1	1	0
Public Authorities	3	3	0	3	3	0	3	3	0
Agricultural	0	0	0	0	0	0	0	0	0
<b>Total Customers</b>	<b>468</b>	<b>474</b>	<b>(6)</b>	<b>468</b>	<b>474</b>	<b>(6)</b>	<b>468</b>	<b>468</b>	<b>0</b>
<b>Total Spending</b>									
O&M expense before SSU allocation	\$ 3,764	\$ 3,648	\$ (116)	\$ 3,764	\$ 3,648	\$ (116)	\$ 28,623	\$ 27,165	\$ (1,458)
SSU allocation	1,332	1,428	96	1,332	1,428	96	10,337	11,282	945
Provision for bad debts	68	71	3	68	71	3	744	748	4
<b>Total O&amp;M expense</b>	<b>5,164</b>	<b>5,147</b>	<b>(17)</b>	<b>5,164</b>	<b>5,147</b>	<b>(17)</b>	<b>39,704</b>	<b>39,195</b>	<b>(509)</b>
Capital expenditures									
Growth	1,771	957	(814)	1,771	957	(814)	6,207	8,505	2,298
NonGrowth	5,850	6,433	583	5,850	6,433	583	32,679	37,331	4,652
<b>Total Capital Expenditures</b>	<b>7,621</b>	<b>7,390</b>	<b>(231)</b>	<b>7,621</b>	<b>7,390</b>	<b>(231)</b>	<b>38,886</b>	<b>45,836</b>	<b>6,950</b>
<b>Total spending</b>	<b>\$ 12,785</b>	<b>\$ 12,537</b>	<b>\$ (248)</b>	<b>\$ 12,785</b>	<b>\$ 12,537</b>	<b>\$ (248)</b>	<b>\$ 78,590</b>	<b>\$ 85,031</b>	<b>\$ 6,441</b>

<b>Customers per Employee</b>	<b>821</b>
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**Atmos Energy Corporation**  
**KY/Mid-States**  
**Detail of Operation and Maintenance Expense**

April 30, 2012  
in thousands of USD

	M-T-D			Q-T-D			Y-T-D		
	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance	Actual	Budget	Fav/(Unfav) Variance
Labor	\$ 1,326	\$ 1,320	\$ (6)	\$ 1,326	\$ 1,320	\$ (6)	\$ 9,893	\$ 9,740	\$ (153)
Benefits	682	637	(45)	682	637	(45)	4,890	4,691	(199)
Employee Welfare	63	50	(13)	63	50	(13)	874	914	40
Insurance	48	48	0	48	48	0	408	371	(37)
Rent, Maint., & Utilities	194	210	16	194	210	16	1,520	1,464	(56)
Vehicles & Equip	243	232	(11)	243	232	(11)	1,648	1,595	(53)
Materials & Supplies	119	124	5	119	124	5	788	868	80
Information Technologies	11	7	(4)	11	7	(4)	122	52	(70)
Telecom	60	82	22	60	82	22	602	580	(22)
Marketing	30	69	39	30	69	39	455	477	22
Directors & Shareholders & PR	-	-	0	-	-	0	1	2	1
Dues & Donations	170	28	(142)	170	28	(142)	330	337	7
Print & Postages	4	7	3	4	7	3	37	51	14
Travel & Entertainment	101	95	(6)	101	95	(6)	612	662	50
Training	12	26	14	12	26	14	61	129	68
Outside Services	661	694	33	661	694	33	6,032	4,851	(1,181)
Miscellaneous	40	19	(21)	40	19	(21)	350	381	31
	3,764	3,648	(116)	3,764	3,648	(116)	28,623	27,165	(1,458)
Expense Billings	1,332	1,428	96	1,332	1,428	96	10,337	11,282	945
	5,096	5,076	(20)	5,096	5,076	(20)	38,960	38,447	(513)
Provision for Bad Debt	68	71	3	68	71	3	744	748	4
<b>Total O&amp;M Expense</b>	<b>\$ 5,164</b>	<b>\$ 5,147</b>	<b>\$ (17)</b>	<b>\$ 5,164</b>	<b>\$ 5,147</b>	<b>\$ (17)</b>	<b>\$ 39,704</b>	<b>\$ 39,195</b>	<b>\$ (509)</b>

Employee Count 570  
O&M per Employee \$ 87  
(rolling 12 months and before SSU)

Labor Capitalization Rates									
Labor Capitalized %	53.7%	52.7%	1.0%	53.7%	52.7%	1.0%	52.3%	52.0%	0.3%
Labor Expensed %	46.3%	47.3%	(1.0%)	46.3%	47.3%	(1.0%)	47.7%	48.0%	(0.3%)

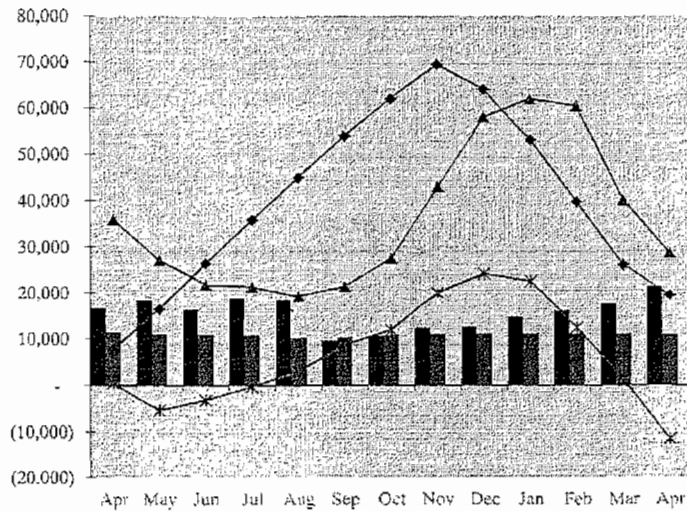


## Atmos Energy Corporation KY/Mid-States

### Key Balance Sheet Accounts

April 30, 2012  
in thousands of USD

13-Month Trending



Construction Work in Progress  
 Customers' Deposits  
 Accts Rec, Less Allow for Doubtful Accts  
 Gas Stored Underground  
 Deferred Gas Costs

Total PP&E	1,194,370
Net Prop, Plant and Equip	733,218
Construction Work in Progress	21,438
Deferred Gas Costs	(11,583)
Accts Rec, Less Allow for Doubtful Accts	28,682
Accts Rec, Over 90 Days	804
Inventories	(295)
Gas Stored Underground	19,441
Customers' Deposits	10,877
Bad Debt Provision as a Percentage of Revenues	0.25%
Measure of Cash Flow *	2,645

**Comments:**

**A/R:** Down month over month and year over year as we exit the heating season. Continues to follow historical trends.

**CWIP:** Up month over month and year over year as we purchase materials for KY PRP jobs.

**Deferred Gas Costs:** Up month over month \$13k and up year over year \$12k. Continues to follow historical trends and are currently in an over recovered status. Continually monitor and refresh GCA's as jurisdictionally allowed.

\* *Note: Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.*



## Atmos Energy Corporation

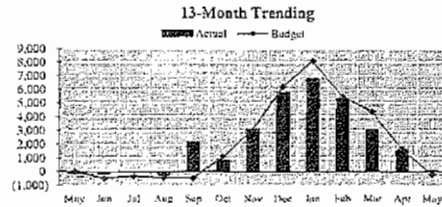
### KY/Mid-States

#### Financial Highlights

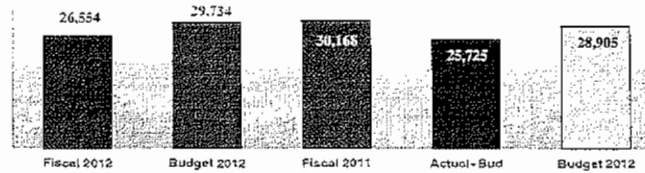
May 31, 2012

in thousands of USD

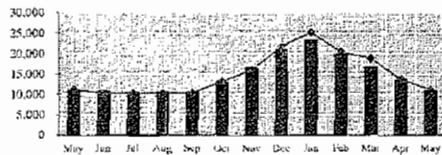
○ Net Income:



**Year-To-Date and Total Year**



○ Gross Profit:

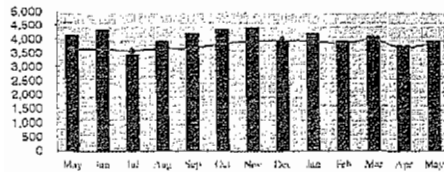


	Actual	Budget	Fav/(Unfav)
M-T-D	10,924	11,047	(123)
Y-T-D	134,773	140,427	(5,654)

**MTD:** Weather related margins are (\$530k) worse than budget. Consumption related margins are a positive \$99k because of higher than budgeted heat load factors. Budgeted customer variance is (\$14k) unfavorable. Other operating revenue is (\$21k) worse than budget and transportation margins are \$127k better than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are \$216k better than budget.

**YTD:** Weather related margins are (\$4,357k) worse than budget. Consumption related margins are a negative (\$730k) because of lower than budgeted heat load factors. Budgeted customer variance is (\$101k) unfavorable. Other operating revenue is (\$316k) worse than budget and transportation margins are \$98k better than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are (\$249k) worse than budget.

○ O&M expense before SSU allocation:

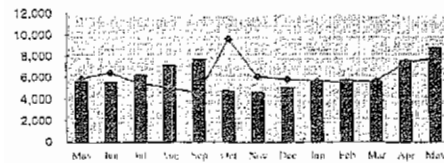


	Actual	Budget	Fav/(Unfav)
M-T-D	3,938	3,843	(95)
Y-T-D	32,566	31,008	(1,558)

**MTD:** SS direct unfavorable \$100k. Labor favorable (\$97k) due to cap rate (2.1%)/OT. Benefits favorable (\$22k) due to variance. Outside services unfavorable \$59k due to legal, Rent/Utilities unfavorable \$12k due to higher rents and Telecom unfavorable \$39k due to timing.

**YTD:** SS direct unfavorable \$672k. Labor favorable (\$303k) due to cap rate (.5%)/OT. Benefits unfavorable \$53k due to variance. IT unfavorable \$65k due to timing of software maint/unbudgeted software maint/equip. Materials/Supplies favorable (\$71k) timing. Outside services unfavorable \$1,241k due to Brian Hillard settlement in KY/Collection fees/Blackburg incident in VA/Rates Dept activity. Training favorable (\$63k) and Employee travel favorable (\$71k) both due to timing.

○ Capital Expenditures



	Actual	Budget	Fav/(Unfav)
M-T-D	8,790	7,804	(986)
Y-T-D	47,677	53,700	6,023

**MTD:** Growth unfavorable \$509k due to timing of WAUSAU in KY. Public Improvements favorable (\$201k) due to timing of SR75 in TN and 31S in KY. System Integrity unfavorable \$819k due to timing of bare steel in TN and cast iron & functionals in GA and Accr/OH favorable (\$181k).

**YTD:** Growth favorable (\$1,789k) due to timing of Ft Bonning AIC in GA. Public Improvements favorable (\$1,508k) due to timing of TN projects such as Mack Hatcher, 1-69 & Gibson Mill and Whitesley Rd in GA. System Integrity favorable (\$2,756k) due to timing of cast iron/bare steel in GA. 10" cast iron in MO and Cannon Blvd and bare steel in TN. System Improvements favorable (\$764k) due to timing of Stone Dr reinforcement and several other projects in TN & KY and Accr/OH unfavorable \$1,122.



**Atmos Energy Corporation**  
**KY/Mid-States**

**Income Statement - Comparative**

May 31, 2012

in thousands of USD

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Q-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>	<u>Actual</u>	<u>Y-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
<b>Operating revenues:</b>									
Gas sales	14,087	16,699	(2,612)	36,235	42,122	(5,887)	312,382	318,102	(5,720)
Transportation	1,913	1,773	140	3,891	3,572	319	17,349	17,119	230
Other revenue	281	301	(20)	610	703	(93)	3,365	3,680	(315)
<b>Total operating revenues</b>	<b>16,281</b>	<b>18,773</b>	<b>(2,492)</b>	<b>40,736</b>	<b>46,397</b>	<b>(5,661)</b>	<b>333,096</b>	<b>338,901</b>	<b>(5,805)</b>
Purchased gas cost	5,357	7,726	2,369	16,271	21,534	5,263	198,323	198,474	151
<b>Gross profit</b>	<b>10,924</b>	<b>11,047</b>	<b>(123)</b>	<b>24,465</b>	<b>24,863</b>	<b>(398)</b>	<b>134,773</b>	<b>140,427</b>	<b>(5,654)</b>
<b>Operating expenses:</b>									
O&M expense before SSU allocation	3,938	3,843	(95)	7,703	7,493	(210)	32,566	31,008	(1,558)
SSU allocation	1,332	1,635	303	2,664	3,063	399	11,669	12,917	1,248
Provision for bad debts	47	50	3	115	121	6	792	798	6
<b>Total O&amp;M expense</b>	<b>5,317</b>	<b>5,528</b>	<b>211</b>	<b>10,482</b>	<b>10,677</b>	<b>195</b>	<b>45,027</b>	<b>44,723</b>	<b>(304)</b>
Depreciation & amortization	3,001	3,123	122	6,004	6,236	232	24,100	24,569	469
Taxes, other than income	1,079	1,245	166	2,304	2,541	237	10,165	10,527	362
<b>Total operating expenses</b>	<b>9,397</b>	<b>9,896</b>	<b>499</b>	<b>18,790</b>	<b>19,454</b>	<b>664</b>	<b>79,292</b>	<b>79,819</b>	<b>527</b>
<b>Operating income</b>	<b>1,527</b>	<b>1,151</b>	<b>376</b>	<b>5,675</b>	<b>5,409</b>	<b>266</b>	<b>55,481</b>	<b>60,608</b>	<b>(5,127)</b>
<b>Other income (expense):</b>									
Interest, net	(1,547)	(1,556)	9	(3,098)	(3,115)	17	(12,012)	(12,543)	531
Miscellaneous income, net	102	55	47	92	128	(36)	893	936	(43)
<b>Total other income (expense)</b>	<b>(1,445)</b>	<b>(1,501)</b>	<b>56</b>	<b>(3,006)</b>	<b>(2,987)</b>	<b>(19)</b>	<b>(11,119)</b>	<b>(11,607)</b>	<b>488</b>
Income (loss) before income taxes	82	(350)	432	2,669	2,422	247	44,362	49,001	(4,639)
Provision for income taxes	33	(138)	(171)	1,071	952	(119)	17,808	19,267	1,459
<b>Net income (loss)</b>	<b>49</b>	<b>(212)</b>	<b>261</b>	<b>1,598</b>	<b>1,470</b>	<b>128</b>	<b>26,554</b>	<b>29,734</b>	<b>(3,180)</b>
<b>EBIT</b>	<b>1,629</b>	<b>1,206</b>	<b>423</b>	<b>5,767</b>	<b>5,537</b>	<b>230</b>	<b>56,374</b>	<b>61,544</b>	<b>(5,170)</b>
<b>Degree Days - % of Normal</b> (adjusted for WNA States)	<b>24%</b>			<b>79%</b>			<b>94%</b>		



**Atmos Energy Corporation**  
**KY/Mid-States**

**Detail of Operating Items**

May 31, 2012

*in thousands*

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
<b>Volumes (Mmcf):</b>									
Residential	817	1,137	(320)	1,818	3,411	(1,593)	19,210	24,713	(5,503)
Commercial	656	787	(131)	1,420	2,049	(629)	11,163	13,749	(2,586)
Industrial	298	355	(57)	665	776	(111)	3,668	4,247	(579)
Public Authorities	57	74	(17)	126	189	(63)	1,007	1,235	(228)
Agricultural	-	-	0	-	-	0	-	-	0
Unbilled	(524)	(688)	164	(311)	(1,750)	1,439	24	(32)	56
<b>Total Volumes</b>	<b>1,304</b>	<b>1,665</b>	<b>(361)</b>	<b>3,718</b>	<b>4,675</b>	<b>(957)</b>	<b>35,072</b>	<b>43,912</b>	<b>(8,840)</b>
<b>Customers</b>									
Residential	412	413	(1)	413	416	(3)	412	414	(2)
Commercial	51	50	1	51	51	0	51	51	0
Industrial	1	1	0	1	1	0	1	1	0
Public Authorities	3	3	0	3	3	0	3	3	0
Agricultural	0	0	0	0	0	0	0	0	0
<b>Total Customers</b>	<b>467</b>	<b>467</b>	<b>0</b>	<b>468</b>	<b>471</b>	<b>(3)</b>	<b>467</b>	<b>469</b>	<b>(2)</b>
<b>Total Spending</b>									
O&M expense before SSU allocation	\$ 3,938	\$ 3,843	\$ (95)	\$ 7,703	\$ 7,493	\$ (210)	\$ 32,566	\$ 31,008	\$ (1,558)
SSU allocation	1,332	1,635	303	2,664	3,063	399	11,669	12,917	1,248
Provision for bad debts	47	50	3	115	121	6	792	798	6
<b>Total O&amp;M expense</b>	<b>5,317</b>	<b>5,528</b>	<b>211</b>	<b>10,482</b>	<b>10,677</b>	<b>195</b>	<b>45,027</b>	<b>44,723</b>	<b>(304)</b>
Capital expenditures									
Growth	1,480	971	(509)	3,252	1,927	(1,325)	7,687	9,476	1,789
NonGrowth	7,310	6,893	(417)	13,160	13,326	166	39,990	44,224	4,234
<b>Total Capital Expenditures</b>	<b>8,790</b>	<b>7,864</b>	<b>(926)</b>	<b>16,412</b>	<b>15,253</b>	<b>(1,159)</b>	<b>47,677</b>	<b>53,700</b>	<b>6,023</b>
<b>Total spending</b>	<b>\$ 14,107</b>	<b>\$ 13,392</b>	<b>\$ (715)</b>	<b>\$ 26,894</b>	<b>\$ 25,930</b>	<b>\$ (964)</b>	<b>\$ 92,704</b>	<b>\$ 98,423</b>	<b>\$ 5,719</b>

<b>Customers per Employee</b>	821
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**Atmos Energy Corporation**  
**KY/Mid-States**  
**Detail of Operation and Maintenance Expense**

May 31, 2012  
in thousands of USD

	Actual	M-T-D Budget	Fav/(Unfav) Variance	Actual	Q-T-D Budget	Fav/(Unfav) Variance	Actual	Y-T-D Budget	Fav/(Unfav) Variance
	Labor	\$ 1,411	\$ 1,443	\$ 32	\$ 2,737	\$ 2,764	\$ 27	\$ 11,304	\$ 11,183
Benefits	696	694	(2)	1,377	1,330	(47)	5,586	5,384	(202)
Employee Welfare	67	71	4	130	121	(9)	941	986	45
Insurance	46	62	16	94	110	16	454	433	(21)
Rent, Maint., & Utilities	226	209	(17)	420	419	(1)	1,746	1,673	(73)
Vehicles & Equip	234	232	(2)	477	464	(13)	1,883	1,827	(56)
Materials & Supplies	133	124	(9)	252	248	(4)	921	992	71
Information Technologies	2	7	5	14	14	0	124	59	(65)
Telecom	126	80	(46)	186	163	(23)	728	660	(68)
Marketing	74	68	(6)	104	136	32	530	544	14
Directors & Shareholders & PR	-	-	0	-	1	1	1	2	1
Dues & Donations	29	20	(9)	200	48	(152)	359	358	(1)
Print & Postages	7	7	0	10	15	5	44	58	14
Travel & Entertainment	104	93	(11)	205	188	(17)	717	754	37
Training	18	13	(5)	30	39	9	80	142	62
Outside Services	754	693	(61)	1,415	1,387	(28)	6,786	5,544	(1,242)
Miscellaneous	11	27	16	52	46	(6)	362	409	47
	3,938	3,843	(95)	7,703	7,493	(210)	32,566	31,008	(1,558)
Expense Billings	1,332	1,635	303	2,664	3,063	399	11,669	12,917	1,248
	5,270	5,478	208	10,367	10,556	189	44,235	43,925	(310)
Provision for Bad Debt	47	50	3	115	121	6	792	798	6
<b>Total O&amp;M Expense</b>	<b>\$ 5,317</b>	<b>\$ 5,528</b>	<b>\$ 211</b>	<b>\$ 10,482</b>	<b>\$ 10,677</b>	<b>\$ 195</b>	<b>\$ 45,027</b>	<b>\$ 44,723</b>	<b>\$ (304)</b>

Employee Count 569  
O&M per Employee \$ 87  
(rolling 12 months and before SSU)

Labor Capitalization Rates									
Labor Capitalized %	54.8%	52.7%	2.1%	54.2%	52.7%	1.5%	52.6%	52.1%	0.5%
Labor Expensed %	45.2%	47.3%	(2.1%)	45.8%	47.3%	(1.5%)	47.4%	47.9%	(0.5%)

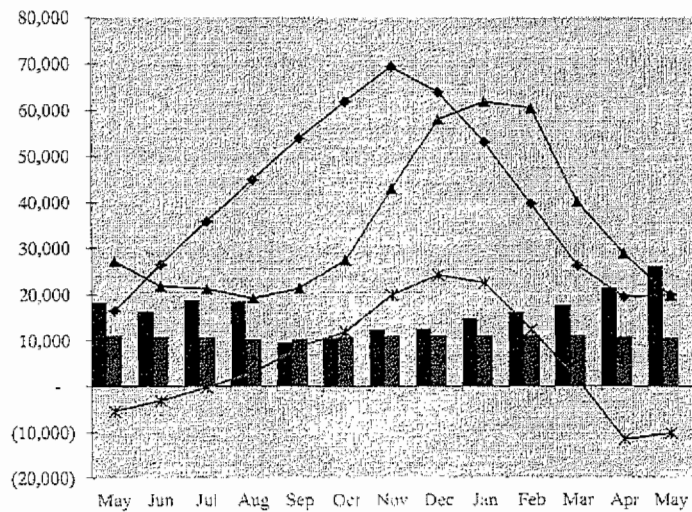


## Atmos Energy Corporation KY/Mid-States

### Key Balance Sheet Accounts

May 31, 2012  
in thousands of USD

13-Month Trending



Construction Work in Progress  
 Customers' Deposits  
 Accts Rec, Less Allow for Doubtful Accts  
 Gas Stored Underground  
 Deferred Gas Costs

Total PP&E	1,201,866
Net Prop, Plant and Equip	739,274
Construction Work in Progress	26,058
Deferred Gas Costs	(10,194)
Accts Rec, Less Allow for Doubtful Accts	19,825
Accts Rec, Over 90 Days	966
Inventories	(225)
Gas Stored Underground	19,931
Customers' Deposits	10,694
Bad Debt Provision as a Percentage of Revenues	0.25%
Measure of Cash Flow *	8,686

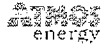
**Comments:**

**A/R:** Down month over month and year over year. Continues to follow historical trends.

**CWIP:** Up month over month and year over year as we purchase materials for KY PRP jobs.

**Deferred Gas Costs:** Down slightly month over month and up year over year \$5k. Continues to follow historical trends and are currently in an over recovered status. Continually monitor and refresh GCA's as jurisdictions allow.

\* *Note: Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.*

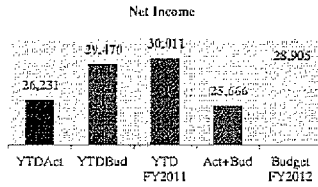


# Atmos Energy Corporation KY/Mid-States Division Summary - Financial Results

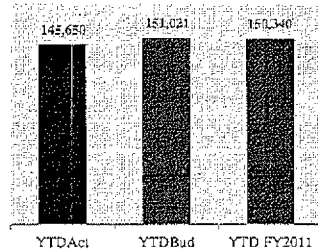
For the Period Ended June 30, 2012  
(\$000's)

## SUMMARY

Net Income				MTD				QTD				YTD				
	Actual	Budget	Fav/Unfav	FY2011	Actual	Budget	Fav/Unfav	FY2011	Actual	Budget	Fav/Unfav	FY2011	Actual	Budget	Fav/Unfav	FY2011
Net Income	(323)	(264)	(59)	(157)	1,275	1,206	69	1,189	26,231	29,470	(3,239)	30,011	26,231	29,470	(3,239)	30,011
Gross Profit	10,875	10,594	281	10,796	35,341	35,457	(116)	35,124	145,650	151,021	(5,371)	150,340	145,650	151,021	(5,371)	150,340
O&M exc Bad Debt	5,648	5,167	(481)	5,590	16,013	15,722	(291)	16,509	49,878	49,091	(787)	50,136	49,878	49,091	(787)	50,136
Capital Expenditures	9,410	6,315	(3,097)	5,487	25,822	21,566	(4,256)	16,042	57,087	60,013	2,926	44,645	57,087	60,013	2,926	44,645



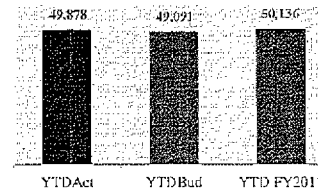
## GROSS PROFIT



**MTD:** Weather related margins are \$37k better than budget. Consumption related margins are a positive \$163k because of higher than budgeted heat load factors. Budgeted customer variance is (\$41k) unfavorable. Other operating revenue is (\$30k) worse than budget and transportation margins are \$115k better than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are \$37k better than budget.

**YTD:** Weather related margins are (\$4,320k) worse than budget. Consumption related margins are a negative (\$567k) because of lower than budgeted heat load factors. Budgeted customer variance is (\$142k) unfavorable. Other operating revenue is (\$346k) worse than budget and transportation margins are \$213k better than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are (\$212k) worse than budget.

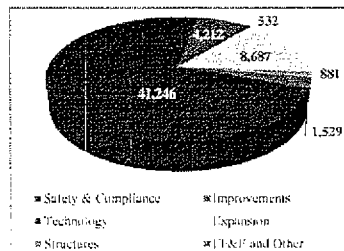
## O & M exc BAD DEBT



**MTD:** SS direct unfavorable \$103k, SSU billing unfavorable \$241k, Labor favorable (\$53k) due to cap rate 2.3%, Benefits unfavorable \$44k due to variance, Outside services unfavorable \$260k due to legal(lawsuits/Rates & Reg activity)/correction of collection fees/small settlements/contract labor, Marketing favorable (\$27k) timing community rel/trade show/req by law, Misc favorable (\$40k) timing of Hopkinsville franchise and Telecom and Rents/Utilities a combined favorable (\$37k) due to timing.

**YTD:** SS direct unfavorable \$775k, SSU billing favorable (\$1,007k), Labor favorable (\$356k) due mainly to cap rate .9%, Benefits unfavorable \$99k due to variance, IT unfavorable \$64k due to unbudgeted software maint/equip, Material/Supplies favorable (\$74k) timing, Outside services unfavorable \$1,500k due to Brian Hillard settlement in KY/collection fees/Blacksburg incident in VA & Legal/Rates Dept activity, Training favorable (\$65k) & Employee travel favorable (\$67k) both due to timing.

## CAPITAL EXPENDITURES



**MTD:** System Integrity unfavorable \$3,234 due to timing of KY PRP projects mainly the Nortonville/Fruit Hill 6' & 10" project and timing of cast iron replacement in GA, Public Improvements unfavorable \$,747k due to timing of HWY 45 in Mayfield KY and Mack Hatcher ARC in TN and Accr/OH favorable (\$489k).

**YTD:** Public Improvements favorable (\$1,161k) due to timing of TN projects such as Mack Hatcher, I-69, Gibson Mill & SR75 and Whittlesy Rd in GA and Growth favorable (\$1,782k) due to timing of R Benning AIC in GA.





## Atmos Energy Corporation KY/Mid-States Division Income Statement - Comparative

For the Period Ended June 30, 2012

(\$000's)

	Month-to-Date			Quarter-to-Date			Year-to-Date		
	FY2012	Budget	FY2011	FY2012	Budget	FY2011	FY2012	Budget	FY2011
Gross profit:									
Delivered gas	8,822	8,625	8,466	28,811	29,213	27,873	123,015	128,253	124,655
Transportation	1,823	1,708	1,774	5,689	5,281	5,449	19,039	18,827	19,203
Other revenue	230	261	556	841	963	1,802	3,596	3,941	6,482
<b>Total gross profit</b>	<b>10,875</b>	<b>10,594</b>	<b>10,796</b>	<b>35,341</b>	<b>35,457</b>	<b>35,124</b>	<b>145,650</b>	<b>151,021</b>	<b>150,340</b>
Operating expenses:									
Operation & maintenance	5,648	5,167	5,590	16,013	15,722	16,309	49,878	49,091	50,136
Provision for bad debts	49	47	50	164	168	173	841	845	924
Total O&M expense	<u>5,697</u>	<u>5,214</u>	<u>5,640</u>	<u>16,177</u>	<u>15,890</u>	<u>16,482</u>	<u>50,719</u>	<u>49,936</u>	<u>51,060</u>
Depreciation & amortization	3,012	3,158	2,914	9,016	9,394	8,785	27,112	27,727	26,251
Taxes, other than income	1,169	1,145	1,060	3,473	3,686	3,609	11,334	11,672	10,237
<b>Total operating expenses</b>	<b>9,878</b>	<b>9,517</b>	<b>9,614</b>	<b>28,666</b>	<b>28,970</b>	<b>28,876</b>	<b>89,165</b>	<b>89,335</b>	<b>87,548</b>
<b>Operating income</b>	<b>997</b>	<b>1,077</b>	<b>1,182</b>	<b>6,675</b>	<b>6,487</b>	<b>6,248</b>	<b>56,485</b>	<b>61,686</b>	<b>62,792</b>
Other income (expense):									
Interest, net	(1,549)	(1,555)	(1,507)	(4,647)	(4,670)	(4,600)	(13,561)	(14,098)	(14,203)
Miscellaneous income (expense), net	44	43	55	133	170	309	930	978	1,058
<b>Total other income (expense)</b>	<b>(1,505)</b>	<b>(1,512)</b>	<b>(1,452)</b>	<b>(4,514)</b>	<b>(4,500)</b>	<b>(4,291)</b>	<b>(12,631)</b>	<b>(13,120)</b>	<b>(13,145)</b>
Income (loss) before income taxes	(508)	(435)	(270)	2,161	1,987	1,957	43,854	48,566	49,647
Provision/(Benefit) for income taxes	(185)	(171)	(113)	886	781	768	17,623	19,096	19,636
<b>Net income (loss)</b>	<b>(323)</b>	<b>(264)</b>	<b>(157)</b>	<b>1,275</b>	<b>1,206</b>	<b>1,189</b>	<b>26,231</b>	<b>29,470</b>	<b>30,011</b>
<b>EBIT - Actual</b>	<b>1,041</b>	<b>1,120</b>	<b>1,237</b>	<b>6,808</b>	<b>6,657</b>	<b>6,557</b>	<b>57,415</b>	<b>62,664</b>	<b>63,850</b>
Degree Days - % of Normal <i>(adjusted for WNA States)</i>	233%		20%	81%		102%	94%		100%



## Atmos Energy Corporation KY/Mid-States Division Total Spending- Comparative

For the Period Ended June 30, 2012  
(\$000's)

	Month-to-Date			Quarter-to-Date			Year-to-Date		
	FY2012	Budget	FY2011	FY2012	Budget	FY2011	FY2012	Budget	FY2011
Labor	1,336	1,319	1,404	4,073	4,083	4,274	12,640	12,502	13,600
Benefits	705	636	600	2,082	1,966	1,954	6,290	6,020	6,028
Employee Welfare	64	60	56	193	182	158	1,005	1,046	1,020
Insurance	42	49	43	136	159	139	496	482	401
Rent, Maint., & Utilities	195	209	224	615	628	668	1,941	1,882	2,162
Vehicles & Equip	228	232	260	705	695	750	2,111	2,059	2,218
Materials & Supplies	122	124	135	374	372	386	1,042	1,116	1,118
Information Technologies	6	7	13	20	21	26	130	66	165
Telecom	66	79	111	252	242	266	794	739	852
Marketing	40	68	118	145	204	317	570	612	696
Directors & Shareholders & PR	-	-	-	-	1	3	1	3	5
Dues & Donations	23	21	43	222	69	124	382	379	417
Print & Postages	5	7	5	15	22	15	48	65	49
Travel & Entertainment	101	94	171	306	282	454	817	848	1,084
Training	10	12	37	40	51	56	89	154	112
Outside Services	961	702	1,025	2,376	2,088	2,603	7,747	6,246	7,028
Miscellaneous	52	97	76	104	143	230	414	505	651
	<u>3,956</u>	<u>3,716</u>	<u>4,321</u>	<u>11,658</u>	<u>11,208</u>	<u>12,423</u>	<u>36,517</u>	<u>34,724</u>	<u>37,606</u>
Expense Billings	<u>1,692</u>	<u>1,451</u>	<u>1,269</u>	<u>4,355</u>	<u>4,514</u>	<u>3,886</u>	<u>13,361</u>	<u>14,367</u>	<u>12,530</u>
	<u>5,648</u>	<u>5,167</u>	<u>5,590</u>	<u>16,013</u>	<u>15,722</u>	<u>16,309</u>	<u>49,878</u>	<u>49,091</u>	<u>50,136</u>
Provision for Bad Debt	<u>49</u>	<u>47</u>	<u>50</u>	<u>164</u>	<u>168</u>	<u>173</u>	<u>841</u>	<u>845</u>	<u>924</u>
<b>Total O&amp;M Expense</b>	<b><u>5,697</u></b>	<b><u>5,214</u></b>	<b><u>5,640</u></b>	<b><u>16,177</u></b>	<b><u>15,890</u></b>	<b><u>16,482</u></b>	<b><u>50,719</u></b>	<b><u>49,936</u></b>	<b><u>51,060</u></b>
<b>Total Capital Expenditures</b>	<b><u>9,410</u></b>	<b><u>6,313</u></b>	<b><u>5,487</u></b>	<b><u>25,822</u></b>	<b><u>21,566</u></b>	<b><u>16,042</u></b>	<b><u>57,087</u></b>	<b><u>60,013</u></b>	<b><u>44,645</u></b>
<b>Total Spending</b>	<b><u>15,107</u></b>	<b><u>11,527</u></b>	<b><u>11,127</u></b>	<b><u>41,999</u></b>	<b><u>37,456</u></b>	<b><u>32,524</u></b>	<b><u>107,806</u></b>	<b><u>109,949</u></b>	<b><u>95,705</u></b>
Labor Capitalization Rates	54.9%	52.8%	52.1%	54.4%	52.7%	50.6%	52.8%	52.1%	48.4%



## Atmos Energy Corporation KY/Mid-States Division Statistical Information

For the Period Ended June 30, 2012  
(\$000's)

	Month-to-Date			Quarter-to-Date			Year-to-Date		
	FY2012	Budget	FY2011	FY2012	Budget	FY2011	FY2012	Budget	FY2011
<b>Volumes (Mmcf):</b>									
Residential	507	477	590	2,325	3,888	3,767	19,717	25,190	25,876
Commercial	541	529	551	1,961	2,578	2,489	11,704	14,278	14,523
Industrial	310	349	385	975	1,125	1,321	3,979	4,596	4,859
Public Authorities	39	38	46	165	227	222	1,046	1,273	1,298
Irrigation	-	-	-	-	-	-	-	-	-
Unbilled	(41)	(102)	(97)	(353)	(1,851)	(1,716)	(18)	(134)	10
<b>Total gas distribution volumes</b>	<u>1,356</u>	<u>1,291</u>	<u>1,475</u>	<u>5,073</u>	<u>5,967</u>	<u>6,083</u>	<u>36,428</u>	<u>45,203</u>	<u>46,566</u>
Transportation volumes	3,392	3,158	3,268	10,682	10,167	10,311	34,505	34,847	35,507
<b>Total throughput</b>	<u>4,748</u>	<u>4,449</u>	<u>4,743</u>	<u>15,755</u>	<u>16,134</u>	<u>16,394</u>	<u>70,933</u>	<u>80,050</u>	<u>82,073</u>
<b>Customers (000's):</b>									
Residential	407	409	408	411	414	412	412	413	410
Commercial	50	50	50	50	50	51	51	51	50
Industrial	1	1	1	1	1	1	1	1	1
Public Authorities	3	3	3	3	3	3	3	3	3
Irrigation	-	-	-	-	-	-	-	-	-
<b>Total Customers</b>	<u>461</u>	<u>463</u>	<u>462</u>	<u>465</u>	<u>468</u>	<u>467</u>	<u>467</u>	<u>468</u>	<u>464</u>
Employee Count (12-month average)	569		580						
Customer per Employee	811		797						



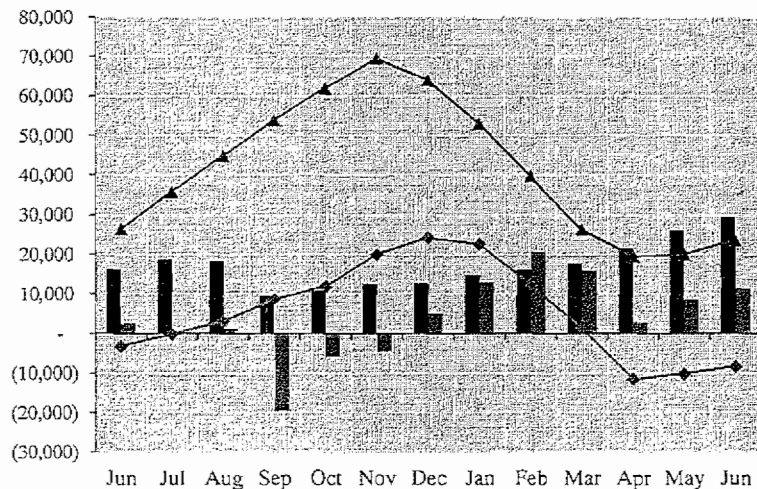
# Atmos Energy Corporation

## KY/Mid-States Division

### Key Balance Sheet Accounts

For the Period Ended June 30, 2012  
(\$000's)

13-Month Trending



Construction Work in Progress    
  Measure of Cash Flow  
 Gas Stored Underground    
  Deferred Gas Costs

Total PP&E	1,209,173
Net Prop, Plant and Equip	745,938
Construction Work in Progress	29,544
Deferred Gas Costs	(8,332)
Accts Rec, Less Allow for Doubtful Accts	17,905
Accts Rec, Over 90 Days	1,106
Gas Stored Underground	23,511
Customers' Deposits	10,463
Bad Debt Provision as a Percentage of Revenues	0.26%
Measure of Cash Flow *	11,478
Change in cash flow from prior year June	8,992

**Comments:**

**CWIP:** Up month over month and year over year as we continue to spend dollars on the KY PRP program on multiple projects.

**Deferred Gas Costs:** Up slightly month over month and down year over year \$5k. Continues to follow historical trends and are currently in over recovered status. Continually monitor and refresh GCA's as jurisdictions allow.

**Gas Stored Underground:** Up slightly month over month as we store gas in summer months.

**Change in cash flow:** Cash flow change is due mainly to five items. The change in deferred gas costs (\$29mm) is mainly due to being well over-recovered in 2010 compared to 2011 & 2012. The change in A/P (\$9mm) is due to approximately 30% lower gas costs in 2012. The change in other current liabilities is driven by the change in the Texas Gas imbalance account along with the deferred tax effect of these changes. Lastly, capex increase \$12.4 million over

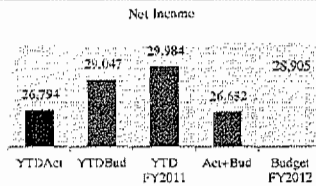
\* *Note:* Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.



# Atmos Energy Corporation KY/Mid-States Division Summary - Financial Results

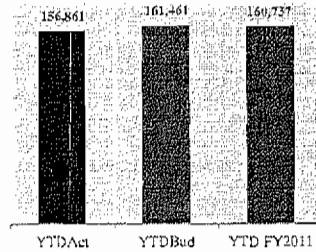
For the Period Ended July 31, 2012  
(\$000's)

## SUMMARY



	MTD				QTD				YTD			
	Actual	Budget	Fav/Unfav	FY2011	Actual	Budget	Fav/Unfav	FY2011	Actual	Budget	Fav/Unfav	FY2011
Net Income	563	(423)	986	(28)	563	(423)	986	(28)	26,794	29,047	(2,253)	29,984
Gross Profit	11,211	10,440	771	10,396	11,211	10,440	771	10,396	156,861	161,461	(4,600)	160,737
O&M exc Bad Debt	5,024	5,224	200	4,686	5,024	5,224	200	4,686	54,903	54,315	(588)	54,831
Capital Expenditures	8,720	5,993	(2,727)	6,230	8,720	5,993	(2,727)	6,230	65,807	66,006	199	50,875

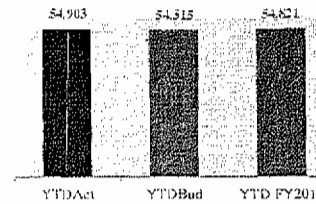
## GROSS PROFIT



**MTD:** Weather related margins are \$586k better than budget primarily due to the WNA true up in Virginia. Consumption related margins are a positive \$22k because of higher than budgeted heat load factors. Budgeted customer variance is (\$22k) unfavorable. Other operating revenue is (\$27k) worse than budget and transportation margins are \$111k better than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are \$102k better than budget.

**YTD:** Weather related margins are (\$3,734) worse than budget. Consumption related margins are a negative (\$545k) because of lower than budgeted heat load factors. Budgeted customer variance is (\$164k) unfavorable. Other operating revenue is (\$373k) worse than budget and transportation margins are \$323k better than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are (\$110k) worse than budget.

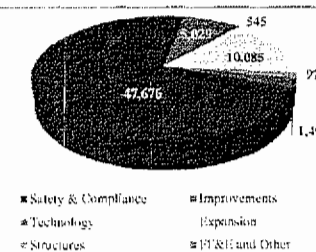
## O&M, excl BAD DEBT



**MTD:** SS direct unfavorable \$102k, SSU billing favorable (\$145k), Labor favorable (\$81k) due to cap rate 2.6%, Benefits unfavorable \$40k due to variance, Outside services favorable (\$82k) due to legal, collection and bill print fees, Marketing favorable (\$40k) due to timing of community rel/trade show/required by law, Miscellaneous unfavorable \$155k due to the cleaning up of balance sheet accounts, Rent/Utilities favorable (\$106k) due to levelized rent units for IA/MO along with no payment for the Cool Springs office and Vehicles favorable (\$33k) due to lease payments underbudget.

**YTD:** SS direct unfavorable \$877k, SSU billings favorable (\$1,152k), Labor favorable (\$437k) due mainly to cap rate 1.0%, Benefits unfavorable \$137k due to variance, Marketing favorable (\$82k) due to timing of customer relations/assistance and advertising, Miscellaneous unfavorable \$103k due to clean up of balance sheet accounts, Outside services unfavorable \$1,418k due to Brian Hillard settlement in KY/collection fees/Blackburgs incident in VA & Legal/Rates Dept activity, Rents/Utilities favorable (\$96k) due to levelized adjustments in IA/MO and no rent payment for Cool Springs office, and Training, Employee travel and Material/Supplies a combined favorable (\$197k) all due to timing.

## CAPITAL EXPENDITURES



**MTD:** Growth unfavorable \$419k due to an overage on the Wausau project in KY, Public Improvement unfavorable \$315k due mainly to the Kelly Hill relocation in GA, System Integrity unfavorable \$1,757k due to timing of KY PRP, TN bare steel, GA cast iron and Hannibal 10" in MO and System Improvement unfavorable \$203k due to timing of Mt Eden Rd in KY and Hwy 2 in VA.

**YTD:** Growth favorable (\$1,562k) due to timing of Ft Benning AIC in GA, Public Improvement favorable (\$846k) due to timing of projects such as Mack Hatcher, I-69, Gibson Mill and SR 75 in TN and System Integrity unfavorable \$2,235k due mainly to non-PRP functionals in KY.



## Atmos Energy Corporation KY/Mid-States Division Income Statement - Comparative

For the Period Ended July 31, 2012  
(*\$000's*)

	Month-to-Date			Quarter-to-Date			Year-to-Date		
	FY2012	Budget	FY2011	FY2012	Budget	FY2011	FY2012	Budget	FY2011
Gross profit:									
Delivered gas	9,250	8,563	8,234	9,250	8,563	8,234	132,265	136,816	132,889
Transportation	1,751	1,640	1,653	1,751	1,640	1,653	20,790	20,467	20,857
Other revenue	210	237	509	210	237	509	3,806	4,178	6,991
<b>Total gross profit</b>	<b>11,211</b>	<b>10,440</b>	<b>10,396</b>	<b>11,211</b>	<b>10,440</b>	<b>10,396</b>	<b>156,861</b>	<b>161,461</b>	<b>160,737</b>
Operating expenses:									
Operation & maintenance	5,024	5,224	4,686	5,024	5,224	4,686	54,903	54,315	54,821
Provision for bad debts	52	47	49	52	47	49	893	893	973
Total O&M expense	5,076	5,271	4,735	5,076	5,271	4,735	55,796	55,208	55,794
Depreciation & amortization	3,034	3,198	2,976	3,034	3,198	2,976	30,146	30,925	29,227
Taxes, other than income	1,114	1,178	1,197	1,114	1,178	1,197	12,448	12,850	11,434
<b>Total operating expenses</b>	<b>9,224</b>	<b>9,647</b>	<b>8,908</b>	<b>9,224</b>	<b>9,647</b>	<b>8,908</b>	<b>98,390</b>	<b>98,983</b>	<b>96,455</b>
<b>Operating income</b>	<b>1,987</b>	<b>793</b>	<b>1,488</b>	<b>1,987</b>	<b>793</b>	<b>1,488</b>	<b>58,471</b>	<b>62,478</b>	<b>64,282</b>
Other income (expense):									
Interest, net	(1,554)	(1,558)	(1,552)	(1,554)	(1,558)	(1,552)	(15,115)	(15,657)	(15,755)
Miscellaneous income (expense), net	508	68	18	508	68	18	1,439	1,048	1,075
Total other income (expense)	(1,046)	(1,490)	(1,534)	(1,046)	(1,490)	(1,534)	(13,676)	(14,609)	(14,680)
Income (loss) before income taxes	941	(697)	(46)	941	(697)	(46)	44,795	47,869	49,602
Provision/(Benefit) for income taxes	378	(274)	(18)	378	(274)	(18)	18,001	18,822	19,618
<b>Net income (loss)</b>	<b>563</b>	<b>(423)</b>	<b>(28)</b>	<b>563</b>	<b>(423)</b>	<b>(28)</b>	<b>26,794</b>	<b>29,047</b>	<b>29,984</b>
EBIT - Actual	2,495	861	1,506	2,495	861	1,506	59,910	63,526	65,357
Degree Days - % of Normal <i>(adjusted for WNA States)</i>	0%		0%	0%		0%	94%		99%



## Atmos Energy Corporation KY/Mid-States Division Total Spending- Comparative

For the Period Ended July 31, 2012  
(*\$000's*)

	Month-to-Date			Quarter-to-Date			Year-to-Date		
	FY2012	Budget	FY2011	FY2012	Budget	FY2011	FY2012	Budget	FY2011
Labor	1,368	1,382	1,313	1,368	1,382	1,313	14,008	13,884	14,913
Benefits	729	665	541	729	665	541	7,019	6,685	6,569
Employee Welfare	40	50	26	40	50	26	1,045	1,096	1,046
Insurance	44	49	45	44	49	45	540	531	447
Rent, Maint., & Utilities	108	209	224	108	209	224	2,049	2,091	2,385
Vehicles & Equip	199	232	209	199	232	209	2,310	2,291	2,427
Materials & Supplies	130	124	103	130	124	103	1,172	1,240	1,221
Information Technologies	2	7	5	2	7	5	132	72	170
Telecom	80	79	90	80	79	90	874	818	942
Marketing	29	70	24	29	70	24	599	682	720
Directors & Shareholders & PR	-	-	-	-	-	-	1	3	5
Dues & Donations	27	20	12	27	20	12	408	399	429
Print & Postages	5	7	6	5	7	6	54	72	54
Travel & Entertainment	100	93	97	100	93	97	918	941	1,181
Training	13	12	22	13	12	22	102	166	134
Outside Services	620	702	632	620	702	632	8,367	6,948	7,660
Miscellaneous	179	27	75	179	27	75	593	532	726
	<u>3,673</u>	<u>3,728</u>	<u>3,424</u>	<u>3,673</u>	<u>3,728</u>	<u>3,424</u>	<u>40,191</u>	<u>38,451</u>	<u>41,029</u>
Expense Billings	<u>1,351</u>	<u>1,496</u>	<u>1,262</u>	<u>1,351</u>	<u>1,496</u>	<u>1,262</u>	<u>14,712</u>	<u>15,864</u>	<u>13,792</u>
	<u>5,024</u>	<u>5,224</u>	<u>4,686</u>	<u>5,024</u>	<u>5,224</u>	<u>4,686</u>	<u>54,903</u>	<u>54,315</u>	<u>54,821</u>
Provision for Bad Debt	<u>52</u>	<u>47</u>	<u>49</u>	<u>52</u>	<u>47</u>	<u>49</u>	<u>893</u>	<u>893</u>	<u>973</u>
<b>Total O&amp;M Expense</b>	<b><u>5,076</u></b>	<b><u>5,271</u></b>	<b><u>4,735</u></b>	<b><u>5,076</u></b>	<b><u>5,271</u></b>	<b><u>4,735</u></b>	<b><u>55,796</u></b>	<b><u>55,208</u></b>	<b><u>55,794</u></b>
<b>Total Capital Expenditures</b>	<b><u>8,720</u></b>	<b><u>5,993</u></b>	<b><u>6,230</u></b>	<b><u>8,720</u></b>	<b><u>5,993</u></b>	<b><u>6,230</u></b>	<b><u>65,807</u></b>	<b><u>66,006</u></b>	<b><u>50,875</u></b>
<b>Total Spending</b>	<b><u>13,796</u></b>	<b><u>11,264</u></b>	<b><u>10,965</u></b>	<b><u>13,796</u></b>	<b><u>11,264</u></b>	<b><u>10,965</u></b>	<b><u>121,603</u></b>	<b><u>121,214</u></b>	<b><u>106,669</u></b>
Labor Capitalization Rates	55.1%	52.7%	53.4%	55.1%	52.7%	53.4%	53.0%	52.2%	49.1%



## Atmos Energy Corporation KY/Mid-States Division Statistical Information

For the Period Ended July 31, 2012  
(*\$000's*)

	Month-to-Date			Quarter-to-Date			Year-to-Date		
	FY2012	Budget	FY2011	FY2012	Budget	FY2011	FY2012	Budget	FY2011
<b>Volumes (Mmcf):</b>									
Residential	434	427	476	434	427	476	20,151	25,617	26,352
Commercial	497	510	504	497	510	504	12,201	14,787	15,027
Industrial	333	351	349	333	351	349	4,312	4,946	5,208
Public Authorities	33	34	36	33	34	36	1,078	1,307	1,334
Irrigation	-	-	-	-	-	-	-	-	-
Unbilled	(13)	(6)	(8)	(13)	(6)	(8)	(30)	(138)	2
<b>Total gas distribution volumes</b>	<u>1,284</u>	<u>1,316</u>	<u>1,357</u>	<u>1,284</u>	<u>1,316</u>	<u>1,357</u>	<u>37,712</u>	<u>46,519</u>	<u>47,923</u>
Transportation volumes	3,211	3,123	2,902	3,211	3,123	2,902	37,716	37,970	38,408
<b>Total throughput</b>	<u>4,495</u>	<u>4,439</u>	<u>4,259</u>	<u>4,495</u>	<u>4,439</u>	<u>4,259</u>	<u>75,428</u>	<u>84,489</u>	<u>86,331</u>
<b>Customers (000's):</b>									
Residential	405	405	405	405	405	405	411	412	412
Commercial	49	49	49	49	49	49	51	50	51
Industrial	1	1	1	1	1	1	1	1	1
Public Authorities	3	3	3	3	3	3	3	3	3
Irrigation	-	-	-	-	-	-	-	-	-
<b>Total Customers</b>	<u>458</u>	<u>458</u>	<u>458</u>	<u>458</u>	<u>458</u>	<u>458</u>	<u>466</u>	<u>466</u>	<u>467</u>
Employee Count (12-month average)	569		578						
Customer per Employee	806		793						





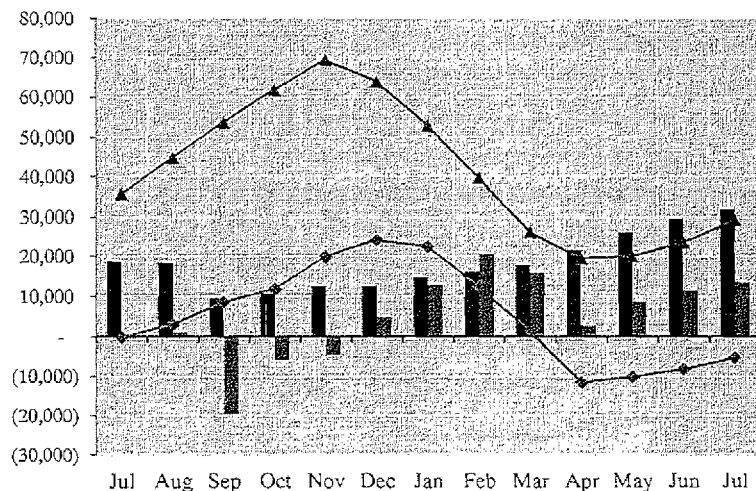
# Atmos Energy Corporation

## KY/Mid-States Division

### Key Balance Sheet Accounts

For the Period Ended July 31, 2012  
(\$000's)

**13-Month Trending**



Construction Work in Progress    
 Measure of Cash Flow  
 Gas Stored Underground    
 Deferred Gas Costs

Total PP&E	1,216,342
Net Prop, Plant and Equip	751,887
Construction Work in Progress	31,929
Deferred Gas Costs	(5,402)
Accts Rec, Less Allow for Doubtful Accts	17,312
Accts Rec, Over 90 Days	1,047
Gas Stored Underground	29,125
Customers' Deposits	10,269
Bad Debt Provision as a Percentage of Revenues	0.26%
Measure of Cash Flow *	13,449
Change in cash flow from prior year July	13,614

**Comments:**

**CWIP:** Up month over month and year over year as we continue to spend dollars on the KY PRP program on multiple projects.

**Deferred Gas Costs:** Up slightly month over month and down year over year \$5k. Continues to follow historical trends and are currently in over recovered status. Continually monitor and refresh GCA's as jurisdictions allow.

**Gas Stored Underground:** Up slightly month over month as we store gas in summer months.

**Change in cash flow:** Cash flow change is due mainly to five items. The change in deferred gas costs (\$29mm) is mainly due to being well over-recovered in 2010 compared to 2011 & 2012. The change in A/P (\$3mm) is due to lower gas costs in 2012. The change in other current liabilities is driven by the change in the Texas Gas imbalance account along with the deferred tax effect of these changes. Lastly, capex increase \$14.9 million over the prior year.

\* *Note: Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.*

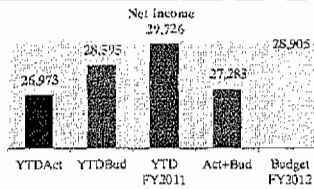
# Atmos Energy Corporation

## KY/Mid-States Division

### Summary - Financial Results

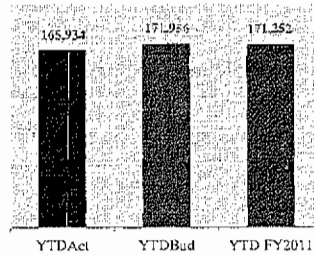
For the Period Ended August 31, 2012  
(\$000's)

#### SUMMARY



	MTD				QTD				YTD			
	Actual	Budget	Fav/Unfav	FY2011	Actual	Budget	Fav/Unfav	FY2011	Actual	Budget	Fav/Unfav	FY2011
Net Income	180	(452)	632	(258)	743	(874)	1,617	(286)	26,973	28,595	(1,622)	29,726
Gross Profit	9,073	10,495	(1,422)	10,516	20,284	20,935	(651)	20,912	165,934	171,956	(6,022)	171,252
O&M exc Bad Debt	4,874	5,287	413	5,254	9,897	10,512	615	9,939	59,776	59,601	(175)	60,076
Capital Expenditures	7,219	5,952	(1,267)	7,185	15,939	11,945	(3,994)	13,415	73,026	71,958	(1,068)	58,050

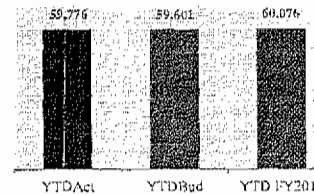
#### GROSS PROFIT



**MTD:** Consumption related margins are a positive \$99k because of higher than budgeted heat load factors. Budgeted customer variance is \$19k favorable. Other operating revenue is (\$5k) worse than budget and transportation margins are (\$9k) worse than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are (\$2k) worse than budget. The sale of Illinois, Iowa, and Missouri to Liberty Utilities had a (\$1,526k) impact on gas sales margins in August.

**YTD:** Weather related margins are (\$3,734) worse than budget. Consumption related margins are a negative (\$446k) because of lower than budgeted heat load factors. Budgeted customer variance is (\$145k) unfavorable. Other operating revenue is (\$378k) worse than budget and transportation margins are \$314k better than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are (\$112k) worse than budget. YTD Impact of sale of Illinois, Iowa, and Missouri to Liberty Utilities is (\$1,526k).

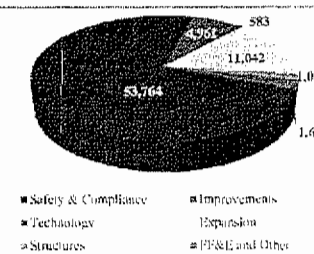
#### O & M - excl BAD DEBT



**MTD:** SS direct unfavorable \$71k, SSU billing favorable (\$533k), favorable due to Liberty (excluding labor) (\$192k), Labor favorable (\$212k) due to cap rate 2.6% and Liberty \$80k, Benefits unfavorable \$151k due to variance, Outside services unfavorable \$202k due to legal and contractor labor and Materials, Rent/Utilities & Telecom a combined unfavorable \$63k due to timing.

**YTD:** SS direct unfavorable \$948k, SSU billing favorable (\$1,686k), Labor favorable (\$649k) due to cap rate .9%, attrition and Liberty, Benefits unfavorable \$288k due to variance, Marketing favorable (\$104k) due to under spending in Community/Customer relations and Advertising, Miscellaneous unfavorable \$103k due to balance sheet clean up, Outside services unfavorable \$1,6188k due to Brian Hillard settlement in KY, Collection fees, Blacksburg incident in VA and Legal/Rates Dept activity, Rents/Utilities favorable (\$162k) due to Levelized rent adj and Liberty and Materials, Training and Employee Travel a combined favorable (\$210k) due to timing.

#### CAPITAL EXPENDITURES



**MTD:** The major driver for the unfavorable for the month is System Integrity was unfavorable \$1,903k due to functionals in GA and TN and cast iron in GA and bare steel in TN.

**YTD:** System Integrity unfavorable \$4,138k due mainly to KY functionals and PRP and GA cast iron. Growth favorable (\$1,380k) due to timing of AIC in FL, Benning and Public Improvements favorable (\$1,304k) due mainly to projects in TN such as Mack Hatcher, I-69, Gibson Mill, SR 75 and SR 34.



## Atmos Energy Corporation KY/Mid-States Division Income Statement - Comparative

For the Period Ended August 31, 2012

(\$000's)

	Month-to-Date			Quarter-to-Date			Year-to-Date		
	FY2012	Budget	FY2011	FY2012	Budget	FY2011	FY2012	Budget	FY2011
Gross profit:									
Delivered gas	7,144	8,554	11,228	16,394	17,117	19,462	139,409	145,370	144,117
Transportation	1,709	1,716	1,821	3,460	3,356	3,474	22,499	22,183	22,677
Other revenue	220	225	(2,533)	430	462	(2,024)	4,026	4,403	4,458
<b>Total gross profit</b>	<b>9,073</b>	<b>10,495</b>	<b>10,516</b>	<b>20,284</b>	<b>20,935</b>	<b>20,912</b>	<b>165,934</b>	<b>171,956</b>	<b>171,252</b>
Operating expenses:									
Operation & maintenance	4,874	5,287	5,254	9,897	10,512	9,939	59,776	59,601	60,076
Provision for bad debts	39	47	63	91	95	112	932	940	1,036
Total O&M expense	4,913	5,334	5,317	9,988	10,607	10,051	60,708	60,541	61,112
Depreciation & amortization	2,490	3,258	3,008	5,524	6,456	5,983	32,636	34,183	32,235
Taxes, other than income	993	1,136	1,061	2,108	2,314	2,257	13,442	13,986	12,494
<b>Total operating expenses</b>	<b>8,396</b>	<b>9,728</b>	<b>9,386</b>	<b>17,620</b>	<b>19,377</b>	<b>18,291</b>	<b>106,786</b>	<b>108,710</b>	<b>105,841</b>
<b>Operating income</b>	<b>677</b>	<b>767</b>	<b>1,130</b>	<b>2,664</b>	<b>1,558</b>	<b>2,621</b>	<b>59,148</b>	<b>63,246</b>	<b>65,411</b>
Other income (expense):									
Interest, net	(1,283)	(1,585)	(1,560)	(2,837)	(3,144)	(3,112)	(16,398)	(17,242)	(17,315)
Miscellaneous income (expense), net	907	73	3	1,415	145	18	2,345	1,120	1,080
Total other income (expense)	(376)	(1,512)	(1,557)	(1,422)	(2,999)	(3,094)	(14,053)	(16,122)	(16,235)
Income (loss) before income taxes	301	(745)	(427)	1,242	(1,441)	(473)	45,095	47,124	49,176
Provision/(Benefit) for income taxes	121	(293)	(169)	499	(567)	(187)	18,122	18,529	19,450
<b>Net income (loss)</b>	<b>180</b>	<b>(452)</b>	<b>(258)</b>	<b>743</b>	<b>(874)</b>	<b>(286)</b>	<b>26,973</b>	<b>28,595</b>	<b>29,726</b>
EBIT - Actual	1,584	840	1,133	4,079	1,703	2,639	61,493	64,366	66,491
Degree Days - % of Normal <i>(adjusted for WNA States)</i>	0%		0%	0%		0%	94%		99%



## Atmos Energy Corporation KY/Mid-States Division Total Spending- Comparative

For the Period Ended August 31, 2012  
(\$000's)

	Month-to-Date			Quarter-to-Date			Year-to-Date		
	FY2012	Budget	FY2011	FY2012	Budget	FY2011	FY2012	Budget	FY2011
Labor	1,285	1,433	1,410	2,653	2,815	2,722	15,293	15,317	16,323
Benefits	856	689	628	1,585	1,354	1,169	7,876	7,374	7,196
Employee Welfare	46	53	74	85	103	101	1,090	1,149	1,120
Insurance	40	49	47	83	98	92	579	580	493
Rent, Maint., & Utilities	147	208	207	255	417	431	2,196	2,299	2,593
Vehicles & Equip	191	231	208	390	463	417	2,501	2,522	2,636
Materials & Supplies	137	124	141	267	248	244	1,309	1,364	1,362
Information Technologies	16	7	5	18	14	10	148	79	175
Telecom	107	79	66	187	158	156	981	897	1,008
Marketing	46	68	58	75	137	82	645	749	778
Directors & Shareholders & PR	-	-	-	-	1	-	1	3	6
Dues & Donations	18	20	13	45	40	25	427	419	442
Print & Postages	4	7	3	9	14	9	58	79	57
Travel & Entertainment	73	93	102	174	186	199	991	1,034	1,283
Training	6	11	18	19	23	40	108	177	152
Outside Services	950	695	887	1,570	1,397	1,518	9,317	7,643	8,547
Miscellaneous	80	29	60	259	56	135	672	561	786
	<u>4,002</u>	<u>3,796</u>	<u>3,927</u>	<u>7,674</u>	<u>7,524</u>	<u>7,350</u>	<u>44,192</u>	<u>42,246</u>	<u>44,957</u>
Expense Billings	872	1,491	1,327	2,223	2,988	2,589	15,584	17,355	15,119
	<u>4,874</u>	<u>5,287</u>	<u>5,254</u>	<u>9,897</u>	<u>10,512</u>	<u>9,939</u>	<u>59,776</u>	<u>59,601</u>	<u>60,076</u>
Provision for Bad Debt	39	47	63	91	95	112	932	940	1,036
<b>Total O&amp;M Expense</b>	<b>4,913</b>	<b>5,334</b>	<b>5,317</b>	<b>9,988</b>	<b>10,607</b>	<b>10,051</b>	<b>60,708</b>	<b>60,541</b>	<b>61,112</b>
<b>Total Capital Expenditures</b>	<b>7,219</b>	<b>5,952</b>	<b>7,185</b>	<b>15,939</b>	<b>11,945</b>	<b>13,415</b>	<b>73,026</b>	<b>71,958</b>	<b>58,060</b>
<b>Total Spending</b>	<b>12,132</b>	<b>11,286</b>	<b>12,502</b>	<b>25,927</b>	<b>22,552</b>	<b>23,466</b>	<b>133,734</b>	<b>132,499</b>	<b>119,172</b>
Labor Capitalization Rates	55.5%	52.9%	54.4%	55.3%	52.8%	53.8%	53.2%	52.3%	49.5%



## Atmos Energy Corporation KY/Mid-States Division Statistical Information

For the Period Ended August 31, 2012  
(\$000's)

	Month-to-Date			Quarter-to-Date			Year-to-Date		
	FY2012	Budget	FY2011	FY2012	Budget	FY2011	FY2012	Budget	FY2011
<b>Volumes (Mmcf):</b>									
Residential	402	425	424	835	852	900	20,552	26,042	26,776
Commercial	482	505	503	978	1,015	1,007	12,682	15,293	15,530
Industrial	328	371	374	661	721	723	4,640	5,317	5,582
Public Authorities	38	34	37	70	69	72	1,116	1,342	1,371
Irrigation	-	-	-	-	-	-	-	-	-
Unbilled	(61)	(3)	(16)	(71)	(9)	(23)	(89)	(143)	(14)
<b>Total gas distribution volumes</b>	<b>1,189</b>	<b>1,332</b>	<b>1,322</b>	<b>2,473</b>	<b>2,648</b>	<b>2,679</b>	<b>38,901</b>	<b>47,851</b>	<b>49,245</b>
Transportation volumes	3,091	3,243	3,420	6,303	6,366	6,321	40,807	41,213	41,828
<b>Total throughput</b>	<b>4,280</b>	<b>4,575</b>	<b>4,742</b>	<b>8,776</b>	<b>9,014</b>	<b>9,000</b>	<b>79,708</b>	<b>89,064</b>	<b>91,073</b>
<b>Customers (000's):</b>									
Residential	336	403	403	371	404	404	404	411	411
Commercial	41	49	49	45	49	49	50	50	50
Industrial	1	1	1	1	1	1	1	1	1
Public Authorities	2	3	3	3	3	3	3	3	3
Irrigation	-	-	-	-	-	-	-	-	-
<b>Total Customers</b>	<b>380</b>	<b>456</b>	<b>456</b>	<b>420</b>	<b>457</b>	<b>457</b>	<b>458</b>	<b>465</b>	<b>465</b>
Employee Count (12-month average)	560		577						
Customer per Employee	679		791						



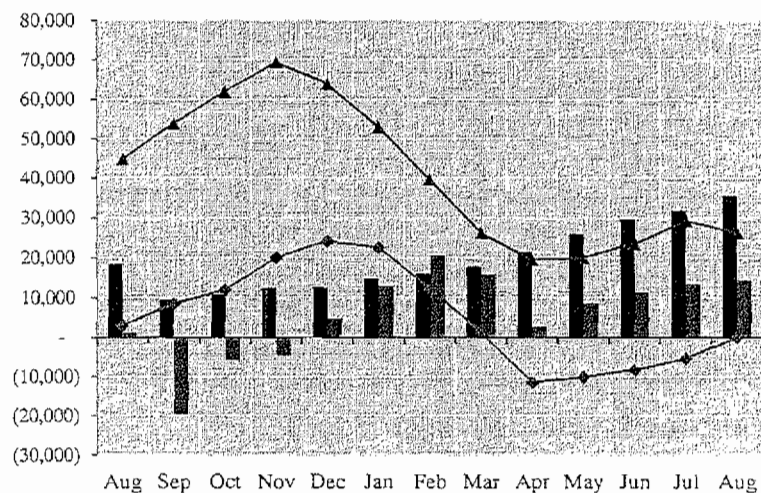
# Atmos Energy Corporation

## KY/Mid-States Division

### Key Balance Sheet Accounts

For the Period Ended August 31, 2012  
(\$000's)

**13-Month Trending**



Construction Work in Progress    
 Measure of Cash Flow  
 Gas Stored Underground    
 Deferred Gas Costs

Total PP&E	1,048,274
Net Prop, Plant and Equip	646,494
Construction Work in Progress	35,581
Deferred Gas Costs	8
Accts Rec, Less Allow for Doubtful Accts	14,222
Accts Rec, Over 90 Days	1,047
Gas Stored Underground	26,268
Customers' Deposits	8,552
Bad Debt Provision as a Percentage of Revenues	0.26%
<b>Measure of Cash Flow *</b>	<b>14,463</b>
Change in cash flow from prior year August	13,348

**Comments:**

**CWIP:** Up month over month and year over year as we continue to spend dollars on the KY PRP program on multiple projects.

**Deferred Gas Costs:** Up slightly month over month and in line with year over year. We are currently even on the deferred gas costs.

**Gas Stored Underground:** Continues to follow historical trends.

**Change in cash flow:** Change in cash flow if attributable to deferred gas costs (\$22k) being well over-recovered in 2010 compared to 2011 & 2012, the value of stored gas, the change in A/P (\$5k) due to lower gas costs in 2012, the change in other current liabilities mainly driven by the Texas Gas imbalance along with the deferred tax effect of these changes. Last the increase in cap spending year over year of \$14.9k.

*Note:* Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.

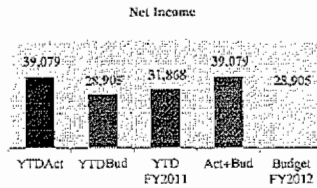


# Atmos Energy Corporation KY/Mid-States Division Summary - Financial Results

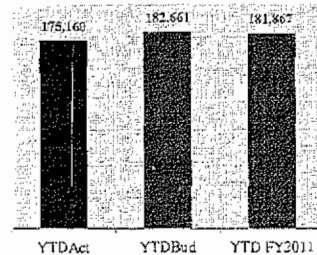
For the Period Ended September 30, 2012  
(\$'000's)

## SUMMARY

	MTD				QTD				YTD			
	Actual	Budget	Fav/Unfav	FY2011	Actual	Budget	Fav/Unfav	FY2011	Actual	Budget	Fav/Unfav	FY2011
Net Income	12,105	309	11,796	2,143	12,849	(565)	13,414	1,857	39,079	28,905	10,174	31,868
Gross Profit	9,226	10,703	(1,477)	10,614	29,511	31,639	(2,128)	31,527	175,160	182,661	(7,501)	181,867
O&M exc Bad Debt	5,520	4,941	(579)	5,544	15,417	15,450	33	15,482	65,297	64,540	(757)	65,622
Capital Expenditures	10,856	5,281	(5,575)	7,706	26,794	17,225	(9,569)	21,121	83,881	77,238	(6,643)	65,766



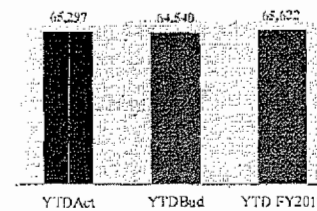
## GROSS PROFIT



**MTD:** Consumption related margins are a negative (\$54k) because of lower than budgeted heat load factors. Budgeted customer variance is \$3k favorable. Other operating revenue is (\$25k) worse than budget and transportation margins are (\$82k) worse than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are \$263k better than budget. The sale of Illinois, Iowa, and Missouri to Liberty Utilities had a (\$1,584k) impact on gas sales margins in September.

**YTD:** Weather related margins are (\$3,734k) worse than budget. Consumption related margins are a negative (\$500k) because of lower than budgeted heat load factors. Budgeted customer variance is (\$142k) unfavorable. Other operating revenue is (\$403k) worse than budget and transportation margins are \$232k better than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are \$151k better than budget. YTD impact of sale of Illinois, Iowa, and Missouri to Liberty Utilities is (\$3,110k) for gas sales margins.

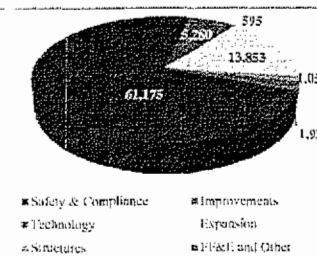
## O & M excl BAD DEBT



**MTD:** SS direct unfavorable \$73k, SSU billing unfavorable \$122k, favorable due to Liberty (excluding labor) (\$274k), Labor favorable (\$437k) due to cap rate 4.4% and Liberty \$193k. Benefits favorable (\$59k) due to cap rate. Outside services unfavorable \$844k due to Danville settlement and contractor labor. Employee welfare unfavorable \$106k due to VPP/MIP and Vehicles favorable (\$155k) due to lower than budget leases.

**YTD:** SS direct unfavorable \$1,020k, SSU billing favorable (\$1,350k). Labor favorable (\$1,086k) due to cap rate 1.2%, attrition and Liberty. Benefits unfavorable \$231k due to variance, Marketing favorable (\$103k) due to under spending in Community/Customer relations and Advertising. Vehicles favorable (\$175k) due to lower than budget leases. Outside services unfavorable \$2,462k due to Brian Hillard & Danville settlements in KY, Blacksburg incident in VA, Contract labor and Legal/Rates Dept activity. Rents/Utilities favorable (\$130k) due to Levelized rent adj and Liberty and favorable due to Liberty (excluding labor) (\$453k).

## CAPITAL EXPENDITURES



**MTD:** Growth unfavorable \$1,815k due to the reversal of unused A/C for Ft. Benning and System Integrity unfavorable \$3,374k due to cast iron and functionals in GA and PRP, functionals and Shelbyville basement meter replacement in KY.

**YTD:** System Integrity unfavorable \$7,099k due mainly to KY functionals, PRP and Shelbyville basement meter replacements and GA cast iron and functionals, Public Improvements favorable (\$1,425k) due mainly to projects in TN such as 1-69, Gibson Mill, SR 75 and SR 34 and Misc/accrual unfavorable \$552k.

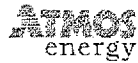


## Atmos Energy Corporation KY/Mid-States Division Income Statement - Comparative

For the Period Ended September 30, 2012  
(\$000's)

	Month-to-Date				Quarter-to-Date				Year-to-Date			
	FY2012	Budget	Fav/Unfav	FY2011	FY2012	Budget	Fav/Unfav	FY2011	FY2012	Budget	Fav/Unfav	FY2011
Gross profit:												
Delivered gas	7,368	8,739	(1,371)	8,581	23,763	25,856	(2,093)	28,044	146,777	154,109	(7,332)	152,699
Transportation	1,628	1,710	(82)	1,748	5,088	5,066	22	5,222	24,127	23,894	233	24,425
Other revenue	230	254	(24)	285	660	717	(57)	(1,739)	4,256	4,658	(402)	4,743
<b>Total gross profit</b>	<b>9,226</b>	<b>10,703</b>	<b>(1,477)</b>	<b>10,614</b>	<b>29,511</b>	<b>31,639</b>	<b>(2,128)</b>	<b>31,527</b>	<b>175,160</b>	<b>182,661</b>	<b>(7,501)</b>	<b>181,867</b>
Operating expenses:												
Operation & maintenance	5,520	4,941	(579)	5,544	15,417	15,450	33	15,482	65,297	64,540	(757)	65,622
Provision for bad debts	112	49	(63)	(176)	202	143	(59)	(64)	1,043	989	(54)	860
Total O&M expense	5,632	4,990	(642)	5,368	15,619	15,593	(26)	15,418	66,340	65,529	(811)	66,482
Depreciation & amortization	2,719	3,401	682	3,238	8,243	9,857	1,614	9,221	35,355	37,584	2,229	35,473
Taxes, other than income	953	1,133	180	517	3,061	3,446	385	2,775	14,395	15,118	723	13,012
<b>Total operating expenses</b>	<b>9,304</b>	<b>9,524</b>	<b>220</b>	<b>9,123</b>	<b>26,923</b>	<b>28,896</b>	<b>1,973</b>	<b>27,414</b>	<b>116,090</b>	<b>118,231</b>	<b>2,141</b>	<b>114,967</b>
<b>Operating income</b>	<b>(78)</b>	<b>1,179</b>	<b>(1,257)</b>	<b>1,491</b>	<b>2,588</b>	<b>2,743</b>	<b>(155)</b>	<b>4,113</b>	<b>59,070</b>	<b>64,430</b>	<b>(5,360)</b>	<b>66,900</b>
Other income (expense):												
Interest, net	(1,221)	(1,544)	323	(1,607)	(4,058)	(4,688)	630	(4,719)	(17,619)	(18,786)	1,167	(18,922)
Miscellaneous income (expense), net	9,944	875	9,069	3,751	11,359	1,014	10,345	3,768	12,291	1,991	10,300	4,831
Total other income (expense)	8,723	(669)	9,392	2,144	7,301	(3,674)	10,975	(951)	(5,328)	(16,795)	11,467	(14,091)
Income (loss) before income taxes	8,645	510	8,135	3,635	9,889	(931)	10,820	3,162	53,742	47,635	6,107	52,809
Provision/(Benefit) for income taxes	(3,460)	201	3,661	1,492	(2,960)	(366)	2,594	1,305	14,663	18,730	4,067	20,941
<b>Net income (loss)</b>	<b>12,105</b>	<b>309</b>	<b>11,796</b>	<b>2,143</b>	<b>12,849</b>	<b>(565)</b>	<b>13,414</b>	<b>1,857</b>	<b>39,079</b>	<b>28,905</b>	<b>10,174</b>	<b>31,868</b>
<b>EBIT - Actual</b>	<b>9,866</b>	<b>2,054</b>	<b>7,812</b>	<b>5,242</b>	<b>13,947</b>	<b>3,757</b>	<b>10,190</b>	<b>7,881</b>	<b>71,361</b>	<b>66,421</b>	<b>4,940</b>	<b>71,731</b>
Degree Days - % of Normal <i>(adjusted for WNA States)</i>	108%			94%	108%			83%	94%			99%





## Atmos Energy Corporation KY/Mid-States Division Total Spending- Comparative

For the Period Ended September 30, 2012  
(\$000's)

	Month-to-Date				Quarter-to-Date				Year-to-Date			
	FY2012	Budget	Fav/Unfav	FY2011	FY2012	Budget	Fav/Unfav	FY2011	FY2012	Budget	Fav/Unfav	FY2011
Labor	874	1,267	393	1,471	3,528	4,082	554	4,193	16,168	16,584	416	17,794
Benefits	570	612	42	548	2,156	1,966	(190)	1,717	8,446	7,986	(460)	7,744
Employee Welfare	362	56	(306)	(115)	447	159	(288)	(14)	1,452	1,205	(247)	1,006
Insurance	63	57	(6)	64	146	155	9	156	642	637	(5)	558
Rent, Maint., & Utilities	245	209	(36)	222	500	626	126	653	2,441	2,508	67	2,815
Vehicles & Equip	77	232	155	235	467	694	227	652	2,578	2,753	175	2,871
Materials & Supplies	129	124	(5)	150	396	372	(24)	394	1,439	1,487	48	1,512
Information Technologies	15	7	(8)	(23)	33	21	(12)	(13)	163	86	(77)	152
Telecom	76	79	3	138	263	236	(27)	293	1,057	975	(82)	1,146
Marketing	68	68	0	117	143	205	62	199	713	817	104	895
Directors & Shareholders & PR	1	-	(1)	-	1	1	0	-	2	4	2	6
Dues & Donations	15	20	5	29	60	59	(1)	54	442	438	(4)	470
Print & Postages	5	7	2	5	14	22	8	14	62	87	25	63
Travel & Entertainment	118	92	(26)	190	292	278	(14)	389	1,110	1,126	16	1,473
Training	9	11	2	12	28	34	6	51	117	188	71	164
Outside Services	1,543	695	(848)	1,083	3,113	2,092	(1,021)	2,602	10,860	8,338	(2,522)	9,630
Miscellaneous	12	46	34	55	270	102	(168)	190	684	607	(77)	841
	4,182	3,582	(600)	4,181	11,857	11,104	(753)	11,530	48,376	45,826	(2,550)	49,140
Expense Billings	1,338	1,359	21	1,363	3,560	4,346	786	3,952	16,921	18,714	1,793	16,482
	5,520	4,941	(579)	5,544	15,417	15,450	33	15,482	65,297	64,540	(757)	65,622
Provision for Bad Debt	112	49	(63)	(176)	202	143	(59)	(64)	1,043	989	(54)	860
<b>Total O&amp;M Expense</b>	<b>5,632</b>	<b>4,990</b>	<b>(642)</b>	<b>5,368</b>	<b>15,619</b>	<b>15,593</b>	<b>(26)</b>	<b>15,418</b>	<b>66,340</b>	<b>65,529</b>	<b>(811)</b>	<b>66,482</b>
<b>Total Capital Expenditures</b>	<b>10,856</b>	<b>5,281</b>	<b>(5,575)</b>	<b>7,706</b>	<b>26,794</b>	<b>17,225</b>	<b>(9,569)</b>	<b>21,121</b>	<b>83,881</b>	<b>77,238</b>	<b>(6,643)</b>	<b>65,766</b>
<b>Total Spending</b>	<b>16,488</b>	<b>10,271</b>	<b>(6,217)</b>	<b>13,074</b>	<b>42,413</b>	<b>32,818</b>	<b>(9,595)</b>	<b>36,539</b>	<b>150,221</b>	<b>142,767</b>	<b>(7,454)</b>	<b>132,248</b>
Labor Capitalization Rates	57.1%	52.7%	4.4%	51.8%	55.8%	52.8%	3.0%	53.2%	53.5%	52.3%	1.2%	49.7%



## Atmos Energy Corporation KY/Mid-States Division Statistical Information

For the Period Ended September 30, 2012  
(\$000's)

	Month-to-Date				Quarter-to-Date				Year-to-Date			
	FY2012	Budget	Fav/Unfav	FY2011	FY2012	Budget	Fav/Unfav	FY2011	FY2012	Budget	Fav/Unfav	FY2011
<b>Volumes (Mmcf):</b>												
Residential	354	391	(37)	427	1,189	1,242	(53)	1,328	20,906	26,432	(5,526)	27,204
Commercial	462	527	(65)	577	1,440	1,542	(102)	1,584	13,144	15,820	(2,676)	16,107
Industrial	320	401	(81)	368	981	1,122	(141)	1,091	4,960	5,717	(757)	5,950
Public Authorities	41	35	6	48	111	104	7	120	1,157	1,377	(220)	1,419
Irrigation	-	-	0	-	-	-	0	-	-	-	0	-
Unbilled	20	134	(114)	(1)	(51)	127	(178)	(25)	(69)	(6)	(63)	(16)
<b>Total gas distribution volumes</b>	<b>1,197</b>	<b>1,488</b>	<b>(291)</b>	<b>1,419</b>	<b>3,670</b>	<b>4,137</b>	<b>(467)</b>	<b>4,098</b>	<b>40,098</b>	<b>49,340</b>	<b>(9,242)</b>	<b>50,664</b>
Transportation volumes	2,785	3,257	(472)	3,163	9,087	9,623	(536)	9,484	43,592	44,470	(878)	44,991
<b>Total throughput</b>	<b>3,982</b>	<b>4,745</b>	<b>(763)</b>	<b>4,582</b>	<b>12,757</b>	<b>13,760</b>	<b>(1,003)</b>	<b>13,582</b>	<b>83,690</b>	<b>93,810</b>	<b>(10,120)</b>	<b>95,655</b>
<b>Customers (000's):</b>												
Residential	335	401	(66)	402	359	403	(44)	403	399	411	(12)	410
Commercial	40	49	(9)	49	43	49	(6)	49	49	50	(1)	50
Industrial	1	1	0	1	1	1	0	1	1	1	0	1
Public Authorities	2	3	(1)	3	3	3	0	3	3	3	0	3
Irrigation	-	-	0	-	-	-	0	-	-	-	0	-
<b>Total Customers</b>	<b>378</b>	<b>454</b>	<b>(76)</b>	<b>455</b>	<b>406</b>	<b>456</b>	<b>(50)</b>	<b>456</b>	<b>452</b>	<b>465</b>	<b>(13)</b>	<b>464</b>
Employee Count (12-month average)	560			575								
Customer per Employee	675			791								



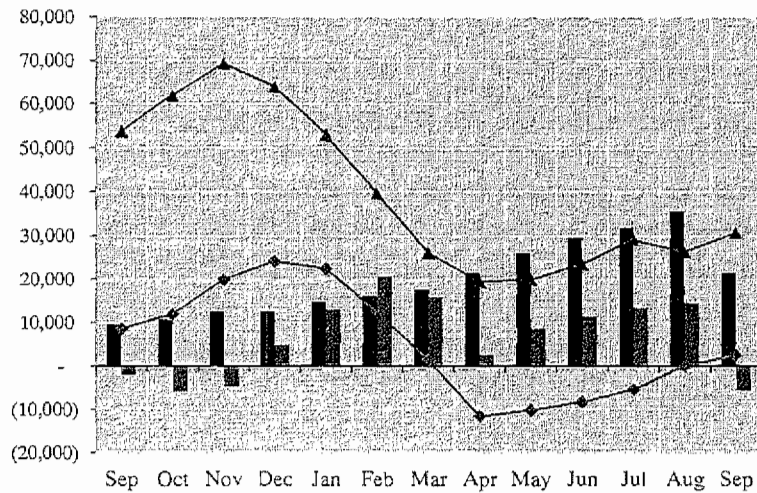
# Atmos Energy Corporation

## KY/Mid-States Division

### Key Balance Sheet Accounts

For the Period Ended September 30, 2012  
(\$000's)

**13-Month Trending**



Construction Work in Progress    
 Measure of Cash Flow  
 Gas Stored Underground    
 Deferred Gas Costs

Total PP&E	1,054,767
Net Prop, Plant and Equip	653,912
Construction Work in Progress	21,502
Deferred Gas Costs	2,525
Accts Rec, Less Allow for Doubtful Accts	16,810
Accts Rec, Over 90 Days	761
Gas Stored Underground	30,754
Customers' Deposits	8,566
Bad Debt Provision as a Percentage of Revenues	0.28%
<b>Measure of Cash Flow *</b>	<b>(5,564)</b>
Change in cash flow from prior year September	(3,516)

**Comments:**

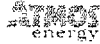
**CWIP:** Down month over month as projects were closed at year end and in line with historical trends.

**Deferred Gas Costs:** Up slightly month over month and in line with year over year. We are currently slightly under recovered.

**Gas Stored Underground:** Continues to follow historical trends.

**Change in cash flow:** Change in cash flow if attributable to deferred gas costs (\$24k) being well over-recovered in 2010 compared to 2011 & 2012, the value of stored gas, the increase in cap spending year over year of \$18m along with the (\$7M) deferred income tax effect of these changes.

\* *Note: Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.*



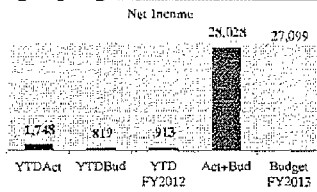
# Atmos Energy Corporation

## KY/Mid-States Division

### Summary - Financial Results

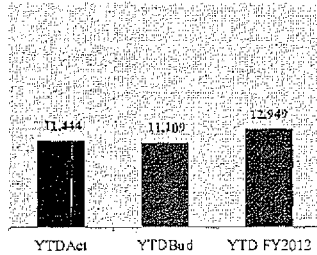
For the Period Ended October 31, 2012  
(\$000's)

#### SUMMARY



	MTD				QTD				YTD			
	Actual	Budget	Fav/Unfav	FY2012	Actual	Budget	Fav/Unfav	FY2012	Actual	Budget	Fav/Unfav	FY2012
Net Income	1,748	819	929	913	1,748	819	929	913	1,748	819	929	913
Gross Profit	11,444	11,109	335	12,949	11,444	11,109	335	12,949	11,444	11,109	335	12,949
O&M exc Bad Debt	4,263	4,879	616	5,819	4,263	4,879	616	5,819	4,263	4,879	616	5,819
Capital Expenditures	3,329	8,057	4,728	4,647	3,329	8,057	4,728	4,647	3,329	8,057	4,728	4,647

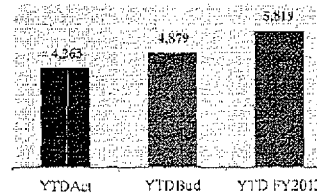
#### GROSS PROFIT



**MTD:** Weather related margins are \$40k better than budget. Consumption related margins are a positive \$161k because of higher than budgeted heat load factors. Budgeted customer variance is (\$14k) unfavorable. Other operating revenue is \$35k better than budget and transportation margins are \$103k better than budget. Margins related to price, banner adjustments, unbilled, and oracle additions are \$10k better than budget.

**YTD:**

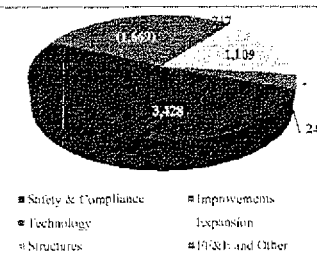
#### O & M excl BAD DEBT



**MTD:** SSU direct unfavorable \$9k, SSU billing favorable (\$324k), Labor unfavorable \$29k due mainly to cap rate .7%. Benefits favorable (\$384k) due to variance, Outside services unfavorable \$154k due to GA sale legal and Rents/Utilities favorable (\$52k) due to unwinding of the leveled rent at the Cool Springs office.

**YTD:**

#### CAPITAL EXPENDITURES



**MTD:** Public Improvements favorable \$2,670k due to timing of AIC in GA, System Improvements favorable \$469k due to timing of Joe B Jackson Parkway in TN, System Integrity favorable \$706k due to timing of baresteel in TN and cast iron in GA, Equipment favorable \$381k timing and OH/Accr favorable \$358k.

**YTD:**



## Atmos Energy Corporation KY/Mid-States Division Income Statement - Comparative

For the Period Ended October 31, 2012

(\$000's)

	Month-to-Date				Quarter-to-Date				Year-to-Date			
	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012
<b>Gross profit:</b>												
Delivered gas	9,058	8,860	198	10,496	9,058	8,860	198	10,496	9,058	8,860	198	10,496
Transportation	1,991	1,889	102	2,034	1,991	1,889	102	2,034	1,991	1,889	102	2,034
Other revenue	395	360	35	419	395	360	35	419	395	360	35	419
<b>Total gross profit</b>	<b>11,444</b>	<b>11,109</b>	<b>335</b>	<b>12,949</b>	<b>11,444</b>	<b>11,109</b>	<b>335</b>	<b>12,949</b>	<b>11,444</b>	<b>11,109</b>	<b>335</b>	<b>12,949</b>
<b>Operating expenses:</b>												
Operation & maintenance	4,263	4,879	616	5,819	4,263	4,879	616	5,819	4,263	4,879	616	5,819
Provision for bad debts	48	49	1	70	48	49	1	70	48	49	1	70
Total O&M expense	4,311	4,928	617	5,889	4,311	4,928	617	5,889	4,311	4,928	617	5,889
Depreciation & amortization	2,513	2,587	74	3,017	2,513	2,587	74	3,017	2,513	2,587	74	3,017
Taxes, other than income	991	1,016	25	1,146	991	1,016	25	1,146	991	1,016	25	1,146
<b>Total operating expenses</b>	<b>7,815</b>	<b>8,531</b>	<b>716</b>	<b>10,052</b>	<b>7,815</b>	<b>8,531</b>	<b>716</b>	<b>10,052</b>	<b>7,815</b>	<b>8,531</b>	<b>716</b>	<b>10,052</b>
<b>Operating income</b>	<b>3,629</b>	<b>2,578</b>	<b>1,051</b>	<b>2,897</b>	<b>3,629</b>	<b>2,578</b>	<b>1,051</b>	<b>2,897</b>	<b>3,629</b>	<b>2,578</b>	<b>1,051</b>	<b>2,897</b>
<b>Other income (expense):</b>												
Interest, net	(1,260)	(1,299)	39	(1,472)	(1,260)	(1,299)	39	(1,472)	(1,260)	(1,299)	39	(1,472)
Miscellaneous income (expense), net	208	108	100	80	208	108	100	80	208	108	100	80
<b>Total other income (expense)</b>	<b>(1,052)</b>	<b>(1,191)</b>	<b>139</b>	<b>(1,392)</b>	<b>(1,052)</b>	<b>(1,191)</b>	<b>139</b>	<b>(1,392)</b>	<b>(1,052)</b>	<b>(1,191)</b>	<b>139</b>	<b>(1,392)</b>
<b>Income (loss) before income taxes</b>	<b>2,577</b>	<b>1,387</b>	<b>1,190</b>	<b>1,505</b>	<b>2,577</b>	<b>1,387</b>	<b>1,190</b>	<b>1,505</b>	<b>2,577</b>	<b>1,387</b>	<b>1,190</b>	<b>1,505</b>
Provision/(Benefit) for income taxes	829	568	(261)	592	829	568	(261)	592	829	568	(261)	592
<b>Net income (loss)</b>	<b>1,748</b>	<b>819</b>	<b>929</b>	<b>913</b>	<b>1,748</b>	<b>819</b>	<b>929</b>	<b>913</b>	<b>1,748</b>	<b>819</b>	<b>929</b>	<b>913</b>
<b>EBIT - Actual</b>	<b>3,837</b>	<b>2,686</b>	<b>1,151</b>	<b>2,977</b>	<b>3,837</b>	<b>2,686</b>	<b>1,151</b>	<b>2,977</b>	<b>3,837</b>	<b>2,686</b>	<b>1,151</b>	<b>2,977</b>
Degree Days - % of Normal <i>(adjusted for WNA States)</i>	113%			102%	113%			102%	113%			102%



## Atmos Energy Corporation KY/Mid-States Division Total Spending- Comparative

For the Period Ended October 31, 2012  
(\$000's)

	Month-to-Date				Quarter-to-Date				Year-to-Date			
	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012
Labor	1,215	1,202	(13)	1,411	1,215	1,202	(13)	1,411	1,215	1,202	(13)	1,411
Benefits	360	743	383	697	360	743	383	697	360	743	383	697
Employee Welfare	103	113	10	123	103	113	10	123	103	113	10	123
Insurance	48	50	2	51	48	50	2	51	48	50	2	51
Rent, Maint., & Utilities	115	163	48	211	115	163	48	211	115	163	48	211
Vehicles & Equip	189	189	0	199	189	189	0	199	189	189	0	199
Materials & Supplies	111	101	(10)	90	111	101	(10)	90	111	101	(10)	90
Information Technologies	6	19	13	11	6	19	13	11	6	19	13	11
Telecom	42	80	38	54	42	80	38	54	42	80	38	54
Marketing	89	37	(52)	43	89	37	(52)	43	89	37	(52)	43
Directors & Shareholders & PR	-	-	0	-	-	-	0	-	-	-	0	-
Dues & Donations	32	21	(11)	12	32	21	(11)	12	32	21	(11)	12
Print & Postages	3	6	3	6	3	6	3	6	3	6	3	6
Travel & Entertainment	63	85	22	58	63	85	22	58	63	85	22	58
Training	4	23	19	2	4	23	19	2	4	23	19	2
Outside Services	791	637	(154)	1,308	791	637	(154)	1,308	791	637	(154)	1,308
Miscellaneous	(38)	(44)	(6)	63	(38)	(44)	(6)	63	(38)	(44)	(6)	63
	3,133	3,425	292	4,339	3,133	3,425	292	4,339	3,133	3,425	292	4,339
Expense Billings	1,130	1,454	324	1,480	1,130	1,454	324	1,480	1,130	1,454	324	1,480
	4,263	4,879	616	5,819	4,263	4,879	616	5,819	4,263	4,879	616	5,819
Provision for Bad Debt	48	49	1	70	48	49	1	70	48	49	1	70
<b>Total O&amp;M Expense</b>	<b>4,311</b>	<b>4,928</b>	<b>617</b>	<b>5,889</b>	<b>4,311</b>	<b>4,928</b>	<b>617</b>	<b>5,889</b>	<b>4,311</b>	<b>4,928</b>	<b>617</b>	<b>5,889</b>
<b>Total Capital Expenditures</b>	<b>3,329</b>	<b>8,057</b>	<b>4,728</b>	<b>4,647</b>	<b>3,329</b>	<b>8,057</b>	<b>4,728</b>	<b>4,647</b>	<b>3,329</b>	<b>8,057</b>	<b>4,728</b>	<b>4,647</b>
<b>Total Spending</b>	<b>7,640</b>	<b>12,985</b>	<b>5,345</b>	<b>10,536</b>	<b>7,640</b>	<b>12,985</b>	<b>5,345</b>	<b>10,536</b>	<b>7,640</b>	<b>12,985</b>	<b>5,345</b>	<b>10,536</b>
Labor Capitalization Rates	54.1%	54.8%	-0.7%	52.2%	54.1%	54.8%	-0.7%	52.2%	54.1%	54.8%	-0.7%	52.2%



## Atmos Energy Corporation KY/Mid-States Division Statistical Information

For the Period Ended October 31, 2012  
(\$000's)

	Month-to-Date				Quarter-to-Date				Year-to-Date			
	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012
<b>Volumes (Mmcf):</b>												
Residential	749	557	192	723	749	557	192	723	749	557	192	723
Commercial	708	555	153	715	708	555	153	715	708	555	153	715
Industrial	379	263	116	340	379	263	116	340	379	263	116	340
Public Authorities	67	51	16	57	67	51	16	57	67	51	16	57
Irrigation	-	-	0	-	-	-	0	-	-	-	0	-
Unbilled	561	459	102	559	561	459	102	559	561	459	102	559
<b>Total gas distribution volumes</b>	<b>2,464</b>	<b>1,885</b>	<b>579</b>	<b>2,394</b>	<b>2,464</b>	<b>1,885</b>	<b>579</b>	<b>2,394</b>	<b>2,464</b>	<b>1,885</b>	<b>579</b>	<b>2,394</b>
Transportation volumes	4,047	3,287	760	3,751	4,047	3,287	760	3,751	4,047	3,287	760	3,751
<b>Total throughput</b>	<b>6,511</b>	<b>5,172</b>	<b>1,339</b>	<b>6,145</b>	<b>6,511</b>	<b>5,172</b>	<b>1,339</b>	<b>6,145</b>	<b>6,511</b>	<b>5,172</b>	<b>1,339</b>	<b>6,145</b>
<b>Customers (000's):</b>												
Residential	337	337	0	404	337	337	0	404	337	337	0	404
Commercial	41	41	0	50	41	41	0	50	41	41	0	50
Industrial	1	1	0	1	1	1	0	1	1	1	0	1
Public Authorities	2	2	0	3	2	2	0	3	2	2	0	3
Irrigation	-	-	0	-	-	-	0	-	-	-	0	-
<b>Total Customers</b>	<b>381</b>	<b>381</b>	<b>0</b>	<b>458</b>	<b>381</b>	<b>381</b>	<b>0</b>	<b>458</b>	<b>381</b>	<b>381</b>	<b>0</b>	<b>458</b>
Employee Count (12-month average)	543			552								
Customer per Employee	702			830								



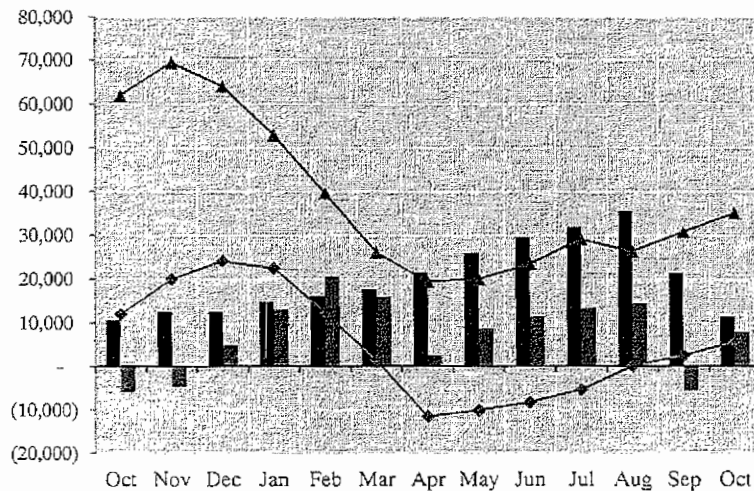
# Atmos Energy Corporation

## KY/Mid-States Division

### Key Balance Sheet Accounts

For the Period Ended October 31, 2012  
(\$000's)

**13-Month Trending**



Construction Work in Progress    
  Measure of Cash Flow  
 Gas Stored Underground    
  Deferred Gas Costs

Total PP&E	1,056,585
Net Prop, Plant and Equip	654,961
Construction Work in Progress	11,380
Deferred Gas Costs	5,536
Accts Rec, Less Allow for Doubtful Accts	20,932
Accts Rec, Over 90 Days	750
Gas Stored Underground	34,962
Customers' Deposits	8,977
Bad Debt Provision as a Percentage of Revenues	0.26%
Measure of Cash Flow *	7,953
Change in cash flow from prior year October	13,805

Comments:

CWIP: Down month over month as additional projects were closed and in line with historical trends.

Deferred Gas Costs: Up slightly month over month and lower than previous year. We are currently slightly under recovered.

Gas Stored Underground: Continues to follow historical trends as gas is injected..

Change in cash flow: Change in cash flow is attributable to deferred gas costs (\$24k) being over-recovered in 2011 compared to 2012 & 2013, the value of stored gas, change in A/R and deferred income tax.

*Note: Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.*



# Atmos Energy Corporation

## KY/Mid-States Division

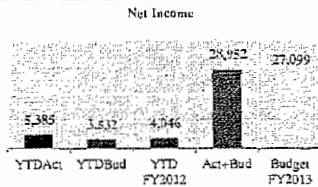
### Summary - Financial Results

For the Period Ended November 30, 2012

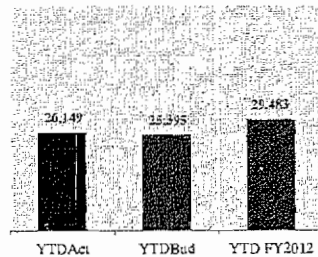
(\$000's)

#### S U M M A R Y

	MTD				QTD				YTD			
	Actual	Budget	Fav/Unfav	FY2012	Actual	Budget	Fav/Unfav	FY2012	Actual	Budget	Fav/Unfav	FY2012
Net Income	3,638	2,713	925	3,133	5,385	5,532	1,853	4,046	5,385	5,532	1,853	4,046
Gross Profit	14,705	14,286	419	16,535	26,149	25,395	754	29,483	26,149	25,395	754	29,483
O&M exc Bad Debt	4,455	4,787	332	5,881	8,716	9,666	950	11,703	8,716	9,666	950	11,703
Capital Expenditures	5,160	7,273	2,113	4,546	8,489	15,330	6,841	9,192	8,489	15,330	6,841	9,192



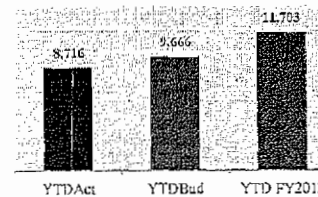
#### G R O S S P R O F I T



**MTD:** Weather related margins are \$88k better than budget. Consumption related margins are a positive \$306k because of higher than budgeted heat load factors. Budgeted customer variance is (\$41k) unfavorable. Other operating revenue is \$10k better than budget and transportation margins are \$140k better than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are (\$81k) worse than budget.

**YTD:** Weather related margins are \$128k better than budget. Consumption related margins are a positive \$467k because of higher than budgeted heat load factors. Budgeted customer variance is (\$55k) unfavorable. Other operating revenue is \$45k better than budget and transportation margins are \$243k better than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are (\$71k) worse than budget.

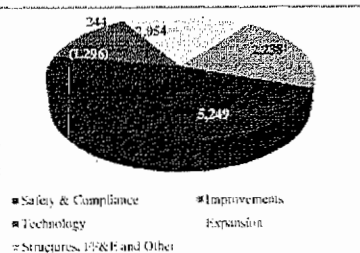
#### O & M exc BAD DEBT



**MTD:** SSU direct unfavorable \$25k. SSU billing favorable (\$168k). Labor unfavorable \$39k due to overtime, Benefits favorable (\$230k) due to variance, Outside services favorable (\$44k) due to bill print/collection fees and correction of legal bills dealing with sales, Materials favorable (\$23k) timing and Misc unfavorable \$93k due to difference in budget and actual for transition costs.

**YTD:** SSU direct unfavorable \$34k. SSU billing favorable (\$493k). Labor unfavorable \$68k due to overtime, Benefits favorable (\$616k) due to variance, Outside services unfavorable \$160k due to contractor labor timing and legal bills Rents favorable (\$67k) due to unwinding levelized rents, Telecom favorable (\$47k) timing and Misc unfavorable \$159k due to difference in budget and actual for transition costs.

#### C A P I T A L E X P E N D I T U R E S



**MTD:** System Integrity favorable (\$2,159k) due to timing of KY PRP, TN bare steel, GA cast iron and VA save and System Improvements favorable (\$694k) due to timing of TN projects Johnson City reinforcement, AMI and Hopper Rd reinforcement and various smaller jobs in VA.

**YTD:** System Integrity favorable (\$3,392k) due to timing of KY PRP, TN bare steel, GA cast iron and bare steel and VA save, System Improvements favorable (\$1,166k) due to timing of projects in TN such as Johnson City and Hopper Rd reinforcements, AMI and Split Log Rd and various small jobs in VA and Public Improvements favorable (\$2,810k) due to timing of Joe B Jackson Pwky in TN and AIC timing in GA.



## Atmos Energy Corporation

### KY/Mid-States Division

### Income Statement - Comparative

For the Period Ended November 30, 2012

(\$000's)

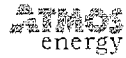
	Month-to-Date				Quarter-to-Date				Year-to-Date			
	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012
Gross profit:												
Delivered gas	12,219	11,949	270	14,004	21,276	20,810	466	24,500	21,276	20,810	466	24,500
Transportation	2,126	1,987	139	2,121	4,118	3,875	243	4,155	4,118	3,875	243	4,155
Other revenue	360	350	10	410	755	710	45	828	755	710	45	828
<b>Total gross profit</b>	<b>14,705</b>	<b>14,286</b>	<b>419</b>	<b>16,535</b>	<b>26,149</b>	<b>25,395</b>	<b>754</b>	<b>29,483</b>	<b>26,149</b>	<b>25,395</b>	<b>754</b>	<b>29,483</b>
Operating expenses:												
Operation & maintenance	4,455	4,787	332	5,881	8,716	9,666	950	11,703	8,716	9,666	950	11,703
Provision for bad debts	68	67	(1)	99	116	116	0	170	116	116	0	170
Total O&M expense	4,523	4,854	331	5,980	8,832	9,782	950	11,873	8,832	9,782	950	11,873
Depreciation & amortization	2,519	2,598	79	3,019	5,033	5,185	152	6,036	5,033	5,185	152	6,036
Taxes, other than income	1,123	1,071	(52)	1,246	2,114	2,087	(27)	2,392	2,114	2,087	(27)	2,392
<b>Total operating expenses</b>	<b>8,165</b>	<b>8,523</b>	<b>358</b>	<b>10,245</b>	<b>15,979</b>	<b>17,054</b>	<b>1,075</b>	<b>20,301</b>	<b>15,979</b>	<b>17,054</b>	<b>1,075</b>	<b>20,301</b>
<b>Operating income</b>	<b>6,540</b>	<b>5,763</b>	<b>777</b>	<b>6,290</b>	<b>10,170</b>	<b>8,341</b>	<b>1,829</b>	<b>9,182</b>	<b>10,170</b>	<b>8,341</b>	<b>1,829</b>	<b>9,182</b>
Other income (expense):												
Interest, net	(1,248)	(1,274)	26	(1,228)	(2,509)	(2,573)	64	(2,700)	(2,509)	(2,573)	64	(2,700)
Miscellaneous income (expense), net	70	107	(37)	101	277	215	62	186	277	215	62	186
<b>Total other income (expense)</b>	<b>(1,178)</b>	<b>(1,167)</b>	<b>(11)</b>	<b>(1,127)</b>	<b>(2,232)</b>	<b>(2,358)</b>	<b>126</b>	<b>(2,514)</b>	<b>(2,232)</b>	<b>(2,358)</b>	<b>126</b>	<b>(2,514)</b>
Income (loss) before income taxes	5,362	4,596	766	5,163	7,938	5,983	1,955	6,668	7,938	5,983	1,955	6,668
Provision/(Benefit) for income taxes	1,724	1,883	159	2,030	2,553	2,451	(102)	2,622	2,553	2,451	(102)	2,622
<b>Net income (loss)</b>	<b>3,638</b>	<b>2,713</b>	<b>925</b>	<b>3,133</b>	<b>5,385</b>	<b>3,532</b>	<b>1,853</b>	<b>4,046</b>	<b>5,385</b>	<b>3,532</b>	<b>1,853</b>	<b>4,046</b>
<b>EBIT - Actual</b>	<b>6,610</b>	<b>5,870</b>	<b>740</b>	<b>6,391</b>	<b>10,447</b>	<b>8,556</b>	<b>1,891</b>	<b>9,368</b>	<b>10,447</b>	<b>8,556</b>	<b>1,891</b>	<b>9,368</b>
Degree Days - % of Normal <i>(adjusted for WNA States)</i>	100%			96%	104%			98%	104%			98%



## Atmos Energy Corporation KY/Mid-States Division Total Spending- Comparative

For the Period Ended November 30, 2012  
(\$000's)

	Month-to-Date				Quarter-to-Date				Year-to-Date			
	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012
Labor	1,224	1,177	(47)	1,478	2,439	2,379	(60)	2,889	2,439	2,379	(60)	2,889
Benefits	500	728	228	698	860	1,470	610	1,395	860	1,470	610	1,395
Employee Welfare	138	133	(5)	152	241	246	5	275	241	246	5	275
Insurance	36	51	15	53	84	101	17	104	84	101	17	104
Rent, Maint., & Utilities	153	164	11	213	267	327	60	424	267	327	60	424
Vehicles & Equip	199	189	(10)	246	387	377	(10)	445	387	377	(10)	445
Materials & Supplies	77	101	24	126	189	202	13	216	189	202	13	216
Information Technologies	7	10	3	9	13	30	17	20	13	30	17	20
Telecom	70	81	11	103	112	161	49	157	112	161	49	157
Marketing	29	36	7	96	117	73	(44)	140	117	73	(44)	140
Directors & Shareholders & PR	-	-	0	-	-	-	0	-	-	-	0	-
Dues & Donations	28	17	(11)	15	59	38	(21)	27	59	38	(21)	27
Print & Postages	5	6	1	5	8	12	4	11	8	12	4	11
Travel & Entertainment	100	80	(20)	115	163	165	2	174	163	165	2	174
Training	6	15	9	9	10	37	27	11	10	37	27	11
Outside Services	687	723	36	1,021	1,479	1,361	(118)	2,329	1,479	1,361	(118)	2,329
Miscellaneous	11	(77)	(88)	62	(27)	(121)	(94)	125	(27)	(121)	(94)	125
	3,270	3,434	164	4,401	6,401	6,858	457	8,742	6,401	6,858	457	8,742
Expense Billings	1,185	1,353	168	1,480	2,315	2,808	493	2,961	2,315	2,808	493	2,961
	4,455	4,787	332	5,881	8,716	9,666	950	11,703	8,716	9,666	950	11,703
Provision for Bad Debt	68	67	(1)	99	116	116	0	170	116	116	0	170
<b>Total O&amp;M Expense</b>	<b>4,523</b>	<b>4,854</b>	<b>331</b>	<b>5,980</b>	<b>8,832</b>	<b>9,782</b>	<b>950</b>	<b>11,873</b>	<b>8,832</b>	<b>9,782</b>	<b>950</b>	<b>11,873</b>
<b>Total Capital Expenditures</b>	<b>5,160</b>	<b>7,273</b>	<b>2,113</b>	<b>4,546</b>	<b>8,489</b>	<b>15,330</b>	<b>6,841</b>	<b>9,192</b>	<b>8,489</b>	<b>15,330</b>	<b>6,841</b>	<b>9,192</b>
<b>Total Spending</b>	<b>9,683</b>	<b>12,127</b>	<b>2,444</b>	<b>10,526</b>	<b>17,321</b>	<b>25,112</b>	<b>7,791</b>	<b>21,065</b>	<b>17,321</b>	<b>25,112</b>	<b>7,791</b>	<b>21,065</b>
Labor Capitalization Rates	53.6%	54.6%	-1.1%	51.6%	54.2%	54.7%	-0.5%	51.9%	54.2%	54.7%	-0.5%	51.9%



## Atmos Energy Corporation KY/Mid-States Division Statistical Information

For the Period Ended November 30, 2012  
(\$000's)

	Month-to-Date				Quarter-to-Date				Year-to-Date			
	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012
<b>Volumes (Mmcf):</b>												
Residential	1,772	1,474	298	1,815	2,383	2,032	351	2,539	2,383	2,032	351	2,539
Commercial	1,042	885	157	1,112	1,624	1,440	184	1,827	1,624	1,440	184	1,827
Industrial	404	337	67	476	745	600	145	816	745	600	145	816
Public Authorities	115	109	6	97	181	160	21	154	181	160	21	154
Irrigation	-	-	0	-	-	-	0	-	-	-	0	-
Unbilled	1,047	1,052	(5)	897	1,513	1,510	3	1,455	1,513	1,510	3	1,455
<b>Total gas distribution volumes</b>	<b>4,380</b>	<b>3,857</b>	<b>523</b>	<b>4,397</b>	<b>6,446</b>	<b>5,742</b>	<b>704</b>	<b>6,791</b>	<b>6,446</b>	<b>5,742</b>	<b>704</b>	<b>6,791</b>
Transportation volumes	3,547	3,363	184	3,587	6,966	6,649	317	7,338	6,966	6,649	317	7,338
<b>Total throughput</b>	<b>7,927</b>	<b>7,220</b>	<b>707</b>	<b>7,984</b>	<b>13,412</b>	<b>12,391</b>	<b>1,021</b>	<b>14,129</b>	<b>13,412</b>	<b>12,391</b>	<b>1,021</b>	<b>14,129</b>
<b>Customers (000's):</b>												
Residential	339	339	0	408	338	338	0	406	338	338	0	406
Commercial	42	42	0	50	41	41	0	50	41	41	0	50
Industrial	1	1	0	1	1	1	0	1	1	1	0	1
Public Authorities	2	2	0	3	2	2	0	3	2	2	0	3
Irrigation	-	-	0	-	-	-	0	-	-	-	0	-
<b>Total Customers</b>	<b>384</b>	<b>384</b>	<b>0</b>	<b>462</b>	<b>382</b>	<b>382</b>	<b>0</b>	<b>460</b>	<b>382</b>	<b>382</b>	<b>0</b>	<b>460</b>
Employee Count (12-month average)	534		572									
Customer per Employee	719		807									



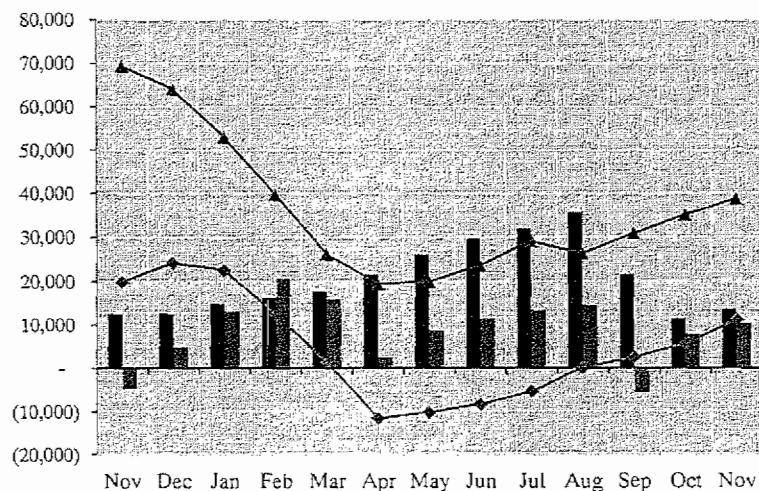
# Atmos Energy Corporation

## KY/Mid-States Division

### Key Balance Sheet Accounts

For the Period Ended November 30, 2012  
(\$000's)

**13-Month Trending**



Construction Work in Progress    
  Measure of Cash Flow  
 Gas Stored Underground    
  Deferred Gas Costs

Total PP&E	1,060,550
Net Prop, Plant and Equip	657,776
Construction Work in Progress	13,615
Deferred Gas Costs	11,099
Accts Rec, Less Allow for Doubtful Accts	35,748
Accts Rec, Over 90 Days	739
Gas Stored Underground	38,698
Customers' Deposits	9,172
Bad Debt Provision as a Percentage of Revenues	0.22%
<b>Measure of Cash Flow *</b>	<b>10,340</b>
Change in cash flow from prior year November	14,976

**Comments:**

CWIP: Up slightly month over month and in line with historical trends.  
Deferred Gas Costs: Up slightly month over month and lower than previous year. We are currently slightly under recovered.  
Gas Stored Underground: Continues to follow historical trends as gas is injected..  
Change in cash flow: Change in cash flow is attributable to deferred gas costs (\$29k) being fully recovered in 2011 compared to 2012 & 2013, the value of stored gas, change in A/R, A/P, other current liabilities and deferred income tax.

\* *Note: Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.*

# Atmos Energy Corporation

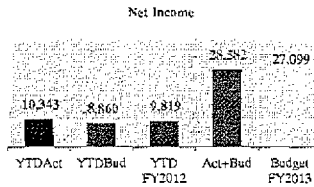
## KY/Mid-States Division

### Summary - Financial Results

For the Period Ended December 31, 2012

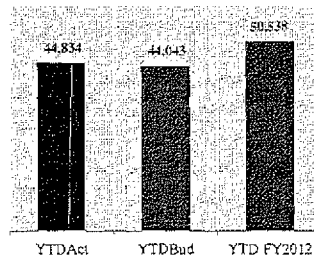
(\$000's)

#### SUMMARY



	MTD				QTD				YTD			
	Actual	Budget	Fav/Unfav	FY2012	Actual	Budget	Fav/Unfav	FY2012	Actual	Budget	Fav/Unfav	FY2012
Net Income	4,958	5,329	(371)	5,773	10,343	8,860	1,483	9,819	10,343	8,860	1,483	9,819
Gross Profit	18,685	18,648	37	21,054	44,834	44,043	791	50,538	44,834	44,043	791	50,538
O&M exc Bad Debt	4,954	4,697	(257)	5,399	13,647	14,363	716	17,098	13,647	14,363	716	17,098
Capital Expenditures	5,766	6,876	1,110	4,997	14,255	22,205	7,950	14,190	14,255	22,205	7,950	14,190

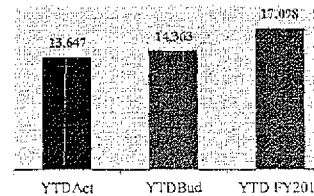
#### GROSS PROFIT



**MTD:** Weather related margins are (\$567k) worse than budget. Consumption related margins are a positive \$666k because of higher than budgeted heat load factors. Budgeted customer variance is \$12k favorable. Other operating revenue is (\$33k) worse than budget and transportation margins are (\$28k) worse than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are (\$18k) worse than budget.

**YTD:** Weather related margins are (\$439k) worse than budget. Consumption related margins are a positive \$1,133k because of higher than budgeted heat load factors. Budgeted customer variance is (\$43k) unfavorable. Other operating revenue is \$12k better than budget and transportation margins are \$215k better than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are (\$89k) worse than budget.

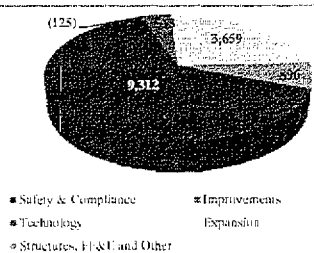
#### O & M exc BAD DEBT



**MTD:** SSU direct unfavorable \$10k, SSU billing favorable (\$61k), Labor unfavorable \$26 due to PTO accrual, Benefits unfavorable \$34k due to variance, Outside services unfavorable \$192k due to legal, unbudgeted direct assessment of KY trans lines & unbudgeted KY tax program, Misc unfavorable \$91k due to difference in budget and actual for transition costs.

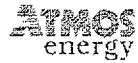
**YTD:** SSU direct unfavorable \$44k, SSU billing favorable (\$555k), Labor unfavorable \$94k due to PTO accrual and OT, Benefits favorable (\$578k) due to variance, Misc unfavorable \$175k due to difference in budget and actual for transition costs, Outside services unfavorable \$309k due to KY transmission line assessment/Legal/Timing of contract labor and Rent/Utilities & Telecom combined favorable (\$138k) timing.

#### CAPITAL EXPENDITURES



**MTD:** Growth unfavorable \$719k due to functionals in KY, TN & GA, Public Improvement unfavorable \$654k due to timing of the Three Springs/St Hwy reloc in KY, McEwen Dr in TN & 10' reloc/Kelly Hill in GA, System Integrity favorable (\$920k) due to timing of KY PRP, GA cast iron & Hillman Hwy reinforcement & reg station upgrade in VA and OH/accr favorable (\$1,534k).

**YTD:** Public Improvement favorable (\$2,156k) due mainly to timing of Joe B Jackson in TN & GA AIC related to city projects, System Improvements favorable (\$1,385k) due mainly to timing of AMT in TN & Hillman Hwy, Christianburg reinforcement & reg station upgrades in VA and System Integrity favorable (\$4,850k) due to timing in KY PRP, TN bare steel, GA cast iron & VA SAVE.



## Atmos Energy Corporation KY/Mid-States Division Income Statement - Comparative

For the Period Ended December 31, 2012  
(*\$000's*)

	Month-to-Date				Quarter-to-Date				Year-to-Date			
	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012
<b>Gross profit:</b>												
Delivered gas	16,185	16,087	98	18,366	37,461	36,897	564	42,867	37,461	36,897	564	42,867
Transportation	2,154	2,182	(28)	2,260	6,272	6,057	215	6,415	6,272	6,057	215	6,415
Other revenue	346	379	(33)	428	1,101	1,089	12	1,256	1,101	1,089	12	1,256
<b>Total gross profit</b>	<b>18,685</b>	<b>18,648</b>	<b>37</b>	<b>21,054</b>	<b>44,834</b>	<b>44,043</b>	<b>791</b>	<b>50,538</b>	<b>44,834</b>	<b>44,043</b>	<b>791</b>	<b>50,538</b>
<b>Operating expenses:</b>												
Operation & maintenance	4,934	4,697	(237)	5,399	13,647	14,363	716	17,098	13,647	14,363	716	17,098
Provision for bad debts	90	93	3	144	206	209	3	313	206	209	3	313
Total O&M expense	5,024	4,790	(234)	5,543	13,853	14,572	719	17,411	13,853	14,572	719	17,411
Depreciation & amortization	2,507	2,579	72	3,010	7,540	7,763	223	9,045	7,540	7,763	223	9,045
Taxes, other than income	1,125	1,167	42	1,300	3,239	3,255	16	3,692	3,239	3,255	16	3,692
<b>Total operating expenses</b>	<b>8,656</b>	<b>8,536</b>	<b>(120)</b>	<b>9,853</b>	<b>24,632</b>	<b>25,590</b>	<b>958</b>	<b>30,148</b>	<b>24,632</b>	<b>25,590</b>	<b>958</b>	<b>30,148</b>
<b>Operating income</b>	<b>10,029</b>	<b>10,112</b>	<b>(83)</b>	<b>11,201</b>	<b>20,202</b>	<b>18,453</b>	<b>1,749</b>	<b>20,390</b>	<b>20,202</b>	<b>18,453</b>	<b>1,749</b>	<b>20,390</b>
<b>Other income (expense):</b>												
Interest, net	(1,034)	(1,277)	243	(1,570)	(3,542)	(3,850)	308	(4,270)	(3,542)	(3,850)	308	(4,270)
Miscellaneous income (expense), net	242	192	50	70	514	406	108	249	514	406	108	249
<b>Total other income (expense)</b>	<b>(792)</b>	<b>(1,085)</b>	<b>293</b>	<b>(1,500)</b>	<b>(3,028)</b>	<b>(3,444)</b>	<b>416</b>	<b>(4,021)</b>	<b>(3,028)</b>	<b>(3,444)</b>	<b>416</b>	<b>(4,021)</b>
<b>Income (loss) before income taxes</b>	<b>9,237</b>	<b>9,027</b>	<b>210</b>	<b>9,701</b>	<b>17,174</b>	<b>15,009</b>	<b>2,165</b>	<b>16,369</b>	<b>17,174</b>	<b>15,009</b>	<b>2,165</b>	<b>16,369</b>
Provision/(Benefit) for income taxes	4,279	3,698	(581)	3,928	6,831	6,149	(682)	6,550	6,831	6,149	(682)	6,550
<b>Net income (loss)</b>	<b>4,958</b>	<b>5,329</b>	<b>(371)</b>	<b>5,773</b>	<b>10,343</b>	<b>8,860</b>	<b>1,483</b>	<b>9,819</b>	<b>10,343</b>	<b>8,860</b>	<b>1,483</b>	<b>9,819</b>
<b>EBIT - Actual</b>	<b>10,271</b>	<b>10,304</b>	<b>(33)</b>	<b>11,271</b>	<b>20,716</b>	<b>18,859</b>	<b>1,857</b>	<b>20,639</b>	<b>20,716</b>	<b>18,859</b>	<b>1,857</b>	<b>20,639</b>
Degree Days - % of Normal <i>(adjusted for WNA States)</i>	100%			97%	102%			98%	102%			98%

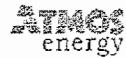


## Atmos Energy Corporation KY/Mid-States Division Total Spending- Comparative

For the Period Ended December 31, 2012  
(\$000's)

	Month-to-Date				Quarter-to-Date				Year-to-Date			
	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012
Labor	1,157	1,123	(34)	1,503	3,595	3,502	(93)	4,392	3,595	3,502	(93)	4,392
Benefits	735	696	(39)	717	1,595	2,166	571	2,112	1,595	2,166	571	2,112
Employee Welfare	165	145	(20)	144	406	390	(16)	419	406	390	(16)	419
Insurance	37	51	14	88	121	152	31	192	121	152	31	192
Rent, Maint., & Utilities	156	164	8	220	423	491	68	644	423	491	68	644
Vehicles & Equip	170	189	19	260	557	567	10	705	557	567	10	705
Materials & Supplies	107	101	(6)	95	296	303	7	311	296	303	7	311
Information Technologies	20	10	(10)	6	33	39	6	26	33	39	6	26
Telecom	70	82	12	98	181	243	62	255	181	243	62	255
Marketing	24	36	12	30	142	109	(33)	169	142	109	(33)	169
Directors & Shareholders & PR	-	-	0	-	-	-	0	-	-	-	0	-
Dues & Donations	14	29	15	54	73	67	(6)	80	73	67	(6)	80
Print & Postages	5	6	1	7	12	18	6	17	12	18	6	17
Travel & Entertainment	83	83	0	68	246	249	3	241	246	249	3	241
Training	6	8	2	5	16	45	29	16	16	45	29	16
Outside Services	829	637	(192)	582	2,307	1,998	(309)	2,911	2,307	1,998	(309)	2,911
Miscellaneous	12	(69)	(81)	57	(15)	(190)	(175)	182	(15)	(190)	(175)	182
	<u>3,590</u>	<u>3,291</u>	<u>(299)</u>	<u>3,934</u>	<u>9,988</u>	<u>10,149</u>	<u>161</u>	<u>12,672</u>	<u>9,988</u>	<u>10,149</u>	<u>161</u>	<u>12,672</u>
Expense Billings	1,344	1,406	62	1,465	3,659	4,214	555	4,426	3,659	4,214	555	4,426
	<u>4,934</u>	<u>4,697</u>	<u>(237)</u>	<u>5,399</u>	<u>13,647</u>	<u>14,363</u>	<u>716</u>	<u>17,098</u>	<u>13,647</u>	<u>14,363</u>	<u>716</u>	<u>17,098</u>
Provision for Bad Debt	90	93	3	144	206	209	3	313	206	209	3	313
<b>Total O&amp;M Expense</b>	<b>5,024</b>	<b>4,790</b>	<b>(234)</b>	<b>5,543</b>	<b>13,853</b>	<b>14,572</b>	<b>719</b>	<b>17,411</b>	<b>13,853</b>	<b>14,572</b>	<b>719</b>	<b>17,411</b>
<b>Total Capital Expenditures</b>	<b>5,766</b>	<b>6,876</b>	<b>1,110</b>	<b>4,997</b>	<b>14,255</b>	<b>22,205</b>	<b>7,950</b>	<b>14,190</b>	<b>14,255</b>	<b>22,205</b>	<b>7,950</b>	<b>14,190</b>
<b>Total Spending</b>	<b>10,790</b>	<b>11,666</b>	<b>876</b>	<b>10,540</b>	<b>28,108</b>	<b>36,777</b>	<b>8,669</b>	<b>31,601</b>	<b>28,108</b>	<b>36,777</b>	<b>8,669</b>	<b>31,601</b>
Labor Capitalization Rates	54.5%	54.6%	-0.1%	50.8%	54.3%	54.7%	-0.4%	51.4%	54.3%	54.7%	-0.4%	51.4%





## Atmos Energy Corporation

### KY/Mid-States Division

### Statistical Information

For the Period Ended December 31, 2012  
(\$000's)

	Month-to-Date				Quarter-to-Date				Year-to-Date			
	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012
<b>Volumes (Mmcf):</b>												
Residential	2,585	3,039	(454)	3,308	4,968	5,071	(103)	5,846	4,968	5,071	(103)	5,846
Commercial	1,428	1,608	(180)	1,771	3,052	3,048	4	3,598	3,052	3,048	4	3,598
Industrial	455	405	50	543	1,200	1,005	195	1,359	1,200	1,005	195	1,359
Public Authorities	159	181	(22)	163	340	341	(1)	317	340	341	(1)	317
Irrigation	-	-	0	-	-	-	0	-	-	-	0	-
Unbilled	948	1,266	(318)	1,174	2,460	2,776	(316)	2,629	2,460	2,776	(316)	2,629
<b>Total gas distribution volumes</b>	<b>5,575</b>	<b>6,499</b>	<b>(924)</b>	<b>6,959</b>	<b>12,020</b>	<b>12,241</b>	<b>(221)</b>	<b>13,749</b>	<b>12,020</b>	<b>12,241</b>	<b>(221)</b>	<b>13,749</b>
Transportation volumes	3,461	3,576	(115)	4,027	10,427	10,226	201	11,365	10,427	10,226	201	11,365
<b>Total throughput</b>	<b>9,036</b>	<b>10,075</b>	<b>(1,039)</b>	<b>10,986</b>	<b>22,447</b>	<b>22,467</b>	<b>(20)</b>	<b>25,114</b>	<b>22,447</b>	<b>22,467</b>	<b>(20)</b>	<b>25,114</b>
<b>Customers (000's):</b>												
Residential	344	343	1	413	340	340	0	408	340	340	0	408
Commercial	42	43	(1)	51	42	42	0	50	42	42	0	50
Industrial	1	1	0	1	1	1	0	1	1	1	0	1
Public Authorities	2	2	0	3	2	2	0	3	2	2	0	3
Irrigation	-	-	0	-	-	-	0	-	-	-	0	-
<b>Total Customers</b>	<b>389</b>	<b>389</b>	<b>0</b>	<b>468</b>	<b>385</b>	<b>385</b>	<b>0</b>	<b>462</b>	<b>385</b>	<b>385</b>	<b>0</b>	<b>462</b>
Employee Count (12-month average)	526			572								
Customer per Employee	740			819								



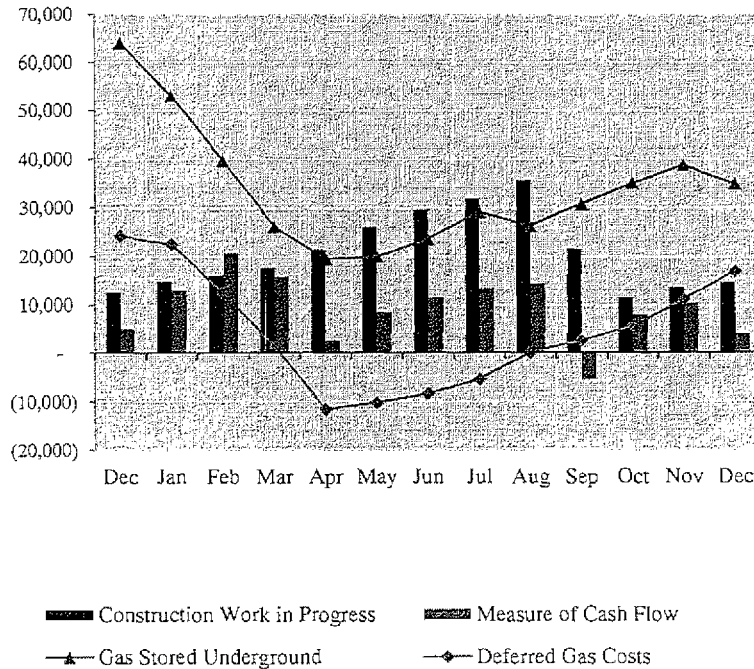
# Atmos Energy Corporation

## KY/Mid-States Division

### Key Balance Sheet Accounts

For the Period Ended December 31, 2012  
(\$000's)

**13-Month Trending**



Total PP&E	1,060,691
Net Prop, Plant and Equip	661,206
Construction Work in Progress	14,543
Deferred Gas Costs	16,888
Accts Rec, Less Allow for Doubtful Accts	47,655
Accts Rec, Over 90 Days	683
Gas Stored Underground	34,924
Customers' Deposits	9,100
Bad Debt Provision as a Percentage of Revenues	0.21%
<b>Measure of Cash Flow *</b>	<b>4,023</b>
Change in cash flow from prior year December	(908)

**Comments:**

CWIP: Up slightly month over month and year over year. In line with historical trends.  
Deferred Gas Costs: Down slightly month over month but up year over year. Continue to monitor and adjust GCA's as allowed.  
Gas Stored Underground: Down slightly month over month as we begin the winter withdrawl, down drastically year over year as is apparent with the lower value of gas .  
Change in cash flow: Deferred gas cost being less under recovered than prior year (\$24k), value of stored gas this year compred to prior 2 years (\$29k), lower current liabilities \$11k due to lower AP (lower gas costs) and related deferred income tax \$45k to the changes above.

\* *Note: Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.*

# Atmos Energy Corporation

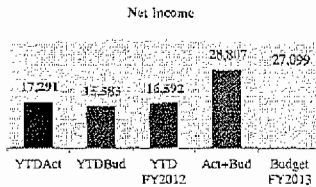
## KY/Mid-States Division

### Summary - Financial Results

For the Period Ended January 31, 2013

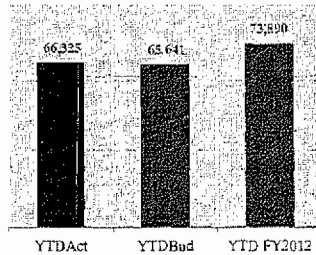
(\$000's)

#### SUMMARY



	MTD				QTD				YTD			
	Actual	Budget	Fav/Unfav	FY2012	Actual	Budget	Fav/Unfav	FY2012	Actual	Budget	Fav/Unfav	FY2012
Net Income	6,947	6,723	224	6,773	6,947	6,723	224	6,773	17,291	15,583	1,708	16,592
Gross Profit	21,490	21,598	(108)	23,352	21,490	21,598	(108)	23,352	66,325	65,641	684	73,890
O&M exc Bad Debt	4,994	5,083	89	5,993	4,994	5,083	89	5,993	18,640	19,445	805	23,091
Capital Expenditures	6,755	5,922	(833)	5,696	6,755	5,922	(833)	5,696	20,936	28,128	7,192	19,886

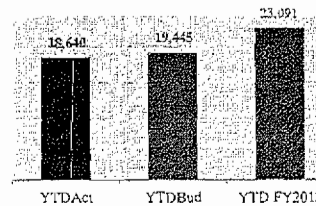
#### GROSS PROFIT



**MTD:** Weather related margins are (\$362k) worse than budget. Consumption related margins are a positive \$8k because of higher than budgeted heat load factors. Budgeted customer variance is (\$18k) unfavorable. Other operating revenue is (\$42k) worse than budget and transportation margins are \$137k better than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are \$166k better than budget.

**YTD:** Weather related margins are (\$801k) worse than budget. Consumption related margins are a positive \$1,141k because of higher than budgeted heat load factors. Budgeted customer variance is (\$61k) unfavorable. Other operating revenue is (\$30k) worse than budget and transportation margins are \$352k better than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are \$77k better than budget.

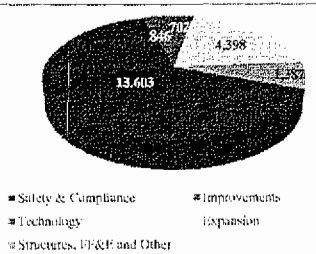
#### O & M excl BAD DEBT



**MTD:** SSU billing favorable (\$305k), Labor unfavorable \$63k due mainly to cap rate 1.7%, Benefits favorable (\$150k) due to variance, Outside services unfavorable \$150k due to legal costs and contract labor, Employee welfare unfavorable \$90k due to VPP/MIP and Miscellaneous unfavorable \$55k due to difference in budget and actual for Liberty transition costs.

**YTD:** SSU billing favorable (\$859k), Labor unfavorable \$157k due to overtime and attrition, Benefits favorable (\$730k) due to variance, Employee welfare unfavorable \$103k due to VPP/MIP, Miscellaneous unfavorable \$226k due to difference in budget and actual for transition costs, Outside services unfavorable \$459k due to KY transmission line assessment/Legal/timing of contract labor and Rents/Utilities & Telecom a combined favorable (\$118k) timing.

#### CAPITAL EXPENDITURES



**MTD:** System Integrity unfavorable \$304k due to timing of KY PRP, System Improvements unfavorable \$489k due to timing of AMI purchases in TN, Growth favorable (\$271k) due to timing in KY and US Nitrogen in TN and OH/Accr unfavorable \$414k.

**YTD:** System Integrity favorable (\$4,546k) due to timing of TN bare steel, GA cast iron & VA SAVE, System Improvements favorable (\$2,269k) due to timing of Johnson City reinforcement in TN and Christianburg reinforcement, regulator station upgrade & Hillman Hwy reinforcement all in VA, Public Improvements favorable (\$896k) due to timing of Joe B Jackson Pkwy in TN and AIC reimbursement for city relocations in GA and OH/Accr unfavorable \$874k.



## Atmos Energy Corporation

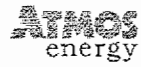
### KY/Mid-States Division

### Income Statement - Comparative

For the Period Ended January 31, 2013

(\$000's)

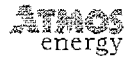
	Month-to-Date				Quarter-to-Date				Year-to-Date			
	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012
<b>Gross profit:</b>												
Delivered gas	18,555	18,759	(204)	20,320	18,555	18,759	(204)	20,320	56,017	55,656	361	63,187
Transportation	2,541	2,403	138	2,544	2,541	2,403	138	2,544	8,813	8,460	353	8,959
Other revenue	394	436	(42)	488	394	436	(42)	488	1,495	1,525	(30)	1,744
<b>Total gross profit</b>	<b>21,490</b>	<b>21,598</b>	<b>(108)</b>	<b>23,352</b>	<b>21,490</b>	<b>21,598</b>	<b>(108)</b>	<b>23,352</b>	<b>66,325</b>	<b>65,641</b>	<b>684</b>	<b>73,890</b>
<b>Operating expenses:</b>												
Operation & maintenance	4,994	5,083	89	5,993	4,994	5,083	89	5,993	18,640	19,445	805	23,091
Provision for bad debts	103	111	8	143	103	111	8	143	309	319	10	456
Total O&M expense	5,097	5,194	97	6,136	5,097	5,194	97	6,136	18,949	19,764	815	23,547
Depreciation & amortization	2,513	2,589	76	3,012	2,513	2,589	76	3,012	10,053	10,352	299	12,057
Taxes, other than income	1,247	1,239	(8)	1,471	1,247	1,239	(8)	1,471	4,486	4,494	8	5,163
<b>Total operating expenses</b>	<b>8,857</b>	<b>9,022</b>	<b>165</b>	<b>10,619</b>	<b>8,857</b>	<b>9,022</b>	<b>165</b>	<b>10,619</b>	<b>33,488</b>	<b>34,610</b>	<b>1,122</b>	<b>40,767</b>
<b>Operating income</b>	<b>12,633</b>	<b>12,576</b>	<b>57</b>	<b>12,733</b>	<b>12,633</b>	<b>12,576</b>	<b>57</b>	<b>12,733</b>	<b>32,837</b>	<b>31,031</b>	<b>1,806</b>	<b>33,123</b>
<b>Other income (expense):</b>												
Interest, net	(1,346)	(1,355)	9	(1,569)	(1,346)	(1,355)	9	(1,569)	(4,888)	(5,205)	317	(5,839)
Miscellaneous income (expense), net	247	168	79	128	247	168	79	128	761	572	189	377
<b>Total other income (expense)</b>	<b>(1,099)</b>	<b>(1,187)</b>	<b>88</b>	<b>(1,441)</b>	<b>(1,099)</b>	<b>(1,187)</b>	<b>88</b>	<b>(1,441)</b>	<b>(4,127)</b>	<b>(4,633)</b>	<b>506</b>	<b>(5,462)</b>
<b>Income (loss) before income taxes</b>	<b>11,534</b>	<b>11,389</b>	<b>145</b>	<b>11,292</b>	<b>11,534</b>	<b>11,389</b>	<b>145</b>	<b>11,292</b>	<b>28,710</b>	<b>26,398</b>	<b>2,312</b>	<b>27,661</b>
Provision/(Benefit) for income taxes	4,587	4,666	79	4,519	4,587	4,666	79	4,519	11,419	10,815	(604)	11,069
<b>Net income (loss)</b>	<b>6,947</b>	<b>6,723</b>	<b>224</b>	<b>6,773</b>	<b>6,947</b>	<b>6,723</b>	<b>224</b>	<b>6,773</b>	<b>17,291</b>	<b>15,583</b>	<b>1,708</b>	<b>16,592</b>
<b>EBIT - Actual</b>	<b>12,880</b>	<b>12,744</b>	<b>136</b>	<b>12,861</b>	<b>12,880</b>	<b>12,744</b>	<b>136</b>	<b>12,861</b>	<b>33,598</b>	<b>31,603</b>	<b>1,995</b>	<b>33,500</b>
Degree Days - % of Normal <i>(adjusted for WNA States)</i>	100%			97%	100%			98%	101%			98%



## Atmos Energy Corporation KY/Mid-States Division Total Spending- Comparative

For the Period Ended January 31, 2013  
(\$000's)

	Month-to-Date				Quarter-to-Date				Year-to-Date			
	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012
Labor	1,285	1,223	(62)	1,463	1,285	1,223	(62)	1,463	4,880	4,725	(155)	5,855
Benefits	605	754	149	700	605	754	149	700	2,200	2,921	721	2,812
Employee Welfare	247	154	(93)	166	247	154	(93)	166	653	545	(108)	585
Insurance	62	53	(9)	52	62	53	(9)	52	183	205	22	244
Rent, Maint., & Utilities	189	164	(25)	237	189	164	(25)	237	612	655	43	881
Vehicles & Equip	168	189	21	226	168	189	21	226	725	755	30	931
Materials & Supplies	122	101	(21)	118	122	101	(21)	118	418	404	(14)	429
Information Technologies	7	19	12	29	7	19	12	29	39	58	19	55
Telecom	81	84	3	96	81	84	3	96	263	327	64	351
Marketing	39	36	(3)	123	39	36	(3)	123	181	144	(37)	293
Directors & Shareholders & PR	-	-	0	1	-	-	0	1	-	-	0	1
Dues & Donations	32	36	4	50	32	36	4	50	105	103	(2)	130
Print & Postages	5	6	1	7	5	6	1	7	17	23	6	24
Travel & Entertainment	76	83	7	70	76	83	7	70	322	332	10	311
Training	7	21	14	14	7	21	14	14	23	66	43	29
Outside Services	797	647	(150)	769	797	647	(150)	769	3,104	2,645	(459)	3,680
Miscellaneous	25	(39)	(64)	73	25	(39)	(64)	73	9	(229)	(238)	255
	<u>3,747</u>	<u>3,531</u>	<u>(216)</u>	<u>4,194</u>	<u>3,747</u>	<u>3,531</u>	<u>(216)</u>	<u>4,194</u>	<u>13,734</u>	<u>13,679</u>	<u>(55)</u>	<u>16,866</u>
Expense Billings	<u>1,247</u>	<u>1,552</u>	<u>305</u>	<u>1,799</u>	<u>1,247</u>	<u>1,552</u>	<u>305</u>	<u>1,799</u>	<u>4,906</u>	<u>5,766</u>	<u>860</u>	<u>6,225</u>
	<u>4,994</u>	<u>5,083</u>	<u>89</u>	<u>5,993</u>	<u>4,994</u>	<u>5,083</u>	<u>89</u>	<u>5,993</u>	<u>18,640</u>	<u>19,445</u>	<u>805</u>	<u>23,091</u>
Provision for Bad Debt	<u>103</u>	<u>111</u>	<u>8</u>	<u>143</u>	<u>103</u>	<u>111</u>	<u>8</u>	<u>143</u>	<u>309</u>	<u>319</u>	<u>10</u>	<u>456</u>
<b>Total O&amp;M Expense</b>	<b><u>5,097</u></b>	<b><u>5,194</u></b>	<b><u>97</u></b>	<b><u>6,136</u></b>	<b><u>5,097</u></b>	<b><u>5,194</u></b>	<b><u>97</u></b>	<b><u>6,136</u></b>	<b><u>18,949</u></b>	<b><u>19,764</u></b>	<b><u>815</u></b>	<b><u>23,547</u></b>
<b>Total Capital Expenditures</b>	<b><u>6,755</u></b>	<b><u>5,922</u></b>	<b><u>(833)</u></b>	<b><u>5,696</u></b>	<b><u>6,755</u></b>	<b><u>5,922</u></b>	<b><u>(833)</u></b>	<b><u>5,696</u></b>	<b><u>20,936</u></b>	<b><u>28,128</u></b>	<b><u>7,192</u></b>	<b><u>19,886</u></b>
<b>Total Spending</b>	<b><u>11,852</u></b>	<b><u>11,116</u></b>	<b><u>(736)</u></b>	<b><u>11,832</u></b>	<b><u>11,852</u></b>	<b><u>11,116</u></b>	<b><u>(736)</u></b>	<b><u>11,832</u></b>	<b><u>39,885</u></b>	<b><u>47,892</u></b>	<b><u>8,007</u></b>	<b><u>43,433</u></b>
Labor Capitalization Rates	52.8%	54.7%	-1.9%	51.2%	52.8%	54.7%	-1.9%	51.2%	54.0%	54.7%	-0.7%	51.4%



## Atmos Energy Corporation KY/Mid-States Division Statistical Information

For the Period Ended January 31, 2013  
(\$000's)

	Month-to-Date				Quarter-to-Date				Year-to-Date			
	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012
<b>Volumes (Mmcf):</b>												
Residential	3,903	4,454	(551)	4,482	3,903	4,454	(551)	4,482	8,870	9,525	(655)	10,328
Commercial	2,067	2,349	(282)	2,364	2,067	2,349	(282)	2,364	5,119	5,397	(278)	5,962
Industrial	444	482	(38)	635	444	482	(38)	635	1,644	1,488	156	1,994
Public Authorities	228	258	(30)	216	228	258	(30)	216	567	599	(32)	533
Irrigation	-	-	0	-	-	-	0	-	-	-	0	-
Unbilled	646	804	(158)	282	646	804	(158)	282	3,108	3,579	(471)	2,912
<b>Total gas distribution volumes</b>	<b>7,288</b>	<b>8,347</b>	<b>(1,059)</b>	<b>7,979</b>	<b>7,288</b>	<b>8,347</b>	<b>(1,059)</b>	<b>7,979</b>	<b>19,308</b>	<b>20,588</b>	<b>(1,280)</b>	<b>21,729</b>
Transportation volumes	4,233	4,074	159	4,669	4,233	4,074	159	4,669	14,660	14,299	361	16,034
<b>Total throughput</b>	<b>11,521</b>	<b>12,421</b>	<b>(900)</b>	<b>12,648</b>	<b>11,521</b>	<b>12,421</b>	<b>(900)</b>	<b>12,648</b>	<b>33,968</b>	<b>34,887</b>	<b>(919)</b>	<b>37,763</b>
<b>Customers (000's):</b>												
Residential	346	346	0	416	346	346	0	416	341	341	0	410
Commercial	43	43	0	52	43	43	0	52	42	42	0	51
Industrial	1	1	0	1	1	1	0	1	1	1	0	1
Public Authorities	2	2	0	3	2	2	0	3	2	2	0	3
Irrigation	-	-	0	-	-	-	0	-	-	-	0	-
<b>Total Customers</b>	<b>392</b>	<b>392</b>	<b>0</b>	<b>472</b>	<b>392</b>	<b>392</b>	<b>0</b>	<b>472</b>	<b>386</b>	<b>386</b>	<b>0</b>	<b>465</b>
Employee Count (12-month average)	526			571								
Customer per Employee	746			827								



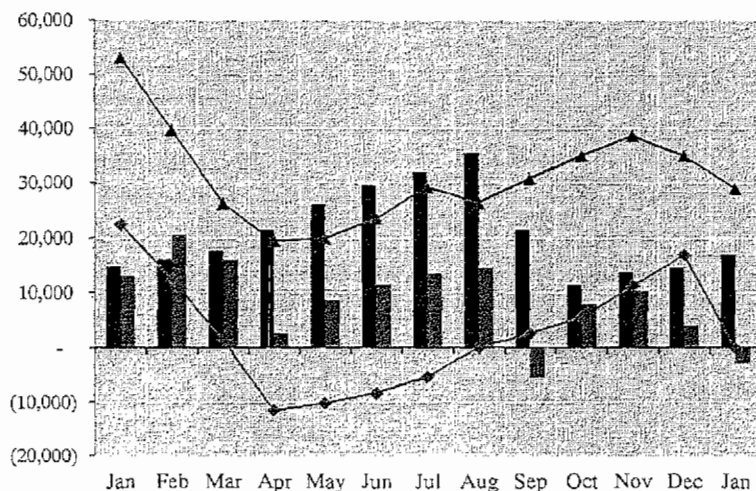
# Atmos Energy Corporation

## KY/Mid-States Division

### Key Balance Sheet Accounts

For the Period Ended January 31, 2013  
(\$000's)

**13-Month Trending**



Construction Work in Progress    
  Measure of Cash Flow  
 Gas Stored Underground    
  Deferred Gas Costs

Total PP&E	1,066,600
Net Prop, Plant and Equip	665,654
Construction Work in Progress	17,003
Deferred Gas Costs	(155)
Accts Rec, Less Allow for Doubtful Accts	64,944
Accts Rec, Over 90 Days	705
Gas Stored Underground	28,903
Customers' Deposits	9,064
Bad Debt Provision as a Percentage of Revenues	0.20%
Measure of Cash Flow *	(2,832)
Change in cash flow from prior year December	(15,837)

**Comments:**

**CWIP:** Up month over month and year over year, in line with historical trends.  
**Deferred Gas Costs:** Up month over month and year over year. Proactive in updating GCA's, following historic trends.  
**Gas Stored Underground:** Down slightly month over month as winter withdrawals continue and down drastically year over year as is apparent with the lower value of gas.  
**Change in cash flow:** Deferred gas costs being over recovered compared to prior years (\$24k) offset by AR due to lower gas costs \$28k, the value of gas stored underground (\$30k) and related deferred income tax \$39k to changes above.

\* *Note: Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.*

# Atmos Energy Corporation

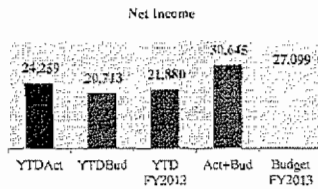
## KY/Mid-States Division

### Summary - Financial Results

For the Period Ended February 28, 2013

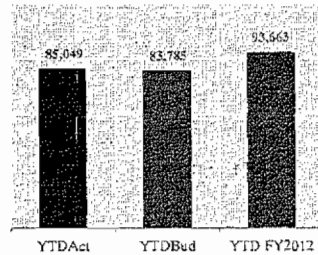
(\$000's)

#### S U M M A R Y



	MTD				QTD				YTD			
	Actual	Budget	Fav/Unfav	FY2012	Actual	Budget	Fav/Unfav	FY2012	Actual	Budget	Fav/Unfav	FY2012
Net Income	6,968	5,130	1,838	5,288	13,916	11,855	2,063	12,061	24,259	20,713	3,546	21,880
Gross Profit	18,725	18,144	581	19,772	40,215	39,742	473	43,126	83,049	83,785	1,264	93,663
O&M exc Bad Debt	4,479	4,487	8	5,303	9,471	9,569	98	11,296	23,119	23,932	813	28,394
Capital Expenditures	6,990	5,774	(1,216)	5,773	13,745	11,696	(2,049)	11,470	27,926	35,901	5,975	25,660

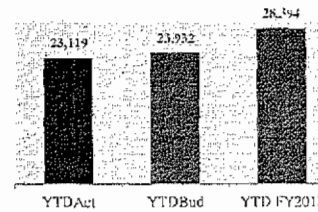
#### G R O S S P R O F I T



**MTD:** Weather related margins are (\$6k) worse than budget. Consumption related margins are a positive \$551k because of higher than budgeted heat load factors. Budgeted customer variance is (\$29k) unfavorable. Other operating revenue is (\$24k) worse than budget and transportation margins are \$54k better than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are \$35k better than budget.

**YTD:** Weather related margins are (\$808k) worse than budget. Consumption related margins are a positive \$1,692k because of higher than budgeted heat load factors. Budgeted customer variance is (\$90k) unfavorable. Other operating revenue is (\$53k) worse than budget and transportation margins are \$406k better than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are \$112k better than budget.

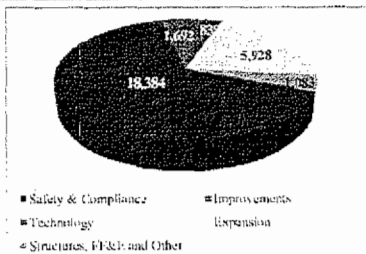
#### O & M exc BAD DEBT



**MTD:** SSU billing favorable (\$97k), Labor unfavorable \$22k due mainly to cap rate 1.3%. Benefits unfavorable \$22k due to cap rate and variance. Outside services favorable (\$66k) due to reclass of TN rate case expenses but offset by Marketing unfavorable \$65k due to RP1162 and Employee welfare unfavorable \$36k due to VPP/MIP.

**YTD:** SSU Direct unfavorable \$44k, SSU billing favorable (\$955k), Labor unfavorable \$179k due to cap rate .3%/OT, Benefits favorable (\$706k) due to variance. Employee welfare unfavorable \$137k due to VPP/MIP, Marketing unfavorable \$102k due to RP1162. Miscellaneous unfavorable \$262k due to difference in budget and actual for transition costs, Outside services unfavorable \$394k due to KY transmission line assessment/Legal/timing of contract labor and Rents/Utilities, Telecom & Training a combined favorable (\$184k).

#### C A P I T A L E X P E N D I T U R E S



**MTD:** Growth unfavorable \$548k due to timing of VA functionals and GA Ft Benning and System Integrity unfavorable \$1,089k due to timing of KY PRP.

**YTD:** System Integrity favorable (\$3,457k) due to timing of KY functionals, TN bare steel and GA cast iron, System Improvements favorable (\$1,231k) due to Johnson City reinforcement in TN and Hillman Hwy reinforcement & riser replacement in VA, Public Improvements favorable (\$2,068k) due to Joe B Jackson Pkwy in TN & AIC reimbursement for city relocations in GA and Growth unfavorable \$995k due to US Nitrogen in TN.





## Atmos Energy Corporation KY/Mid-States Division Income Statement - Comparative

For the Period Ended February 28, 2013  
(\$000's)

	Month-to-Date				Quarter-to-Date				Year-to-Date			
	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012
<b>Gross profit:</b>												
Delivered gas	15,942	15,391	551	16,929	34,497	34,150	347	37,250	71,958	71,047	911	80,116
Transportation	2,313	2,260	53	2,293	4,854	4,663	191	4,837	11,126	10,720	406	11,252
Other revenue	470	493	(23)	550	864	929	(65)	1,039	1,965	2,018	(53)	2,295
<b>Total gross profit</b>	<b>18,725</b>	<b>18,144</b>	<b>581</b>	<b>19,772</b>	<b>40,215</b>	<b>39,742</b>	<b>473</b>	<b>43,126</b>	<b>85,049</b>	<b>83,785</b>	<b>1,264</b>	<b>93,663</b>
<b>Operating expenses:</b>												
Operation & maintenance	4,479	4,487	8	5,303	9,471	9,569	98	11,296	23,119	23,932	813	28,394
Provision for bad debts	91	90	(1)	132	194	201	7	275	400	409	9	588
Total O&M expense	4,570	4,577	7	5,435	9,665	9,770	105	11,571	23,519	24,341	822	28,982
Depreciation & amortization	2,528	2,599	71	3,016	5,040	5,188	148	6,028	12,581	12,952	371	15,073
Taxes, other than income	1,117	1,114	(3)	1,293	2,364	2,353	(11)	2,764	5,603	5,608	5	6,456
<b>Total operating expenses</b>	<b>8,215</b>	<b>8,290</b>	<b>75</b>	<b>9,744</b>	<b>17,069</b>	<b>17,311</b>	<b>242</b>	<b>20,363</b>	<b>41,703</b>	<b>42,901</b>	<b>1,198</b>	<b>50,511</b>
<b>Operating income</b>	<b>10,510</b>	<b>9,854</b>	<b>656</b>	<b>10,028</b>	<b>23,146</b>	<b>22,431</b>	<b>715</b>	<b>22,763</b>	<b>43,346</b>	<b>40,884</b>	<b>2,462</b>	<b>43,152</b>
<b>Other income (expense):</b>												
Interest, net	(1,273)	(1,410)	137	(1,541)	(2,619)	(2,765)	146	(3,111)	(6,161)	(6,615)	454	(7,381)
Miscellaneous income (expense), net	2,332	247	2,085	329	2,578	413	2,165	456	3,094	820	2,274	706
<b>Total other income (expense)</b>	<b>1,059</b>	<b>(1,163)</b>	<b>2,222</b>	<b>(1,212)</b>	<b>(41)</b>	<b>(2,352)</b>	<b>2,311</b>	<b>(2,655)</b>	<b>(3,067)</b>	<b>(5,795)</b>	<b>2,728</b>	<b>(6,675)</b>
<b>Income (loss) before income taxes</b>	<b>11,569</b>	<b>8,691</b>	<b>2,878</b>	<b>8,816</b>	<b>23,105</b>	<b>20,079</b>	<b>3,026</b>	<b>20,108</b>	<b>40,279</b>	<b>35,089</b>	<b>5,190</b>	<b>36,477</b>
Provision/(Benefit) for income taxes	4,601	3,561	(1,040)	3,528	9,189	8,226	(963)	8,047	16,020	14,376	(1,644)	14,597
<b>Net income (loss)</b>	<b>6,968</b>	<b>5,130</b>	<b>1,838</b>	<b>5,288</b>	<b>13,916</b>	<b>11,853</b>	<b>2,063</b>	<b>12,061</b>	<b>24,259</b>	<b>20,713</b>	<b>3,546</b>	<b>21,880</b>
<b>EBIT - Actual</b>	<b>12,842</b>	<b>10,101</b>	<b>2,741</b>	<b>10,357</b>	<b>25,724</b>	<b>22,844</b>	<b>2,880</b>	<b>23,219</b>	<b>46,440</b>	<b>41,704</b>	<b>4,736</b>	<b>43,858</b>
Degree Days - % of Normal <i>(adjusted for WNA States)</i>	100%			97%	100%			98%	101%			98%



## Atmos Energy Corporation KY/Mid-States Division Total Spending- Comparative

For the Period Ended February 28, 2013  
(\$000's)

	Month-to-Date				Quarter-to-Date				Year-to-Date			
	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012
Labor	1,099	1,077	(22)	1,308	2,384	2,300	(84)	2,771	5,979	5,802	(177)	7,163
Benefits	692	668	(24)	666	1,297	1,423	126	1,366	2,892	3,589	697	3,478
Employee Welfare	164	127	(37)	150	411	282	(129)	316	817	672	(145)	735
Insurance	44	53	9	54	105	107	2	106	227	258	31	298
Rent, Maint., & Utilities	177	164	(13)	220	366	328	(38)	457	789	819	30	1,101
Vehicles & Equip	195	190	(5)	235	363	378	15	461	920	945	25	1,166
Materials & Supplies	87	101	14	119	209	202	(7)	237	505	505	0	548
Information Technologies	13	10	(3)	13	20	28	8	42	53	68	15	68
Telecom	58	85	27	92	139	169	30	188	321	411	90	443
Marketing	100	36	(64)	39	140	71	(69)	163	281	180	(101)	332
Directors & Shareholders & PR	-	-	0	-	-	-	0	1	-	1	1	1
Dues & Donations	21	21	0	15	53	57	4	65	126	124	(2)	145
Print & Postages	6	6	0	5	11	11	0	12	23	29	6	29
Travel & Entertainment	97	83	(14)	115	173	166	(7)	184	419	415	(4)	426
Training	7	9	2	10	14	31	17	23	29	76	47	39
Outside Services	572	637	65	848	1,368	1,284	(84)	1,617	3,676	3,282	(394)	4,528
Miscellaneous	(47)	(70)	(23)	33	(22)	(109)	(87)	106	(37)	(299)	(262)	288
	<u>3,285</u>	<u>3,197</u>	<u>(88)</u>	<u>3,922</u>	<u>7,031</u>	<u>6,728</u>	<u>(303)</u>	<u>8,115</u>	<u>17,020</u>	<u>16,877</u>	<u>(143)</u>	<u>20,788</u>
Expense Billings	1,194	1,290	96	1,381	2,440	2,841	401	3,181	6,099	7,055	956	7,606
	<u>4,479</u>	<u>4,487</u>	<u>8</u>	<u>5,303</u>	<u>9,471</u>	<u>9,569</u>	<u>98</u>	<u>11,296</u>	<u>23,119</u>	<u>23,932</u>	<u>813</u>	<u>28,394</u>
Provision for Bad Debt	91	90	(1)	132	194	201	7	275	400	409	9	588
<b>Total O&amp;M Expense</b>	<b>4,570</b>	<b>4,577</b>	<b>7</b>	<b>5,435</b>	<b>9,665</b>	<b>9,770</b>	<b>105</b>	<b>11,571</b>	<b>23,519</b>	<b>24,341</b>	<b>822</b>	<b>28,982</b>
<b>Total Capital Expenditures</b>	<b>6,990</b>	<b>5,774</b>	<b>(1,216)</b>	<b>5,773</b>	<b>13,745</b>	<b>11,696</b>	<b>(2,049)</b>	<b>11,470</b>	<b>27,926</b>	<b>33,901</b>	<b>5,975</b>	<b>25,660</b>
<b>Total Spending</b>	<b>11,560</b>	<b>10,351</b>	<b>(1,209)</b>	<b>11,208</b>	<b>23,410</b>	<b>21,466</b>	<b>(1,944)</b>	<b>23,041</b>	<b>51,445</b>	<b>58,242</b>	<b>6,797</b>	<b>54,642</b>
Labor Capitalization Rates	52.9%	54.5%	-1.6%	53.2%	52.9%	54.6%	-1.7%	52.2%	53.8%	54.6%	-0.9%	51.7%



## Atmos Energy Corporation KY/Mid-States Division Statistical Information

For the Period Ended February 28, 2013  
(\$000's)

	Month-to-Date				Quarter-to-Date				Year-to-Date			
	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012
<b>Volumes (Mmcf):</b>												
Residential	4,632	4,184	448	4,100	8,534	8,638	(104)	8,583	13,502	13,709	(207)	14,429
Commercial	2,492	2,202	290	2,166	4,559	4,551	8	4,531	7,611	7,599	12	8,129
Industrial	566	461	105	564	1,010	943	67	1,199	2,209	1,949	260	2,557
Public Authorities	228	239	(11)	202	455	498	(43)	418	795	839	(44)	735
Irrigation	-	-	0	-	-	-	0	-	-	-	0	-
Unbilled	(438)	(1,179)	741	(885)	210	(376)	586	(605)	2,671	2,399	272	2,025
<b>Total gas distribution volumes</b>	<b>7,480</b>	<b>5,907</b>	<b>1,573</b>	<b>6,147</b>	<b>14,768</b>	<b>14,254</b>	<b>514</b>	<b>14,126</b>	<b>26,788</b>	<b>26,495</b>	<b>293</b>	<b>27,875</b>
Transportation volumes	4,433	3,774	659	3,969	8,666	7,848	818	8,639	19,093	18,073	1,020	20,004
<b>Total throughput</b>	<b>11,913</b>	<b>9,681</b>	<b>2,232</b>	<b>10,116</b>	<b>23,434</b>	<b>22,102</b>	<b>1,332</b>	<b>22,765</b>	<b>45,881</b>	<b>44,568</b>	<b>1,313</b>	<b>47,879</b>
<b>Customers (000's):</b>												
Residential	346	346	0	416	346	346	0	416	342	342	0	412
Commercial	43	43	0	52	43	43	0	52	42	42	0	51
Industrial	1	1	0	1	1	1	0	1	1	1	0	1
Public Authorities	2	2	0	3	2	2	0	3	2	2	0	3
Irrigation	-	-	0	-	-	-	0	-	-	-	0	-
<b>Total Customers</b>	<b>392</b>	<b>392</b>	<b>0</b>	<b>472</b>	<b>392</b>	<b>392</b>	<b>0</b>	<b>472</b>	<b>387</b>	<b>387</b>	<b>0</b>	<b>467</b>
Employee Count (12-month average)	508				570							
Customer per Employee	771				827							



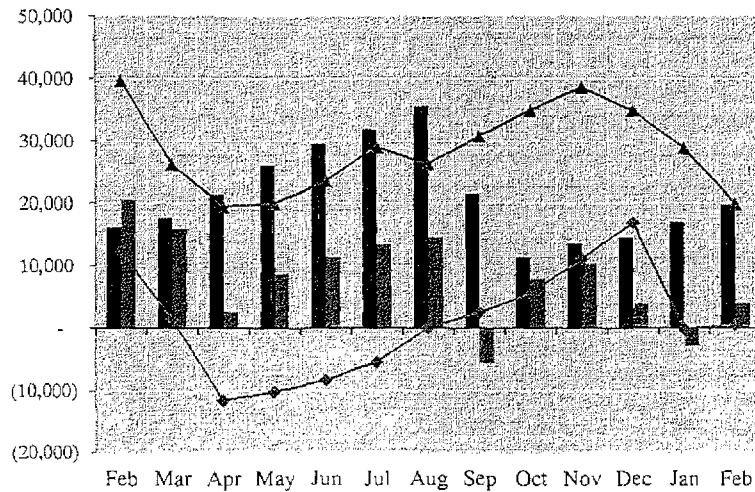
# Atmos Energy Corporation

## KY/Mid-States Division

### Key Balance Sheet Accounts

For the Period Ended February 28, 2013  
(\$000's)

**13-Month Trending**



Construction Work in Progress    
  Measure of Cash Flow  
 Gas Stored Underground    
  Deferred Gas Costs

Total PP&E	1,072,760
Net Prop, Plant and Equip	670,322
Construction Work in Progress	19,831
Deferred Gas Costs	482
Accts Rec, Less Allow for Doubtful Accts	54,353
Accts Rec, Over 90 Days	693
Gas Stored Underground	19,964
Customers' Deposits	9,036
Bad Debt Provision as a Percentage of Revenues	0.20%
Measure of Cash Flow *	4,103
Change in cash flow from prior year December	(16,520)

**Comments:**

**CWIP:** Up slightly month over month and year over year due to several large projects going on. Continue to monitor and keep as low as possible.

**Deferred Gas Costs:** Up month over month and year over year. Continue to be proactive in updating GCA's, continue to follow historical trends.

**Gas Stored Underground:** Down month over month as winter withdrawals continue and down year over year due to lower value of gas and warmer winter conditions one year ago.

**Change in cash flow:** Attributable to change in value of gas stored underground (\$27K), change in A/R due to lower gas costs \$5k and deferred income tax \$39k due to changes above.

\* *Note:* Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.