

December 2, 2024

Ms. Linda C. Bridwell, P.E.
Executive Director
Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40602

*Re: In the Matter of: Electronic Application of Atmos Energy Corporation for
an Adjustment of Rates; Approval of Tariff Revisions; and Other General Relief-*
Case No. 2024-00276

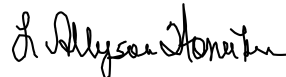
Dear Ms. Bridwell:

Please find attached Atmos Energy Corporation's Responses to the Attorney General's First Requests for Information and Motion for Confidential Treatment in the above-styled case.

This is to certify that the foregoing electronic filing was transmitted to the Commission on December 2, 2024 that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding; and pursuant to the Commission's July 22, 2021 Order in Case No. 2020-00085, no paper copies of this filing will be made.

If you have any questions, please let me know.

Very truly yours,



L. Allyson Honaker

Enclosure

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

In the Matter of:)	
)	
ELECTRONIC APPLICATION OF)	Case No. 2024-00276
ATMOS ENERGY CORPORATION FOR)	
AN ADJUSTMENT OF RATES;)	
APPROVAL OF TARIFF REVISIONS;)	
AND OTHER GENERAL RELIEF)	

ATMOS ENERGY’S MOTION FOR CONFIDENTIAL TREATMENT

Comes now Atmos Energy Corporation (“Atmos Energy”), by and through counsel, pursuant to KRS 61.878, 807 KAR 5:001, Section 13 and other applicable law, and requests that the Kentucky Public Service Commission (“Commission”) afford confidential treatment to certain information filed in its Responses to the Attorney General’s First Request for Information (“Attorney General’s First Request”). In support of the motion Atmos Energy respectfully states as follows:

1. On October 3, 2024, the Commission granted intervention in this proceeding to the Attorney General of the Commonwealth of Kentucky, by and through the Office of Rate Intervention (“Attorney General”) and on November 8, 2024, the Attorney General issued its First Request for Information to Atmos Energy in the above styled proceeding.

2. As part of Atmos Energy’s responses, Atmos Energy is providing detailed information that Atmos Energy believes is confidential and should not be publicly disclosed. Specifically, the information is being provided in response to Request Nos. 5, 10, 23, 84, 85 and 89.

3. The Response to Request No. 5, Attachments 1, 2, and 3 contain Atmos Energy's Distribution Integrity Management Plan ("DIMP") and its Transmission Integrity Management Plan ("TIMP"). The Response to Request No. 10, Attachment 1 required Atmos Energy to provide its distribution integrity risk assessment. The Response to Request No. 23, Attachment 1 required Atmos Energy to provide the name and capital investment of new industrial and large commercial customers. The Response to Request No. 82, Attachment 1 required Atmos Energy to provide pension and post-retirement actuarial reports for multiple years. The Response to Request No. 84, Attachment 1 contains the calculations of pension and OPEB expenses for the forecasted test year for Atmos Energy and other Atmos Energy divisions. Request No. 89, Attachment 1 contains a settlement agreement between Atmos Energy and the Kentucky Department of Revenue. Collectively, all of these responses are referred to as the "Confidential Information" for which confidential protection is sought.

4. The Kentucky Open Records Act and applicable precedent exempts the Confidential Information from disclosure, including KRS 61.878(1)(a); KRS 61.878(1)(c)(1); KRS 61.878(1)(k); KRS 61.878(1)(m); *Zink v. Department of Workers Claims, Labor Cabinet*, 902 S.W.2d 825 (Ky. App. 1994); and, *Hoy v. Kentucky Industrial Revitalization Authority*, 907 S.W.2d 766, 768 (Ky. 1995). The public disclosure of the Confidential Information would potentially harm Atmos Energy's competitive position in the marketplace which would be to the detriment of Atmos Energy. Additionally, the Confidential Information is publicly unavailable, and its confidentiality is critical to Atmos Energy's effective execution of business decisions and strategy. For these reasons, the Confidential Information satisfies both the statutory and common law standards for affording confidential treatment.

5. The Response to Request No. 5, Attachments 1, 2, and 3 contain Atmos Energy's Distribution Integrity Management Plan ("DIMP") and its Transmission Integrity Management Plan ("TIMP"). Atmos Energy believes that the DIMP and TIMP should be granted confidential treatment pursuant to KRS 61.878(1)(m) because disclosure of these documents contain infrastructure records that expose potential vulnerabilities in the critical infrastructure in Atmos Energy's system. Further, Atmos Energy takes the utmost care to protect its pipeline safety procedures from being accessible in the public domain so that employees and contractors working on the system must access the most current, effective version through approved sources. Additionally, this information would also merit confidential treatment pursuant to KRS 61.878(1)(c)(1) because the material is generally recognized as confidential and proprietary.

6. The Response to Request No. 10, Attachment 1 required Atmos Energy to provide its distribution integrity risk assessment. Atmos Energy believes this information should be granted confidential protection pursuant to KRS 61.878(1)(m) because this document contains infrastructure records that expose potential vulnerabilities in the critical infrastructure in Atmos Energy's system. Additionally, this information would also merit confidential treatment pursuant to KRS 61.878(1)(c)(1) because the material is generally recognized as confidential and proprietary.

7. The Response to Request No. 23, Attachment 1 required Atmos Energy to provide the name and capital investment of new industrial and large commercial customers. Atmos Energy believes this information pursuant to KRS 61.878(1)(a) because this information is personal to those customers and if disclosed would be an invasion of those customer's privacy. Additionally, Atmos Energy believes this information should be granted confidential treatment pursuant to KRS 61.878(1)(c)(1). This information shows the customers and capital expenditures of large

customers. If this information was disclosed, it could give competitors an unfair commercial advantage.

8. The Response to Request No. 82, Attachment 1 required Atmos Energy to provide pension and post-retirement actuarial reports for multiple years. Atmos Energy is requesting confidential treatment pursuant to KRS 61.878(1)(c)(1) because these reports contain information that if disclosed could create a commercial advantage for competitors. This information is used to determine benefits for employees of Atmos Energy, in the highly competitive utility field this information could be used by competitors to gain a competitive advantage in the labor market.

9. The Response to Request No. 84, Attachment 1 required Atmos Energy to provide the pension and OPEB expenses for the forecasted test period for Atmos Energy and any amounts allocated to it from the other Atmos divisions. Atmos Energy is requesting confidential treatment pursuant to KRS 61.878(1)(c)(1) because this information contains information that if disclosed would give an unfair commercial advantage to competitors because competitors would have information that details compensation for employees.

10. Finally, Atmos Energy requests confidential treatment for Attachment 1 to Response No. 89. This attachment contains a settlement agreement between Atmos Energy and the Kentucky Department of Revenue. Atmos Energy believes this information should be granted confidential protection pursuant to KRS 61.878(1)(k) and KRS 61.878(1)(l) because it is confidential tax information that was gathered by the Kentucky Department of Revenue and is protected by state law.

11. Atmos Energy does not object to limited disclosure of the Confidential Information, pursuant to an acceptable confidentiality and nondisclosure agreement, to any intervenors with a legitimate interest in reviewing the same for the sole purpose of participating in this case.

However, as it is unknown who may or may not eventually intervene in the case, Atmos Energy reserves the right to object to sharing the Confidential Information with any party that may have a mixed motive for accessing the Confidential Information, that may be a competitor of Atmos Energy in any market, who may have a commercial conflict of interest or for any other reason.

12. In accordance with the provisions of 807 KAR 5:001, Section 13(2), Atmos Energy is providing one copy of the Confidential Information separately under seal. Since Atmos Energy is requesting confidential treatment for the entirety of the documents, a redacted copy is not being provided in the public record and the copies being filed under seal with the Commission do not contain highlights. The Attachments to Response 5 are being provided to the Commission in full as required by 807 KAR 5:001, Section 13(2); however, Atmos Energy is providing intervenors to this proceeding access to the attachments via a secured shared site, Watchdox, for review with view-only permissions. The filing of the Confidential Information is noted in the public version of Atmos Energy's responses.

13. In accordance with the provisions of 807 KAR 5:001, Section 13(3), Atmos Energy respectfully requests that the documents be granted indefinite confidential protection. Given both the pipeline safety implications and the competitive nature of the natural gas business, it is necessary that the information remain confidential indefinitely.

WHEREFORE, on the basis of the foregoing, Atmos Energy respectfully requests the Commission to enter an Order granting this Motion for Confidential Treatment and to so afford such protection from public disclosure to the unredacted copies of Confidential Information, which is filed herewith under seal, for the periods set forth herein.

This the 2nd day of December, 2024.

Respectfully submitted,

Heather S. Temple

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Brittany Hayes Koenig
Heather Temple
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Attorneys for Atmos Energy Corporation

CERTIFICATE OF SERVICE

This is to certify that the electronic filing has been transmitted to the Commission on December 2, 2024 and that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means. Pursuant to prior Commission Orders no paper copies of this filing will be made.

Heather S. Temple

Counsel, Atmos Energy Corporation

BEFORE THE PUBLIC SERVICE COMMISSION

COMMONWEALTH OF KENTUCKY

ELECTRONIC APPLICATION OF ATMOS)
ENERGY CORPORATION FOR AN)
ADJUSTMENT OF RATES; APPROVAL OF) Case No. 2024-00276
TARIFF REVISIONS; AND OTHER)
GENERAL RELIEF)

CERTIFICATE AND AFFIDAVIT

The Affiant, Timothy (Ryan) Austin, being duly sworn, deposes and states that the attached responses to the Office of the Attorney General's first request for information are true and correct to the best of his knowledge and belief.



Timothy (Ryan) Austin

STATE OF KENTUCKY
COUNTY OF DAVIESS

SUBSCRIBED AND SWORN to before me by Timothy (Ryan) Austin on this the 21st
day of November, 2024.



Notary Public

My Commission Expires: December 8, 2025



BEFORE THE PUBLIC SERVICE COMMISSION

COMMONWEALTH OF KENTUCKY

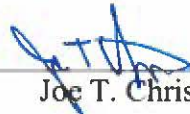
ELECTRONIC APPLICATION OF ATMOS
ENERGY CORPORATION FOR AN
ADJUSTMENT OF RATES; APPROVAL OF
TARIFF REVISIONS; AND OTHER
GENERAL RELIEF

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Case No. 2024-00276

CERTIFICATE AND AFFIDAVIT

The Affiant, Joe T. Christian, being duly sworn, deposes and states that the attached responses the Office of the Attorney General's first request for information are true and correct to the best of his knowledge and belief.

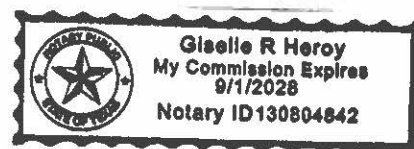

Joe T. Christian

STATE OF TEXAS
COUNTY OF DALLAS

SUBSCRIBED AND SWORN to before me by Joe T. Christian on this the 2nd day of December, 2024.


Notary Public

My Commission Expires: September 1, 2028



BEFORE THE PUBLIC SERVICE COMMISSION

COMMONWEALTH OF KENTUCKY

ELECTRONIC APPLICATION OF ATMOS)
ENERGY CORPORATION FOR AN)
ADJUSTMENT OF RATES; APPROVAL OF) Case No. 2024-00276
TARIFF REVISIONS; AND OTHER)
GENERAL RELIEF)

CERTIFICATE AND AFFIDAVIT

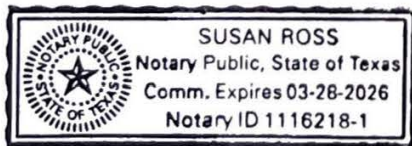
The Affiant, Joel J. Multer, being duly sworn, deposes and states that the attached responses to the Office of the Attorney General's first request for information are true and correct to the best of his knowledge and belief




Joel J. Multer

STATE OF TEXAS
COUNTY OF DALLAS

SUBSCRIBED AND SWORN to before me by Joel J. Multer on this the 21st day of November, 2024.





Notary Public
My Commission Expires: 3.28.26

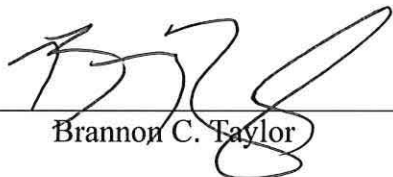
BEFORE THE PUBLIC SERVICE COMMISSION

COMMONWEALTH OF KENTUCKY

ELECTRONIC APPLICATION OF ATMOS)
ENERGY CORPORATION FOR AN)
ADJUSTMENT OF RATES; APPROVAL OF) Case No. 2024-00276
TARIFF REVISIONS; AND OTHER)
GENERAL RELIEF)

CERTIFICATE AND AFFIDAVIT

The Affiant, Brannon C. Taylor, being duly sworn, deposes and states that the attached responses to the Office of the Attorney General's first request for information are true and correct to the best of his knowledge and belief.



Brannon C. Taylor

STATE OF TENNESSEE
COUNTY OF WILLIAMSON

SUBSCRIBED AND SWORN to before me by Brannon C. Taylor on this the 19th day of November, 2024.



Notary Public

My Commission Expires: 01-24-2028




BEFORE THE PUBLIC SERVICE COMMISSION

COMMONWEALTH OF KENTUCKY

ELECTRONIC APPLICATION OF ATMOS)
ENERGY CORPORATION FOR AN)
ADJUSTMENT OF RATES; APPROVAL OF) Case No. 2024-00276
TARIFF REVISIONS; AND OTHER)
GENERAL RELIEF)

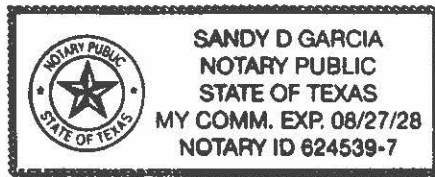
CERTIFICATE AND AFFIDAVIT

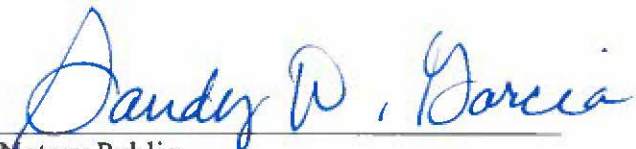
The Affiant, Thomas L. Troup, being duly sworn, deposes and states that the attached responses to the Office of the Attorney General's first request for information are true and correct to the best of his knowledge and belief.


Thomas L. Troup

STATE OF TEXAS
COUNTY OF DALLAS

SUBSCRIBED AND SWORN to before me by Thomas L. Troup on this the 20th day of November, 2024.




Notary Public
My Commission Expires: 8-27-2028

BEFORE THE PUBLIC SERVICE COMMISSION

COMMONWEALTH OF KENTUCKY

**ELECTRONIC APPLICATION OF ATMOS
ENERGY CORPORATION FOR AN
ADJUSTMENT OF RATES; APPROVAL OF
TARIFF REVISIONS; AND OTHER
GENERAL RELIEF**

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Case No. 2024-00276

CERTIFICATE AND AFFIDAVIT


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



Gregory K. Waller

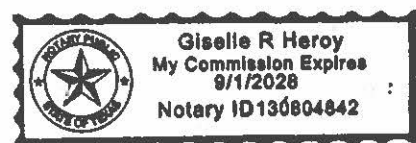
STATE OF TEXAS
COUNTY OF DALLAS

SUBSCRIBED AND SWORN to before me by Gregory K. Waller on this the 2nd day of December, 2024.



Notary Public

My Commission Expires: September 1, 2028



BEFORE THE PUBLIC SERVICE COMMISSION

COMMONWEALTH OF KENTUCKY

ELECTRONIC APPLICATION OF ATMOS)
ENERGY CORPORATION FOR AN)
ADJUSTMENT OF RATES; APPROVAL OF) Case No. 2024-00276
TARIFF REVISIONS; AND OTHER)
GENERAL RELIEF)

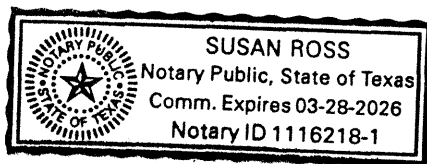
CERTIFICATE AND AFFIDAVIT

The Affiant, Emily B. Wiebe, being duly sworn, deposes and states that the attached responses to the Office of the Attorney General's first request for information are true and correct to the best of her knowledge and belief.

Emily B. Wiebe
Emily B. Wiebe

STATE OF TEXAS
COUNTY OF DALLAS

SUBSCRIBED AND SWORN to before me by Emily B. Wiebe on this the 21st day of November, 2024.



Susan Ross
Notary Public
My Commission Expires: 3. 28. 26

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-01
Page 1 of 1

REQUEST:

Reference the Dobbs testimony at 7. Explain whether there are any additional processing charges customers could incur if they utilize Google Pay, Apple Pay, Amazon Pay, PayPal Credit or PayPal to pay their Atmos bills.

RESPONSE:

Residential customers incur no costs for using these digital wallet options. Commercial customers pay the third-party vendor the fee charged by that vendor for the transaction.

Respondent: Brannon Taylor

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-02
Page 1 of 1

REQUEST:

Reference the Taylor testimony at 4, wherein he states Atmos' demand of growing primarily through the addition of large customers. Provide system sales totals for the years 2022 through the latest figures for 2024 to date. Provide also projected figures for 2025 – 2027.

RESPONSE:

The requested system sales totals are provided in the table below:

Sales Volume (Mcf)	
2022 – Per Book	50,121,205 [1]
2023 – Per Book	44,133,981 [1]
2024	
YTD Oct – Per Book	35,572,112 [1]
Nov–Dec – Forecast	10,297,328 [2]
2024 – Per Book & Forecast	45,869,440
2025 – Forecast	49,315,974 [2]
2026 – Forecast	49,313,210 [2]
2027 – Forecast	49,346,449 [2]

Note [1]: Actual Volumes, not weather-normalized

Note [2]: Weather Normal Forecast

Respondent: Thomas Troup

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-03
Page 1 of 2

REQUEST:

Reference the Taylor testimony at 23, wherein he states that if the Commission agrees to remove the cap on non-PRP capital spending, the Commission will still have the opportunity to review all of the Company's capital investment. Explain how the Commission will have the opportunity to conduct a review of the Company's between-rate case additions to rate base.

RESPONSE:

For any capital spending (including non-PRP capital spending), all of the Company's capital investment is subject to review in setting fair, just and reasonable rates by the Commission. If the caps are removed, the Commission's review of Atmos Energy's capital spending would be the same as it is for all other regulated utilities in Kentucky since Atmos Energy is the only regulated utility that currently has the caps in place. These utilities are constrained only by the requirement that all investments are prudently incurred. For the Company's non-PRP capital spending, any capital investment made between rate cases and forecasted through that current rate case would remain subject to review by the Commission. This would include any time period between rate cases, and not just base period and forecasted test period additions.

In addition, as indicated in Taylor Direct Testimony at page 24, the Company has noted that it is open to any additional requirements for discussion of capital projects with the Commission outside the context of rate applications. Should the Commission desire the Company to submit its capital projects before each fiscal year (such as shown in Exhibits TRA-5 and TRA-6 of Company witness Austin's Direct Testimony), or to meet quarterly or annually to discuss projects with Commission Staff, the Company is available to address any concerns or questions the Commission may have concerning future proposed capital projects.

The Company has also filed testimony in prior cases on the concept of a comprehensive annual rate review mechanism similar to the one approved in Tennessee, one benefit of which is that such framework would provide for a regularly scheduled rate review with the Commission and the Attorney General that would be a comprehensive annual review, including capital investment, to adjust rates each year. This comprehensive annual review, based on the Company's experience, would cost less than general rate cases and would save all parties time, money, and resources, while simultaneously promoting increased transparency and interaction between the Commission, the Company, and relevant stakeholders. It also would allow for a comprehensive annual prudence review of capital investment, rather than the traditional Kentucky model of only reviewing capital investment in the context of a general rate case or a limited annual mechanism.

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-03
Page 2 of 2

Even without a comprehensive annual mechanism, in addition to the existing annual review of the PRP, the Pipeline Modernization ("PM") Rider proposed in this case will allow the Company to submit for review proposed capital projects to comply with 49 CFR 192.624 and allow for approval prior to beginning those projects.

Respondent: Brannon Taylor

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-04
Page 1 of 1

REQUEST:

Explain whether the capital spending budget referenced at Taylor 24:1 will also provide full details for all between-rate case capital projects.

RESPONSE:

The capital spending budget for any particular project, capital investment amount, or period between rate cases is subject to review and discovery in the course of a rate proceeding as the Commission deems appropriate. Also, as noted in AG 1-03 and in Taylor Direct Testimony at page 24, the Company is open to any additional requirements for discussion of capital projects with the Commission outside the context of rate applications. Should the Commission (or the Attorney General) desire the Company to submit its capital projects before each fiscal year, or to meet quarterly or annually to discuss projects with Commission Staff, the Company is available to address any concerns or questions the Commission may have concerning future proposed capital projects.

Further, as noted in the response to AG 1-03, the Company is also in favor of a comprehensive annual review mechanism that would allow for a thorough annual review of the Company's forecasted and actual capital spending.

Respondent: Brannon Taylor

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-05
Page 1 of 1

REQUEST:

Provide the most recent version of the Company's Distribution Integrity Management Plan ("DIMP") and Transmission Integrity Management Plan ("TIMP"). Provide also any version(s) of the DIMP and TIMP in effect from the end of the last rate case until present.

RESPONSE:

Atmos Energy's safety related procedures constitute trade secrets and critical energy infrastructure information and are generally shared with regulators as view-only through the Company's share site to reduce the risk of the documents being accessible through the public domain. These highly sensitive documents have been marked accordingly and are being filed with the Commission under seal pursuant to a motion for confidential treatment. As indicated in the Motion, these documents are not being provided to intervenors in downloadable format but can be made available with view-only access through the Company's file share site. See highly sensitive Attachment 1 for the current DIMP, highly sensitive Attachment 2 for the retired DIMP, and highly sensitive Attachment 3 for the TIMP.

ATTACHMENTS:

AG_1-05_Att1 - Enterprise DIM Plan (HIGHLY SENSITIVE).pdf
AG_1-05_Att2 - Enterprise DIM Plan Retired (HIGHLY SENSITIVE).pdf
AG_1-05_Att3 - Enterprise TIM Plan (HIGHLY SENSITIVE)

Respondent: Ryan Austin

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-06
Page 1 of 1

EQUEST:

Explain whether any of the proposed projects included for recovery in the PRP include transmission pipe. If so, identify all such sums, and explain how they relate to the Company's TIMP.

RESPONSE:

None of the bare steel remaining projects for PRP are currently classified as transmission pipe.

Respondent: Ryan Austin

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-07
Page 1 of 1

REQUEST:

Reference the Austin testimony, Exhibit TRA-8. Explain whether the Pipeline and Hazardous Materials Safety Administration ("PHMSA") has any other updated notifications regarding the susceptibility to premature brittle cracking of older plastic pipe. If so, provide same.

RESPONSE:

PHMSA did issue non-substantive corrections to Document No. 07-4309 (which contains AB-07-01) on February 29, 2008. Atmos Energy is not aware of subsequent advisory bulletins on this topic. However, PHMSA continues to cite to the information in AB-07-01 and AB-02-07 in support of proposed rules to continue to address these identified risks. For example, in the Notice of Proposed Rulemaking regarding Distribution Integrity Management programs (DIMP) initiated on September 30, 2023, PHMSA states:

"Certain vintages and types of plastic piping are also known throughout the industry to present acute threats to pipeline integrity. For example, susceptibility to premature brittle-like cracking of certain Aldyl "A" pipe, along with other vintages and manufacturers' products, is a well-documented problem in the industry and the subject of the advisory bulletin ADB-07-02 [sic.]. In this advisory bulletin, PHMSA recommended that operators consider the threat of brittlelike cracking applicable to any Aldyl "A" pipe in service (under the general category of "material"), regardless of whether the threat had resulted in leakage to date. Similarly, PHMSA also alerted operators to the risks of material degradation on Driscopipe8000 (Driscopipe Series 8000 high-density poly-ethylene (HDPE)) pipe in Arizona and Nevada in ADB-2012-03."

See bookmarked Attachment 1.

ATTACHMENT:

AG_1-07_Att1 - PHMSA Correction and NPRM.pdf

Respondent: Ryan Austin

Corrections

Federal Register

Vol. 73, No. 41

Friday, February 29, 2008

This section of the FEDERAL REGISTER contains editorial corrections of previously published Presidential, Rule, Proposed Rule, and Notice documents. These corrections are prepared by the Office of the Federal Register. Agency prepared corrections are issued as signed documents and appear in the appropriate document categories elsewhere in the issue.

DEPARTMENT OF EDUCATION

Notice Reopening the Deadline Date for the New Fiscal Year (FY) 2008 Awards; Personnel Development To Improve Services and Results for Children with Disabilities Program (CFDA No. 84.325T)

Correction

In notice document E8-3520 beginning on page 10008, in the issue of Monday, February 25, 2008, make the following correction:

On page 10008 in the third column, the subject line should read as set forth above.

[FR Doc. Z8-3520 Filed 2-28-08; 8:45 am]

BILLING CODE 1505-01-D

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA-R05-OAR-2006-0976; FRL-8526-8]

Approval and Promulgation of Air Quality Implementation Plans; Ohio; Oxides of Nitrogen Budget Trading Program

Correction

In rule document E8-2506 beginning on page 8197 in the issue of Wednesday, February 13, 2008, make the following correction:

On page 8200, in the third column, under heading **Subpart KK—Ohio**, in amendatory instruction 2., in the second line, “(c)(141)” should read “(c)(142)”.

[FR Doc. Z8-2506 Filed 2-28-08; 8:45 am]

BILLING CODE 1505-01-D

SECURITIES AND EXCHANGE COMMISSION

[Release No. 34-57317; File No. SR-CBOE-2007-151]

Self-Regulatory Organizations; Chicago Board Options Exchange, Incorporated; Order Approving Proposed Rule Change Relating to Linkage Fees

Correction

In notice document E8-3059 beginning on page 9377 in the issue of Wednesday, February 20, 2008, make the following correction:

On page 9377, in the third column, in the document headings, after the subject, should read “February 12, 2008”.

[FR Doc. Z8-3059 Filed 2-28-08; 8:45 am]

BILLING CODE 1505-01-D

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 71

[Docket No. FAA-2007-0205; Airspace Docket No. 07-ANM-17]

Proposed Establishment of Class E Airspace; Walden CO

Correction

In proposed rule document E8-844, beginning on page 3431 in the issue of Friday, January 18, 2008, make the following correction:

§ 71.1 [Corrected]

On page 3432, in § 71.1, in the second column, in the eighth line, “(Lat. 40°45’0” N., long. 106°16’17” W.)” should read “(Lat. 40°45’01” N., long. 106°16’17” W.)”.

[FR Doc. Z8-844 Filed 2-28-08; 8:45 am]

BILLING CODE 1505-01-D

DEPARTMENT OF TRANSPORTATION

Pipeline and Hazardous Materials Safety Administration

[Docket No. PHMSA-2004-19856]

Pipeline Safety: Updated Notification of the Susceptibility to Premature Brittle-Like Cracking of Older Plastic Pipe

Correction

In notice document 07-4309 beginning on page 51301 in the issue of Thursday, September 6, 2007 make the following corrections:

1. On page 51302, in the second column, in the first paragraph, in the fourth line, “county’s” should read “country’s”.

2. On the same page, in the second column, in the last paragraph, in the second line, “future” should read “further”.

3. On the same page, in the third column, in the second full paragraph, in the 18th line, the phrase “is used which” should only appear once.

[FR Doc. C7-4309 Filed 2-28-08; 8:45 am]

BILLING CODE 1505-01-D

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 9378]

RIN 1545-BE35

Release of Lien or Discharge of Property

Correction

In rule document E8-1569 beginning on page 5741 in the issue of Thursday, January 31, 2008, make the following correction:

§301.6325-1 [Corrected]

On page 5742, in §301.6325-1, in the third column, in paragraph (5), in the third line, “proof of full payment” should read “*proof of full payment*”.

[FR Doc. Z8-1569 Filed 2-28-08; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Pipeline and Hazardous Materials Safety Administration

49 CFR Parts 191, 192, and 198

[Docket No. PHMSA–2021–0046]

RIN 2137–AF53

Pipeline Safety: Safety of Gas Distribution Pipelines and Other Pipeline Safety Initiatives

AGENCY: Pipeline and Hazardous Materials Safety Administration (PHMSA), Department of Transportation (DOT).

ACTION: Notice of proposed rulemaking (NPRM).

SUMMARY: PHMSA proposes revisions to the pipeline safety regulations to require operators of gas distribution pipelines to update their distribution integrity management programs (DIMP), emergency response plans, operations and maintenance manuals, and other safety practices. These proposals implement provisions of the Leonel Rondon Pipeline Safety Act—part of the Protecting our Infrastructure of Pipelines and Enhancing Safety Act of 2020—and a National Transportation Safety Board (NTSB) recommendation directed toward preventing catastrophic incidents resulting from overpressurization of low-pressure gas distribution systems similar to that which occurred on a gas distribution pipeline system in Merrimack Valley on September 13, 2018. PHMSA also proposes to codify use of its State Inspection Calculation Tool, which is used to help states determine the base-level amount of time needed for inspections to maintain an adequate pipeline safety program. Further, PHMSA proposes other pipeline safety initiatives for all part 192-regulated pipelines, including gas transmission and gathering pipelines, such as updating emergency response plans and inspection requirements. Finally, PHMSA proposes to apply annual reporting requirements to small, liquefied petroleum gas (LPG) operators in lieu of DIMP requirements.

DATES: Individuals interested in submitting written comments on this NPRM must do so by November 6, 2023.

ADDRESSES: Comments should reference Docket No. PHMSA–2021–0046 and may be submitted in any of the following ways:

E-Gov Web: <https://www.regulations.gov>. This site allows the public to enter comments on any Federal Register notice issued by any

agency. Follow the online instructions for submitting comments.

Mail: Docket Management System: U.S. Department of Transportation, 1200 New Jersey Avenue SE, West Building Ground Floor, Room W12–140, Washington, DC 20590–0001.

Hand Delivery: DOT Docket Management System: West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue SE, between 9:00 a.m. and 5:00 p.m. ET, Monday–Friday, except Federal holidays.

Fax: 202–493–2251

Instructions: Include the agency name and identify Docket No. PHMSA–2021–0046 at the beginning of your comments. Note that all comments received will be posted without change to <https://www.regulations.gov> including any personal information provided. If you submit your comments by mail, submit two copies. If you wish to receive confirmation that PHMSA received your comments, include a self-addressed stamped postcard.

Confidential Business Information: Confidential Business Information (CBI) is commercial or financial information that is both customarily and actually treated as private by its owner. Under the Freedom of Information Act (5 U.S.C. 552), CBI is exempt from public disclosure. If your comments in response to this NPRM contain commercial or financial information that is customarily treated as private, that you actually treat as private, and that is relevant or responsive to this NPRM, it is important that you clearly designate the submitted comments as CBI. Pursuant to 49 Code of Federal Regulations (CFR) 190.343, you may ask PHMSA to provide confidential treatment to the information you give to the agency by taking the following steps: (1) mark each page of the original document submission containing CBI as “Confidential;” (2) send PHMSA a copy of the original document with the CBI deleted along with the original, unaltered document; and (3) explain why the information you are submitting is CBI. Submissions containing CBI should be sent to Ashlin Bollacker, 1200 New Jersey Avenue SE, DOT: PHMSA–PHP–30, Washington, DC 20590–0001. Any comment PHMSA receives that is not explicitly designated as CBI will be placed in the public docket.

Docket: To access the docket, which contains background documents and any comments that PHMSA has received, go to <https://www.regulations.gov>. Follow the online instructions for accessing the docket. Alternatively, you may review the documents in person at DOT’s Docket

Management Office at the address listed above.

FOR FURTHER INFORMATION CONTACT: Ashlin Bollacker by phone at 202–680–8303 or by email at ashlin.bollacker@dot.gov.

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I. Executive Summary

A. Purpose of the Regulatory Action

PHMSA proposes a series of revisions to the pipeline safety regulations (49 CFR parts 190–199) in response to congressional mandates and an NTSB recommendation, and to implement lessons learned from a September 13, 2018, incident resulting from the overpressurization of a low-pressure gas distribution pipeline operated by Columbia Gas of Massachusetts (CMA) in the Merrimack Valley. That incident resulted in one fatality, more than 20 people (including three first responders) being hospitalized, damage to approximately 130 structures, and an evacuation request for more than 50,000

residents. PHMSA expects the proposals of this NPRM will address the root causes and aggravating factors contributing to the severity of that incident and help reduce the frequency and consequence of other failure mechanisms on gas distribution pipeline systems. The proposals include improved design standards for low-pressure gas distribution systems; enhanced distribution integrity management program requirements; strengthened recordkeeping, planning, and monitoring practices for maintenance and construction activities on gas distribution systems; and improved emergency response communication and coordination protocols during emergency events for all 49 CFR part 192-regulated gas pipelines.¹ PHMSA also proposes codifying within the pipeline safety regulations its State Inspection Calculation Tool (SICT). The SICT is one of many factors used to help States determine the base-level amount of time needed for administering adequate pipeline safety programs, which PHMSA considers when awarding grants to States supporting those programs. PHMSA anticipates these proposed regulatory amendments will improve public safety, while also reducing threats to the environment (including, but not limited to, reduction of greenhouse gas emissions during incidents on gas pipelines), and promoting environmental justice for minority populations, low-income populations, or other underserved and disadvantaged communities, or others who are particularly likely to live and work near higher-risk gas distribution pipeline systems.

A catalyst for this rulemaking is the 2018 Merrimack Valley incident. The NTSB investigated the cause of this incident and issued a full report on its findings and safety recommendations.² The NTSB found the cause to be CMA's weak engineering management that failed to adequately plan and oversee a cast iron main replacement project. Contributing to the incident was CMA's low-pressure gas distribution system that was designed and operated without adequate overpressure protection. The NTSB reviewed other incidents from the past 50 years and found several previous incidents that involved high-

pressure gas entering low-pressure gas systems. The NTSB found that a common cause of failure was an overpressure protection design scheme, common on older low-pressure distribution systems, that can be defeated by a single failure mode (*e.g.*, operator error or equipment failure). Currently, low-pressure gas systems are not required to have a device at the service location that would prevent the overpressurization of a customer's piping, fittings, and appliances, a required design feature on high-pressure distribution systems. Instead, overpressure protection on low-pressure distribution systems often is provided by a redundant design scheme (*i.e.*, worker and monitor regulators at the regulator stations). While overpressurizations on distribution pipelines are infrequent, they have the potential to be catastrophic given their location within population centers. As a result of its investigation, the NTSB recommended that PHMSA revise the pipeline safety regulations to address overpressure protection failures like that which occurred on CMA's low-pressure system.

In 2020, the Leonel Rondon Pipeline Safety Act was enacted as sections 202–206 of the Protecting our Infrastructure of Pipelines and Enhancing Safety Act of 2020 (PIPES Act of 2020, Pub. L. N 116–260). The law requires PHMSA to amend its regulations to ensure operators evaluate the risks associated with the presence of cast iron piping and the possibility of overpressurization on gas distribution systems through updates to their distribution integrity management program (DIMP). (49 U.S.C. 60109(e)(7)). The law further requires PHMSA to amend its regulations to ensure operators' emergency response plans include timely communications with first responders, public officials, customers, and the general public. (49 U.S.C. 60102(r)). PHMSA was also directed to amend its regulations to ensure operators' operations and maintenance (O&M) manuals include procedures for responding to overpressurization and a management of change (MOC) process with review and certification by relevant qualified personnel. (49 U.S.C. 60102(s)). PHMSA must also amend its regulations to ensure operators (1) keep “traceable, reliable, and complete records;” (2) monitor the gas pressure at district regulator stations during construction; and (3) assess and upgrade their district regulator stations to minimize the risk of overpressurization. (49 U.S.C. 60102(t)).

Pursuant to its statutory authority and in furtherance of its mission to protect people and the environment by

advancing the safe transportation of energy and other hazardous materials essential to our daily lives, PHMSA proposes in this NPRM a number of regulatory amendments to implement those statutory mandates and NTSB recommendations arising from the 2018 CMA overpressure incident. PHMSA expects the proposed regulatory amendments to reduce the likelihood of another overpressure incident on low-pressure gas distribution systems similar to that which occurred in Merrimack Valley. PHMSA also expects the proposed amendments to reduce the frequency of, as well as public and environmental consequences from, failure mechanisms on gas distribution pipeline systems and other pipeline facilities. Additionally, this rulemaking aligns with the Administration's efforts to improve environmental justice and combat the climate crisis.³ Older cast-iron or bare-steel gas distribution pipelines—a type of gas distribution pipeline particularly vulnerable to failure and overpressurization—are disproportionately concentrated in older, residential (often urban) areas with large minority, low-income, and other historically underserved and disadvantaged populations.⁴ In addition, the reduced frequency and severity of incidents on gas pipelines anticipated from this rulemaking would have the benefit of minimizing the release of greenhouse gases from pipeline incidents—in particular methane—to the atmosphere.

The proposed rule is consistent with the goals of a new grant program established by the Bipartisan Infrastructure Law (BIL, enacted as the Infrastructure Investment and Jobs Act, Pub. L. 117–58). The new grant program, PHMSA's first ever Natural Gas Distribution Infrastructure Safety

³ The White House Office of Domestic Climate Policy, “U.S. Methane Emissions Reduction Action Plan,” (Nov. 2021), <https://www.whitehouse.gov/wp-content/uploads/2021/11/US-Methane-Emissions-Reduction-Action-Plan-1.pdf>. This and other PHMSA rulemakings are identified in the U.S. Methane Emissions Reduction Action Plan as critical elements in the Federal government's efforts to address the climate crisis. *Id.* at 7–8 (listing PHMSA's Leak Detection and Repair rulemaking (proposed in 88 FR 31890 (May 18, 2023) (Leak Detection NPRM)), its Gas Gathering Final Rule (86 FR 63266 (Nov. 15, 2021)), its Valve Installation and Minimum Rupture Detection Standards Final Rule (87 FR 20940 (Apr. 8, 2022) (Valve Rule)), and its Gas Transmission Pipeline Safety Final Rule (87 FR 52224 (Aug. 24, 2022))).

⁴ See, *e.g.*, Luna & Nicholas, “An Environmental Justice Analysis of Distribution-Level Natural Gas Leaks in Massachusetts, USA,” 162 Energy Policy 112778 (Mar. 2022); Weller et al., “Environmental Injustices of Leaks from Urban Natural Gas Distribution Systems: Patterns Among and Within 13 U.S. Metro Areas,” *Environ. Sci & Tech.* (May 11, 2022).

¹ Part 192—regulated pipelines refers to gas distribution, transmission, and gathering pipelines, as applicable.

² NTSB, Accident Report PAR–19/02, “Overpressurization of Natural Gas Distribution System, Explosions, and Fires in Merrimack Valley, Massachusetts, September 13, 2018” (Sept. 24, 2019), <https://www.ntsb.gov/investigations/AccidentReports/Reports/PAR1902.pdf>.

and Modernization grant program, authorizes \$200 million a year in grant funding with a total of \$1 billion in grant funding over the next five years. The grant funding is to be made available to a municipality or community owned utility (not including for-profit entities) to repair, rehabilitate, or replace its natural gas distribution pipeline systems or portions thereof or to acquire equipment to (1) reduce incidents and fatalities and (2) to avoid economic losses. The new grant program authorized by BIL can, however, address only part of the universe of at-risk distribution pipeline systems. While the grant program would assist eligible entities who receive funding in making needed repairs to their pipeline systems, PHMSA's proposal would go further in ensuring that all gas distribution and other part-192 regulated operators improve and maintain the safety of their systems and reduce the risk of public safety impacts and environmental damage from incidents on their pipeline systems.

B. Summary of the Proposed Regulatory Action

In this rulemaking, PHMSA proposes amendments to 49 CFR parts 191, 192, and 198. PHMSA also proposes compliance deadlines for each of the NPRM's regulatory amendments.

1. Clarifications and Updates to DIMP Plans—Part 192, Subpart P. Pursuant to 49 U.S.C. 60109(e)(7), PHMSA proposes several revisions to its DIMP regulations at 49 CFR part 192, subpart P. PHMSA further proposes that, subject to certain exceptions at § 192.1003, all gas distribution pipeline operators—including service lines—would need to update their DIMP plans in conformity with the amended requirements no later than one year after the publication of any final rule in this proceeding.

First, PHMSA proposes to require all operators of gas distribution pipeline systems identify and minimize the risks to their systems from specific threats in their DIMP. These specific threats, where applicable, include: (1) the presence of certain materials, such as cast iron and other piping with known issues; (2) overpressurization of low-pressure systems; and (3) extreme weather and other geohazards. Operators must also consider the effect of age on those specific threats faced by a distribution pipeline.

For operators of low-pressure gas distribution systems, PHMSA proposes that, when evaluating and ranking the above and other threats identified in their DIMP plans, operators must evaluate risks from: (1) abnormal operating conditions; and (2) potential

consequences associated with low-probability events. If an operator can demonstrate through a documented engineering analysis, or an equivalent analysis incorporating operational knowledge, that no potential consequences are associated with a particular low-probability event, and therefore no potential risk exists, then the operator must notify PHMSA and state regulatory authorities of that determination within 30 days. Additionally, as part of the proposal to implement measures to minimize the risk of overpressurization, PHMSA would require operators of low-pressure distribution systems to identify, maintain, and obtain pressure control records. PHMSA would also require operators to identify and implement preventive and mitigative measures based on the unique characteristics of their system. If operators choose to implement measures to minimize the risk of an overpressurization on a low-pressure system, then they must notify PHMSA and state regulatory authorities no later than 90 days in advance of implementing any alternative measures. As an alternative to implementing such preventive and mitigative measures, operators could choose to upgrade their systems to meet new proposed design requirements applicable to new systems.

PHMSA is also proposing to omit operators of a liquefied petroleum gas (LPG) distribution pipeline system that serves fewer than 100 customers (small LPG operators) from the DIMP requirements. Based on recommendations from the National Association of Pipeline Safety Representatives (NAPSR), a National Academies of Science (NAS) study, and PHMSA's incident data, current DIMP requirements do not provide a safety benefit warranting the compliance burdens those requirements impose on small LPG operators and the administrative burdens placed on PHMSA and state regulatory authorities. Instead, PHMSA proposes to add a requirement for small LPG operators to complete an annual report providing data that would support PHMSA's regulatory oversight of the safety of those facilities.

2. Codifying in Regulation the Use of the State Inspection Calculation Tool—§§ 198.3 and 198.13. Consistent with 49 U.S.C. 60105(b) and 60105 note, PHMSA will update the SICT and proposes to revise its regulations to require that states use the SICT when ensuring an adequate number of safety inspectors are employed in their

pipeline safety programs.⁵ States would have to comply with these proposed changes no later than the next SICT update immediately following the effective date of any final rule in this proceeding. PHMSA proposes amendments to 49 CFR part 198 that would codify in regulation the SICT's use and define the terms "State Inspection Calculation Tool" and "inspection person-days" for the purposes of 49 CFR part 198.

3. Updates to Emergency Response Communications—§ 192.615. Pursuant to 49 U.S.C. 60102(a), PHMSA proposes a series of updates to its emergency response plan requirements that will be applicable to all operators of part 192-regulated gas pipelines. PHMSA also proposes certain emergency response plan requirements specific to gas distribution pipeline operators pursuant to 49 U.S.C. 60102(r). Unless a different compliance timeline is specified below, operators would need to update their emergency response plans in conformity with those amended requirements no later than one year after the publication of any final rule in this proceeding.

For all gas pipeline operators, PHMSA proposes to expand the existing list of pipeline emergencies in its regulations at § 192.615 for which operators must have procedures ensuring prompt and effective response by adding emergencies involving a release of gas that results in a fatality, as well as any other emergency deemed significant by the operator. In the event of a release of gas resulting in one or more fatalities, all operators must also immediately and directly notify emergency response officials upon receiving notice of the same. For distribution pipeline operators only, PHMSA's proposed expansion of the list of emergencies discussed above will also include the unintentional release of gas and shutdown of gas service to 50 or more customers (or 50 percent of its customers if it has fewer than 100 total customers); operators would need to immediately and directly notify emergency response officials on receiving notice of the same.

PHMSA also proposes regulatory amendments requiring gas distribution operators to update their emergency response plans to improve communications with the public during an emergency. First, PHMSA proposes to require gas distribution operators to establish and maintain communications with the general public as soon as practicable during an emergency. Second, PHMSA proposes to require gas

⁵ The SICT can be accessed on the PHMSA Portal by authorized users.

distribution pipeline operators to develop and implement, no later than 18 months after the publication of any final rule in this proceeding, an opt-in system to keep their customers informed of the safety status of pipelines in their communities should an emergency occur.

PHMSA also seeks comment on whether it should require gas distribution operators to develop and implement emergency response procedures in accordance with incident command system (ICS) tools and practices. PHMSA also invites comment on the technical feasibility, practicability, and cost of immediate emergency notifications to customers via electronic text message or via a cellular phone application (“app”)—including both opt-in and opt-out notification approaches.

4. Updates to Operations and Maintenance Procedural Manuals—§ 192.605. Pursuant to 49 U.S.C. 60102(s), PHMSA also proposes a series of amendments to operations and maintenance (O&M) procedure manuals in § 192.605 that would require all gas distribution operators to implement within one year of the publication of any final rule issued in this proceeding. First, PHMSA proposes to require that operators of all gas distribution pipelines update their O&M procedures to account for the risk of overpressurization. PHMSA would require operators to have procedures for identifying and responding to overpressurization indications, including the specific actions and sequence of actions an operator would carry out to immediately reduce pressure or shut down portions of the gas distribution system, if necessary. PHMSA proposes that these O&M procedures would also describe investigating, responding to, and correcting the cause(s) of overpressurization indications.

Second, and again pursuant to 49 U.S.C. 60102(s), PHMSA proposes to require that operators of gas distribution pipelines develop and follow an MOC process when (1) installing, modifying, replacing, or upgrading regulators, pressure monitoring locations, or overpressure protection devices; (2) modifying alarm setpoints or upper or lower trigger limits on monitoring equipment; (3) introducing new technologies for overpressure protection into the system; (4) revising, changing, or introducing new standard operating procedures for design, construction, installation, maintenance, and emergency response; and (5) making any other changes that could impact the integrity or safety of a gas distribution

system. Should any of these changes that an operator makes introduce a public safety hazard into the operator’s gas distribution system, PHMSA proposes that the operator must identify, analyze, and control these hazards before resuming operations.

As part of the MOC process, PHMSA also proposes to require that gas distribution operators ensure qualified personnel review and certify construction plans associated with installations, modifications, replacements, or upgrades for accuracy and completeness, before the work begins. This amendment would ensure that qualified personnel—who are competently trained and experienced to identify system design and process deficiencies on gas distribution pipeline systems—provide oversight during the planning of those activities.

5. New Recordkeeping Requirements—§ 192.638. Pursuant to 49 U.S.C. 60102(t)(1), PHMSA proposes that all gas distribution pipeline operators identify and maintain traceable, verifiable, and complete maps and records documenting the characteristics of their systems that are critical to ensuring proper pressure controls for their gas distribution pipeline systems and to ensure that those records are accessible to anyone performing or supervising design, construction, and maintenance activities on their systems. PHMSA proposes to specify that these required records include (1) the maps, location, and schematics related to underground piping, regulators, valves, and control lines; (2) regulator set points, design capacity, and valve-failure mode (open/closed); (3) the system’s overpressure protection configuration; and (4) any other records deemed critical by the operator. PHMSA proposes to require that the operator maintain these integrity-critical records for the life of the pipeline because these records are critical to the safe operation and pressure control of a gas distribution system. Operators would need to comply with this new requirement within one year of the publication of any final rule in this proceeding. If an operator does not have traceable, verifiable, and complete records as contemplated by this new requirement, then the operator must (1) identify and document which records they need, and (2) develop and implement procedures for generating or collecting those records, to include procedures for ensuring the generation or collection of those records. PHMSA also proposes that operators update these records on an opportunistic basis (*i.e.*, through

normal operations, maintenance, and emergency response activities).

PHMSA expects that many gas distribution pipeline operators already have these records. Where they do not, these amendments would help to ensure that gas distribution pipeline operators improve the completeness and accuracy of their records. This amendment will also help to improve pipeline safety by ensuring operators provide appropriate personnel—such as qualified employees responsible for planning construction activities—with better, more complete, and more accurate records.

6. Monitoring of Gas Systems by Qualified Personnel—§ 192.640. Pursuant to 49 U.S.C. 60102(t)(2), PHMSA proposes that, where operators of gas distribution pipelines do not have the capability to remotely monitor pressure and either remotely or automatically shut off the gas flow at district regulator stations, operators must have qualified personnel on site to monitor certain construction projects so that they can prevent or respond to an overpressurization at a district regulatory station during those construction activities that have been determined to involve potential for such an event. Accordingly, PHMSA proposes requirements for all gas distribution operators to evaluate their construction projects to identify activities that could result in an overpressurization event at a district regulator station. If the operator identifies a potential for overpressurization due to a construction project, then the operator must ensure that at least one qualified employee or contractor is present during those activities that could result in a potential threat of overpressurization of the system. That qualified personnel would be responsible for monitoring the gas pressure in the affected portion of a gas distribution system and for promptly shutting off the gas flow to control an overpressurization event on the system. PHMSA is also proposing that operators must provide those qualified personnel with the location of all critical shutoff valves, pressure control records, and stop-work authority (unless prohibited by operator procedures) as well as the emergency response procedures, including the contact information of appropriate emergency response personnel. PHMSA proposes that gas distribution pipeline operators would need to comply with these requirements beginning one year after the publication of any final rule in this proceeding.

7. Requirements for New Regulator Stations—§§ 192.195 and 192.741. Pursuant to 49 U.S.C. 60102(t)(3), PHMSA proposes to require that

operators design new regulator stations on low-pressure distribution systems so there are redundant technologies installed to avoid or mitigate overpressurizations. Specifically, PHMSA proposes that all gas distribution operators, beginning one year after the publication of any final rule in this proceeding, equip all new, replaced, relocated, or otherwise changed district regulator stations serving low-pressure gas distribution systems with at least two methods of overpressure protection (such as a relief valve, monitoring regulator, automatic shutoff valve, or some combination thereof) that is appropriate for the configuration and siting of the station. Additionally, PHMSA proposes that operators minimize the risks from an overpressurization of a low-pressure system caused by a single event (such as excavation damage, natural forces, equipment failure, or incorrect operations) that either immediately or over time affects the safe operation of more than one overpressure protection device.

PHMSA also proposes to require that operators of low-pressure gas distribution systems monitor the outlet gas pressure at or near the district regulator station on such systems using a device capable of real-time notification to the operator of overpressurization. Low-pressure gas distribution operators are already required to have devices such as telemetering or recording gauges that record the gas pressure on their systems. However, some of these devices are not designed with the ability to provide real-time notification, and there is no explicit requirement that those devices be located near the district regulator station.

8. Construction Inspections for Gas Transmission Pipelines and Distribution Mains—§ 192.305. PHMSA proposes to amend § 192.305 to lift the indefinite stay of a regulatory amendment to that provision that had been introduced within a final rule issued on March 11, 2015.⁶

PHMSA also proposes an exception from this provision's inspection requirements for small gas distribution pipeline operators who would not be able to comply with the construction inspection requirement without using a

third-party inspector. These regulatory amendments would, beginning one year after the publication of any final rule issued in this proceeding, apply to all other gas distribution pipelines operators; all gas transmission, all offshore gas gathering, and Type A gas gathering pipelines, and certain Types B and C gathering pipelines (specifically, those that are new, replaced, relocated, or otherwise changed).

9. Test Records—Clarification for Tests on Gas Distribution Systems—§§ 192.517 and 192.725. PHMSA proposes to amend § 192.517 to specifically identify the information that operators must record for tests performed on new, replaced, or relocated gas distribution pipelines and to ensure such records are available to operator personnel throughout the life of the pipeline. PHMSA proposes to amend § 192.725 to clarify that each disconnected service line must be tested in the same manner as a new, replaced, or relocated service line—that is, tested in accordance with 49 CFR part 192, subpart J—before being reinstated. PHMSA proposes to require that gas distribution operators comply with these amended testing recordkeeping requirements in connection with gas distribution pipelines that are new, replaced, or relocated beginning one year after the publication of any final rule in this proceeding.

10. Annual Reporting—§ 191.11. PHMSA proposes to add or expand annual reporting requirements for operators of gas distribution pipeline systems, including small LPG operators. For gas distribution pipelines, PHMSA proposes to collect additional information, such as the number and miles of low-pressure service lines, including their overpressure protection methods. For small LPG operators, these annual reports will collect information on the number and miles of service lines, and the disposition of any leaks. These proposed amendments will not apply to master meter systems, petroleum gas systems excepted from 49 CFR part 192 in accordance with § 192.1(b)(5), or individual service lines directly connected to production pipelines or gathering pipelines, other than a regulated gathering pipeline, as determined in § 192.8. PHMSA proposes that operators would need to comply with the above changes to annual reporting requirements beginning with the first annual reporting cycle after the effective date of any final rule issued in this proceeding.

11. Miscellaneous Amendments Pertaining to Part 192—Regulated Gas Gathering Pipelines—§§ 192.3 and 192.9. Following a decision by the U.S.

Court of Appeals for the District of Columbia Circuit in litigation challenging application of requirements of PHMSA's April 2022 Valve Rule to gas and hazardous liquid gathering pipelines,⁷ PHMSA issued a technical correction to the April 2022 Valve Rule codifying that decision.⁸ PHMSA now proposes removal of certain exceptions introduced in the Technical Correction to restore, with respect to certain part 192-regulated gas gathering pipelines, application of specific regulatory amendments from the Valve Rule pertaining certain definitions (§ 192.3) as well as—by way of removal of exceptions within the regulatory cross-references at § 192.9—emergency planning and response (§ 192.615) and protocols for notifications of potential ruptures (§ 192.635).

C. Costs and Benefits

Consistent with 49 U.S.C. 60102(b) and Executive Order 12866 “Regulatory Planning and Review,” as amended by Executive Order 14094 “Modernizing Regulatory Review”, PHMSA has prepared an assessment of the benefits and costs of the proposed rule as well as reasonable alternatives.⁹ PHMSA expects that the rulemaking will yield significant public safety benefits associated with reduced frequency and severity of incidents similar to that which occurred in 2018 in Merrimack Valley, which resulted in a number of adverse consequences described in Section I.A. of this NPRM, as well as approximately \$1.7 billion in property damage, lost gas, claims, other mitigation costs, and the social cost of methane emissions. PHMSA also expects that the proposed rule will yield other, unquantified benefits, which include improvements in risk reduction for pipeline leaks and incidents; reduced consequences from all incidents and emergencies; improved enforcement and oversight procedures; advanced safety measures and communications; avoided emissions; improved public confidence in the safety of gas pipeline systems; and associated environmental enhancements for populations, including those in historically disadvantaged areas. Cost savings reflect the removal of some requirements for small LPG operators. The costs of the proposed rule are attributed to new requirements and

⁶ “Pipeline Safety: Miscellaneous Changes to Pipeline Safety Regulations,” 80 FR 12762, 12779 (Mar. 11, 2015). PHMSA indefinitely stayed § 192.305 in response to a petition for reconsideration. See “Pipeline Safety: Miscellaneous Changes to Pipeline Safety Regulations: Response to Petitions for Reconsideration,” 80 FR 58633, 58634 (Sept. 30, 2015).

⁷ *GPA Midstream Ass'n v. Dep't of Transp.*, 67 F.4th 1188 (D.C. Cir. 2023).

⁸ “Pipeline Safety: Requirement of Valve Installation and Minimum Rupture Detection Standards: Technical Corrections,” 88 FR 50056 (Aug. 1, 2023).

⁹ 88 FR 21879 (Apr. 6, 2023); 58 FR 51735 (Oct. 4, 1993).

updates to operators' DIMP, emergency response plans, operations and maintenance procedures, monitoring and inspection protocols, and other reporting and record-keeping proposals. The provisions include a range of proposals for primarily gas distribution operators, along with some proposals for other gathering and transmission operators.

PHMSA estimates the annualized costs of the proposed rule to be approximately \$110 million per year at a 3 percent discount rate. In Table ES-1, below, PHMSA provides a summary of the estimated costs for the major provisions in this rulemaking and the total cost. For the full cost/benefit analysis and additional details on the summaries, please see the preliminary regulatory impact analysis (PRIA) in Docket No. PHMSA-2021-0046.

TABLE ES-1—TOTAL ANNUALIZED COSTS
(Millions, 2020\$)

Proposed rule requirement	3% discount rate	7% discount rate
DIMP	\$3.2	\$4.3
Small LPG DIMP	–0.3	–0.3
SICT	0.0	0.0
Emergency response	1.0	1.2
O&M	42.8	44.7
Recordkeeping	24.3	27.8
Qualified personnel ...	34.8	34.8
District regulator stations	1.2	1.6
Inspections	0.04	0.05
Records: Tests	0.6	0.6
Annual Reporting	2.3	2.3
Total	110.0	117.1

Note: Costs annualized over 20 years.

Source: PHMSA analysis of gas distribution, transmission, and gathering operators, 2022.

PHMSA expects that each of the elements of the rulemaking, as proposed in this NPRM, will be technically feasible, reasonable, cost-effective, and practicable for the reasons stated in this NPRM and its supporting documents (including the PRIA and draft Environmental Assessment, each available in the docket for this rulemaking), and because the commercial, public safety and environmental benefits of those proposed regulatory amendments as described therein (reduced frequency and severity of incidents similar to the 2018 Merrimack Valley incident which bore an approximate cost of \$1.7 billion in 2020\$), would outweigh any associated costs and support PHMSA's proposed rule compared to alternatives.

II. Background

A. Gas Distribution Systems Overview

More than 2.3 million miles of gas distribution pipelines deliver gas to communities and businesses across the United States.¹⁰ Gas distribution systems are made up of pipelines called "mains," which distribute the gas within the system, and much smaller lines called "service lines," which distribute gas to individual customers. Because the purpose of distribution pipelines is to deliver gas to customers, distribution pipeline systems are located predominantly in urban and suburban areas. Distribution pipelines are generally smaller in diameter than transmission pipelines and operate at lower pressures.

Risk to the public from gas distribution pipelines result from the potential for unintentional releases of the gas transported through the pipelines. Due to their proximity to populations, releases from distribution pipelines bear a particular risk to surrounding populations, communities, property, and the environment, and may result in death, injuries, and property damage.¹¹ Even small releases of natural gas can result in environmental harm, as methane (the primary constituent of natural gas) is a significant contributor to the climate crisis, with more than 25 times the impact on an equivalent basis as carbon dioxide.¹² While the overall trend in pipeline safety has steadily improved over the past two decades, gas distribution pipelines are still involved in a majority of serious gas pipeline incidents.¹³ According to PHMSA's

¹⁰ PHMSA, "Annual Report Mileage for Gas Distribution Systems" (June 1, 2022), <https://www.phmsa.dot.gov/data-and-statistics/pipeline/annual-report-mileage-gas-distribution-systems>.

¹¹ This gas, regulated under 49 CFR parts 191 and 192, can be natural gas and any "flammable gas, or gas which is toxic or corrosive." See §§ 191.3 and 192.3 (definitions of "gas"). By way of example, in addition to natural gas, PHMSA regulates as a "flammable gas" over 1,500 miles of hydrogen gas pipelines. See PHMSA Interpretation Response Letter No. PI-92-030 (July 14, 1992) (noting PHMSA regulates hydrogen pipelines under 49 CFR part 192); PHMSA, "Presentation of Vincent Holohan for Workgroup#4: Hydrogen Network Components at December 2021 Meeting" at slide 11 (Dec. 1, 2021), <https://primis.phmsa.dot.gov/meetings/FilGet.mtg?fil=1227>. PHMSA consequently understands the proposed revisions to 49 CFR parts 191 and 192 within this NPRM would apply not only to natural gas pipelines but also to other gas pipeline governed by 49 CFR parts 191 and 192.

¹² U.S. Env'tl. Prot. Agency, Global Methane Initiative: Importance of Methane (last updated June 9, 2022), <https://www.epa.gov/gmi/importance-methane#:~:text=Methane%20is%20more%20than%2025,due%20to%20human%20related%20activities>.

¹³ Serious incidents are those including a fatality or injury requiring in-patient hospitalization, excluding incidents when secondary ignition is

data, between 2003 and 2022, excavation damage was the leading cause of serious incidents along gas distribution pipelines (28 percent), followed by other outside force damage (23 percent) and incorrect operation (14 percent).¹⁴

Much of the Nation's gas distribution piping has been in the ground for a long time. Per PHMSA's gas distribution operator database, more than 50 percent of the nation's pipelines were constructed before 1970 during the creation of the interstate pipeline network built in response to the demand for energy in the post-World War II economy.¹⁵ Historically, gas distribution pipelines were constructed from many different materials, including cast iron, steel, and copper. However, material fabrication and installation practices have improved since much of the Nation's gas distribution pipeline systems were installed, in acknowledgment that iron alloys like cast iron and steel degrade or corrode over time. Consequently, the age of a gas distribution system pipeline is an important factor in evaluating the risk it poses to public safety and the environment.

On April 4, 2011, following a string of major gas pipeline incidents, the Secretary of Transportation announced a Pipeline Safety Action Plan (Action Plan) that was a vehicle for Federal and State cooperation to accelerate the repair, rehabilitation, and replacement of the highest-risk pipeline infrastructure.¹⁶ Efforts implementing the Action Plan focused on pipeline age and material as significant risk indicators. Pipelines constructed of cast-and wrought iron and bare steel were among those materials identified as posing the highest risk. In fact, operators of cast-iron and bare-steel distribution pipelines perform the vast majority of all leak repairs, despite these lines only making up about 21 percent of all distribution pipelines according to

involved, sometimes called "fire first" incidents. Between 2001 and 2020, gas distribution incidents comprised 81 percent of all the serious incidents reported to PHMSA. The three-year average incident count between 2018 and 2020 is 25, down from an average of 28 serious incidents between 2001 and 2020. "Pipeline Incident 20 Year Trends" (Nov. 15, 2022), <https://www.phmsa.dot.gov/data-and-statistics/pipeline/pipeline-incident-20-year-trends>.

¹⁴ "Pipeline Incident 20 Year Trends" (Nov. 15, 2022), <https://www.phmsa.dot.gov/data-and-statistics/pipeline/pipeline-incident-20-year-trends>.

¹⁵ PHMSA, "By-Decade Inventory: Reports" (Mar. 16, 2020), <https://www.phmsa.dot.gov/data-and-statistics/pipeline-replacement/decade-inventory>.

¹⁶ PHMSA, "U.S. Transportation Secretary Ray LaHood Announces Pipeline Safety Action Plan" (Apr. 4, 2011), <https://www.phmsa.dot.gov/sites/phmsa.dot.gov/files/docs/dot4111.pdf>.

PHMSA's distribution operators' annual report data.¹⁷

Though the amount of cast and wrought iron pipe in use within gas distribution systems has declined significantly in recent years thanks to State and Federal safety initiatives and pipeline operators' replacement efforts, there are still approximately 20,000 miles of mains and 7,000 miles of service lines in the United States.¹⁸ According to the U.S. Department of Energy, the total cost of replacing all cast iron and bare steel distribution pipelines in the United States would be approximately \$270 billion.¹⁹ PHMSA understands that both cost and practical barriers, such as urban excavation and disruption of gas supplies, can also limit replacement efforts. However, PHMSA finds that proactive management of the integrity of aging pipe infrastructure enhances safety and reliability, contributes to cost savings over the longer term, and can be less disruptive to customers and communities than a reactive approach. Accelerating leak detection, repair, rehabilitation, or replacement efforts also delivers the desired integrity and safety benefits more expeditiously, lowering maintenance requirements associated with the aging pipe that is being replaced.

There is no simple formula for determining which parts of the Nation's pipeline infrastructure should be of greatest concern. Factors often associated with higher risk include pipeline age, materials of construction, exposure to elements or outside forces, and an operator's practices in managing the integrity of its pipeline system. Each of these factors can contribute to a pipeline's risk, but effective integrity management can counterbalance the impact of aging and types of construction materials.

B. Gas Distribution Configurations

In a distribution system, gas is sourced from a transmission pipeline operating at a high pressure and must be safely delivered to the customer at lower

pressures that are safe for customer piping and appliances. There are multiple points along the system where operators can reduce the pressure to be more suitable for the needs of the customer. City gate stations are the first such reduction point, and district regulator stations are pressure-reducing facilities downstream of city gate stations that further reduce the pressure from the pipeline coming from the city gate.²⁰ This lower pressure downstream of a district regulator station is more suitable for providing service to customers.

Each gas distribution system must be designed to operate safely at or below a certain pressure, also known as its maximum allowable operating pressure (MAOP), as determined in accordance with § 192.619. Exceeding this pressure can cause the gas to build up in the pipeline and potentially cause the failure of piping, joints, fittings, or customer appliances. As gas flows through a distribution system, devices called regulators control the flow of gas to maintain a constant pressure. If a regulator senses a drop or rise in pressure above or below a set point, it will open or close accordingly to adjust the pressure of gas. As an additional safety precaution against overpressurization, some distribution pipelines are also designed with a relief valve to vent the gas into the atmosphere. While modern gas regulators are highly reliable devices, they can fail due to physical damage, equipment failure (e.g., degradation of materials such as seals and gaskets, defects or maintenance issues, or inability to control pressure as set), or the presence of foreign material in the gas stream.²¹ Because there is the possibility of a regulator failing, distribution systems are typically designed with multiple means of protection and redundancies to reduce the likelihood of a catastrophic failure.

Many regulators require external control lines, which sense the outlet pressure of the regulator. Based on the

pressure sensed through the control lines, the regulator valve will open or close to control the downstream pressure of the regulator. In some older installations, control lines are located farther downstream of the regulator station on the buried outlet piping based on either the manufacturer's recommendations or previous control-line standards and practices at the time of installation. However, a break in the control line (e.g., if it is damaged during an excavation) will make the regulator sense a lower downstream pressure and will cause the regulator valve to open wider automatically. This could result in overpressurization of the downstream piping, which could lead to a catastrophic event. The same result occurs if the flow through the control line is otherwise disrupted, for example if the control line valve is shut off or if the control line is isolated from the regulator it is controlling.

In general, gas distribution pipeline systems can be classified as either low pressure or high pressure. In a high-pressure gas distribution system, the gas pressure in the main is substantially higher than what the customer requires, and a pressure regulator installed at each meter reduces the pressure from the main to a pressure that can be used by the customer's equipment and appliances. These regulators incorporate an overpressure-protection device to prevent overpressurization of the customer's piping and appliances should the regulator fail. Additionally, all new or replaced service lines connected to a high-pressure distribution system must have excess flow valves (see § 192.383). Excess flow valves can reduce the flow of gas through the service line by minimizing unplanned, excessive gas flows.²²

In a low-pressure distribution system, the gas pressure in the main is substantially the same as the pressure provided to the customer (see § 192.3). Since a district regulator station located upstream of service lines acts as the primary means of pressure control in low-pressure distribution systems, an overpressurization in the system served by the district regulator could affect all the customers served by the system.

¹⁷ Cast iron or bare steel pipelines account for 95 percent of corrosion leaks on mains, 92 percent of natural-force leaks on mains, 91 percent of pipe/weld/joint failure leaks; 97 percent "other cause" leaks on mains; and 76 percent of all known leaks. PHMSA, "Cast and Wrought Iron Inventory" (Apr. 26, 2021), <https://www.phmsa.dot.gov/data-and-statistics/pipeline-replacement/cast-and-wrought-iron-inventory> ("Cast and Wrought Iron Inventory").

¹⁸ See Cast and Wrought Iron Inventory.

¹⁹ U.S. Dep't of Energy, "Transforming U.S. Energy Infrastructures in a Time of Rapid Change: The First Installment of the Quadrennial Energy Review" at S-5 (Apr. 2015) <https://www.energy.gov/sites/prod/files/2015/08/f25/QER%20Summary%20for%20PolicyMakers%20April%202015.pdf>.

²⁰ "At the city gate the pressure of the gas is reduced, and [this] is normally the location where odorant (typically mercaptan) is added to the gas, giving it the characteristic smell of rotten eggs so leaks can be detected." Pipeline Safety Trust, "Pipeline Basics & Specifics About Natural Gas Pipelines" at 4 (Feb. 2019), <https://pstrust.org/wp-content/uploads/2019/03/2019-PST-Briefing-Paper-02-NatGasBasics.pdf>.

²¹ Gas may contain moisture, dirt, sand, welding slag, metal cuttings from tapping procedures, or other debris. Problems caused by such foreign material in the gas stream are most prevalent following construction on the pipeline supplying gas to the district regulator station. American Gas Association, "Leading Practices to Reduce the Possibility of a Natural Gas Over-Pressurization Event" at 447 (Nov. 26, 2018).

²² An excess-flow valve is a mechanical safety device installed on a gas service line to a residence or small commercial gas customer. In the event of damage to the gas service line between the street and the meter, the excess-flow valve will minimize the flow of gas through the service line. The pipeline safety regulations require a gas distribution company to install such a device on new or replacement service lines for single-family residences and certain multifamily and commercial buildings where the service line pressure is above 10 pounds per square inch gauge (psig). See 49 CFR 192.383 for specific requirements.

This is what occurred during the Merrimack Valley incident and is an inherent weakness of low-pressure gas distribution systems.

C. Merrimack Valley

On September 13, 2018, fires and explosions occurred after high-pressure natural gas entered a low-pressure natural gas distribution system operated by CMA, a subsidiary of NiSource, Inc.²³ One person, 18-year-old Leonel Rondon, was killed, and 22 people, including 3 firefighters, were transported to hospitals for treatment of their injuries. At least five homes were destroyed in the city of Lawrence and the towns of Andover and North Andover, MA, by the fires and explosions. More than 130 structures were damaged in total. Most of the damage occurred from fires ignited by natural gas-fueled appliances. More than 50,000 residents were asked to evacuate.

In response, fire departments from three municipalities were dispatched to the fires and explosions. First responders initiated the Massachusetts fire mobilization plan and received mutual aid from neighboring districts in Massachusetts, New Hampshire, and Maine. Emergency management officials had the electric utility shut off electrical power in the area. Additionally, CMA shut down its low-pressure natural gas distribution system, affecting 10,894 customers, including some outside of the affected area who had their service shut off as a precaution.

The NTSB on September 24, 2019, issued a final report of its investigation into the Merrimack Valley incident.²⁴ The NTSB found the cause of the incident was CMA's weak engineering management that failed to adequately plan, review, sequence, and oversee the construction project that led to the abandonment of a cast iron main without first relocating the regulator control lines to the new plastic main. The NTSB also found that contributing to the accident was CMA's low-pressure natural gas distribution system that was designed and operated without adequate overpressure protection.

D. Low-Pressure Gas Distribution System in South Lawrence

At the time of the incident, CMA owned and operated a network of gas pipeline systems for the transportation and delivery of natural gas that included approximately 25 different low-pressure gas distribution systems in

Massachusetts. Among these systems, CMA owned and operated a low-pressure system in the area of South Lawrence, Massachusetts that served Lawrence, Andover, and North Andover, among other communities (South Lawrence system). The South Lawrence system was installed in the early 1900s and was constructed with cast iron and bare steel mains and used several regulator stations to control downstream pressure. The regulator stations were located below ground and contained regulators that monitored and controlled downstream pressure. Natural gas came into the South Lawrence system at a pressure of about 75 pounds per square inch, gauge (psig). The regulators reduced the pressure to about 0.5 psig for delivery to customers.

The South Lawrence system consisted of 14 regulator stations, wherein the regulator valves opened or closed based on the pressure the regulator sensed downstream to maintain the downstream pressure at a pre-set limit called a "set point." This was to ensure the pressure in the system did not exceed the MAOP and become unsafe. Each regulator station in the South Lawrence system had at least two regulators in series—a "worker regulator" and a "monitor regulator"—each with a control line that sensed downstream pressure and connected back to its regulator, thereby enabling the regulator station to regulate system pressure. The worker regulator was the primary regulator that maintained system pressure. The monitor regulator was the redundant backup in case the worker regulator was damaged or malfunctioned. If both control lines experienced a decrease in pressure, such as when the cast iron main was disconnected, the worker regulator and monitor regulator would automatically and continually increase the pressure, resulting in an overpressurization of the low-pressure system. That is precisely what occurred in CMA's gas main replacement project.

E. Gas Main Replacement Project

Beginning in 2016, CMA began a pipe replacement project in the South Lawrence system called the South Union Street project. CMA's field engineering department initiated the project in part due to the pending City of Lawrence water main project that would encroach on two aging cast iron mains on South Union Street. The construction project was also part of CMA's Gas System Enhancement Plan that called for replacing existing low-pressure cast iron pipelines (both mains and the accompanying service lines)

with higher-pressure modern plastic piping.

The South Union Street project proposed replacing two low-pressure cast iron mains with one plastic high-pressure main. Once installed, the new plastic main would be "tied-in" to the distribution system and service lines supplying gas to customers. As is typical in pipe replacement projects, the two cast iron mains would be completely disconnected from the low-pressure system and abandoned in the ground upon completion.

The scope of the South Union Street project included the replacement of the cast iron mains near a belowground regulator station located at the intersection of Winthrop Avenue and South Union Street (the Winthrop regulator station), one of the 14 regulator stations that monitored and controlled downstream pressure in the South Lawrence system. Up until the time of the incident, two control lines connected the Winthrop regulator station and the two cast iron and bare steel mains on South Union Street.

CMA contracted with a pipeline services firm to complete the replacement project. CMA prepared a work package, which included materials such as isometric drawings and procedural details for disconnecting and connecting pipes, for each of the planned construction activities. However, CMA did not prepare a package for the relocation of the control lines serving the regulator station. The absence of a complete work package led to the contractor completing the installation of the plastic main with the regulator control lines at the regulator station still connected to the cast iron main that was being replaced.

In 2016, the construction crew installed the new plastic main on South Union Street and began feeding the new plastic main with gas from the Winthrop regulator station. However, CMA put the work on hold due to a city-wide moratorium on all gas, water, and sewer projects in Lawrence. Consequently, the construction crew was unable to begin any of the tie-in and abandonment procedures to tie-in or connect the mains or services to the new plastic main and thus was also unable to abandon the cast iron mains on South Union Street. The regulator control lines at the Winthrop regulator station remained connected to the cast iron mains that would ultimately be decommissioned.

The final stage of the South Union Street project involved the installation of tie-ins to the new plastic main, after which the legacy cast iron mains would be decommissioned and abandoned in

²³ CMA transferred from NiSource, Inc. to Eversource Energy in November 2020.

²⁴ NTSB/PAR-19/02 at 49.

their existing location. CMA then connected the plastic pipe to the gas distribution system, which allowed it to be monitored for pressure changes.

On September 13, 2018, at 4:00 p.m., the construction crew completed the final “tie-in” and abandonment procedure following the procedures CMA provided to the crew at South Union Street. Unbeknownst to the construction crew, the control lines were still connected to the abandoned cast iron main despite the gas now flowing through the new plastic main. At the Winthrop regulator station, about 0.5 miles south of the work area, the control lines that were still connected to the cast-iron mains on South Union Street sensed a sharp decline in pressure, causing the Winthrop regulator station to add more pressure into the South Lawrence low-pressure system. Feeding high-pressure gas into the low-pressure system resulted in a catastrophic overpressurization of the system. The overpressurization of the low-pressure system in the city of Lawrence and the towns of Andover and North Andover sent gas into home appliances at a rate that they were not designed to handle. This created explosions and fires in those homes and businesses. Local fire departments were the first to receive notification of the start of the incident via 9–1–1 calls. Shortly after 4:00 p.m., the local fire departments were inundated with calls from the public.

F. Emergency Response to the Merrimack Valley Incident

On September 13, 2018, the monitoring center in Columbus, OH, which was overseeing the CMA system, received pressure alarms on its supervisory control and data acquisition (SCADA) system.²⁵ The system recorded a sudden increase in pressure in the Merrimack Valley low-pressure system at 3:57 p.m. The SCADA’s high-pressure alarms activated at 4:04 p.m. and 4:05 p.m. for the South Lawrence district regulator station and Andover, respectively. The SCADA system was only able to monitor system pressures; it could not remotely control the pressure of this system.

Following company protocol, at 4:06 p.m., the SCADA controller called the on-call technician in Lawrence, MA, and reported the high-pressure event. The on-call technician dispatched 3 field technicians to perform field checks on the 14 regulators within the South

Lawrence system. Not until about 4:30 p.m. did a CMA field technician at the Winthrop regulator station (the location of the control lines still connected to the cast iron main) hear a loud sound and recognize that a large quantity of natural gas was flowing through the Winthrop regulator station. The CMA field technician adjusted the set point on the two regulators to reduce flow and isolated them. The CMA field technician then noticed that the sound of the flowing natural gas began to decrease.

Meanwhile, at 4:18 p.m., a CMA field engineer and a CMA field operations leader (FOL) were at another construction site when they received notice to respond to fire coming out of house chimneys. Due to traffic congestion, a police officer escorted the FOL to the construction site at Salem and South Union streets (location of the September 13 tie-in). When the FOL arrived at 5:08 p.m., crew members stated that they had confirmed the pressure in the entire low-pressure system was in the normal range before removing the bypass (*i.e.*, disconnecting the cast iron main from the Winthrop regulator station and connecting the new plastic main). At 5:19 p.m. the FOL took pressure readings at a nearby house and found the pressure was elevated. The FOL then recommended to a supervisor that CMA shut down the low-pressure system.

After being designated as the CMA Incident Commander by the Lawrence Operations Center manager, the FOL then called CMA’s engineering department for the list of valves that needed closing to isolate and shut down the system. While waiting for this information, the FOL assigned crews to regulator stations and directed them to verify, with CMA’s engineering department, the correct valve to close once they arrived at the regulator station. Once confirmed, they closed the valves. The FOL confirmed the closure of all valves at 7:24 p.m.

At 7:43 p.m., almost 4 hours after the CMA SCADA system detected the overpressurization, the president of CMA declared a “Level 1” emergency, in accordance with CMA’s emergency response plan. According to the NTSB’s report, the operator’s Emergency Response Manual defines a “Level 1” emergency as a “catastrophic event” that includes the loss of a major natural gas facility or the loss of critical natural gas infrastructure.

Working through the night, CMA’s engineering department worked under the FOL’s direction to confirm that no gas was flowing into the regulator stations on the low-pressure system. On

September 14, 2018, at 6:27 a.m., CMA confirmed the low-pressure distribution system was shut down for the 8,447 customers in the Lawrence, Andover, and North Andover areas. CMA shut down the natural gas to an additional 2,447 customers outside the immediate area as a precaution.

The following days required an unprecedented response effort. More than 50,000 residents were asked to evacuate from their homes following the overpressurization.²⁶ Thousands of homes needed to be entered, rendered safe, and secured to ensure that dangerous gas levels no longer existed. As the emergency response concluded, it was clear that the recovery effort would span months. CMA’s work in the aftermath of the incident focused on repairing infrastructure damage, providing shelter, and finding longer-term housing solutions as recovery efforts extended into the fall and winter months.

The 2018 incident impacted three communities in the Merrimack Valley that, while geographically near one another, are different demographically. Lawrence is a densely populated city with many Spanish-speaking residents and a higher poverty rate than Andover and North Andover. Andover and North Andover are middle-class suburban communities, and although each has half the population size of Lawrence, their geographic size is four to five times that of Lawrence.

III. Recommendations, Advisory Bulletins, and Mandates

A. National Transportation Safety Board

The NTSB investigates serious pipeline accidents, including those that occur on gas distribution pipeline systems. The NTSB investigated CMA’s overpressurization incident and issued its final report,²⁷ which included several findings and safety recommendations to NiSource, Inc., the Commonwealth of Massachusetts (Massachusetts), several other States,²⁸ and PHMSA.

²⁶ Mass. Dep’t of Pub. Utilities, “Independent Assessment of Columbia Gas of Massachusetts’ Merrimack Valley Restoration Program: Final Report,” at A–2 (June 22, 2020), <https://www.mass.gov/doc/independent-assessment-of-columbia-gas-of-massachusetts-merrimack-valley-restoration-program/download>.

²⁷ See NTSB, PAR–19/02. The full report is available at <https://www.nts.gov/investigations/AccidentReports/Reports/PAR1902.pdf>.

²⁸ These states were Alabama, Alaska, Arizona, Arkansas, California, Colorado, Connecticut, Florida, Georgia, Idaho, Illinois, Kentucky, Louisiana, Maine, Maryland, Mississippi, Missouri, Montana, Nebraska, Nevada, New York, North Carolina, Pennsylvania, South Carolina, South

²⁵ Operators use SCADA systems to monitor and control critical assets remotely. See § 192.631. Here, the South Lawrence system was monitored by CMA’s corporate owner at the time, NiSource.

In its accident report, the NTSB issued two safety recommendations to PHMSA. The first, P–19–14, recommended that PHMSA require overpressure protection for low-pressure natural gas distribution systems that cannot be defeated by a single operator error or equipment failure. The NTSB further clarified that to satisfy this recommendation, PHMSA would not have to require that existing low-pressure gas distribution systems be completely redesigned; rather, PHMSA may satisfy this recommendation by requiring operators to add additional protections, such as slam-shut or relief valves, to existing district regulator stations or other appropriate locations in the system.²⁹ The second, P–19–15, recommended that PHMSA issue an advisory bulletin to all low-pressure natural gas distribution system operators of the possibility of a failure of overpressure protection. Further, P–19–15 stated that the advisory bulletin should recommend that operators use a failure modes and effects analysis or an equivalent structured and systematic method to identify potential failures and take action to mitigate those identified failures. In developing this NPRM, PHMSA also reviewed additional recommendations relating to the Merrimack Valley incident that NTSB made to states and operators.

B. Advisory Bulletins

1. Possibility of Overpressurization of Low-Pressure Distribution Systems Advisory Bulletin

On September 29, 2020, PHMSA issued an advisory bulletin (ADB–2020–02) to urge owners and operators of gas distribution systems to conduct a comprehensive review of their systems for the possibility of a failure of overpressure protection on low-pressure distribution systems.³⁰ The advisory bulletin addressed NTSB safety recommendation P–19–15, which underscored the elevated possibility of a common mode of failure on low-pressure distribution systems. Specifically, PHMSA requested owners and operators of low-pressure distribution systems to review the NTSB’s report concerning the 2018 Merrimack Valley overpressurization event. PHMSA also recommended that

operators review their current systems for a similar overpressure-protection configuration to that on the CMA pipeline involved in the incident. In the review of their systems, PHMSA urged operators to consider the possibility of a failure of overpressure-protection devices as a threat to their system’s integrity. Additionally, PHMSA reminded owners and operators of their responsibilities under 49 CFR part 192, subpart P, to follow their DIMP and to revise their DIMP based on the new information provided in the NTSB’s report and PHMSA’s advisory bulletin. Finally, PHMSA recommended several ways that an operator can protect low-pressure distribution systems from an overpressurization event. Some examples include:

1. Installing a full-capacity relief valve downstream of the regulator station, including in applications where there is only worker-monitor pressure control;
2. Installing a “slam-shut” device;
3. Using telemetered pressure recordings at district regulator stations to signal failures immediately to operators at control centers; and
4. Completely and accurately documenting the location for all control lines on the system.

2. Cast-Iron Pipe Advisory Bulletin

On March 23, 2012, PHMSA issued advisory bulletin ADB–2012–05 to owners and operators of cast-iron distribution pipelines and State pipeline safety representatives.³¹ PHMSA issued this advisory bulletin partly in response to the 2011 deadly explosions in Philadelphia and Allentown, PA, involving cast-iron pipelines installed in 1942 and 1928, respectively.³² These incidents gained national attention and highlighted the need for continued safety improvements to aging gas pipeline systems. This advisory bulletin updated two prior advisory bulletins (ALN–91–02, issued on October 11, 1991, and ALN–92–02, issued on June 26, 1992³³) covering the continued use

of cast-iron pipe in gas distribution pipeline systems. The ADB–2012–05 reiterated the two prior advisory bulletins, urging owners and operators to conduct a comprehensive review of their cast-iron gas distribution pipelines and replacement programs and to accelerate repair and replacement of high-risk pipelines. ADB–2012–05 also requested that State agencies consider enhancements to cast-iron replacement plans and programs. Specifically, in ADB–2012–05, PHMSA asked owners and operators of cast-iron distribution pipelines and State safety representatives to consider the following where improvements in safety are necessary:

1. Review current cast-iron replacement programs and consider establishing mandated replacement programs;
2. Establish accelerated leakage survey frequencies or leak testing;
3. Focus pipeline safety efforts on identifying the highest-risk pipe;
4. Use rate adjustments to incentivize pipeline rehabilitation, repair, and replacement programs;
5. Strengthen pipeline safety inspections, accident investigations, and enforcement actions; and
6. Install interior/home methane gas alarms.

PHMSA reminded owners and operators of their responsibilities under § 192.617 to establish procedures for analyzing incidents and failures to determine the causes of the failures and to minimize the possibility of a reoccurrence.

Finally, the advisory bulletin notes that the DOT, in accordance with the Pipeline Safety, Regulatory Certainty, and Job Creation Act of 2011 (Pub. L. 112–90), will continue to monitor the progress made by operators to implement plans of safe management and replacement of cast-iron gas pipelines and identify the total miles of cast iron pipelines in the United States.

C. Statutory Authority

Title II of the PIPES Act of 2020, the “Leonel Rondon Pipeline Safety Act,” included several mandates for PHMSA to update the regulations governing operators of gas distribution systems. This NPRM addresses mandates codified at 49 U.S.C. 60102(r)–(t), 60105(b), and 60109(e)(7). (See sections 202, 203, 204, and 206 of the PIPES Act of 2020). Additionally, PHMSA has general statutory authority to regulate the safety of gas pipeline facilities subject to this rulemaking as discussed in section V.A of this NPRM.

Dakota, Texas, Utah, Virginia, and Wyoming. NTSB/PAR–19/02 at 50.

²⁹ NTSB clarified this in an official correspondence to PHMSA on July 31, 2020. NTSB, “Safety Recommendation P–19–014” (July 31, 2020), <https://data.ntsb.gov/carol-main-public/sr-details/P-19-014>.

³⁰ “Pipeline Safety: Overpressure Protection on Low-Pressure Natural Gas Distribution Systems,” ADB–2020–02, 85 FR 61097 (Sept. 29, 2020).

³¹ “Pipeline Safety: Cast Iron Pipe (Supplementary Advisory Bulletin),” ADB–2012–05, 77 FR 17119 (Mar. 23, 2012).

³² On January 18, 2011, an explosion and fire caused the death of one gas utility employee and injuries to several other people while gas utility crews were responding to a natural gas leak in Philadelphia, Pennsylvania. On February 9, 2011, five people lost their lives, several homes were destroyed, and other properties were impacted by an explosion and subsequent fire in Allentown, Pennsylvania.

³³ Research and Special Programs Administration (RSPA), ALN–91–02 (Oct. 11, 1991), <https://www.phmsa.dot.gov/sites/phmsa.dot.gov/files/docs/RSPA%20Alert%20Notice%2091-02.pdf>; RSPA, ALN–92–02 (June 26, 1992), <https://www.phmsa.dot.gov/sites/phmsa.dot.gov/files/docs/RSPA%20Alert%20Notice%2092-02.pdf> (supplementing ALN–91–02).

1. Distribution Integrity Management Program Plans and State Inspection Calculation Tool (49 U.S.C. 60109(e)(7) and 49 U.S.C. 60105(b) and 60105 Note; PIPES Act of 2020 Section 202)

PHMSA is required to issue regulations ensuring that DIMP plans for gas distribution operators include an evaluation of certain risks, such as those posed by cast iron pipes and mains and low-pressure distribution systems, as well as the possibility of future accidents to better account for high-consequence but low-probability events. (49 U.S.C. 60109(e)(7)). Gas distribution operators were required make their DIMP plans, emergency response plans, and O&M manuals available to PHMSA or the relevant State regulatory agency no later than December 27, 2022. Gas distribution operators must also make these documents, in updated form, available to PHMSA or the relevant State regulatory agency: (1) two years after the promulgation of regulations as required; and (2) every 5 years thereafter, as well as following any significant change to the document. PHMSA must also update and codify the use of the SICT, a tool used to help states determine the minimum amount of time it must dedicate to inspections. (See 49 U.S.C. 60105(b) and 60105 note).

2. Emergency Response Plans (49 U.S.C. 60102(r); PIPES Act of 2020 Section 203)

PHMSA is required to update its emergency response plan regulations to ensure that each emergency response plan developed by a gas distribution system operator includes written procedures for how to handle communications with first responders, other relevant public officials, and the general public after certain significant pipeline emergencies (49 U.S.C. 60102(r)). Specifically, the updated regulations would ensure that pipeline operators contact first responders and public officials as soon as practicable after they know a release of gas has occurred that resulted in a fire related to an unintended release of gas, an explosion, one or more fatalities, or the unscheduled release of gas and shutdown of gas service to a significant number of customers. Similarly, the updated regulations would provide for general public communication of pertinent emergencies as soon as practicable and leverage communications methods facilitating rapid notice to the general public.

3. Operation and Maintenance Manuals (49 U.S.C. 60102(s); PIPES Act of 2020 Section 204)

PHMSA is required to update the regulations for O&M manuals to require distribution system operators to have a specific action plan to respond to overpressurization events (49 U.S.C. 60102(s)). Additionally, operators must develop written procedures for management of change processes for significant technology, equipment, procedural, and organizational changes to their distribution system and ensure that relevant qualified personnel, such as an engineer with a professional engineer (PE) license, reviews and certifies such changes (49 U.S.C. 60102(s)).

4. Pipeline Safety Practices (49 U.S.C. 60102(t); PIPES Act of 2020 Section 206)

PHMSA is required to issue regulations that require distribution pipeline operators to identify and manage “traceable, reliable, and complete” maps and records of critical pressure-control infrastructure and update these records as appropriate. The records must be submitted or made available to the relevant regulatory agency (*i.e.*, PHMSA or the State). These regulations must require records to be gathered on an opportunistic basis. (49 U.S.C. 60102(t)(1)).

PHMSA must also issue regulations requiring a qualified employee of a distribution system operator to monitor gas pressure at district regulator stations and be able to shut off flow or limit gas pressure during construction projects that have the potential to cause a hazardous overpressurization. An exception to this requirement would be made for a district regulator station that has a monitoring system and capability for a remote or automatic shutoff (49 U.S.C. 60102(t)(2)). PHMSA is further required to issue regulations on district regulator stations to ensure that gas distribution system operators minimize the risk of a common mode of failure at low-pressure district regulator stations, monitor the gas pressure of low-pressure distribution systems, and install overpressure protection safety technology at low-pressure district regulator stations. If it is not operationally possible to install such technology, this section would require the operator to identify plans that would minimize the risk of overpressurization (49 U.S.C. 60102(t)(3)).

IV. Proposed Amendments

A. Distribution Integrity Management Programs (Subpart P)

In 2009, PHMSA issued a final rule titled “Pipeline Safety: Integrity Management Program for Gas Distribution Pipelines,” creating 49 CFR part 192, subpart P.³⁴ As specified in § 192.1003, subpart P applies to operators of all gas distribution pipelines covered under part 192, subject to certain exceptions, and prescribes minimum requirements for integrity management programs for any such pipelines (referred to in this rulemaking as DIMPs). Adherence to a DIMP is an overall approach by operators to ensure the integrity of their distribution systems. The purpose of DIMP is to enhance safety by identifying and reducing pipeline integrity risks. DIMP regulations require that operators develop an integrity management plan that they must re-evaluate periodically; that integrity management plan complements operator efforts in complying with prescriptive operating and maintenance requirements elsewhere in part 192.

Pursuant to § 192.1007, DIMP regulations require operators implement the following steps in developing their DIMP plans:

(1) *Knowledge* (§ 192.1007(a))—Requires operators to understand their pipeline system’s design and material characteristics, operating conditions and environment, and maintenance and operating history;

(2) *Identify Threats* (§ 192.1007(b))—Requires operators to identify existing and potential threats to their pipeline systems;

(3) *Evaluate and Rank Risk* (§ 192.1007(c))—Requires operators to evaluate and identify threats to determine their relative importance and rank the risks associated with their pipeline systems;

(4) *Identify and Implement Measures to Address Risks* (§ 192.1007(d))—Requires operators to determine and implement measures designed to reduce the risks from failure of their pipeline systems;

(5) *Measure Performance, Monitor Results, and Evaluate Effectiveness* (§ 192.1007(e))—Requires operators to measure the performance of their DIMPs and reevaluate threats and risks to their pipeline systems;

(6) *Periodic Evaluation and Improvement* (§ 192.1007(f))—Requires operators to periodically reevaluate threats and risks across the entire pipeline system; and

³⁴ 74 FR 63906 (Dec. 4, 2009).

(7) *Report Results* (§ 192.1007(g))— Requires operators to report their performance results to PHMSA and the applicable State agency through annual reports (required by § 191.11).

The first step in developing a robust DIMP plan, as required in § 192.1007(a), is for operators to have knowledge of their gas distribution system. PHMSA has clarified through enforcement guidance that this knowledge should include, but is not limited to, the following characteristics: location, material composition, piping sizes, joining methods, construction methods, date of installation, soil conditions (where appropriate), operating and design pressures, operating history, operating performance data, condition of system, and any other characteristics noted by operators as important to understanding their system. This information may be obtained from sources including system maps, construction records, work management system, geographic information systems (GIS), corrosion records, and personnel who have knowledge of the system (subject matter experts).³⁵ This step also requires operators to identify missing data and to develop a plan to collect relevant information as part of their normal pipeline activities over time.

The second step in developing and implementing a DIMP plan, as required in § 192.1007(b), is for operators to use the information they have gathered in compliance with § 192.1007(a) to identify threats to the integrity of their gas distribution systems. Section 192.1007(b) currently requires that operators consider eight broad categories of threats. These threats are corrosion (including atmospheric corrosion), natural forces, excavation damage, other outside force damage, material or welds, equipment failure, incorrect operations, and other issues that could threaten the integrity of the pipeline.³⁶ Operators must consider reasonably available information to identify existing and potential threats. Sources of data may include incident and leak history, corrosion control records (including atmospheric corrosion records), continuing surveillance records, patrolling records,

maintenance history, and excavation damage experience (see § 192.1007(b)).

Section 192.1007(b) requires operators to consider certain categories of threats and consider reasonably available information to identify other existing and potential threats not specifically listed. PHMSA has clarified through guidance that operators should use sources of information such as past O&M procedures, abnormal operating events, purchase orders, material lists from old field orders or standards, and information from industry sources (e.g., plastic pipe database committee (PPDC),³⁷ NTSB accident reports, or PHMSA advisory bulletins) to help identify threats.³⁸ PHMSA identified potential threats that include, but are not limited to, non-leak events such as near misses, overpressurizations, and material and appurtenance failures. Even though certain potential threats may not have caused system integrity issues on an operator's particular system in the past, the fact that known industry or systemic risks exist requires operators to account for the threat in their DIMP. Further, operators should not eliminate any existing or potential threat to a system without an adequate basis for doing so.³⁹ PHMSA reiterated through guidance material that operators should consider environmental conditions that may be conducive to threats developing over time (e.g., atmospheric corrosion, hurricanes, flooding, excavation damage, or materials with known integrity issues), so that operators do not eliminate potential threats without proper consideration.⁴⁰ Prior to excluding a potential threat, operators should perform an analysis of their records to ensure that the pipeline has not experienced the threat to date.⁴¹

PHMSA clarified through enforcement guidance that to exclude a threat from consideration, an operator should document the basis for that conclusion and should not exclude a threat based on the unavailability of information to support the existence of

such a threat.⁴² Where data is missing or insufficient, an operator should use a conservative assumption in the risk assessment. Operators must maintain records that identify how they use unsubstantiated data so that operators and regulators can consider the impact on the variability and accuracy of risk analysis results.⁴³

The third step in developing and implementing a DIMP plan, as required in § 192.1007(c), is to evaluate and rank risk. Risk is the likelihood of an event occurring multiplied by the consequence of that event. An event that is highly likely and has significant public safety or environmental consequences constitutes an event of greatest concern, while an unlikely event that has minimal consequences may not justify any particular precautions. On the other hand, an unlikely event that could have very high consequences may justify special precautions. Incidents on gas distribution systems are generally low-likelihood, but high-consequence, events.

Risk analysis is an ongoing process of understanding the risk each identified threat presents to a pipeline. Operators use the threats identified in § 192.1007(b) and any knowledge gained when complying with § 192.1007(a) to evaluate the risks associated with their pipelines. Operators then must rank the risks to determine their relative importance. PHMSA has recommended that operators prioritize and address the risks of greatest concern first.⁴⁴

The fourth step in developing and implementing a DIMP plan, as required in § 192.1007(d), is for operators to determine and implement measures designed to reduce the risks from failure of their gas distribution pipelines. These measures include having an effective leak management program (unless all leaks are repaired when found).⁴⁵ PHMSA's enforcement guidance specifies that the process for identifying risk reduction measures should be based on identified threats.⁴⁶ Operators

³⁵ PHMSA, "Gas Distribution Pipeline Integrity Management Enforcement Guidance" at 19–23 (Dec. 7, 2015), https://www.phmsa.dot.gov/sites/phmsa.dot.gov/files/docs/DIMP_Enforcement_Guidance_12_7_2015.pdf ("DIMP Guidance").

³⁶ PHMSA, "F 7100.1–1, Annual Report: Gas Distribution System" (May 2021), https://www.phmsa.dot.gov/sites/phmsa.dot.gov/files/2021-05/Current_GD_Annual_Report_Form_PHMSA%20F%207100.1-1-CY%202021%20and%20Beyond.pdf.

³⁷ The Plastic Pipe Database Committee, composed of representatives of the American Gas Association (AGA), American Public Gas Association (APGA), Plastics Pipe Institute (PPI), National Association of Regulatory Utility Commissioners (NARUC), NAPS, NTSB, and PHMSA, coordinates the creation and maintenance of a database to proactively monitor the performance of in-service plastic piping system failures and leaks with the objective of identifying possible performance issues.

³⁸ PHMSA, "Gas Distribution Pipeline Integrity Management Enforcement Guidance" at 19–23 (Dec. 7, 2015), https://www.phmsa.dot.gov/sites/phmsa.dot.gov/files/docs/DIMP_Enforcement_Guidance_12_7_2015.pdf ("DIMP Guidance").

³⁹ DIMP Guidance at 18–19.

⁴⁰ DIMP Guidance at 19.

⁴¹ DIMP Guidance at 19.

⁴² DIMP Guidance at 18–19.

⁴³ DIMP Guidance at 19, 58. Section 192.1011 requires that operators must maintain records demonstrating compliance with the requirements of this subpart for at least 10 years. The records must include copies of superseded integrity management plans developed under this subpart.

⁴⁴ DIMP Guidance at 22, 61.

⁴⁵ PHMSA notes that it recently proposed in a separate rulemaking a number of revisions to its prescriptive part 192 leak detection requirements that would (*inter alia*) require gas distribution to adopt advanced leak detection programs based on commercially available, advanced leak detection equipment. See "Gas Pipeline Leak Detection and Repair," 88 FR 31890 (May 18, 2023).

⁴⁶ DIMP Guidance at 28.

should promptly identify the need for risk reduction measures if a new risk is identified.

Overall, DIMP requirements direct operators to identify conditions that can result in hazardous leaks or other unintended consequences and take actions to reduce the likelihood of the occurrence of a hazardous condition and the consequences of a resulting failure. It is critical for operators to identify threats that affect, or could potentially affect, a distribution pipeline to ensure that pipeline's integrity. Knowledge of applicable threats, whether actual or potential, allows operators to evaluate the safety risks they pose and to rank those risks, allowing the operator to apply safety resources where they will be most effective. For the most effective results, operators should break down these broad threat categories into more specific threats. An operator must use the knowledge of their system gained as a result of complying with § 192.1007(a), combined with the threats identified pursuant to § 192.1007(b), to perform a risk analysis to evaluate the likelihood and consequences of failures for those threats described in § 192.1007(c) for which risk-reduction measures are then identified and implemented under § 192.1007(d). The more accurately and completely an operator characterizes their system, the more accurate the risk analysis results will be. This in turn should inform how an operator allocates resources to mitigate the risks associated with its system.

Pipeline incidents since the promulgation of the DIMP rules in 2011 have demonstrated that some distribution operators whose systems are subject to DIMP requirements are not adequately identifying (step 2), evaluating (step 3), or mitigating (step 4) the threats that are degrading and reducing the integrity of their pipeline systems. For example, NTSB's report on the Merrimack Valley incident found that, by at least September 2015, CMA employees knew of overpressure dangers associated with maintenance on belowground control lines for low-pressure system regulator stations: a faulty, damaged, or unaccounted for control line could lead to overpressurization, resulting in fires and explosions in a populated area.⁴⁷ In September 2015, NiSource and CMA internally disseminated Operational Notice (ON) 15–05, titled “Below Grade Regulator Control Lines: Caution When Excavating Near Regulator Stations or

Regulator Buildings.”⁴⁸ The impetus for ON 15–05 was a “near-miss” experience involving another NiSource company outside of Massachusetts where a construction crew that was excavating to repair a gas leak near a regulator station came close to hitting a control line and was unaware of its purpose and importance. The NTSB's report concludes that even though NiSource had historically identified overpressurization as a threat in at least some of its internal procedures, NiSource had nevertheless failed to undertake a systemic evaluation (e.g., a failure modes and effects analysis) of the risks associated with that threat and the mitigating actions needed to manage those risks.⁴⁹

More robust risk management was also needed in the planning of the South Union Street project, particularly with respect to the threat of overpressurization. NTSB concluded that NiSource's engineering package for that construction project failed to identify, and control for the vulnerability of its system to, a common mode of failure during the construction project that could result in an overpressurization. After the incident in the Merrimack Valley, NiSource worked to improve its risk management processes and installed automatic pressure-control equipment.⁵⁰ Therefore, the NTSB concluded that NiSource's engineering risk management processes were deficient.

Subsequent to the Merrimack Valley incident, 49 U.S.C. 60109(e)(7) was amended to require PHMSA to add more specificity to the DIMP requirements to ensure that operators consider specific threats to their systems. Specifically, PHMSA must update its regulations to ensure DIMP plans for distribution operators include an evaluation of certain risks, such as those posed by cast iron pipes and mains and low-pressure distribution systems, as well as the possibility of future accidents, to better account for high-consequence but low-probability events. Distribution operators must make their updated DIMP plans available to PHMSA or the relevant State regulatory agency two years after any final rule in this proceeding is issued and every 5 years thereafter, as well as following any significant change to an operator's DIMP plan or distribution system.⁵¹

⁴⁸ NTSB/PAR–19/02 at 59–61.

⁴⁹ NTSB/PAR–19/02 at 40.

⁵⁰ NTSB/PAR–19/02 at 43.

⁵¹ This provision also requires that operators make their current DIMP plans, emergency response plans, and O&M manuals available to PHMSA or

Another recent incident that illustrates operator failure to adequately identify, evaluate, and rank risk is a series of leaks and explosions that occurred on a gas distribution system operated by Atmos Energy Corporation between February 21, 2018, and February 23, 2018, in Dallas, TX. The NTSB investigated the February 2018 incident.⁵² As specified by the NTSB, although Atmos' DIMP plan was consistent with the currently applicable minimum requirements, their plan did not adequately address the inherent risks of its 71-year-old system. In addressing the likelihood of failure, the age of a pipe is generally recognized as an important performance factor.⁵³ Currently, PHMSA's regulations do not explicitly require gas distribution operators to consider the age of their pipelines under a DIMP. Instead, PHMSA's regulations in § 192.1007(c) state that “[a]n operator may subdivide its pipeline into regions with similar characteristics (e.g., contiguous areas within a distribution pipeline consisting of mains, services and other appurtenances; areas with common materials or environmental factors), and for which similar actions likely would be effective in reducing risk.” Similar to what is described in PHMSA's regulations, Atmos grouped its assets into failure families based on asset attributes, such as material and coating. This method of evaluating the risks proved to be inadequate, given the high number of leaks observed that were due to the degradation of their pipelines over time.

Following the Atmos incident, NTSB issued recommendation P–21–2 to PHMSA.⁵⁴ This recommendation requires PHMSA to evaluate industry's implementation of DIMP requirements and to develop updated guidance for improving the effectiveness of operator DIMP plans. The recommendation goes on to say that the evaluation should “specifically consider factors that increase the likelihood of failure such as age, increase the overall risk (including factors that simultaneously increase the likelihood and consequence of failure), and limit the effectiveness of leak management programs.”

the relevant State regulatory agency no later than December 27, 2022, which PHMSA intends to continue to review as appropriate in the course of inspection. See 49 U.S.C. 60109(e)(7).

⁵² NTSB, Accident Report PAR–21/01, “Atmos Energy Corporation Natural Gas-Fueled Explosion: Dallas, Texas: February 23, 2018” (Jan. 12, 2021), <https://www.ntsb.gov/investigations/AccidentReports/Reports/PAR2101.pdf>.

⁵³ NTSB/PAR–21/01 at 66.

⁵⁴ NTSB/PAR–21/01 at 72.

⁴⁷ NTSB/PAR–19/02 at 18.

In this NPRM, PHMSA proposes to revise DIMP requirements so that operators of gas distribution systems will improve their identification of existing and potential threats to their pipelines' integrity, improve the accuracy of their risk analyses, and take meaningful, timely actions to remediate or mitigate the highest risks to their infrastructure. When developing the proposals in this NPRM, PHMSA considered applicable statutory mandates and the NTSB recommendations that followed the CMA and Atmos incidents. The proposals described in the paragraph's below apply to all gas distribution operators, including individual service lines (also known as farm taps),⁵⁵ but excluding small LPG operators. PHMSA discusses the proposal to remove small LPG operators from DIMP in IV.A.7.

Based on its review of the evidence in the record, PHMSA expects the proposed amendments to the DIMP requirements would be reasonable, technically feasible, cost-effective, and practicable for gas distribution operators. As explained above, these operators are already required by PHMSA regulations to have DIMPs for (*inter alia*) identifying threats to pipeline integrity, evaluating the risks of those threats, and implementing mitigation measures to manage those risks. The NPRM's proposed amendments would clarify baseline expectations for implementation of those existing DIMP elements consistent with historical PHMSA guidance, industry operational experience and research, and statutory mandates in the PIPES Act of 2020, enacted after the Merrimack Valley incident. Said another way, the NPRM's proposed revisions are consistent with the actions reasonably prudent gas distribution operators would undertake in ordinary course in implementing current DIMP requirements on gas distribution pipelines transporting pressurized (natural, flammable, toxic, or corrosive) gasses that are typically in close proximity to, or within, population centers. Within the guardrails proposed herein, operators would retain the significant flexibility contemplated by current DIMP regulations for operators to design and implement their DIMPs in

a manner appropriate for managing integrity risks on their specific pipeline facilities while minimizing compliance costs. Viewed against those considerations and the compliance costs estimated in the PRIA, PHMSA expects its proposed amendments will be a cost-effective approach to achieving the commercial, public safety, and environmental benefits discussed in this NPRM and its supporting documents. Lastly, PHMSA understands that its proposed compliance timeline—one year after publication of a final rule (which would necessarily be in addition to the time since publication of this NPRM)—would provide operators ample time to implement requisite changes to their DIMPs and manage any related compliance costs.

1. DIMP—Identify Threats (\$ 192.1007(b))—Materials

a. Current Requirements—DIMP—Identify Threats—Materials

Section 192.1007(b) requires operators to consider the general threat category of “material or welds,” but the requirement does not state that operators must consider specific material types and how each type could pose a threat to the integrity of a system. PHMSA has clarified through enforcement guidance that operators should consider subcategories of “material” threats to better categorize their pipelines by age or specific pipe type (such as bare steel, cast iron, wrought iron, and plastic piping) to focus on the root cause of potential failures.⁵⁶ PHMSA has also issued advisory bulletins alerting operators of threats related to specific material types, including cast iron (ADB–2012–05) and plastic piping (ADB–07–01 and ADB–2012–03).⁵⁷ PHMSA's annual report form, PHMSA F 7100.1–1 (see 49 CFR 191.11), also requires operators to identify specific subtypes of materials and the pipeline mileage of each.

b. Need for Change—DIMP—Identify Threats—Materials

Different piping materials could pose different threats to gas distribution systems and should be identified prior to conducting a risk analysis of those threats. All things equal, pipelines that

are made of certain materials, like cast iron, wrought iron, bare steel, unprotected steel, and certain plastic pipelines, are more susceptible to leaks and other pipeline integrity issues. In particular, cast-iron pipe was the subject of an advisory bulletin (ADB–2012–05) that reiterated two alert notices previously issued by PHMSA that addressed the continued use of cast- and wrought-iron pipe in gas distribution pipeline systems and reminded owners and operators and State pipeline safety representatives of the need to maintain an effective cast-iron management program.⁵⁸ Similar to cast- and wrought-iron piping, steel pipelines without corrosion protection coating—also known as bare-steel or unprotected pipelines—are made of a material that could be a threat to a gas distribution system, as that material is more susceptible to corrosion than coated steel.

Certain vintages and types of plastic piping are also known throughout the industry to present acute threats to pipeline integrity. For example, susceptibility to premature brittle-like cracking of certain Aldyl “A” pipe, along with other vintages and manufacturers' products, is a well-documented problem in the industry and the subject of the advisory bulletin ADB–07–02. In this advisory bulletin, PHMSA recommended that operators consider the threat of brittle-like cracking applicable to any Aldyl “A” pipe in service (under the general category of “material”), regardless of whether the threat had resulted in leakage to date. Similarly, PHMSA also alerted operators to the risks of material degradation on Driscopipe 8000 (Driscopipe Series 8000 high-density poly-ethylene (HDPE)) pipe in Arizona and Nevada in ADB–2012–03.

While many of these pipelines have been taken out of service, some of them continue to operate today. As discussed earlier, the Merrimack Valley incident involved the replacement of cast-iron and bare-steel pipelines with modern plastic piping. This was part of CMA's pipeline replacement program, which called for the replacement of leak-prone low-pressure cast iron pipelines (both mains and services) with modern plastic pipe. Many operators are also engaged in pipeline replacement projects in response to PHMSA's Action Plan; managing the reduction in cast- and wrought-iron inventory has been a priority and in progress for many years.

Following the Merrimack Valley incident, PHMSA was required by

⁵⁵ An individual gas service line directly connected to a gas transmission, production, or gathering pipeline is commonly referred to as a “farm tap.” Individual service lines have the option of following either § 192.740, for service lines that are *not* operated as part of a distribution system, or DIMP (as detailed in § 192.1003(b)) for any portion of the individual service line that is classified as a service line. This rule proposed no change to this scope. The proposals apply to those individual service lines (aka farm taps) that apply DIMP.

⁵⁶ DIMP Guidance at 20.

⁵⁷ “Pipeline Safety: Cast Iron Pipe (Supplementary Advisory Bulletin),” ADB–2012–05, 77 FR 17119 (Mar. 23, 2012); “Pipeline Safety: Notice to Operators of Driscopipe® 8000 High Density Polyethylene Pipe of the Potential for Material Degradation,” ADB–2012–03, 77 FR 13387 (Mar. 6, 2012); “Updated Notification of Susceptibility to Premature Brittle-Like Cracking of Older Plastic Pipe,” ADB–07–02, 72 FR 51301 (Sept. 6, 2007).

⁵⁸ RSPA, ALN–92–02 (June 26, 1992); RSPA, ALN–91–02 (Oct. 11, 1991).

statute to ensure that operators evaluate the risk of the presence of cast iron in their DIMP plans. While only cast-iron was specifically identified as a material warranting explicit mention in DIMP regulations,⁵⁹ PHMSA understands that the Merrimack Valley incident (which occurred on a pipeline with both cast iron and bare steel) underscores that other types of high-risk materials on gas distribution systems warrant similar treatment. Although operators are already identifying what specific piping materials are on their system,⁶⁰ and § 192.1007(b) requires operators to actively monitor and consider the presence of piping material with known issues under the general threat category of “material or welds,” PHMSA believes that clarifying this practice in the DIMP regulations would ensure that as operators implement their DIMP plans, they consider the risks associated with the presence of these leak-prone materials, as required by the risk analysis in § 192.1007(c).

c. Proposal To Amend § 192.1007(b)—DIMP—Identify Threats—Materials

PHMSA proposes to revise § 192.1007(b) to clarify that operators must identify the threats posed by specific material types in their pipeline system, such as cast iron, wrought iron, bare steel, and historic plastic pipe with known issues. PHMSA expects that, in determining whether a plastic pipe material is a “historic plastic with known issues” representing a threat to pipeline integrity, operators should consider PHMSA and State regulatory actions and industry technical resources identifying systemic integrity issues on plastic pipe made from particular materials manufactured at particular times or by particular companies, or fabricated and installed pursuant to

particular processes. As noted above, PHMSA issues advisory bulletins cautioning operators regarding the susceptibility of certain historic plastic pipelines to systemic integrity issues. Similarly, State pipeline safety regulatory actions, PHMSA pipeline failure investigation reports, and NTSB findings can inform operator determinations whether historic plastic pipe is at a high-risk loss of integrity. Industry efforts and resources are another resource for operators in determining whether historic plastic pipe has known issues. For example, the PPDC publishes periodic status reports of data submitted by program participants that incorporates information regarding investigations of materials of concern or potential concern.⁶¹ PHMSA expects that these and other authoritative resources—coupled with an operator’s own design expertise and operational and maintenance history—would be adequate for a reasonably prudent operator to determine whether the particular plastic pipe in its distribution system is a historic plastic with known issues. PHMSA further invites comment on whether, within a final rule in this proceeding, there would be value (in addition to being cost-effective, practicable, and technically feasible) in either explicitly listing (within subpart P or periodically-issued implementing guidance) historic plastics prone to leakage, or deleting the scope qualification “historic” from proposed regulatory text.

Once the threats are identified under § 192.1007(b), operators are also required to evaluate these risks under § 192.1007(c) and to ensure that risk reduction measures are identified and implemented under § 192.1007(d).

2. DIMP—Identify Threats (§ 192.1007(b))—Overpressurization

a. Current Requirements—DIMP—Identify Threats—Overpressurization

Section 192.1007(b) does not explicitly require operators to consider the threat of overpressurization as a threat under their DIMP plans. Instead, § 192.1007(b) requires operators to consider the general threat category of “incorrect operations” or “other issues that could threaten the integrity of [a] pipeline” and requires operators to consider whether those threats exist on their systems. However, overpressurization is a potential threat to gas distribution systems. PHMSA has

stated through previous enforcement guidance and an advisory bulletin (ADB–2020–02) that overpressurization is a threat, especially for low-pressure gas distribution systems, and recommended that operators identify overpressurization as a threat in their DIMP plans. Further, § 192.195 provides design requirements for the protection against accidental overpressurization, including additional requirements for distribution systems.

b. Need for Change—DIMP—Identify Threats—Overpressurization

The threat of overpressurization, particularly on low-pressure gas distribution systems, is a threat that PHMSA expects operators to consider in their DIMP plans. PHMSA considers the threat of overpressurization to fall under the threat categories of both “incorrect operations” and “other issues that could threaten the integrity of [a] pipeline” in § 192.1007(b). In enforcement guidance, PHMSA lists “overpressurization events” as an example of potential threats operators could experience on their pipelines.⁶² PHMSA also requires operators to have sufficient knowledge of their systems, per § 192.1007(a), to determine if overpressurization is a threat on their specific systems and to develop and implement measures to mitigate the consequences of a potential overpressurization. As discussed earlier, PHMSA also issued an advisory bulletin (ADB–2020–02) alerting operators of low-pressure gas distribution systems of the increased risk of overpressurization on those systems and recommended that operators consider the threat of overpressurization in their DIMP plans.

Recent incidents underscore the importance of operators adequately identifying the risk of overpressurization on distribution systems. Prior to the Merrimack Valley incident on September 13, 2018, the operator experienced four other overpressurizations and one “near-miss” within its network of distribution systems.⁶³

On March 1, 2004, a system overpressurized when debris lodged at the seat of the bypass valve in Lynchburg, VA.

On February 28, 2012, an operator error during an inspection resulted in accidental overpressurization in Wellston, OH. 300 customers were without service for 14 hours.

On March 21, 2013, a segment of a pipe with an MAOP of 1 psig was pressurized at over 2 psig in Pittsburgh, PA. A work crew, under the direction of

⁵⁹ PHMSA notes, however, the threats to pipeline integrity posed by other materials. Specifically, 49 U.S.C. 60108 (Section 114 of PIPES Act of 2020) imposes a self-executing mandate on gas transmission, distribution, and part-192 regulated gas gathering pipeline operators to update their inspection and maintenance procedures to provide for replacement or remediation of pipelines “known to leak based on their material (including cast iron, unprotected steel, wrought iron, and historic plastics with known issues)” PHMSA is considering within a separate rulemaking (under RIN 2137–AF54) whether to incorporate that self-executing statutory mandate within its 49 CFR part 192 regulations. See “Gas Pipeline Leak Detection and Repair,” 88 FR 31890 (May 18, 2023). PHMSA submits that this NPRM’s amendments to DIMP requirements at subpart P would complement any revisions to prescriptive regulations elsewhere in 49 CFR part 192 that PHMSA may adopt in that parallel rulemaking.

⁶⁰ Operators are already subcategorizing their pipeline segments by material type (*i.e.*, cast iron, wrought iron, bare steel, and certain plastics with known issues) in their annual report form, PHMSA F 7100.1–1. See *supra* note 36.

⁶¹ AGA, “Plastic Pipe Data Collection Initiative”, <https://www.aga.org/natural-gas/safety/promoting-safety/plastic-pipe-data-collection-initiative/> (last visited March 10, 2023).

⁶² DIMP Guidance at 19, 59.

⁶³ NTSB/PAR–19/02 at 25.

the local NiSource subsidiary, was making a tie-in and failed to monitor the pressure and flow of the existing low-pressure natural gas distribution system during the tie-in process.

On August 11, 2014, a local NiSource crew in Frankfort, KY, was excavating to repair a leak located on the outside of a regulator station building. The crew uncovered and narrowly missed hitting the 1-inch control line and tap located on the 8-inch outlet pipeline. The crew was unaware of the purpose of the 1-inch line and called local measurement and regulation (M&R) personnel. The M&R personnel advised the crew of the purpose of a control line and what would have happened had the line been broken. As discussed earlier, in 2015 NiSource issued ON 15–05 in response to this near miss. ON 15–05 required that M&R personnel be consulted on all future excavation work done within 25 feet of a regulator station with sensing lines, other communications and/or electric lines critical to the operation of the regulator station, or buried odorant lines. On September 13, 2018 (the date of the Merrimack Valley incident), however, CMA did not follow those procedures or implement any preventive or mitigative measures as they should have if they were correctly following DIMP requirements.

On January 13, 2018, during the investigation of a service complaint, an overpressurization was discovered on a natural gas distribution system in Longmeadow, MA. The cause was associated with debris accumulation on both the worker and monitor regulator seats at a regulator station. Once the debris was removed, the pressure returned to normal. This event illustrates that, in some cases, an overpressurization can occur that does not cause a catastrophic failure of the entire system, but if the operator takes timely, mitigative action, the system can safely return to normal. Operators know debris accumulation at regulator stations can cause an overpressurization and can plan routine maintenance of regulator stations to remove debris or install a device to prevent the debris from reaching the regulator station. However, an operator must first recognize overpressurization as a threat to ensure that they allocate resources to address this threat.

While overpressurization is a threat that PHMSA expects operators to consider in their DIMP plans, the pipeline safety regulations do not explicitly state that operators must identify and evaluate the threat of overpressurization in their DIMP plans. Following the Merrimack Valley incident on September 13, 2018,

PHMSA was required by law to ensure that operators evaluate the risk of overpressurization in their DIMP plans. PHMSA therefore proposes to amend § 192.1007(b) to explicitly require operators to identify overpressurization as a threat to low-pressure distribution systems. The proposal is intended to ensure that operators consider this risk on their system as required by the risk analysis in § 192.1007(c) and identify risk reduction measures in accordance with § 192.1007(d).

c. Proposal To Amend § 192.1007(b)—DIMP—Identify Threats—Overpressurization on Low-Systems

PHMSA proposes to amend § 192.1007(b) to create a new threat category of “overpressurization on low-pressure systems.” This change would ensure that consideration of risks under the DIMP regulations explicitly includes overpressurization of a low-pressure system as a threat. Once identified as a threat under § 192.1007(b), operators would also have to evaluate the likelihood and the potential consequences of such a failure, as required in § 192.1007(c), and ensure risk-reduction measures are identified and implemented under § 192.1007(d). PHMSA discusses the actions operators must take to implement § 192.1007(c) and § 192.1007(d) in subsection IV.A.5 and 6 of this preamble.

3. DIMP—Identify Threats (§ 192.1007(b))—Natural Forces

a. Current Requirements—DIMP—Identify Threats—Natural Forces Including Extreme Weather and Geohazards

Section 192.1007(b) requires operators to consider the general threat category of “natural forces,” but the requirement does not explicitly state what natural forces could pose a threat to the integrity of the system. Natural force damage occurs as a result of naturally occurring events, including: (1) earthquakes and landslides; (2) heavy rains and flooding; (3) high winds, tornadoes, or hurricanes; (4) temperature extremes; and (5) lightning.⁶⁴ Further, PHMSA has issued advisory bulletins alerting operators to threats related to natural forces such as land movement (*i.e.*, geological hazards or “geohazards”⁶⁵) (ADB–2022–01 and ADB–2019–02), severe flooding (ADB–2019–01), snow and ice build-up (ADB–

2016–03), and extreme temperatures (ADB–2012–03).⁶⁶

b. Need for Change—DIMP—Identify Threats—Natural Forces Including Extreme Weather and Geohazards

A distribution pipeline system operates in a discrete environment due to the limited geographic scope of each individual system. The environment in which a system operates significantly affects the threats to pipeline integrity that it faces. Factors such as weather (dry or wet, hot or subject to freezing) can significantly shape the threats affecting individual distribution operators and the actions necessary to address those threats. Major climate trends, such as elevated average surface temperatures, more intense storm events, and flooding, can, independently and in combination, affect the reliability and integrity of the United States’ gas distribution infrastructure. As climate change has made extreme weather more common, it is harder to categorize what types of environmental factors facing distribution pipelines are “normal” based on geography and historical averages alone.

While freezing weather once seemed like a problem reserved for northern regions of the United States, southern regions are also experiencing unseasonable and extremely cold weather. For example, in February of 2021, Texas experienced a winter storm that brought some of the coldest temperatures in its history.⁶⁷ Extremely cold weather can cause thermal contraction stress or fractures of pipelines due to the expansion of moisture trapped inside components. In addition, safety relief devices can malfunction due to icing or freezing.

Low temperatures and the accumulation of snow and ice also increases the potential for physical

⁶⁶ “Pipeline Safety: Potential for Damage to Pipeline Facilities Caused by Earth Movement and Other Geological Hazards,” ADB–2022–01, 87 FR 33576 (June 2, 2022); “Pipeline Safety: Potential for Damage to Pipeline Facilities Caused by Earth Movement and Other Geological Hazards,” ADB–2019–02, 84 FR 18919 (May 2, 2019); “Pipeline Safety: Potential for Damage to Pipeline Facilities Caused by Flooding, River Scour, and River Channel Migration,” ADB–2019–01, 84 FR 14715 (Apr. 11, 2019); “Pipeline Safety: Dangers of Abnormal Snow and Ice Build-Up on Gas Distribution Systems,” ADB–2016–03, 81 FR 7412 (Feb. 11, 2016); “Notice to Operators of Driscopipe 8000 High Density Polyethylene Pipe of the Potential for Material Degradation,” ADB–2012–03, 77 FR 13387 (Mar. 6, 2012). PHMSA notes that many of those advisory bulletins identify resources maintained by other Federal agencies that can assist pipeline operators in identifying and evaluating integrity threats to their pipelines.

⁶⁷ On February 16, 2021, Dallas, TX recorded temperatures as low as –2 °F.

⁶⁴ PHMSA, “Fact Sheet: Natural Force Damage” (July 23, 2014), <https://primis.phmsa.dot.gov/comm/FactSheets/FSNaturalForce.htm>.

⁶⁵ PHMSA also interprets natural hazards to include geohazards.

damage to meters and regulators and other aboveground pipeline facilities and components. For example, ice forming on regulators or pressure relief devices can cause them to malfunction or stop working completely.⁶⁸ Exposed piping at metering and pressure regulating stations, at service regulators, and at propane tanks are at the greatest risk. On February 11, 2016, PHMSA issued advisory bulletin ADB-2016-03 alerting operators to the dangers of abnormal snow and ice buildup on gas distribution systems. PHMSA has issued four other advisory bulletins since 1993 on this same issue.⁶⁹

Natural forces such as severe flooding, river scour, and river channel migration can also adversely affect the safe operation of a pipeline. These incidents can damage a pipeline as a result of additional stresses imposed on the pipe by undermining underlying support soils, exposing the pipeline to lateral water forces and impact from waterborne debris. Additionally, the proper function of valves, regulators, relief sets, pressure sensors, and other facilities normally above ground or above water can be jeopardized when covered by water. PHMSA has issued several advisory bulletins alerting operators to the dangers severe flooding, river scour, and river channel migration can impose on a pipeline, most recently in 2019 through ADB-2019-01 and again in 2022 through ADB-2022-01.⁷⁰ Sometimes flooding is seasonal and predictable; however, the Intergovernmental Panel on Climate

Change (IPCC) predicts increases in the frequency and intensity of heavy precipitation, which will give rise to increased risk of flooding.⁷¹ In some areas, climate change means higher average precipitation,⁷² resulting in water saturation that inhibits the ability of soil to absorb extreme precipitation events. Climate change may, however, result in drought for other parts of the United States,⁷³ as lower average annual precipitation rates result in lower soil moisture—and therefore, less ability to absorb extreme precipitation events. Also, rainfall during the four wettest days of the year has increased about 35 percent, and the amount of water flowing in most streams during the worst flood of the year has increased by more than 20 percent.⁷⁴ For parts of the United States, spring rainfall and average precipitation are likely to increase and severe rainstorms are likely to intensify during the next century.⁷⁵ Each of these factors will tend to further increase the risk of flooding—operators must assess how this may impact the integrity of their pipelines.

Extremely high temperatures can also pose integrity threats to certain materials. In March 2012, PHMSA issued advisory bulletin ADB-2012-03 regarding the potential for degradation of Driscopipe8000 pipes, which were produced from 1979 through 1997.⁷⁶ All reported occurrences of in-service degradation and leaks related to Driscopipe8000 pipes were installed in the desert region of the southwestern United States, particularly in the Mojave Desert region in Arizona, California, and Nevada. The ambient temperatures in the southwestern United States are very high (typically over 100 degrees Fahrenheit) and may contribute to issues for plastic piping. Driscopipe Series 7000 and 8000 HDPE pipe

exposed to prolonged elevated temperatures may degrade as a result of thermal oxidation. One of the largest producers of polyethylene piping products in North America, has noted that “the mechanism for this oxidation appears to be the depletion of the thermal stabilizer, which has been shown to occur over time in high ambient temperature conditions.”⁷⁷ PHMSA has reminded operators through ADB-2012-03 that they should monitor the performance of their plastic piping.

Following the Merrimack Valley incident, PHMSA reviewed its current DIMP regulations for areas where additional clarification could improve the safety of gas distribution pipelines. As climate change increases the frequency of extreme weather events and natural forces that can impact the integrity of pipelines, PHMSA proposes to add clarity to the DIMP regulations to ensure that operators are considering these threats when evaluating risks. Operators would, therefore, need to consider and take appropriate action to address the impacts of extreme weather as a threat, regardless of whether they had experienced such events in their pipelines’ history, while still recognizing regional differences. PHMSA expects operators to continue evaluating reasonably available information regarding changing operating environments (*i.e.*, climate) and the regional impacts of extreme weather on their pipeline.

c. PHMSA’s Proposal To Amend § 192.1007(b)—DIMP—Identify Threats—Natural Forces Including Extreme Weather and Geohazards

PHMSA proposes to amend § 192.1007(b) to specify that operators must include the threat of extreme weather and geohazards as subcategories under the threat category of “natural forces.” This amendment would ensure that operators consider the threat of extreme weather under the DIMP regulations. Once identified as a threat under § 192.1007(b), operators would be required to consider how potential extreme weather events could increase the likelihood of failure. They would also need to consider the potential consequences of such a failure, as required in § 192.1007(c), and ensure that they identify risk-reduction measures and implement them under § 192.1007(d). PHMSA expects that operators would not limit their

⁶⁸ Regulators must be adequately protected from obstructions such as dirt, insects, and ice. If the vent on a regulator becomes completely obstructed, then the regulator can either shut off the flow of gas to a customer or increase the pressure to the upstream pressure, causing possible failures.

⁶⁹ “Pipeline Safety: Dangers of Abnormal Snow and Ice Build-Up on Gas Distribution Systems,” ADB-11-02, 76 FR 7238 (Feb. 9, 2011); “Pipeline Safety: Dangers of Abnormal Snow and Ice Build-Up on Gas Distribution Systems,” ADB-08-03, 73 FR 12796 (Mar. 10, 2008); “Potential Damage to Pipelines by Impact of Snowfall, and Actions Taken by Homeowners and Others to Protect Gas Systems from Abnormal Snow Build-up,” ADB-97-01 (Jan. 24, 1997); “Pipeline Safety Advisory Bulletin: Snow Accumulation on Gas Pipeline Facilities,” ADB-93-01, 58 FR 7034 (Feb. 3, 1993).

⁷⁰ See, e.g., “Pipeline Safety: Potential for Damage to Pipeline Facilities Caused by Flooding, River Scour, and River Channel Migration,” ADB-2016-01, 81 FR 2943 (Jan. 19, 2016); “Pipeline Safety: Potential for Damage to Pipeline Facilities Caused by the Passage of Hurricanes,” ADB-2015-02, 80 FR 36042 (June 23, 2015); “Pipeline Safety: Potential for Damage to Pipeline Facilities Caused by Flooding, River Scour, and River Channel Migration,” ADB-2015-01, 80 FR 19114 (Apr. 9, 2015); “Pipeline Safety: Potential for Damage to Pipeline Facilities Caused by Flooding,” ADB-2013-02, 78 FR 41991 (July 12, 2013); “Pipeline Safety: Potential for Damage to Pipeline Facilities Caused by Flooding,” ADB-11-04, 76 FR 44985 (July 27, 2011).

⁷¹ IPCC, Seneviratne, S.I., N. Nicholls et al., “Managing the Risks of Extreme Events and Disasters to Advance Climate Change Adaptation” at 113 (2012), https://www.ipcc.ch/site/assets/uploads/2018/03/SREX-Chap3_FINAL-1.pdf.

⁷² U.S. Env’tl. Prot. Agency, “What Climate Change Means for Missouri,” EPA 430-F-16-027, at 1 (Aug. 2016), <https://19january2017snapshot.epa.gov/sites/production/files/2016-09/documents/climate-change-mo.pdf> (noting that over the last half century, average annual precipitation in most of the Midwest has increased by 5 to 10 percent).

⁷³ See A. Park Williams et al., “Rapid Intensification of the Emerging Southwestern North American Megadrought in 2020–2021,” 12 *Nature Climate Change* 232–234 (2022).

⁷⁴ U.S. Env’tl. Prot. Agency, “What Climate Change Means for Missouri,” at 1.

⁷⁵ U.S. Env’tl. Prot. Agency, “Climate Impacts in the Midwest,” Climate Change Impacts, <https://climatechange.chicago.gov/climate-impacts/climate-impacts-midwest> (last visited Feb. 25, 2023).

⁷⁶ 77 FR at 13388.

⁷⁷ Performance Pipe, “Driscopipe® 8000 Pipe Degradation in High Temperature Applications” <https://www.cpchem.com/sites/default/files/2020-05/DriscopipeDegradation.pdf> (last visited Mar. 1, 2023).

consideration of the threat of extreme weather solely on past normal weather patterns but would also consider any anticipated increases in extreme weather conditions and fluctuations. This proposed requirement would improve safety by ensuring that operators address the impacts of climate change and protect the reliability and integrity of their pipeline systems, even if operators have yet to experience these issues on their systems.

4. DIMP—Identify Threats (§ 192.1007(b))—Age of the System, Pipe, and Components

a. Current Requirements—DIMP—Identify Threats—Age of the System, Pipe, and Components

Section 192.1007(b) includes a generic threat category of “other issues that could threaten the integrity of [a] pipeline,” which operators should use to identify threats that do not fit into the other threat categories. When performing their risk analysis, § 192.1007(c) states that operators “may subdivide [their] pipeline into regions with similar characteristics.” PHMSA has observed operators using age as a method of subdividing their pipeline segments when performing the risk analysis. Further, PHMSA’s annual report form, PHMSA F 7100.1–1, requires operators to identify the miles of pipeline by decade of installation. Section 192.1007(b) does not, however, specifically require that operators consider the age of a pipe or components when identifying threats to pipeline integrity.

b. Need for Change—DIMP—Identify Threats—Age of the System, Pipe, and Components

Over time, all pipeline systems are subject to time-dependent degradation processes threatening pipeline integrity. Pipelines made from ferrous materials (steel, wrought iron, cast iron, etc.) are all susceptible to oxidation corrosion over time. Plastic and composite materials used in pipelines are subject to photodegradation if exposed to sunlight. Joints, fittings, and welds connecting various pipeline components can be subject to dissimilar materials corrosion or chemical degradation of bonding agents and sealants. And the longer the timeline, the more any gas pipeline components are exposed to a variety of phenomena—e.g., from internal mechanical stresses, changes in temperature, changes in external loads (including external force damage)—that threaten pipeline integrity, exacerbate existing material

weaknesses, or accelerate time-dependent degradation processes.

Age can impact and potentially modify each of the threats an operator identifies in § 192.1007(b). The potential threat to pipeline integrity posed by age depends on the age of the pipeline components of which it is comprised. PHMSA understands the cumulative effect of those age-related threats to integrity across an entire pipeline are not merely the sum of age-related, component-specific threats; rather, those threats can magnify or exacerbate one another when integrated within a pipeline system. For example, one component’s failure due to time-dependent degradation processes can strain other components throughout the system (e.g., by releasing corrosion products that can damage other, newer components within the system). PHMSA further notes that trending failure rates by age can be a useful tool for revealing degraded performance throughout a pipeline system.

Similarly, the overall age of the pipeline system can provide more opportunities for safety-critical gaps in material records. Poor recordkeeping with respect to a pipeline component dating from a certain time period may threaten not only pipeline integrity on that segment, but also other components of the same pipeline installed at a different time period.

Age can also be expressed in terms of vintage of pipes or components. Specific manufacturing techniques and materials used during certain periods of time can result in similar characteristics among pipes and components of a given vintage. The vintage of pipes or components can interact with other threats, including materials, equipment failures, or natural forces. For example, pipe installed earlier than 1950 has disproportionately high susceptibility to problems from cold weather and freezing, which could interact with the threat of natural forces. The greater susceptibility of pre-1950 pipe is thought to be due to inferior low-temperature ductility of the steels of the era and the methods used to join pipe at the time (such as electric arc welds, acetylene welds, couplings, and threaded collars).⁷⁸ Additionally, as described in section IV.A.1 (materials), some of the early plastic piping products manufactured from the 1960s and into the early 1980s are more susceptible to brittle-like cracking (also

known as slow-crack growth) than newer materials.⁷⁹

Even though time-dependent degradation processes are widely understood threats to the integrity of pipeline systems, as discussed earlier, § 192.1007(b) does not specifically state that operators must account for the age of the system, pipe, and components in identifying threats. Increasing failure rates have been observed in older gas distribution infrastructure that has certain attributes.⁸⁰ The increasing failure rate typically occurs toward the end of life and accelerates the rate by which the reliability decreases. This behavior is typically attributed to cumulative degradation that occurs in the system over its service period. Trending failure rates by system age can reveal degrading performance.

Recent incidents have illustrated that operators may be inadequately identifying and managing threats related to the age of components on their systems. For example, in its risk analysis, Atmos used a commercially available software that did not explicitly consider the age of the pipeline segments, instead grouping them into failure categories based on similar attributes, such as material and coating. Although such an approach may have been compliant with current regulations, this approach to risk analysis disregards how the age could contribute to failures. Following the 2018 Atmos incidents, the NTSB recommended that Gas Piping Technology Committee develop guidance and identify steps operators can take to ensure that their gas distribution IM programs appropriately consider threats that degrade a system over time.⁸¹ By adopting such a practice, operators would recognize the full threat based on the impact of age and prioritize remediating or replacing segments of the pipe and components that pose more acute threats. PHMSA therefore proposes to revise § 192.1007(b) to explicitly identify age as a factor in addressing threats to integrity.

c. Proposal To Amend § 192.1007(b)—DIMP—Identify Threats—Age of the System, Pipe, and Components

PHMSA proposes to amend § 192.1007(b) to clarify that operators

⁷⁹ Brittle-like cracking failures occur under conditions of stress intensification. Stress intensification is more common in fittings and joints.

⁸⁰ PHMSA, “Pipeline Replacement Background” (Apr. 26, 2021), <https://www.phmsa.dot.gov/data-and-statistics/pipeline-replacement/pipeline-replacement-background>.

⁸¹ NTSB/PAR–21/01 at 82.

⁷⁸ M.J. Rosenfeld, “Cold Weather Can Play Havoc On Natural Gas Systems” 242 Pipeline & Gas J. 1 (Jan. 2015), <https://pgjonline.com/magazine/2015/january-2015-vol-242-no-1/features/cold-weather-can-play-havoc-on-natural-gas-systems>.

must, when identifying the threats on its distribution system, also consider the age of the system, piping, and components in identifying threats.⁸² For example, once an operator identifies a time-dependent threat exists on their pipeline, such as corrosion, the operator would then consider how the age of the pipe, or the components, could influence the severity of the threat. All things equal, an older pipe or component exposed to the threat of corrosion could carry additional risk compared to newer pipe. Similarly, for time-independent threats, such as natural forces, the operator would consider how the age of the pipeline or components would expose the pipeline to multiple threats over its lifetime, a threat that may evolve or increase over time. PHMSA's proposal would ensure that the DIMP regulations explicitly account for how the age of the system, pipes, and components contribute to a pipeline's integrity degrading over time.

5. DIMP—Evaluate and Rank Risk (Section 192.1007(c))

a. Current Requirements—DIMP—Evaluate and Rank Risk

Section 192.1007(c) requires that operators evaluate and rank the risks associated with their distribution pipeline systems. This evaluation must consider each applicable current and potential threat, the likelihood of failure associated with each threat, and the potential consequences of such a failure. Operators may subdivide their distribution systems into regions (areas within a distribution system consisting of mains, services, and other appurtenances) that have similar characteristics and reasonably consistent risks, and for which similar actions would be effective in reducing risk.

Through enforcement guidance, PHMSA recommended that operators develop weighted factors for each threat specific to their system depending upon their unique operating environment.⁸³ PHMSA has further stressed that it may be inadequate for operators to conclude that a pipeline is not subject to any particular threat based solely on the fact that it has not experienced a pipeline failure attributed to the threat.⁸⁴ PHMSA has used enforcement guidance to clarify that if operators conclude that a particular threat is not applicable to sections of their pipeline, then operators should document the basis for drawing

that conclusion.⁸⁵ This basis should consider the pipeline's failure history, design, manufacturing, construction, operation, and maintenance.

b. Need for Change—DIMP—Evaluate and Rank Risk

Recent incidents have demonstrated the importance of operators adequately evaluating and ranking risks on their systems and in their DIMP plans. For example, as demonstrated by the 2018 Merrimack Valley and other incidents investigated by the NTSB, some operators have not been adequately evaluating the risk of overpressurization, and thus not taking appropriate mitigating measures to account for those risks.⁸⁶ Overpressurization incidents—in particular on low-pressure gas distribution systems—merit mitigation because they have a high-consequence. As previously noted, CMA had knowledge of the risks of an overpressurization, updated their procedures, and still did not take appropriate action to mitigate the risks. Similarly, the Atmos incident in Texas demonstrated how operators can underestimate the risks associated with the presence of leak-prone materials.

PHMSA is required by law to ensure that operators' DIMP plans evaluate the presence and risks associated with cast iron piping and the threat of overpressurization on low-pressure gas distribution systems (49 U.S.C. 60109(e)(7)). PHMSA is also required to prohibit operators, when evaluating risks related to the operation of a low-pressure gas distribution system, from determining that there are no potential consequences associated with low-probability events unless that determination is supported by "engineering analysis or operational knowledge." PHMSA must also ensure that operators of gas distribution systems consider factors other than past observed "abnormal operating conditions"—as that term is defined at § 192.803—when ranking risks and identifying measures to mitigate those risks.

c. PHMSA's Proposal To Amend § 192.1007(c)—DIMP—Evaluate and Rank Risk

PHMSA proposes to redesignate the general requirements of § 192.1007(c) under a new paragraph (c)(1). These general requirements still require operators to consider the identified threats proposed in § 192.1007(b) as they evaluate and rank risks.

i. Certain Pipe Materials With Known Issues

PHMSA proposes to amend § 192.1007(c) by creating a new § 192.1007(c)(2) to specify that operators must evaluate the risks resulting from pipelines constructed with certain materials (including cast iron, bare steel, unprotected steel, wrought iron, and historic plastics with known issues) when such materials are present in their pipeline systems. Overall, these proposed requirements would improve safety by codifying in DIMP requirements some of the known, industry-wide threats if the materials that have exhibited these threats are present in the operator's systems, even if operators have not yet experienced any of these issues on their systems.

ii. Evaluate and Rank Risk: Low-Pressure Distribution Systems

PHMSA also proposes to amend § 192.1007(c) by creating a new § 192.1007(c)(3) applicable to low-pressure distribution systems. Consistent with the mandate in 49 U.S.C. 60109(e)(7), PHMSA proposes to require operators of low-pressure gas distribution systems to evaluate "the risks that could lead to or result from the operation of a low-pressure distribution system at a pressure that makes the operation of any connected and properly adjusted low-pressure gas burning equipment unsafe." For the purposes of this NPRM, PHMSA determines that "unsafe" in this context means that gas flowing into the downstream equipment is at a pressure beyond the rated supply pressure specified by the manufacturer of that equipment. This amendment would ensure that operators are addressing the risks on their pipeline that could result in an overpressurization.

In evaluating the risks to low-pressure distribution systems, the mandate in 49 U.S.C. 60109(e)(7)(B) requires PHMSA to ensure that operators consider "factors other than past observed abnormal operating conditions [. . .] in ranking risks." This includes any abnormal operating conditions (AOCs) that operators have experienced (*i.e.*, observed) on their system and any unobserved AOCs that could occur on their system (*i.e.*, an overpressurization on a low-pressure system), including any known industry threats, risks, or hazards, as identified by an operator from available sources (*e.g.*, PHMSA advisory bulletins, PHMSA incident and accident reports, PHMSA and NTSB accident reports, State pipeline safety regulatory actions, and operator knowledge sharing). PHMSA proposes

⁸² See Am. Soc'y of Mech. Eng's, ANSI B31.8S–2004, "Managing System Integrity of Gas Pipelines," at sec. 2 (Jan. 14, 2005).

⁸³ DIMP Guidance at 22.

⁸⁴ DIMP Guidance at 23.

⁸⁵ DIMP Guidance at 18, 57.

⁸⁶ NTSB/PAR–19/02 at 18–21, 39–40, 48.

in § 192.1007(c)(3)(i) to require operators of low-pressure systems to evaluate risks to their systems in accordance with the mandate. This amendment would ensure that operators are reviewing their past observed operational performance to evaluate the risks on their systems. This amendment would also ensure that operators are considering risks even if they have yet to experience those risks on their systems. For example, if an operator has not experienced an overpressurization on its system, that operator must still consider the risks of an overpressurization on its system.

The mandate in 49 U.S.C. 60109(e)(7)(B) also states that operators may not determine that low probability events have no potential consequences without a supporting determination. PHMSA proposes integrating this mandate by adding a new paragraph § 192.1007(c)(3)(ii) that will direct operators to evaluate the potential consequences associated with low-probability events, unless a determination—supported and documented by an engineering analysis or other equivalent analysis incorporating operational knowledge—demonstrates that the event results in no potential consequences (and therefore no potential risk).

An engineering analysis would include documentation of the engineering principles used to calculate the flows, pressures, and other parameters of the piping and systems to calculate the actual downstream pressure. This engineering analysis would also include documentation of the methods used to determine that the system cannot fail and cause overpressurization, including any data and assumptions (including mitigation and control measures) utilized by the operator. This engineering analysis may necessarily include degrees of measurable operational knowledge regarding specific pipeline characteristics and evidence from that analysis combined with documentable known pipeline characteristics. An operator that determines there are no potential consequences from a low-probability event must document all these reasons as part of its “engineering analysis” submitted to PHMSA according to § 192.18 with sufficient detail as listed in § 192.1007(c)(3)(ii)(A)–(F).

Because the statute requires operators to make an affirmative determination that there are no potential consequences associated with low probability events and recognizing that some operators might not have fully considered the risk of low-probability events based solely

on operational knowledge, PHMSA proposes that any operational knowledge relied upon must include with it a quantifiable assessment and support the operator’s determination with a level of rigor equal to that of an engineering analysis. This operational knowledge could be included as part of the proposed regulatorily required “engineering analysis, or an equivalent analysis,” as used in § 192.1007(c)(3)(ii). For example, should an operator determine that a release of gas from the pipeline, such as a leak, has no potential consequences, the operator should include documentation demonstrating that many scenarios were considered (such as a leak with ignition or gas migration under nearby pavement) and that no potential consequences were identified in any of those potential scenarios. This amendment would ensure that operators do not dismiss material risks without a meaningful evidentiary basis, and PHMSA or pertinent State authorities would have the opportunity to review and consider the validity of the operator’s determination when reviewing DIMP plans.

State regulatory authorities already review operators’ DIMP plans during regular inspections. Because incorrectly determining that a potential threat has no consequences would have serious public safety impacts, however, PHMSA understands there is a compelling policy reason for an operator’s determination that a low-frequency event entails zero risk be reviewed by those State regulatory authorities as well as PHMSA. Therefore, if operators choose to apply the proposed exception in § 192.1007(c)(3)(ii), they must notify PHMSA and the appropriate State Authority in accordance with § 192.18 within 30 days of making this determination that there are no potential consequences associated with the low-probability event. The notification must include information such as the date the determination was made (to ensure compliance with the proposed timeline), descriptions of the low-probability events being considered, and a description of the logic supporting the determination, including information from an engineering analysis or an equivalent analysis incorporating operational knowledge. Further, this notification should contain a description of any preventive and mitigative measures, including any measures considered but not taken, as determined through the engineering analysis or an equivalent analysis incorporating operational knowledge. The notification should also include a

description of the low-pressure system, including, at a minimum, miles of pipe, number of customers, number of district regulators supplying the system, and other relevant information. In addition, operators must provide a written statement summarizing the documentation it evaluated and how the conclusion that there would be no potential consequences associated with the low-probability event was reached. This documentation could include the inspection and maintenance history of the pipeline segment, incident reports, any leak repair data, and any failure investigations or abnormal operations records. Providing this information would be critical in ensuring that operators robustly evaluated methods of reducing risk and that the operator did not ignore any material factors in their engineering analysis or an equivalent analysis incorporating operational knowledge.

In a new § 192.1007(c)(3)(iii), PHMSA proposes to require that in evaluating and ranking risks in their DIMP plans, operators of low-pressure gas distribution systems must evaluate the configuration of their primary and any secondary overpressure protection installed at the district regulator stations, the availability of gas pressure monitoring at or near overpressure protection equipment, and the likelihood of any single event that immediately or over time could result in an overpressurization of the low-pressure system (see amended § 192.195(c)). Operators’ overpressure protection configurations vary—some include a combination of relief valves, monitoring regulators, or automatic shutoff valves. Other operators have real-time monitoring devices located at the district regulator station, while yet others rely on telemetering devices. Some operators, as demonstrated by the events of September 13, 2018, may have an overpressure protection configuration that can be defeated by a single event, such as excavation damage, natural forces, an equipment failure, or incorrect operations. This amendment would ensure that operators are evaluating their existing overpressure protection system for inadequacies or additional risks that could result in an overpressurization of the system.

6. DIMP—Identify and Implement Measures To Address Risks (Section 192.1007(d))

a. Current Requirements—DIMP—Identify and Implement Measures To Address Risks

Section 192.1007(d) requires operators to determine and implement measures designed to reduce the risks from failure of their gas distribution pipeline systems following the identification of threats (in accordance with § 192.1007(b)) and the evaluation and ranking of risks (in accordance with § 192.1007(c)). Section 192.1007(d) also requires that these risk mitigation measures include an effective leak management program (unless all leaks are repaired when found). Although the specific process is not defined in § 192.1007(d), PHMSA has issued guidance material to support the implementation of these requirements.

In the guidance material, PHMSA states that operators should have a documented list of measures to reduce risks identified on their pipeline system.⁸⁷ The process for identifying risk mitigation measures must be based on identified threats to each pipeline segment and the risk analysis. Operators should rank pipeline segments and group segments that represent the highest risk as the most important candidates for which measures are taken to reduce risk. The operator should ensure that the highest priority measures for reducing risk are for the highest-ranked segments as indicated by the risk analysis. Because the design and operation of gas distribution systems are so diverse, no single risk control method is appropriate in all cases. Therefore, the objective of § 192.1007(d) is to ensure that each operator has documented and described existing and proposed measures to address the unique risks to its system and that the operator has evaluated and prioritized actions to reduce risks to pipeline integrity.

b. Need for Change—DIMP—Identify and Implement Measures To Address Risks

Proper implementation of a DIMP plan should result in aggressive oversight and replacement of higher-risk infrastructure. For example, there are many benefits to replacing old, cast-iron, low-pressure distribution pipes with newer materials, such as modern plastic pipe. Replacement projects, however, entail their own risks to public safety and the environment that need to be balanced against the risks associated

with leaving a pipeline segment undisturbed. Poorly managed construction projects can result in property damage and personal injury, and replacement activity can include blowdowns to the atmosphere of methane gas that contribute to climate change. Work on existing pipeline facilities can also cause a catastrophic overpressurization, as was the case in CMA's 2018 incident. Operators must manage those risks while still implementing preventive and mitigative measures that would reduce the risk of identified threats.

In 2020, PHMSA issued an advisory bulletin to remind operators of the possibility of failure due to an overpressurization on low-pressure distribution systems.⁸⁸ In that advisory bulletin, PHMSA reminded operators of the existing DIMP regulations and recommended that per § 192.1007(d), operators take additional actions to reduce risks if they found their current overpressure protection design to be insufficient. PHMSA also identified for operators that "[t]here are several ways that operators can protect low-pressure distribution systems from overpressure events," such as:

1. Installing a full-capacity relief valve downstream of the low-pressure regulator station, including in applications where there is only worker-monitor pressure control;
2. Installing a "slam shut" device;
3. Using telemetered pressure recordings at district regulator stations to signal failures immediately to operators at control centers; and
4. Completely and accurately documenting the location for all control (i.e., sensing) lines on the system.

As discussed earlier, subsequent to the 2018 Merrimack Valley incident, PHMSA was required by statute to ensure that operators of low-pressure gas distribution systems evaluate the risk of overpressurization in their DIMP plans. (49 U.S.C. 60109(e)(7)(A)(ii)). For existing low-pressure systems, operators already have a mechanism in place—their DIMP—to evaluate their systems to ensure they can identify and implement measures to minimize the risk imposed by any inadequate overpressure protection.

c. PHMSA's Proposal To Amend § 192.1007(d)—DIMP—Identify and Implement Measures To Address Risks

PHMSA proposes to amend § 192.1007(d) to establish additional

⁸⁸ See "Pipeline Safety: Overpressure Protection on Low-Pressure Natural Gas Distribution Systems," ADB-2020-02, 85 FR 61097 (Sept. 29, 2020).

criteria for operators to evaluate when identifying and implementing measures to address risks identified in DIMP plans. PHMSA's proposal would require operators—when identifying and implementing measures—to specifically account for risks associated with the age of the pipe, the age of the system, the presence of pipes with known issues, and overpressurization of low-pressure distribution systems. PHMSA is adding these specific risks to § 192.1007(d) because they were the subject of recent incidents, as discussed earlier. This amendment would ensure that operators are not only identifying these specific threats (in § 192.1007(b)), but also implementing measures to address those risks. In a new § 192.1007(d)(2), PHMSA is proposing to explicitly require operators of existing low-pressure systems to take certain actions to prevent and mitigate the risk of an overpressurization that could be the result of any single event or failure. These actions include identifying, maintaining, and (if necessary) obtaining traceable, verifiable, and complete records that document the characteristics of the pipeline that are critical to ensuring proper pressure controls for the system. PHMSA discusses the criteria for these pressure control records in section IV.F of this NPRM.

In addition to this recordkeeping requirement, in a new § 192.1007(d)(2), PHMSA proposes that operators must confirm and document that each district regulator station meets the design standards in § 192.195(c)(1)–(3) or take the following actions: (1) identify preventative and mitigative measures based on the unique characteristics of their system to minimize the risk of overpressurization on low-pressure systems, or (2) upgrade their systems to meet design standards in § 192.195(c)(1)–(3). PHMSA discusses the criteria for this proposed upgrade in section IV.H of this NPRM. Should an operator choose to identify preventative and mitigative measures based on the unique characteristics of their system to minimize the risk of overpressurization, PHMSA proposes that the operator notify PHMSA and State or local pipeline authorities no later than 90 days in advance of implementing any alternative measures. PHMSA proposes that an operator must make this notification in accordance with § 192.18, which would include a description of the operator's proposed alternative measures, identification, and location of facilities to which the measures would be applied, and a description of how the measures would

⁸⁷ DIMP Guidance at 28.

ensure the safety of the public, affected facilities, and environment. This notification would ensure that operators are keeping PHMSA and State authorities informed of alternative measures to address risk. This amendment would apply to existing low-pressure systems that have evaluated and identified inadequate overpressure protections in accordance with § 192.1007(c).

PHMSA has also proposed to amend § 192.18 to reflect this proposed change by including a reference to § 192.1007. Should an operator choose to implement an alternative method of minimizing overpressurization, PHMSA proposes that the operator notify PHMSA and State or local pipeline authorities no later than 90 days in advance of implementing any alternative measures. PHMSA proposes that operators must make this notification in accordance with § 192.18, which would include a description of the operators' proposed alternative measures, identification, and location of facilities to which the measures would be applied, and a description of how the measures would ensure the safety of the public, affected facilities, and environment. This notification would ensure that operators are keeping PHMSA and State authorities informed of alternative measures to address risk.

PHMSA proposes these amendments pursuant to 49 U.S.C. 60102(t) and 60109(e)(7). The proposed amendments would reinforce the recommended actions from PHMSA's 2020 advisory bulletin in which PHMSA identified for operators of low-pressure distribution systems the risks inherent to those systems and the preventative or mitigative measures they should implement to address the risk of overpressurization. PHMSA expects that operators may already be complying with many of these practices subsequent to issuance of the advisory bulletin, which set forth PHMSA's existing policy and interpretation of the current DIMP requirements. In this NPRM, PHMSA proposes to codify this existing policy and interpretation in its regulations.

This amendment is also aligned with the NTSB's clarification to recommendation P-19-14 that PHMSA would not have to require that existing low-pressure gas distribution systems be completely redesigned; rather, PHMSA may satisfy the recommendation by requiring operators to add additional protections, such as slam-shut or relief valves, to existing district regulator

stations or other appropriate locations in the system.⁸⁹

7. DIMP—Small LPG Operators (Section 192.1015)

a. Current Requirements—DIMP and Annual Reporting for Small LPG Operators

A "small LPG operator" is currently defined at § 192.1001 as an operator of a liquefied petroleum gas (LPG) distribution pipeline system that serves fewer than 100 customers from a single source. Small LPG operators are treated differently in the DIMP regulations than larger operators and they follow their own set of DIMP requirements in § 192.1015 that reflect the relative simplicity of these pipeline systems. The current DIMP requirements for small LPG operators in § 192.1015 are less extensive than for other gas distribution systems, but still provide operator personnel direction for implementing their DIMP plans. Currently, under § 191.11, operators of small LPG systems are not required to submit an annual report to PHMSA.

b. Need for Change—DIMP—Applicability for Small LPG Operators

In the 2009 DIMP Final Rule, PHMSA imposed requirements for small LPG operators similar to those for other operators but with more limited requirements for documentation, consistent with how these operators are treated throughout the pipeline safety regulations. PHMSA did not require operators to report performance measures as they do not file annual reports. Although the DIMP requirements for small LPG operators are similar to those applicable to other operators, PHMSA codified them separately under § 192.1015, emphasizing that DIMPs for small LPG operators should reflect the relative simplicity of their pipeline systems.

On January 11, 2021, PHMSA issued a final rule titled "Pipeline Safety: Gas Pipeline Regulatory Reform,"⁹⁰ which among other things, excepted master meters from the DIMP requirements. During the development of that rule, PHMSA received several comments in support of extending that exception to small LPG operators. For example, the National Association of Pipeline Safety Representatives (NAPSR) suggested that

small gas distribution utilities with 100 or fewer customers—including small LPG operators—should be excepted from the DIMP requirements, stating that many master meter systems, small distribution systems, and small LPG systems typically have no threats beyond the minimum threats listed in § 192.1015(b)(2). Various other commenters, including the National Propane Gas Association (NPGA), AmeriGas, and Superior Plus Propane, voiced support for excepting small LPG operators from the DIMP requirements. The Pipeline Safety Trust did not oppose an exception from DIMP requirements for master meter systems in that rulemaking, only urging PHMSA and its State partners to ensure that master meter operators are managing the integrity risks to their systems outside the context of a DIMP plan. In response, PHMSA in the Gas Regulatory Reform Final Rule stated, "that the decision about whether to extend the DIMP exception to [other] facilities or to all distribution systems with fewer than 100 customers would benefit from additional safety analysis and notice and comment procedures prior to further consideration." PHMSA went on to say that it would "continue to evaluate the issue of DIMP requirements for small LPG systems and, if appropriate, propose changes in a future rulemaking[.]"⁹¹

On December 17, 2021, the NPGA filed a petition for rulemaking in accordance with 49 CFR 190.331.⁹² NPGA petitioned PHMSA to amend 49 CFR part 192, subpart P to create an exception for small LPG systems in the DIMP requirements. In support of their petition, they cited that NPGA, PHMSA, and the National Academies of Sciences (NAS) have considered the operation and safety of small LPG systems for more than 10 years.⁹³ As an alternative, NPGA proposed that PHMSA could enable a special permit (through § 190.341) for small LPG systems, for which NPGA would assist small LPG system operators in providing necessary information to PHMSA in the special permit process.

⁸⁹ 86 FR at 2216.

⁹² NPGA, Petition for Rulemaking: Small Liquefied Petroleum Distribution Systems, Doc. No. PHMSA-2022-0102-001 (Dec. 17, 2021) ("NPGA Petition").

⁹³ NPGA referenced the examples of: (1) PHMSA Gas Regulatory Reform Final Rule, 86 FR 2210; (2) Nat'l Academies of Sciences, Eng'g, and Med., "Safety Regulation for Small LPG Distribution Systems" (2018), <https://nap.edu/25245> ("NAS Study"); and (3) NPGA, Comment Re: Pipeline Safety: Integrity Management Program for Gas Distribution Pipelines, Doc. No. PHMSA-RSPA-2004-19854-0197 (Oct. 23, 2008).

⁸⁹ NTSB clarified this in an official correspondence to PHMSA on July 31, 2020. NTSB, "Safety Recommendation P-19-014" (July 31, 2020), <https://data.ntsb.gov/carol-main-public/sr-details/P-19-014>.

⁹⁰ 86 FR 2210 (Jan. 11, 2021) ("Gas Regulatory Reform Final Rule"). The comments submitted by stakeholders in this rulemaking may be found in Doc. No. PHMSA-2018-0046.

The basis of NPGA's petition is that small LPG system operators are comparable to master meter systems, a set of operators that PHMSA recently removed from the DIMP requirements through the 2021 Gas Regulatory Reform Final Rule. As NPGA explained, master meter systems tend to be operated by small entities with simple systems compared to natural gas distribution operators. Master meters also often include only one type of pipe, and the systems operate at a single operating pressure. Similarly, as NPGA stated, the vast majority of small LPG pipeline systems are single property systems that occupy a small, overall footprint in size and generally operate at a single operating pressure. Although such systems may be metered or non-metered, the nature of their simplicity in size and application make them comparable to master meter systems such that, owing to their "nearly identical" function and structure, "the two systems should be categorized together for the same treatment under the regulations" exempting them from DIMP requirements.⁹⁴

NPGA reiterated that PHMSA further noted in the 2021 Gas Regulatory Reform Final Rule that the agency's experience indicated the analysis and documentation requirements of DIMP had little safety benefit for this type of operator and that focusing on more fundamental risk mitigation activities has more safety benefits than implementing a DIMP for this class of operators. NPGA went on to reiterate PHMSA's position in the Gas Regulatory Reform Final Rule (as discussed above), where PHMSA indicated that exempting master meter operators from subpart P would result in cost savings for master meter operators without negatively impacting safety. NPGA stated that PHMSA had previously expressed its intention to address small LPG systems in a future rulemaking and added that this change would not conflict with the Administration's aims of reducing methane emissions.⁹⁵

PHMSA has reviewed and considered NPGA's petition and agrees with its assertion that small LPG systems do not present the same complexity or incur the same risks as large networks of pipeline systems crossing hundreds of miles. Therefore, PHMSA addresses NPGA's petition through this proposed rule and continued oversight through partnership with State agencies.

PHMSA has concluded that its existing approach requiring small LPG operators to comply with limited DIMP requirements offers little public safety benefit. Small LPG operators by definition have limited systems serving a small number of customers; in fact, NAPS data suggests that there are only between 3,800 and 5,800 multi-user systems nationwide, with most serving fewer than 50 customers (often well below 50 customers).⁹⁶ Small LPG systems are also more simple systems—less piping and fewer components that could fail—that are inherently less susceptible to loss of pipeline integrity than large gas distribution systems. Further, PHMSA incident data indicate that small LPG systems entail relatively low public safety risks. PHMSA's incident data suggest small LPG systems average less than one incident involving a fatality or serious injury per year. Incidents reported by operators to PHMSA from 2010 through 2017 include 10 incidents, seven injuries, and approximately \$2 million in property damage.⁹⁷ No fatalities have been reported since 2006. Incorporating fire events from the National Fire Incident Reporting System with the PHMSA incident data suggests that the number of incidents involving LPG distribution systems averages in the single digits per year. And, because releases of LPG are not themselves generally considered GHG emissions, continued regulation of small LPG systems pursuant to PHMSA's DIMP requirements provides little benefit for mitigating climate change.

PHMSA understands that even limited DIMP requirements can place a significant compliance burden on small LPG operators and administrative burdens on PHMSA and State regulatory authorities—which in turn can detract from other safety efforts. A 2018 study issued by the NAS found that there is significant regulatory uncertainty among small LPG operators regarding whether PHMSA's DIMP regulations apply at all—resulting in many such operators neither understanding they are obliged to comply with PHMSA regulations nor being regularly inspected by State regulatory authorities.⁹⁸

Given their small size and the relative simplicity of their systems, as discussed in the preceding paragraphs, and the significant compliance burden that

DIMP requirements impose on such entities with limited safety benefit, PHMSA has determined that it is more appropriate to exempt small LPG operators from DIMP requirements but impose an annual reporting requirement on these operators.

c. PHMSA's Proposal To Exempt Small LPG Operators From DIMP Requirements and Extend Annual Reporting Requirements to Small LPG Systems

PHMSA proposes to add a new § 192.1003(b)(4) and delete existing § 192.1015 to remove small LPG operators from DIMP requirements but extend annual reporting requirements to these operators. With small LPG operators removed from DIMP requirements at § 192.1015, the definition of small LPG operators in § 192.1001 becomes redundant and therefore PHMSA would also remove it from DIMP. In developing this proposal, PHMSA considered the comments made in the Gas Regulatory Reform Final Rule on the topic of the application of DIMP requirements to small LPG operators, the NPGA's petition for rulemaking, the NAS study, and PHMSA's incident data. PHMSA has preliminarily determined that continuing to impose DIMP requirements (even in the abbreviated form pursuant to existing § 192.1015) on small LPG systems that have been proven by PHMSA incident data to entail inherently limited public safety risks imposes outsized compliance burdens on operators and administrative burdens on PHMSA and State regulatory authorities.⁹⁹ At the same time, extending the annual reporting requirement to these operators is intended to ensure that PHMSA will maintain the ability to identify and respond to systemic or emerging issues on those systems.

PHMSA does not expect that this proposed exception from DIMP requirements would adversely impact public safety. As discussed above, PHMSA understands the public safety benefits attributable to existing, limited DIMP requirements for small LPG operators are limited. PHMSA will be able to retain regulatory oversight of small LPG operator systems through

⁹⁹ Nor does PHMSA expect that small LPG operators would experience improvements in pipeline safety from the regulatory amendments that PHMSA is proposing in this NPRM for other (larger) gas distribution operators. For example, PHMSA's incident data from 2010 through 2021 shows 12 incidents involving propane gas. In reviewing those incidents, PHMSA found that the age, material type, and operations of low-pressure distribution systems were not relevant to small LPG operators serving fewer than 100 customers; nor did those incidents involved an exceedance of MAOP.

⁹⁴ NPGA Petition at 3.

⁹⁵ NPGA Petition at 3–5. PHMSA notes that LPG releases are not themselves generally considered to be releases of GHGs.

⁹⁶ NAS Study at 83.

⁹⁷ NAS Study at 41, Table 3–4.

⁹⁸ The NAS Study identified as a source of much of that regulatory uncertainty the varied interpretations of "public place" used at § 192.1(b)(5) to determine if certain petroleum gas systems are subject to PHMSA's 49 CFR part 192 regulations. NAS Study at 87–88.

other requirements within 49 CFR part 192, including the proposed annual reporting requirement and the incident reporting requirements at 49 CFR part 191.

To improve the information available to PHMSA and State regulatory authorities for identifying and addressing systemic public safety issues from small LPG systems, PHMSA is proposing to revise § 191.11 to require operators of small LPG systems to submit annual reports using newly designated form PHMSA F 7100.1–2. These annual reports would require operators of small LPG systems to report the location and number of customers served by their distribution pipeline systems, as well as the disposition of any discovered leaks. PHMSA expects that through an annual reporting requirement, PHMSA would also be able to provide better data to the public on small LPG systems, which the agency could assess and may ultimately inform a future rulemaking. PHMSA also expects that its proposal to require annual reporting for small LPG operators may help alleviate the confusion noted by the NAS Study regarding whether those operators are subject to PHMSA regulations at 49 CFR part 192.

PHMSA expects the extension of its part 191 annual reporting requirements to small LPG systems would be reasonable, technically feasible, cost-effective, and practicable. The information PHMSA collects on its current annual report form for gas distribution operators (Form F7100.1–1) does not require significant technical expertise or particularly expensive equipment to populate; small LPG operators may also reduce their burdens further by contracting with vendors to operate and perform maintenance on their systems and complete annual report forms. PHMSA also expects that the forthcoming annual report form (PHMSA F 7100.1–2) specific to small LPG operators will be a further simplified version of the current annual report form. Additionally, PHMSA notes that the information it expects will be collected within that simplified annual report form—operator corporate information, length and composition of the system, leaks on that system, etc.—is minimal information that a reasonably prudent small LPG operator would maintain in ordinary course given that their systems transport pressurized (natural, flammable, toxic, or corrosive) gasses. Viewed against those considerations and the compliance costs estimated in section V.D herein and the PRIA, PHMSA expects the new annual reporting

requirement for these operators will be a cost-effective approach to ensuring PHMSA has adequate information to monitor the public safety and environmental risks associated with small LPG systems that would no longer be subject to DIMP requirements. Lastly, PHMSA expects that the compliance timeline proposed for this new reporting requirement—which would begin with the first annual reporting cycle after the effective date of any final rule issued in this proceeding (which would necessarily be in addition to the time since publication of this NPRM)—would provide affected operators ample time to compile requisite information and familiarize themselves with the new annual report form (and manage any related compliance costs).

B. State Pipeline Safety Programs (Sections 198.3 and 198.13)

1. Current Requirements—State Programs and Use of SICT

PHMSA relies heavily on its State partners for inspecting and enforcing the pipeline safety regulations. The pipeline safety regulations provide that States may assume safety authority over intrastate pipeline facilities, including gas pipeline, hazardous liquid pipeline, and underground natural gas storage facilities through certifications and agreements with PHMSA under 49 U.S.C. 60105 and 60106. States may also act as an interstate agent on behalf of DOT to inspect interstate pipeline facilities for compliance with the pipeline safety regulations pursuant to agreement with PHMSA.

To support states' pipeline safety programs, PHMSA provides grants to reimburse up to 80 percent of the total cost of the personnel, equipment, and activities reasonably required by the State agency to conduct its safety programs during a given calendar year. 49 CFR part 198 contains regulations governing grants to aid State pipeline safety programs. PHMSA also maintains "Guidelines for States Participating in the Pipeline Safety Program" ("Guidelines"), which contains guidance for how State pipeline safety programs should conduct and execute their delegated responsibilities.¹⁰⁰ The Guidelines promote consistency among the many State agencies that participate under certifications and agreements and are updated on an annual basis.

In 2017, PHMSA adopted within its Guidelines the State Inspection

Calculation Tool (SICT), a tool that helps states conduct an inspection activity needs analysis for regulatory oversight of every operator subject to its jurisdiction, for the purpose of establishing a base level of inspection person-days¹⁰¹ needed to maintain an adequate pipeline safety program.¹⁰² In the SICT, each State agency considers the type of inspection it needs to conduct (e.g., standard, comprehensive, integrity management, operator qualification, damage prevent activities, drug and alcohol); analyzes each operator's system for several risk factors (e.g., cast iron pipe, replacement construction activity, compliance issues); assigns each operator a risk ranking based on the risk factors (e.g., leak prone pipe would have a higher score than modern, coated, and cathodically protected pipe); and lists other unique concerns and considerations (e.g., travel distance to conduct the inspection) applicable to each operator.¹⁰³ Each State agency proposes an inspection activity level for each operator, which is subsequently peer-reviewed before being finalized by PHMSA. PHMSA expects that each State agency will dedicate a minimum of 85 inspection person-days for each of its full-time pipeline safety inspectors for pipeline safety compliance activities each calendar year.¹⁰⁴ PHMSA considers a State agency's inspection activity level, among several other factors, when awarding grants to State pipeline safety programs.

2. Need for Change—State Programs and Use of the SICT

A State is authorized to enforce safety standards for intrastate pipeline facility or intrastate pipeline transportation if the State submits annually to PHMSA a certification that complies with 49 U.S.C. 60105(b) and (c). As amended in 2020, the certification includes a requirement that each State agency have the capability to sufficiently review and evaluate the adequacy of each distribution system operator's DIMP plan, emergency response plan, and operations, maintenance, and emergency procedures, as well as "a

¹⁰¹ PHMSA proposes below that an inspection person-day means "all or part of a day, including travel, spent by State agency personnel in on-site or virtual evaluation of a pipeline system to determine compliance with Federal or State Pipeline Safety Regulations."

¹⁰² The SICT is located on PHMSA's access restricted database portal.

¹⁰³ Instructions for how to use the SICT and inspection activity needs analysis examples are in the Guidelines.

¹⁰⁴ This 85-day requirement is not tied to each individual inspector. It is an 85-day average over all inspectors.

¹⁰⁰ PHMSA, "Guidelines for States Participating in the Pipeline Safety Program" (Jan. 2022), <https://www.phmsa.dot.gov/sites/phmsa.dot.gov/files/2020-07/2020-State-Guidelines-Revision-with-Appendices-2020-5-27.pdf>.

sufficient number of employees” to help ensure the safe operations of pipeline facilities, as determined by the SICT. (49 U.S.C. 60105(b)). PHMSA updates Guidelines and its evaluation process annually to ensure that State agencies are meeting the certification requirements.¹⁰⁵

In certifying that the State has a “sufficient number of employees”, the State must use the SICT to account for:

1. The number of miles of gas and hazardous liquid pipelines in the State, including the number of miles of cast iron and bare steel pipelines;
2. The number of services in the State;
3. The age of the gas distribution systems in the State; and
4. Environmental factors that could impact the integrity of the pipeline, including relevant geological issues.

Currently, the SICT accounts for the size (*e.g.*, mileage, service line count, etc.) of each operator’s system; type of operator and product being transported; risk factors of material composition, including but not limited to, the presence of cast iron and bare steel; and environmental factors that could impact the integrity of a pipeline, including geological issues. Total miles of gas and hazardous liquid pipelines in a State and the age of gas distribution systems are, however, only implicitly considered. To comply with the mandate, PHMSA proposes to codify within its regulations the use of the SICT for establishing inspection person-days and update the SICT to explicitly include the total gas or hazardous liquid pipeline mileage in the State and the age of a gas distribution system as a factor for consideration.

3. PHMSA’s Proposal To Codify the Use of the SICT in Pipeline Safety Regulations

This NPRM proposes amendments to the pipeline safety regulations at 49 CFR part 198 to codify use of the SICT by all PHMSA’s State partners holding certifications or agreements per 49 U.S.C. 60105 or 60106. Specifically, PHMSA proposes to revise § 198.3 to add definitions for “inspection person-day” and “State Inspection Calculation Tool” and by revising § 198.13 to include the use of the SICT for determining inspection person-days. PHMSA proposes to define “inspection person-day” to mean “all or part of a day, including travel, spent by State agency personnel in on-site or virtual evaluation of a pipeline system to determine compliance with Federal or

State Pipeline Safety Regulations.” PHMSA will continue to permit travel to be included for inspection person-days even if travel requires a full day before or after the inspection because some states cover a large geographical area that requires substantial travel time and a State agency’s staffing requirement could be impacted if travel is not considered. PHMSA will also continue to allow inspection person-days to be counted for those individuals who have not completed training requirements but who assist in inspections if they are supervised by a qualified inspector. PHMSA proposes to define the term “State Inspection Calculation Tool (SICT)” to mean “a tool used to determine the required minimum number of annual inspection person-days for a State agency.” These proposed definitions are consistent with those in the Guidelines.

PHMSA is required to promulgate regulations to require that a State authority with a certification under 49 U.S.C. 60105 has a sufficient number of qualified inspectors to ensure safe operations, as determined by the SICT and other factors determined appropriate by the Secretary. (49 U.S.C. 60105 note). Pursuant to this legal requirement, PHMSA proposes revising § 198.13(c)(6) to state that when allocating funding and considering various performance factors, PHMSA considers the number of State inspection person-days, “as determined by the SICT and other factors.” These amendments would codify PHMSA’s current practice of using the SICT in the determination of the minimum number of inspection person-days each State must dedicate to inspections in a given calendar year.

C. Emergency Response Plans (Section 192.615)

The pipeline safety regulations require operators to have written procedures for responding to emergencies involving their pipeline systems to ensure a coordinated response to a pipeline emergency. This response includes communicating with fire, police, and other public officials promptly. Through a final rule issued on April 8, 2022, titled “Requirement of Valve Installation and Minimum Rupture Detection Standards”, PHMSA extended that emergency communication for all gas pipeline operators to include a public safety answering point (PSAP; *i.e.*, 9–1–1 emergency call center).¹⁰⁶ Among other changes, the Valve Rule amended § 192.615(a) to ensure proper

communication with PSAPs, requiring operators to immediately and directly notify PSAPs upon notification of a potential rupture. However, the Valve Rule requirements were not in effect at the time of the Merrimack Valley incident.

Subsequent to the 2018 Merrimack Valley incident, 49 U.S.C. 60102 was amended to improve the emergency response and communications of gas distribution operators during gas pipeline emergencies in several ways. Specifically, 49 U.S.C. 60102(r) was added, which requires PHMSA to promulgate regulations ensuring that gas distribution operators develop written emergency response procedures for notifying and communicating with emergency response officials as soon as practicable from the time of confirmed discovery of certain gas pipeline emergencies; communicate with the public during and after such a gas pipeline emergency; and establish an opt-in system for operators to rapidly communicate with customers. Gas distribution operators must make their updated emergency response plans available to PHMSA or the relevant State regulatory agency within 2 years after the final rule is issued, and every 5 years thereafter (49 U.S.C. 60108(a)(3)).

PHMSA, in this NPRM, proposes building on the Valve Rule’s changes to emergency response plan requirements through additional changes to ensure prompt and effective emergency response coordination. For all gas pipeline operators subject to § 192.615,¹⁰⁷ PHMSA proposes to expand the requirements to have procedures for a prompt and effective response to include emergencies involving notification of potential ruptures, a release of gas that results in a fatality, and any other emergencies deemed significant by the operator, with similar requirements to notify PSAPs in those instances. PHMSA understands these proposed amendments of existing emergency response plan requirements as applicable to all part 192-regulated pipelines would be reasonable, technically feasible, cost-effective, and practicable. The proposed changes are common-sense, incremental supplementation of current requirements regarding the content and execution of emergency response plans for gas pipeline operators.

¹⁰⁵ PHMSA anticipates issuing updated Guidance to reflect the changes to the Pipeline Safety Grant Program.

¹⁰⁶ 87 FR at 20940, 20973.

¹⁰⁷ PHMSA notes that § 192.9(d) does not currently require compliance with § 192.615 for Type B gathering lines, however PHMSA has proposed, in another rulemaking, to amend § 192.9(d) to require Type B gas gathering operators to comply with § 192.615. See 88 FR at 31952–53, 31955–56.

Implementation of the proposed requirements should not require special expertise or investment in expensive new equipment; PHMSA expects that some operators may already comply with these proposed requirements either voluntarily or due to similar requirements imposed by State pipeline safety regulators. And insofar as these incremental proposed additions to emergency planning requirements are consistent with historical PHMSA guidance, industry operational experience, and the lessons learned from incidents such as the Merrimack Valley incident, they are precisely the sort of actions a reasonably prudent operator of any gas pipeline facility would maintain in ordinary course given that their systems transport commercially valuable, pressurized (natural flammable, toxic, or corrosive) gasses. Viewed against those considerations and the compliance costs estimated in the PRIA, PHMSA expects its proposed amendments are a cost-effective approach to achieving the commercial, public safety, and environmental benefits discussed in this NPRM and its supporting documents. Lastly, PHMSA understands that its proposed compliance timeline—one year after publication of a final rule (which would necessarily be in addition to the time since publication of this NPRM)—would provide operators ample time to implement requisite changes to their procedures (and manage any related compliance costs).

PHMSA proposes additional requirements for gas distribution operators. First, those operators would be subject to an expanded list of emergencies that includes unintentional releases of gas with significant associated shutdown of customer services. Second, gas distribution operators must establish written procedures for communications with the general public during an emergency, and continue communications through service restoration and recovery efforts, to inform the public of the emergency and service restoration and recovery efforts. Third, gas distribution operators would be required to develop and implement for their customers an opt-in or opt-out notification system to provide them with direct communications during a gas pipeline emergency. PHMSA understands its proposed amendments enhancing existing emergency response plan requirements would be reasonable, technically feasible, cost-effective, and practicable for affected gas distribution operators. PHMSA expects that some gas distribution operators may already

comply with these requirements either voluntarily or due to similar requirements imposed by State pipeline safety regulators. PHMSA also expects that operators will already have (due to the need to bill their customers) the requisite contact information needed to implement voluntary opt-in or opt-out notification systems; as explained below, some operators may also be able to leverage existing emergency notification systems maintained by local and State government officials in satisfying this proposed requirement. PHMSA further notes that its proposed enhancements for emergency communications are precisely the sort of minimal actions a reasonably prudent operator of gas distribution pipeline facility would undertake in ordinary course to protect each of (1) the public safety, given that their systems transport pressurized (natural, flammable, toxic, or corrosive) gasses; and (2) their customers, given the economic cost to those customers from interruption of supply. Viewed against those considerations and the compliance costs estimated in the PRIA, PHMSA expects its proposed amendments will be a cost-effective approach to achieving the public safety and environmental benefits discussed in this NPRM and its supporting documents. Lastly, PHMSA understands that its proposed compliance timeline—between 12 to 18 months after publication of a final rule (which would necessarily be in addition to the time since publication of this NPRM)—would provide operators ample time to implement requisite changes to their procedures and procure necessary personnel and vendor services (and manage any related compliance costs).

Finally, PHMSA is requesting comments on whether it should require gas distribution operators to follow incident command systems (ICS) during an emergency response. PHMSA may consider whether to include this requirement in any final rule in this proceeding. The sections below discuss each of these proposals in more detail.

1. Emergency Response Plans—First Responders

a. Current Requirements—Emergency Response Plans—Notifying PSAPs, First Responders, and Public Officials

Section 192.615(a) requires that each gas pipeline operator have written procedures for responding to gas pipeline emergencies, including for how operators are expected to communicate with fire, police, and other appropriate public officials before and during an emergency. The Valve Rule revised

§ 192.615(a)(2) to add direct communication with PSAPs in response to gas pipeline emergencies and required operators to establish and maintain an adequate means of communication with PSAPs.¹⁰⁸ Further, the Valve Rule revised § 192.615(a)(8) to require operators to notify these entities and coordinate with them during an emergency. This communication to the appropriate PSAPs must occur immediately and directly upon receiving a notification of potential rupture to coordinate and share information to determine the location of any release.¹⁰⁹ The Valve Rule also revised § 192.615(c) to require each operator establish and maintain liaison with the appropriate PSAPs “where direct access to a 9–1–1 emergency call center is available from the location of the pipeline, as well as fire, police, and other public officials” to coordinate responses and preparedness planning.

Further, PHMSA issued an advisory bulletin in 2012 (ADB–2012–09) regarding communications between pipeline operators and PSAPs.¹¹⁰ In the advisory bulletin, PHMSA reminded operators that they should notify PSAPs of indications of a pipeline facility emergency, including an unexpected drop in pressure, an unanticipated loss of SCADA communications, or reports from field personnel. In the advisory bulletin, PHMSA recommended that pipeline operators immediately contact the PSAPs of the communities in which such indications occur. Furthermore, the advisory bulletin noted that operators should have the ability to immediately contact PSAPs along their pipeline routes if there is an indication of a pipeline emergency to determine if the PSAP has information that may help the operator confirm whether a pipeline emergency is occurring or to provide assistance and information to public safety personnel who may be responding to the event. The revisions to § 192.615 in the Valve Rule essentially codified this advisory.

¹⁰⁸ PHMSA expects that “maintaining adequate means of communication” should include, but not be limited to, considering the frequency of communication, changes to the nature of the emergency, changes to previously liaised information, and updates to other emergency response information, as determined by the operator.

¹⁰⁹ 87 FR at 20983.

¹¹⁰ “Pipeline Safety: Communication During Emergency Situations,” ADB–2012–09, 77 FR 61826 (Oct. 11, 2012). PHMSA also issued draft FAQs on 9–1–1 notification on July 8, 2021. “Frequently Asked Questions on 911 Notifications Following Possible Pipeline Ruptures,” 86 FR 36179 (July 8, 2021). If PHMSA were to finalize the proposed revisions for these emergency plan provisions in a subsequent final rule, PHMSA would withdraw the draft 9–1–1 notification FAQs as redundant.

PHMSA notes that indications of a gas pipeline emergency, including unexpected pressure drops or reports from field personnel, might be a notification of potential rupture under amended § 192.615, which would require the direct and immediate notification of the appropriate PSAP.

b. Need for Change—Emergency Response Plans—Notifying PSAPs, First Responders, and Public Officials

During the initial response to the 2018 Merrimack Valley incident, the three fire departments in the affected municipalities were inundated with emergency calls from residents and businesses reporting fires and explosions and requesting assistance shortly after 4 p.m. on September 13, 2018. Around that same time, the CMA technician reported smoke and explosions. However, it was not until nearly 4 hours later at 7:43 p.m. that the president of CMA declared a “Level 1” emergency under CMA’s emergency response plan. Lawrence’s deputy fire chief told NTSB investigators that, during the incident response, he attempted to contact CMA through the station dispatch to get a status update to see if CMA had the gas incident under control but did not receive updates from the company until hours later. About 2 hours after the initial fires, Lawrence’s deputy fire chief assumed the gas company had resolved the incident.¹¹¹ The Andover fire chief recognized the events occurring were gas-related and contacted CMA through a regular dispatch number to provide status updates so the fire department could relay information to the public. He told NTSB investigators that CMA did call him back more than 4 hours later, while also acknowledging the delay was likely caused by the number of emergency calls CMA received.

The NTSB report noted that CMA had emergency response plans but did not implement their plans in a manner that would allow them to effectively respond to such a large incident, explaining that ambiguities within the operator’s emergency response plans could have contributed to the poor emergency response in that incident. Specifically, the NTSB pointed out that the operator’s emergency response plans suggested that notification could be discretionary, as those procedures stated that when an

overpressurization of the system occurs, there “may be a need” to communicate with local government officials and emergency management agencies, as well as with fire and police departments.¹¹² According to the NTSB report, the NiSource emergency plan also stated that it is “imperative for all entities involved to remain informed of each other’s activities,” and that CMA’s Incident Commander (IC), (in this case, the field operations leader (FOL)) was required to establish appropriate contacts for communication purposes throughout the incident. However, during the initial hours of the event, the IC did not establish these requisite communication contacts because the IC was involved with shutting down the natural gas system. And although CMA representatives went to emergency responder staging areas and emergency operations centers, the NTSB report noted that CMA representatives could not address many of the questions from emergency responders because the representatives were not prepared with thorough and actionable information. As a result of the lack of timely, thorough, and actionable information on the circumstances of the overpressurization event, emergency responders unnecessarily evacuated areas, straining limited emergency response resources, and creating confusion among the public. The NTSB concluded that CMA was not adequately prepared with the resources necessary to assist emergency management services with the emergency response.

Subsequent to the 2018 Merrimack Valley incident, PHMSA was required by law to promulgate regulations to ensure that gas distribution system operators include in their emergency response plans written procedures for notifying “first responders and other relevant public officials as soon as practicable, beginning from the time of confirmed discovery, as determined by [PHMSA], by the operator of a gas pipeline emergency,” and including gas distribution-specific indications of what constitutes a gas pipeline emergency. (49 U.S.C. 60102(r)).

c. Proposal To Amend § 192.615—Emergency Response Plans—Notifying PSAPs, First Responders, and Public Officials

As discussed earlier, the Valve Rule revised the existing emergency response regulations to require operators notify PSAPs in the event of gas pipeline emergencies, and immediately and directly notify PSAPs when receiving a notification of potential rupture. In this

NPRM, PHMSA proposes to revise the non-exclusive list at § 192.615(a)(3) of gas pipeline emergencies requiring all part 192-regulated gas pipeline operators to undertake prompt, effective response on notification of potential ruptures; a release of gas that results in one or more fatalities; and any other emergency deemed significant by the operator. PHMSA is also proposing that gas distribution pipeline operators would need to undertake prompt, effective response on notification of the unintentional release of gas and shutdown of gas service to either 50 or more customers or, if the operator has fewer than 100 customers, 50 percent of total customers. Additionally, PHMSA proposes to amend existing requirements at § 192.615(a)(8) to apply its requirement for operators of all gas pipelines to establish written procedures for immediately and directly notifying PSAPs, or other coordinating agencies for the communities and jurisdictions in which the pipeline is located, to include after a notification of these gas pipeline emergencies. Gas distribution operators, moreover, would also have to immediately and directly notify PSAPs on notification of an unintentional release and shutdown of gas services where either 50 or more customers lose service, or for operators with fewer than 100 customers, if 50 percent of all the operator’s customers lose service.

i. What is a “Gas Pipeline Emergency?”

PHMSA is revising the list of gas pipeline emergencies in § 192.615(a)(3) to add: (1) for all part 192-regulated gas pipeline operators, events involving 1 or more fatalities or any other emergency deemed significant by the operator; and (2) for gas distribution pipeline operators only, an unintentional release of gas resulting in a shutdown of gas services affecting at least 50 customers, or for operators with fewer than 100 customers, 50 percent of customers.¹¹³

The statutory language does not elaborate on the meaning of “significant” within its usage in the phrase “the unscheduled release of gas and shutdown of gas service to a significant number of customers.” Therefore, PHMSA proposes to establish the threshold for a “significant number of customers” to be 50 customers or, for operators with fewer than 100 customers, 50 percent of all the operator’s customers. In determining this threshold, PHMSA reviewed the

¹¹¹ NTSB, PLD18MR003, “Interview of: Kevin Loughlin, Deputy Chief Lawrence Fire Department,” (Sept. 15, 2018), <https://data.nts.gov/Docket/Document/docBLOB?ID=40476257&FileExtension=.PDF&FileName=Emergency%20Response%20-%20Interview%20of%20Lawrence%20Deputy%20Fire%20Chief-Master.PDF>.

¹¹² NTSB/PAR–19/02 at 46.

¹¹³ PHMSA also is adding, applicable to all part 192-regulated gas pipeline operators, “potential rupture”, consistent with the amendment in the Valve Rule to § 192.615(a)(8).

data for all reportable gas distribution incidents from 2010 to 2021 and averaged the number of residential, commercial, and industrial customers affected by those incidents.¹¹⁴

PHMSA also proposes to add “other emergency deemed significant by the operator” to the list of examples of a gas pipeline emergency to allow operators to use their best professional judgment when coordinating with first responders and other relevant public officials and account for other system-specific circumstances, such as an outage to a single customer that happens to be a hospital or other critical-use facility, when complying with § 192.615. This amendment would specify a non-exclusive list of gas pipeline emergencies.

ii. When must operators communicate with PSAPs, first responders, and other relevant public officials?

PHMSA proposes to adopt the aforementioned more-inclusive list of gas pipeline emergencies into the § 192.615(a)(8) notification requirements established in the Valve Rule that required the immediate and direct notification of PSAPs and other relevant emergency responders and public officials after receiving notice of such an emergency. Pursuant to 49 U.S.C. 60102(r), operator communications with first responders and other relevant public officials must occur “as soon as practicable, beginning from the time of confirmed discovery, as determined by the Secretary, by the operator of a gas pipeline emergency.” PHMSA, in §§ 191.5 and 195.52, already uses the term “confirmed discovery”¹¹⁵ to require operators to report certain events to the National Response Center at the earliest practicable moment following “confirmed discovery;” however, these notifications may occur up to 1 hour after confirmation. Further, those §§ 191.5 and 195.52 reportable events may not always constitute a gas pipeline emergency as proposed in § 192.615. Because the 49 U.S.C. 60102(r) mandate directs PHMSA to improve and expand emergency response efforts—distinct from operator notification of incidents/accidents for reporting purposes—PHMSA

determines that the timing of local emergency communication must come immediately and directly upon indication of such a gas pipeline emergency. PHMSA, therefore, does not propose to interpret “confirmed discovery” in 49 U.S.C. 60102(r) to apply in § 192.615(a) in the same manner as the term is used in 49 CFR parts 191 and 195.¹¹⁶ Instead, PHMSA proposes “confirmed discovery” in 49 U.S.C. 60102(r), for purposes of § 192.615, to mean immediately after receiving notice of a gas pipeline emergency.¹¹⁷ This will bring local emergency services to bear as near as possible to a gas pipeline emergency based on early indications, rather than considering whether the gas pipeline emergency is also a reportable event under § 191.5 before initiating an emergency response.

PHMSA proposes that gas pipeline emergencies be immediately and directly communicated to local emergency responders because any delays in emergency response may make the emergency significantly more difficult to contain. PHMSA expects that in no case should that “immediate” communication to PSAPs begin any later than 15 minutes following initial notification to the operator of that emergency. This expectation is consistent with certain criteria for “notification of a potential rupture” adopted in the Valve Rule,¹¹⁸ and would ensure the timely and effective implementation of the pipeline operator’s emergency response plan and coordinated response with local public safety officials. PHMSA also expects that if a gas pipeline emergency also meets the criteria of an incident in § 191.3, operators would report the incident to the National Response Center in accordance with § 191.5, as already required.

¹¹⁶ Relying on the same operative phrase (“confirmed discovery”) that is already used to notify the National Response Center of reportable incidents risks introducing confusion and uncertainty with respect to what regulations to follow and how to incorporate these regulations into response plans for when operators must contact local emergency responders. In an emergency, clarity is critical and PHMSA believes that utilizing distinct regulatory phrases for these different duties will help distinguish and clarify responsibilities in an emergency response.

¹¹⁷ PHMSA’s proposal anticipates that an operator will alert local emergency response officials upon earliest indications of gas pipeline emergencies.

¹¹⁸ See § 192.635(a)(1) (specifying a 15-minute time interval for evaluating significant pressure losses on gas pipelines as an indicium of a rupture).

iii. What information should operators provide to first responders and public officials?

As the emergency response to the Merrimack Valley incident continued, public safety officials asked CMA for detailed information on the locations of the overpressurized gas lines to aid in assessing the scope and scale of the incident. Officials requested maps and lists of impacted customers and impacted streets, but CMA did not provide them in a timely manner. This significantly hampered the response to the event and caused first responders to take unnecessary actions during the immediate response efforts. For example, instead of targeting specific residents based on the location of the affected services, first responders needed to go door to door to evaluate safety impacts and determine where the gas lines were overpressurized. To prevent such delays from occurring in the future, PHMSA recommends operators provide first responders and public officials with pertinent information, as it becomes available, to support emergency communications during a gas pipeline emergency, including: (1) the operator’s response efforts; (2) information on the gas service sites impacted by the release; (3) the magnitude of the incident and its expected impact; (4) the location(s) of the emergency and of affected customers; (5) the specific hazard and the potential risks; and (6) the operator point of contact responsible for addressing first responder and public official questions and concerns. Procedures to provide such information must be included in their emergency response plans and should also comport with guidance by the Federal Emergency Management Agency (FEMA) for State and local governments in developing effective hazard mitigation planning and would help ensure that appropriate instructions, directions, and information is provided to the right people at the appropriate time.¹¹⁹

2. Emergency Response Plans—General Public

a. Current Requirements—Emergency Response Plans—General Public

Currently, there are no Federal regulations requiring gas distribution operators to establish communications with the general public during or following a gas pipeline emergency. Section 192.615 requires operator

¹¹⁹ FEMA, “Lesson 3: Communicating in an Emergency” (Feb. 2014), https://training.fema.gov/emiweb/is/is242b/instructor%20guide/ig_03.pdf.

¹¹⁴ See PHMSA, “Distribution, Transmission & Gathering, LNG, and Liquid Accident and Incident Data” (Aug. 31, 2022), <https://www.phmsa.dot.gov/data-and-statistics/pipeline/distribution-transmission-gathering-lng-and-liquid-accident-and-incident-data>.

¹¹⁵ The term “confirmed discovery,” defined at §§ 191.3 and 195.3, “means when it can be reasonably determined, based on information available to the operator at the time a reportable event has occurred, even if only based on a preliminary evaluation.”

coordination and communication with only fire, law enforcement, emergency management, and other public safety officials. Section 192.616 contains requirements for public awareness but does not contain provisions specific to communications with the public during or after an emergency.¹²⁰

b. Need for Change—Emergency Response Plans—General Public

In any gas pipeline emergency, communicating basic information and a consistent message can be difficult. While communication with emergency responders is important, so too is contemporaneously updating affected members of the public, as both serve to reduce public safety harms. CMA's failure to communicate promptly with its affected customers throughout the 2018 Merrimack Valley incident showed deficiencies in CMA's incident response planning. CMA first provided the public with information regarding the incident at approximately 9:00 p.m. on September 13, 2018—nearly 5 hours after the onset of the emergency at approximately 4:00 p.m. when the first 9–1–1 calls on the incident were made. Although CMA was still gathering relevant information during the first several hours following the incident and did not have a complete understanding of the situation, it nevertheless should have conveyed information to the public on the nature of the incident and affected areas more quickly.

Subsequent to the 2018 Merrimack Valley incident, PHMSA was directed in 49 U.S.C. 60102(r) to revise its regulations to ensure that each gas distribution operator includes written procedures in its emergency plan for “establishing general public communication through an appropriate channel” as soon as practicable after a gas pipeline emergency. In particular, operators should communicate to the public information regarding the gas pipeline emergency and “the status of public safety.”

c. PHMSA's Proposal To Amend § 192.615—Emergency Response Plans—General Public

Gas distribution pipeline operators are not currently required to communicate public safety or service

interruption and restoration information to the public during and following a gas pipeline emergency. Therefore, PHMSA proposes that gas distribution operators include procedures for establishing and maintaining communication with the general public as soon as practicable during a gas pipeline emergency on a gas distribution pipeline. Operators would need to continue communications through service restoration and recovery efforts. Operators would need to establish communication through one or more channels appropriate for their communities, which could include in-person events (*e.g.*, press conferences or town hall-style events), print media, broadcast media, the internet or social media, text messages, phone apps, or any combination of these channels. Further, PHMSA proposes that such communications must include the following components:

1. Information regarding the gas pipeline emergency (which could include the specific hazard and potential risks to the community, the location of the incident and boundaries of the impacted area, the magnitude of the event and the expected impact, protective actions the public should take, and how long the public may be impacted),
2. The status of the emergency (*e.g.*, have the condition causing the emergency or the resulting public safety risks been resolved),
3. The status of pipeline operations affected by the gas pipeline emergency and when possible, a timeline for expected service restoration, and
4. Directions for the public to receive assistance (*e.g.*, provide a phone number for customers to call if they are without power for 24 hours, or directions to safe local shelters should temperatures drop below freezing).

PHMSA believes that providing in its regulations a list of information for operators to include in their procedures will help streamline communications to the public during a gas pipeline emergency and post-emergency efforts and ensure that members of the public have information needed to understand the risks to public safety posed by a gas pipeline emergency. In addition, by providing a list of minimum requirements for public communications, operators can train personnel on the type of information they should collect and share with the public. Operators can require the communication of additional information in their procedures, but should, at a minimum, inform the public of the information listed above. During an emergency response, an

operator's resources may be strained such that not all the information pertaining to the incident may be available at a given time. Therefore, during a gas pipeline emergency on a distribution line, operators should provide updates to the public on a reasonable basis as this information becomes available or changes. This provision allows for a common-sense approach to when an operator must provide general public updates to an emergency. However, it would require operators to provide these updates based on the circumstances of the emergency such that the general public timely receives information that could influence the public's response to the emergency or benefit affected communities' understanding of recovery effort progress.

Further, PHMSA also proposes that when communicating this minimum information with the general public, operators must ensure these messages are issued in English and in other languages commonly understood by a significant number and concentration of the non-English speaking population in the operator's service area and are delivered in a manner accessible to diverse populations in their service operators. Operators should use clear and simple language in their communications. The Merrimack Valley incident underscores the value of such broadly accessible communications. The city of Lawrence, MA, is comprised of a higher percentage of Spanish-speaking residents than other areas affected by the Merrimack Valley incident. In the Massachusetts Emergency Management Agency (MEMA) After Action Report, MEMA reported that CMA did not fully account for the demographics of the impacted communities when attempting to communicate with the public during and following the incident, which in some cases delayed delivery of appropriate information and services to impacted customers.¹²¹

Operators must prepare their public communication plans before a gas pipeline emergency develops to ensure that the proper tools and resources are available to assist limited English proficiency (LEP) individuals in the communities they serve when an emergency arises. PHMSA notes that, as required under § 192.616(g), operators must conduct their public awareness program in other languages commonly understood by a significant number and

¹²⁰ Section 192.616 requires operators to develop and implement a written continuing public-education program that follows the guidance provided in American Petroleum Institute's (API) Recommended Practice (RP) 1162 (incorporated by reference, see § 192.7). API RP 1162 is a consensus standard that establishes a baseline public-awareness program for pipeline operators. It states that operators should provide notice of, and information regarding, their emergency response plans to appropriate local emergency officials.

¹²¹ Mass. Emergency Mgmt. Agency & Mass. Nat'l Guard, “Merrimack Valley Natural Gas Explosions After Action Report,” at 49–50 (Jan. 2020), <https://www.mass.gov/doc/merrimack-valley-natural-gas-explosions-after-action-report/download> (“Merrimack Valley After Action Report”).

concentration of the non-English speaking population in the operator's area. Therefore, operators should already be aware of the languages used in their service areas and have this information readily available. If operators do not already have this information, data from the U.S. Census Bureau American Community Survey at the tract level—including summarized information on English proficiency along with mapping of critical infrastructure and locations of hospitals, long-term care facilities, police, and fire stations—can help provide more targeted and community-specific services.¹²² Operators can use this information to understand the demographics of their communities and build lists of common media sources for each language population in their service area. More information on how to reach LEP communities in emergency preparedness, response, and recovery is available through the Department of Justice.¹²³ Where appropriate, operators' communications during pipeline emergencies should account for disabilities that might make communication difficult by, for example, having American Sign Language interpreters present during press conferences to ensure that hearing-impaired residents can receive communications during a pipeline emergency.

3. Emergency Response Plans—Opt-in System for Customers

a. Current Requirements—Emergency Response Plans—Customers

As previously discussed, there are currently no Federal regulations in place that would require gas distribution operators to establish communications with customers throughout a gas pipeline emergency. There are also no current Federal requirements in place requiring these operators establish procedures for developing and implementing an opt-in communication system whereby customers in their service area can receive updates of pipeline emergencies on their cell phones or other media.

b. Need for Change—Emergency Response Plans—Customers

As the incident unfolded and local leaders made decisions to ensure the safety of citizens, each community sent their own evacuation notifications

targeting their residents by using 9–1–1 call location data to estimate the locations of the affected services. Local officials used this data to reach a consensus about which areas to evacuate because they were unable to use more accurate data from CMA regarding the number and location of impacted customers.¹²⁴

Andover and North Andover used their existing emergency notification systems to notify residents to evacuate. Authorities in North Andover issued a voluntary evacuation for all occupied structures with natural gas utility service, using local cable channels, the town website, and a citizen alert telephone system that sends public service messages. The alert system automatically called every landline. However, cell phones and private numbers had to be registered to receive a call. The Andover fire chief called for an evacuation using a citizen alert telephone system and social media. The wireless emergency alerts to evacuate South Lawrence, and later to return home, were sent out in both English and Spanish. The South Lawrence mayor's evacuation order was issued as an alert over cell phones and media broadcasts to residents in the area. In total, more than 50,000 residents were asked to evacuate through a variety of methods.

While many municipalities have communication systems to rapidly communicate with their constituents during an emergency, not all gas distribution operators are using these tools to rapidly communicate with their customers during a gas pipeline emergency. PHMSA believes that operators could use these tools to provide customers with real-time information during an emergency to protect public safety. The Merrimack Valley incident underscored the need for operators to improve their communication with customers when responding to an emergency on a gas distribution pipeline. Subsequently, 49 U.S.C. 60102 was amended to include a new mandate to expand the use of voluntary, opt-in customer notifications during an emergency. Specifically, PHMSA was directed to update its regulations to ensure that each emergency response plan developed by an operator of a gas distribution system includes written procedures for “the development and implementation of a voluntary, opt-in system that would allow operators of distribution systems to rapidly communicate with customers in the event of an emergency.” (49 U.S.C. 60102(r)(3)). PHMSA understands that a “system” to “rapidly

communicate with customers” could take many forms; however, in practice, it is typically a “reverse 9–1–1” system that calls or texts individual customers to notify them of significant, time-sensitive events. Many cities and utilities already use such systems to allow emergency officials to notify residents and businesses of emergencies or outages by telephone, cell phone, text message, or email.

c. Proposal To Amend § 192.615—Emergency Response Plans—Customers

Pursuant to 49 U.S.C. 60102(r)(3), PHMSA proposes to add to § 192.615 a new paragraph (d) that would require operators of gas distribution pipelines to establish procedures for developing and implementing a voluntary, opt-in customer notification system to communicate with customers in the event of a gas pipeline emergency. PHMSA understands the statutory mandate for a “voluntary, opt-in system” to mean that the gas pipeline operators give the customers they serve the opportunity to opt-in (or opt-out) to receiving notifications from the operator's communication system, therefore making the system voluntary for customers. Gas distribution operators must notify all customers of the existence of such a communications tool and their ability to elect to receive such emergency notifications.

PHMSA does not expect that a voluntary, opt-in emergency notification system would impose a significant burden on operators. PHMSA notes that operators will often already have from their billing activities much of the information (customer phone numbers, email and postal addresses, and preferred language) needed to implement such a system. And because an iteration of a voluntary, opt-in or opt-out emergency notification systems may already be in place in some local communities,¹²⁵ PHMSA concludes that operators could comply with this proposed requirement by coordinating with cities and townships to utilize those existing systems. Where coordination with an existing communication system is not possible, operators may choose to utilize a third-party vendor or build such a service in-house. Regardless of who administers the notification system proposed in § 192.615(d), operators would need to provide a basic description of the system and describe the operation of the system in their procedures. Operators

¹²² Ltd. English Proficiency, “Data and Language Maps,” U.S. DOJ, <https://www.lep.gov/maps> (last visited Feb. 27, 2023).

¹²³ U.S. DOJ, “Tips and Tools for Reaching Limited English Proficiency in Emergency Preparedness, Response, and Recovery,” (2016), <https://www.justice.gov/crt/file/885391/download>.

¹²⁴ Merrimack Valley After Action Report at 46.

¹²⁵ PHMSA further understands that some utilities (e.g., electric utilities) may have similar notification systems for their customers and the public within their service areas.

must also include in their procedures a description of the protocols for activating the system and notifying customers (*i.e.*, who initiates the notification and when). PHMSA notes that such a voluntary opt-in or opt-out system could have additional benefits outside of gas pipeline emergencies, as operators could use such a system to communicate with their customers during non-emergencies (such as service outages or planned maintenance) or for billing purposes.

Because periodic testing is essential for ensuring proper operation of such an emergency customer notification system, PHMSA includes within its proposed § 192.615(d) that operators' procedures must describe system testing protocols and (at least) annual testing. Operators would need to maintain the results of their testing and operations history for at least 5 years. If an operator does not control the testing protocol (*e.g.*, because they rely on an emergency notification system administered by a local government), they should describe in their procedures the frequency of testing performed by partnered municipality and arrange to receive confirmation of those tests after they occur.

Similar to the requirements discussed earlier for public communications during and following gas pipeline emergencies, PHMSA is also proposing that an operator's written procedures for this opt-in notification system include a description of how the system's messages will be accessible to English-speaking and LEP customers alike. Operators should describe the process for identifying any LEP or other pertinent demographic information for the areas they serve. These procedures should include a description of any non-English languages required in standardized emergency communications that would be provided in an operator's system. Because there may be LEP individuals who need to receive these messages, operators should be prepared to translate messages about public safety into the required non-English language(s).

PHMSA also proposes to require operators' procedures include cybersecurity measures to protect the notification system and customer information. As with any system that interfaces with operators' information technology assets or customers private information, operators should protect against cybersecurity vulnerabilities and insider threats. Operators should, for example, include protocols aimed at protecting their infrastructure from malicious attacks, false notifications

being sent to customers, and theft of customers' information. If the communication system is operated by a third party, operators should document the cybersecurity measures managed by the vendor.¹²⁶

PHMSA proposes that operators of gas distribution systems must implement such a voluntary, opt-in notification system in accordance with their procedures (*i.e.*, ensure that the system is ready for use during a gas pipeline emergency) no later than 18 months after the publication of the final rule.¹²⁷ PHMSA proposes that 18 months after the publication of the final rule in this proceeding is a reasonable timeframe to implement these new procedures and seeks comment on this conclusion.

4. Emergency Response—Incident Command Systems

a. Background

Communication during a pipeline emergency is complex and includes communication between the pipeline operator, other pipeline companies, non-pipeline utilities, emergency responders, elected officials, PSAPs, and the public. Effective communication between and within each of these entities is crucial to the successful response to a gas pipeline emergency. For this reason, some gas distribution pipeline operators and other utilities use an Incident Command System (ICS) to coordinate emergency response actions.

An ICS is a standardized approach to the command, control, and coordination of on-scene management of emergencies and other incidents, providing a common hierarchy within which personnel from multiple organizations

can be effective.¹²⁸ An ICS is the combination of procedures, personnel, facilities, equipment, and communications operating within a common organizational structure, designed to aid in the management of on-scene resources. It can be applied to incidents (including emergencies and planned events alike) of any size.

The National Incident Management System (NIMS), a system commonly used in the public and private sectors of incident management, uses ICS principles. As stated in the American Gas Association's (AGA) Emergency Preparedness Handbook, "[u]tilities across our nation are increasingly integrating [NIMS] into their planning and incident management structure."¹²⁹ Additionally, API RP 1174 recommends the use of NIMS for responding to accidents on hazardous liquid pipelines.¹³⁰ FEMA has also indirectly recommended the use of NIMS through its recommendation of National Fire Protection Association (NFPA) Standard 1600 for emergency preparedness, a standard which recommends the use of NIMS.¹³¹

Typically, local authorities handle most incidents using the communications systems, dispatch centers, and incident personnel within their jurisdiction. For larger and more complex incidents, however, response efforts may rapidly expand to multi-jurisdictional or multi-disciplinary efforts requiring outside resources and support. Widespread use of ICSs could allow the efficient integration of outside resources and enable personnel from anywhere in the Nation to participate in the incident-management structure. Regardless of the size, complexity, or scope of the incident, the use of an ICS could benefit pipeline operators.

PHMSA is considering an ICS-based system in this rulemaking to provide safety benefits. However, PHMSA has preliminarily determined further input from the public would be beneficial in assessing the feasibility of doing so, as well as the best practices that would

¹²⁶ As discussed in Section I.A. of the preamble, the BIL provides funding for the Natural Gas Distribution Infrastructure Safety and Modernization Grant Program. Each applicant selected for grant funding under this notice must demonstrate, prior to the signing of the grant agreement, effort to consider and address physical and cyber security risks relevant to their natural gas distribution system and the type and scale of the project. Projects that have not appropriately considered and addressed physical and cyber security and resilience in their planning, design, and project oversight, as determined by the Department of Transportation and the Department of Homeland Security, will be required to do so before receiving funds for construction, consistent with Presidential Policy Directive 21—Critical Infrastructure Security and Resilience and the National Security Presidential Memorandum on Improving Cybersecurity for Critical Infrastructure Control Systems.

¹²⁷ While 49 U.S.C. 60109(e)(7)(C)(i)(II) directs gas distribution operators to make their updated emergency response procedures available to PHMSA or the relevant State regulatory agency no later than 2 years after issuing a final rule, it does not specify a deadline for operators to have implemented their customer notification systems.

¹²⁸ FEMA, "Glossary of Related Terms, E/L/G 0300 Intermediate Incident Command System for Expanding Incidents, ICS 300" at 6 (Mar. 2018), <https://training.fema.gov/emweb/is/icsresource/assets/glossary%20of%20related%20terms.pdf>.

¹²⁹ AGA, "Emergency Preparedness Handbook for Natural Gas Utilities" at 10, <https://www.aga.org/wp-content/uploads/2022/12/aga-emergency-preparedness-handbook-2018.pdf>.

¹³⁰ API Recommended Practice 1174, "Recommended Practice for Onshore Hazardous Liquid Pipeline Emergency Preparedness and Response" at 26 (1st ed. Dec. 2015).

¹³¹ NFPA, "NFPA 1600: Standard on Continuity, Emergency, and Crisis Management" (2019); FEMA, "Fact Sheet: NIMS Recommended Standards" (Jan. 4, 2007), https://www.fema.gov/pdf/emergency/nims/fs_standards_010407.pdf.

inform such a regulatory standard. Specifically, PHMSA is considering requirements under § 192.615 for operators of gas distribution pipelines to follow ICS procedures in response to gas pipeline emergencies. For example, PHMSA could require that operators of gas distribution pipelines develop written procedures in accordance with ICS tools and practices. An example of an ICS practice would be to identify the roles and responsibilities of emergency responders and communicate those responsibilities to designated personnel, which would be similar to the current requirements in § 192.615(c). PHMSA recognizes the benefit of pipeline operators using ICS for gas pipeline emergencies, as such an approach can help hone and maintain skills needed to coordinate response efforts effectively, even as poor implementation of an ICS may hinder effectiveness. For example, in the Merrimack Valley incident, both the operator and emergency responders had an ICS in their respective emergency response manuals; however, the ICS procedures were implemented with mixed results. While State and local emergency responders were able to effectively manage, organize, and coordinate the activities of multiple agencies serving in the emergency response by following the ICS, the NTSB concluded that CMA's Incident Commander (IC) struggled to manage the multiple competing priorities, such as communicating with affected municipalities, updating emergency responders, and shutting down the natural gas distribution system, which adversely affected the IC's ability to complete tasks in a timely manner.¹³² The Merrimack Valley incident underscores that effective execution of an ICS is still dependent upon each operator's ability to implement the practices during a crisis.

PHMSA is also considering, if it determines to adopt requirements for operators of gas distribution pipelines to follow ICS procedures in response to gas pipeline emergencies, requiring operators to train personnel on ICS tools and practices. PHMSA expects that to develop an ICS for a response to gas pipeline emergencies, operator personnel would need to undergo extensive training and coordination exercises with first responders, and local and State public safety officials. FEMA provides free resources for implementing and training on ICS on their website.¹³³ Because this training is

free, PHMSA expects there should be no upfront costs to provide training, however, there would be a burden in terms of time for operators to (1) take these trainings and (2) incorporate ICS tools and practices into their training and emergency response procedures. Further, the ICS tools and guidance are designed to be integrated into an organization's existing infrastructure, so PHMSA would not expect operators to have to hire additional personnel to meet a new requirement in its regulations for an ICS. PHMSA seeks comment on these assumptions.

b. Request for Input on the Adoption of ICS Requirements in PHMSA Regulations

PHMSA is seeking public comments regarding the potential adoption within the pipeline safety regulations of a requirement at § 192.615 that each operator employ an ICS for gas pipeline emergencies to include the following topics that could inform the specifics of any such requirement:

1. Should PHMSA promulgate new regulations requiring ICS for all gas distribution systems? Any other pipeline facilities?
2. If PHMSA were to adopt ICS requirements, should there be any exceptions from the ICS requirements?
3. Should PHMSA develop a standard for ICS or incorporate by reference an existing industry-based standard for ICS?
4. What are current sources of ICS training?
5. How long does it take, or would it take, for operators to train an employee on ICS tools and practices?
6. How often should qualified employees receive periodic training on ICS tools and practices?
7. What is an appropriate timeline for operators to incorporate ICS practices into their procedures if PHMSA were to promulgate an ICS standard?

PHMSA requests that commenters provide specific proposals for what provisions should be adopted or changes that should be made to the regulations related to the questions listed above.

In addition to the questions above, PHMSA requests commenters to provide information and supporting data related to:

1. The number of gas distribution operators that have currently adopted an ICS in their emergency procedures.
2. The technical feasibility, cost-effectiveness, and practicability of implementing any requirement for operators to adopt ICS.
3. The potential quantifiable safety and societal benefits of adopting ICS.

4. The potential impacts on small businesses adopting ICS.
5. The potential environmental impacts of adopting ICS.

D. Operations and Maintenance Manuals (Section 192.605)—Overpressurization

1. Current Requirements—O&M Manuals—Overpressurization

Section 192.605 includes minimum requirements for gas pipeline operators' procedural manuals for operations, maintenance, and emergencies. Section 192.605(a) requires gas pipeline operators to have "a manual of written procedures for conducting operations and maintenance activities and for emergency response," otherwise known as an O&M manual. Operators must review and update this manual at intervals that do not exceed 15 months and at least once each calendar year. Appropriate parts of the manual must be kept where operations and maintenance activities take place.

Section 192.605(b) lists various procedures that each gas pipeline operator must include in the manual to provide safety during operation and maintenance. Among other requirements, § 192.605(b)(5) requires that the O&M manual include a procedure for "[s]tarting up and shutting down any part of the pipeline in a manner designed to assure operation within the MAOP limits prescribed in this part, plus the build-up allowed for operation of pressure-limiting and control devices" in order "to provide safety during maintenance and operations."

Subpart L also requires an operator to "keep records necessary to administer the procedures established under § 192.605."¹³⁴ Among the records required to be kept and made available to operating personnel are "construction records, maps and operating history," per § 192.605(b)(3). Sections 192.605(d)–(e) require an O&M manual to include procedures for both reporting safety-related conditions and for surveillance, emergency response, and accident investigations, respectively.

2. Need for Change—O&M Manuals—Overpressurization

Clearly written procedures aid in the successful execution of tasks and processes necessary to ensure a gas distribution pipeline system is operated and maintained in a safe manner. Overpressurizations, while rare, can cause a pipeline failure if not addressed in a timely manner. Including measures

¹³⁴ 49 CFR 192.603(b).

¹³² NTSB/PAR–19/02 at 45–47, 48–49.

¹³³ FEMA, "National Incident Management System" (May 24, 2022), <https://www.fema.gov/emergency-managers/nims>.

in O&M manuals to respond to indications of an overpressurization can help ensure a timely, effective response.

As demonstrated by the Merrimack Valley incident, operators of gas distribution pipelines must be prepared to recognize and respond to overpressurization indications, as these events can have significant consequences for public safety and the environment. PHMSA regulations have a requirement in § 192.605(b)(5) for operators to have procedures for “starting up and shutting down any part of the pipeline in a manner designed to assure operation within the MAOP limits prescribed by this part, plus the build-up allowed for operation of pressure-limiting and control devices.” To further reduce the likelihood of future incidents like the 2018 Merrimack Valley incident, however, PHMSA proposes to amend § 192.605 to ensure that operators explicitly account for overpressurization in their O&M procedures.

Subsequent to the 2018 Merrimack Valley incident, 49 U.S.C. 60102 was amended to require PHMSA to undertake a new rulemaking that would require operators of gas distribution systems to update their operations, maintenance, and emergency plans to include procedures for specific actions to be taken on receipt of an indication of an overpressurization on their systems. Those actions include an order of operations for immediately reducing pressure in, or shutting down portions of, the gas distribution system, if necessary. (49 U.S.C. 60102(s)). Amendments to 49 U.S.C. 60108 require gas distribution operators to make their updated O&M manuals available to PHMSA or the relevant State regulatory agency within 2 years after any final rule is issued and every 5 years thereafter.

3. Proposal To Amend § 192.605—O&M Manuals—Overpressurization

In this NPRM, PHMSA proposes to amend § 192.605 to require that operators of gas distribution pipelines establish procedures for responding to, investigating, and correcting the cause of overpressurization indications as soon as practicable. This will include specific actions to take and an order of operations for immediately reducing pressure in portions of the gas distribution system affected by the overpressurization, shutting down that portion, or taking other actions as necessary.

A timely response to an overpressurization event will require operators to promptly recognize overpressurization indications. Operator

procedures would need to document potential overpressurization indications based on the design and operating characteristics of their systems. For example, a common indication of an overpressure condition would be an increase in pressure or flow rate outside of normal operating limits—but precisely how much a pressure change outside normal conditions would exceed MAOP will depend on the characteristics of that system.

PHMSA also proposes to require that an operator’s procedures must document specific actions and the sequence of events various personnel must follow in response to an overpressurization indication. Those procedures should contain clear statements of authority for relevant operator personnel to undertake particular actions both on initial receipt of notification of an overpressurization indication and subsequent confirmation that an overpressurization condition exists or is imminent.¹³⁵ An example would include the actions a controller in the monitoring center (*i.e.*, SCADA system) would take and the protocols to follow when in receipt of a pressure alarm indicating an overpressurization. Similarly, field personnel may witness overpressurization indications such as fires, explosions, control lines damage during excavation, instrumentation or valve failures, or the activation of safety valves. Operators must develop procedures for those personnel to recognize the signs of an overpressurization as well as identify the steps they should take in response (such as applying a stop-work authority, reducing the pressure, isolating portions of the gas distribution system, and notifying emergency responders). The operator must also provide training on these procedures to ensure that personnel—including field personnel and construction workers—are able to recognize the indications of an overpressurization and respond appropriately.¹³⁶

¹³⁵ Although PHMSA expects that among the immediate actions that operators will take in response to an overpressurization indication would be confirming as soon as practicable whether an overpressurization exists or is imminent, operators may not delay other immediate actions necessary to protect hazards to public safety and the environment while they obtain such confirmation.

¹³⁶ PHMSA also notes that pipeline employees and contractors who raise concerns that a pipeline operator is not complying with pertinent PHMSA safety requirements or the pipeline’s implementing procedures may have statutory whistleblower protections pursuant to 49 U.S.C. 60129. Pipeline employees and contractors who are concerned that they have been retaliated against for raising safety concerns should be raised with Department of Labor (via the Occupational Health and Safety Administration). See OSHA, “Fact Sheet:

Operators must also develop and document procedures for, as soon as practicable, investigating and correcting the cause of an overpressurization or an overpressurization indication. While the amendments proposed throughout this NPRM, if adopted, are expected to prevent or reduce the frequency of future overpressurizations, they may still occur. If an operator experiences an overpressurization or any indication that an overpressurization could occur, PHMSA proposes to require operators to investigate and correct the cause(s) of the overpressurization or overpressurization indication. During their investigation, operators could find a mode of failure common to other parts of their systems and take action to prevent or mitigate a potential overpressurization, such as promptly repairing or replacing parts of the system.

PHMSA proposes the requirements described above to ensure operators have clear direction as to what procedures are necessary to prevent catastrophic overpressurizations similar to that of the Merrimack Valley incident and to improve the safety of gas distribution systems generally. PHMSA also expects this proposed amendment of subpart L requiring distribution operators to update O&M manuals to address overpressure scenarios would reinforce the updates to DIMP plans proposed elsewhere in this NPRM. PHMSA expects that this amendment would improve pipeline safety by bringing additional awareness to gas distribution pipeline operators and personnel regarding overpressurization indications. This amendment would also ensure operators establish procedures for monitoring and controlling gas pressure should they detect an indication of an overpressurization. PHMSA further proposes to respond to the risk of overpressurization in an operator’s O&M manuals through adopting an MOC process, as discussed below.

PHMSA understands these proposed requirements for enhancements of gas distribution operators’ O&M manuals to address a well-understood threat to pipeline integrity would be reasonable, technically feasible, cost-effective, and practicable for gas distribution operators. PHMSA expects that some gas distribution operators may already be complying with these requirements either voluntarily (*e.g.*, in response to the Merrimack Valley incident), as a result of similar requirements imposed

Whistleblower Protection for Pipeline Facility Workers.” (Feb. 2022), <https://www.osha.gov/sites/default/files/publications/OSHA4072.pdf>.

by State pipeline safety regulators, or pursuant to their DIMPs. PHMSA further notes that its proposed enhancements of baseline expectations for O&M manual contents are precisely the sort of minimal actions a reasonably prudent operator of gas distribution pipeline facility would adopt in ordinary course to protect public safety given that their systems transport pressurized (natural, flammable, toxic, or corrosive) gasses typically within or in close proximity to population centers. Viewed against those considerations and the compliance costs estimated in the PRIA, PHMSA expects its proposed amendments will be a cost-effective approach to achieving the public safety and environmental benefits discussed in this NPRM and its supporting documents. Lastly, PHMSA understands that its proposed compliance timeline—one year after publication of a final rule (which would necessarily be in addition to the time since publication of this NPRM)—would provide operators ample time to implement requisite changes to their O&M manuals (and manage any related compliance costs).

E. Operations and Maintenance Manuals (Section 192.605)—Management of Change

1. Current Requirements—O&M Manuals—Management of Change (MOC)

There are no current requirements in the pipeline safety regulations for operators of gas distribution pipelines to follow management of change (or MOC) processes in their operations and maintenance activity. While not specifically an MOC process, the operator qualification provisions in § 192.805(f) require that changes that affect covered tasks be communicated to individuals performing these tasks. As such, operators may have in place some type of process for reviewing changes, including whether such changes will impact O&M procedures and those performing the procedures. Further, gas transmission pipelines located in a high consequence area have an MOC requirement in § 192.911(k), which adopts an MOC process outlined in the American Society of Mechanical Engineers/American National Standards Institute (ASME/ANSI) standard B31.8S, section 11.¹³⁷ The 192.911(k) requirement, however, applies only to operators of gas transmission pipelines subject to subpart O integrity management requirements (*i.e.*, high-

consequence areas, which are not applicable to gas distribution pipelines).

2. Need for Change—O&M Manuals—MOC

Inadequately reviewed or documented design, construction, maintenance, or operational changes can seriously impact pipeline integrity. MOC procedures are designed to prevent such impacts. In the Merrimack Valley incident, NTSB investigators discovered omissions in CMA's engineering work package and construction documentation for the South Union Street project and that the work package was completed without a proper constructability review. NTSB investigators reviewed the engineering plans that CMA used during the construction work and found that the CMA engineers did not document the location of regulator control lines.¹³⁸ Had CMA accurately documented the regulator control lines, engineers and work crews would have been able to relocate them prior to abandoning the pipeline main.

CMA did not employ MOC processes for its maintenance and construction operations. Instead, CMA's engineering department relied on simple checklists in its workflow documentation. The NTSB determined that if NiSource had adequately employed a MOC process, it could have identified potential risk of overpressurization of its system from a common mode of failure as a result of the South Union Street project construction activity and employed control measures to prevent or mitigate the Merrimack Valley incident. As a result, the NTSB recommended in P-18-8 that NiSource apply an MOC process to all changes to adequately identify system threats that could result in a common mode of failure.¹³⁹

NTSB also stated that CMA did not identify the omission of regulator control lines from its engineering work package during its constructability review of that documentation. Constructability reviews—an element of MOC processes—are recognized and accepted as a necessary engineering practice for the execution of construction services. If properly implemented, constructability reviews provide structured reviews of construction plans and specifications to ensure functionality, sustainability, and safety, thus reducing the potential for shortcomings, omissions, inefficiencies, conflicts, or errors. The NTSB concluded that the CMA constructability review process was not

sufficiently robust to detect the omission of a work order to relocate the sensing lines. The NTSB identified that part of the failure of the process was likely due to the absence of a review by a critical department (CMA's measurement and regulation or M&R department). Despite there being at least two constructability reviews for the South Union Street project, the M&R department did not participate. The NTSB stated that a comprehensive constructability review, which would require all pertinent departments to review each project, along with the endorsement by a professional engineer (PE), would likely have identified the omission of the regulator control lines, thereby preventing the error that led to the Merrimack Valley incident. As a result of its investigation, the NTSB recommended that NiSource revise its constructability review process to ensure that all pertinent departments review construction documents for accuracy and completeness, and that the documents or plans be endorsed by a PE prior to commencing work.

Subsequent to the 2018 Merrimack Valley incident, PHMSA was required by statute to update its regulations to require gas distribution operators to include in their O&M manuals an MOC process which must apply to "significant technology, equipment, procedural, and organizational changes to the distribution system[.]" (49 U.S.C. 60102(s)(2)). This provision also requires that operators "ensure that relevant qualified personnel, such as an engineer with a professional engineer licensure, subject matter expert, or other employee who possesses the necessary knowledge, experience, and skills regarding natural gas distribution systems, review and certify construction plans for accuracy, completeness, and correctness." In addition, 49 U.S.C. 60108 requires gas distribution operators to make their updated O&M manuals available to PHMSA or the relevant State regulatory agency within 2 years after the final rule is issued in this proceeding and every 5 years thereafter.

3. Proposal To Amend § 192.605 To Require an MOC Process

Pursuant to 49 U.S.C. 60102(s), PHMSA proposes to require that gas distribution operators update their O&M manuals to include a detailed MOC process.¹⁴⁰ Under this proposal,

¹⁴⁰ PHMSA has not included its proposed MOC requirements for distribution pipeline operators within integrity management regulations at 49 CFR part 192, subpart P (as it did for gas transmission pipelines within subpart O) because 49 U.S.C.

¹³⁷ Am. Soc'y of Mech. Eng'g, ANSI B31.8S-2004, "Managing System Integrity of Gas Pipelines" (Jan. 14, 2005).

¹³⁸ NTSB/PAR-19/02 at 16.

¹³⁹ NTSB/PAR-19/02 at 51.

operators would be required to apply an MOC process to technology, equipment, procedural, and organizational changes that may impact the integrity or safety of the gas distribution system. Specifically, operators must apply an MOC process to changes to their pipeline systems, organization, and O&M procedures in connection with the (1) installation, modification, or replacement of, or upgrades to, regulators, pressure monitoring locations, or overpressure protection devices; (2) modifications to alarm set points or upper/lower trigger limits on monitoring equipment; (3) introduction of new technologies for overpressure protection into the system; (4) revisions, changes to, or introduction of new standard operating procedures for design, construction, installation, maintenance, and emergency response; and (5) other changes that may impact the integrity or safety of the gas distribution system. PHMSA notes that although most of the occasions for changes to operator pipelines and procedures listed above are directed toward reducing the potential for overpressurization, it expects that MOC processes will also help reduce the risk of other incidents on gas distribution pipelines. Towards that end, PHMSA proposes savings language (“other changes that may impact the integrity or safety of the gas distribution systems”) that would require operators to employ a MOC process in connection with changes to their systems and procedures in connection with high-risk activities.

PHMSA also proposes to require that the MOC process must ensure that qualified personnel review and certify construction plans associated with installations, modifications, replacements, or upgrades for accuracy and completeness before the work begins. These personnel must be qualified to perform these tasks under subpart N of 49 CFR part 192.¹⁴¹ Qualified personnel could include an engineer with a professional engineer (PE) license, a subject matter expert, or any other employee who possesses the necessary knowledge, experience, and skills regarding gas distribution systems. This proposal would ensure that personnel who work on planning construction projects have the appropriate qualifications and training

necessary to ensure these tasks are performed safely.

In developing this proposed requirement, PHMSA reviewed NTSB recommendation P-19-16, which called on states to require that all future gas infrastructure projects require licensed PE approval and stamping.¹⁴² This NPRM in no way prohibits states from applying a higher standard than that provided in the Federal regulations. Additionally, PHMSA acknowledges that a PE could provide the best assurance of high-quality review of construction plans. PHMSA is uncertain as to the availability of those personnel resources in all states or for all gas distribution operators, however, and any shortage of licensed PEs could cause delays in the construction or remediation of integrity issues. Other qualified professionals, such as experienced engineers or subject matter experts, may have an equivalent level of experience or skills without holding the licensure. PHMSA is proposing this amendment pursuant to 49 U.S.C. 60102(s), which contemplates a larger pool of personnel qualified to perform these reviews and certifications than just licensed PEs. Nevertheless, PHMSA expects that when operators evaluate construction projects, operators consider assigning qualified personnel with experience commensurate to the complexity of each project and its potential impacts on public safety and the environment. The most complex and riskiest projects should be reviewed by a licensed PE, if available, while less complex or routine construction projects may be suitable for review by qualified personnel who do not hold such a credential. PHMSA welcomes comments on the availability of PE licensure in various jurisdictions and the appropriateness of review by other, non-licensed qualified individuals.

Finally, PHMSA proposes to require that operators’ MOC process must ensure that any hazards introduced by a change are identified, analyzed, and controlled before resuming operations. Quality originates at the planning stages of a pipeline project. When pipeline facilities are designed or modified, operators intend for these changes to provide decades of safe and reliable operation. But any change to a pipeline system can also introduce potential hazards. Operators can manage risks introduced by changes to the system through a robust MOC process. It is a standard practice in any MOC process or system to analyze and control for risks. PHMSA is proposing this general requirement for operators to identify

any hazards they are introducing as the result of a change, to analyze those risks, and to control for those hazards and risks through preventive and mitigative measures. These steps are necessary to establish appropriate preventive and mitigative measures to reduce the likelihood and consequences of failure on a gas distribution system should an accident occur. PHMSA, therefore, proposes this requirement to ensure that operators incorporate these steps into their MOC process.

PHMSA understands this proposed requirement for gas distribution operators’ O&M manuals to incorporate a MOC process would be reasonable, technically feasible cost-effective, and practicable. PHMSA expects that some gas distribution operators may already comply with these requirements either voluntarily (e.g., to minimize losses of commercially valuable commodities, in response to the Merrimack Valley incident and NTSB recommendations, or consistent with broadly applicable, consensus industry standards such as ASME/ANSI B31.8S¹⁴³), as a result of similar requirements imposed by State pipeline safety regulators, or as risk mitigation measures pursuant to their DIMPs. PHMSA further notes that the proposed construction plans certification requirement within those MOC procedures is consistent with longstanding industry best practices and NTSB recommendations; PHMSA’s proposal also affords operators optionality to use either their own or contractor personnel when implementing this requirement on a going-forward basis. Indeed, PHMSA submits that its proposed enhancements of baseline expectations for O&M manual contents are precisely the sort of minimal actions a reasonably prudent operator of gas distribution pipeline facility would adopt in ordinary course to protect public safety given that their systems transport pressurized (natural, flammable, toxic, or corrosive) gases typically within or in close proximity to population centers. Viewed against those considerations and the compliance costs estimated in the PRIA, PHMSA expects its proposed amendments will be a cost-effective approach to achieving the commercial, public safety, and environmental benefits discussed in this NPRM and its supporting documents. Lastly, PHMSA understands that its proposed compliance timeline—one year after publication of a final rule (which would

60102(s) explicitly required update of regulations governing “procedural manuals for operations, maintenance, and emergencies”—located at § 192.605.

¹⁴¹ “Qualified” under § 192.803 means that an individual has been evaluated pursuant to the requirements of Subpart N and can perform assigned covered tasks and recognize and react to abnormal operating conditions.

¹⁴² NTSB/PAR-19/02 at 50.

¹⁴³ ASME/ANSI, B31.8S-2004, “Managing System Integrity of Gas Pipelines, Supplement to B31.8” (Jan. 14, 2005) (incorporated by reference under § 192.7).

necessarily be in addition to the time since publication of this NPRM)—would provide operators ample time to implement requisite changes to their O&M manuals and identify or procure personnel resources needed to comply with the new certification requirement (and manage any related compliance costs).

PHMSA is also requesting comments on whether it should promulgate the MOC requirement described above, adopt the industry standard ASME/ANSI B31.8S for gas distribution operators, or both.¹⁴⁴ PHMSA has adopted ASME/ANSI B31.8S for gas transmission operators subject to 49 CFR, part 192, subpart O integrity management requirements. Specifically, PHMSA at § 192.911(k) requires operators of certain gas transmission pipelines to develop and follow an MOC process, as outlined in ASME/ANSI B31.8S, section 11, that addresses technical, design, physical, environmental, procedural, operational, maintenance, and organizational changes to the pipeline or processes, whether permanent or temporary. While provisions in section 11 of ASME/ANSI B31.8S outline formal elements of an MOC process resembling the elements within the regulatory text proposed in this NPRM, other provisions of ASME/ANSI B31.8S section 11, such as (b)(1), are specific to changes in population that may be more appropriate for gas transmission operators required to identify high consequence areas (HCAs) along their pipeline. But the HCA concept does not apply to gas distribution operators, and as noted above, PHMSA expects it can capture the public safety and environmental benefits from MOC processes by adopting the regulatory text proposed in this NPRM without incorporating by reference ASME/ANSI B31.8S directly. Nevertheless, PHMSA requests comments on whether adoption within a final rule of a similar approach for gas distribution operators would provide better protection for public safety and the environment, and otherwise be technically feasible, cost-effective, and practicable.

F. Gas Distribution Recordkeeping Practices (Section 192.638)

1. Current Requirements—Recordkeeping

Operators must collect and maintain records about their gas distribution pipelines in compliance with requirements of 49 CFR part 192, including those governing DIMP. Section 192.1007(a) requires operators to identify reasonably available information necessary to develop an understanding of the characteristics of their pipelines, identify applicable threats, and analyze the risk associated with the threats. Section 192.1007(a)(3) requires that operators have a plan to collect information needed to conduct the risk analysis required in DIMP. Section 192.1007(a)(5) requires operators to capture and retain information on any new pipeline installed, including, at a minimum, the location of the pipeline and the material of which it is constructed.

In addition to keeping records as part of complying with DIMP requirements, an operator must also consider the data it needs to comply with the various recordkeeping requirements in 49 CFR part 192, such as those for pipeline design, testing and construction (§ 192.517); corrosion control (§ 192.491); customer notification (§ 192.16); uprating (§ 192.553); surveying, patrolling, monitoring, inspections, operations, maintenance, and emergencies (§§ 192.603 and 192.605); and operator qualification (§ 192.807). Sections 192.603(b) and 192.605 further require that each operator establish a written operating and maintenance plan that meets the requirements of the pipeline safety regulations and keep records necessary to administer the plan. Sections 192.603(b) and 192.605(e) require operators to maintain current records and maps of the location of their facilities for use in operations, maintenance, and emergency response activities (e.g., surveillance, leak surveys, cathodic protection, etc.). Further, § 192.605 requires that operators make construction records, maps, and the pipeline's operating history available to appropriate operating personnel. Therefore, if an operator requires maps as a record to properly administer its O&M procedures consistent with Federal safety requirements, these maps must be maintained by the operator.

Additionally, operators must keep records related to the design and installation of their pipeline components, including protection against overpressurization under 49 CFR

part 192, subparts L and M.¹⁴⁵ These records would include valve failure position and capacity records, which include information operators used when designing the system to ensure sufficient overpressure protection.

2. Need for Change—Recordkeeping

Maintaining accurate and reliable records is critical for safe operation, maintenance, pipeline integrity management, and emergency response. Records of the physical components on a gas distribution system, such as regulators, valves, and underground piping (including control lines), are necessary for an operator to have the basic knowledge of its system needed to maintain control of system pressure. Mapping of all gas systems enables proper planning of system upgrade activities, maintenance, and protection of the system from excavation damage. Knowing the location of control lines is critically important to preventing incidents on low-pressure distribution systems because they can be easily damaged during excavation activities or inadvertently taken out of service, as demonstrated by the Merrimack Valley incident. Further, mapping of all gas systems, such as documenting the location of shutoff valves, could improve the response time during an emergency. In the event of an incident or other emergency, being able to locate and operate valves is critical to achieving the effective shutdown and isolation of any sections of a gas distribution system. Incomplete, inaccurate, unreliable, or inaccessible records hinder the safe operation of a pipeline, reduce the effectiveness of the integrity assessment (as required under DIMP regulations), and impede timely emergency response.

The 2018 Merrimack Valley incident illustrated how incomplete records of gas distribution systems can lead to or exacerbate safety issues. One of the issues identified in the NTSB's report was that the engineers responsible for developing CMA's construction plan did not have all the records necessary to plan the construction project correctly, such as control line drawings and location information. Further, the CMA engineers knew that even if they had access to the records regarding the location of the control lines, the records CMA maintained were often outdated, and thus potentially inaccurate and incomplete.¹⁴⁶ For example, for the Winthrop regulator station, the records had the location of the control lines as

¹⁴⁴ On January 15, 2021, PHMSA issued the NPRM, "Periodic Updates of Regulatory References to Technical Standards and Miscellaneous Amendments," which included a proposal to replace the incorporated by reference ASME/ANSI B31.8S 2004 edition to the 2016 edition. 86 FR 3938, 3944 (Jan. 15, 2021). PHMSA reviewed both 2004 and 2016 editions for consideration in this rulemaking.

¹⁴⁵ See §§ 192.603(b), 192.605(b)(1), and subpart M (incorporating §§ 192.199 and 192.201).

¹⁴⁶ NTSB/PAR-19/02 at 16-17.

they existed around May 2010; however, CMA installed a new control line around September 2015 and never updated its records to reflect the change. Without access to accurate maps and drawings of the system, CMA did not include control line maps or procedures for handling control line removal in the construction plan. CMA then passed along an inaccurate and incomplete construction plan to the contractor doing the work. As a result, NTSB recommended that NiSource review and ensure that all records and documentation of its natural gas systems are traceable, reliable, and complete.

The Merrimack Valley incident further illustrated how the lack of accurate maps of pipeline systems can inhibit effective emergency response. During the emergency response to the overpressurization, the operator took too long to provide maps of the low-pressure system to emergency response officials, who needed street maps showing the layout of the natural gas distribution system to understand where the affected customers were located. CMA did not provide the information requested until hours after the overpressurization began. The emergency responders emphasized to the NTSB that the absence of this information impeded their emergency response and public safety decision-making. Without maps of the low-pressure system, the ICs managing emergency response had to evacuate thousands of people from their homes, including people in unaffected areas, out of an abundance of caution.

Subsequent to the 2018 Merrimack Valley incident, 49 U.S.C. 60102 was amended to ensure that operators keep better, more complete records (such as maps that include the location of control lines and other critical infrastructure) and make those available to the emergency responders and public officials who need them. Specifically, 49 U.S.C. 60102(t)(1) directs PHMSA to issue regulations that require distribution pipeline operators to identify and manage “traceable, reliable, and complete” maps and records of critical pressure-control infrastructure, and update other records needed for risk analysis. Operators must update their records “on an opportunistic basis.” These records must be accessible to all personnel responsible for performing or overseeing relevant construction or engineering work. Pursuant to 49 U.S.C. 60102(t)(1), PHMSA proposes to amend its regulations to supplement existing requirements pertaining to gas distribution operators’ recordkeeping critical to pressure control on their systems. The proposal would require

operators to collect or generate complete, reliable, and accurate records if they are not available, and make the records accessible to the personnel who need them.

3. Proposal To Add a New § 192.638—Records: Distribution System Pressure Controls

PHMSA proposes a new § 192.638 to specify that an operator of a gas distribution system must identify and maintain traceable, verifiable, and complete records documenting the characteristics of the pipeline critical to ensuring proper pressure controls.¹⁴⁷

In 2019, PHMSA introduced a regulatory amendment requiring gas transmission records pertaining to MAOP to be “traceable, verifiable, and complete.”¹⁴⁸ 49 U.S.C. 60102(t)(1) similarly requires PHMSA to require operators to identify and manage “traceable, reliable, and complete” records. PHMSA understands that the phrase “traceable, reliable, and complete,” as used in 49 U.S.C. 60102(t)(1) is substantively the same standard with respect to the quality and accessibility of records maintained as the “traceable, verifiable, and complete” language adopted in the 2019 final rule for gas transmission pipelines.¹⁴⁹ PHMSA interprets “reliable” as used in 49 U.S.C. 60102(t)(1) to mean the same as “verifiable” as used in the 2019 rule because both verifiable and reliable would mean to prove that a record is trustworthy and authentic. A record is considered reliable if it is verifiable and vice versa. PHMSA’s proposed § 192.638 recordkeeping requirement is intended to encompass any records essential to pressure control on a system and not just pertain to MAOP or material property and attribute verification activities. PHMSA would require operators to identify what records they currently have that document the characteristics of the pipeline that are “critical to ensuring

proper pressure controls” for the system.

In § 192.638(a), PHMSA identifies the types of records that it proposes are critical to ensuring proper pressure control for a gas distribution system. These records include: (1) current location information (including maps and schematics) for regulators, valves, and underground piping (including control lines); (2) attributes of the regulator(s), such as set points, design capacity, and the valve failure position (open/closed); (3) the overpressure protection configuration; and (4) other records deemed critical by the operator.

Regarding item (1), operators generally keep records, such as maps and schematics, when designing their system and district regulator stations. Operators should also have records of selected regulators, valves, and other gas pressure control equipment based on several factors, for the purpose of determining, for example, the overall capacity and future flow requirements of the system.

Regarding item (2), records related to the attributes of the regulators’ set points, design capacity, and valve failure position are necessary to ensure that the design of the district regulator station can protect the distribution system from overpressurization. For example, demands on the system may change over time due to customer usage, weather, or maintenance requirements. Operators can use design capacity records to validate and revalidate that their systems are capable of meeting changing customer demands and weather dynamics.

Regarding item (3), maintaining records for the overpressure protection configuration are necessary for the safe operation of the pipeline and for performing a robust risk analysis required under DIMP regulations. As demonstrated by the 2018 Merrimack Valley incident, certain overpressure protection configurations on low-pressure distribution systems (*i.e.*, redundant worker-monitor regulators) alone are inadequate for preventing an overpressurization. Requiring operators to keep records of their systems’ overpressure configurations will ensure that operators will be able to identify any higher-risk configurations in their systems. Once identified, operators can properly assess the overall risk to their systems and take preventive or mitigative actions to reduce the likelihood or consequences of a potential failure.

Regarding item (4), PHMSA proposes that operators must have traceable, verifiable, and complete records for any records they deem critical but that were

¹⁴⁷ As discussed elsewhere in the preamble, PHMSA also proposes to introduce a cross-reference to this new § 192.638 within its existing DIMP plan knowledge management requirements at § 192.1007(a)(3).

¹⁴⁸ “Pipeline Safety: Safety of Gas Transmission Pipelines: MAOP Reconfirmation, Expansion of Assessment Requirements, and Other Related Amendments,” 84 FR 52180 (Oct. 1, 2019).

¹⁴⁹ Compare 192.607 (requiring “traceable, verifiable, and complete records” of certain material properties and attributes) and 192.624 (requiring “traceable, verifiable, and complete records” for MAOP confirmation) with 49 U.S.C. 60102(t) (requiring gas distribution operators identify and manage “traceable, reliable, and complete records . . . critical to ensuring proper pressure controls for a gas distribution system . . .”).

not mentioned in the list provided by PHMSA. This general requirement would ensure that operators keep records based on the unique characteristics of their system.

When taking inventory of the records described above, operators must identify if those records are traceable (*e.g.*, can be clearly linked to original information about, or changes to, a pipeline segment, facility, or district regulator station), verifiable (*e.g.*, their information is confirmed by other complementary but separate documentation), and complete (*e.g.*, as evidenced by a signature, date, or other appropriate marking such as a corporate stamp or seal). This amendment would improve the completeness and accuracy of the records needed during normal operations, emergency response activities, and risk analyses.

In § 192.638(b), PHMSA proposes to require that if an operator does not yet have traceable, verifiable, and complete records, then the operator must develop a plan for collecting those records. PHMSA also proposes to revise § 192.605 to ensure that operators have procedures for implementing the new recordkeeping requirements proposed in § 192.638. Because the availability and form of records, as well as records retention practices, will vary among operators, PHMSA proposes that operators must identify what records they need to collect under this requirement.

In § 192.638(c), PHMSA proposes that operators must collect records needed to meet this standard on an opportunistic basis, which is defined as occurring during normal operations conducted on the pipeline including (but not limited to) design, construction, operations, or maintenance activities. PHMSA notes that its proposed language in paragraph (c) mirrors the language at § 192.1007(a)(3) governing operator knowledge management in connection with a performance of the risk analysis within their DIMPs. PHMSA expects this approach will minimize compliance burdens on operators, as they would be able to collect or generate records through existing regulatory mechanisms such as DIMPs or annual inspections. PHMSA also proposes to revise § 192.1007(a)(3) so that it references § 192.638(c). This would require operators to identify records specified in § 192.638(c) that they could collect as part of their DIMP plan.

In § 192.638(d), PHMSA proposes to require that operators ensure the records required in this section are accessible to personnel performing or overseeing design, construction, operations, and maintenance activities. In the 2018

Merrimack Valley incident, the engineering staff did not have access to the maps containing control line information and were unaware if the department had access to such records. This lack of access and awareness resulted in the omission of critical information that should have been considered through a proper risk analysis under their DIMPs. Therefore, PHMSA proposes to add a requirement for operators to provide the personnel responsible for planning and performing work on critical infrastructure with the records they need to perform their work safely and effectively. Operators should note that access would extend to the qualified employees monitoring the gas pressure (as proposed in § 192.640). PHMSA expects that during a construction activity, these qualified personnel may need records such as maps of control lines to effectively monitor the safety of excavation activities around gas distribution systems.

In § 192.638(e), PHMSA proposes to require that once a record is generated or collected under this section, that operators must keep the record for the life of the pipeline. This will help facilitate traceability of records as required by 49 U.S.C. 60102(t).

In § 192.638(f), PHMSA specifies that the requirements in this section would not apply to master meter systems, liquefied petroleum gas (LPG) distribution pipeline systems that serve fewer than 100 customers from a single source, or any individual service line directly connected to a transmission, gathering, or production pipeline that is not operated as part of a distribution system. As discussed above, small LPG operators are relatively simple, low-risk systems affecting a finite (generally small) number of customers such that the public safety and environmental benefits from imposing new requirements on these systems would be limited. Similar reasoning applies to master meter systems. PHMSA understands that compliance costs generally are felt more acutely by small LPG operators and master meter system operators. PHMSA does not expect that these operators would have the means (*e.g.*, access to detailed maps and GIS tools) to be able to comply with the recordkeeping requirements proposed in this NPRM. For individual service lines, the consequences of an overpressurization are smaller relative to a district regulator station. Given the relatively low public safety and environmental benefits from extending the new § 192.638 recordkeeping requirements to those operators, PHMSA proposes to except those

systems from the new recordkeeping requirement at § 192.638. Nevertheless, PHMSA does encourage these excepted operators to, where applicable, follow the recordkeeping specifications proposed in this NPRM.

Overall, PHMSA expects that its proposed new § 192.638 would ensure that operators are documenting and maintaining records of how their critical pressure controlling facilities operate so that they can review and assess their performance over time. Keeping complete and accurate records for the life of these assets could help improve operators' risk analyses, as required by DIMP regulations, and thus improve the overall integrity of gas distribution pipelines.

PHMSA also understands this proposed requirement for gas distribution operators to identify and maintain traceable, accurate, and complete records documenting system characteristics pertinent to pressure control would be reasonable, technically feasible, cost-effective, and practicable. As explained above, the proposed requirement is analogous to material property documentation requirements elsewhere in PHMSA regulations (*e.g.*, § 192.607) for gas transmission systems. And PHMSA understands that some gas distribution operators may already comply with this proposed requirement either voluntarily (*e.g.*, to minimize losses of commercially valuable commodities, in response to the Merrimack Valley incident and NTSB recommendations, or consistent with broadly applicable, consensus industry standards such as ASME/ANSI B31.8S¹⁵⁰), as a result of similar requirements imposed by State pipeline safety regulators, or as risk mitigation measures pursuant to their DIMPs. Indeed, the sort of records subject to this proposed requirement are precisely the sort of records that a reasonably prudent operator of gas distribution pipeline facility would in ordinary course already have identified and be maintaining to protect the public given that their systems transport pressurized (natural, flammable, toxic, or corrosive) gases typically within or in close proximity to population centers. Viewed against those considerations and the compliance costs estimated in the PRIA, PHMSA expects its proposed amendments will be a cost-effective approach to achieving the commercial, public safety, and environmental benefits discussed in this NPRM and its

¹⁵⁰ ASME/ANSI, B31.8S–2004, “Managing System Integrity of Gas Pipelines, Supplement to B31.8” (Jan. 14, 2005) (incorporated by reference under § 192.7).

supporting documents. Lastly, PHMSA understands that its proposed compliance timeline—one year after publication of a final rule (which would necessarily be in addition to the time since publication of this NPRM)—would provide operators ample time to review and compile pertinent existing records and develop and implement procedures to generate or obtain missing records on a going-forward basis (and manage any related compliance costs).

G. Distribution Pipelines: Presence of Qualified Personnel (Sections 192.640 and 192.605)

1. Current Requirements—Procedures for Qualified Personnel Monitoring Gas Pressure

Currently, PHMSA does not require operators to have procedures for monitoring gas pressure with qualified persons and equipment capable of ensuring pressure control and having the ability to shut off the flow of gas. There are other provisions related to personnel qualification included in 49 CFR part 192, subpart N, which contain requirements for operators of gas pipelines to develop a qualification program to qualify employees for certain covered tasks. Covered tasks include those activities that affect the operation or integrity of the pipeline. PHMSA defines “Qualified” in § 192.803 to mean that “an individual has been evaluated and can: (a) [p]erform assigned covered tasks; and (b) [r]ecognize and react to abnormal operating conditions.”

2. Need for Change—Distribution Pipelines: Presence of Qualified Personnel

Gas pipelines are often monitored in a control room by controllers using computer-based equipment, such as a SCADA system, that records and displays operational information about the pipeline system, such as pressures, flow rates, and valve positions. Some SCADA systems are used by controllers to operate pipeline equipment remotely or automatically; in other cases, controllers may dispatch other personnel to operate equipment in the field. For those operators whose systems are not capable of remote or automatic shut down or pressure control, control room operators may have to respond to overpressure indications by communicating to field personnel to go to the location of the suspected event, gather additional information to determine if there is an emergency, and initiate response actions, if needed. This process creates delays in identifying and

responding to overpressurization indications on gas distribution systems.

During the Merrimack Valley incident, the SCADA controller responded to a high-pressure alarm by contacting the field technician who could adjust the flow of gas at the Winthrop regulator station. CMA’s system had remote pressure monitoring but no remote or automatic shutoff. It took 30 minutes from the time CMA’s SCADA controller noticed an alarm to the time when the field technician began to adjust the flow of gas. NTSB investigators learned that, at one time, CMA required that a technician monitor any gas main revision work that required depressurizing the main.¹⁵¹ Per those historical procedures, the technician would use a gauge to monitor the pressure readings on the impacted main and would communicate directly with the crew performing the work. If a pressure anomaly occurred, the technician could quickly act to prevent an overpressurization event. CMA offered no explanation to the NTSB as to why this procedure was phased out.

As a result of the incident, the NTSB recommended in P–18–9 that NiSource, Inc., develop and implement control procedures during modifications to gas distribution mains to mitigate the risks identified during MOC operations, and stated that gas main pressures should be continually monitored during these modifications and that assets should be placed at critical locations to immediately shut down the system if abnormal operations are detected. PHMSA agrees with NTSB’s recommendation and concludes that requiring these procedures could benefit safety for all gas distribution operators. Further, PHMSA believes that operators can mitigate the consequences of the overpressurization by requiring qualified personnel capable of shutting off the gas to monitor the gas pressure during construction associated with installations, modifications, replacements, or upgrades on gas distribution mains that could result in overpressurization.

Subsequent to the 2018 Merrimack Valley incident, PHMSA was directed to issue regulations requiring qualified personnel of a gas distribution system operator, with the ability to ensure proper pressure control and shut off, or limit gas pressure should overpressurization occur, monitor gas pressure at district regulator stations during certain times. (49 U.S.C.

60102(t)(2)). The mandate specifies that those times are during any construction project that has the potential to cause an overpressurization, including projects such as tie-ins or abandonment of distribution mains. These requirements do not apply if a district regulator station has a monitoring system and the capability of remote or automatic shutoff. Further, amendments to 49 U.S.C. 60108 now require gas distribution operators to make their updated O&M manuals available to PHMSA or the relevant State regulatory agency within 2 years after any final rule is issued and every 5 years thereafter.

3. Proposal To Add a New § 192.640 Distribution Pipelines: Presence of Qualified Personnel

In a new § 192.640, PHMSA proposes an additional layer of safety at district regulator stations during construction projects by requiring qualified personnel to be present, monitor the gas pressure, and have the capability to shut off the flow of gas during an overpressurization event. This provision, including each of the below proposed parts, would not apply if an operator already has equipped that district regulator station with a remote pressure monitoring system that has the capability for remote or automatic shutoff.¹⁵²

In paragraph (a), PHMSA proposes that operators of a distribution system must conduct an evaluation of planned and future installation, modification, or replacement of, or upgrade construction projects and identify any potential for an overpressurization to occur at a district regulator station. Operators must perform this evaluation before performing activities that could result in an overpressurization. PHMSA recognizes that not every construction project performed on a gas distribution system has the same risk profile and not all would require on-site gas monitoring by a qualified employee. However, the pre-construction evaluation must occur regardless to assess the probability of an overpressurization. Some construction projects clearly entail a potential for overpressurization, such as tie-ins and abandonment of distribution pipelines and mains, because work is done while part of the gas system remains active. Similarly, the consequences of overpressurization during construction projects may increase when that work is on low-pressure gas distribution systems where customers do not have

¹⁵¹ NTSB, Safety Recommendation Report PSR–18–02, “Natural Gas Distribution System Project Development and Review (Urgent)” at 6 (Nov. 24, 2018), <https://www.ntsb.gov/investigations/AccidentReports/Reports/PSR1802.pdf>.

¹⁵² This exception will be reflected by addition of new paragraph (d).

secondary pressure regulation at their individual meter.

In paragraph (b), PHMSA proposes that once the evaluation is complete, if an operator has determined that a construction project activity presents a potential for overpressurization, then the operator must ensure that at least one qualified employee or contractor with the capability to shut off the flow of gas is present at that district regulator station to monitor the gas pressure during the construction project activity. This will result in safer construction activities on gas distribution pipelines by requiring operators to ensure that resources have been deployed to effectively mitigate risks the operator had determined exist.

Under this proposal, the employee or contractor must be qualified to monitor the gas pressure in accordance with 49 CFR, part 192, subpart N. Subpart N already requires that operators ensure on-site personnel, such as maintenance crew members and inspectors, are qualified by training and experience to perform covered tasks. Further, subpart N requires that operators qualify these individuals to ensure that covered tasks are conducted in a safe, reliable manner in compliance with regulatory standards. In complying with this new proposal, operators would need to qualify employees and contractors responsible for monitoring the gas pressure during construction to perform various tasks, such as reading and understanding gas monitoring equipment; responding to abnormal operating conditions (*see* § 192.805), including overpressurization indications; shutting off or reducing the pressure to the system; implementing any stop-work authority granted by the operator; and notifying appropriate emergency response personnel should an incident occur. They should also be qualified on the relevant proposed new O&M requirements discussed in subsection IV.D and E.

In paragraph (c), PHMSA proposes to require that, when monitoring the system as described in this section, the qualified personnel should be provided, at a minimum, information regarding the location of all valves necessary for isolating the pipeline system and pressure control records (*see* § 192.638). Providing access to this information could be essential to an employee or contractor performing their gas monitoring responsibilities effectively and help shorten the response time to emergency indications. For example, a qualified employee responsible for monitoring the gas pressure may need to access valves on the system so that they can shut off the flow of gas, isolate the

pipeline system, or otherwise mitigate the consequences of an incident. Similarly, a qualified employee responsible for monitoring the gas pressure may need to have more extensive maps of the entire gas system to identify an affected area and detailed information—such as a specific regulator's set point—to determine if a system is operating abnormally. The records proposed in § 192.638 would provide this information and must be accessible to qualified personnel who monitor gas pressure.

Further, under paragraph (c), PHMSA proposes that operators must also ensure that qualified employees monitoring the gas pressure have information regarding emergency response procedures. PHMSA expects such information would include the contact information of the appropriate emergency response personnel. Should field personnel recognize an emergency condition, it is critical for those personnel to have updated emergency contacts and to know what to do and how to respond in an emergency. PHMSA expects operators would already have general emergency contact information in an emergency response plan under § 192.615; however, given that these qualified personnel may be the first to witness overpressurization indications, PHMSA believes it is essential they have immediate access to this information on site during their activities.

Some operators may already provide qualified employees with “stop-work authority” to halt work that does not conform to specifications or if they observe unsafe activities on the job site. Although this authority is not required to be given to all qualified employees under proposed § 192.640, it is recommended. Where operators have granted this authority to these qualified personnel monitoring the gas pressure, operators should ensure these employees are trained to recognize unsafe, abnormal conditions that are consistent with an overpressurization.

Overall, the proposals in § 192.640 would reduce the time to respond to an overpressurization by ensuring qualified employees are on site or at an alternative location, and that they are capable of actively monitoring the gas pressure during certain construction project activities. Should an overpressurization occur, these qualified employees would be able to respond (*i.e.*, shutting off or reducing the flow of gas) and thereby mitigate the impact. Under PHMSA's proposal, the qualified employees would be trained to recognize overpressurization indications and be able to respond more quickly.

This should mitigate some of the impact of an overpressurization and improve the response time of the operator.

PHMSA also understands that this proposed new requirement would be reasonable, technically feasible, cost-effective, and practicable for gas distribution operators. That operators should evaluate construction projects on their systems to determine whether they could result in an overpressurization at a district regulator station and then ensure that personnel are present who can monitor pressure and prevent such a condition during the work is a common-sense, best practice within industry—whose value was underscored by the Merrick Valley incident and subsequent NTSB recommendation P-18-9. Indeed, PHMSA understands that some operators may already employ compliant maintenance and construction protocols in ordinary course. For other operators, integration of this new requirement within their procedures could be accomplished via supplementation rather than material revisions; the proposed new staffing requirements for construction activity would not require unique skills or equipment to which operators would not have access. Viewed against those considerations and the compliance costs estimated in the PRIA, PHMSA expects its proposed amendments will be a cost-effective approach to achieving the public safety and environmental benefits discussed in this NPRM and its supporting documents. Lastly, PHMSA understands that its proposed compliance timeline—one year after publication of a final rule (which would necessarily be in addition to the time since publication of this NPRM)—would provide operators ample time to develop procedures implementing this new regulatory requirement (and manage any related compliance costs).

4. Proposal To Amend § 192.605 Procedures for Qualified Personnel Monitoring Gas Pressure

PHMSA proposes to revise § 192.605, by adding paragraph (b)(13), to ensure gas distribution operators have procedures for implementing the monitoring requirements in the proposed § 192.640. During construction projects on a gas distribution system, qualified personnel may need to perform their monitoring or shutdown activities in a specific sequence. Doing work out of sequence may result in an overpressurization or exacerbate an emergency. For this reason, it is critical to pipeline safety that operators have written procedures for personnel performing the construction activity monitoring requirements proposed in

§ 192.640 to follow. This amendment would ensure that operators must provide qualified personnel with clear procedures for how to perform their responsibilities in a safe manner, and specifically how to monitor for abnormal operating conditions that could lead to an overpressurization.

PHMSA also understands that this proposed new requirement would be reasonable, technically feasible, cost-effective, and practicable for gas distribution operators. As noted above, many operators may already have compliant procedures; those operators lacking such procedures should be able to develop new procedures (or supplement existing procedures) with relatively little difficulty. Viewed against those considerations and the compliance costs estimated in the PRIA, PHMSA expects its proposed amendments are a cost-effective approach to achieving the public safety and environmental benefits discussed in this NPRM and its supporting documents. Lastly, PHMSA understands that its proposed compliance timeline—one year after publication of a final rule (which would necessarily be in addition to the time since publication of this NPRM)—would provide operators ample time to develop procedures implementing this new regulatory requirement (and manage any related compliance costs).

H. District Regulator Stations— Protections Against Accidental Overpressurization (Sections 192.195 and 192.741)

1. Background—Overpressure Protection

Gas distribution systems are designed to operate at or below an MAOP. As discussed earlier, a district regulator station is a pressure-reducing facility that receives gas from a high-pressure source (such as a transmission line) and delivers it to a distribution system at a pressure suitable for the demands on the system. An overpressurization occurs when the pressure of the system rises above the set point of the devices controlling its pressure. Pressure regulating and control devices (housed in these district regulator stations) keep the systems' pressure under their MAOP and at or below the desired set point. These devices act as overpressure protection. Because of varying conditions and requirements, there are no standard designs for distribution systems or overpressure protection on such systems. However, among the common approaches to overpressure protection in use today are the following: (1) pressure relief valves, (2)

a worker and monitor regulator system, and (3) automatic or remote shutoff (or "slam-shut") valves.

Pressure relief valves provide overpressure protection by venting excess gas into the atmosphere and can be used alone or in combination with other methods of overpressure protection. If the relief valve senses that the downstream pressure has exceeded a set point, then the relief valve automatically begins to open to relieve excess gas pressure in the system. If activated, the relief valve protects from overpressurization while allowing gas to flow at a safe pressure, maintaining normal service to customers. In general, the relief valve is a highly reliable device for overpressure protection. Relief valves also provide benefits with respect to alerting or warning operator personnel or the public that an emergency has occurred because (1) these devices are loud if operated at or near a full discharge of excess gas pressure, and (2) the smell of the odorized gas that is vented is also noticeable. However, pressure relief valves entail their own potential public safety harms through their release of gas—which can sometimes ignite—into the atmosphere when activated. Venting of gas to the atmosphere by a relief valve also entails environmental risks: a primary component of natural gas is methane, an ignitable, potent greenhouse gas. For these reasons, section 114 of the PIPES Act of 2020 (codified at 49 U.S.C. 60108(a)(2)(D)(ii)) contains a self-executing requirement for operators of gas distribution pipelines to have a written plan to minimize releases of natural gas—such as by venting from relief valves—from their systems.¹⁵³

A worker and monitor regulator system is a type of pressure control and overpressure protection configuration that involves two pressure reducing valves (e.g., control or pilot valves) installed in a series.¹⁵⁴ One regulator valve controls the pressure of gas to the downstream system. The second regulator valve remains on standby with a slightly higher set point and only begins operating in the event of a malfunction of the first regulator or another failure results in pressure exceeding the set point of the first

regulator. If the first, primary regulator (the "worker" regulator) cannot control the pressure, the second regulator (the "monitor"), which senses the rising downstream pressure, automatically begins to operate to maintain the pressure downstream at a gas pressure slightly higher than normal, albeit still within safe operation. Sometimes an operator will also install a small relief valve downstream to act as a "token relief" or an alarm to alert the operator that the regulator has failed.

When working properly, a worker and monitor regulator system should not interrupt service if an overpressurization occurs. An advantage of the worker and monitor regulator system is that it does not result in venting large volumes of gas to the atmosphere, thereby reducing public safety and environmental harms. Unlike with pressure relief valves, the pressure reducing valves used in the worker and monitor regulator system described above are not self-operated; instead, control lines are installed in this type of system. Control lines (often called "sensing" or "impulse" lines) are small-diameter pipes that transmit the signal pressure from the tie-in point on the downstream piping line to the pressure regulating device. When the downstream pressure decreases, the regulator opens wider to allow more gas to flow. The regulator valve remains open until it senses an increase in pressure or the demand of the downstream pressure has been met. Control lines must be protected against breakage because the regulator will open wide if the control lines are cut or damaged because the regulator will not detect that the demand has been met, it will remain open, allowing gas to flow freely. This could result in full upstream pressure being forced into the low-pressure system, resulting in a catastrophic situation as seen in the Merrimack Valley incident.

A third type of overpressure protection is automatic shutoff devices. In the event of an overpressurization indication or event, an automatic shutoff device completely shuts off the gas flow to the system until the operator determines the cause of the malfunction and resets the device. In many cases, an automatic shutoff device is used as a secondary form of overpressure protection.

2. Current Requirements—Overpressure Protection

Section 192.195 describes the minimum requirements for protection against accidental overpressurization. Section 192.195(a) requires that "each pipeline that is connected to a gas

¹⁵³ See "Pipeline Safety: Statutory Mandate to Update Inspection and Maintenance Plans to Address Eliminating Hazardous Leaks and Minimizing Releases of Natural Gas from Pipeline Facilities," ADB-2021-01, 86 FR 31002 (June 10, 2021).

¹⁵⁴ There are a few types of monitor regulating, all of which operate substantially similarly as described herein: working monitor, series regulation, and relief monitoring.

source so that the [MAOP] could be exceeded as the result of pressure control failure or of some other type of failure, must have pressure relieving or pressure limiting devices that meet the requirements of §§ 192.199 and 192.201.”¹⁵⁵ Section 192.195(b) adds that “[e]ach distribution system that is supplied from a source of gas that is at a higher pressure than the [MAOP] for the system must—(1) [h]ave pressure regulation devices capable of meeting the pressure, load, and other service conditions that will be experienced in normal operation of the system, and that could be activated in the event of failure of some portion of the system; and (2) [b]e designed so as to prevent accidental overpressuring.” This pipeline safety regulation has existed in 49 CFR part 192 since its inception.¹⁵⁶

Section 192.199 describes the minimum requirements for the design of pressure relief and limiting devices. Section 192.199(g) states that “[w]here installed at a district regulator station to protect a pipeline system from overpressuring, [the pressure relief or pressure-limiting device must] be designed and installed to prevent any single incident such as an explosion in a vault or damage by a vehicle from affecting the operation of both the overpressure protective device and the district regulator[.]”

Section 192.201 describes the minimum requirements for the required capacity of pressure-relieving and -limiting stations. Section 192.201(a)(1) requires that “[i]n a low-pressure distribution system, the pressure may not cause the unsafe operation of any connected and properly adjusted gas utilization equipment.” Section 192.201(c) requires that “[r]elief valves or other pressure limiting devices must be installed at or near each regulator station in a low-pressure distribution system, with a capacity to limit the maximum pressure in the main to a pressure that will not exceed the safe operating pressure for any connected and properly adjusted gas utilization equipment.” Section 192.203(b)(9) adds that “[e]ach control line must be protected from anticipated causes of damage and must be designed and installed to prevent damage to any one control line from making both the regulator and the over-pressure protective device inoperative.” PHMSA has clarified through its enforcement guidance that an occurrence of

overpressurization may be indicative of an equipment failure or design flaw.¹⁵⁷

In addition, § 192.739 describes the minimum requirements for the inspection and testing of pressure-limiting and regulating stations. Section 192.739 requires annual inspection and testing of each pressure limiting or regulating stations, including relief devices. The inspection and tests should determine that the station is: (1) in good mechanical condition; (2) adequate from the standpoint of capacity and reliability of operation for the service in which it is employed; (3) except as provided in § 192.739(b) applicable to certain steel pipelines, set to control or relieve at the correct pressure consistent with the pressure limits of § 192.201(a); and (4) properly installed and protected from dirt, liquids, or other conditions that might prevent proper operation. These requirements are intended to address inspection and testing of pressure-limiting and regulator stations necessary to maintain safe pressures on the gas distribution system.

Section 192.741 describes minimum requirements for the telemetering or recording gauges on pressure-limiting and regulating stations. Section 192.741(a) states that “[e]ach distribution system supplied by more than one district pressure regulating station must be equipped with telemetering or recording pressure gauges to indicate the gas pressure in the district.” Section 192.741(b) requires that, “[o]n distribution systems supplied by a single district pressure regulating station, the operator shall determine the necessity of installing telemetering or recording gauges in the district, taking into consideration the number of customers supplied, the operating pressures, the capacity of the installation, and other operating conditions.”

3. Need for Change—Overpressure Protection

The pipeline safety regulations governing overpressure protection of low-pressure distribution systems have not changed since their inception in the 1970s. For years, low-pressure gas distribution systems, like CMA’s system in the Merrimack Valley, have relied on overpressure protection systems like the redundant worker and monitor regulators to regulate and control the pressure and flow of gas. While these overpressure protection methods are

safe under normal operating conditions, this method of overpressure protection on low-pressure distribution systems can be too easily defeated, as recent events with a common mode of failure have demonstrated. PHMSA’s proposed change to regulations governing overpressure protection is intended to facilitate the operation of gas distribution systems to avoid catastrophic overpressurization.

According to the NTSB’s report, the low-pressure system in Merrimack Valley met the requirements for overpressure protection contained in § 192.195 (Protection Against Accidental Overpressuring) and § 192.197 (Control of the Pressure of Gas Delivered from High-pressure Distribution Systems). “At each of the 14 regulator stations feeding natural gas into [CMA’s] low-pressure system, there were two regulators [(i.e., a worker and monitor regulator system)] installed in a series to control the natural gas flow from the high-pressure [. . .] system.”¹⁵⁸ The worker regulator and the monitor regulator were set to limit the pressure to a maximum safe value to the customer. But the system nonetheless failed. After reviewing accidents investigated by the NTSB over the past 50 years, as well as prior NiSource incidents, the NTSB found that this scheme for overpressure protection can be defeated by a common mode of failure, like operator error or equipment failure.¹⁵⁹

CMA’s overpressurization was not an isolated event. For example, on January 28, 1982, in Centralia, MO, high-pressure natural gas entered a low-pressure natural gas distribution system after a backhoe damaged the regulator control line at the Missouri Power and Light Company’s district regulator station.¹⁶⁰ Because the regulator no longer sensed system pressure, the regulator opened, and high-pressure natural gas entered customer piping systems. In some cases, this resulted in high pilot-light flames that ignited fires in buildings. In other cases, the pilot-light flames were blown out, allowing natural gas to escape within the buildings. Of the 167 buildings affected by the overpressurization, 12 were destroyed and 32 sustained moderate to heavy damage. Five occupants suffered minor injuries.

The NTSB investigated one other incident in 1977 that was nearly identical to the 2018 incident in

¹⁵⁵ Except as provided in § 192.197, which only applies to high-pressure gas distribution systems.

¹⁵⁶ See “Establishment of Minimum Standards,” 35 FR 13248, 13264 (Aug. 19, 1970).

¹⁵⁷ PHMSA, “Operations & Maintenance Enforcement Guidance Part 192 Subparts L and M” at 149 (July 21, 2017), <https://www.phmsa.dot.gov/sites/phmsa.dot.gov/files/docs/regulatory-compliance/pipeline/enforcement/5776/o-m-enforcement-guidance-part-192-7-21-2017.pdf>.

¹⁵⁸ NTSB/PAR–19/02 at 39.

¹⁵⁹ NTSB/PAR–19/02 at 39–40.

¹⁶⁰ NTSB, Accident Report PAR–82/03, “Missouri Power and Light Company Natural Gas Fires, Centralia, Missouri, January 28, 1982” (Aug. 24, 1982).

Merrimack Valley. Both incidents occurred when a cast-iron main with control lines attached was isolated as part of a pipe replacement project. On August 9, 1977, natural gas under high pressure entered a Southern Union Gas Company's low-pressure natural gas distribution pipeline and overpressurized a system serving more than 750 customers in a 7-block area in El Paso, TX. The gas company was replacing a section of 10-inch cast-iron low-pressure natural gas main containing the pressure-sensing control lines for a nearby upstream regulator station and its monitor and isolated it between two valves with a temporary bypass installed. Southern Union Gas Company was aware that the isolated section contained the control lines but did not realize the potential hazard of isolating the pressure-sensing control lines, which would make the two regulators inoperative. Without the ability to sense the actual pressure in the gas main, the regulators allowed the pressure to build up and overpressurized the rest of the affected system. The problem was corrected before causing any fatalities or major injuries.¹⁶¹

As a result of its investigation of the CMA overpressurization event, as well as a review of multiple overpressurizations that occurred as the result of a common mode of failure, the NTSB recommended in P-19-14 that PHMSA revise 49 CFR part 192 to require additional overpressure protection for low-pressure natural gas distribution systems that cannot be defeated by a single operator error or equipment failure. NiSource also took action to remove this vulnerable design on their systems. On December 14, 2018, the CEO of NiSource committed to the NTSB that they would install automatic pressure control equipment, referred to as "slam-shut" devices, on every low-pressure system throughout their operating area.¹⁶² These devices provide another level of control and protection, as they immediately shut off gas to the system when they sense operating pressure that is too high or too low. That measure exceeds current Federal requirements.

Subsequent to the 2018 CMA incident, PHMSA was required by statute to issue regulations ensuring that distribution system operators minimize the risk of a common mode of failure at

low-pressure district regulator stations, monitor the gas pressure of a low-pressure system, and install overpressure protection safety technology at low-pressure district regulator stations. (49 U.S.C. 60102(t)(3)). The mandate also provides that if it is not operationally possible to install such technology, PHMSA's regulations must provide that operators would have to develop and follow plans that would minimize the risk of an overpressurization.

After reviewing NTSB's recommendations, the CMA and other related incidents, and the requirements of 49 U.S.C. 60102(t)(3), PHMSA proposes additional requirements to improve the design standard for overpressure protection on low-pressure distribution systems. Gas distribution systems that use only regulators and control lines as the means to prevent overpressurization are not sufficient protection from overpressurization events. Therefore, PHMSA is proposing additional layers of protection specific to low-pressure distribution systems to set a safer design standard for these systems.

4. Proposal To Amend § 192.195—Overpressure Protection

Consistent with 49 U.S.C. 60102(t)(3), PHMSA proposes to amend § 192.195 to impose three additional requirements for each district regulator station that serves a low-pressure distribution system. First, each district regulator station must consist of at least two methods of overpressure protection (such as a relief valve, monitoring regulator, or automatic shutoff valve) appropriate for the configuration and location of the station. Under this proposal, operators have options for meeting the new requirements for overpressure protection. For example, one option is for operators of low-pressure distribution systems to install a full relief valve downstream of existing overpressure protections. Another option is to install an automatic shutoff valve. In that case, for operators with the worker and monitor regulator set up, the addition of an automatic shutoff valve downstream of the existing setup would stop the flow of gas if an overpressurization occurred and both regulators failed. Further, some automatic shutoff valves have the capability to activate if the system experiences an underpressurization.¹⁶³ PHMSA discussed these additional options in the overpressure protection

advisory bulletin (ADB-2020-02), but there are other configurations that would be suitable as well.

PHMSA proposes this two-method requirement as mandatory for district regulator stations that are new, replaced, relocated, or otherwise changed after the effective date of the final rule. For all other systems, PHMSA proposes to amend § 192.1007(d)(2)(ii) to require operators to ensure district regulator stations have two methods of overpressure protection consistent with proposed § 192.195(c)(1), or identify and notify PHMSA of alternative preventive and mitigative measures. PHMSA finds that this approach meets the mandate found at 49 U.S.C. 60102(t)(3)(iii) and (iv) for all district regulator stations to have at least two methods of overpressure protection technology appropriate for the configuration and siting of the station, while allowing for alternate action where PHMSA determines it is not operationally possible to have such secondary relief. PHMSA concludes that it is operationally possible for operators to include at least two methods of overpressure protection in new, replaced, relocated, or otherwise changed district regulator stations. And, for existing district regulator stations, PHMSA recognizes that there may be unique cases where it is not operationally possible to have a second measure, in which circumstance an operator may notify PHMSA under § 192.1007(d)(2)(ii)(B) of the alternative measures to minimize the risk of an overpressure event.

Second, PHMSA proposes that each district regulator station that services a low-pressure system must minimize the risk of overpressurization that could be caused by any single event (such as excavation damage, natural forces, equipment failure, or incorrect operations) that either immediately or over time affects the safe operation of more than one overpressure protection device. PHMSA notes that 49 U.S.C. 60102(t)(3) requires the promulgation of regulations that minimize the risk of gas pressure exceeding the MAOP from a common mode of failure. PHMSA interprets the statutory term "common mode of failure" to mean a failure where a single common cause could immediately or over time cause multiple failures that result in an overpressurization on a downstream distribution system. PHMSA's interpretation of "common mode of failure" is intended to ensure that operators are identifying as many potential failure modes in their systems as possible.

¹⁶¹ NTSB, Safety Recommendation(s) P-77-43 (Dec. 9, 1977), https://www.nts.gov/safety/safety-recs/RecLetters/P77_43.pdf.

¹⁶² Sec. and Exch. Comm'n, Form 10-Q Quarterly Report, "NiSource, Inc." at 42 (Oct. 30, 2019), <https://www.sec.gov/Archives/edgar/data/1111711/00011171119000041/ni-201930x10q.htm>.

¹⁶³ An underpressurization could occur if there is a pipeline rupture downstream, which is a risk during excavation.

This practice of identifying potential common modes of failure will be particularly important for operators of low-pressure gas distribution systems, whose designs make them more vulnerable to overpressurization. For example, hydrotesting upstream of the district regulator station could cause moisture to be injected into the gas system, which then could cause the working and monitor regulators to freeze up before the gas distribution operator responds. Construction work upstream of the district regulator station could cause contaminants like metal shavings to be introduced into the gas system, which then could damage the working and monitor regulator diaphragms before the gas distribution operator could respond. Oil, hydrates, or high sulfides that enter the gas system could affect both the working and monitoring regulators before the gas distribution operator could respond. A contractor or third party could damage both downstream control lines at the same time. And, as seen in the 2018 Merrimack Valley incident, connecting a new main to the district regulator station without connecting the control lines to the new piping could result in an overpressurization. In its proposed § 192.195(c)(2), PHMSA provides examples of single events that could cause a common mode of failure, such as excavation damage, natural forces, equipment failure, or incorrect operations. While operators are best positioned to identify other scenarios that could introduce a common mode of failure on their unique gas distribution systems, applying any of the design standards described in this proposed amendment could eliminate most of the common modes of failure described in this paragraph and in § 192.195(c)(2) by providing additional redundancy in the gas distribution system.

Third, pursuant to 49 U.S.C. 61012(t)(3), PHMSA proposes in § 192.195(c)(3) to require that low-pressure distribution systems have remote monitoring of gas pressure at or near the location of overpressure protection devices. Remote monitoring in this context means that the device is capable of monitoring the gas pressure near the location of overpressure protection devices and remotely displaying the gas pressure to operator personnel in real time. Low-pressure gas distribution operators are already required to have devices such as telemetering or recording gauges that record gas pressure (see §§ 192.199 and 192.201). However, the current telemetering and recording device requirements in § 192.741 do not require

active monitoring and some of these devices employed under §§ 192.199, 192.201, and 192.741 are not designed to provide real-time awareness or notification of potential overpressurizations. Installing these real-time monitoring devices will improve an operator's ability to receive timely overpressurization indications, thereby giving operator personnel an opportunity to avoid or mitigate adverse consequences. Accordingly, PHMSA also proposes a conforming change in a new § 192.741(d) to specify that operators of low-pressure distribution systems that are new, replaced, relocated, or otherwise changed beginning one year after the publication of any final rule in this proceeding must monitor the gas pressure in accordance with § 192.195(c)(3).

These three new design standards would be applicable to low-pressure distribution systems that are new, replaced, relocated, or otherwise changed beginning one year after the publication of any final rule in this proceeding. A modification to either the low-pressure system or the district regulator station made on or after the compliance date above would require an operator to meet the proposed new design standards described in this section. For example, as operators upgrade their low-pressure systems as part of the cast iron replacement program or implement mitigating measures to address the risk of overpressurization through the DIMP requirements in § 192.1007, they would be required to ensure those upgrades meet the proposed design standard in § 192.195(c). PHMSA would not expect operators performing routine maintenance to upgrade their systems to meet the proposed design standard.

PHMSA understands this proposed requirement for gas distribution operators to incorporate in their design of low-pressure distribution systems the overpressure protection measures described above would be reasonable, technically feasible, cost-effective, and practicable. These proposed enhanced design and installation requirements would be applicable only to certain gas distribution operators—those with district regulators serving low-pressure systems—and then only when components within their systems are new, replaced, relocated, or otherwise changed. Affected operators would therefore be able to integrate these common-sense, proposed safety enhancements within larger construction, installation, and replacement projects. Indeed, some low-pressure gas distribution system operators may already be complying

with this proposed requirement either as a voluntarily for commercial reasons (to minimize the loss of a valuable commodity), as a safety practice (implementing lessons learned from the Merrimack Valley incident and NTSB recommendation P-19-14) or as a mitigation measure pursuant to their DIMP. Viewed against those considerations and the compliance costs estimated in the PRIA, PHMSA expects its proposed amendments will be a cost-effective approach to achieving the commercial, public safety, and environmental benefits discussed in this NPRM and its supporting documents. Lastly, PHMSA understands that its proposed compliance timeline—one year after publication of a final rule (which would necessarily be in addition to the time since publication of this NPRM)—would provide operators ample time to incorporate these requirements in plans for new, replaced, relocated, or otherwise changed low pressure distribution systems (and manage any related compliance costs).

I. Inspection: General (Section 192.305)

1. Current Requirements—Inspections

Section 192.305 (Inspection: General) states that “[e]ach transmission line or main must be inspected to ensure that it is constructed in accordance with this part.”

2. Need for Change—Inspections

On November 29, 2011, PHMSA issued an NPRM that included a proposal to modify the requirements contained in § 192.305 to specify that a gas transmission pipeline or distribution main cannot be inspected by someone who participated in its construction.¹⁶⁴ This addressed concerns expressed by State and Federal regulators and was based in part on a 2011 NAPS Resolution calling for revisions to § 192.305 to provide that contractors who install a transmission pipeline or distribution main should be prohibited from inspecting their own work for compliance purposes.¹⁶⁵ At the time, § 192.305 had simply provided that each transmission pipeline or distribution main must be inspected to ensure that it was constructed in accordance with 49 CFR part 192. In a final rule issued on March 11, 2015, PHMSA amended § 192.305 to specify that a pipeline operator may not use the same operator personnel to perform a required

¹⁶⁴ “Pipeline Safety: Miscellaneous Changes to Pipeline Safety Regulations,” 76 FR 73570 (Nov. 29, 2011). On July 11, 2012, the Gas Pipeline Advisory Committee (GPAC) recommended that PHMSA adopt this amendment.

¹⁶⁵ NAPS Resolution CR-1-02, Doc. No. PHMSA-2010-0026-0002 (Dec. 15, 2011).

inspection who also performed the construction task that required inspection.¹⁶⁶

PHMSA received petitions for reconsideration of various elements of the March 2015 final rule, including petitions from the American Public Gas Association (APGA) and other stakeholders raising concern about the construction inspection requirement in § 192.305 for smaller operators for whom it may be particularly difficult to have different personnel perform construction and inspection activities.¹⁶⁷ The APGA petition noted that utilities with only one qualified crew who work together to construct distribution mains would not have anyone working for the utility available and qualified to perform the inspection under the amended language, which could significantly increase the costs for those utilities by requiring small utilities to contract with third parties for such inspections.¹⁶⁸ In 2015, according to the APGA, 585 municipal gas utilities had 5 or fewer employees. The APGA stated that its concerns would be alleviated by a clarification stating a two-man utility crew may inspect each other's work and comply with the amendment to § 192.305.

NAPSR, on the other hand, submitted a petition criticizing the March 2015 final rule for not limiting the § 192.305 prohibition to contractor personnel inspecting the work performed by their own company's crews, contending that such an approach would not resolve the potential conflict of interest that had been the occasion for its 2011 resolution.¹⁶⁹ NAPSR added that prohibition should not apply to an operator's own construction personnel as NAPSR believed they would have less of an incentive to accept poor quality work when conducting an inspection than a contractor inspecting

his colleagues' work. NAPSR asked for a delay in the effective date of the final rule relative to § 192.305 until PHMSA had reviewed the rule and worked with NAPSR to address its concerns.

PHMSA responded to the petitions for reconsideration of the March 2015 final rule on September 30, 2015, and, in recognition of the concerns expressed, indefinitely delayed the effective date of the § 192.305 amendment.¹⁷⁰ Because other proposed amendments in this NPRM may impact the number of inspections and construction activities on gas distribution mains, PHMSA believes it is appropriate to re-examine this issue.

3. Proposal To Amend § 192.305—Inspections

In this NPRM, PHMSA proposes to remove the existing suspension of § 192.305, relocate the existing regulatory language adopted in the March 2015 final rule to a new paragraph (a), and add a new paragraph (b) addressing concerns raised in APGA's petition for reconsideration pertaining to the potential impact on small operators.

If adopted, PHMSA's proposed § 192.305(a) would require each gas transmission pipeline (along with each offshore gas gathering, and Types A, B, and C gathering pipelines pursuant to § 192.9) and distribution main that is newly installed, replaced, relocated, or otherwise changed beginning one year after the publication of a final rule to be inspected to ensure that it is constructed in accordance with the requirements of this subpart, using different personnel to conduct the inspection than had performed the construction activity. This requirement—which would lift the suspension of the regulatory amendments adopted in the March 2015 final rule—was the subject of extensive consideration in PHMSA's earlier notice and comment rulemaking (including during a meeting of the Gas Pipeline Advisory Committee (GPAC)).¹⁷¹

PHMSA understands that the public safety and environmental risks associated with releases from Type C gathering pipelines, a category created in a final rule issued in November 2021¹⁷² and thus not included in the

2015 assessment of cost-effectiveness, technical feasibility, and practicability, are similar to the risks associated with other part 192-regulated gas gathering pipelines (which generally transport unprocessed natural gas containing higher percentages of volatile organic compounds, corrosives, and hazardous airborne pollutants than processed natural gas transported in other pipelines). PHMSA therefore proposes to subject Type C gathering pipelines to the inspection requirements at § 192.305(a). PHMSA expects to have operator-reported data after the reporting cycle completes in spring of 2023 for these newly regulated gathering lines.¹⁷³ To address this uncertainty, PHMSA estimates that most Type C lines are operated by operators of other part 192-regulated gathering pipelines such that they are already included in the 2015 assessment of this regulatory requirement for other lines.¹⁷⁴ PHMSA explains this estimate in greater length in the associated preliminary regulatory impact analysis.

Additionally, PHMSA has evaluated concerns raised in APGA and other petitioners' reconsideration petitions, and PHMSA proposes to add a paragraph (b) that would provide an exception to the construction inspection requirement for gas distribution mains for small gas distribution operators for whom complying with paragraph (a) may prove difficult due to their limited staffing. Specifically, PHMSA proposes to allow operator personnel involved in the same construction task to inspect each other's work on mains when the operator could otherwise comply with the construction inspection requirement in paragraph (a) of this section only by using a third-party inspector. This justification must be documented and retained for the life of the pipeline. This exception is in acknowledgment that, as highlighted by APGA, there are times when only one or two people are available to perform a task and the current requirements may be overly burdensome for smaller gas distribution operators. PHMSA proposes to limit this exception to distribution operators because it understands that: (1) many of these operators are likely to have a limited number of employees, thereby necessitating reliance on contractor personnel; and (2) the public safety risks from delays in undertaking safety-improving construction projects

Related Amendments," 86 FR 63266 (Nov. 15, 2021).

¹⁷³ PHMSA's preliminary review of the incoming reported data supports its estimates in the PRIA for Type C lines.

¹⁷⁴ See Preliminary Regulatory Impact Analysis, available in the docket for this rulemaking.

¹⁶⁶ "Pipeline Safety: Miscellaneous Changes to Pipeline Safety Regulations," 80 FR 12762, 12779 (Mar. 11, 2015).

¹⁶⁷ APGA, "Petition for Clarification or in the Alternative Reconsideration of the American Public Gas Association," Doc. No. PHMSA-2010-0026-0055, at 4 (Apr. 10, 2015); American Gas Association, "Request for Effective Date Extension for Construction Inspection Changes and Petition for Reconsideration of 'Pipeline Safety: Miscellaneous Changes to Pipeline Safety Regulations,'" Doc. No. PHMSA-2010-0026-0056 (Apr. 10, 2015); NAPSR, "NAPSR Request for Delay in the Effective Date of Amended Rule 192.305 on Construction Inspection," Doc. No. PHMSA-2010-0026-0059 (July 28, 2015).

¹⁶⁸ APGA, "Petition for Clarification or in the Alternative Reconsideration of the American Public Gas Association," Doc. No. PHMSA-2010-0026-0055, at 4 (Apr. 10, 2015).

¹⁶⁹ NAPSR, "NAPSR Request for Delay in the Effective Date of Amended Rule 192.305 on Construction Inspection," Doc. No. PHMSA-2010-0026-0059 (July 28, 2015).

¹⁷⁰ "Pipeline Safety: Miscellaneous Changes to Pipeline Safety Regulations: Response to Petitions for Reconsideration," 80 FR 58633, 58634 (Sept. 30, 2015).

¹⁷¹ PHMSA incorporates by reference in this proceeding pertinent materials from the administrative record in the earlier proceeding. Those materials can be found in Doc. No. PHMSA-2010-0026.

¹⁷² "Pipeline Safety: Safety of Gas Gathering Pipelines: Extension of Reporting Requirements, Regulation of Large, High-Pressure Lines, and Other

(because of a lack of qualified inspection personnel) on these pipelines would be particularly compelling given their (typical) location near or within population centers. PHMSA believes this proposed amendment addresses concerns raised in APGA's petitions for reconsideration regarding the unintended burdens of the March 2015 rulemaking on small operators.

PHMSA acknowledges that NAPSRS, in its 2011 resolution and petition for reconsideration of the March 2015 final rule, called for limiting the prohibition to contractor personnel inspecting the work of their own crew, as NAPSRS does not view an "inherent conflict of interest" arising from operator-employed personnel doing the same.¹⁷⁵ PHMSA agrees with NAPSRS that a lack of independence in inspection activity raises public safety concerns but disagrees that there is a material distinction in risk between those personnel directly employed by the operator and those third-party personnel contracted by the operator. Further, creating such a distinction could diminish the scope of the safety benefit while placing burden on smaller operators who rely on contractors for a large portion of their construction work. Therefore, PHMSA does not see a reasoned basis to discriminate between operator personnel and contracted personnel for the purposes of this inspection.

PHMSA understands this proposed amendment to restore a previously approved (but now suspended) requirement that post-construction inspections be performed by personnel other than those who performed the construction work being inspected would be reasonable, technically feasible, cost-effective, and practicable for all affected operators. That requirement reflects the proposition—reflected in industry best practice—that an independent second set of eyes inspecting a construction project provides more robust assurance of work product quality than allowing construction personnel to inspect their own work. Although PHMSA acknowledges that this proposed requirement could entail additional compliance burdens (in terms of costs and stretching limited personnel resources) for some operators, PHMSA believes those burdens would be manageable because (1) all operators could account for them at the project planning phase in a way that allows

them to control costs or secure requisite supplemental personnel (or contractors), and (2) small gas distribution system operators whose limited personnel resources would make them dependent on (potentially expensive) contractors would be excepted from this requirement. Viewed against those considerations and the compliance costs estimated in the PRIA, PHMSA expects its proposed amendments will be a cost-effective approach to achieving the commercial, public safety, and environmental benefits discussed in this NPRM and its supporting documents. Lastly, PHMSA understands that its proposed compliance timeline—one year after publication of a final rule (which would necessarily be in addition to the time since publication of this NPRM)—would provide operators ample time to implement requisite changes to their procedures and obtain access to inspection personnel for near-term installation projects (as well as manage any resulting compliance costs).

J. Records: Tests (Sections 192.517 and 192.725)

1. Current Requirements—Records: Tests

Section 192.517(b) applies to all gas pipeline operators and states that "[e]ach operator must maintain a record of each test required by § 192.509 [pipelines operating below 100 psig], 192.511 [service lines], and 192.513 [plastic pipelines], respectively, for at least 5 years." Section 192.725(a) states that "each disconnected service line must be tested in the same manner as a new service line, before being reinstated."¹⁷⁶

2. Need for Change—Records: Tests

On October 7, 2021, NAPSRS submitted a resolution seeking that PHMSA amend § 192.517(b) in several ways. NAPSRS recommended PHMSA amend its regulations to require operators to retain test documentation under § 192.517(b) for the life of the corresponding pipeline segment as opposed to the current 5 years.¹⁷⁷ The

¹⁷⁶ Paragraph (b) provides an exception to paragraph (a) for any part of the original service line used to maintain continuous service during testing if provisions are made to maintain continuous service.

¹⁷⁷ NAPSRS, Res. 2021–02, "A Resolution Seeking a Modification of 49 CFR 192.517(b) to Require Certain Distribution Pipeline Pressure Test Information Be Documented and to Require the Retention of Test Documentation for Distribution Pipelines for the Lifetime of the Corresponding Pipeline Segment," Doc. No. PHMSA–2021–0046–0005 (Oct. 7, 2021). This extended retention period would include records of tests establishing an MAOP, as NAPSRS explains in its petition: "PHMSA has set forth regulations requiring the availability

resolution also requested that PHMSA require operators to retain for the life of the pipeline "the test pressure documentation created within the five years prior" to any such amendment. Additionally, NAPSRS requested that PHMSA require additional, more detailed, information be documented as part of these test records. PHMSA agrees that the detailed recordkeeping content and retention requirements suggested by NAPSRS will improve consistency and promote public safety and protection of the environment.

NAPSRS also requested that PHMSA add § 192.725 ("Test requirements for reinstating service lines") to the list of required test records in § 192.517(b). It reasoned that § 192.603(b), which requires operators to keep records necessary to administer the procedures established under § 192.605, is potentially in conflict with § 192.517. PHMSA clarifies that the requirement in § 192.725 to perform a test "in the same manner as a new service line" is meant to direct an operator to conduct a test required for a new service line in accordance with 49 CFR part 192, subpart J. A test performed to meet § 192.725 does not constitute a new type of test for purposes of identifying recordkeeping requirements for such a test. PHMSA expects an operator to select the appropriate test in subpart J to meet the testing requirement of § 192.725, which includes meeting the corresponding recordkeeping requirements of § 192.517. For that reason, PHMSA does not propose to include § 192.725 in the list of tests identified within § 192.517.

3. Proposal To Amend § 192.517—Records: Tests

PHMSA proposes to amend § 192.517 to require that records of tests covered by § 192.517(b) (*i.e.*, tests performed according to § 192.509, 192.511, and 192.513) be retained for the life of the pipeline. This amendment would be applicable to all gas pipeline operators. PHMSA would require operators to retain the records for all tests presently being retained under the existing language of § 192.517(b) from the preceding five years, which under the proposal would then be retained for the life of the pipeline. PHMSA also proposes to require that the records of these tests include, at a minimum, sufficient information to document the test, including information about the

and use of pipeline pressure documentation to establish the maximum allowable operating pressure (MAOP) of pipelines, including short segments of replaced or relocated pipe, prior to placing them in service within Subpart L of 49 CFR 192, specifically 49 CFR 192.619."

¹⁷⁵ See NAPSRS, Res. 2015–01, "A Resolution Seeking Suspension of the Effective Date of a Recently Adopted Federal Final Rule, and Reconsideration of that Rule," at 2 (Sept. 3, 2015), <https://www.napsr.org/resolutions.html>.

operator, the individual or any company used to perform the test, pipeline segment being tested, test date, medium, pressure, duration, and any leaks or failures noted and their disposition. Retaining tests for the life of the pipeline, instead of the current retention period of 5 years, ensures that records are available whenever repairs are necessary, or should an incident occur, records are available to support an operator's inspection and investigation into the root cause of a failure. Further, PHMSA currently requires (per § 192.603(b) and § 192.605) operators to keep MAOP records for life of facility but MAOP records established by § 192.517(b) tests are just 5 years. PHMSA believes that these changes will improve the quality and availability of test records, including records of leaks occurring during testing activities and MAOP establishment records.

PHMSA understands this proposed amendment of an existing record retention requirement to be reasonable, technically feasible, cost-effective, and practicable. The proposed changes are incremental supplementation of current requirements regarding recording and retaining record of pressure tests operators are already required to conduct. The proposed amendments require operators to document information they may already be obtaining through the required tests under this current requirement, more clearly states that information which operators should record from the tests and extends the retention period; PHMSA expects some operators may already be in their substantial compliance with this proposed requirement. Viewed against those considerations and the compliance costs estimated in the PRIA, PHMSA expects its proposed amendments will be a cost-effective approach to achieving the commercial, public safety, and environmental benefits discussed in this NPRM and its supporting documents. Lastly, PHMSA understands that its proposed compliance timeline—one year after publication of a final rule (which would necessarily be in addition to the time since publication of this NPRM)—would provide operators ample time to implement requisite changes to their procedures to ensure identification or generation of pertinent records (and manage any related compliance costs).

4. Proposal To Amend § 192.725—Test Requirements for Reinstating Service Lines

PHMSA proposes to revise § 192.725 to clarify that “tested in the same manner as a new service line” in the

existing regulation means “tested in accordance with subpart J of this part”, by inserting that clarifying language within a parenthetical. PHMSA understands that this proposed revision merely clarifies an existing requirement and is therefore technically feasible and practicable. PHMSA further notes that its proposed compliance timeline—one year after publication of a final rule (which would necessarily be in addition to the time since publication of this NPRM)—would provide operators ample time to implement updates, if any are needed, to their procedures.

K. Miscellaneous Amendments Pertaining to Part 192—Regulated Gas Gathering Pipelines (Sections 192.3 and 192.9)

1. Current Requirements—Gas Gathering

Among the regulatory amendments adopted in the April 2022 Valve Rule were enhanced emergency planning and notification requirements applicable to all part 192-regulated gas pipeline operators subject to § 192.615, to include new references to public safety answering points (such as 9–1–1 call centers) and a requirement for those operators to update their written procedures to provide for timely rupture identification; certain new, implementing definitions at § 192.3 applicable to all part 192-regulated gas pipelines; and within a new § 192.635, a definition of the term “notification of potential rupture” applicable to those part 192-regulated pipelines subject to that provision.

The D.C. Circuit, however, vacated those new requirements as to gas gathering pipelines in a decision issued in May 2023.¹⁷⁸ PHMSA subsequently issued a Technical Correction codifying the court's decision by introducing exceptions to the above provisions restricting their application to the part-192 regulated gas gathering pipelines to which they had applied.¹⁷⁹ Specifically, the Technical Correction introduced language in each of the § 192.3 definitions adopted in the Valve Rule (“entirely replaced onshore transmission pipeline segments”; “notification of potential rupture”; and “rupture-mitigation valve (RMV)”) excepting all part 192-regulated gas gathering pipelines from those definitions. The Technical Correction also introduced a series of exceptions within the regulatory cross-reference provision at § 192.9 preventing application of the Valve Rule's amendments at §§ 192.615 and 192.635

regarding emergency response and notification and rupture identification procedures to each of offshore gas gathering pipelines (§ 192.9(b)) as well as onshore Types A (§ 192.9(c)) and C (§ 192.9(e)) gas gathering pipelines.

2. Need for Change—Gas Gathering

Written emergency planning and notification procedures are critical tools for the safe operation of any gas pipeline. Offshore, Type A, and Type C gas gathering pipelines had—consistent with the risks to public safety and the environment posed by an emergency involving those high-pressure, gas pipeline facilities¹⁸⁰—been subject to extensive emergency planning and notification requirements before issuance of the Valve Rule in April 2022. Those long-standing safety standards include requirements for operators to have written emergency procedures for notifying, establishing, and maintaining communications with fire, police, and other public officials (§ 192.615(a)(2) and (8); § 192.615(c)); taking actions necessary to minimize hazards to public safety from the emergency (§ 192.615(a)(6)); and directing operator control room response actions in an emergency (§ 192.615(a)(11)).

The amendments to § 192.615 introduced in the Valve Rule were modest refinements to those long-standing emergencies response planning and notification requirements. The Valve Rule explained its amendments to § 192.615(a)(2), (a)(8), and (c) adding language requiring notification of, and communication with, public safety answering points (PSAPs) or emergency coordination agencies ensure notifications of pipeline emergencies are channeled to resources best positioned to alert first responders and coordinate response efforts across multiple jurisdictions that may be affected by a pipeline emergency.¹⁸¹ The Valve Rule also made a pair of incremental changes to § 192.615(a)(6)'s requirement that operator procedures provide for taking certain actions—emergency shutdown or pressure reduction—to minimize public safety risks. The first change was to add language (“including, but not limited to . . .”) clarifying that operator procedures could provide for actions

¹⁸⁰ See, e.g., “Gas Gathering Line Definition; Alternative Definition for Onshore Lines and New Safety Standards—Final Rule,” 71 FR 13292, 13296–97 (Mar. 15, 2006) (discussing safety basis for broadly extending part 192 requirements for gas transmission lines to Type A gas gathering pipelines); 86 FR at 63284–85 (discussing safety basis for extending § 192.615 requirements to high-pressure, large-diameter Type C gas gathering pipelines).

¹⁸¹ 87 FR at 20969–70, 20973.

¹⁷⁸ *GPA Midstream Assn. v. Dep't of Transp.*, 67 F.4th 1188, 1201 (D.C. Cir. 2023).

¹⁷⁹ 88 FR at 50058, 50060–61 (Aug. 1, 2023).

other than system shutdown or pressure reduction in an emergency, thereby granting operators greater flexibility in designing response actions best capable of minimizing hazards in a pipeline emergency; this includes the additionally enumerated action of valve shut-off. The second change included a reference to environmental hazards. Among those hazards operator procedures must minimize, reflecting the fact that the mechanism for public safety and environmental harms (namely, the release of gas from a pipeline) is identical.

The Valve Rule also made several regulatory amendments to address the time-dependent¹⁸² risks to public safety and the environment posed by ruptures on gas pipelines. First, the Valve Rule added at § 192.3 (which in turn references a new § 192.935) the new term “notification of potential rupture” codifying commonly-understood indicia of a rupture.¹⁸³ The Valve Rule also added a pair of requirements ensuring timely identification of, and response to, this particular emergency in which every second lost can increase public safety and environmental consequences: a new § 192.615(a)(12) requiring operators develop procedures for confirming actual ruptures following reports of the indicia listed in the new definition of “notification of potential rupture”, as well as language at § 192.615(a)(8) introducing a new requirement for immediate and direct notification of PSAPs on an operator’s notification of a potential rupture.¹⁸⁴ Similarly, PHMSA enhanced a longstanding requirement at § 192.615(a)(11) governing emergency procedures for control room personnel by adding a cross-reference to newly-adopted provisions pertaining to rupture mitigation valves at §§ 192.634 and 192.636.

Lastly, the Valve Rule adopted certain other definitions of terms (“entirely replaced onshore transmission segment”; and “rupture-mitigation valve”) employed in its regulatory amendments.

3. Proposal To Amend §§ 192.3 and 192.9—Emergency Procedures and Notification; Rupture Identification Procedures

PHMSA proposes several amendments to restore certain

emergency planning, notification, and rupture identification procedures vacated by the D.C. Circuit with respect to gas gathering pipelines. First, PHMSA proposes to delete from each of the § 192.3 definitions introduced in the Technical Correction language disclaiming application of those terms to any part 192-regulated gas gathering line.¹⁸⁵ Second, PHMSA proposes to delete from § 192.9 similar language excluding application of the Valve Rule’s amendments to § 192.615 discussed in section IV.K.2 above to offshore gas gathering (§ 192.9(b)), Type A (§ 192.9(c)), and Type C (§ 192.9(e)) gas gathering lines. This proposal is focused on application of these emergency response provisions to gathering lines; PHMSA is not, however, proposing in this rulemaking to restore application to part 192-regulated gas gathering lines of other regulatory amendments adopted in the Valve Rule pertaining to rupture mitigation valve installation, operation, and maintenance.

As explained in section IV.K.2 above, the Valve Rule’s amendments to § 192.615 are incremental improvements on existing requirements applicable to offshore, Type A, and Type C gas gathering pipelines. Some of those amendments are broad in scope and are applicable to any emergency on those gas gathering pipelines; others are specific to ruptures on those pipelines. And each of those amendments is a common-sense, baseline expectation ensuring operator emergency planning and notification procedures are directed toward timely and effective response and mitigation of risks to public safety and the environment.

PHMSA understands these proposed amendments would be reasonable, technically feasible, cost-effective and practicable for affected gas gathering pipeline operators. The restoration of definitions at § 192.3 are not themselves operative provisions entailing compliance burdens for operators; several of those definitions, moreover, are used in operative provisions inapplicable to gas gathering pipelines. And although the restored applicability of the Valve Rule’s revisions to § 192.615 could entail additional compliance burdens for affected gas gathering operators, some operators may already incorporate the required content in their pipelines’ emergency planning and notification procedures; indeed, such procedures are precisely the sort of

procedures a reasonably prudent operator of any gas pipeline facility would maintain in ordinary course given that their systems transport commercially valuable, pressurized (natural flammable, toxic, or corrosive) gasses. Viewed against those considerations and the compliance costs estimated in the PRIA, PHMSA expects its proposed amendments will be a cost-effective approach to achieving the public safety, and environmental benefits discussed in this NPRM and its supporting documents. Lastly, PHMSA understands that its proposed compliance timeline—one year after publication of a final rule (which would necessarily be in addition to the time since publication of this NPRM)—would provide operators ample time to implement requisite changes to their procedures (as well as manage any resulting compliance costs).

V. Regulatory Analyses and Notices

A. Authority for This Rule

This proposed rule is published under the authority of the Secretary of Transportation delegated to the PHMSA Administrator pursuant to 49 CFR 1.97. Among the statutory authorities delegated to PHMSA are those set forth in the Federal Pipeline Safety Statutes (49 U.S.C. 60101 *et seq.*). 49 U.S.C. 60102 grants authority to issue standards for the transportation of gas via any part 192-regulated gathering pipelines to protect public safety and the environment; and 49 U.S.C. 60102(b)(5) specifies that PHMSA must consider both public safety and environmental benefits.

This NPRM proposes to implement several provisions of the PIPES Act of 2020, including those codified at 49 U.S.C. 60102, 60105, 60106, and 60109. Section 60102 authorizes the Secretary of Transportation to issue regulations governing the design, installation, inspection, emergency plans and procedures, testing, construction, extension, operation, replacement, and maintenance of gas pipeline facilities, including gas transmission, gas distribution, offshore gas gathering, and Types A, B, and C gas gathering pipelines, each of which would be subject to various proposed requirements in this NPRM. Sections 60105 and 60106 permit States to assume safety authority over intrastate pipelines, including gas and hazardous liquid pipelines, and underground natural gas storage facilities through certifications or agreements with PHMSA, while section 60107 authorizes the Secretary to establish requirements governing award of grants supporting

¹⁸² The severity of harms to public safety and the environment from a rupture on a gas pipeline depend (*inter alia*) on the volume of gas released, the duration of the release, and the time before mitigation/response actions are initiated and completed.

¹⁸³ 87 FR at 20949–52, 20972, 20972.

¹⁸⁴ 87 FR 20952–53.

¹⁸⁵ PHMSA understands that in so doing, the § 192.635 definition of “notification of potential rupture” referenced within § 192.3 would apply to all part 192-regulated gas gathering pipelines as well.

State pipeline safety programs. Additionally, 49 U.S.C. 60117 authorizes the Secretary of Transportation to direct operators of those gas pipeline facilities to submit reports to PHMSA to inform PHMSA's regulatory oversight activities. As described above, 49 U.S.C. 60102, 60105, and 60109 also require the Secretary to issue regulations updating PHMSA regulations in 49 CFR parts 192 and 198.

B. Executive Orders 12866 and 14094; DOT Regulatory Policies and Procedures

Executive Order 12866 ("Regulatory Planning and Review"), as amended by Executive Order 14094 ("Modernizing Regulatory Review"), requires that agencies "should assess all costs and benefits of available regulatory alternatives, including the alternative of not regulating."¹⁸⁶ Agencies should consider quantifiable measures and qualitative measures of costs and benefits that are difficult to quantify. Further, Executive Order 12866 requires that agencies maximize net benefits (including potential economic, environmental, public health and safety, and other advantages; distributive impacts; and equity), unless a statute requires another regulatory approach. Similarly, DOT Order 2100.6A ("Rulemaking and Guidance Procedures") requires that regulations issued by PHMSA and other DOT Operating Administrations should consider an assessment of the potential benefits, costs, and other important impacts of the proposed action and should quantify (to the extent practicable) the benefits, costs, and any significant distributional impacts, including any environmental impacts.

Executive Order 12866 (as amended by Executive Order 14094) and DOT Order 2100.6A require that PHMSA submit "significant regulatory actions" to the Office of Management and Budget (OMB) for review. The proposed rule has been determined to be significant under section 3(f) of Executive Order 12866 (as amended by section 1(b) of Executive Order 14094) and DOT Order 2100.6A and was reviewed by the Office of Information and Regulatory Affairs (OIRA) within OMB.

Consistent with Executive Order 12866 (as amended by Executive Order 14094) and DOT Order 2100.6A, PHMSA has prepared a PRIA assessing the benefits and costs of the proposed rule as well as reasonable alternatives. PHMSA estimates the proposed rule

will result in unquantified public safety and environmental benefits associated with preventing and mitigating incidents on gas distribution and other part 192-regulated gas pipeline facilities. PHMSA estimates annualized costs of \$110 million per year (using a 3 percent discount rate) due to costs associated with the proposed requirements for updating emergency response plans, updating O&M manuals, keeping records, gas monitoring by qualified employees, and assessing and upgrading district regulator stations. For the full cost/benefit analysis, please see the PRIA in the rulemaking docket. PHMSA seeks comment on the PRIA, its approach, and the accuracy of its estimated costs and benefits.

C. Environmental Justice

Executive Order 12898 ("Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations"),¹⁸⁷ directs Federal agencies to take appropriate and necessary steps to identify and address disproportionately high and adverse effects of Federal actions on the health or environment of minority and low-income populations to the greatest extent practicable and permitted by law. DOT Order 5610.2C ("U.S. Department of Transportation Actions to Address Environmental Justice in Minority Populations and Low-Income Populations") establishes departmental procedures for effectuating Executive Order 12898 promoting the principles of environmental justice through full consideration of environmental justice principles throughout planning and decision-making processes in the development of programs, policies, and activities—including PHMSA rulemaking.

PHMSA has evaluated this NPRM under DOT Order 5610.2C and Executive Order 12898 and has preliminarily determined it will not cause disproportionately high and adverse human health and environmental effects on minority and low-income populations. The proposed rule is facially neutral and national in scope; it is neither directed toward a particular population, region, or community, nor is it expected to result in any adverse environmental or health impact any particular population, region, or community. Rather, PHMSA anticipates the rulemaking will reduce the safety and environmental risks associated with losses of integrity on gas pipeline facilities—particularly gas distribution pipelines in urban or rural areas posing higher risks due to their

vintage, material, and proximity to minority and low-income communities in the vicinity of those pipelines.¹⁸⁸ Lastly, as explained in the draft environmental assessment in the rulemaking docket, PHMSA anticipates that the regulatory amendments in this proposed rule will yield greenhouse gas emissions reductions, thereby reducing the risks posed by anthropogenic climate change to minority and low-income, populations, underserved and other disadvantaged communities. This finding is consistent with the most recent Environmental Justice Executive Order 14096—Revitalizing Our Nation's Commitment to Environmental Justice for All, by achieving several goals including continuing to deepen the Administration's whole of government approach to environmental justice and to better protect overburdened communities from pollution and environmental harms.

D. Regulatory Flexibility Act

The Regulatory Flexibility Act, as amended by the Small Business Regulatory Flexibility Fairness Act of 1996 (5 U.S.C. 601 *et seq.*), generally requires Federal agencies to prepare an initial regulatory flexibility analysis (IRFA) for a proposed rule subject to notice-and-comment rulemaking under the Administrative Procedure Act. 5 U.S.C. 603(a).¹⁸⁹ Executive Order 13272 ("Proper Consideration of Small Entities in Agency Rulemaking")¹⁹⁰ obliges agencies to establish procedures promoting compliance with the Regulatory Flexibility Act; DOT's implementing guidance is available on its website.¹⁹¹

This NPRM was developed in accordance with Executive Order 13272 and DOT guidance to ensure compliance with the Regulatory Flexibility Act and provide appropriate consideration of the potential impacts of the rulemaking on small entities. PHMSA conducted an IRFA, which has been made available in the docket for this rulemaking and is summarized below. A description of the reasons why

¹⁸⁸ See, e.g., Luna & Nicholas, "An Environmental Justice Analysis of Distribution-Level Natural Gas Leaks in Massachusetts, USA," 162 Energy Policy 112778 (Mar. 2022); Weller et al., "Environmental Injustices of Leaks from Urban Natural Gas Distribution Systems: Patterns Among and Within 13 U.S. Metro Areas," Environ. Sci. & Tech. (May 11, 2022).

¹⁸⁹ Agencies are not required to conduct an IRFA if the head of the agency certifies that the proposed rule will not have a significant impact on a substantial number of small entities. 5 U.S.C. 605.

¹⁹⁰ 67 FR 53461 (Aug. 16, 2002).

¹⁹¹ DOT, "Rulemaking Requirements Concerning Small Entities", <https://www.transportation.gov/regulations/rulemaking-requirements-concerning-small-entities> (last updated May 18, 2012).

¹⁸⁶ E.O. 12866 is available at 58 FR 51735 (Oct. 4, 1993); E.O. 14094 is available at 88 FR 21879 (Apr. 6, 2023).

¹⁸⁷ 59 FR 7629 (Feb. 16, 1994).

PHMSA is considering this action and a succinct statement of the objectives of, and legal basis for, the proposed rule are described elsewhere in the preamble for this rule and not repeated here. PHMSA seeks comment on whether the proposed rule, if adopted, would have a significant economic impact on a significant number of small entities.

Description and Estimate of the Number of Small Entities to Which the Proposed Rule Would Apply

PHMSA analyzed privately owned entities (inclusive of investor-owned entities) that could be impacted by the rule, which include companies with natural gas extraction, pipeline transportation, and natural gas distribution businesses, as well as entities with another primary business. PHMSA determined whether these entities were small entities based on the size of the parent entity and using the relevant SBA size standards set out in Table 43 of the PRIA. PHMSA also analyzed publicly owned entities that could be impacted by the rule, including State, municipal, and other political subdivision entities. Publicly owned entities with population less than 50,000 are considered small.

PHMSA identified 1,239 gas distribution parent entities and determined that of these parent entities, 92 percent (1,135 parent entities) are classified as “small” based on the relevant criteria listed above. PHMSA also identified 831 gas transmission and gathering parent entities in this analysis that do not also operate distribution systems. Of these gas transmission and gas gathering parent entities, 82 percent are classified as “small” (681 parent entities). Because PHMSA did not have sufficient information to individually categorize master meter operators or operators of small LPGs by size, PHMSA conservatively made the over-inclusive decision to consider all master meter operators and operators of small LPGs to be small entities for purposes of its analysis.

Description of Projected Reporting, Recordkeeping, and Other Compliance Requirements of the Proposed Rule, Including an Estimate of the Classes of Small Entities Which Would Be Subject to the Requirement and the Type of Professional Skills Necessary for Preparation of the Report or Record

PHMSA analyzed the costs of compliance for the small gas distribution, gas transmission and gathering, and master meter and small LPG operators. PHMSA assessed the annualized cost for gas distribution operators based on the number of

services, and provided a minimum, average, and maximum annualized cost estimate for each size category. For small gas distribution operators with 100,000 or fewer services, PHMSA calculated annualized estimated compliance costs that ranged from \$8,051 to \$10,528 depending on the cost scenario and discount rate.¹⁹² For gas transmission and gathering operators, PHMSA calculated minimum, average, and maximum annualized estimated compliance costs that ranged from \$44 to \$52,029 depending on the cost scenario, industry type (transmission or gathering), and discount rate. For small master meter systems, PHMSA estimated pre-tax annualized compliance costs for individual operators from \$4,421 to \$4,590, depending on the discount rate. For small LPG systems, PHMSA estimated pre-tax annualized compliance costs for individual operators from \$4,764 to \$4,928, again depending on the discount rate.

PHMSA then calculated cost-to-revenue ratios using the calculated compliance costs of each small parent entity. PHMSA estimated that 98 percent of small gas distribution parent entities will face after-tax compliance costs of less than 1 percent of revenue under all evaluated cost scenarios. PHMSA estimated that 80 to 82 percent of small gas transmission parent entities operators will incur after-tax compliance costs of less than 1 percent of revenue. Under the maximum cost scenario, PHMSA estimates that 1 percent of small parent entities will incur compliance costs above 1 percent but below 3 percent of revenue. Under this maximum cost scenario, PHMSA also estimates that one small parent entity will incur compliance costs above 3 percent of revenue. However, PHMSA believes the maximum cost scenario is unlikely, as it assumes the entirety of estimated new and replaced lines are attributable to a single operator.¹⁹³ For master meter operators and operators of small LPGs, PHMSA calculated the break-even value of annual revenue that would be required for their calculated after-tax compliance costs to be 1 percent and 3 percent of revenue. For master meter operators, PHMSA estimated that revenue would need to be \$442,122 or less for compliance costs to be 1 percent of revenue and that

revenue would need to be \$147,374 or less for compliance costs to be 3 percent of revenue. For operators of small LPGs, PHMSA estimated that revenue would need to be \$476,357 or less for compliance costs to be 1 percent of revenue and that revenue would need to be \$158,786 or less for compliance costs to be 3 percent of revenue.

Relevant Federal Rules Which May Duplicate, Overlap or Conflict With the Proposed Rule

PHMSA did not identify any Federal rules that may duplicate, overlap, or conflict with the proposed rule. In Section 7.6 of the PRIA accompanying this NPRM, PHMSA provides details on other Federal regulations that may impact operators of gas pipelines.

Description and Analysis of Significant Alternatives to the Proposed Rule Considered

PHMSA analyzed a number of alternatives to the NPRM, which are described in detail in Section 2 of the PRIA accompanying this NPRM. In addition to retaining the status quo and not issuing the proposal, which PHMSA determined would fail to satisfy PIPES Act mandates to improve safety and update PHMSA regulations, PHMSA also analyzed:

1. Retaining DIMP requirements for small LPG operators and imposing the updated DIMP requirements of this NPRM on those same operators.
 2. Extending to all part 192-regulated pipelines an exception that currently allows, for distribution mains only, distribution operator personnel involved in the same construction task to inspect each other's work.
 3. An alternative compliance date.
 4. Imposing an ICS requirement for emergency response.
 5. Requiring all future construction projects associated with installations, modifications, replacements, or system upgrades on gas distribution pipelines to have licensed professional engineer approval and stamping.
 6. Requiring gas distribution operators to develop and follow an MOC process as outlined in ASME/ANSI B31.8S.
- PHMSA did not identify any viable alternative that could accomplish the stated objectives of applicable statutes while further minimizing any significant economic impact of the proposed rule on small entities. As discussed in more detail elsewhere in this preamble and in Section 2 of the PRIA for this NPRM, PHMSA determined that these requirements could result in reductions in safety benefits that were not justified by any potential cost savings (e.g., the proposal

¹⁹² See PRIA Table 45.

¹⁹³ For the other 18% of operators, PHMSA did not have sufficient data to calculate the revenue percentage for the compliance costs of the rule at this time. PHMSA seeks comment on compliance costs generally, but in particular for transmission and gathering operators for which sufficient data was not available.

to extend the exception for distribution mains that allows distribution operator personnel to inspect each other's work on the same construction task to all part-192 regulated pipelines) or impose costs on small entities that were not justified by any increased safety benefits. PHMSA therefore declined to propose these alternatives but seeks comment on them in this proposed rule.

E. Executive Order 13175: Consultation and Coordination With Indian Tribal Governments

PHMSA analyzed this proposed rule in accordance with the principles and criteria contained in Executive Order 13175 ("Consultation and Coordination with Indian Tribal Governments")¹⁹⁴ and DOT Order 5301.1A ("Department of Transportation Programs, Policies, and Procedures Affecting American Indians, Alaska Natives, and Tribes"). Executive Order 13175 requires agencies to ensure meaningful and timely input from Tribal government representatives in the development of rules that significantly or uniquely affect Tribal communities by imposing "substantial direct compliance costs" or "substantial direct effects" on such communities, or the relationship or distribution of power between the Federal Government and Tribes.

PHMSA assessed the impact of the proposed rule and does not expect it will significantly or uniquely affect Tribal communities or Indian Tribal governments. The proposed rule's regulatory amendments are facially neutral and will have broad, national scope. PHMSA, therefore, does not expect this rule to significantly or uniquely affect Tribal communities, impose substantial compliance costs on Native American Tribal governments, or mandate Tribal action. And insofar as PHMSA expects the NPRM will improve safety and reduce environmental risks associated with gas distribution pipelines, PHMSA expects it will not entail disproportionately high adverse risks for Tribal communities. Therefore, PHMSA concludes that the funding and consultation requirements of Executive Order 13175 and DOT Order 5301.1A do not apply to this proposed rule.

While PHMSA is not aware of specific Tribal-owned business entities that operate part 192-regulated gas pipelines, any such business entities could be subject to direct compliance costs as a result of this proposed rule. PHMSA seeks comment on the applicability of Executive Order 13175 to this proposed rule and the existence of any Tribal-owned business entities operating

pipelines affected by the proposed rule (along with the extent of such potential impacts).

F. Paperwork Reduction Act

Pursuant to 5 CFR 1320.8(d), PHMSA is required to provide interested members of the public and affected agencies with an opportunity to comment on information collection and recordkeeping requests. If adopted, the proposals in this rulemaking would impose new notification and recordkeeping requirements for all part 192-regulated pipelines, including gas distribution, gas transmission and gathering pipelines.

PHMSA proposes to require gas distribution operators to review their integrity management plans to ensure that the plans identify specific threats such as: (1) certain materials, such as cast iron and other piping with known issues, (2) the age of each component of the operator's pipelines along with the overall age of its system, (3) overpressurization of low-pressure systems, and (4) extreme weather and geohazards. PHMSA also proposes that, when identifying and implementing measures to address those risks, operators must address (at a minimum) the risks associated with each of the following: the presence of known issues, the age of each part of a pipeline along with the overall age of the system, and (for operators of low-pressure gas distribution systems) overpressurization. PHMSA plans to revise the "Pipeline Safety: Integrity Management Program for Gas Distribution Pipelines" information collection that is currently approved under OMB Control No. 2137-0625 to include this new requirement. Since pipeline operators are already required to review and update their integrity management plans on a regular basis, PHMSA expects operators to incur minimal burden in complying with this information collection request.

PHMSA also proposes to repeal the requirement for operators of small LPGs to participate in the distribution integrity management program. Based on a recent study, PHMSA estimates there are as many as 4,492 small LPG operators. PHMSA proposes to create a new form, PHMSA Form 7100.1-2, to collect limited data from these operators of small LPGs on an annual basis. As a result, PHMSA expects the burden of the "Pipeline Safety: Integrity Management Program for Gas Distribution Pipelines" information collection under OMB Control No. 2137-0625 to be reduced and the burden for information collection under OMB Control No. 2137-0522 for the

collection of annual and incident report data to increase due to the creation of the new form. Specifically, PHMSA expects each small LPG operator to spend 6 hours, annually, completing the new report form, resulting in an increase of 4,492 responses and 26,952 hours to the overall burden for the information collection under OMB Control No. 2137-0522. For the information collection under OMB Control No. 2137-0625, PHMSA previously estimated there were 2,539 operators of small LPG systems. Consequently, PHMSA expects the burden of that currently approved collection to be reduced by 2,539 responses and 66,014 hours due to the removal of small LPG operators. PHMSA also plans to revise the "Gas Distribution Annual Report Form F7100.1-1" information collection currently approved under OMB Control No. 2137-0629 to include the newly proposed requirements. For gas distribution pipelines, PHMSA proposes to collect additional information such as the number and miles of low-pressure service pipelines, including their overpressure protection methods.

PHMSA proposes codifying within the pipeline safety regulations its State Inspection Calculation Tool (SICT). The SICT is one of many factors used to help states determine the base level amount of time needed for administering adequate pipeline safety programs and is a consideration when PHMSA awards grants to states supporting those programs. PHMSA plans to revise the "Gas Pipeline Safety Program Performance Progress Report" and "Hazardous Liquid Pipeline Safety Program Performance Progress Report" information collection currently approved under OMB Control No. 2137-0584 to account for the burden incurred by state representatives to report data via the SICT.

Operators are required to maintain records pertaining to various aspects of their pipeline systems. Under the proposals in this rulemaking, PHMSA would expand the recordkeeping requirements for all gas pipeline operators. Operators would be required to revise their emergency response plans to include procedures ensuring prompt and effective response by adding emergencies involving a release of gas that results in a fatality, as well as any other emergency deemed significant by the operator. In the event of a release of gas resulting in one or more fatalities, all operators would also be required to immediately and directly notify emergency response officials upon receiving notice of the same. For distribution pipeline operators only,

¹⁹⁴ 65 FR 67249 (Nov. 6, 2000).

PHMSA's proposed expansion of the list of emergencies discussed above would also include the unintentional release of gas and shutdown of gas service to 50 or more customers (or 50 percent of its customers if it has fewer than 100 total customers). Operators would need to immediately and directly notify emergency response officials on receiving notice of the same.

PHMSA also proposes a series of regulatory amendments requiring gas distribution operators to update their emergency response plans to improve communications with the public during an emergency. First, PHMSA proposes to introduce a new requirement for gas distribution operators to establish and maintain communications with the general public as soon as practicable during an emergency. Second, PHMSA proposes to add a new requirement for gas distribution pipeline operators to develop and implement, no later than 18 months after the publication of any final rule in this proceeding, an opt-in system to keep their customers informed of the status of pipeline safety in their communities should an emergency occur. PHMSA also proposes a new requirement for gas distribution operators to notify their customers and public officials in certain instances. PHMSA plans to create a new information collection to cover these notification requirements for gas distribution operators. PHMSA will request a new Control Number from OMB for these information collections. PHMSA will submit these information collection requests to OMB for approval based on the proposed requirements in this rule.

Operators would also be required to review and update their O&M manuals as needed pursuant to the proposal. Gas distribution operators would also be required to document and maintain records on their MOC processes and additional safety procedures. Further, PHMSA proposes that all gas distribution pipeline operators identify and maintain traceable, verifiable, and complete maps and records documenting the characteristics of their systems that are critical to ensuring proper pressure controls for their gas distribution pipeline systems and to ensure that those records are accessible to anyone performing or supervising design, construction, and maintenance activities on their systems. PHMSA proposes to specify that these required records include (1) the maps, location, and schematics related to underground piping, regulators, valves, and control lines; (2) regulator set points, design capacity, and valve-failure mode (open/closed); (3) the system's overpressure-

protection configuration; and (4) any other records deemed critical by the operator. PHMSA proposes to require that the operator maintain these integrity-critical records for the life of the pipeline because these records are critical to the safe operation and pressure control of a gas distribution system. PHMSA plans to revise the "Recordkeeping Requirements for Gas Pipeline Operators" information collection currently approved under OMB Control No. 2137-0049 to include the newly proposed recordkeeping requirements. PHMSA expects the impact to be minimal and absorbed by the currently approved burden for this information collection.

The information collections in this proposed rule would be required through the proposed amendments to the pipeline safety regulations, 49 CFR 190-199. The following information is provided for each information collection: (1) Title of the information collection; (2) OMB control number; (3) Current expiration date; (4) Type of request; (5) Abstract of the information collection activity; (6) Description of affected public; (7) Estimate of total annual reporting and recordkeeping burden; and (8) Frequency of collection. The information collection burden under the proposed rule is estimated as follows:

1. *Title:* Pipeline Safety: Integrity Management Program for Gas Distribution Pipelines.

OMB Control Number: 2137-0625.

Current Expiration Date: 5/31/2024.

Abstract: The pipeline safety regulations require operators of gas distribution pipelines to develop and implement integrity management (IM) programs. The purpose of these programs is to enhance safety by identifying and reducing pipeline integrity risks. PHMSA requires operators to maintain records demonstrating compliance with this information collection for 10 years. PHMSA uses the information to evaluate the overall effectiveness of gas distribution Integrity Management requirements.

PHMSA proposes to repeal the requirement for operators of small LPGs to participate in the distribution IM program. PHMSA previously estimated that there were 2,539 operators of small LPG systems. Consequently, PHMSA expects the burden of this information collection to be reduced by 2,539 responses and 66,014 hours due to the removal of small LPG operators.

Affected Public: Owners and operators of gas distribution pipelines.

Annual Reporting Burden:

Total Annual Responses: 1,343.

Total Annual Burden Hours: 657,178.

Frequency of Collection: On occasion.

2. *Title:* Recordkeeping Requirements for Gas Pipeline Operators.

OMB Control Number: 2137-0049.

Current Expiration Date: 3/31/2025.

Abstract: This mandatory information collection request would require owners and/or operators of gas pipeline systems to make and maintain records in accordance with the requirements prescribed in 49 CFR part 192 and to provide information to the Secretary of Transportation at the Secretary's request. Certain records are maintained for a specific length of time while others are required to be maintained for the life of the pipeline. PHMSA uses these records to verify compliance with regulated safety standards and to inform the agency on possible safety risks.

Affected Public: Operators of gas pipeline systems.

Annual Reporting Burden:

Total Annual Responses: 4,056,052.

Total Annual Burden Hours: 5,031,086.

Frequency of Collection: On occasion.

3. *Title:* Emergency Notification Requirements for Gas Operators.

OMB Control Number: Will Request from OMB.

Current Expiration Date: TBD.

Abstract: This information collection covers the requirement for owners and operators of gas distribution pipelines to notify their customers and public officials in the event of certain instances pertaining to pipeline safety. PHMSA estimates there will be an average of 75 incidents per year where gas distribution operators will need to make such notifications. PHMSA expects gas distribution operators will spend approximately 8 hours notifying the public in each instance, resulting in an annual burden of 600 hours. PHMSA expects gas distribution operators to spend an additional 2 hours per incident notifying their customers, resulting in an added burden of 150 hours. PHMSA also requires operators of all gas pipelines to notify and communicate with emergency responders if gas is detected inside or near a building; fire is located near or directly involving a pipeline facility; and explosion occurs near or directly involving a pipeline facility; or in the event of a natural disaster. Based on incident report trends, PHMSA expects there to be 44 incidents (1 gas gathering, 16 gas transmission, 27 gas distribution) annually, which would require gas operators to notify emergency responders. PHMSA estimates each notification will take 2 hours per incident resulting in an annual burden of 88 hours.

Affected Public: Owners and operators of gas pipelines.

Annual Reporting Burden:

Total Annual Responses: 194.

Total Annual Burden Hours: 838.

Frequency of Collection: On occasion.

4. *Title:* Annual and Incident Report for Gas Pipeline Operators.

OMB Control Number: 2137-0522.

Current Expiration Date: 03/31/2026.

Abstract: This mandatory information collection covers the collection of data from operators of natural gas pipelines, underground natural gas storage facilities, and liquefied natural gas (LNG) facilities for annual reports. 49 CFR 191.17 requires operators of underground natural gas storage facilities, gas transmission systems, and gas gathering systems to submit an annual report by March 15 for the preceding calendar year. The Gas Distribution NPRM proposes to collect limited data from operators of small LPGs. PHMSA proposes to create Form F7100.1-2, to collect this data, "Small LPG Annual Report Form F7100.1-2." The burden for this information collection is being revised to account for this new data collection. PHMSA estimates that 4,492 small LPG operators will spend 6 hours annually completing this new report resulting in an increase of 4,492 responses and 26,952 hours to the currently approved burden for this information collection.

Affected Public: Owners and operators of gas distribution pipelines.

Annual Reporting Burden:

Total Annual Responses: 7,813.

Total Annual Burden Hours: 122,763.

Frequency of Collection: Annually.

5. *Title:* Gas Pipeline Safety Program Performance Progress Report and Hazardous Liquid Pipeline Safety Program Performance Progress Report.

OMB Control Number: 2137-0584.

Current Expiration Date: 5/31/2025.

Abstract: 49 U.S.C. 60105 sets forth specific requirements a State must meet to qualify for certification status to assume regulatory and enforcement responsibility for intrastate pipelines, *i.e.*, state adoption of minimum Federal safety standards, state inspection of pipeline operators to determine compliance with the standards, and state provision for enforcement sanctions substantially the same as those authorized by Chapter 601, Title 49 of the U.S. Code. A State must submit an annual certification to assume responsibility for regulating intrastate pipelines, and states who receive Federal grant funding must have adequate damage prevention plans and associated records in place. PHMSA uses this information to evaluate a State's eligibility for Federal grants and

to enforce regulatory compliance. This information collection request requires a participating State to annually submit a Gas Pipeline Safety Program Performance Progress Report and Hazardous Liquid Pipeline Safety Program Performance Progress Report to PHMSA's Office of Pipeline Safety (OPS) signifying compliance with the terms of the certification and to maintain records detailing a damage prevention plan for PHMSA inspectors whenever requested. The purpose of the collection is to exercise oversight of the grant program and to ensure that States are compliant with Federal pipeline safety regulations. PHMSA is revising this information collection to include the reporting of inspection data via the State Inspection Calculation Tool (SICT). PHMSA expects 66 State representatives to submit data pertaining to the number of safety inspectors employed in their pipeline safety programs via the SICT. PHMSA estimates that, on average, State representatives will spend 8 hours annually compiling and submitting SICT data.

Affected Public: Pipeline operators applying for State grants.

Annual Reporting Burden:

Total Annual Responses: 183.

Total Annual Burden Hours: 5,001.

Frequency of Collection: Annual.

6. *Title:* Annual for Gas Distribution Operators.

OMB Control Number: 2137-0629.

Current Expiration Date: 06/30/2026.

Abstract: This mandatory information collection request would require operators of gas distribution pipeline systems to submit annual report data to the Office of Pipeline Safety in accordance with the regulations stipulated in 49 CFR part 191 by way of form PHMSA F 7100.1-1. The form is to be submitted once for each calendar year. The annual report form collects data about the pipe material, size, and age. The form also collects data on leaks from these systems as well as excavation damages. PHMSA uses the information to track the extent of gas distribution systems and normalize incident and leak rates.

The Gas Distribution NPRM proposes to revise the Annual Report for Gas Distribution Operators, form PHMSA F 7100.1-1, to collect additional information on gas distribution systems such as the number and miles of low-pressure service pipelines, including their overpressure protection methods.

The current approved burden for gas distribution operators to complete this report is 20 hours, annually. As a result of the proposed change, the burden for completing PHMSA F 7100.1-collection

is being increased by 6 hours annually, resulting in an overall burden of 26 hours, per annual report, for gas distribution operators.

Affected Public: Owners and operators of gas distribution pipelines.

Annual Reporting Burden:

Total Annual Responses: 1,446.

Total Annual Burden Hours: 37,596.

Frequency of Collection: Annually.

Requests for a copy of these information collections should be directed to Angela Hill via email at angela.hill@dot.gov or via telephone (202) 366-4595.

Comments are invited on:

(a) The need for the proposed collection of information for the proper performance of the functions of the agency, including whether the information will have practical utility;

(b) The accuracy of the agency's estimate of the burden of the revised collection of information, including the validity of the methodology and assumptions used;

(c) Ways to enhance the quality, utility, and clarity of the information to be collected;

(d) Ways to minimize the burden of the collection of information on those who are to respond, including the use of appropriate automated, electronic, mechanical, or other technological collection techniques; and

(e) Ways the collection of this information is beneficial or not beneficial to public safety.

Send comments directly to the Office of Management and Budget, Office of Information and Regulatory Affairs, Attn: Desk Officer for the Department of Transportation, 725 17th Street NW, Washington, DC 20503.

G. Unfunded Mandates Reform Act of 1995

The Unfunded Mandates Reform Act (UMRA, 2 U.S.C. 1501 *et seq.*) requires agencies to assess the effects of Federal regulatory actions on State, local, and Tribal governments, and the private sector. For any NPRM or final rule that includes a Federal mandate that may result in the expenditure by State, local, and Tribal governments, in the aggregate of \$100 million or more (in 1996 dollars) in any given year, the agency must prepare, amongst other things, a written statement that qualitatively and quantitatively assesses the costs and benefits of the Federal mandate.

As explained further in the PRIA, PHMSA does not expect that the proposed rule will impose enforceable duties on State, local, or Tribal governments or on the private sector of \$100 million or more (in 1996 dollars) in any one year. A copy of the PRIA is

available for review in the docket. Therefore, the requirement to prepare a statement pursuant to UMRA does not apply.

H. National Environmental Policy Act

The National Environmental Policy Act of 1969 (NEPA, 42 U.S.C. 4321 *et seq.*) requires Federal agencies to prepare a detailed statement on major Federal actions significantly affecting the quality of the human environment. The Council on Environmental Quality's implementing regulations (40 CFR parts 1500–1508) require Federal agencies to conduct an environmental review considering (1) the need for the action, (2) alternatives to the action, (3) probable environmental impacts of the action and alternatives, and (4) the agencies and persons consulted during the consideration process. DOT Order 5610.1C (“Procedures for Considering Environmental Impacts”) establishes departmental procedures for evaluation of environmental impacts under NEPA and its implementing regulations.

PHMSA has completed a draft environmental assessment and expects that an environmental impact statement will not be required for this rulemaking because it will not have a significant impact on the human environment. To the extent that the proposed rule could impact the environment, PHMSA expects those impacts will be primarily beneficial impacts from reducing the likelihood and consequences of incidents on gas distribution pipelines and other part 192-regulated gas pipelines. A copy of the draft environmental assessment is available in the docket. PHMSA invites comment on the potential environmental impacts of this proposed rule.

I. Executive Order 13132: Federalism

PHMSA has analyzed this proposed rule in accordance with the principles and criteria contained in Executive Order 13132 (“Federalism”) ¹⁹⁵ and the Presidential Memorandum titled “Preemption.” ¹⁹⁶ Executive Order 13132 requires agencies to ensure meaningful and timely input by State and local officials in the development of regulatory policies that may have “substantial direct effects on the states, on the relationship between the national government and the states, or on the distribution of power and responsibilities among the various levels of government.”

PHMSA does not expect this proposed rule will have a substantial direct effect on State and local

governments, the relationship between the Federal Government and the States, or the distribution of power and responsibilities among the various levels of government. The provisions proposed involving SICT codify in regulation existing practice and do not impose any noteworthy additional direct compliance costs on State and local governments.

States are generally prohibited by 49 U.S.C. 60104(c) from regulating the safety of interstate pipelines. States that have submitted a current certification under 49 U.S.C. 60105(a) can augment Federal pipeline safety requirements for intrastate pipelines regulated by PHMSA but may not approve safety requirements less stringent than those required by Federal law. A State may also regulate an intrastate pipeline facility that PHMSA does not regulate.

In this instance, the preemptive effect of the proposed rule would be limited to the minimum level necessary to achieve the objectives of the statutory authority under which the proposed rule is promulgated. While the 49 CFR part 192 safety requirements in this proposed rule may, if adopted in a final rule, preempt some State requirements, preemption arises by operation of 49 U.S.C. 60104, and this proposed rule would not impose any regulation that has substantial direct effects on the states, the relationship between the national government and the states, or the distribution of power and responsibilities among the various levels of government. Therefore, the PHMSA has determined that the consultation and funding requirements of Executive Order 13132 do not apply to this proposed rule.

J. Executive Order 13211: Significant Energy Actions

Executive Order 13211 (“Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use”) ¹⁹⁷ requires Federal agencies to prepare a Statement of Energy Effects for any “significant energy action.” Executive Order 13211 defines a “significant energy action” as any action by an agency (normally published in the **Federal Register**) that promulgates or is expected to lead to the promulgation of a final rule or regulation that (1)(i) is a significant regulatory action under Executive Order 12866 or any successor order, and (ii) is likely to have a significant adverse effect on the supply, distribution, or use of energy; or (2) is designated by OIRA as a significant energy action.

This proposed rule is not anticipated to be a “significant energy action” under Executive Order 13211. It is not likely to have a significant adverse effect on the supply, distribution, or use of energy. Further, the OIRA has not designated this proposed rule as a significant energy action.

K. Privacy Act Statement

In accordance with 5 U.S.C. 553(c), DOT solicits comments from the public to better inform its rulemaking process. DOT posts these comments without edit, including any personal information the commenter provides, to <https://www.regulations.gov>, as described in the system of records notice (DOT/ALL–14 FDMS), which can be reviewed at <https://www.dot.gov/privacy>.

L. Regulation Identifier Number

A regulation identifier number (RIN) is assigned to each regulatory action listed in the Unified Agenda of Regulatory and Deregulatory Actions (Unified Agenda). The RIN contained in the heading of this document can be used to cross-reference this action with the Unified Agenda.

M. Executive Order 13609 and International Trade Analysis

Executive Order 13609 (“Promoting International Regulatory Cooperation”) ¹⁹⁸ requires agencies to consider whether the impacts associated with significant variations between domestic and international regulatory approaches are unnecessary or may impair the ability of American business to export and compete internationally. In meeting shared challenges involving health, safety, labor, security, environmental, and other issues, international regulatory cooperation can identify approaches that are at least as protective as those that are or would be adopted in the absence of such cooperation. International regulatory cooperation can also reduce, eliminate, or prevent unnecessary differences in regulatory requirements.

Similarly, the Trade Agreements Act of 1979 (Pub. L. 96–39), as amended by the Uruguay Round Agreements Act (Pub. L. 103–465), prohibits Federal agencies from establishing any standards or engaging in related activities that create unnecessary obstacles to the foreign commerce of the United States. For purposes of these requirements, Federal agencies may participate in the establishment of international standards so long as the standards have a legitimate domestic objective, such as providing for safety,

¹⁹⁵ 64 FR 43255 (Aug. 10, 1999).

¹⁹⁶ 74 FR 24693 (May 22, 2009).

¹⁹⁷ 66 FR 28355 (May 22, 2001).

¹⁹⁸ 77 FR 26413 (May 4, 2012).

and do not operate to exclude imports that meet this objective. The statute also requires consideration of international standards and, where appropriate, that they serve as the basis for U.S. standards. PHMSA participates in the establishment of international standards to protect the safety of the American public.

PHMSA assessed the effects of the proposed rule and expects that it will not cause unnecessary obstacles to foreign trade.

N. Cybersecurity and Executive Order 14028

Executive Order 14028 (“Improving the Nation’s Cybersecurity”) ¹⁹⁹ directed the Federal government to improve its efforts to identify, deter, and respond to “persistent and increasingly sophisticated malicious cyber campaigns.” Accordingly, PHMSA has assessed the effects of this NPRM to determine what impact the proposed regulatory amendments may have on cybersecurity risks for pipeline facilities and has preliminarily determined that this NPRM will not materially affect the cybersecurity risk profile for pipeline facilities.

Operator DIMPs, O&M manuals and procedures, and facility design standards are largely static materials; because those materials are not means of manipulating pipeline operations in real-time, PHMSA’s proposed amendments of requirements governing those materials are therefore unlikely to increase the risk of cybersecurity incidents. Although other proposals within the NPRM—in particular, real-time overpressurization monitoring and customer opt-in/opt-out emergency communication systems—may offer more attractive targets for cybersecurity incidents, PHMSA understands the incremental additional risk from the NPRM’s proposed regulatory amendments to be minimal. Operator compliance strategies for these proposed requirements will be subject to current Transportation Security Agency (TSA) pipeline cybersecurity directives; ²⁰⁰ PHMSA further understands Cybersecurity & Infrastructure Security Agency (CISA) and the Pipeline Cybersecurity Initiative (PCI) of the U.S. Department of Homeland Security conduct ongoing activities to address cybersecurity risks to U.S. pipeline infrastructure and may introduce other cybersecurity requirements and

guidance for gas pipeline operators. ²⁰¹ Lastly, because PHMSA expects that this NPRM’s proposed regulatory amendments (notably those regarding emergency response planning) will reduce the severity of any gas pipeline incidents that occur, this rulemaking could reduce the public safety and the environmental consequences in the event of a cybersecurity incident on a gas pipeline.

M. Severability

The purpose of this proposed rule is to operate holistically in addressing a panoply of issues necessary to ensure safe operation of regulate pipelines, with a focus on gas distribution pipelines’ protection against overpressurization events. However, PHMSA recognizes that certain provisions focus on unique topics. Therefore, PHMSA preliminarily finds that the various provisions of this proposed rule are severable and able to function independently if severed from each other. In the event a court were to invalidate one or more of the unique provisions of any final rule issued in this proceeding, the remaining provisions should stand, thus allowing their continued effect.

List of Subjects

49 CFR Part 191

Liquefied petroleum gas, Pipeline reporting requirements.

49 CFR Part 192

District regulator stations, Emergency response, Gas monitoring, Integrity management, Inspections, Gas, Overpressure protection, Pipeline safety, Reporting and recordkeeping requirements.

49 CFR Part 198

State inspector staffing requirements.

For the reasons provided in the preamble, PHMSA proposes to amend 49 CFR parts 191, 192, and 198 as follows:

PART 191—TRANSPORTATION OF NATURAL AND OTHER GAS BY PIPELINE; ANNUAL, INCIDENT, AND OTHER REPORTING

■ 1. The authority citation for 49 CFR part 191 continues to read as follows:

Authority: 30 U.S.C. 185(w)(3); 49 U.S.C. 5121, 60101 *et seq.*, and 49 CFR 1.97.

■ 2. Revise § 191.11 to read as follows:

²⁰¹ See, e.g., CISA, National Cyber Awareness System Alerts, <https://www.cisa.gov/uscert/ncas/alerts> (last accessed Feb. 1, 2023).

§ 191.11 Distribution system: Annual report.

(a) *General.* Except as provided in paragraph (b) of this section, each operator of a distribution pipeline system, excluding a liquefied petroleum gas system that serves fewer than 100 customers from a single source, must submit an annual report for that system on DOT Form PHMSA F 7100.1–1. Each operator of a liquefied petroleum gas system that serves fewer than 100 customers from a single source must submit an annual report for that system on DOT Form PHMSA F 7100.1–2. Reports must be submitted each year, not later than March 15, for the preceding calendar year.

(b) *Not required.* The annual report requirement in this section does not apply to a master meter system, a petroleum gas system excepted from part 192 in accordance with § 192.1(b)(5), or an individual service line directly connected to a production pipeline or a gathering line other than a regulated gathering line as determined in § 192.8.

PART 192—TRANSPORTATION OF NATURAL AND OTHER GAS BY PIPELINE: MINIMUM FEDERAL SAFETY STANDARDS

■ 3. The authority citation for 49 CFR part 192 continues to read as follows:

Authority: 30 U.S.C. 185(w)(3), 49 U.S.C. 5103, 60101 *et seq.*, and 49 CFR 1.97.

§ 192.3 [Amended]

■ 4. Amend § 192.3, by removing the last sentence “This definition does not apply to any gathering line.” from the definitions of “Entirely replaced onshore transmission pipeline segments”, “Notification of potential rupture” and “Rupture-mitigation valve (RMV)”.

§ 192.9 [Amended]

■ 5. Amend § 192.9 by:

- a. Removing from paragraph (b) the last sentence;
 - b. Removing from paragraph (c) the last sentence; and
 - c. Removing from paragraph (e)(1)(iv) the words “effective as of October 4, 2022.”
- 6. Amend § 192.18 by revising paragraph (c) to read as follows:

§ 192.18 How to notify PHMSA.

* * * * *

(c) Unless otherwise specified, if an operator submits, pursuant to §§ 192.8, 192.9, 192.13, 192.179, 192.319, 192.506, 192.607, 192.619, 192.624, 192.632, 192.634, 192.636, 192.710, 192.712, 192.714, 192.745, 192.917, 192.921, 192.927, 192.933, 192.937, or

¹⁹⁹ 86 FR 26633 (May 17, 2021).

²⁰⁰ E.g., TSA, “Ratification of Security Directive,” 86 FR 38209 (July 20, 2021) (ratifying TSA Security Directive Pipeline–2012–01, which requires certain pipeline owners and operators to conduct actions to enhance pipeline cybersecurity).

192.1007, a notification for use of a different integrity assessment method, analytical method, compliance period, sampling approach, pipeline material, or technique (e.g., “other technology” or “alternative equivalent technology”) than otherwise prescribed in those sections, that notification must be submitted to PHMSA for review at least 90 days in advance of using the other method, approach, compliance timeline, or technique. An operator may proceed to use the other method, approach, compliance timeline, or technique 91 days after submitting the notification unless it receives a letter from the Associate Administrator for Pipeline Safety, or his or her delegate, informing the operator that PHMSA objects to the proposal or that PHMSA requires additional time and/or more information to conduct its review.

■ 7. Amend § 192.195 by adding paragraph (c) to read as follows:

§ 192.195 Protection against accidental overpressuring.

* * * * *

(c) *Additional requirements for low-pressure distribution systems.* Each regulator station, serving a low-pressure distribution system, that is new, replaced, relocated, or otherwise changed after [ONE YEAR AFTER THE PUBLICATION DATE OF THE RULE] must include:

(1) At least two methods of overpressure protection (such as a relief valve, monitoring regulator, or automatic shutoff valve) appropriate for the configuration and siting of the station;

(2) Measures to minimize the risk of overpressurization of the low-pressure distribution system that could be caused by any single event (such as excavation damage, natural forces, equipment failure, or incorrect operations), that either immediately or over time affects the safe operation of more than one overpressure protection device; and

(3) Remote monitoring of gas pressure at or near the location of overpressure protection devices.

■ 8. Amend § 192.305 by:

- a. Lifting the stay of the section; and
- b. Revising the section.

The revision reads as follows:

§ 192.305 Inspections: General.

(a) Each transmission pipeline and main that is new, replaced, relocated, or otherwise changed after [ONE YEAR AFTER THE PUBLICATION DATE OF THE RULE] must be inspected to ensure that it is constructed in accordance with this subpart. Except as provided in paragraph (b) of this section, an operator must not use operator personnel to

perform a required inspection if the operator personnel performed the construction task requiring inspection. Nothing in this section prohibits the operator from inspecting construction tasks with operator personnel who are involved in other construction tasks.

(b) For the construction inspection of a main that is new, replaced, relocated, or otherwise changed after [ONE YEAR AFTER THE PUBLICATION DATE OF THE RULE], operator personnel involved in the same construction task may inspect each other’s work in situations where the operator could otherwise only comply with the construction inspection requirement in paragraph (a) of this section by using a third-party inspector. This justification must be documented and retained for the life of the pipeline.

■ 9. Amend § 192.517 by revising paragraph (b) to read as follows:

§ 192.517 Records.

* * * * *

(b) Each operator must maintain a record of each test required by §§ 192.509, 192.511, and 192.513 for the life of the pipeline.

(1) For tests performed before [ONE YEAR AFTER THE PUBLICATION DATE OF THE FINAL RULE] for which records are maintained, the record must continue to be maintained for the life of the pipeline.

(2) For tests performed on or after [ONE YEAR AFTER THE PUBLICATION DATE OF THE FINAL RULE], the records must contain at least the following information:

(i) The operator’s name, the name of the employee responsible for making the test, and the name of the company or contractor used to perform the test.

(ii) Pipeline segment pressure tested.

(iii) Test date.

(iv) Test medium used.

(v) Test pressure.

(vi) Test duration.

(vii) Leaks and failures noted and their disposition.

■ 10. Amend § 192.605 by adding paragraphs (b)(13), (f), and (g) to read as follows:

§ 192.605 Procedural manual for operations, maintenance, and emergencies.

* * * * *

(b) * * *

(13) Implementing the applicable requirements for distribution systems in paragraphs (f) and (g) of this section, § 192.638, and § 192.640.

* * * * *

(f) *Overpressurization.* For distribution lines, the manual required by paragraph (a) of this section must, no later than [ONE YEAR AFTER THE

PUBLICATION DATE OF THE RULE], include procedures for responding to, investigating, and correcting, as soon as practicable, the cause of overpressurization indications. The procedures must include the specific actions and an order of operations for immediately reducing pressure in or shutting down portions of the distribution system affected by an overpressurization.

(g) *Management of Change (MOC) Process.* For distribution lines, the manual required by paragraph (a) of this section must, no later than [ONE YEAR AFTER THE PUBLICATION DATE OF THE RULE], include a detailed MOC process for the following:

(1) Technology, equipment, procedural, and organizational changes, including:

(i) Installations, modifications, replacements, or upgrades to regulators, pressure monitoring locations, or overpressure protection devices;

(ii) Modifications to alarm set points or upper/lower trigger limits on monitoring equipment;

(iii) The introduction of new technologies for overpressure protection into the system;

(iv) Revisions, changes, or the introduction of new standard operating procedures for design, construction, installation, maintenance, and emergency response;

(v) Other changes that may impact the integrity or safety of the gas distribution system.

(2) Ensuring that personnel—such as an engineer with a professional engineer license, a subject matter expert, or another person who possesses the necessary knowledge, experience, and skills regarding gas distribution systems—review and certify construction plans associated with installations, modifications, replacements, or system upgrades for accuracy and completeness before the work begins. These personnel must be qualified to perform these tasks under subpart N of this part.

(3) Ensuring that any hazards introduced by a change are identified, analyzed, and controlled before resuming operations.

■ 11. Amend § 192.615 by:

■ a. Adding paragraphs (a)(3)(v) through (viii);

■ b. Revising paragraph (a)(8); and

■ c. Adding paragraphs (a)(13) and paragraph (d).

The additions and revision read as follows:

§ 192.615 Emergency plans.

(a) * * *

(3) * * *

(v) Notification of potential rupture (see § 192.635).

(vi) Beginning no later than [ONE YEAR AFTER THE PUBLICATION DATE OF THE FINAL RULE], release of gas that results in one or more fatalities.

(vii) Beginning no later than [ONE YEAR AFTER THE PUBLICATION DATE OF THE FINAL RULE], for distribution line operators only, unintentional release of gas and shutdown of gas service to 50 or more customers or, if the operator has fewer than 100 customers, 50 percent or more of its total customers.

(viii) Beginning no later than [ONE YEAR AFTER THE PUBLICATION DATE OF THE FINAL RULE], any other emergency deemed significant by the operator.

* * * * *

(8) Notifying the appropriate public safety answering point (*i.e.*, 9-1-1 emergency call center) where direct access to a 9-1-1 emergency call center is available from the location of the pipeline, and fire, police, and other public officials, of gas pipeline emergencies to coordinate and share information to determine the location of the emergency, including both planned responses and actual responses during an emergency. The operator must immediately and directly notify the appropriate public safety answering point or other coordinating agency for the communities and jurisdictions in which the pipeline is located after receiving notice of a gas pipeline emergency under paragraph (a)(3) of this section. The operator must coordinate and share information to determine the location of any release, regardless of whether the segment is subject to the requirements of §§ 192.179, 192.634, or 192.636.

* * * * *

(13) For distribution line operators, beginning no later than [ONE YEAR AFTER THE PUBLICATION DATE OF THE FINAL RULE], establishing and maintaining communication with the general public in the operator's service area as soon as practicable during a gas pipeline emergency on a distribution line. The communication(s) must be in English, and any other languages commonly understood by a significant number and concentration of the non-English speaking population in the operator's service area; be in one or more formats or media accessible to the population in the operator's service area; continue through service restoration and recovery efforts; and provide the following:

(i) Information regarding the gas pipeline emergency;

(ii) The status of the emergency (*e.g.*, have the condition causing the emergency or the resulting public safety risks been resolved);

(iii) Status of pipeline operations affected by the gas pipeline emergency, and when possible, a timeline for expected service restoration; and

(iv) Directions for the public to receive assistance.

The operator must provide updates when the information in § 192.615(a)(13)(i) through (iv) changes.

* * * * *

(d) No later than [DATE 18 MONTHS AFTER THE PUBLICATION DATE OF THE RULE], each distribution line operator must develop and implement a system, including written procedures, that allows operators to rapidly communicate with customers in the event of a gas pipeline emergency under this section. The notification system must be voluntary for the public, allowing customers to opt-in (or opt-out) to receiving notifications from the system. The written procedures must provide for the following:

(i) A description of the notification system and how it will be used to notify customers of a gas pipeline emergency;

(ii) Who is responsible for the development, operation, and maintenance of the system;

(iii) How information on the system is delivered to customers, ensuring that all customers are notified of the existence of the system and necessary steps if they wish to opt-in (or opt-out);

(iv) Description of the system-wide testing protocol, including the testing interval (which must not be less than once per calendar year), to ensure the system is functioning properly and performing notifications as designed;

(v) Maintenance of the results of testing and operations history for at least 5 years;

(vi) Details regarding how the operator ensures messages are accessible in other languages commonly understood by a significant number and concentration of the non-English speaking population in the operator's area;

(vii) Message content, including updates as emergency conditions change;

(viii) A process to initiate, conduct, and complete notifications; and

(ix) Cybersecurity measures to protect the system and customer information.

■ 12. Add § 192.638 to read as follows:

§ 192.638 Distribution lines: Records for pressure controls.

(a) An operator of a distribution system, except those identified in paragraph (f) of this section, must, no

later than [ONE YEAR AFTER THE PUBLICATION DATE OF THE RULE], identify and maintain traceable, verifiable, and complete records that document the characteristics of its pipeline system that are critical to ensuring proper pressure control. These records must include:

(1) Current location information (including maps and schematics) for regulators, valves, and underground piping (including control lines);

(2) Attributes of the regulator(s), such as set points, design capacity, and the valve failure position (open/closed);

(3) The overpressure protection configuration; and

(4) Other records deemed critical.

(b) If an operator does not have traceable, verifiable, and complete records as required by paragraph (a) of this section, the operator must, no later than [ONE YEAR AFTER THE PUBLICATION DATE OF THE RULE], identify and document those records needed and develop and implement procedures for collecting those records.

(c) The records identified in paragraph (a) of this section must be collected, generated, or updated on an opportunistic basis, as specified in § 192.1007(a)(3).

(d) An operator must ensure the records required by this section are accessible to all personnel responsible for performing or supervising design, construction, operations, and maintenance activities.

(e) An operator must retain the records required in this section for the life of the pipeline.

(f) Exception. This section does not apply to master meter systems, liquefied petroleum gas (LPG) distribution pipeline systems that serve fewer than 100 customers from a single source, or any individual service line directly connected to a transmission, gathering, or production pipeline that is not operated as part of a distribution system.

■ 13. Add § 192.640 to read as follows:

§ 192.640 Distribution lines: Presence of qualified personnel.

(a) An operator of a distribution system must conduct a documented evaluation of each construction project that begins after [ONE YEAR AFTER THE PUBLICATION DATE OF THE RULE] to identify any potential project activities during which an overpressurization could occur at a district regulator station. This evaluation must occur before such activities begin. Activities that may present a potential for overpressurization include, but are not limited to, tie-ins, abandonment of

distribution lines, and equipment replacement.

(b) If the evaluation in paragraph (a) of this section results in a determination that a potential for overpressurization exists during construction project activity, the operator must:

- (1) Ensure that at least one person qualified according to subpart N of this part is present at that district regulator station, or at an alternative site, during the construction project activity that could cause an overpressurization;
- (2) Monitor gas pressure with equipment capable of ensuring proper pressure controls; and
- (3) Have the capability to promptly shut off the flow of gas or control overpressurization at a district regulator station.

(c) When monitoring the system as described in this section, the qualified personnel must be provided, at a minimum: information regarding the location of all valves necessary for isolating the pipeline system; pressure control records (see § 192.638); the authority to stop work (unless prohibited by operator procedures); operations procedures under § 192.605; and emergency response procedures under § 192.615.

(d) Exception. Distribution systems with a remote monitoring system in effect with the capability for remote or automatic shutoff need not comply with the requirements in paragraphs (a) through (c) of this section.

■ 14. Amend § 192.725 by revising paragraph (a) to read as follows:

§ 192.725 Test requirements for reinstating service lines.

(a) Except as provided in paragraph (b) of this section, each disconnected service line being restored to service on or after [ONE YEAR AFTER THE PUBLICATION DATE OF THE RULE] must be tested in the same manner as a new service line (*i.e.*, tested in accordance with subpart J of this part) before being restored to service.

* * * * *

■ 15. Amend § 192.741 by:

- a. Revising the title of the section, and
- b. Adding paragraph (d).

The revision and addition read as follows:

§ 192.741 Pressure limiting and regulating stations: Telemetry, recording gauges, and other monitoring devices.

* * * * *

(d) On low-pressure distribution systems that are new, replaced, relocated, or otherwise changed after [ONE YEAR AFTER THE PUBLICATION DATE OF THE RULE], the operator must monitor the gas

pressure in accordance with § 192.195(c)(3).

§ 192.1001 [AMENDED]

- 16. Amend § 192.1001 by removing the definition of “Small LPG Operator.”
- 17. Amend § 192.1003 by adding paragraph (b)(4) to read as follows:

§ 192.1003 What do the regulations in this subpart cover?

* * * * *

(b) * * *

(4) A system of a liquefied petroleum gas (LPG) distribution pipeline that serves fewer than 100 customers from a single source.

■ 18. Amend § 192.1005 by revising the title of the section to read as follows:

§ 192.1005 What must a gas distribution operator do to implement this subpart?

■ 19. Amend § 192.1007 by revising paragraphs (a)(3), (b), (c), and (d) to read as follows:

§ 192.1007 What are the required elements of an integrity management plan?

* * * * *

(a) * * *

(3) Identify additional information needed and provide a plan for obtaining that information over time (including the records specified in § 192.638(c)) through normal activities conducted on the pipeline (for example, design, construction, operations, or maintenance activities).

* * * * *

(b) *Identify threats.* The operator must consider the following categories of threats to each gas distribution pipeline: corrosion (including atmospheric corrosion); natural forces (including extreme weather, land movement, and other geological hazards); excavation damage; other outside force damage; material (including the presence and age of pipes such as cast iron, bare steel, unprotected steel, wrought iron, and historic plastics with known issues) or welds; equipment failure; incorrect operations; overpressurization of low-pressure distribution systems; and other threats that pose a risk to the integrity of a pipeline. An operator must also consider the age of the system, pipe, and components in identifying threats. An operator must consider reasonably available information to identify existing and potential threats. Sources of data may include, but are not limited to, incident and leak history, corrosion control records (including atmospheric corrosion records), continuing surveillance records, patrolling records, maintenance history, and excavation damage experience.

(c) *Evaluate and rank risk.*

(1) *General.* An operator must evaluate the risks associated with its distribution pipeline. In this evaluation, the operator must determine the relative importance of each threat and estimate and rank the risks posed to its pipeline. This evaluation must consider each applicable current and potential threat, the likelihood of failure associated with each threat, and the potential consequences of such a failure. An operator may subdivide its pipeline into regions with similar characteristics (*e.g.*, contiguous areas within a distribution pipeline consisting of mains, services and other appurtenances, areas with common materials, age, or environmental factors), and for which similar actions likely would be effective in reducing risk.

(2) *Certain pipe with known issues.* An operator must, no later than [ONE YEAR AFTER THE PUBLICATION DATE OF THE RULE], evaluate the risks in the distribution system resulting from pipelines with known issues based on the material (including, cast iron, bare steel, unprotected steel, wrought iron, and historic plastics with known issues), design, age, or past operating and maintenance history.

(3) *Low-pressure Distribution Systems.* An operator must, no later than [ONE YEAR AFTER THE PUBLICATION DATE OF THE RULE], evaluate the risks that could lead to or result from the operation of a low-pressure distribution system at a pressure that makes the operation of any connected and properly adjusted low-pressure gas burning equipment unsafe. In the evaluation of risks, an operator must:

(i) Evaluate factors other than past observed abnormal operating conditions (as defined in § 192.803) in ranking risks, including any known industry threats, risks, or hazards to public safety that could occur on its system based on knowledge gained from available sources;

(ii) Evaluate potential consequences associated with low-probability events unless a determination, supported and documented by an engineering analysis, or an equivalent analysis incorporating operational knowledge, demonstrates that the event results in no potential consequences and therefore no potential risk. An operator must notify PHMSA and State or local pipeline safety authorities, as applicable, in accordance with § 192.18 within 30 days of making such a determination. The notification must include the following:

- (A) Date the determination was made;
- (B) Description of the low-probability event being considered;
- (C) Logic supporting the determination, including information

from an engineering analysis, or an equivalent analysis incorporating operational knowledge;

(D) Description of any preventive and mitigative measures, including any measures considered but not taken;

(E) Details of the low-pressure system applicable to the event that results in no potential consequence and risk, including, at a minimum, the miles of pipe, number of customers, number of district regulators supplying the system, and other relevant information; and

(F) Written statement summarizing the documentation provided in the notification.

(iii) Evaluation of the configuration of primary and any secondary overpressure protection installed at district regulator stations (such as a relief valves, monitoring regulators, or automatic shutoff valves), the availability of gas pressure monitoring at or near overpressure protection equipment, and the likelihood of any single event (such as excavation damage, natural forces, equipment failure, or incorrect operations), that either immediately or over time, could result in an overpressurization of the low-pressure distribution system.

(d) *Identify and implement measures to address risks.*

(1) *General.* An operator must identify and implement measures to reduce the risks of failure of its distribution pipeline system. The measures identified and implemented must address, at a minimum, risks associated with the age of pipeline components, the overall age of the system and components, the presence of pipes with known issues, and overpressurization of low-pressure distribution systems. The measures must also include an effective leak management program (unless all leaks are repaired when found).

(2) *Minimization of Overpressurization of Low-Pressure*

Distribution Systems. An operator must, no later than [ONE YEAR AFTER THE PUBLICATION DATE OF THE RULE], implement the following preventive and mitigative measures to minimize the risk of overpressurization of a low-pressure distribution system that could be the result of any single event or failure:

(i) Identify, maintain, and obtain, if necessary, pressure control records in accordance with §§ 192.638 and 192.1007(a)(3).

(ii) Confirm and document that each district regulator station meets the requirements of § 192.195(c)(1) through (3). If an operator determines that a district regulator station does not meet the requirements of § 192.195(c)(1) through (3), then by [ONE YEAR AFTER THE PUBLICATION DATE OF THE RULE], the operator must take either of the following actions:

(A) Upgrade the district regulator station to meet the requirements of § 192.195(c)(1) through (3), or

(B) Identify alternative preventive and mitigative measures based on the unique characteristics of its system to minimize the risk of overpressurization of a low-pressure distribution system. The operator must notify PHMSA and State or local pipeline safety authorities, as applicable, no later than 90 days in advance of implementing any alternative measures. The notification must be made in accordance with § 192.18(c) and must include a description of proposed alternative measures, identification and location of facilities to which the measures would be applied, and a description of how the measures would ensure the safety of the public, affected facilities, and environment.

* * * * *

§ 192.1015 [Removed]

■ 20. Remove § 192.1015.

PART 198—REGULATIONS FOR GRANTS TO AID STATE PIPELINE SAFETY PROGRAMS

■ 21. The authority citation for part 198 continues to read as follows:

Authority: 49 U.S.C. 60101 *et seq.*; 49 CFR 1.97.

■ 22. Amend § 198.3 by adding the definitions for “Inspection person-day” and “State Inspection Calculation Tool (SICT)” in alphabetical order to read as follows:

§ 198.3 Definitions.

* * * * *

Inspection person-day means all or part of a day, including travel, spent by State agency personnel in on-site or virtual evaluation of a pipeline system to determine compliance with Federal or State pipeline safety regulations.

* * * * *

State Inspection Calculation Tool (SICT) means a tool used to determine the required number of annual inspection person-days for a State agency.

* * * * *

■ 23. Amend § 198.13 by revising paragraph (c)(6) to read as follows:

§ 198.13 Grant-allocation formula.

* * * * *

(c) * * *

(6) Number of state inspection person-days, as determined by the SICT and other factors;

* * * * *

Issued in Washington, DC, on August 23, 2023, under authority delegated in 49 CFR 1.97.

Alan K. Mayberry,

Associate Administrator for Pipeline Safety.

[FR Doc. 2023–18585 Filed 9–6–23; 8:45 am]

BILLING CODE 4910–60–P

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-08
Page 1 of 1

REQUEST:

Reference the Austin testimony at 6:17-21. Can Atmos confirm that its Kentucky customers require affordable rates? If Atmos cannot so confirm, explain why not.

- a. Reference also the Austin testimony at 12:20-21. Confirm that PHMSA has expressly stated: "States need to balance safety and affordability. They need to ensure that the particular needs of their citizenry are fulfilled."¹

RESPONSE:

Atmos Energy confirms that its rates must be just and reasonable, and that the burden of proof to show that any proposed increase rate or charge is just and reasonable shall be upon the utility. See K.R.S. 278.190. This legal standard is consistent with Atmos Energy's request to allow the Company to present for review by the Commission the capital projects the Company deems to be prudent and provide evidence to support that assertion. See also K.R.S. 278.030, which states that "Every utility may demand, collect, and receive fair, just and reasonable rates for the services rendered or to be rendered by it to any person."

- a. The language presented is part of the more comprehensive quote provided in the testimony, which states:

States must implement the minimum standards established by PHMSA but have a variety of ways in which they can oversee distribution pipeline safety. They can simply mirror the Federal pipeline safety program; they can impose additional requirements, beyond the Federal minimum; they can engage in special oversight programs with individual operators or groups of operators; or finally, they can provide incentives for safety improvements, often through their rate-setting authority. (emphasis added)

It is appropriate that the principal actions for regulating distribution pipeline safety rest with the States. States need to balance safety and affordability. They need to ensure that the particular needs of their citizenry are fulfilled...

Respondents: Ryan Austin and Brannon Taylor

¹ Notice of Proposed Rulemaking, 73 Fed. Reg. 36015 at 36017.

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-09
Page 1 of 2

REQUEST:

Reference the Austin testimony at 9:9-12. Describe all penalties, fines or citations of any type or sort issued by US DOT, PHMSA or the Kentucky Public Service Commission to Atmos for failure to "... invest in risk control measures beyond core regulatory requirements."

RESPONSE:

The quote on page 9, lines 9-12, is from the Background Section of PHMSA's published Final Rule that established Subpart P - Gas Distribution Pipeline Integrity Management. Pursuant to 49 U.S.C. 60105, PHMSA certifies a state authority in each state that is responsible for prescribing and enforcing safety standards and practices for intrastate pipeline facilities. In Kentucky, that state authority is the Kentucky Public Service Commission. Thus, it is the Commission rather than PHMSA that inspects and audits the procedures for Atmos Energy's Kentucky distribution operations and confirms compliance. As noted in the response to AG 1-11, the Commission has audited the Company's Distribution Integrity Management Plan ("DIM Plan") multiple times and confirmed that the requirements therein conform with the requirements of Part 192 Subpart P as well as Section 114 of the PIPES Act of 2020. Atmos Energy's DIM Plan contains 19 risk control measures that the Commission have confirmed are necessary for compliance, including the Company's Distribution Facilities Replacement Program.

In these audits, the Commission reviews the risk analysis methodologies and control measures of the operators it regulates, but it has limited opportunity to identify alleged failures in the implementation of those analyses and measures other than through an incident investigation. Both the Commission and PHMSA (and in some cases the National Transportation Safety Board or "NTSB") have jurisdiction to investigate incidents on intrastate pipeline facilities that meet the definition prescribed in Part 191.3. As noted in the PHMSA quote in the response to AG 1-07, for example, some material types (such as Aldyl-A) are susceptible to failure even when there is no prior leak history on the pipe. If there is a failure that causes an incident, these federal and state bodies focus on the operators integrity management program as well as other procedures and causal factors to determine any alleged violations of pipeline safety code. For example, see this preliminary report by the NTSB regarding a home explosion that fatally injured one person and destroyed a home in South Jordan, Utah on November 6, 2024: <https://www.nts.gov/investigations/Pages/PLD25FR001.aspx>, which involved the failure of an Aldyl-A natural gas main installed in 1976. It notes that "Future investigative activity will focus on Enbridge's integrity management program, emergency response procedures, public awareness program, and pipeline safety management system, as well as other causal factors."

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-09
Page 2 of 2

Fortunately, Atmos Energy has not had such an incident in Kentucky that would make this type of investigation of the effectiveness of its DIM Plan necessary, so no such alleged violations as contemplated in this request have been issued.

Respondent: Ryan Austin

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-10
Page 1 of 1

REQUEST:

Reference the Austin testimony at 9:14-20. Provide Atmos' most recent risk evaluation assessment.

RESPONSE:

In its distribution integrity risk assessment, Atmos Energy divides the distribution system into the pipe and appurtenances within 2,000 foot square grids. A summary of the highest risk grids for both mains and services by threat category in Kentucky is provided in confidential Attachment 1.

ATTACHMENT:

AG_1-10_Att1 - KY DIM Risk Assessment Summary (CONFIDENTIAL).xlsx

Respondent: Ryan Austin

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-11
Page 1 of 1

REQUEST:

Reference the Austin testimony at 10:23-11:4. Can Atmos confirm that it has complied with the seven (7) key elements of the Company's DIMP as set forth therein?

RESPONSE:

Atmos Energy's DIMP incorporates these seven elements as the framework for its DIMP.

A DIMP inspection by the KY PSC was completed on April 6, 2021. There were no findings of non-compliance. See Attachment 1 for a letter and Attachment 2 for the inspection report. Additionally, a DIMP annual review was completed by the KY PSC on January 8, 2024 and no violations were identified. See Attachment 3 for a report on the annual review.

These inspections and reviews confirm that the terms of Atmos Energy's DIM Plan comply with the requirements of Part 192.1007, which identifies the highest relative risk grids. Atmos Energy then uses that information to address those risks as the operator deems appropriate.

ATTACHMENTS:

AG_1-11_Att1 - DIM Inspection Letter.pdf
AG_1-11_Att2 - DIM Inspection Report.pdf
AG_1-11_Att3 - KY 2023 Atmos IMP and DIMP Annual Review.pdf

Respondent: Ryan Austin



Andy Beshear
Governor

Rebecca W. Goodman
Secretary
Energy and Environment Cabinet

Commonwealth of Kentucky
Public Service Commission
211 Sower Blvd.
P.O. Box 615
Frankfort, Kentucky 40602-0615
Telephone: (502) 564-3940
Fax: (502) 564-3460
psc.ky.gov

Michael J. Schmitt
Chairman

Kent A. Chandler
Vice Chairman

Talina R. Mathews
Commissioner

April 19, 2021

Mr. Tim Owen, Vice President-Operations
Atmos Energy Corporation
3275 Highland Pointe Drive
Owensboro, KY 42303

Re: Distribution Integrity Management Plan Inspection
Atmos Energy Gas System
Davies County, KY

Dear Mr. Owen:

Public Service Commission staff performed a periodic inspection of the Atmos Energy Gas system on April 6, 2021 reviewing utility practices pursuant to Commission regulations. The report of this inspection covering the Distribution Integrity Management Plan is enclosed with this letter.

Based on the inspector's observations, no deficiencies were identified. This closes the 2021 inspection and no further action is required.

Please review the enclosed inspection report in its entirety as you will find further information noted in regard to the inspection. If you have any questions regarding this inspection, feel free to contact Mike Nantz at 502-545-2141 or via email at Michael.Nantz@ky.gov.

Sincerely,

A handwritten signature in blue ink that reads "Melissa C. Holbrook".

Melissa C. Holbrook
Assistant Director DOI

Enclosure(s)

INSPECTION REPORT

INSPECTION INFORMATION

KY PSC Inspector(s):	Mike Nantz	Report Number:	4192021
Inspection Date(s):	4/6-7/2021	Report Date:	4/19/2021
Inspection Type:	<input checked="" type="checkbox"/> Standard <input type="checkbox"/> Integrity Management <input type="checkbox"/> Operator Qualification <input type="checkbox"/> Compliance Follow-up <input type="checkbox"/> Construction		

OPERATOR INFORMATION

Name of Operator:	Atmos Energy	OP ID No.: (If no OP ID No., explain if an application has been submitted.)	22476
Type of Facility:	Distribution	Location of Facility:	Owensboro, KY
Area of Operation:	Kentucky		
Official Operator Contact and Address: (Contact for Inspection Letter)		Unit Name and Address	
Tim Owen, Vice President Operations Atmos Energy 3275 Highland Pointe Drive Owensboro, KY 42303		Atmos Energy 3275 Highland Pointe Drive Owensboro, KY 42303-7835	
Phone # and Email:	270.929.5686 Tim.Owen@atmosenergy.com		
Records Location:	Owensboro, KY		
<u>Persons Interviewed</u>	<u>Title</u>	<u>Phone No.</u>	<u>Email</u>
Jack Sanders	Manager Compliance	615.310.7985	Jack.Sanders@atmosenergy.com
Sean Jones	Compliance Analyst	270.625.8101	Sean.Jones@atmosenergy.com
Tyler Fichter	Engineer 2	615.593.0989	Tyler.Fichter@atmosenergy.com
Has the Operator provided an updated Emergency Contact List? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
Number of Customers:	176,665		
Number of Gas Employees:	185		
Gas Supplier:	Texas Gas, Tennessee Gas, Trunkline, A&R, Orbit, and Harkin		
Unaccounted for Gas:	1.84%		
7100 Submitted Date:	# of Leaks	# Excavation Tickets	# Excavation Damages
3/12/2021	789	77884	277
Operating Pressure(s):	MAOP (within last year)	Actual Operating Pressure (at time of inspection)	
Feeder:	Multiple MAOP across KY pipelines	Multiple AOP across KY pipelines	
Town:			
Other:			
Does the Operator have any transmission pipeline (above 20% SMYS):		n/a	
Additional Operator Information:			

Date of Last Inspection:	10/20/2020		
Number of Deficiencies:	0	Deficiencies not Cleared:	0

Summary of Areas Inspected

PHMSA Question Set

- | | | |
|--|--|--|
| <input type="checkbox"/> Emergency Plan | <input type="checkbox"/> Operations and Maintenance Plan | <input type="checkbox"/> Critical Valves Maintenance Inspections |
| <input type="checkbox"/> Cathodic Protection | <input type="checkbox"/> Accidents | <input type="checkbox"/> Leak Surveys |
| <input type="checkbox"/> Odorization | <input type="checkbox"/> Operator Qualification | <input type="checkbox"/> Damage Prevention |
| <input type="checkbox"/> Pipeline Markers | <input type="checkbox"/> Regulator Stations | <input checked="" type="checkbox"/> DIMP |
| <input type="checkbox"/> Field Inspection | <input type="checkbox"/> Other | |

Other:

State Question Set

- | | |
|--|--------------------------------|
| <input type="checkbox"/> Cybersecurity | <input type="checkbox"/> Other |
|--|--------------------------------|

Other:

Summary

An inspection of Atmos Energy's (Atmos) Distribution Integrity Management Plan (DIMP) was conducted on 4/06/2021. The inspection was conducted at Atmos' Owensboro office following required COVID-19 protocols. An introductory meeting outlining the scope of the inspection was conducted. The inspection included all aspects of the Operator's DIMP using PHMSA's Form 22 checklist. There were no deficiencies noted. An exit interview was conducted with the Operator.

Findings

There were no findings of noncompliance.

Inspector Comments

No comments

Submitted By:

A handwritten signature in blue ink, appearing to read "N. H. O'Connell", is written over a faint circular stamp.

Utility Regulatory and Safety Investigator

Gas Distribution Integrity Management - Plan Implementation

1. Plan Implementation - Implement Date *Was the plan written and implemented per the requirement of 192.1005 by 08/02/2011? (GDIM.QA.PLANIMPLEMENT.P)*

192.1005

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

Reviewed DIMP plan Sections 1.1, 1.2; 8/2/2011 implementation date. Reviewed Revision Log Appendix J. 3 year review instead of 5 year. New DIMP is near to being implemented with new dashboard features

2. Plan Implementation - Data Sources *Do the procedures identify or reference the appropriate sources used to determine certain characteristics (e.g., Design, Operating Conditions, Operating Environmental Factors) necessary to assess the threats and risks to the pipeline? (GDIM.RA.SOURCES.P)*

192.1007(a)(1)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

Reviewed DIMP Chapter 3 and Appendix D (OM Data) F (Population Data)
Data refreshed annually to capture any facilities removed and how risk is affected.

Gas Distribution Integrity Management - Knowledge of the System

1. System Knowledge - Information Considered *Do the procedures require the consideration of information gained from past design, operations, and maintenance (e.g. O&M activities, field surveys, One-Call system information, excavation damage, etc.)? (GDIM.RA.INFORMATION.P)*

192.1007(a)(2)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

Reviewed DIMP Chapter 3 and Appendix D, Section 2.4 (Historical Data), Section 3.1 General

2. System Knowledge - Gaps *Does the plan contain procedures to identify additional information that is needed to fill gaps due to missing, inaccurate, or incomplete records? (GDIM.RA.GAPS.P)*

192.1007(a)(3)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

Reviewed DIMP Sections 2.4 (Historical Data), 3.1 (General) and 3.3 IM Regional Data—Data Gaps and Data Quality

3. System Knowledge - Information Needed *Do the procedures specify the means to collect the additional information needed to fill gaps due to missing, inaccurate, or incomplete records (e.g., O&M activities, field surveys, One-Call System, etc.)? (GDIM.RA.INFONEEDS.P)*
192.1007(a)(3)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes
Reviewed DIMP Sections 2.4 (Historical Data), 3.1 (General Procedures)

4. System Knowledge - Information Needed *Does the plan list the additional information needed to fill gaps due to missing, inaccurate, or incomplete records? (GDIM.RA.INFONEEDS.R)*
192.1007(a)(3)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes
Reviewed DIMP Section 3.3 IM (Regional Data) including list of gaps to fill

5. System Knowledge - New Pipe Data *Do the procedures require the capture and retention of data on any new pipeline installed? (GDIM.RA.NEWPIPEDATA.P)*
192.1007(a)(5)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes
Reviewed DIMP Section 3.9, includes what code requires plus others in Section 3.3

6. System Knowledge - New Pipe Data *Does the data required for capture and retention include, at a minimum, the location where the new pipeline is installed and the material from which it is constructed? (GDIM.RA.NEWPIPEDATA.R)*
192.1007(a)(5)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes
Reviewed DIMP Section 3.9

7. System Knowledge - Implementation *Do records demonstrate implementation of the element "Knowledge of the System"?* (GDIM.RA.DEMOKNOWLEDGE.R)

192.1007(a)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

Reviewed DIMPlate captures all information from Chapter 3 of DIMP plan.

8. System Knowledge - Understanding *Has the operator demonstrated an adequate understanding of the system?* (GDIM.RA.DEMOUNDERSTANDING.R)

192.1007(a)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

Reviewed DIMP Chapter 3

Gas Distribution Integrity Management - Identify Threats

1. Identify Threats - Information Considered *Did the operator consider the information that was reasonably available to identify existing and potential threats?* (GDIM.RA.INFOCONSIDERED.P)

192.1007(b)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

Reviewed DIMP Chapters 3 (System Knowledge), 5 (Threats), and the DIMPlate.

2. Identify Threats - Information Considered *In identifying threats did the information considered include all of the required data and information sources?* (GDIM.RA.INFOCONSIDERED.R)

192.1007(b)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

Reviewed DIMP Chapter 5 (Threats), 5.2 (Data Sources), Chapter 6 (Identify and Implement Measures to Address Risk), DIM Database to verify required elements considered.

3. Identify Threats - Outside Sources *Do the procedures consider, in addition to the operator's own information, data from external sources (e.g. trade associations, government agencies, or other system operators, etc.) to assist in identifying potential threats? (GDIM.RA.OUTSIDESOURCES.P)*
192.1007(b)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes
Reviewed DIMP Chapters 2.0 (Procedural Overview), 5.1, 5.2

4. Identify Threats - Threats Considered *In identifying threats, do the procedures include consideration of all of the required threat categories to each gas distribution pipeline? (GDIM.RA.THREATCATEGORIES.P)*
192.1007(b)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes
Reviewed DIMP to confirm all threat categories included. Chapter 5 including Sections 5.1, 5.3, 5.4, 5.5, 5.6, 5.7, 5.8, 5.9, 5.10 and 5.11

5. Identify Threats - Implementation *Do records demonstrate implementation of the element "Identify Threats"? (GDIM.RA.IMPLEMENTTH.R)*
192.1007(b)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes
Reviewed DIMP Chapter 5 and 2.5 (IM Region Establishment). Confirmed by reviewing DIMPlate

Gas Distribution Integrity Management - Evaluate and Rank Risk

1. Rank Risk - Methodology *Do the procedures contain the method(s) and/or a model used to determine the relative importance of each threat and estimate and rank the risks posed? (GDIM.RA.RISKRANKING.P)*
192.1007(c)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes
Reviewed DIMP Chapters 2.6(IM Template), 4.2(Risk Methodology), 4.3(Risk Determination), Appendix C(Statistical Analysis), Chapter 6 SME determination

2. Rank Risk - Threats Considered *Do the procedures to evaluate and rank risk consider each applicable current and potential threat? (GDIM.RA.THREATSCONSIDERED.P)*
192.1007(c)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes
Reviewed DIMP Chapter 4.1(General), 4.2(Risk Methodology), 4.3(Risk Determination), 4.9(Risk Score Validation)

3. Rank Risk - Likelihood *Do the procedures to evaluate and rank risk consider the likelihood of failure associated with each threat? (GDIM.RA.LIKELIHOOD.P)*
192.1007(c)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes
Reviewed DIMP Chapter 4.4 (Likelihood of Failure-LOF)

4. Rank Risk - Consequences *Do the procedures to evaluate and rank risk consider the potential consequence of failure for all applicable threats? (GDIM.RA.CONSEQUENCE.P)*
192.1007(c)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes
Reviewed DIMP Chapter 4.7 (Consequence of Failure-COF)

5. Rank Risk - System Subdivision *If subdivision of system occurs, does the plan subdivide the system into regions with similar characteristics and for which similar actions are likely to be effective in reducing risk? (GDIM.RA.SUBDIVIDE.R)*
192.1007(c)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes
Reviewed DIMP Chapters 1.4(Scope), 2.1 (IMP Overview), 2.5(IM Region Establishment)

6. Rank Risk - Results *Are the results of the risk ranking supported by the risk evaluation model/method?*

(GDIM.RA.RESULTS.R)

192.1007(c)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

Reviewed DIMP 4.2(Risk Methodology), 4.3(Risk Determination), 4.9(Risk Score Validation), Confirmed on DIMPlate

7. Rank Risk - Validation *Did the operator validate the results generated by the risk evaluation model/method?*

(GDIM.RA.RESULTSVALIDATION.R)

192.1007(c)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

Reviewed DIMP Chapters 2.5(IM Region Establishment), 4.9(Risk Score Validation), Confirmed on DIMPlate

8. Rank Risk - Implementation *Do records demonstrate implementation of the element "Evaluate and Rank Risk"?*

(GDIM.RA.IMPLEMENTRR.R)

192.1007(c)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

Reviewed DIMP Chapter 6 (Identify and Implement Measures to Address Risk), Appendix E(Potential A&A Actions to Mitigate "High" Risk Threats), Appendix I(Key Elements of Atmos Energy's Programs and Policies), I.15(Implementation of Additional and Accelerated (A&A) Actions), Confirmed on DIMplate

Gas Distribution Integrity Management - Preventive and Mitigative Actions

1. Measures to Reduce Risk - Identification *Does the plan include procedures to identify when measures, beyond minimum code requirements specified outside of Part 192 Subpart P, are required to reduce risk?*

(GDIM.PM.IDENTIFYMEASURES.P)

192.1007(d)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

Reviewed DIMP Chapters 4.9(Risk Score Validation), Chapter 6(Identify and Implement Measures to Address Risk),Appendix E(Potential A&A Actions to Miigate "High" Risk Threats), Confirmed on DIMPlate

2. Measures to Reduce Risk - Identification *When measures, beyond minimum code requirements specified outside of Part 192 Subpart P, are required to reduce risk, does the plan identify the measures selected, how they will be implemented, and the risks they are addressing?* (GDIM.PM.IDENTIFYMEASURES.R)

192.1007(d)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

Reviewed DIMP Chapter 6.17 (Procedures for Implementation of Additional and Accelerated (A&A) Actions), Appendix E (Potential A&A Actions to Mitigate "High" Risk Threats, Confirmed on DIMPlate

3. Measures to Reduce Risk - Leak Management *Does the plan include an effective leak management program (unless all leaks are repaired when found)?* (GDIM.PM.LEAKMANAGEMENT.P)

192.1007(d)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

Reviewed DIMP Chapter 6.2 (Leak Management Program), Appendix I (Key Elements of Atmos Energy's Programs and Policies), I.2 (Leak Management Program)

4. Measures to Reduce Risk - Implementation *Do records demonstrate implementation of the measures, required by Part 192 Subpart P, to reduce risk?* (GDIM.PM.IMPLEMENTPM.R)

192.1007(d)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

Reviewed DIMP Chapter 6(Identify and Implement Measures to Address Risk), Appendix E (Potential A&A Actions to Mitigate "High" Risk Threats, Confirmed on DIMPLATE AA Tab

Gas Distribution Integrity Management - Measure Performance and Evaluate Effectiveness

1. Measure Performance - Baseline *Does the plan contain procedures for how the operator established a baseline for each performance measure?* (GDIM.QA.PERFMEASUREBASELINE.P)

192.1007(e)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

Reviewed DIMP Chapter 7.2 (Performance Measures Reported to PHMSA), 7.3 (Performance Measures Reported by Atmos Energy)

2. Measure Performance - Baseline *Does the plan establish a baseline for each performance measure?*
(GDIM.QA.PERFMEASUREBASELINE.R)

192.1007(e)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes
Reviewed DIMP Chapter 7.2 (Performance Measures Reported to PHMSA), 7.3 (Performance Measures Reported by Atmos Energy)

3. Measure Performance - Data Collection *Does the operator have procedures to collect the data for each performance measure?* (GDIM.QA.PERFMEASUREDATA.P)

192.1007(e)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes
Reviewed DIMP Chapter 7.2 (Performance Measures Reported to PHMSA), 7.3 (Performance Measures Reported by Atmos Energy)

4. Measure Performance - Monitoring *Do the procedures require the operator to monitor each performance measure?* (GDIM.QA.PERFMEASUREMONITOR.P)

192.1007(e)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes
Reviewed DIMP Chapter 7.2 (Performance Measures Reported to PHMSA), 7.3 (Performance Measures Reported by Atmos Energy)

5. Measure Performance - Measure Effectiveness *When measures are required to reduce risk, does the plan provide/describe what type and/or what specific performance measures will be used to measure effectiveness?*
(GDIM.QA.MEASUREEFFECTIVENESS.P)

192.1007(e)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes
Reviewed DIMP Chapter 7.1(General), 7.4(Procedures for Performance Effectiveness Review)

6. Measure Performance - Implementation *Do records demonstrate implementation of the element "Measure Performance, Monitor Results, and Evaluate Effectiveness"?* (GDIM.QA.IMPLEMENTEV.R)
192.1007(e)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes
Reviewed DIMP Chapter 7.4(Performance Effectiveness Review), Appendix K

Gas Distribution Integrity Management - Periodic Evaluation

1. Periodic Evaluation - Requirements *Do the procedures for periodic evaluation include all of the requirements of 192.1007(f)?* (GDIM.CA.PERIODICEVAL.P)
192.1007(f)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes
Reviewed DIMP Chapter 8(Periodic Evaluation and Improvement of Atmos Energy's IMP), Appendix J(Log of Review and Changes made to IMP) refreshed every 3 years vs. 5 years as required by Code

2. Periodic Evaluation - Implementation *Do records demonstrate implementation of the element "Periodic Evaluation and Improvement"?* (GDIM.CA.PERIODICEVAL.R)
192.1007(f)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes
Reviewed DIMP Chapter 8(Periodic Evaluation and Improvement of Atmos Energy's IMP), Appendix J(Log of Review and Changes made to IMP) refreshed every 3 year vs. 5 as required by Code

Gas Distribution Integrity Management - Reporting

1. Report Results - Performance Measures *Does the plan contain or reference procedures for reporting, on an annual basis, the four measures listed in 192.1007(e)(1)(i) through (e)(1)(iv) to PHMSA as part of the annual report required by 191.11 and the State regulatory authority? (GDIM.RR.ANNUALREPORT.P)*

192.1007(g)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

Reviewed DIMP Chapter 7.2(Reported to PHMSA and KYPSC)

2. Report Results - Submittal *Has the operator submitted the required reports? (GDIM.RR.SUBMITREPORTS.R)*

192.1007(g)

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

Reviewed DIMP and confirmed annual portal submissions

Gas Distribution Integrity Management - Report Mechanical Fitting Failures

1. Mechanical Fitting Failures - Information Collection *Are there procedures to collect information necessary to comply with the reporting requirements of 192.1009? (GDIM.RR.MECHANICALFITTING.P)*

192.1009

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

Reviewed DIMP Chapter 7.2(Performance Measures to PHMSA), 7.4 (Mechanical Fitting Failure Report)

Gas Distribution Integrity Management - Records Required to be Kept

1. Records - Requirements *Are there procedures specifying which records demonstrating compliance with Subpart P will be maintained for at least 10 years?* (GDIM.QA.RECORDREQUIREMENTS.P)
192.1011

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes
Reviewed DIMP Chapter 8.3 (Records Retention)

2. Records - IM Plans *Are there procedures specifying that copies of superseded integrity management plans will be maintained for at least 10 years?* (GDIM.QA.PLANRETENTION.P)
192.1011

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes
Reviewed DIMP Chapter 8.3 (Records Retention)

3. Records - Implementation *Has the operator maintained the required records?* (GDIM.QA.RECORDREQUIREMENTS.R)
192.1011

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes
Reviewed DIMP requirements and records were maintained as required

Except as required to be disclosed by law, any inspection documentation, including completed protocol forms, summary reports, executive summary reports, and enforcement documentation are for internal use only by federal or state pipeline safety regulators. Some inspection documentation may contain information which the operator considers to be confidential. In addition, supplemental inspection guidance and related documents in the file library are also for internal use only by federal or state pipeline safety regulators (with the exception of documents published in the federal register, such as advisory bulletins). Do not distribute or otherwise disclose such material outside of the state or federal pipeline regulatory organizations. Requests for such information from other government organizations (including, but not limited to, NTSB, GAO, IG, or Congressional Staff) should be referred to PHMSA Headquarters Management.



Andy Beshear
Governor

Rebecca W. Goodman
Secretary
Energy and Environment Cabinet

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Kent A. Chandler
Chairman

Angie Hatton
Vice Chairman

Mary Pat Regan
Commissioner

January 8, 2024

Kevin Dobbs, President
Atmos Energy
810 Crescent Center Drive Suite 600
Franklin, TN 37067

Re: Transmission & Distribution Integrity Management Program Annual Review
Atmos Energy

Dear Mr. Dobbs:

Public Service Commission staff performed a Transmission & Distribution Integrity Management Program Annual Review inspection of Atmos Energy, on November 29, 2023, and January 8, 2024 reviewing utility operations and management practices pursuant to Commission regulations. The report of this inspection is enclosed with this letter.

Based on the inspector's observations, no violations were identified. This closes the 2023 inspection and no further action is required.

Please review the enclosed inspection report in its entirety as you will find further information noted in regard to the inspection. If you have any questions regarding this inspection, feel free to contact Melissa Holbrook at 502-791-0583 or via email at melissac.holbrook@ky.gov.

Sincerely,

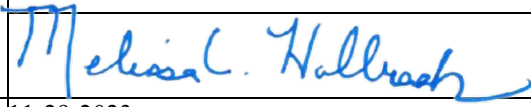
A handwritten signature in blue ink that reads "Melissa C. Holbrook".

Assistant Director DOI /
Gas Pipeline Safety Program Manager
Public Service Commission

Enclosure(s): Inspection Report



Kentucky Public Service Commission Annual IMP and DIMP Review

Company:	Operator Name: Atmos Energy Corp.		
	Company official and Mailing Address: Kevin Dobbs President 810 Crescent Center Drive Suite 600 Franklin, TN 37067		
	Company Reps: Jack Sanders, Anthony Stallins, and Elise Hanes, and Nathan Reeder		
PHMSA Operator Identification (OPID) No.		31729	
Address:	810 Crescent Center Drive Suite 600 Franklin, TN 37067	Lead Auditor or Inspector	Name: Melissa Holbrook
			
		Date of Audit or Inspection:	11-29-2023 1-8-2024

IMP Review

1. TIMP Plan annual review by the operator

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes

Annual review completed 4-2023

2. Updates to TIMP plan

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes Form 15-1

Appendix S change log reviewed

4-3-2023 Updates to chapter 12 of TIM updates to incorporate requirements risk assessment as part of process to determine P&M measures on covered segments and periodic evaluation s

3. Were TIMP Assessments conducted per plan as required

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes ECDA indirect assessment completed Tools ran in September 7 & 8 2022 Direct Exam conducted digs November 14-16, 2022 Remaining life calculation is 50 Years 1 random per region nothing found no anomaly found Records and pictures reviewed of digs No corrosion or pitting found in digs Coating pings from rocks

4. Were there any Remedial Actions

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes

1 random per region nothing found no anomaly found Records and pictures reviewed of digs No corrosion or pitting found in digs Coating pings from rocks

5. New Identified HCA’s and Identified Sites

Sat+	Sat	Concern	Unsat	NA	NC
	x				

Notes
Completed in October 2022 records reviewed

DIMP Plan Review

1. DIMP Plan Annual Review conducted per requirements

Sat+	Sat	Concern	Unsat	NA	NC
	x				

Notes
Annual review completed 4-2023

2. DIMP Plan annual updates

Sat+	Sat	Concern	Unsat	NA	NC
	x				

Notes
1-30-2023 Corrected Link in Appendix E

3. Were DIMP Performance Measures met as required?

Sat+	Sat	Concern	Unsat	NA	NC
	x				

Notes
Dashboard and records reviewed no issues identified

4. Do records demonstrate implementation of the element "Periodic Evaluation and Improvement"?

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes
Chapter 8 section 2
Currently review and records meeting sections of plan

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-12
Page 1 of 1

REQUEST:

Explain how leakage rates are addressed and used in Atmos' DIMP and TIMP.

RESPONSE:

Historical and current leak data is incorporated into the overall risk assessments in both DIMP and TIMP and is only one of several factors that influence risk ranking of pipe segments and/or integrity management grids. Additionally, the annual number of hazardous and non-hazardous leaks, categorized by cause and pipe material, are used to measure performance of the DIMP and take appropriate actions.

Respondent: Ryan Austin

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-13
Page 1 of 1

REQUEST:

Does Atmos believe that PHMSA mandates that the Commission “rubber-stamp” every plan the Company develops for pipeline replacements? If so, cite the specific provision requiring such.

RESPONSE:

Nowhere in Atmos Energy's rate case filing does the Company state or suggest such a notion. In fact, the testimonies of Brannon Taylor and Ryan Austin confirm the opposite. See, e.g., page 9-10, of Brannon Taylor's Direct Testimony, acknowledging that "the Commission still has complete oversight over the prudence of the Company's capital investment" and "has submitted its detailed budget for projects through the forecasted test period to provide the Commission additional guidance on its planned investments including individual project descriptions, business needs, and corresponding regulatory requirements." Mr. Taylor further confirms on page 23 that "the Company always welcomes and seeks the opportunity to discuss any planned capital projects with the Commission outside the context of rate applications. Should the Commission desire the Company to submit its capital projects before each fiscal year, or to meet quarterly or annually to discuss projects with Commission staff, the Company is available to address any concerns or questions the Commission may have concerning future proposed capital projects." Atmos Energy is simply requesting the removal of the caps and to be placed in the same position as the other regulated utilities in Kentucky.

See also the responses to AG 1-07 and AG 1-08.

Respondents: Ryan Austin and Brannon Taylor

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-14
Page 1 of 1

REQUEST:

Reference the Austin testimony beginning at 14:2. Explain whether PHMSA has performed an inspection of Atmos' plans to comply with the intent of Section 114 of the PIPES Act of 2020, including the requirement that "[o]perators must also revise their plans to address the replacement or remediation of pipeline facilities that are known to leak based on their material, design, or past operating and maintenance history."²

- a. Confirm also that the above-referenced PHMSA Advisory Bulletin states: "Developing and implementing comprehensive written O&M plans is an effective way to eliminate hazardous leaks and minimize the release of natural gas from pipeline systems."³

RESPONSE:

As noted in the response to AG 1-09, it is the Commission rather than PHMSA who has the designated jurisdiction to inspect the Company for compliance with pipeline safety regulations. Pursuant to this authority, the Commission performed an audit of Atmos Energy using PHMSA's Section 114 protocol on March 16, 2022. See Attachment 1 for the Section 114 distribution report and Attachment 2 for the Section 114 transmission report.

- a. Atmos Energy confirms that this quotation may be found in the referenced advisory bulletin. Atmos Energy further confirms that Atmos Energy made changes to its O&M Manual to comply with the provisions in Section 114 that warranted such changes, in addition to the changes made to the DIMP to comply with the following quote from the advisory bulletin: "The plans must also address the replacement or remediation of pipelines that are known to leak due to their material (including cast iron, unprotected steel, wrought iron, and historic plastics with known issues), design, or past O&M history."

ATTACHMENTS:

AG_1-14_Att1 - Atmos Energy Section 114 Inspection - Gas Distribution Systems.pdf
AG_1-14_Att2 - Atmos Energy Section 114 Inspection - Gas Transmission Systems.pdf

Respondent: Ryan Austin

² Quoting PHMSA Advisory Bulletin ADB-2021-01, "Pipeline Safety: Statutory Mandate to Update Inspection and Maintenance Plans to Address Eliminating Hazardous Leaks and Minimizing Releases of Natural Gas from Pipeline Facilities," Docket No. PHMSA-2021-0050, June 4, 2021, p. 1

³ Id. at 6

Protecting our Infrastructure of Pipelines and Enhancing Safety (PIPES) Act of 2020, Section 114 Inspection

Except as required to be disclosed by law, any inspection documentation and guidance material, including completed protocol forms, summary reports, executive summary reports, and enforcement documentation are for internal use only by federal or state pipeline safety regulators. Some inspection documentation may contain information which the operator considers to be confidential. Do not distribute or otherwise disclose such material outside of the state or federal pipeline regulatory organizations. Requests for such information from other government organizations (including, but not limited to, NTSB, GAO, IG, or Congressional Staff) should be referred to PHMSA Headquarters Management.

Inspection Information

Table 1A – Attendees

Date of Inspection: 3/16/2022	
Inspection Team (designate Lead Inspector) [Name/E-Mail/Organization]	Operator Team [Name/E-Mail/Organization]
Chris Bailey/ Christopher.bailey@ky.gov / KY PSC Lead Inspector	Jack Sanders – Compliance Manager
John Gallimore/ john.gallimore@ky.gov / KY PSC Inspector	Elise Hanes – Compliance Analyst
	Anthony Stallins – Compliance Analyst
	Phillip Murdock – Director Engineering and Compliance
	Pat Mattingly – Operations Supervisor
	Sean Jones – Operations Supervisor
	Craig Rice – Operations Manager
	Robert Arnold – Engineering Manager

Table 1B – Operator Information

Asset Type *	Master Operator (if applicable)	OPID* *	Operator Name	State	Included in Inspection ?
GD	Atmos Energy Corporation	22476	Atmos Energy Corporation- KY/ Mid-States	KY	GD

1. Complete the sections of the form for the selected Asset Types, leave other sections blank.

2. LPG is not treated as a natural gas/methane source for Section 114 inspections.

3. If an operator’s temporary LNG/CNG installations have procedures different than those evaluated for Section 114 compliance, a separate additional inspection is warranted.

4. All system types, including HL and LPG, must complete the “Scoping” and “Leak-Prone Pipe” section of this form.

* GT, GG, GD, MM, UNGS, LNG, LPG, or HL

** OPIDs included in inspection signifies that all share the same procedures as related to natural gas emissions and leak-prone pipe.

Section 114 - Gas Distribution

1. Scoping - Inspection Coverage *What are your assets comprised of? (SRN.114.INSPECTCVRG.S)*

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

SI	PAC	NIC	NA
		X	

Notes

Distribution system, including mains and services, and associated components (e.g., city gates, metering stations, valves, regulators, and relief valves)

2. Scoping - Gas Transportation *Do you transport natural gas as a specific commodity (i.e., not a byproduct or constituent of another substance)? (SRN.114.GASTRANSPORT.S)*

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

SI	PAC	NIC	NA
		X	

Notes

Natural Gas only

3. Scoping - Driver or Engines *Do you use natural gas-fueled drivers or engines to compress natural gas? (SRN.114.DRIVERENGINE.S)*

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

SI	PAC	NIC	NA
			X

Notes

All drivers and engines are in Underground Natural Gas Storage Facilities.

4. Scoping - Use of Natural Gas *Do you use natural gas for fuel or power appurtenances or instrument gas on regulated facilities? (SRN.114.NGUSE.S)*

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

SI	PAC	NIC	NA
		X	

Notes

- Natural gas-driven pneumatic controllers (continuous high bleed, continuous low bleed, & intermittent bleed).
- Natural gas-fired catalytic heaters. 129
- Natural gas-fired water bath heater. 30

5. Leaks & Releases - Identification of Fugitive Emissions *Do procedures provide a methodology for identifying sources of fugitive natural gas emissions in the system? (114.114.LKRLSID.P)*

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

- O&M Chapter 9, Gas Leak Surveys (entire chapter) including:
 - 9.2.1 Definitions
 - 9.2.2 The leak survey should also be conducted in a manner so that all above ground or exposed piping and appurtenances, including valves, meters, flanges, instruments, connectors, pneumatic controllers, regulator/relief valves, pumps, and other equipment components, are surveyed for potential leaks and fugitive emissions.
 - 9.2.6 Leak Surveys (Distribution and Transmission)
 - 9.2.7 Subsurface Investigation (Distribution and Transmission)
- O&M Chapter 10, Pipeline Patrolling
- O&M Chapter 25, Continuing Surveillance
- Service Procedure Chapter 2 Leak Investigation
- OQ Task M16, Recognizing and Reacting to Abnormal Operating Conditions (held by all OQ qualified personnel) "Unplanned escape of natural gas from a pipeline"

6. Leaks & Releases - Venting *Do procedures identify measures for minimizing natural gas release volumes associated with non-emergency venting and blowdowns from operations and maintenance? (114.114.LKRLSVENT.P)*

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

- Blowdowns: O&M Manual 14.1, Natural Gas Evacuation and Purging, 14.1.2, 14.1.3, 14.4 - Utilization, Recompression, Flaring or Blowdown
- Pneumatic Devices: O&M Chapter 11.9.2.B.10 When replacing or installing natural gas pneumatic devices, low bleed or bleed free devices shall be installed unless a safety, functional, or other need may exist to do otherwise.

7. Leaks & Releases - Investigation of Unanticipated Vented Releases *Do procedures provide for investigation of any unanticipated vented releases of natural gas, and if so, what are the associated actions?* (114.114.LKRLSUNEXPCTVENT.P)

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes

- O&M Chapter 3, Damage Prevention
- O&M Chapter 9, Gas Leak Surveys
- O&M Chapter 10, Pipeline Patrolling
- O&M Chapter 11, Pressure Control Stations, 11.8 Over Pressured Systems, 11.10.2 & 4 Abnormal Operating Conditions
- O&M Chapter 25 Continuing Surveillance
- OQ Task M16, Recognizing and Reacting to Abnormal Operating Conditions (held by all OQ qualified personnel) "Unplanned escape of natural gas from a pipeline"
- Service Procedure Chapter 2.3-5, Leak Investigation

8. Leaks & Releases - Leak Data Collection and Analysis *Do procedures include a methodology to collect, retain and analyze detailed information from detected natural gas leaks, including those eliminated by lubrication, adjustment, tightening or otherwise below thresholds for regulatory reporting?* (114.114.LKRLSLKDATA.P)

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes

- O&M Manual 9.5.1, 9.5.2, and 9.5.6 for leak survey records. Non-reportable leaks are retained in the appropriate company system (EAM).
- Enterprise Distribution Integrity Management Plan 3.6 System Knowledge - O&M Data, 4.4 Risk – Likelihood of Failure, and 5.1 Threats - General

9. Leaks & Releases - Detecting Leaks *Do procedures include instructions for personnel to detect leaks to help further reduce emission in stations and along the right of way?*
(114.114.LKRLSDETECTLK.P)

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

- O&M Chapter 9, Gas Leak Surveys
O&M Chapter 10, Pipeline Patrolling
- O&M Chapter 25, Continuing Surveillance
- Service Procedures, Chapter 2, Leak Investigation
- Service Procedures, Chapter 3, Turn On – Turn-Off Procedures

10. Leak Mitigation & Repair *Do procedures define a process to identify, classify, mitigate and repair leaks?* (114.114.LKRLSIDMITRPR.P)

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

- O&M Chapter 9, Gas Leak Surveys, IV. Classification of Leaks
Grade 1 – Immediate permanent repair or provisional repair (9.4.1)
Grade 2 – Repair or clear within one calendar year, but not later than 15 months (9.4.2)
Grade 3 – Repair or clear within 36 months (9.4.3)
- Construction Procedures Chapter 7, 7.1.1 and 7.1.2

11. Leak Mitigation & Repair - Lost & Unaccounted for Gas *Do procedures provide for review of Lost & Unaccounted for Gas (LAUF) and do procedures specify actions to reduce the associated volume?*
(114.114.LKMITRPRLAUF.P)

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

Tracks operational Lost & Unaccounted for Gas monthly.

12. Regulator Stations - O&M *Do maintenance or operational procedures contain measures for reduction of natural gas releases from regulators? (114.114.REGSTATIONOM.P)*

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes

- O&M Chapter 9, Gas leak Surveys, 9.2.1, 9.2.2, 9.2.9, 9.5.2
- O&M Chapter 11, Pressure Control Stations, 11.2.2 (Regulators), 11.2.3 (Relief Valves)

13. Regulator Stations - Configuration *Do maintenance or operational procedures contain measures for identifying potential configuration changes that would reduce natural gas releases from regulators? (114.114.REGSTATIONCONFIG.P)*

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes

- O&M Chapter 11, 11.9.2 (B)(10) Natural gas pneumatic devices (no bleed, low bleed)
- Change Request Process for Procedures and Standard Drawings
- O&M Manual 25.2.6 Review and Analysis of Records

14. Testing - Relief Valves *Do relief valve testing procedures include measures to minimize natural gas releases? (114.114.TESTRELIEFVLV.P)*

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes

- O&M Chapter 11, Pressure Control Stations, 11.2.3 & 11.4.1

15. Flaring *Do procedures for flaring from pipeline facilities for transporting natural gas include measures for minimization of natural gas emissions? (114.114.FLARE.P)*

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes

- No permanent flares are installed on the distribution system.
- Temporary flares may potentially be used during pipeline evacuation. O&M Chapter 14.

16. General - Feedback to Design/Configuration Practices *Do operation and maintenance procedures contain mechanisms for identifying potential design/configuration changes for reducing natural gas releases? (114.114.GNLD SGNCNFG.P)*

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat +	Sat	Concern	Unsat	NA	NC
	x				

Notes

- Change Request Process for Procedures and Standard Drawings
- O&M Manual 25.2.6 Review and Analysis of Records
- O&M Manual 2.6.1, 2.6.2
- Enterprise Distribution Integrity Management Plan 6.17 Procedures for Implementation of Additional and Accelerated (A&A) Actions and Appendix E Potential A&A Actions to Mitigate "High" Risk Threats

17. Leak-Prone: Leaks & Releases *What procedures are in place to monitor for and identify pipe segments that are leak-prone, and what criteria (e.g., frequency of leak or failure events) are specified for determining a pipeline segment is leak-prone? (114.LEAKPRONE.LKRLS.P)*

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat +	Sat	Concern	Unsat	NA	NC
	x				

Notes

- O&M Manual 2.6.1, 2.6.2, and 25.2.6
- Enterprise Distribution Integrity Management Plan 3.6 System Knowledge - O&M Data, 4.4 Risk – Likelihood of Failure, and 5.1 Threats - General

18. Leak-Prone: Leaks & Releases - Leak Data Collection and Analysis *Do procedures include a methodology to collect, retain and analyze detailed information from detected leaks, including those eliminated by lubrication, adjustment, tightening or otherwise below thresholds for regulatory reporting? (114.LEAKPRONE.LKRLSLKDATA.P)*

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat +	Sat	Concern	Unsat	NA	NC
	x				

Notes

- O&M Manual 9.5.1, 9.5.2, and 9.5.6 for leak survey records. Non-reportable leaks are retained in the appropriate company system (EAM)
- Enterprise Distribution Integrity Management Plan 3.6 System Knowledge - O&M Data, 4.4 Risk – Likelihood of Failure, and 5.1 Threats - General

19. Leak-Prone: Leaks Mitigation & Repair - Replacement and Remediation (Example Section 114 Materials) *Do procedures identify cast iron, unprotected steel, wrought iron, and vintage plastic pipe with known leak issues? (114.LEAKPRONE.LKMITGRPREXAMPLE.P)*

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

- O&M Manual 2.6.1, 2.6.2
- O&M Manual 25.2.6
- Enterprise Distribution Integrity Management Plan 6.17 Procedures for Implementation of Additional and Accelerated (A&A) Actions and Appendix E Potential A&A Actions to Mitigate "High" Risk Threats

20. Leak-Prone: Leak Mitigation & Repair - Replacement and Remediation (Other Materials)

Do procedures clearly define a process to address replacement or remediation of pipe segments with known leak issues beyond those specifically identified in Section 114?

(114.LEAKPRONE.LKMITGRPROTHER.P)

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

- Enterprise Distribution Integrity Management Plan 6.17 Procedures for Implementation of Additional and Accelerated (A&A) Actions and Appendix E Potential A&A Actions to Mitigate "High" Risk Threats
- O&M Chapter 2.6.1, 2.6.2, and 25.2.6

Additional Inspector Comments:

All sections cited in the protocol questions were reviewed and updated as necessary based on the original Section 114 guidance from PHMSA prior to the December 27, 2021 deadline.

After PHMSA published its protocol questions on February 17, 2022, Atmos Energy immediately began and is in the process of conducting a further review of its procedures for potential enhancement and/or clarification regarding materials not specifically identified in Section 114.

Atmos Energy is currently in the process of considering additional language and plan to have completed our O&M Chapter review and revision process by July 1, 2022.



Andy Beshear
Governor

Rebecca W. Goodman
Secretary
Energy and Environment Cabinet

Commonwealth of Kentucky
Public Service Commission
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Kent A. Chandler
Chairman

Amy D. Cabbage
Vice Chairman

March 28, 2022

Mr. Tim Owen, Vice President Operations
Atmos Energy Corporation
3275 Highland Pointe Drive
Owensboro, KY 42303

Re: PIPES Act of 2020- Section 114 Inspection
Atmos Energy Corporation
Kentucky Mid-States Division

Dear Mr. Owen:

Public Service Commission staff performed a Section 114 Inspection of Atmos Energy Corporation Kentucky-Mid-States Division's Gas Transmission Systems on March 16, 2022, reviewing utility operations and management practices pursuant to Commission regulations. The report of this inspection is enclosed with this letter.

Based on the inspector's observations, no violations were identified. This closes the inspection and no further action is required.

Please review the enclosed inspection report in its entirety as you will find further information noted in regard to the inspection. If you have any questions regarding this inspection, feel free to contact Chris Bailey at 502-782-2558 or via email at christopher.bailey@ky.gov.

Sincerely,

A handwritten signature in blue ink that reads "Melissa L. Hallbrach".

Assistant Director DOI /
Gas Pipeline Safety Program Manager
Public Service Commission

Enclosure(s): Inspection Report

Protecting our Infrastructure of Pipelines and Enhancing Safety (PIPES) Act of 2020, Section 114 Inspection

Except as required to be disclosed by law, any inspection documentation and guidance material, including completed protocol forms, summary reports, executive summary reports, and enforcement documentation are for internal use only by federal or state pipeline safety regulators. Some inspection documentation may contain information which the operator considers to be confidential. Do not distribute or otherwise disclose such material outside of the state or federal pipeline regulatory organizations. Requests for such information from other government organizations (including, but not limited to, NTSB, GAO, IG, or Congressional Staff) should be referred to PHMSA Headquarters Management.

Inspection Information

Table 1A – Attendees

Date of Inspection: 3/16/2022	
Inspection Team (designate Lead Inspector) [Name/E-Mail/Organization]	Operator Team Atmos Energy
Chris Bailey/ Christopher.bailey@ky.gov / KY PSC Lead Inspector	Jack Sanders – Compliance Manager
John Gallimore/ john.gallimore@ky.gov / KY PSC Inspector	Elise Hanes – Compliance Analyst
	Anthony Stallins – Compliance Analyst
	Phillip Murdock – Director Engineering and Compliance
	Pat Mattingly – Operations Supervisor
	Sean Jones – Operations Supervisor
	Craig Rice – Operations Manager
	Robert Arnold – Engineering Manager

Table 1B – Operator Information

Asset Type *	Master Operator (if applicable)	OPID* *	Operator Name	State	Included in Inspection ?
GT	Atmos Energy Corporation	22476	Atmos Energy Corporation- KY/ Mid-States	KY	GT

1. Complete the sections of the form for the selected Asset Types, leave other sections blank.

2. LPG is not treated as a natural gas/methane source for Section 114 inspections.

3. If an operator’s temporary LNG/CNG installations have procedures different than those evaluated for Section 114 compliance, a separate additional inspection is warranted.

4. All system types, including HL and LPG, must complete the “Scoping” and “Leak-Prone Pipe” section of this form.

* GT, GG, GD, MM, UNGS, LNG, LPG, or HL

** OPIDs included in inspection signifies that all share the same procedures as related to natural gas emissions and leak-prone pipe.

Section 114 - Section 114 - Gas Transmission

1. Scoping - Inspection Coverage *What are your assets comprised of? (SRN.114.INSPECTCVRG.S)*

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

SI	PAC	NIC	NA
		X	

Notes

Transmission pipelines, including underground pipe and above ground piping components

2. Scoping - Gas Transportation *Do you transport natural gas as a specific commodity (i.e., not a byproduct or constituent of another substance)? (SRN.114.GASTRANSPORT.S)*

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

SI	PAC	NIC	NA
		X	

Notes

Natural gas only

3. Scoping - Driver or Engines *Do you use natural gas-fueled drivers or engines to compress natural gas? (SRN.114.DRIVERENGINE.S)*

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

SI	PAC	NIC	NA
			X

Notes

All drivers and engines are in Underground Natural Gas Storage Facilities.

4. Scoping - Use of Natural Gas *Do you use natural gas for fuel or power appurtenances or instrument gas on regulated facilities? (SRN.114.NGUSE.S)*

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

SI	PAC	NIC	NA
		X	

Notes

- Natural gas-driven pneumatic controllers (continuous high bleed, continuous low bleed, & intermittent bleed).
In 2021, Atmos made a commitment to endeavor to use bleed-free or low-bleed devices when practical on all new and replacement natural gas pneumatic devices, unless a safety, functional, or other need may exist to do otherwise.
- Natural gas-fired catalytic heaters. 14
- Natural gas-fired water bath heaters. 4

5. Compressors *Do the maintenance and operations procedures for compressors include provisions to minimize fugitive natural gas losses? (114.114.COMPRESSOR.P)*

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat +	Sat	Concern	Unsat	NA	NC
				X	

Notes

All compressors are in Underground Natural Gas Storage Facilities.

6. Drivers & Engines *Do maintenance procedures include measures for monitoring and correcting incomplete combustion of natural gas in driver or engine exhausts and taking corrective action if identified? (114.114.DRIVERENGINE.P)*

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat +	Sat	Concern	Unsat	NA	NC
				X	

Notes

All drivers and engines are in Underground Natural Gas Storage Facilities.

7. Leaks & Releases - Identification of Fugitive Emissions *Do procedures provide a methodology for identifying sources of fugitive natural gas emissions in the system? (114.114.LKRLSID.P)*

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes

- O&M Chapter 9, Gas Leak Surveys
 - 9.2.1 Definition of Fugitive Emissions
 - 9.2.2 The leak survey should also be conducted in a manner so that all above ground or exposed piping and appurtenances, including valves, meters, flanges, instruments, connectors, pneumatic controllers, regulator/relief valves, pumps, and other equipment components, are surveyed for potential leaks and fugitive emissions.
 - 9.2.6 Leak Surveys (Distribution and Transmission)
 - 9.2.7 Subsurface Investigation (Distribution and Transmission)
- O&M Chapter 10, Pipeline Patrolling
- O&M Chapter 25, Continuing Surveillance
- Service Procedure Chapter 2, Leak Investigation
- OQ Task M16, Recognizing and Reacting to Abnormal Operating Conditions (held by all OQ qualified personnel) "Unplanned escape of natural gas from a pipeline"

8. Leaks & Releases - Venting *Do procedures identify measures for minimizing natural gas release volumes associated with non-emergency venting and blowdowns from operations and maintenance? (114.114.LKRLSVENT.P)*

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes

- Blowdowns: O&M Manual 14.1 Natural Gas Evacuation and Purging, 14.1.2, 14.1.3, 14.4 Utilization, Recompression, Flaring or Blowdown
- Pneumatic Devices: O&M Chapter 11.9.2.B.10: When replacing or installing natural gas pneumatic devices, low bleed or bleed free devices shall be installed unless a safety, functional, or other need may exist to do otherwise.

9. Leaks & Releases - Investigation of Unanticipated Vented Releases *Do procedures provide for investigation of any unanticipated vented releases of natural gas, and if so, what are the associated actions?* (114.114.LKRLSUNEXPCTVENT.P)

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

- O&M Chapter 3, Damage Prevention Program
- O&M Chapter 9, Leak Survey, Grading, and Repairs
- O&M Chapter 10, Pipeline Patrolling
- O&M Chapter 11, Pressure Control Stations (relief valve venting), 11.10.2 & 4 Abnormal Operating Conditions
- O&M Manual 18.7.1, Transmission Abnormal Operation
- O&M Chapter 25, Continuing Surveillance
- OQ Task M16, Recognizing and Reacting to Abnormal Operating Conditions (held by all OQ qualified personnel) "Unplanned escape of natural gas from a pipeline"
- Service Procedure Chapter 2.3-5, Leak Investigation.

10. Leaks & Releases - Leak Data Collection and Analysis *Do procedures include a methodology to collect, retain and analyze detailed information from detected natural gas leaks, including those eliminated by lubrication, adjustment, tightening or otherwise below thresholds for regulatory reporting?* (114.114.LKRLSLKDATA.P)

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

- O&M Manual 9.5.1, 9.5.2, and 9.5.6 for leak survey records. Non-reportable leaks are retained in the appropriate company system (EAM).
- Enterprise Transmission Integrity Management Plan, Chapter 4, Threat Identification and Evaluation; Chapter 5, Risk Analysis & Prioritization; and Chapter 10, Remediation

11. Leaks & Releases - Detecting Leaks *Do procedures include instructions for personnel to detect leaks to help further reduce emission in stations and along the right of way?*
(114.114.LKRLSDETECTLK.P)

49 U.S.C. 60108(a)

Sat +	Sat	Concern	Unsat	NA	NC
	x				

Notes

- O&M Chapter 9, Leak Surveys
- O&M Chapter 10, Pipeline Patrolling
- O&M Chapter 25, Continuing Surveillance
- Service Procedures Chapter 2, Leak Investigation

12. Leak Mitigation & Repair - Repair Procedures *Do procedures provide alternatives to cutouts (to reduce emissions)?* (114.114.LKMITGRPRREPAIR.P)

49 U.S.C. 60108(a)

Sat +	Sat	Concern	Unsat	NA	NC
	x				

Notes

- O&M Manual 18.4.1, Field Repair of Leaks
- Construction Procedures Chapter 7, 7.1.1 and 7.1.2,
- Transmission Integrity Management Plan -10.4 (repair methods)

13. Testing - Emergency Shutdown Devices *Do procedures contain measures for ensuring ESD testing minimizes natural gas releases?* (114.114.TESTESD.P)

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat +	Sat	Concern	Unsat	NA	NC
				x	

Notes

All emergency shut-down devices are in Underground Natural Gas Storage Facilities.

14. Testing - Relief Valves *Do relief valve testing procedures include measures to minimize natural gas releases?* (114.114.TESTRELIEFVLV.P)

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat +	Sat	Concern	Unsat	NA	NC
	x				

Notes

- O&M Manual 11.2.3, 11.4.1

15. Flaring *Do procedures for flaring from pipeline facilities for transporting natural gas include measures for minimization of natural gas emissions?* (114.114.FLARE.P)

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

- No permanently installed flares on the Transmission facilities.
- Temporary flares may potentially be used during pipeline evacuation. O&M Chapter 14.

16. General - Feedback to Design/Configuration Practices *Do operation and maintenance procedures contain mechanisms for identifying potential design/configuration changes for reducing natural gas releases?* (114.114.GNLDSGNCNFG.P)

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat +	Sat	Concern	Unsat	NA	NC
	X				

Notes

- Change Request Process for Procedures and Standard Drawings
- O&M Manual -25.2.6 Review and Analysis of Records
- O&M Manual --2.6.1, 2.6.2
- Enterprise Transmission Integrity Management Plan, Chapter 4, Threat Identification and Evaluation; Chapter 5, Risk Analysis & Prioritization; and Chapter 10, Remediation

17. General - Compressor Station *Do procedures contain mechanisms for minimizing natural gas emissions from operations and maintenance activities within a compressor station (i.e., beyond compressor/driver-specific procedures)?* (114.114.GNLCMPSTATION.P)

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat +	Sat	Concern	Unsat	NA	NC
				X	

Notes

All compressor stations are in Underground Natural Gas Storage Facilities.

18. Leak-Prone: Leaks & Releases *What procedures are in place to monitor for and identify pipe segments that are leak-prone, and what criteria (e.g., frequency of leak or failure events) are specified for determining a pipeline segment is leak-prone? (114.LEAKPRONE.LKRLS.P)*

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes

- O&M Manual 2.6.1, 2.6.2, and 25.2.6
- Enterprise Transmission Integrity Management Plan, Chapter 4, Threat Identification and Evaluation; Chapter 5, Risk Analysis & Prioritization; and Chapter 10, Remediation

19. Leak-Prone: Leaks & Releases - Leak Data Collection and Analysis *Do procedures include a methodology to collect, retain and analyze detailed information from detected leaks, including those eliminated by lubrication, adjustment, tightening or otherwise below thresholds for regulatory reporting? (114.LEAKPRONE.LKRLSLKDATA.P)*

49 U.S.C. 60108(a)

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Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes

- O&M Manual 9.5.1, 9.5.2, and 9.5.6 for leak survey records. Non-reportable leaks are retained in the appropriate company system (EAM) although not required to be reported on Form F 7100.1-1.
- Enterprise Transmission Integrity Management Plan, Chapter 4, Threat Identification and Evaluation; Chapter 5, Risk Analysis & Prioritization; and Chapter 10, Remediation

20. Leak-Prone: Leaks Mitigation & Repair - Replacement and Remediation (Example Section 114 Materials) *Do procedures identify cast iron, unprotected steel, wrought iron, and vintage plastic pipe with known leak issues? (114.LEAKPRONE.LKMITGRPREXAMPLE.P)*

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes

- O&M Manual 2.6.1, 2.6.2
- Enterprise Transmission Integrity Management Plan, Chapter 4, Threat Identification and Evaluation; Chapter 5, Risk Analysis & Prioritization; and Chapter 10, Remediation

21. Leak-Prone: Leak Mitigation & Repair - Replacement and Remediation (Other Materials)

Do procedures clearly define a process to address replacement or remediation of pipe segments with known leak issues beyond those specifically identified in Section 114?

(114.LEAKPRONE.LKMITGRPROTHER.P)

49 U.S.C. 60108(a)

Note: this question is presented in multiple places so you will see multiple instances of it on this report.

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes

- O&M Manual 2.6.1, 2.6.2, and 25.2.6
- Enterprise Transmission Integrity Management Plan, Chapter 4, Threat Identification and Evaluation; Chapter 5, Risk Analysis & Prioritization; and Chapter 10, Remediation

Additional Inspector Comments:

All sections cited in the protocol questions were reviewed and updated as necessary based on the original Section 114 guidance from PHMSA prior to the December 27, 2021 deadline.

After PHMSA published its protocol questions on February 17, 2022, Atmos Energy immediately began and is in the process of conducting a further review of its procedures for potential enhancement and/or clarification regarding materials not specifically identified in Section 114.

Atmos Energy is currently in the process of considering additional language and plan to have completed our O&M Chapter review and revision process by July 1, 2022.

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-15
Page 1 of 1

REQUEST:

Identify all High Consequence Areas (HCAs) in Atmos' service territory.

RESPONSE:

HCA is defined in Part 192, Subpart O - Gas Transmission Pipeline Integrity management as follows: per:

"High consequence area means an area established by one of the methods described in paragraphs (1) or (2) as follows:

(1) An area defined as-

(i) a Class 3 location under §192.5; or

(ii) Class 4 location under §192.5; or

(iii) any area in a Class 1 or Class 2 location where the potential impact radius is greater than 660 feet (200 meters), and the area within a potential impact circle contains 20 or more buildings intended for human occupancy; or

(iv) any area in a Class 1 or Class 2 location where the potential impact circle contains an identified site.

(2) The area within a potential impact circle containing-

(i) 20 or more buildings intended for human occupancy, unless the exception in paragraph (4) applies; or

(ii) An identified site.

49 CFR §192.903

There are currently no HCAs along Atmos Energy's Kentucky Mid-States Division's Kentucky transmission pipelines. The Company would note that Mr. Austin is aware of three identified HCAs in Kentucky associated with pipelines owned/maintained by Atmos Energy Holdings (AEH) PHMSA Operator ID, which assets are not part of this case. This Operator ID is separate from that used for Atmos Energy's Kentucky Mid-States Division's operations.

Respondent: Ryan Austin

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-16
Page 1 of 1

REQUEST:

Explain to what extent Atmos is utilizing smart pigs in meeting its obligations under all applicable portions of the Mega Rule, in both HCA and non-HCA regions.

- a. Include in your explanation a discussion of whether Atmos is utilizing pigs that can operate in variable-diameter pipe segments. If not, why not?

RESPONSE:

The integrity of the transmission pipelines in Kentucky is evaluated using other direct assessment methods described in Part 192, Subpart O - Gas Transmission Pipeline Integrity Management because Atmos Energy's legacy transmission pipelines (i.e., the assets purchased by Atmos Energy in Kentucky) are not piggable due to factors including diameter changes, tees for regulator stations, insufficient elbow bend sizing, and stopple fittings installed on the pipelines.

Atmos Energy notes that newly installed transmission pipeline sections are designed with components that would allow those pipelines to be piggable.

Respondent: Ryan Austin

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-17
Page 1 of 1

REQUEST:

Have any studies been performed indicating that Atmos' transmission pipes could be piggable? If so, explain in detail, including under what circumstances they could be piggable.

RESPONSE:

See the response to AG 1-16.

Respondent: Ryan Austin

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-18
Page 1 of 1

REQUEST:

Reference the Austin testimony at 14:11-14. Provide all facts upon which Mr. Austin bases his conclusion that Mega Rule Part 2 “. . . will also likely increase the quantity of pipe replaced each year.”

RESPONSE:

This quote from Mr. Austin's Direct Testimony references 49 CFR 192.714. PHMSA made changes to subparts (c) and (d) that change the schedule and requirements for evaluation and remediation of certain conditions, which include transmission pipelines NOT located in high consequence areas. See <https://www.ecfr.gov/current/title-49/subtitle-B/chapter-I/subchapter-D/part-192/subpart-M/section-192.714>. These are new requirements that may require replacement of additional assets as these procedures are undertaken over time.

Mega Rule requirements may also necessitate the replacement of additional segments of pipe as conditions on or along the pipeline change. As assessments are completed outside of HCAs, per 192.710, conditions may be found that must be remediated according to the schedule and requirements of 192.714. Additionally, MAOP reconfirmation on certain pipelines, as described in 192.624, may be required if future changes in class location along the pipeline occur.

Respondent: Ryan Austin

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-19
Page 1 of 1

REQUEST:

Refer to the Direct Testimony of Ryan Austin at 13-14 wherein he describes the Mega Rule Part 1, Mega Rule Part 2, and Mega Rule Part 3. Confirm that each of the effective dates for Parts 1, 2, and 3 were in 2020, 2022, and 2023, respectively, and that each of the effective dates occurred prior to the beginning of the base year in this proceeding.

RESPONSE:

Confirm.

The Company would also reference the Direct Testimony of Ryan Austin at 15-16 on the timelines of MAOP reconfirmation required by the Mega Rule which are after the base period in this proceeding, including:

- Complete MAOP Reconfirmation of 50% of affected pipeline mileage by July 2028 (§192.624);
- Complete MAOP Reconfirmation of 100% of affected pipeline mileage by July 2035 (§192.624);
- Complete integrity assessment of non-HCA Class 3 and 4 Locations, and Piggable Moderate Consequence Areas (“MCAs”) by July 2034 (§192.710); and
- Material verification as required to support all activities (§192.607).

Respondent: Ryan Austin

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-20
Page 1 of 1

REQUEST:

Confirm that the Company has complied with all requirements of the Mega Rule, including the rulemakings for Parts 1, 2, and 3 since it was enacted and has done so without a rider to recover the costs, specific or otherwise, such as the PM rider proposed in this case. If this is not correct, then provide a corrected statement and provide all support relied on for your response.

RESPONSE:

Confirm. As demonstrated in the response to AG 1-19 as well as Exhibit TRA-5 to the Direct Testimony of Ryan Austin, the timing of the deadlines for compliance with applicable sections of the code have not yet mandated significant capital investments in the Kentucky transmission assets, but will require the future projects identified in Mr. Austin's Exhibit TRA-5 on the timeline reflected therein.

Respondent: Ryan Austin

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-21
Page 1 of 1

REQUEST:

Refer to Exhibit TRA-5, which includes the Company's estimate of the proposed cost of the MAOP reconfirmations in fiscal years 2025 and 2026.

- a. Complete the schedule so that it includes the proposed cost of the MAOP reconfirmations in fiscal years 2027 through 2034.
- b. Provide the actual and proposed costs of the MAOP reconfirmations to date as of December 31, 2024, March 31, 2025, and each month during the 12 months ending March 31, 2026. Provide the related amounts included in rate base (GPIS, accumulated depreciation, and ADIT due to method/life differences), operating expenses (depreciation, O&M expense, A&G expense, taxes other than income tax expense), and the return on rate base included in the Company's requested base rate increase. Provide all support relied on for your response, including, but not limited to, all assumptions, data, and calculations in live Excel format with all formulas intact

RESPONSE:

- a. While Atmos Energy can identify the general scope of the projects required to be completed through 2034, It is not possible to provide a reliable estimate of projects more than 3 years into the future, as the costs depend heavily on the engineering design, circumstances encountered at the time, and costs of materials and labor which can be expected to vary significantly when projected so far into the future. Instead, the proposed PM Rider will enable the Company to annually file its proposed projects for MAOP reconfirmation, similar to the PRP. These filings will allow for more accurate projections for each upcoming fiscal year, and will be subject to review and approval by the Commission each year.
- b. See the Company's plant data file and revenue requirement model provided in response to Staff 1-54. Also see Exhibits TRA-5, TRA-6, and TRA-7 provided in the Direct Testimony of Company witness Ryan Austin. The direct testimony of Greg Waller details the methodology and approach used to forecast each cost of service component listed in the request. The Company's cost of service is not calculated separately for each project included in rate base.

Respondents: Ryan Austin and Greg Waller

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-22
Page 1 of 2

REQUEST:

Refer to the Direct Testimony of Ryan Austin at 26-27 wherein he describes the non-PRP capital investment caps.

- a. Confirm that the caps imposed by the Commission are not “hard” caps, meaning that costs incurred in excess of the caps are not simply disallowed, but must be justified, reasonable, and consistent with its TIMP and DIMP in order to qualify for recovery. If denied, then explain in detail why the caps imposed by the Commission are “hard” caps, meaning that costs incurred in excess of the caps will simply be disallowed and cannot or will not qualify for recovery.
- b. Confirm that the Company has incurred capital investment costs in each of the most recent six years that were incurred for “growth and economic development, system reliability, [and] facilities necessary to serve industrial customers,” and not incurred specifically to comply with its TIMP and DIMP. If confirmed, then provide the amounts incurred in each of the most recent six years incurred for growth and each of the other categories that were not specifically incurred to comply with its TIMP and DIMP.
- c. Confirm that all costs are subject to review in a base rate proceeding and are subject to disallowance if they are not justified, reasonable, and consistent with the Company’s TIMP, DIMP, and other legal and business requirements.
- d. Indicate if the Company believes its burden of proof is different for costs in excess of the Commission’s caps on non-PRP capital investment compared to all other costs. If so, describe the burden of proof the Company believes it has with respect to the non-PRP capital investment in excess of the Commission’s caps and how it differs from the burden of proof for the costs incurred up to the caps and other costs not specifically subject to the caps.
- e. Confirm that the Company has an obligation to provide utility service on a non-discriminatory basis, to comply with all applicable laws, to act prudently and reasonably, and to charge fair, just, and reasonable rates. If denied, then provide a corrected statement and provide all support for your response.

RESPONSE:

- a. The Company disagrees with the definition of "hard caps" given in this question. Despite Atmos Energy's requests for reconsideration and clarification, the Commission's prior orders have not been clear on the Company's burden of proof for this non-statutory, newly imposed "requirement" for the Company's investment above the cap to be considered prudent. This regulatory uncertainty in effect **does** create a hard cap due to the level of regulatory risk introduced by this imposition of an unclear standard beyond the prudence standard defined in Kentucky statute that has not been imposed on any other utility in the state.
- b. See the response to AG 1-46.

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- c. See the response to AG 1-08. This is the appropriate standard and law applicable to Atmos Energy's capital investments in Kentucky, rather than the language in AG 1-22(c).
- d. See the response to subpart (a).
- e. Atmos Energy confirms that it is required to comply with Chapter 278 of Kentucky Revised Statutes in its entirety, as well as the rules promulgated thereunder and applicable federal and state pipeline safety regulations, and the Company relies on the exact language of those statutes and rules rather than the Attorney General's attempt at paraphrasing the Company's obligations in this question.

Respondent: Brannon Taylor

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REQUEST:

Refer to the Direct Testimony of Ryan Austin at 29 wherein he states: "With the current non-PRP caps on capital investment in place, the Company is unable to commit to being able to serve these projects and commit to long-term gas availability and service. Beyond these large projects, the Company needs to be able to continue to serve small businesses and residential growth in its service area that is both organic and also results when new industries locate to town."

- a. Has it been and is it now the Company's position that it cannot and will not serve "these projects" with the non-PRP capital investment caps in place? Provide all support for your response.
- b. Identify each of the new industrial and large commercial loads the Company has added in the most recent six years, provide the capital investment incurred to serve each of the new loads, and the date each of the new loads were added to the system.

RESPONSE:

- a. Mr. Austin's testimony means that Atmos Energy will need to invest at levels above the historical average to meet the economic growth potential in its service territory or will otherwise be limited to requiring large industrial customers to contribute 100% of the capital needs to serve their load. The Company is committed to working with the Commission to find a regulatory framework that will allow Atmos Energy to invest in growth with sufficient regulatory certainty that the Company's prudently incurred capital investments will be approved for recovery.
- b. See confidential Attachment 1.

ATTACHMENT:

AG_1-23_Att1 - Customers (CONFIDENTIAL)

Respondent: Ryan Austin

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REQUEST:

Refer to the Direct Testimony of Ryan Austin at 30 wherein he states: "I can think of several thriving areas in our service territory that are outgrowing the capacity of our system: Bowling Green, Hopkinsville, and the Shelbyville / Lawrenceburg / Springfield area. In all of these areas, there are several existing and potential industrial projects that would bring investment and jobs to the region. However, if Atmos Energy needed to make capital investment in the region to support that growth, our budget would be limited by the cap on non-PRP spending and not justifiable by DIMP as ordered by the Commission, and necessary system maintenance and safety projects that would have to take precedence." Provide all support for that claim, along with a list of each such project that was denied funding, and each such customer that was denied service to support its growth. If none, then so state.

RESPONSE:

The testimony above is a general description to Atmos Energy's desire and commitment to be well positioned in the future to continue to support long-term economic development in Kentucky by having available gas capacity in the areas it serves. For projects being developed in Kentucky, including in the areas mentioned, please see the various news releases of the Kentucky Economic Development Cabinet at https://ced.ky.gov/newsroom/News_Releases.

Also see the response to AG 1-22(a).

Respondents: Ryan Austin and Brannon Taylor

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Atmos Energy Corporation, Kentucky Division
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Question No. 1-25
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REQUEST:

Refer to the Direct Testimony of Ryan Austin and his assertion that completion of the bare steel pipe replacement will extend beyond 2027. Provide the Company's timeline starting in January 2024 and continuing through the forecast completion date, listing the remaining projects, the schedule for completion for each such project, and the costs for each such project by month.

RESPONSE:

Subject to the Company's current PRP application in Case No. 2024-00226, the projected projects through 2025 are included on Schedule K-3 in the application. As also noted in the Direct Testimony of Ryan Austin in Case No. 2024-00276, the Company has approximately 88 miles of bare steel after calendar year 2023 (and projected 64 miles remaining following calendar year 2024) remaining in its Kentucky system. The timing and priority of which bare steel projects would be scheduled for replacement are reviewed annually and evaluated through our DIM and Risk Ranking assessment. Replacement priorities will change based on work completed, actual costs, and new information being input into the DIM and Risk Ranking assessment and updating of the models. Also see the response to AG 1-48.

Respondent: Ryan Austin

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REQUEST:

Provide the Company's timeline starting in January 2024 and continuing through the forecast completion date, to replace all existing Aldyl-A pipe by project/location and the cost by fiscal year to complete the replacement under the two scenarios where (a) the Aldyl-A costs are replaced on an accelerated timeline and included in the PRP and (b) the costs are incurred in the same manner they are incurred today and are not included in the PRP, except on a project by project basis. Provide all support for your response, including the assumptions, sources and bases for the assumptions, cost estimates, and all other data relied on for this timeline and the related cost estimates. In addition, explain why the Company did not provide this information in either Case 2024-00226, the pending PRP proceeding, or in this proceeding. Further, confirm the Company agrees this information provides useful information for the Commission to consider as it evaluates the Company's requests in this proceeding.

RESPONSE:

The Company's pending PRP proceeding, Case No. 2024-00226, concerns only the Company's FY25 PRP investment. The Company's request for Aldyl-A in the PRP program is within this proceeding. The timing and priority of which areas are scheduled for replacement are reviewed annually and evaluated through our DIM and Risk Ranking assessment. Areas of replacement cannot be listed that far out as replacement priorities will change based on work completed and new information being input into the DIM and Risk Ranking assessment and updating of the models. In addition to this case or any future base rate cases, all Aldyl-A projects in any future PRP filing would be subject to review within that filing for reasonableness.

Respondent: Brannon Taylor

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Atmos Energy Corporation, Kentucky Division
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REQUEST:

Explain whether Atmos in its Kentucky operations utilizes any gathering lines. If so, explain whether Atmos requires any additional costs associated with any part of the Mega Rule applicable to gathering lines onto the customers who utilize the gathering lines. If not, explain fully why not.

RESPONSE:

Atmos Energy does not use gathering lines in its Kentucky operations.

Respondent: Ryan Austin

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REQUEST:

Confirm that Atmos intends no change to its existing research and development charge of \$0.0174 per mcf.

RESPONSE:

Confirm.

Respondent: Brannon Taylor

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Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-29
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REQUEST:

Refer to Atmos's application in Case No. 2024-00340 for approval of a special contract between Atmos and Owens-Brockway Glass Container Inc. Describe all possible impacts that this potential special contract could have on the average residential customer's bill. If none, describe why not.

RESPONSE:

See the Direct Testimony of Company witness Thomas Troup, page 9, lines 7–20. The net known and measurable adjustments to special contracts shown in Exhibit TLT-3 includes ramp period volumes for this special contract. Other things being equal, additional volumes and revenues from new customers put downward pressure on residential rates and bills.

Respondent: Thomas Troup

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Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-30
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REQUEST:

Provide a trial balance, including all income statement and balance sheet accounts and subaccounts for each month January 2021 through the most recent month in 2024 for which actual information is available. Provide a detailed description of the costs included in each account and subaccount that are not specifically listed in the FERC Uniform System of Accounts ("USOA").

RESPONSE:

See Attachment 1.

ATTACHMENT:

AG_1-30_Att1 - SSU and KMD Trial Balance Jan-21 thru Sep-24.xlsx.

Respondent: Emily Wiebe

Atmos Energy Corporation - Shared Services
Trial Balance - Balance Sheet Accounts
Calendar 2021

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21
002	Shared Services General Office	1010	Gas Plant in Service	10008	General Plant	212,979,966	213,033,148	213,047,849	213,944,619	214,716,752	215,177,870	215,198,640	215,485,783	217,073,501	217,465,121	217,657,304	224,257,248
002	Shared Services General Office	1070	Construction work in progress	01000	Non-project Labor	74,587	74,587	74,587	74,587	74,587	74,587	74,587	74,587	74,587	74,587	74,587	74,587
002	Shared Services General Office	1070	Construction work in progress	01002	Capital Labor Contra	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)
002	Shared Services General Office	1070	Construction work in progress	01005	Capitalized Project Labor	18,056,107	18,132,633	18,217,124	18,299,066	18,397,571	18,477,158	18,578,739	18,635,340	18,677,545	18,754,883	18,839,419	18,938,820
002	Shared Services General Office	1070	Construction work in progress	01009	Capital Labor Accrual	8,732	17,279	32,009	39,118	52,325	49,879	15,077	17,917	17,139	36,816	48,869	15,157
002	Shared Services General Office	1070	Construction work in progress	01252	Medical Benefits Variance	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)
002	Shared Services General Office	1070	Construction work in progress	01253	Medical Benefits Projects	1,615,270	1,632,339	1,651,129	1,669,131	1,694,200	1,711,354	1,722,312	1,733,050	1,741,883	1,762,114	1,780,219	1,791,215
002	Shared Services General Office	1070	Construction work in progress	01256	Payroll Tax Projects	705,281	712,277	719,977	727,355	737,630	744,660	749,150	753,551	757,170	765,813	773,547	778,239
002	Shared Services General Office	1070	Construction work in progress	01259	ESOP Benefits Projects	310,936	314,067	317,513	320,817	325,415	328,561	330,572	332,542	334,163	338,092	341,621	343,768
002	Shared Services General Office	1070	Construction work in progress	01262	Other Benefits Projects	5,470	5,470	5,470	5,470	5,470	5,470	5,470	5,470	5,470	5,470	5,470	5,470
002	Shared Services General Office	1070	Construction work in progress	01265	RSP FACC Benefits Projects	84,213	85,437	86,785	88,076	89,875	91,105	91,890	92,661	93,294	95,164	96,851	97,879
002	Shared Services General Office	1070	Construction work in progress	01268	Life Benefits Projects	35,820	35,001	36,435	35,292	35,553	29,267	28,804	30,770	29,267	25,546	25,727	28,621
002	Shared Services General Office	1070	Construction work in progress	01271	LTD Benefits Projects	57,315	57,892	58,528	59,136	59,984	60,564	60,934	61,297	61,596	62,288	62,907	63,282
002	Shared Services General Office	1070	Construction work in progress	01290	Other Benefits Projects	4,375,231	4,375,231	4,375,231	4,375,231	4,375,231	4,375,231	4,375,231	4,375,231	4,375,231	4,375,231	4,375,231	4,375,231
002	Shared Services General Office	1070	Construction work in progress	01291	Pension Benefits Projects	600,122	603,594	607,416	611,079	616,178	621,897	625,879	629,634	632,081	635,000	637,000	635,050
002	Shared Services General Office	1070	Construction work in progress	01292	OPEB Benefits Projects	436,792	440,630	444,856	448,902	454,538	458,396	460,861	463,274	465,259	468,729	471,802	473,677
002	Shared Services General Office	1070	Construction work in progress	01293	Workers Comp Benefits Projects	24,618	24,733	24,859	24,982	25,150	25,264	25,339	25,412	25,472	25,603	25,736	25,830
002	Shared Services General Office	1070	Construction work in progress	01296	NSC-OPEB Benefits Projects	11,319	11,984	12,719	13,432	14,289	14,982	15,866	16,358	16,725	16,717	16,709	16,699
002	Shared Services General Office	1070	Construction work in progress	01299	NSC-Pension Benefits Projects	(10,114)	(10,259)	(10,420)	(10,576)	(10,763)	(10,914)	(11,107)	(11,215)	(11,295)	(12,447)	(13,707)	(15,188)
002	Shared Services General Office	1070	Construction work in progress	02001	Inventory Materials	24,976,024	25,055,952	25,164,763	25,272,520	25,375,900	25,376,151	25,378,100	25,407,246	25,475,306	25,467,512	25,534,881	25,605,282
002	Shared Services General Office	1070	Construction work in progress	02002	Material Cost - Major Items	123,584	123,584	123,584	123,584	123,584	123,584	123,584	123,584	123,584	123,584	123,584	123,584
002	Shared Services General Office	1070	Construction work in progress	03004	Vehicle Expense	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184
002	Shared Services General Office	1070	Construction work in progress	04201	Software Maintenance	30,207,582	30,207,582	30,207,582	30,368,984	30,753,284	30,775,619	30,775,619	30,775,619	30,893,592	30,906,253	31,161,959	31,162,742
002	Shared Services General Office	1070	Construction work in progress	04212	IT Equipment	42,139,786	42,146,464	42,186,549	44,141,556	44,341,370	44,375,339	44,383,299	44,495,387	45,150,489	52,566,403	52,568,723	52,572,384
002	Shared Services General Office	1070	Construction work in progress	04301	Equipment Lease	4,111	4,111	4,111	4,111	4,111	4,111	4,111	4,111	4,111	4,111	4,111	4,111
002	Shared Services General Office	1070	Construction work in progress	04302	Heavy Equipment	2,217,182	2,218,845	2,218,897	2,238,866	2,238,866	2,245,587	2,252,075	2,252,075	2,256,746	2,256,746	2,250,025	2,250,025
002	Shared Services General Office	1070	Construction work in progress	04861	A&G Overhead	800,021,771	806,989,343	813,708,199	821,307,124	828,350,007	843,936,868	857,068,327	867,497,507	868,309,917	875,507,740	883,031,758	892,153,992
002	Shared Services General Office	1070	Construction work in progress	04862	A&G Overhead Load	30,244,450	30,276,869	30,319,919	30,477,677	30,554,536	30,616,602	30,651,590	30,813,388	30,868,452	31,217,019	31,274,619	31,200,065
002	Shared Services General Office	1070	Construction work in progress	04863	A&G Overhead Clearing	(802,708,714)	(807,418,469)	(816,986,618)	(825,959,821)	(834,214,737)	(847,215,071)	(856,892,385)	(868,096,780)	(871,495,152)	(881,503,976)	(889,829,777)	(895,319,694)
002	Shared Services General Office	1070	Construction work in progress	04871	WIP Closing	(341,078,884)	(341,175,016)	(341,189,514)	(342,086,285)	(343,912,190)	(344,382,827)	(344,400,335)	(344,687,479)	(347,474,019)	(348,515,861)	(348,766,592)	(358,000,445)
002	Shared Services General Office	1070	Construction work in progress	04873	WIP Interest Cap AFUDC	169,920	179,294	189,928	200,639	211,917	223,701	223,701	243,143	272,117	301,092	331,703	349,567
002	Shared Services General Office	1070	Construction work in progress	05010	Office Supplies	26,028,823	26,028,823	26,028,823	26,028,823	26,028,823	26,028,823	26,028,823	26,028,823	26,028,823	26,028,823	26,028,823	26,028,823
002	Shared Services General Office	1070	Construction work in progress	05411	Meals and Entertainment	457,771	457,771	457,771	457,771	457,771	457,771	457,771	457,903	457,903	457,903	457,903	457,903
002	Shared Services General Office	1070	Construction work in progress	05413	Transportation	1,072,702	1,072,702	1,072,702	1,072,702	1,072,702	1,072,702	1,073,316	1,073,453	1,073,527	1,073,527	1,073,527	1,073,527
002	Shared Services General Office	1070	Construction work in progress	05414	Lodging	761,908	761,908	761,908	762,066	762,066	761,908	762,066	762,066	762,066	762,066	762,066	762,066
002	Shared Services General Office	1070	Construction work in progress	05419	Misc Employee Expense	152,884	152,884	153,003	156,988	159,866	159,866	159,866	160,034	161,837	161,837	161,837	161,837
002	Shared Services General Office	1070	Construction work in progress	06111	Contract Labor	127,524,934	127,882,482	128,201,155	128,586,153	129,086,551	129,975,447	130,474,773	133,079,319	134,223,551	134,467,579	135,235,395	136,865,471
002	Shared Services General Office	1070	Construction work in progress	07590	Misc General Expense	38,178,085	38,178,085	38,178,085	38,178,085	38,178,085	38,178,085	38,178,789	38,178,803	38,178,803	38,178,883	38,178,855	38,178,975
002	Shared Services General Office	1070	Construction work in progress	07591	Supplies & Expense	1,838,684	1,838,684	1,838,684	1,838,684	1,838,684	1,838,684	1,838,684	1,838,684	1,838,684	1,838,684	1,838,684	1,838,684
002	Shared Services General Office	1070	Construction work in progress	07600	CWIP Accruals	1,152,632	1,153,382	1,159,943	1,270,335	1,191,992	1,155,141	1,153,132	1,422,842	1,099,984	1,152,632	1,152,632	1,169,792
002	Shared Services General Office	1070	Construction work in progress	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	(29)	-	-
002	Shared Services General Office	1070	Construction work in progress	07612	Benefits Cap Accrual	375,902	428,977	467,126	446,869	461,604	453,384	505,700	391,261	(2,679,862)	(2,653,381)	654,268	(300,944)
002	Shared Services General Office	1070	Construction work in progress	07613	NSC Cap Accrual	(194)	(236)	(337)	(327)	(333)	(491)	(944)	(434)	18,219,228	18,213,233	124,478	(4,861)
002	Shared Services General Office	1070	Construction work in progress	07614	Other Benefits Cap Accrual	342,482	328,193	232,497	241,701	327,567	202,844	(5,845,048)	(5,778,793)	1,554,146	1,280,774	1,343,941	(147,168)
002	Shared Services General Office	1070	Construction work in progress	09911	Reimbursements	(153,709)	(153,709)	(153,709)	(153,709)	(153,709)	(153,709)	(153,709)	(153,709)	(153,709)	(153,709)	(153,709)	(153,709)
002	Shared Services General Office	1080	Accum Prov for Depreciation	00000	Default	(88,477,832)	(89,598,027)	(90,710,834)	(91,805,276)	(92,894,023)	(93,997,043)	(95,122,681)	(96,253,027)	(97,435,056)	(97,978,752)	(100,078,853)	(98,646,533)
002	Shared Services General Office	1231	Investment in subsidiary companies	10241	Investment in AEHI-Atmos Energy Holdings Inc (Prev Atmos Propane Inc)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)
002	Shared Services General Office	1231	Investment in subsidiary companies	10250	Inv in Blueflame Insurance	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000
002	Shared Services General Office	1231	Investment in subsidiary companies	10270	APT Invest in sub consolidation	1,356,775,177	1,374,096,270	1,401,906,993	1,420,335,727	1,437,217,529	1,451,029,136	1,466,372,196	1,467,757,024	1,479,961,732	1,501,854,573	1,527,525,939	1,549,599,787
002	Shared Services General Office	1310	Cash	10400	Cash-ANB 523	4,325,664	15,273,794	25,303,123	13,429,688	12,968,752	14,813,810	11,639,347	4,186,449	6,986,363	2,675,340	1,841,239	1,899,276
002	Shared Services General Office	1310	Cash	10408	Cash-AEC BOA 7500	4,509,586	2,481,437	27,203,707	24,382,535	7,555,390	9,300,814	11,050,897	5,029,050	5,965,195	2,628,709	6,437,305	1,190,254
002	Shared Services General Office	1310	Cash	10413	Cash-Chase Dental (0003)	61,486	58,550	90,952	43,262	46,728	76,520	53,375	28,013	37,599	66,429	103,443	64,900
002	Shared Services General Office	1310	Cash	10419	Cash-Chase - 875568113	282,982	238,033	186,121	138,579	104,193	227,677	190,242	73,149	43,021	171,892	113,032	113,032
002	Shared Services General Office	1310	Cash	10468	Cash Payroll 82821	63,063	63,063	134,812	68,424	68,216	65,245	63,658	61,813	60,975	65,049	62,124	52,398
002	Shared Services General Office	1310	Cash	10515	Cash-ANB 00531	(51,831,546)	(9,822,798)	(10,491,786)	(13,114,791)	(11,506,076)	(9,371,746)	(10,421,181)	(17,693,487)	(18,084,056)	(19,546,514)	(18,222,092)	(23,905,902)
002	Shared Services General Office	1310	Cash	10517	Cash-Refunds ANB 82805	(427,275)	(363,485)	(498,479)	(495,700)	(482,262)	(421,742)	(584,868)	(622,320)	(761,337)	(798,569)	(659,732)	(516,185)
002	Shared Services General Office	1310	Cash	10518	Cash-Oracle AR BoA 3756617812	8,653,900	3,840,661	(611,070)	1,047,924	10,919,464	531,404	563,017	2,536,025	2,236,039	1,004,28		

Atmos Energy Corporation - Shared Services
Trial Balance - Balance Sheet Accounts
Calendar 2021

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21
002	Shared Services General Office	1630	Stores Expense Undistributed	01257	ESOP Benefits Load	13,181	13,891	14,680	15,441	16,174	16,954	17,730	18,505	19,285	20,119	20,902	21,742
002	Shared Services General Office	1630	Stores Expense Undistributed	01263	RSP FACC Benefits Load	4,952	5,228	5,535	5,831	6,116	6,419	6,721	7,022	7,325	7,728	8,107	8,513
002	Shared Services General Office	1630	Stores Expense Undistributed	01266	Life Benefits Load	748	788	831	874	914	958	1,001	1,044	1,087	1,134	1,177	1,224
002	Shared Services General Office	1630	Stores Expense Undistributed	01269	LTD Benefits Load	2,048	2,186	2,340	2,488	2,630	2,782	2,933	3,083	3,235	3,383	3,523	3,672
002	Shared Services General Office	1630	Stores Expense Undistributed	01294	NSC-OPEB Benefits Load	2,228	2,399	2,590	2,774	2,951	3,140	3,327	3,514	3,703	3,701	3,698	3,696
002	Shared Services General Office	1630	Stores Expense Undistributed	01297	NSC-Pension Benefits Load	(2,165)	(2,202)	(2,244)	(2,284)	(2,323)	(2,364)	(2,405)	(2,446)	(2,487)	(2,832)	(3,157)	(3,504)
002	Shared Services General Office	1630	Stores Expense Undistributed	02003	Material Cost - Other	2,394	2,394	2,394	2,394	2,394	2,394	2,394	2,394	2,394	2,394	2,394	2,394
002	Shared Services General Office	1630	Stores Expense Undistributed	04212	IT Equipment	6	6	6	6	6	77	77	77	105	105	105	105
002	Shared Services General Office	1630	Stores Expense Undistributed	05010	Office Supplies	14	14	14	14	14	14	14	14	14	14	14	14
002	Shared Services General Office	1630	Stores Expense Undistributed	05377	Cell phone equipment and accessories	39	39	39	39	39	39	39	39	39	39	39	39
002	Shared Services General Office	1630	Stores Expense Undistributed	05411	Meals and Entertainment	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,287	1,297	1,297	1,297
002	Shared Services General Office	1630	Stores Expense Undistributed	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	15	35	35	35
002	Shared Services General Office	1630	Stores Expense Undistributed	05413	Transportation	3,137	3,137	3,137	3,137	3,137	3,137	3,137	3,137	3,137	3,137	3,137	3,137
002	Shared Services General Office	1630	Stores Expense Undistributed	05414	Lodging	2,533	2,533	2,533	2,533	2,533	2,533	2,533	2,533	2,533	2,533	2,533	2,533
002	Shared Services General Office	1630	Stores Expense Undistributed	05415	Membership Fees	108	108	108	108	108	108	108	108	108	108	108	108
002	Shared Services General Office	1630	Stores Expense Undistributed	05420	Employee Development	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192
002	Shared Services General Office	1630	Stores Expense Undistributed	05421	Training	244	244	244	244	244	304	304	304	304	304	304	304
002	Shared Services General Office	1630	Stores Expense Undistributed	07510	Association Dues	88	88	88	88	176	176	176	176	176	176	176	176
002	Shared Services General Office	1630	Stores Expense Undistributed	09174	W/H Obsolete Inv Adj	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442
002	Shared Services General Office	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	(512,784)	(539,291)	(568,771)	(597,182)	(624,718)	(653,920)	(682,875)	(711,830)	(741,011)	(771,153)	(799,454)	(829,766)
002	Shared Services General Office	1650	Prepayments	13001	Prepaid-Worker's Comp Ins	(6,333)	-	-	(4,058)	-	(22,000)	-	-	-	-	-	-
002	Shared Services General Office	1650	Prepayments	13004	Prepaid-Insurance-Other	45,830	37,480	29,129	20,778	12,427	4,076	93,399	83,796	74,193	82,394	72,656	62,917
002	Shared Services General Office	1650	Prepayments	13005	Prepaid-Insurance-D&O	1,081,171	864,937	648,702	432,468	216,234	0	2,514,978	2,285,009	2,056,508	1,828,007	1,599,506	1,371,005
002	Shared Services General Office	1650	Prepayments	13006	Prepaid Insurance-Public Liability	20,357,291	17,824,794	15,304,797	12,759,800	10,227,303	7,694,806	5,162,309	2,629,812	2,139,479	32,917,622	31,473,516	29,118,062
002	Shared Services General Office	1650	Prepayments	13012	Prepaid-COLI Ins Premium	78,794	57,386	35,978	109,263	87,855	70,788	180,410	159,002	153,403	133,909	112,424	91,934
002	Shared Services General Office	1650	Prepayments	13013	Prepaid-SS Mailroom Postage Machine	(496)	(1,047)	526	(8,845)	(3,304)	2,105	(3,909)	572	(4,934)	(371)	4,044	(940)
002	Shared Services General Office	1650	Prepayments	13015	Prepaid-Postage for Cust Billing	192,927	372,632	479,288	372,718	272,709	146,657	29,677	216,136	35,216	172,016	319,703	268,186
002	Shared Services General Office	1650	Prepayments	13017	Prepaid-Postage Due	5,569	5,568	5,568	5,568	5,568	5,568	5,568	5,568	5,568	5,568	5,568	5,568
002	Shared Services General Office	1650	Prepayments	13027	Prepaid-Southern Gas Dues	42,533	38,667	34,800	30,933	27,067	23,200	19,333	15,467	11,600	7,733	3,867	(0)
002	Shared Services General Office	1650	Prepayments	13028	Prepaid-American Gas Dues	970,811	882,555	794,300	706,044	617,789	529,533	441,278	304,835	216,579	128,324	40,068	-
002	Shared Services General Office	1650	Prepayments	13035	Prepaid-5YR Revolving Credit Facility	1,195,808	1,098,507	1,589,831	1,493,428	1,401,800	1,308,058	1,210,757	1,113,456	1,120,235	1,120,235	1,120,235	1,120,235
002	Shared Services General Office	1650	Prepayments	13067	Prepaid-Blueflame Property Insurance	641,068	2	7,845,000	7,131,819	6,418,637	5,705,455	4,992,273	4,279,092	3,565,910	2,852,728	2,139,547	1,426,365
002	Shared Services General Office	1650	Prepayments	13124	Ppd SW & HW Maint	21,498,337	20,316,999	20,189,153	19,521,680	28,796,862	28,133,989	29,269,265	29,489,266	28,130,925	32,954,486	33,342,089	31,919,704
002	Shared Services General Office	1650	Prepayments	13128	Prepaid-KPMG Internal Audit	318,000	160,000	2,000	(156,000)	161,000	3,000	(155,000)	65,000	(95,000)	(255,000)	100,320	(0)
002	Shared Services General Office	1650	Prepayments	13130	Prepaid-Rating Agency Fee	212,088	303,707	260,608	217,510	174,412	212,114	170,616	129,118	149,911	177,996	136,081	290,482
002	Shared Services General Office	1650	Prepayments	13209	Prepaid-Mizuho 364 Facility	344,447	218,430	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	1650	Prepayments	13210	Prepaid-CA Term Loan	82,500	82,500	82,500	100,375	91,417	82,458	73,500	64,542	55,583	46,625	37,667	28,708
002	Shared Services General Office	1650	Prepayments	13211	Prepaid-Bank of Texas	18,750	12,500	6,250	64,950	64,075	58,250	52,425	46,600	40,775	34,950	29,125	23,300
002	Shared Services General Office	1650	Prepayments	13212	Prepaid-3YR Revolving Credit Facility	-	-	565,755	564,023	571,120	573,256	573,256	573,256	573,256	573,256	573,256	573,256
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	27347	Hedging Open Positions	78,343,416	106,286,625	131,797,867	118,026,715	112,369,134	89,259,655	79,250,222	78,872,760	-	64,606,902	57,020,996	61,866,671
002	Shared Services General Office	1823	Other Regulatory Assets	13757	FAS 106 Reg Asset	-	-	-	-	-	-	-	-	7,674,493	7,674,493	-	-
002	Shared Services General Office	1823	Other Regulatory Assets	13763	Workday Expense Cloud Project	380,431	376,665	372,898	369,132	365,365	361,598	357,832	354,065	307,688	304,380	301,071	297,763
002	Shared Services General Office	1823	Other Regulatory Assets	13764	Locusview Cloud Project	120,307	118,119	115,932	113,745	111,557	109,370	107,182	104,995	102,808	100,620	98,433	96,245
002	Shared Services General Office	1823	Other Regulatory Assets	13787	PP Lease Cloud Project	366,405	348,957	331,509	314,061	296,613	279,166	261,718	244,270	226,822	209,374	191,926	174,479
002	Shared Services General Office	1823	Other Regulatory Assets	13788	GTreasury Cloud Project	190,366	181,713	173,060	164,407	155,754	147,101	138,448	129,795	121,142	112,489	103,836	95,183
002	Shared Services General Office	1823	Other Regulatory Assets	13789	Annual Merit VPP Cloud Project	68,465	66,909	65,353	63,797	62,241	60,685	59,129	57,573	56,017	54,461	52,905	51,349
002	Shared Services General Office	1823	Other Regulatory Assets	13790	WD Open Enrollment Cloud Project	42,323	41,361	40,399	39,437	38,475	37,513	36,551	35,590	34,628	33,666	32,704	31,742
002	Shared Services General Office	1823	Other Regulatory Assets	13791	Exchange Migration Cloud Project	163,172	160,309	157,447	154,584	151,721	148,859	145,996	143,133	140,271	137,408	134,545	131,683
002	Shared Services General Office	1823	Other Regulatory Assets	13792	Office Upgrade OPP Cloud Project	3,836	3,765	3,694	3,623	3,552	3,481	3,410	3,339	3,268	3,197	3,126	3,055
002	Shared Services General Office	1823	Other Regulatory Assets	13793	Installing MS Teams Cloud Project	102,830	100,960	99,091	97,221	95,352	93,482	91,612	89,743	87,873	86,003	84,134	82,264
002	Shared Services General Office	1823	Other Regulatory Assets	13794	OneDrive Migration Cloud Project	110,739	108,650	106,561	104,471	102,382	100,292	98,203	96,113	94,024	91,935	89,845	87,756
002	Shared Services General Office	1823	Other Regulatory Assets	13795	Enterprise Timekeeping Cloud Project	2,798	2,798	1,554	1,477	1,399	1,321	1,243	1,166	1,088	1,010	933	855
002	Shared Services General Office	1823	Other Regulatory Assets	13799	Critical Even Managment Cloud Project	92,602	90,632	88,662	86,691	84,721	82,751	80,781	78,810	76,840	74,870	72,900	70,929
002	Shared Services General Office	1823	Other Regulatory Assets	15000	Enterprise LMS Cloud Project	267,222	257,678	248,135	238,591	229,047	219,504	209,960	200,416	190,873	181,329	171,785	162,242
002	Shared Services General Office	1823	Other Regulatory Assets	15001	Cloud Project-Tax Data Warehouse	150,293	150,293	133,587	129,412	125,238	121,063	116,888	112,714	108,539	104,365	100,190	96,015
002	Shared Services General Office	1823	Other Regulatory Assets	15002	Cloud Project-Salesforce Implementation	337,414	368,337	357,326	346,498	335,670	324,842	314,014	303,186	292,358	281,530	270,702	259,873
002	Shared Services General Office	1823	Other Regulatory Assets	15003	Locusview Cloud Project Phase II	-	-	-	-	944,999	924,824	893,114	864,304	835,724	806,906	778,088	749,270
002	Shared Services General Office	1823	Other Regulatory Assets	15004	WD Recruiting Cloud Project	-	-	-	-	-	-	-	-	627,937	609,468	643,416	625,921
002	Shared Services General Office	1823	Other Regulatory Assets	15005	Enverus Cloud Project	-	-	-	-	-	-	-	-	172,783	167,701	162,246	157,111
002	Shared Services General Office	1823	Other Regulatory Assets	15006	Cadency JE & Close Project	-	-	-	-	-	-	-	-	371,888	338,080	304,272	270,464
002	Shared Services General Office	1823	Other Regulatory Assets	15007	OJT Application Project	-	-	-	-	-	-	-	-	-	-	-	8,431
002	Shared Services General Office	1840	Clearing Account	13207	Ppd Locusview	5,045	5,045	5,045	5,045	5,045	5,506	5,045	5,045	5,045	5,045	5,045	5,045
002	Shared Services General Office	1840	Clearing Account	13600	Benefits A Cr Exp Medical Load	(5,806,226)	(7,117,368)	(8,616,239)	(10,061,489)	(11,399,815)	(12,803,518)	(14,242,855)	(15,727,525)	(17,272,422)	(1,393,559)	(2,856,940)	(4,414,259)
002	Shared Services General Office	1840	Clearing Account	13602	Benefits A Cr Exp ESOP Load	(1,071,919)	(1,313,976)	(1,590,690)	(1,857,506)	(2,104,581)	(2,363,726)	(2,629,450)	(2,903,543)	(3,188,755)	(268,422)	(550,293)	(850,259)
002	Shared Services General Office	1840	Clearing Account	13604	Benefits A Cr Exp RSP FACC Load	(416,857)	(510,990)	(618,602)	(722,363)	(818,448)	(919,227)	(1,022,564)	(1,129,156)	(1,240,071)	(129,737)	(265,975)	(410,958)
002	Shared Services General Office	1840	Clearing Account	13605	Benefits A Cr Exp Basic Life Load	(59,551)	(72,999)	(88,372)	(103,195)	(116,921)	(131,318)	(146,081)	(161,308)	(177,153)	(14,912)		

Atmos Energy Corporation - Shared Services
Trial Balance - Balance Sheet Accounts
Calendar 2021

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21
002	Shared Services General Office	1840	Clearing Account	13639	Capital Benefits F RSP FACC Load Clr	(4,229)	(5,452)	(6,798)	(8,084)	(9,879)	(11,110)	(11,894)	(12,658)	(13,280)	(2,332)	(4,065)	(5,030)
002	Shared Services General Office	1840	Clearing Account	13640	Capital Benefits F Basic Life Load Clr	(634)	(809)	(1,001)	(1,185)	(1,441)	(1,617)	(1,729)	(1,838)	(1,927)	(278)	(477)	(588)
002	Shared Services General Office	1840	Clearing Account	13641	Capital Benefits F LTD Load Clr	(2,081)	(2,658)	(3,292)	(3,899)	(4,745)	(5,325)	(5,695)	(6,055)	(6,348)	(895)	(1,533)	(1,888)
002	Shared Services General Office	1840	Clearing Account	13642	Capital Benefits G Medical Trans out	(140)	(291)	(333)	(592)	(1,005)	(1,021)	(1,021)	(1,175)	(2,826)	(2,571)	(5,395)	(8,605)
002	Shared Services General Office	1840	Clearing Account	13643	Capital Benefits G Payroll Tax Trans out	-	(0)	0	-	-	-	-	-	-	-	(0)	-
002	Shared Services General Office	1840	Clearing Account	13644	Capital Benefits G Emp ESOP Trans out	(26)	(53)	(61)	(109)	(184)	(187)	(187)	(215)	(518)	(479)	(1,028)	(1,651)
002	Shared Services General Office	1840	Clearing Account	13646	Capital Benefits G RSP FACC Trans out	(10)	(21)	(24)	(42)	(72)	(73)	(73)	(84)	(203)	(199)	(462)	(761)
002	Shared Services General Office	1840	Clearing Account	13647	Capital Benefits G Basic Life Trans out	(1)	(3)	(3)	(6)	(10)	(10)	(10)	(12)	(29)	(27)	(57)	(91)
002	Shared Services General Office	1840	Clearing Account	13648	Capital Benefits G LTD Trans out	(5)	(10)	(11)	(20)	(34)	(35)	(35)	(40)	(96)	(87)	(184)	(294)
002	Shared Services General Office	1840	Clearing Account	13649	Expense Benefits H Medical Trans out	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	-	-	-
002	Shared Services General Office	1840	Clearing Account	13651	Expense Benefits H Emp ESOP Trans out	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	-	-	-
002	Shared Services General Office	1840	Clearing Account	13653	Expense Benefits H RSP FACC Trans out	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	-	-	-
002	Shared Services General Office	1840	Clearing Account	13654	Expense Benefits H Basic Life Trans out	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-
002	Shared Services General Office	1840	Clearing Account	13655	Expense Benefits H LTD Trans out	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-
002	Shared Services General Office	1840	Clearing Account	13656	Capital Benefits I Medical Trans in	-	(16)	(36)	(110)	(147)	(147)	(171)	(250)	(406)	(285)	(1,002)	(1,654)
002	Shared Services General Office	1840	Clearing Account	13657	Capital Benefits I Payroll Tax Trans in	-	(6)	(15)	(45)	(60)	(60)	(69)	(102)	(164)	(117)	(409)	(673)
002	Shared Services General Office	1840	Clearing Account	13658	Capital Benefits I Emp ESOP Trans in	-	(3)	(7)	(23)	(30)	(30)	(35)	(51)	(80)	(60)	(212)	(350)
002	Shared Services General Office	1840	Clearing Account	13660	Capital Benefits I RSP FACC Trans in	-	(1)	(2)	(8)	(11)	(11)	(12)	(18)	(29)	(25)	(93)	(158)
002	Shared Services General Office	1840	Clearing Account	13661	Capital Benefits I Basic Life Trans in	-	(0)	(0)	(1)	(1)	(1)	(2)	(3)	(4)	(3)	(10)	(17)
002	Shared Services General Office	1840	Clearing Account	13662	Capital Benefits I LTD Trans in	-	(1)	(1)	(4)	(5)	(5)	(6)	(8)	(14)	(10)	(33)	(54)
002	Shared Services General Office	1840	Clearing Account	13670	Benefits K Medical Transfers	-	16	36	110	147	147	171	250	406	285	1,002	1,654
002	Shared Services General Office	1840	Clearing Account	13671	Benefits K Payroll Tax Transfers	-	6	15	45	60	60	69	102	164	117	409	673
002	Shared Services General Office	1840	Clearing Account	13672	Benefits K Emp ESOP Transfers	-	3	7	23	30	30	35	51	80	60	212	350
002	Shared Services General Office	1840	Clearing Account	13674	Benefits K RSP FACC Transfers	-	1	2	8	11	11	12	18	29	25	93	158
002	Shared Services General Office	1840	Clearing Account	13675	Benefits K Basic Life Transfers	-	0	0	1	1	1	2	3	4	3	10	17
002	Shared Services General Office	1840	Clearing Account	13676	Benefits K LTD Transfers	-	1	1	4	5	5	6	8	14	10	33	54
002	Shared Services General Office	1840	Clearing Account	13800	Expense Advance Clearing	25	25	-	-	433	433	433	448	7,524	42,465	643	643
002	Shared Services General Office	1840	Clearing Account	13802	842 Copier and Other Lease	121,056	128,936	136,816	144,695	152,575	160,455	168,335	176,214	181,850	187,485	193,121	198,757
002	Shared Services General Office	1840	Clearing Account	13807	Cap Benefits F Pension Load Clr	(11,939)	(15,408)	(19,225)	(22,872)	(27,962)	(31,451)	(33,675)	(35,843)	(37,607)	(4,937)	(8,372)	(10,285)
002	Shared Services General Office	1840	Clearing Account	13808	Cap Benefits F FAS 106 Load Clr	(14,055)	(17,891)	(22,112)	(26,144)	(31,774)	(35,631)	(38,091)	(40,488)	(42,439)	(4,735)	(7,901)	(9,665)
002	Shared Services General Office	1840	Clearing Account	13809	Cap Benefits F Workers Comp Clr	(379)	(493)	(618)	(737)	(904)	(1,018)	(1,091)	(1,162)	(1,219)	(159)	(268)	(329)
002	Shared Services General Office	1840	Clearing Account	13815	Benefits K Pension Transfers	-	3	9	24	33	33	39	56	89	61	217	359
002	Shared Services General Office	1840	Clearing Account	13816	Benefits K FAS106 Transfers	-	3	8	22	28	28	34	50	84	50	165	279
002	Shared Services General Office	1840	Clearing Account	13820	Workers' Comp Clearing	25,967	36,042	36,500	46,576	56,651	63,613	73,688	83,764	91,002	23,457	31,387	74,165
002	Shared Services General Office	1840	Clearing Account	13821	Basic Life Insurance Clearing	84,598	99,990	141,143	156,535	171,927	225,617	241,009	256,400	312,550	46,035	32,593	91,192
002	Shared Services General Office	1840	Clearing Account	13822	FAS/106 Clearing	1,415,103	1,768,878	2,122,654	2,476,430	2,830,205	3,183,981	3,537,757	3,891,532	(1,978,692)	256,403	5,265,053	5,521,456
002	Shared Services General Office	1840	Clearing Account	13823	Medical/Dental Insurance Clearing	5,306,658	6,175,952	7,199,491	8,652,129	10,074,154	11,371,955	12,476,417	13,804,767	15,206,018	1,599,220	2,847,819	4,195,773
002	Shared Services General Office	1840	Clearing Account	13824	LTD Clearing	173,568	224,337	257,705	308,475	359,244	393,468	444,237	495,007	542,642	99,210	105,493	160,516
002	Shared Services General Office	1840	Clearing Account	13826	Employer ESOP Matching	662,653	816,761	969,958	1,122,633	1,275,179	1,427,699	1,662,760	1,826,985	1,993,202	169,418	339,841	597,209
002	Shared Services General Office	1840	Clearing Account	13827	ESOP-Other Clearing	37,679	21,508	24,099	32,692	32,983	42,866	41,521	41,914	41,972	8,650	18,429	10,683
002	Shared Services General Office	1840	Clearing Account	13828	Pension Cost Clearing	1,183,139	1,478,923	1,774,708	2,070,493	2,366,277	2,662,062	2,957,847	3,253,631	3,549,416	283,325	566,651	849,976
002	Shared Services General Office	1840	Clearing Account	13829	Deferred Asset Clearing	99,505	99,505	99,505	99,505	99,505	99,505	99,505	99,505	99,505	99,505	99,505	99,505
002	Shared Services General Office	1840	Clearing Account	13836	PA Entry Clearing	754	754	754	754	754	754	754	79,998	80,027	80,027	80,027	80,027
002	Shared Services General Office	1840	Clearing Account	13838	1099 Entries	-	223	(1,354)	(7,422)	(5,154)	(35,230)	(15,211)	(8,006)	(32,926)	(30,956)	(33,104)	(30,045)
002	Shared Services General Office	1840	Clearing Account	13841	Employer ESOP Matching Accrual	(18,121)	(17,908)	4,765	19,903	27,465	(17,258)	1,044	18,363	9,912	27,456	(31,903)	-
002	Shared Services General Office	1840	Clearing Account	13848	Oracle AR Clearing	(1,426)	(1,426)	(1,426)	(1,691)	(5,026)	(7,096)	(7,045)	(10,406)	(7,897)	(8,158)	(10,551)	(4,902)
002	Shared Services General Office	1840	Clearing Account	13850	Benefits A Cr Exp Workers Comp	(35,473)	(43,473)	(52,675)	(61,504)	(69,665)	(78,345)	(87,226)	(96,453)	(106,007)	(7,452)	(15,243)	(24,381)
002	Shared Services General Office	1840	Clearing Account	13851	Benefits B Worker's Comp Variance Clr	9,988	8,044	16,913	15,797	14,099	15,994	15,029	14,312	13,175	(15,756)	(14,918)	(14,918)
002	Shared Services General Office	1840	Clearing Account	13860	Clearing Account - Benefits Other	33,879	37,385	40,822	47,342	51,821	76,542	81,768	69,072	73,752	4,664	9,291	14,087
002	Shared Services General Office	1840	Clearing Account	13861	RSP FACC	310,746	381,506	452,870	526,472	600,876	675,494	790,151	869,257	947,478	78,367	156,878	163,794
002	Shared Services General Office	1840	Clearing Account	13870	Capital Benefits G Workers Comp Trans out	(1)	(2)	(2)	(4)	(7)	(7)	(7)	(8)	(19)	(17)	(33)	(52)
002	Shared Services General Office	1840	Clearing Account	13871	Capital Benefits I Pension Trans in	-	(3)	(9)	(24)	(33)	(33)	(39)	(56)	(89)	(61)	(217)	(359)
002	Shared Services General Office	1840	Clearing Account	13872	Capital Benefits I FAS106 Trans in	-	(3)	(8)	(22)	(28)	(28)	(34)	(50)	(84)	(50)	(165)	(279)
002	Shared Services General Office	1840	Clearing Account	13873	Capital Benefits G Pension Trans out	(28)	(59)	(68)	(120)	(204)	(208)	(208)	(239)	(575)	(510)	(1,031)	(1,624)
002	Shared Services General Office	1840	Clearing Account	13874	Capital Benefits G FAS106 Trans out	(31)	(65)	(75)	(133)	(226)	(230)	(230)	(264)	(636)	(540)	(1,021)	(1,567)
002	Shared Services General Office	1840	Clearing Account	13875	Expense Benefits H Pension Trans out	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	-	-	-
002	Shared Services General Office	1840	Clearing Account	13876	Expense Benefits H FAS106 Trans out	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	-	-	-
002	Shared Services General Office	1840	Clearing Account	13880	Benefits A Cr Exp Load Pension	(1,182,088)	(1,449,023)	(1,754,178)	(2,048,416)	(2,320,885)	(2,606,665)	(2,899,699)	(3,201,963)	(3,516,488)	(257,238)	(527,364)	(814,831)
002	Shared Services General Office	1840	Clearing Account	13881	Benefits A Cr Exp Load FAS106	(1,307,145)	(1,602,320)	(1,939,758)	(2,265,125)	(2,566,420)	(2,882,433)	(3,206,468)	(3,540,709)	(3,888,509)	(237,106)	(486,092)	(751,062)
002	Shared Services General Office	1840	Clearing Account	13882	Capital Benefits E Cap TU offset Pension	16,750	18,070	18,223	18,599	19,765	19,849	20,496	20,654	20,246	756	1,160	1,092
002	Shared Services General Office	1840	Clearing Account	13883	Capital Benefits E Cap TU offset FAS106	21,029	23,078	23,731	24,657	26,764	28,997	29,666	(3,097,678)	221	3,098,308	3,098,104	3,098,104
002	Shared Services General Office	1840	Clearing Account	13886	Capital Benefits D True up Pension	(16,750)	(18,070)	(18,223)	(18,599)	(19,765)	(19,849)	(20,496)	(20,654)	(20,246)	(756)	(1,160)	(1,092)
002	Shared Services General Office	1840	Clearing Account	13887	Capital Benefits D True up FAS106	(21,029)	(23,078)	(23,731)	(24,657)	(26,764)	(27,469)	(28,997)	(29,666)	3,097,678	(221)	(3,098,308)	(3,098,104)
002	Shared Services General Office	1840	Clearing Account	13889	Benefits B Pension Variance Clr	14,033	(10,816)	2,399	4,819	(11,872)	(16,503)	(12,225)	(1,759)	20,807	(18,354)	(25,834)	(14,440)
002	Shared Services General Office	1840	Clearing Account	13890	Benefits B FAS106 Variance Clr	(90,425)	(144,602)	(156,688)	(180,711)	(225,866)	(257,687)	(279,655)	(294,780)	5,927,474	(11,664)	(4,766,057)	(4,750,805)
002	Shared Services General Office	1840	Clearing Account	13891	Capital Benefits D True up WorkComp	(273)	(377)	(179)	(255)	(319)	(287)	(337)	(398)	(370)	(477)	(449)	(1,434)
002	Shared Services General Office	1840	Clearing Account	13892	Capital Benefits E Cap TU offset WorkComp	273	377	179	255	319	287	337	398	370	477	449	1,434
002	Shared Services General Office	1840	Clearing Account	13893	Expense Benefits H Workers Comp Transfer out	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	-	-
002	Shared Services General Office	1840	Clearing Account	13894	Auto insurance installment	43,558	43,558	51,711	51,104	51,104	51,104	51,104	0	51,104	51,104	78,376	0
002	Shared Services General Office	1840	Clearing Account	13895	Capital Benefits I Workers Comp Trans in	-	(1)	(2)	(5)	(7)	(7)	(8)	(10)	(13)	(13)	(43)	(77)
002	Shared Services General Office	1840	Clearing Account	13896	842 Fleet Lease	70,604	74,864	79,124	83,384	87,155	90,925	94,696	98,123	101,207	104,290	107,374	110,457
002	Shared Services General Office	1840	Clearing Account	13898	Tax placeholder-Sabrix	(6,313)	32,787	(1,549)	(16,549)	551	122,799	(731)	644	79,534	9,133	9,134	(14,945)

Atmos Energy Corporation - Shared Services
Trial Balance - Balance Sheet Accounts
Calendar 2021

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21
002	Shared Services General Office	1860	Miscellaneous deferred debits	14133	COLI Loans Against CSV	(16,067,765)	(16,067,765)	(16,067,765)	(16,239,652)	(16,239,652)	(16,525,086)	(16,522,582)	(15,401,010)	(15,436,714)	(15,436,714)	(15,436,714)	(15,436,714)
002	Shared Services General Office	1860	Miscellaneous deferred debits	14162	2 B Universal Shelf Registration	64,744	64,744	29,135	29,135	29,135	29,135	63,866	63,866	63,866	184,866	162,682	162,682
002	Shared Services General Office	1860	Miscellaneous deferred debits	14167	Fees related to Equity Offerings	98,141	166,879	-	-	66,746	205,412	330,844	434,831	282,041	282,041	286,753	591,115
002	Shared Services General Office	1860	Miscellaneous deferred debits	14168	RS-Taxes Withheld	(1,481,120)	(1,481,120)	(1,481,120)	2,207,378	2,206,056	(716,662)	-	152	-	-	(1,612,294)	(1,610,388)
002	Shared Services General Office	1860	Miscellaneous deferred debits	14214	Sports Option #5	2,829,166	2,800,000	2,770,833	2,741,666	2,712,500	2,683,333	2,654,166	2,625,000	2,595,833	2,566,666	2,537,499	2,508,333
002	Shared Services General Office	1860	Miscellaneous deferred debits	27001	842 Real Estate Lease - A&G	46,213,653	45,974,822	45,735,263	45,494,974	45,253,952	45,433,971	45,191,531	44,948,362	44,704,461	44,459,827	44,214,458	43,968,353
002	Shared Services General Office	1860	Miscellaneous deferred debits	27004	842 Fleet Lease	137,768	133,857	129,937	126,007	122,557	119,098	112,558	106,687	103,880	101,065	98,243	95,412
002	Shared Services General Office	1860	Miscellaneous deferred debits	27006	842 Copier and Other Lease	224,245	216,771	209,283	201,781	194,267	186,738	179,197	171,641	166,321	160,990	155,649	150,299
002	Shared Services General Office	1860	Miscellaneous deferred debits	27347	Hedging Open Positions	123,727,828	158,885,822	193,785,772	174,433,102	167,557,330	136,242,505	131,043,911	130,745,418	169,468,407	75,097,639	59,644,781	67,553,261
002	Shared Services General Office	1890	Unamortized Loss on Reacquired Debt	19100	Retirement of MVG Debt	3,685,929	3,671,940	3,657,952	3,643,964	3,629,975	3,615,987	3,601,999	3,588,010	3,574,022	3,560,034	3,546,045	3,532,057
002	Shared Services General Office	1890	Unamortized Loss on Reacquired Debt	19113	Retirement Premium on NP Series J	140,099	93,400	46,700	0	0	0	0	0	0	0	0	0
002	Shared Services General Office	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	491,392,804	491,392,804	871,278,305	871,278,305	871,278,305	875,099,779	875,099,779	875,099,779	907,372,064	907,372,064	907,372,064	914,397,707
002	Shared Services General Office	1900	Accumulated Deferred Income Taxes	28206	Accum Defer State Inc Tax	7,097,288	7,097,288	6,930,947	6,930,947	6,930,947	6,945,774	6,945,774	6,945,774	7,299,778	7,299,778	7,299,778	7,528,066
002	Shared Services General Office	2010	Common stock issued	00000	Default	(638,804)	(638,861)	(651,336)	(651,360)	(651,783)	(651,935)	(651,954)	(651,979)	(660,099)	(660,126)	(660,891)	(675,126)
002	Shared Services General Office	2110	Miscellaneous paid-In capital	00000	Default	(4,596,797,027)	(4,597,113,652)	(4,847,880,837)	(4,848,074,562)	(4,863,702,741)	(4,867,101,541)	(4,869,796,311)	(4,870,968,953)	(5,023,407,338)	(5,026,553,386)	(5,027,515,746)	(5,292,680,054)
002	Shared Services General Office	2110	Miscellaneous paid-In capital	10256	Restricted Stock Grant Value--LTIP - Performance Based	15,903,402	15,881,154	16,734,268	16,549,893	24,460,233	24,482,704	26,773,614	27,401,829	16,369,010	19,957,820	19,957,820	19,859,520
002	Shared Services General Office	2110	Miscellaneous paid-In capital	10257	Restricted Stock Accumulated Amort--LTIP Performance Based	(10,632,292)	(10,966,610)	(11,891,604)	(12,204,925)	(14,321,105)	(14,913,910)	(18,732,415)	(19,118,239)	(8,100,157)	(10,080,349)	(10,598,650)	(11,096,105)
002	Shared Services General Office	2110	Miscellaneous paid-In capital	10260	RSU Grant Value - LTIP Time Lapse	22,274,922	22,274,922	22,058,830	22,058,830	22,380,781	22,428,024	22,464,828	22,515,837	22,472,300	21,543,364	21,543,364	21,508,957
002	Shared Services General Office	2110	Miscellaneous paid-In capital	10261	RSU Accumulated Amort - LTIP Time Lapse	(18,640,368)	(18,843,000)	(18,934,239)	(19,145,552)	(16,091,223)	(16,331,060)	(17,246,528)	(17,214,324)	(17,187,497)	(17,012,090)	(17,232,534)	(17,442,221)
002	Shared Services General Office	2110	Miscellaneous paid-In capital	10264	RSU Grant Value - MIP	11,026,453	11,026,453	11,026,453	11,026,453	11,026,453	11,026,453	11,026,453	11,026,453	14,341,216	14,341,216	11,068,739	11,068,739
002	Shared Services General Office	2110	Miscellaneous paid-In capital	10265	RSU Accumulated Amort - MIP	(10,683,912)	(10,697,091)	(10,711,681)	(10,725,801)	(10,740,611)	(10,754,744)	(10,819,281)	(10,819,281)	(14,134,044)	(14,147,519)	(10,638,885)	(10,655,762)
002	Shared Services General Office	2150	Appropriated Retained Earnings	20102	OCI-Other	(75,171)	(74,715)	(74,260)	(73,349)	(72,893)	(72,893)	(72,437)	(71,982)	(71,526)	(71,071)	(70,615)	(70,159)
002	Shared Services General Office	2150	Appropriated Retained Earnings	20105	OCI-\$400M T Lock June 2011	(10,557,692)	(10,514,423)	(10,471,154)	(10,427,885)	(10,384,615)	(10,341,346)	(10,298,077)	(10,254,808)	(10,211,538)	(10,168,269)	(10,125,000)	(10,081,731)
002	Shared Services General Office	2150	Appropriated Retained Earnings	20107	OCI-\$350M T Lock Feb-13	37,903,718	37,760,144	37,616,569	37,472,994	37,329,420	37,185,845	37,042,270	36,898,696	36,755,121	36,611,546	36,467,971	36,324,397
002	Shared Services General Office	2150	Appropriated Retained Earnings	20108	OCI-\$750M T Lock Oct-14	(8,207,838)	(8,179,039)	(8,150,239)	(8,121,440)	(8,092,640)	(8,063,841)	(8,035,042)	(8,006,242)	(7,977,443)	(7,948,643)	(7,919,844)	(7,891,045)
002	Shared Services General Office	2150	Appropriated Retained Earnings	20109	OCI-500M T Lock Jun-17	24,937,825	24,850,324	24,762,823	24,675,322	24,587,821	24,500,320	24,412,819	24,325,317	24,237,816	24,150,315	24,062,814	23,975,313
002	Shared Services General Office	2150	Appropriated Retained Earnings	20111	OCI-450M T Lock Mar-19	65,666,397	65,462,147	65,267,897	65,073,647	64,878,398	64,685,148	64,490,898	64,296,649	64,102,399	63,908,149	63,713,900	63,519,650
002	Shared Services General Office	2150	Appropriated Retained Earnings	20112	OCI-500M T Lock Sep-20	3,322,885	3,295,195	3,267,504	3,239,813	3,212,122	3,184,432	3,156,741	3,129,050	3,101,360	3,073,669	3,045,978	3,018,287
002	Shared Services General Office	2150	Appropriated Retained Earnings	20113	OCI 600M T Lock Sep-21	(60,777,255)	(82,455,038)	(102,246,149)	(91,562,765)	(87,173,727)	(66,994,168)	(56,132,343)	(55,777,900)	(48,222,009)	(48,089,531)	(47,957,053)	(47,824,575)
002	Shared Services General Office	2150	Appropriated Retained Earnings	20114	OCT 2022 Int rate swaps	(46,947,078)	(61,308,525)	(74,999,776)	(67,332,173)	(64,584,268)	(58,875,776)	(44,120,468)	(43,897,943)	(55,875,776)	(48,542,197)	(38,790,116)	(45,326,691)
002	Shared Services General Office	2150	Appropriated Retained Earnings	20115	OCT 2024 Int rate swaps	(49,038,497)	(61,951,918)	(75,335,350)	(67,989,539)	(65,403,358)	(52,879,102)	(45,523,959)	(44,829,557)	(58,774,736)	(46,212,129)	(32,517,160)	(40,530,376)
002	Shared Services General Office	2150	Appropriated Retained Earnings	20116	OCT 2023 Int rate swaps	-	-	-	-	-	(28,482)	(3,603,232)	(4,142,893)	(12,685,640)	(7,692,186)	(1,299,081)	(4,707,147)
002	Shared Services General Office	2150	Appropriated Retained Earnings	20117	OCT 2025 Int rate swaps	-	-	-	-	-	(142,727)	2,100,338	2,395,033	(4,134,049)	2,574,922	10,135,515	5,715,984
002	Shared Services General Office	2160	Retained Earnings	00000	Default	1,127,636,816	1,110,315,723	1,082,505,000	1,064,076,266	1,047,194,464	1,033,382,857	1,018,039,797	1,016,654,969	1,004,450,261	1,304,304,742	1,278,633,376	1,256,559,528
002	Shared Services General Office	2240	Other long-Term	20200	Med Term Notes	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)
002	Shared Services General Office	2240	Other long-Term	20223	Debentures 6.75	(150,000,000)	(150,000,000)	(150,000,000)	(150,000,000)	(150,000,000)	(150,000,000)	(150,000,000)	(150,000,000)	(150,000,000)	(150,000,000)	(150,000,000)	(150,000,000)
002	Shared Services General Office	2240	Other long-Term	20232	5.95% Senior Notes due 2034	(200,000,000)	(200,000,000)	(200,000,000)	(200,000,000)	(200,000,000)	(200,000,000)	(200,000,000)	(200,000,000)	(200,000,000)	(200,000,000)	(200,000,000)	(200,000,000)
002	Shared Services General Office	2240	Other long-Term	20235	5.50% Senior Notes due 2041	(400,000,000)	(400,000,000)	(400,000,000)	(400,000,000)	(400,000,000)	(400,000,000)	(400,000,000)	(400,000,000)	(400,000,000)	(400,000,000)	(400,000,000)	(400,000,000)
002	Shared Services General Office	2240	Other long-Term	20236	4.15% Senior Notes due 2043	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)
002	Shared Services General Office	2240	Other long-Term	20237	4.125% Senior Notes due 2044	(750,000,000)	(750,000,000)	(750,000,000)	(750,000,000)	(750,000,000)	(750,000,000)	(750,000,000)	(750,000,000)	(750,000,000)	(750,000,000)	(750,000,000)	(750,000,000)
002	Shared Services General Office	2240	Other long-Term	20239	3.000% Senior Notes due 2027	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)
002	Shared Services General Office	2240	Other long-Term	20240	4.30% Senior Notes due 2048	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)
002	Shared Services General Office	2240	Other long-Term	20241	4.125 Senior Notes due 2049	(450,000,000)	(450,000,000)	(450,000,000)	(450,000,000)	(450,000,000)	(450,000,000)	(450,000,000)	(450,000,000)	(450,000,000)	(450,000,000)	(450,000,000)	(450,000,000)
002	Shared Services General Office	2240	Other long-Term	20242	2.625% Senior Notes due 2029	(300,000,000)	(300,000,000)	(300,000,000)	(300,000,000)	(300,000,000)	(300,000,000)	(300,000,000)	(300,000,000)	(300,000,000)	(300,000,000)	(300,000,000)	(300,000,000)
002	Shared Services General Office	2240	Other long-Term	20243	3.375% Senior Notes due 2049	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)
002	Shared Services General Office	2240	Other long-Term	20244	200MM CA 2 YR Term Loan	(200,000,000)	(200,000,000)	(200,000,000)	(200,000,000)	(200,000,000)	(200,000,000)	(200,000,000)	(200,000,000)	(200,000,000)	(200,000,000)	(200,000,000)	(200,000,000)
002	Shared Services General Office	2240	Other long-Term	20245	1.500% Senior Notes due 2031	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)
002	Shared Services General Office	2240	Other long-Term	20246	0.625% Senior Notes due 2023	-	-	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)
002	Shared Services General Office	2240	Other long-Term	20247	Float Rate Senior Notes due 2023	-	-	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)
002	Shared Services General Office	2240	Other long-Term	20248	2.850% Senior Notes due 2052	-	-	-	-	-	-	-	-	-	(600,000,000)	(600,000,000)	(600,000,000)
002	Shared Services General Office	2241	Unamortized debt expense	13521	150MM 6.75% due Jul-28	417,662	413,021	408,381	403,740	399,099	394,459	389,818	385,177	380,537	375,896	371,255	366,615
002	Shared Services General Office	2241	Unamortized debt expense														

Atmos Energy Corporation - Shared Services
Trial Balance - Balance Sheet Accounts
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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21
002	Shared Services General Office	2310	Notes payable	20644	CP- Mizuho	-	(30,000,000)	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	2310	Notes payable	20645	CP- Mizuho Discount	-	2,800	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	2310	Notes payable	20646	CP- MUFG	-	-	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	2310	Notes payable	20647	CP-MUFG Discount	-	-	-	-	-	-	-	(25,000,000)	-	-	-	-
002	Shared Services General Office	2320	Accounts Payable	21000	Net Payroll	10,450,290	12,266,508	14,040,030	15,760,456	17,527,473	19,260,664	21,835,415	23,513,552	25,237,010	1,768,065	6,197,911	9,130,204
002	Shared Services General Office	2320	Accounts Payable	21001	Current Liab-A/P Vouchers	(109,043,805)	(89,976,636)	(130,918,343)	(164,282,033)	(155,200,295)	(162,774,580)	(181,016,825)	(192,872,865)	(222,768,986)	(170,611,825)	(154,945,202)	(157,514,497)
002	Shared Services General Office	2320	Accounts Payable	21007	Emp Supp Life Ins	(8,056)	(7,448)	-	148	194	452	(9,325)	-	-	-	(9,675)	(5,946)
002	Shared Services General Office	2320	Accounts Payable	21010	Emp Ad&D	(1,301)	(1,295)	-	6	10	52	(1,577)	-	-	-	(1,564)	(1,559)
002	Shared Services General Office	2320	Accounts Payable	21012	Emp ESOP	(22)	(22)	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	2320	Accounts Payable	21016	Emp Credit Union	-	-	-	-	-	783	-	-	-	-	-	-
002	Shared Services General Office	2320	Accounts Payable	21018	Emp United Way	(29,645)	(42,521)	290	(12,551)	(25,309)	242	(19,148)	(32,073)	-	(12,486)	(24,496)	-
002	Shared Services General Office	2320	Accounts Payable	21020	Federal PAC	-	-	-	-	-	4,817	-	-	-	-	-	-
002	Shared Services General Office	2320	Accounts Payable	21033	Empr Esop	(38,311)	(38,524)	(61,197)	(76,337)	(83,900)	(99,138)	(39,177)	(57,479)	(74,798)	(84,709)	(102,254)	(42,895)
002	Shared Services General Office	2320	Accounts Payable	21035	Empr Ltd Ins	(319,999)	(343,290)	(325,494)	(375,012)	(400,203)	(420,452)	(442,345)	(444,575)	(457,858)	(502,554)	(496,835)	(520,979)
002	Shared Services General Office	2320	Accounts Payable	21036	Empr Basic Life	(160,492)	(158,967)	(166,389)	(181,780)	(180,311)	(216,611)	(214,734)	(211,527)	(248,853)	(265,149)	(243,675)	(283,308)
002	Shared Services General Office	2320	Accounts Payable	21040	Empr Medical/Dental	(1,300,071)	(1,300,071)	(1,359,263)	(1,359,263)	(1,359,263)	(1,346,452)	(1,346,452)	(1,346,452)	(1,369,277)	(1,369,277)	(1,369,277)	(1,424,504)
002	Shared Services General Office	2320	Accounts Payable	21042	Dental Claims Incurred	65,514	68,450	36,048	83,738	80,272	50,480	98,987	89,401	60,571	23,575	62,100	62,100
002	Shared Services General Office	2320	Accounts Payable	21043	Emp Medical Prem W/H	564,539	706,636	849,542	992,181	1,133,983	1,275,852	1,488,635	1,627,358	1,766,798	140,417	281,752	492,181
002	Shared Services General Office	2320	Accounts Payable	21045	Emp Dental Prem W/H	29,360	36,503	43,700	50,924	58,114	65,234	75,954	82,928	89,954	7,052	14,164	24,750
002	Shared Services General Office	2320	Accounts Payable	21047	Medical/Dental Clearing	(5,924)	(7,839)	(9,786)	(11,731)	(13,692)	(15,637)	(17,571)	(19,485)	(21,403)	(1,897)	(3,842)	(5,759)
002	Shared Services General Office	2320	Accounts Payable	21048	Med/Dental-Other Exp Pymt	(1,794,604)	659,091	(1,242,262)	(1,375,775)	(2,236,422)	(1,664,216)	(1,401,586)	1,696,752	(2,014,579)	(1,787,123)	(917,556)	(1,733,654)
002	Shared Services General Office	2320	Accounts Payable	21049	PTO Accrual	(1,148,987)	(1,148,987)	(1,148,987)	(1,148,987)	(1,148,987)	(1,148,987)	(1,148,987)	(1,148,987)	(1,148,987)	(1,148,987)	(1,148,987)	(1,148,987)
002	Shared Services General Office	2320	Accounts Payable	21050	Accrued Payroll	(982,560)	(978,682)	(1,571,986)	(1,974,832)	(2,163,339)	(2,550,510)	(1,015,174)	(1,506,355)	(1,990,251)	(2,216,603)	(2,610,572)	(1,114,810)
002	Shared Services General Office	2320	Accounts Payable	21052	Vision Plan	(4,780)	(4,758)	(9,503)	2,120	2,094	6,868	(7,399)	-	(5,390)	-	(5,338)	(8,015)
002	Shared Services General Office	2320	Accounts Payable	21053	Pretax Flex Medical Plan	96,943	102,015	124,522	2,758	5,747	5,891	(10,821)	(1,737)	(9,397)	(14,742)	(21,951)	(36,821)
002	Shared Services General Office	2320	Accounts Payable	21054	Pretax Dependent Care Plan	(3,476)	(1,982)	1,819	(13,853)	(15,844)	(15,097)	(20,737)	(19,482)	(19,560)	(20,952)	(20,110)	(25,464)
002	Shared Services General Office	2320	Accounts Payable	21069	ACH Direct Deposit	(3,517)	-	10,079	10,079	-	64,694	-	414	-	726	995	(8,259)
002	Shared Services General Office	2320	Accounts Payable	21132	Oracle AR Reimbursements	565	565	3,344	7,673	7,673	8,626	11,589	1,687	2,137	8,586	50,049	232,485
002	Shared Services General Office	2320	Accounts Payable	21177	Dividend Payable PSU	-	-	-	-	-	-	-	-	(689,520)	(689,520)	-	-
002	Shared Services General Office	2320	Accounts Payable	21178	Health Spending Account	(24)	(0)	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	2320	Accounts Payable	21306	RSP FACC Empr Payable	(69,764)	(140,105)	(211,470)	(284,004)	(356,210)	(430,582)	(536,334)	(611,148)	(682,656)	(755,193)	(830,670)	-
002	Shared Services General Office	2320	Accounts Payable	21307	Involuntary Deductions	-	-	-	-	-	3,071	(10)	(10)	-	-	-	-
002	Shared Services General Office	2320	Accounts Payable	21308	Emp Lifelock Deductions	(1,920)	(1,920)	(1,903)	(1,903)	(1,869)	-	(1,886)	-	-	(2,115)	(2,064)	-
002	Shared Services General Office	2320	Accounts Payable	23501	Customer Contributions	(376)	(376)	(376)	(376)	(376)	(376)	(376)	(376)	(376)	(376)	(376)	(376)
002	Shared Services General Office	2320	Accounts Payable	24603	Other A/P-Def Cr Cl Cur	-	-	-	-	(1,233,603)	(1,233,603)	(1,233,603)	(1,233,603)	(1,233,603)	(1,233,603)	(1,000,000)	-
002	Shared Services General Office	2320	Accounts Payable	24607	EY Atmos Audit 10-K ARS Fees	(267,907)	(271,657)	(275,050)	(278,792)	(280,781)	(284,478)	(237,976)	(141,726)	(437,412)	(389,609)	(576,995)	(744,703)
002	Shared Services General Office	2320	Accounts Payable	24612	Other A/P-Uncashed Checks	5,429,963	5,429,963	5,433,485	5,425,343	5,447,110	5,447,110	5,447,190	5,645,982	5,645,982	6,496,971	6,528,596	6,530,489
002	Shared Services General Office	2320	Accounts Payable	24618	Stocked Item PO Clearing	57,691	57,691	57,691	57,691	57,691	57,691	57,691	57,691	57,691	57,691	57,691	57,691
002	Shared Services General Office	2320	Accounts Payable	24619	Non-Stocked Item PO Clearing	-	-	-	-	-	-	-	-	64,493	64,493	64,493	64,493
002	Shared Services General Office	2320	Accounts Payable	24634	EY Interim Reviews 10-Q Fees	-	-	-	-	110,000	-	-	110,000	-	-	-	-
002	Shared Services General Office	2320	Accounts Payable	24644	Atmos-Wrong Payee	(145,294)	(154,432)	(177,851)	(177,851)	(177,851)	(177,954)	(177,788)	(174,379)	(174,329)	(60,326)	(174,329)	(132,311)
002	Shared Services General Office	2320	Accounts Payable	24646	BFI property insurance tax	(332,466)	(363,557)	(398,147)	(432,736)	(94,224)	(128,813)	(163,403)	(197,992)	(232,581)	(267,171)	(301,760)	(336,349)
002	Shared Services General Office	2360	Taxes accrued	25102	Empr Fica-Accrual	(289,289)	(340,914)	(433,630)	(500,803)	(592,276)	(695,549)	(838,120)	(910,761)	(947,277)	(1,005,425)	(4,041,603)	(4,180,194)
002	Shared Services General Office	2360	Taxes accrued	25104	Empr Futa-Accrual	(4,897)	(1,584)	(727)	(312)	(157)	(135)	(52)	(138)	(124)	(165)	(244)	(84)
002	Shared Services General Office	2360	Taxes accrued	25107	State Unemployment Tax	(8,128)	(3,457)	(1,853)	(934)	(279)	(232)	(89)	(235)	(235)	(270)	(430)	(52)
002	Shared Services General Office	2360	Taxes accrued	25114	State Franchise Tax Accrl	18,151,718	18,151,718	18,854,718	18,854,718	18,854,718	19,747,718	19,756,943	19,756,943	20,355,077	20,355,077	20,355,077	23,303,077
002	Shared Services General Office	2360	Taxes accrued	25123	Use Tax	(3,246,107)	(3,044,468)	(3,979,738)	(6,075,034)	(5,228,155)	(4,672,829)	(5,713,211)	(6,020,068)	(8,310,361)	(6,184,639)	(6,153,323)	(6,105,468)
002	Shared Services General Office	2360	Taxes accrued	25201	Ad Valorem Tax	(329,750)	(370,950)	(412,150)	(453,350)	(494,550)	(536,750)	(576,950)	(618,150)	(659,350)	(669,350)	(689,350)	(689,350)
002	Shared Services General Office	2360	Taxes accrued	26501	Federal Income Tax	(26,661,830)	(52,870,535)	7,469,815	(5,987,644)	(11,378,419)	7,469,816	1,473,428	(5,792,777)	7,469,851	(5,403,110)	(25,047,187)	7,469,852
002	Shared Services General Office	2360	Taxes accrued	26503	State Income Tax	(3,101,258)	(2,923,099)	(402,526)	(279,463)	7,155,733	-	106,872	173,407	-	197,456	466,415	185,475
002	Shared Services General Office	2360	Taxes accrued	26506	Fin 48 Liability	0	0	0	0	0	0	0	0	0	0	0	0
002	Shared Services General Office	2370	Interest accrued	26628	UCG - Mtn 95-1	(85,227)	(140,811)	(196,394)	(251,977)	(307,561)	(29,644)	(85,227)	(140,811)	(196,394)	(251,977)	(307,561)	(29,644)
002	Shared Services General Office	2370	Interest accrued	26631	Int Accr-Deb. 6.75	(450,000)	(1,293,750)	(2,137,500)	(2,981,250)	(3,825,000)	(4,668,750)	(450,000)	(1,293,750)	(2,137,500)	(2,981,250)	(3,825,000)	(4,668,750)
002	Shared Services General Office	2370	Interest accrued	26648	Int-5.95 % Senior Notes due 2034	(3,503,889)	(4,495,556)	(5,487,223)	(528,889)	(1,520,556)	(2,512,223)	(3,503,889)	(4,495,556)	(5,487,223)	(528,889)	(1,520,556)	(2,512,223)
002	Shared Services General Office	2370	Interest accrued	26654	Int-5.50% Senior Notes due 2041	(2,811,111)	(4,644,444)	(6,477,777)	(8,311,111)	(10,144,444)	(977,777)	(2,811,111)	(4,644,444)	(6,477,777)	(8,311,111)	(10,144,444)	(977,777)
002	Shared Services General Office	2370	Interest accrued	26655	Int-4.15% Senior Notes due 2043	(922,223)	(2,651,389)	(4,380,556)	(6,109,723)	(7,838,889)	(9,568,056)	(922,223)	(2,651,389)	(4,380,556)	(6,109,723)	(7,838,889)	(9,568,056)
002	Shared Services General Office	2370	Interest accrued	26656	Int-4.125% Senior Notes due 2044	(9,109,375)	(11,687,500)	(14,265,625)	(1,375,000)	(3,953,125)	(6,531,250)	(9,109,375)	(11,687,500)	(14,265,625)	(1,375,000)	(3,953,125)	(6,531,250)
002	Shared Services General Office	2370	Interest accrued	26658	Int-3.000% Senior Notes due 2027	(1,916,667)	(3,166,667)	(4,416,667)	(5,666,667)	(6,916,667)	(666,667)	(1,916,667)	(3,166,667)	(4,416,667)	(5,666,667)	(6,916,667)	(666,667)
002	Shared Services General Office	2370	Interest accrued	26659	Int-4.300% Senior Notes due 2048	(8,600,000)	(10,750,000)	(12,900,000)	(2,150,000)	(4,300,000)	(6,450,000)	(8,600,000)	(10,750,000)	(12,900,000)	(2,150,000)	(4,300,000)	(6,450,000)
002	Shared Services General Office	2370	Interest accrued	26660	Int-4.125% Senior Notes due 2049	(7,012,500)	(8,559,375)	(825,000)	(2,371,875)	(3,918,750)	(5,465,625)	(7,012,500)	(8,559,375)	(825,000)	(2,371,875)	(3,918,750)	(5,465,625)
002	Shared Services General Office	2370	Interest accrued	26661	Int-2.625% Senior Notes due 2029	(2,975,000)	(3,631,250)	(350,000)	(1,006,250)	(1,662,500)	(2,318,750)	(3,000,000)	(3,631,250)	(4,000,000)	(2,625,000)	(3,281,250)	(3,937,500)
002	Shared Services General Office	2370	Interest accrued	26662	Int-3.375% Senior Notes due 2049	(6,375,000)	(7,781,250)	(750,000)	(2,156,250)	(3,562,500)	(4,968,750)	(6,375,000)	(7,781,250)	(750,000)	(2,156,250)	(3,562,500)	(4,968,750)
002	Shared Services General Office	2370	Interest accrued	26663	Int-CA 200mm Term Loan due 2022	(268,333)	(633,056)	(1,050,694)	(182,722)	(180,278)	(189,750)	(189,750)	(188,472)	(179,056)	(162,778)	(179,056)	(189,750)
002	Shared Services General Office	2370	Interest accrued	26664	Int-1.500% Senior Notes due 2031	(400,000)	(1,150,000)	(1,900,000)	(2,650,000)	(3,400,000)	(4,150,000)	(400,000)	(1,150,000)	(1,900,000)	(2,650,000)	(3,400,000)	(4,150,000)
002	Shared Services General Office	2370	Interest accrued	26665	Int -												

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Trial Balance - Balance Sheet Accounts
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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21
002	Shared Services General Office	2530	Other deferred credits	27707	Directors' Def Comp	(406,260)	(407,418)	(408,239)	(414,062)	(414,901)	(415,743)	(421,587)	(422,447)	(423,310)	(429,176)	(430,058)	(430,943)
002	Shared Services General Office	2530	Other deferred credits	27709	Fas106-Veba Trust/Admin	37,985	53,241	62,098	101,943	136,127	157,724	173,567	203,653	209,215	33,796	39,233	68,462
002	Shared Services General Office	2530	Other deferred credits	27710	Fas 106 - Veba Trust	1,992,474	1,992,474	1,992,474	2,584,860	2,584,860	2,584,860	2,705,770	2,705,770	2,705,770	496,203	496,203	496,203
002	Shared Services General Office	2530	Other deferred credits	27712	Deferred Retirement Costs	(61,619,862)	(61,853,427)	(62,083,306)	(62,316,871)	(62,555,725)	(49,301,702)	(49,446,192)	(49,588,332)	(49,603,307)	(49,602,888)	(49,740,345)	(49,877,803)
002	Shared Services General Office	2530	Other deferred credits	27713	Dir Retirement Plan Accr	(153,150)	(153,150)	(153,150)	(153,150)	(153,150)	(153,150)	(153,150)	(153,150)	(153,150)	(153,150)	(153,150)	(153,150)
002	Shared Services General Office	2530	Other deferred credits	27728	FAS 106 Premiums Incurred	(497,065)	(607,482)	(640,077)	(505,309)	(917,526)	(1,164,230)	(1,566,488)	(1,052,253)	(2,572,361)	1,075,999	230,766	175,745
002	Shared Services General Office	2530	Other deferred credits	27729	FAS 106 Claims Incurred	252,563	494,929	619,507	885,946	1,095,976	1,830,774	2,014,919	1,173,139	2,566,377	(1,461,766)	(781,871)	(669,989)
002	Shared Services General Office	2530	Other deferred credits	27730	FAS 106 Premiums W/H	(194,801)	(243,917)	(292,723)	(345,926)	(400,774)	(859,574)	(934,439)	(966,221)	(1,019,123)	(53,161)	(104,298)	(155,427)
002	Shared Services General Office	2530	Other deferred credits	27731	FAS 106 Admin Fees	112,243	128,972	141,603	158,788	194,840	226,022	285,445	306,421	349,255	50,400	79,686	112,187
002	Shared Services General Office	2530	Other deferred credits	27737	Accrued Interest on COLI Policies	(603,540)	(677,241)	(750,942)	(531,998)	(606,415)	(189,432)	(271,918)	(302,208)	(312,827)	(384,135)	(455,442)	(526,750)
002	Shared Services General Office	2530	Other deferred credits	27749	FAS 106 Retiree Life Insurance Premiums	980	1,202	1,864	1,864	2,167	2,469	2,750	3,031	3,313	281	562	844
002	Shared Services General Office	2530	Other deferred credits	27751	Medicare Advantage Plan Premiums	14,981	20,620	23,834	36,477	39,164	41,770	45,152	49,795	51,774	2,627	3,583	324,685
002	Shared Services General Office	2530	Other deferred credits	27752	LT Fin 48 Liability	(31,815,869)	(31,815,869)	(31,815,869)	(31,815,869)	(31,815,869)	(31,815,869)	(31,815,869)	(31,815,869)	(32,890,916)	(32,890,916)	(32,890,916)	(32,169,590)
002	Shared Services General Office	2530	Other deferred credits	27792	LT-State Tax Int/Penalties	(9,410,128)	(9,410,128)	(9,908,771)	(9,908,771)	(9,908,771)	(10,407,414)	(10,407,414)	(10,407,414)	(10,266,573)	(10,266,573)	(10,266,573)	(10,590,423)
002	Shared Services General Office	2530	Other deferred credits	27794	ARI Incentive	(758,333)	(740,278)	(722,222)	(704,167)	(686,111)	(650,055)	(600,000)	(631,944)	(613,889)	(595,833)	(577,778)	(559,722)
002	Shared Services General Office	2550	Accumulated deferred investment tax credits	28001	Deferred Itc - Federal	-	-	-	-	-	-	-	-	-	-	-	(1,120,717)
002	Shared Services General Office	2820	Accum deferred income taxes-Other property	28201	Accum Defer Fed Income	(17,052,261)	(17,052,261)	(17,420,738)	(17,420,738)	(17,420,738)	(18,004,849)	(18,004,849)	(18,004,849)	(17,772,313)	(17,772,313)	(17,772,313)	(18,423,915)
002	Shared Services General Office	2820	Accum deferred income taxes-Other property	28206	Accum Defer State Inc Tax	(1,488,413)	(1,488,413)	(1,520,576)	(1,520,576)	(1,520,576)	(1,571,559)	(1,571,559)	(1,571,559)	(1,551,263)	(1,551,263)	(1,551,263)	(1,608,139)
002	Shared Services General Office	2830	Accumulated deferred income taxes-Other	28201	Accum Defer Fed Income	(33,468,784)	(46,582,658)	(56,651,394)	(49,921,743)	(47,438,258)	(54,554,905)	(48,020,191)	(47,848,493)	(49,268,260)	(40,934,557)	(31,058,514)	(32,421,464)
002	Shared Services General Office	2830	Accumulated deferred income taxes-Other	28206	Accum Defer State Inc Tax	(2,732,880)	(3,877,530)	(4,725,681)	(4,138,280)	(3,921,508)	(3,014,697)	(2,444,311)	(2,429,325)	(4,112,917)	(3,385,506)	(2,523,471)	(2,602,209)
002	Shared Services General Office	4380	Dividends declared-Common stock	30122	Div-Common Stock	78,772,434	156,084,522	158,879,342	158,879,342	237,853,912	240,583,476	240,583,476	319,650,424	322,329,097	-	87,299,987	90,152,665
002	Shared Services General Office	4380	Dividends declared-Common stock	30164	Cash equivalent - RSU	212,678	212,678	424,996	424,996	424,996	629,701	629,701	629,701	835,287	-	-	217,507
002	Shared Services General Office	4380	Dividends declared-Common stock	30169	Cash equivalent - PSU	38,415	38,415	38,415	38,415	38,415	38,415	38,415	38,415	727,934	-	41,457	41,457
002	Shared Services General Office	4380	Dividends declared-Common stock	30184	Cash equivalent - Outside Dir RSU	-	-	5,519	5,845	5,845	9,198	9,198	9,198	12,551	-	-	-
012	Customer Support	1010	Gas Plant in Service	10008	General Plant	151,349,106	151,886,779	151,887,346	151,947,592	152,097,143	152,115,113	152,115,113	152,167,980	152,315,631	152,322,439	152,322,439	152,694,976
012	Customer Support	1070	Construction work in progress	01002	Capital Labor Contra	(3,045)	(3,045)	(3,045)	(3,045)	(3,045)	(3,045)	(3,045)	(3,045)	(3,045)	(3,045)	(3,045)	(3,045)
012	Customer Support	1070	Construction work in progress	01005	Capitalized Project Labor	18,254,524	18,267,158	18,267,636	18,274,367	18,310,877	18,358,285	18,479,307	18,524,357	18,567,790	18,628,930	18,680,032	18,818,053
012	Customer Support	1070	Construction work in progress	01009	Capital Labor Accrual	6,108	8,481	5,514	8,688	25,404	36,138	25,493	21,058	24,868	35,893	35,984	28,941
012	Customer Support	1070	Construction work in progress	01253	Medical Benefits Projects	1,497,204	1,499,670	1,499,763	1,501,077	1,508,204	1,517,458	1,541,081	1,549,875	1,558,353	1,570,064	1,579,615	1,605,418
012	Customer Support	1070	Construction work in progress	01256	Payroll Tax Projects	673,230	674,240	674,278	674,817	677,738	681,530	698,291	694,816	703,182	707,270	718,312	718,312
012	Customer Support	1070	Construction work in progress	01259	ESOP Benefits Projects	287,841	288,293	288,310	288,551	289,858	291,555	295,888	297,501	299,056	301,258	303,113	308,125
012	Customer Support	1070	Construction work in progress	01262	Other Benefits Projects	4,914	4,914	4,914	4,914	4,914	4,914	4,914	4,914	4,914	4,914	4,914	4,914
012	Customer Support	1070	Construction work in progress	01265	RSP FACC Benefits Projects	52,539	52,715	52,722	52,816	53,328	53,991	55,686	56,316	56,924	57,872	58,761	61,162
012	Customer Support	1070	Construction work in progress	01268	Life Benefits Projects	43,383	44,402	43,161	44,503	51,571	56,158	51,945	50,179	51,859	55,919	56,034	53,533
012	Customer Support	1070	Construction work in progress	01271	LTD Benefits Projects	63,626	63,710	63,713	63,757	63,998	64,311	65,110	65,407	66,092	66,419	67,303	67,303
012	Customer Support	1070	Construction work in progress	01290	Other Benefits Projects	3,559,969	3,559,969	3,559,969	3,559,969	3,559,969	3,559,969	3,559,969	3,559,969	3,559,969	3,559,969	3,559,969	3,559,969
012	Customer Support	1070	Construction work in progress	01291	Pension Benefits Projects	1,087,941	1,088,443	1,088,462	1,088,729	1,090,179	1,092,061	1,096,865	1,098,654	1,100,378	1,102,665	1,104,428	1,109,195
012	Customer Support	1070	Construction work in progress	01292	OPEB Benefits Projects	838,078	838,632	838,653	838,949	840,552	842,633	847,946	849,923	851,830	854,188	855,813	860,205
012	Customer Support	1070	Construction work in progress	01293	Workers Comp Benefits Projects	27,448	27,465	27,465	27,474	27,522	27,583	27,741	27,799	27,856	27,930	27,966	28,142
012	Customer Support	1070	Construction work in progress	01296	NSC-OPEB Benefits Projects	2,559	2,669	2,673	2,731	3,049	3,461	4,514	4,906	5,284	5,278	5,273	5,259
012	Customer Support	1070	Construction work in progress	01299	NSC-Pension Benefits Projects	(1,884)	(1,908)	(1,909)	(1,921)	(1,991)	(2,081)	(2,311)	(2,396)	(2,479)	(3,390)	(4,151)	(6,208)
012	Customer Support	1070	Construction work in progress	02001	Inventory Materials	5,664,037	5,664,037	5,671,536	5,720,240	5,736,243	5,753,556	5,753,556	5,763,697	5,763,697	5,768,228	5,768,228	5,778,808
012	Customer Support	1070	Construction work in progress	04201	Software Maintenance	16,844,177	16,844,177	16,844,177	16,844,177	16,844,177	16,844,177	16,844,177	16,844,177	16,844,177	16,844,177	16,844,177	16,844,177
012	Customer Support	1070	Construction work in progress	04212	IT Equipment	5,716,416	5,716,416	5,716,416	5,728,599	5,747,709	6,804,799	6,818,314	6,818,344	7,896,380	7,896,380	7,896,380	7,950,943
012	Customer Support	1070	Construction work in progress	04302	Heavy Equipment	2,011,979	2,011,979	2,011,979	2,011,979	2,011,979	2,011,979	2,011,979	2,011,979	2,011,979	2,011,979	2,061,250	2,061,250
012	Customer Support	1070	Construction work in progress	04862	A&G Overhead Load	10,063,300	10,064,748	10,065,831	10,073,303	10,085,851	10,160,915	10,176,354	10,201,380	10,236,264	10,246,380	10,257,658	10,324,214
012	Customer Support	1070	Construction work in progress	04871	WIP Closing	(141,465,165)	(142,002,838)	(142,003,405)	(142,063,651)	(142,190,336)	(142,216,922)	(142,216,922)	(142,269,789)	(142,417,441)	(142,417,441)	(142,417,441)	(142,850,444)
012	Customer Support	1070	Construction work in progress	04873	WIP Interest Cap AFUDC	1,479,310	1,479,310	1,479,310	1,479,310	1,479,310	1,479,310	1,479,310	1,479,310	1,479,310	1,479,310	1,479,310	1,479,310
012	Customer Support	1070	Construction work in progress	04888	Land	2,795,654	2,795,654	2,795,654	2,795,654	2,795,654	2,795,654	2,795,654	2,795,654	2,795,654	2,795,654	2,795,654	2,795,654
012	Customer Support	1070	Construction work in progress	04889	Land Rights	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002
012	Customer Support	1070	Construction work in progress	05411	Meals and Entertainment	454,168	454,168	454,168	454,330	454,330	454,520	454,520	454,520	454,520	454,520	454,520	454,520
012	Customer Support	1070	Construction work in progress	05413	Transportation	1,393,511	1,393,511	1,393,511	1,394,404	1,394,404	1,394,874	1,394,874	1,394,874	1,394,874	1,394,874	1,394,874	1,394,874
012	Customer Support	1070	Construction work in progress	05414	Lodging	1,133,136	1,133,136	1,133,136	1,133,394	1,133,394	1,133,777	1,133,777	1,133,777	1,133,777	1,133,777	1,133,777	1,133,777
012	Customer Support	1070	Construction work in progress	05419	Misc Employee Expense	313,327	313,327	313,327	313,327	313,327	313,327	313,327	313,327	313,327	313,327	313,327	313,327
012	Customer Support	1070	Construction work in progress	06111	Contract Labor	61,775,500	61,779,489	61,787,051	61,841,617	61,950,501	62,004,781	62,104,262	62,474,463	62,635,600	62,745,217	62,864,197	63,211,182
012	Customer Support	1070	Construction work in progress	07590	Misc General Expense	6,327,608	6,327,608	6,327,608	6,327,608	6,327,608	6,327,608	6,327,608	6,327,608	6,327,608	6,327,608	6,327,608	6,327,608
012	Customer Support	1070	Construction work in progress	07591	Supplies & Expense	57,306	57,306	57,306	57,306	57,306	57,306	57,306	57,306	57,306	57,306	57,306	57,306
012	Customer Support	1070	Construction work in progress	07600	CWIP Accruals	650	-	550	-	1,033,985	-	-	11,721	-	-	-	16,770
012	Customer Support	1070															

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21
012	Customer Support	1840	Clearing Account	13841	Employer ESOP Matching Accrual	(12,121)	(12,167)	2,325	13,108	17,542	26,438	(13,798)	(4,683)	5,586	5,814	17,371	(17,999)
012	Customer Support	1840	Clearing Account	13861	RSP FACC	222,304	272,724	321,134	369,806	416,546	462,084	530,083	573,510	618,944	45,425	93,021	165,550
012	Customer Support	1840	Clearing Account	13871	Capital Benefits I Pension Trans in	-	-	-	-	-	-	-	-	-	-	-	(20)
012	Customer Support	1840	Clearing Account	13872	Capital Benefits I FAS106 Trans in	-	-	-	-	-	-	-	-	-	-	-	(17)
012	Customer Support	1840	Clearing Account	13895	Capital Benefits I Workers Comp Trans in	-	-	-	-	-	-	-	-	-	-	-	(4)
012	Customer Support	1840	Clearing Account	13896	842 Fleet Lease	13,486	13,901	14,315	14,729	15,144	15,558	15,973	16,387	16,801	17,216	17,630	18,044
012	Customer Support	1840	Clearing Account	13899	Benefits K Workers Comp Transfers	-	-	-	-	-	-	-	-	-	-	-	4
012	Customer Support	1840	Clearing Account	27001	842 Real Estate Lease - A&G	(647,498)	(714,612)	(795,664)	(877,111)	(958,627)	(1,039,792)	(1,120,994)	(1,202,305)	(1,283,508)	(1,364,711)	(1,445,778)	(1,527,624)
012	Customer Support	1840	Clearing Account	27004	842 Fleet Lease	(13,486)	(13,901)	(14,315)	(14,729)	(15,144)	(15,558)	(15,973)	(16,387)	(16,801)	(17,216)	(17,630)	(18,044)
012	Customer Support	1860	Miscellaneous deferred debits	13957	Def Dr - Payroll Clearing	(7,845)	10,385	(18,793)	-	-	-	-	14,521	-	391	7,912	-
012	Customer Support	1860	Miscellaneous deferred debits	14168	RS-Taxes Withheld	105,682	105,682	105,682	33,745	33,745	33,745	-	-	-	-	-	91,728
012	Customer Support	1860	Miscellaneous deferred debits	27001	842 Real Estate Lease - A&G	11,154,906	11,092,554	11,030,023	10,967,312	10,904,422	10,841,351	10,778,100	10,714,667	10,651,053	10,587,258	10,523,279	10,459,118
012	Customer Support	1860	Miscellaneous deferred debits	27004	842 Fleet Lease	22,771	22,412	22,052	21,692	21,330	20,968	20,604	20,240	19,875	19,509	19,142	18,774
012	Customer Support	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	2,498,741	2,498,741	2,491,494	2,491,494	2,491,494	2,462,886	2,462,886	2,462,886	2,354,809	2,354,809	2,354,809	2,325,026
012	Customer Support	1900	Accumulated Deferred Income Taxes	28206	Accum Defer State Inc Tax	218,095	218,095	217,133	217,133	217,133	213,011	213,011	213,011	205,540	205,540	205,540	202,859
012	Customer Support	2270	Obligations under Capital Leases - Non Current	27001	842 Real Estate Lease - A&G	(11,023,078)	(10,944,968)	(10,866,675)	(10,788,197)	(10,709,534)	(10,630,685)	(10,551,651)	(10,472,431)	(10,393,024)	(10,313,429)	(10,233,647)	(10,153,677)
012	Customer Support	2270	Obligations under Capital Leases - Non Current	27004	842 Fleet Lease	(18,036)	(18,036)	(17,665)	(17,294)	(16,921)	(16,548)	(16,174)	(15,798)	(15,422)	(15,045)	(14,667)	(14,288)
012	Customer Support	2320	Accounts Payable	21000	Net Payroll	(10,369,084)	(12,185,302)	(13,958,825)	(15,760,456)	(17,527,473)	(19,260,664)	(21,835,415)	(23,513,552)	(25,237,010)	(1,768,065)	(6,197,911)	(9,128,530)
012	Customer Support	2320	Accounts Payable	21007	Emp Supp Life Ins	(7,367)	(7,303)	-	-	-	(56)	(7,036)	-	-	-	(7,183)	(6,054)
012	Customer Support	2320	Accounts Payable	21010	Emp Ad&D	(1,109)	(1,095)	-	-	-	(7)	(1,100)	-	-	-	(1,092)	(2,169)
012	Customer Support	2320	Accounts Payable	21012	Emp ESOP	99	99	-	-	-	-	-	-	-	-	-	-
012	Customer Support	2320	Accounts Payable	21016	Emp Credit Union	-	-	-	-	-	3,539	-	-	-	-	-	-
012	Customer Support	2320	Accounts Payable	21018	Emp United Way	(12,452)	(16,948)	(229)	(4,628)	(8,985)	(210)	(6,288)	(10,316)	-	(4,003)	(7,944)	-
012	Customer Support	2320	Accounts Payable	21020	Federal PAC	-	-	-	-	-	673	-	-	-	-	(0)	(0)
012	Customer Support	2320	Accounts Payable	21033	Empr Esop	(26,094)	(26,048)	(40,639)	(51,422)	(55,855)	(64,752)	(24,516)	(33,630)	(43,900)	(49,714)	(61,271)	(25,901)
012	Customer Support	2320	Accounts Payable	21035	Empr Ltd Ins	299,072	317,580	355,066	355,139	373,821	392,715	411,539	430,078	448,561	448,694	486,212	505,144
012	Customer Support	2320	Accounts Payable	21036	Empr Basic Life	168,359	179,298	201,215	201,215	212,156	223,084	234,024	244,809	255,550	255,550	277,469	288,508
012	Customer Support	2320	Accounts Payable	21043	Emp Medical Prem W/H	(564,539)	(706,636)	(849,542)	(992,181)	(1,133,983)	(1,275,852)	(1,488,635)	(1,627,358)	(1,766,798)	(140,417)	(281,752)	(492,181)
012	Customer Support	2320	Accounts Payable	21045	Emp Dental Prem W/H	(29,360)	(36,503)	(43,700)	(50,924)	(58,114)	(65,234)	(75,954)	(82,928)	(89,954)	(7,052)	(14,164)	(24,750)
012	Customer Support	2320	Accounts Payable	21047	Medical/Dental Clearing	5,924	7,839	9,786	11,731	13,692	15,637	17,571	19,485	21,403	1,897	3,842	5,759
012	Customer Support	2320	Accounts Payable	21049	PTO Accrual	(380,748)	(380,748)	(380,748)	(380,748)	(380,748)	(380,748)	(380,748)	(380,748)	(380,748)	(380,748)	(380,748)	(380,748)
012	Customer Support	2320	Accounts Payable	21050	Accrued Payroll	(562,870)	(566,562)	(895,094)	(1,117,147)	(1,193,339)	(1,424,099)	(542,189)	(741,198)	(987,746)	(1,098,234)	(1,352,392)	(575,372)
012	Customer Support	2320	Accounts Payable	21052	Vision Plan	(5,999)	(5,928)	(11,881)	(11,912)	(11,865)	(5,928)	(8,953)	-	(5,805)	-	(5,891)	(8,771)
012	Customer Support	2320	Accounts Payable	21053	Pretax Flex Medical Plan	(34,972)	(29,071)	(10,248)	15,395	15,070	14,276	(183)	14,374	5,440	(6,130)	(15,743)	(30,382)
012	Customer Support	2320	Accounts Payable	21054	Pretax Dependent Care Plan	(3,511)	(2,975)	(2,913)	(1,711)	(1,985)	(1,882)	(2,192)	(304)	(434)	1,217	3,194	7,048
012	Customer Support	2320	Accounts Payable	21178	Health Spending Account	0	0	-	-	-	-	-	-	-	-	-	-
012	Customer Support	2320	Accounts Payable	21306	RSP FACC Empr Payable	(49,832)	(99,921)	(147,102)	(193,505)	(238,325)	(281,290)	(342,863)	(379,617)	(421,903)	(464,772)	(509,071)	-
012	Customer Support	2320	Accounts Payable	21307	Involuntary Deductions	-	-	-	-	-	956	-	-	-	-	-	-
012	Customer Support	2320	Accounts Payable	21308	Emp Lifelock Deductions	(1,401)	(1,384)	(1,410)	(1,435)	(1,444)	-	(1,410)	-	-	(1,308)	(1,325)	-
012	Customer Support	2360	Taxes accrued	25102	Empr Fica-Accrual	(44,721)	(44,709)	(71,539)	(74,458)	(90,196)	(110,950)	(39,521)	(53,058)	(70,895)	(72,325)	(280,417)	(39,317)
012	Customer Support	2360	Taxes accrued	25104	Empr Futa-Accrual	(2,854)	(938)	(426)	(182)	(79)	(65)	(16)	(41)	(33)	(49)	(98)	(14)
012	Customer Support	2360	Taxes accrued	25107	State Unemployment Tax	(4,764)	(2,080)	(1,120)	(577)	(173)	(178)	(59)	(101)	(96)	(105)	(203)	66
012	Customer Support	2360	Taxes accrued	25201	Ad Valorem Tax	(129,349)	(157,849)	(186,349)	(214,849)	(243,349)	(271,849)	(300,349)	(328,849)	(357,349)	(380,878)	(343,378)	(385,878)
012	Customer Support	2410	Tax collections	27201	Emp Fica-Accrual	1,336	1,193	1,193	1,468	1,571	1,210	749	1,101	1,033	2,120	1,807	(2,364)
012	Customer Support	2410	Tax collections	27204	Emp Fit-Accrual	3,878	3,817	3,817	4,613	4,206	2,804	2,700	3,137	6,156	5,866	5,014	-
012	Customer Support	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan	-	-	-	-	-	-	-	-	126,576	126,576	3,708,195	3,713,700
012	Customer Support	2420	Miscellaneous current and accrued liabilities	27351	Customer Billing Accrual	(241,810)	(266,350)	(506,483)	(605,652)	(240,518)	(255,731)	(243,690)	(239,917)	(245,666)	(248,224)	(242,066)	(242,638)
012	Customer Support	2430	Obligations under Capital Leases - Current	27001	842 Real Estate Lease - A&G	(884,437)	(925,286)	(927,467)	(929,653)	(931,844)	(934,040)	(936,241)	(938,448)	(940,659)	(942,876)	(945,099)	(947,326)
012	Customer Support	2430	Obligations under Capital Leases - Current	27004	842 Fleet Lease	(4,365)	(4,376)	(4,387)	(4,398)	(4,409)	(4,420)	(4,431)	(4,442)	(4,453)	(4,464)	(4,475)	(4,486)
012	Customer Support	2530	Other deferred credits	27001	842 Real Estate Lease - A&G	351,130	351,130	351,130	351,130	351,130	351,130	351,130	351,130	351,130	351,130	351,130	351,130
012	Customer Support	2530	Other deferred credits	27706	Fas 106/OPEB	1,511,956	1,511,956	1,511,956	1,511,956	1,511,956	1,511,956	1,511,956	1,511,956	1,511,956	1,511,956	4,178,712	4,178,712
012	Customer Support	2530	Other deferred credits	27728	FAS 106 Premiums Incurred	760,613	760,613	760,613	760,613	1,144,090	1,522,834	1,901,766	2,278,526	2,666,756	380,020	760,011	841,928
012	Customer Support	2820	Accum deferred income taxes-Other property	28201	Accum Defer Fed Income	(12,632,037)	(12,632,037)	(12,319,057)	(12,319,057)	(12,319,057)	(11,990,039)	(11,990,039)	(11,990,039)	(12,403,946)	(12,403,946)	(12,403,946)	(12,028,363)
012	Customer Support	2820	Accum deferred income taxes-Other property	28206	Accum Defer State Inc Tax	(1,102,593)	(1,102,593)	(1,075,273)	(1,075,273)	(1,075,273)	(1,046,556)	(1,046,556)	(1,046,556)	(1,082,684)	(1,082,684)	(1,082,684)	(1,049,902)
012	Customer Support	2830	Accumulated deferred income taxes-Other	28201	Accum Defer Fed Income	(4,195,689)	(4,195,689)	(3,929,930)	(3,929,930)	(3,929,930)	(3,697,835)	(3,697,835)	(3,697,835)	(4,060,794)	(4,060,794)	(4,060,794)	(4,156,092)
012	Customer Support	2830	Accumulated deferred income taxes-Other	28206	Accum Defer State Inc Tax	(366,221)	(366,221)	(343,025)	(343,025)	(343,025)	(322,766)	(322,766)	(322,766)	(354,448)	(354,448)	(354,448)	(362,766)
Shared Services YTD Net Income						(298,894)	(3,476,041)	(472,017)	(2,466,634)	(2,972,831)	5,635,706	4,875,988	5,632,203	(3,082,670)	(1,696,009)	1,295,693	(14,629,582)
						(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	-

Atmos Energy Corporation - Shared Services
Trial Balance - Income Statement Accounts
Calendar Year 2021

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	CY21
002	Shared Services General Office	4030	Depreciation Expense	30007	Depr Exp-General Plant	1,119,525	1,115,180	1,107,792	1,089,377	1,083,917	1,098,015	1,120,673	1,125,381	1,177,064	1,182,117	2,095,033	1,182,885	14,496,958
002	Shared Services General Office	4030	Depreciation Expense	30031	Vehicle Depreciation	4,499	4,499	4,499	4,500	4,500	4,478	4,430	4,430	4,430	4,478	4,478	4,478	53,697
002	Shared Services General Office	4030	Depreciation Expense	30061	Tools & Shop Depreciation	516	516	516	564	516	528	535	535	535	516	589	589	6,458
002	Shared Services General Office	4030	Depreciation Expense	40001	Billed to West Tex Div	(84,740)	(83,055)	(80,523)	(80,817)	(81,271)	(81,558)	(81,576)	(82,032)	(86,935)	(85,015)	(86,413)	(87,321)	(1,001,257)
002	Shared Services General Office	4030	Depreciation Expense	40002	Billed to CO/KS Div	(60,759)	(60,785)	(60,791)	(61,073)	(61,373)	(61,590)	(61,603)	(61,919)	(65,350)	(64,996)	(64,654)	(65,025)	(749,918)
002	Shared Services General Office	4030	Depreciation Expense	40003	Billed to LA Div	(92,776)	(91,068)	(89,123)	(89,605)	(90,068)	(90,397)	(112,828)	(113,424)	(119,703)	(118,105)	(118,261)	(119,398)	(1,244,758)
002	Shared Services General Office	4030	Depreciation Expense	40004	Billed to Mid St Div	(111,926)	(110,873)	(107,900)	(106,963)	(107,524)	(118,342)	(118,366)	(118,976)	(125,367)	(121,625)	(120,306)	(121,552)	(1,389,720)
002	Shared Services General Office	4030	Depreciation Expense	40008	Billed to Mid-Tex Div	(436,608)	(436,799)	(436,834)	(420,828)	(418,571)	(420,063)	(420,157)	(422,500)	(447,757)	(452,192)	(452,847)	(457,319)	(5,222,475)
002	Shared Services General Office	4030	Depreciation Expense	40009	Billed to MS Div	(74,625)	(74,659)	(74,665)	(75,013)	(75,395)	(75,664)	(75,680)	(76,084)	(80,433)	(81,213)	(81,386)	(79,700)	(924,520)
002	Shared Services General Office	4030	Depreciation Expense	40010	Billed to Atmos Pipeline Div	(255,119)	(254,973)	(254,987)	(252,140)	(246,704)	(247,370)	(247,410)	(247,367)	(248,197)	(255,207)	(256,144)	(265,447)	(3,031,066)
002	Shared Services General Office	4030	Depreciation Expense	41124	Billing from SS - Taxes Other and Depr	(7,987)	(7,983)	(7,983)	(8,003)	(8,025)	(8,036)	(8,017)	(8,043)	(8,287)	(8,757)	(7,614)	(7,654)	(96,390)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01210	Fica Load	313,501	309,161	326,456	234,490	270,597	288,933	398,769	292,882	304,817	274,457	739,041	882,943	4,636,047
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	19,608	6,338	1,819	625	311	230	396	342	234	292	375	391	30,962
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	32,601	13,900	4,678	1,904	582	513	778	635	515	532	711	638	57,987
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	3,220	(1,290)	46,470	138,811	69,521	75,062	47,006	57,318	36,347	40,760	(407,940)	(80,337)	24,948
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	4,857	(3,318)	(857)	(415)	(141)	(22)	(83)	54	(14)	41	79	(160)	20
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	8,065	(4,675)	(1,604)	(919)	(632)	14	(204)	92	10	35	160	(320)	21
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01256	Payroll Tax Projects	-	-	-	-	-	-	-	-	-	2,603	522	10	3,135
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	41,200	41,200	41,200	41,200	41,200	41,200	41,200	41,200	41,200	10,000	10,000	10,000	400,800
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	30102	Taxes Property And Other	500,000	-	-	93	-	-	31,933	-	(6,305)	-	600,000	71	1,125,793
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40001	Billed to West Tex Div	(73,937)	(28,941)	(33,495)	(33,305)	(30,553)	(32,515)	(41,636)	(31,441)	(30,182)	(25,772)	(73,927)	(63,758)	(499,461)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40002	Billed to CO/KS Div	(58,798)	(23,016)	(26,637)	(26,486)	(24,298)	(25,858)	(33,111)	(25,004)	(24,002)	(20,775)	(59,594)	(51,396)	(398,975)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40003	Billed to LA Div	(82,798)	(32,410)	(37,509)	(37,296)	(34,215)	(36,412)	(46,626)	(35,209)	(33,799)	(29,289)	(84,017)	(72,459)	(562,039)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40004	Billed to Mid St Div	(91,013)	(35,626)	(41,231)	(40,997)	(37,610)	(40,025)	(51,252)	(38,703)	(37,153)	(31,393)	(90,052)	(77,664)	(612,716)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40008	Billed to UCGS	(384,082)	(150,344)	(173,997)	(173,010)	(158,716)	(168,907)	(216,287)	(163,329)	(156,788)	(138,325)	(396,793)	(342,209)	(2,622,787)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40009	Billed to MS Div	(64,798)	(25,364)	(29,355)	(29,188)	(26,777)	(28,496)	(36,490)	(27,555)	(26,452)	(23,306)	(66,855)	(57,658)	(442,295)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40010	Billed to Atmos Pipeline Div	(164,765)	(64,495)	(74,642)	(74,218)	(68,087)	(72,458)	(92,784)	(70,065)	(67,259)	(58,742)	(168,505)	(145,325)	(1,121,346)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40011	Billed to AELIG	(646)	(253)	(293)	(291)	(267)	(284)	(364)	(275)	(264)	(263)	(754)	(651)	(4,604)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40012	Billed to WKGS	(369)	(145)	(167)	(166)	(153)	(162)	(208)	(157)	(151)	(230)	(660)	(569)	(3,137)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40014	Billed to UCGS	(369)	(145)	(167)	(166)	(153)	(162)	(208)	(157)	(151)	(131)	(377)	(325)	(2,512)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40015	Billed to TLGP	(1,477)	(578)	(669)	(665)	(610)	(649)	(832)	(628)	(603)	(493)	(1,414)	(1,220)	(9,839)
002	Shared Services General Office	4091	Income taxes, utility operating income	30201	Federal Income Taxes	907,043	525,449	377,174,070	155,689	(262,912)	(10,005,986)	120,847	(454,456)	39,870,810	(315,730)	(1,618,767)	2,583,761	408,679,819
002	Shared Services General Office	4091	Income taxes, utility operating income	30202	State Income Taxes	(5,361,732)	(4,147,722)	9,596,523	(2,039,397)	(1,119,146)	2,996,495	(894,857)	(1,145,683)	2,072,371	(2,076,164)	(3,355,697)	5,621,976	146,968
002	Shared Services General Office	4101	Provision for deferred income taxes	30201	Federal Income Taxes	-	-	(382,007,406)	-	-	15,718,408	-	-	(40,075,009)	-	-	(9,904,746)	(416,268,753)
002	Shared Services General Office	4101	Provision for deferred income taxes	30202	State Income Taxes	-	-	(49,575)	-	-	162,729	-	-	524,598	-	-	(617,640)	20,112
002	Shared Services General Office	4101	Provision for deferred income taxes	30205	FIN48 Federal Tax Expense	-	-	-	-	-	-	-	-	(124,482)	-	-	-	(124,482)
002	Shared Services General Office	4190	Interest and dividend income	30602	Int & Div Income-Temp Cash I	(1,194)	(121)	(85)	(2,869)	(22)	(1,127)	(1,051)	(620)	(2,608)	-	(2,192)	(1,100)	(12,990)
002	Shared Services General Office	4190	Interest and dividend income	30604	Int & Div Income-Misc	(650)	-	(37)	(1)	(35)	-	-	-	(37)	-	-	(38)	(798)
002	Shared Services General Office	4190	Interest and dividend income	30612	Int & Div Inc-Interco	216	353	599	804	899	1,160	965	1,031	(17,140,967)	(13,034)	(16,853)	(15,232)	(17,180,058)
002	Shared Services General Office	4190	Interest and dividend income	30626	BNP IBDDA	(50,044)	(42,907)	(87,515)	(58,822)	(57,097)	(45,660)	(37,711)	(24,416)	(12,429)	(43,617)	(21,471)	(22,877)	(504,567)
002	Shared Services General Office	4190	Interest and dividend income	30627	CIBC IBDDA	(8,278)	(6,788)	(6,492)	(6,284)	(6,494)	(5,628)	(5,222)	(4,852)	(2,198)	(11,942)	(6,700)	(5,349)	(76,228)
002	Shared Services General Office	4190	Interest and dividend income	30628	ANB IB Checking	(13,934)	(13,457)	(47,988)	(55,669)	(43,023)	(38,749)	(24,394)	(19,788)	(7,986)	(11,977)	(11,465)	(7,256)	(295,684)
002	Shared Services General Office	4190	Interest and dividend income	30629	CA Time Deposit	(41,333)	(37,333)	(70,296)	(41,675)	(41,707)	(29,820)	(16,083)	(6,902)	(9,778)	(16,583)	(9,778)	(3,778)	(315,562)
002	Shared Services General Office	4190	Interest and dividend income	40001	Billed to West Tex Div	7,996	6,958	14,700	11,417	10,235	8,316	5,795	3,855	1,742	6,674	4,703	3,822	86,212
002	Shared Services General Office	4190	Interest and dividend income	40002	Billed to CO/KS Div	4,586	3,990	8,430	6,548	5,870	4,769	3,323	2,211	999	3,731	2,629	2,136	49,221
002	Shared Services General Office	4190	Interest and dividend income	40003	Billed to LA Div	9,563	8,321	17,581	13,655	12,241	9,945	6,930	4,610	2,083	7,782	5,484	4,456	102,651
002	Shared Services General Office	4190	Interest and dividend income	40004	Billed to Mid St Div	10,116	8,802	18,597	14,445	12,949	10,521	7,331	4,877	2,203	8,103	5,709	4,640	108,292
002	Shared Services General Office	4190	Interest and dividend income	40008	Billed to Mid-Tex Div	46,628	40,573	85,721	66,580	59,685	48,493	33,791	22,480	10,156	40,066	28,232	22,942	505,346
002	Shared Services General Office	4190	Interest and dividend income	40009	Billed to MS Div	7,512	6,537	13,810	10,726	9,616	7,813	5,444	3,622	1,636	6,305	4,443	3,610	81,074
002	Shared Services General Office	4190	Interest and dividend income	40010	Billed to Atmos Pipeline Div	28,816	25,074	52,975	41,146	36,885	29,968	20,882	13,892	6,276	24,492	17,258	14,024	311,688
002	Shared Services General Office	4191	Allowance for other funds used during construction	00000	Default	(7,737)	(6,720)	(7,758)	(7,796)	(8,194)	(8,559)	-	(14,160)	(21,080)	(22,192)	(23,444)	(13,791)	(141,432)
002	Shared Services General Office	4191	Allowance for other funds used during construction	40001	Billed to West Tex Div	537	466	538	541	569	594	-	983	1,463	1,525	1,611	947	9,774
002	Shared Services General Office	4191	Allowance for other funds used during construction	40002	Billed to CO/KS Div	308	267	309	310	326	341	-	564	839	852	900	530	5,546
002	Shared Services General Office	4191	Allowance for other funds used during construction	40003	Billed to LA Div	642	558	644	647	680	710	-	1,175	1,750	1,778	1,878	1,105	11,567
002	Shared Services General Office	4191	Allowance for other funds used during construction	40004	Billed to Mid St Div	679	590	681	685	719	752	-	1,243	1,851	1,851	1,955	1,150	12,156
002	Shared Services General Office	4191	Allowance for other funds used during construction	40008	Billed to Mid-Tex Div	3,131	2,720	3,140	3,155	3,316	3,464	-	5,731	8,531	9,152	9,668	5,688	57,695
002	Shared Services General Office	4191	Allowance for other funds used during construction	40009	Billed to MS Div	504	438	506	508	534	558	-	923	1,374	1,440	1,522	895	9,204
002	Shared Services General Office	4191	Allowance for other funds used during construction	40010	Billed to Atmos Pipeline Div	1,935	1,681	1,940	1,950	2,049	2,141	-	3,541	5,272	5,595	5,910	3,477	35,491
002	Shared Services General Office	4210	Miscellaneous nonoperating income	30606	Misc Non-Operating Income	-	-	-	(41)	-	-	-	-	(26)	-	-	(10)	(78)
002	Shared Services General Office	4210	Miscellaneous nonoperating income	40001	Billed to West Tex Div	-	-	-	3	-	-	-	-	2	-	-	1	5
002	Shared Services General Office	4210	Miscellaneous nonoperating income	40002	Billed to CO/KS Div	-	-	-	2	-	-	-	-	1	-	-	0	3
002	Shared Services General Office	4210	Miscellaneous nonoperating income	40003	Billed to LA Div	-	-	-	3	-	-	-	-	2	-	-	1	6
002	Shared Services General Office	4210	Miscellaneous nonoperating income	40004	Billed to Mid St Div	-	-	-	4	-	-	-	-	2	-	-	1	7
002	Shared Services General Office	4210	Miscellaneous nonoperating income	40008	Billed to Mid-Tex Div	-	-	-	17	-	-	-	-	11	-	-	4	32
002	Shared Services General Office	4210	Miscellaneous nonoperating income	40009	Billed to MS Div	-	-	-	3	-	-	-	-	2	-	-	1	5
002	Shared Services General Office	4210	Miscellaneous nonoperating income	40010														

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	CY21
002	Shared Services General Office	4261	Donations	30710	Youth Clubs & Centers	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000
002	Shared Services General Office	4261	Donations	30713	American Red Cross	-	-	-	-	-	-	-	-	1,000,000	-	-	-	1,000,000
002	Shared Services General Office	4261	Donations	30736	Community Welfare	-	1,148	6,000	44,190	45,000	102,543	-	20,000	195,103	15,000	-	1,005,000	1,433,984
002	Shared Services General Office	4261	Donations	40001	Billed to West Tex Div	(708)	(80)	(18,049)	(3,320)	(3,661)	(7,116)	(4,511)	(3,437)	(79,023)	(2,477)	(1,735)	(69,731)	(193,847)
002	Shared Services General Office	4261	Donations	40002	Billed to CO/KS Div	(406)	(46)	(10,351)	(1,904)	(2,099)	(4,081)	(2,587)	(1,971)	(45,318)	(1,384)	(970)	(38,976)	(110,094)
002	Shared Services General Office	4261	Donations	40003	Billed to LA Div	(847)	(95)	(21,586)	(3,971)	(4,378)	(8,511)	(5,395)	(4,111)	(94,508)	(2,888)	(2,022)	(81,302)	(229,614)
002	Shared Services General Office	4261	Donations	40004	Billed to Mid St Div	(896)	(101)	(22,835)	(4,200)	(4,631)	(9,003)	(5,707)	(4,349)	(99,974)	(3,007)	(2,106)	(84,651)	(241,459)
002	Shared Services General Office	4261	Donations	40008	Billed to Mid-Tex Div	(4,128)	(465)	(105,252)	(19,361)	(21,348)	(41,499)	(26,306)	(20,045)	(460,813)	(14,867)	(10,413)	(418,586)	(1,143,082)
002	Shared Services General Office	4261	Donations	40009	Billed to MS Div	(665)	(75)	(16,957)	(3,119)	(3,439)	(6,686)	(4,238)	(3,229)	(74,240)	(2,340)	(1,639)	(65,874)	(182,500)
002	Shared Services General Office	4261	Donations	40010	Billed to Atmos Pipeline Div	(2,551)	(287)	(65,045)	(11,965)	(13,193)	(25,646)	(16,257)	(12,387)	(284,777)	(9,088)	(6,365)	(255,882)	(703,443)
002	Shared Services General Office	4263	Penalties	30118	Penalty - Interest	5,962	-	-	-	993	153	-	483	-	-	-	786	8,377
002	Shared Services General Office	4263	Penalties	40001	Billed to West Tex Div	(414)	-	-	-	(69)	(11)	-	(34)	-	-	-	(54)	(581)
002	Shared Services General Office	4263	Penalties	40002	Billed to CO/KS Div	(237)	-	-	-	(40)	(6)	-	(19)	-	-	-	(30)	(332)
002	Shared Services General Office	4263	Penalties	40003	Billed to LA Div	(495)	-	-	-	(82)	(13)	-	(40)	-	-	-	(63)	(693)
002	Shared Services General Office	4263	Penalties	40004	Billed to Mid St Div	(524)	-	-	-	(87)	(13)	-	(42)	-	-	-	(66)	(732)
002	Shared Services General Office	4263	Penalties	40008	Billed to Mid-Tex Div	(2,413)	-	-	-	(402)	(62)	-	(196)	-	-	-	(324)	(3,396)
002	Shared Services General Office	4263	Penalties	40009	Billed to MS Div	(389)	-	-	-	(65)	(10)	-	(32)	-	-	-	(51)	(546)
002	Shared Services General Office	4263	Penalties	40010	Billed to Atmos Pipeline Div	(1,491)	-	-	-	(248)	(38)	-	(121)	-	-	-	(198)	(2,097)
002	Shared Services General Office	4264	Civic, Political and Related	01000	Non-project Labor	10,780	10,785	10,785	10,785	10,785	10,785	16,183	10,785	10,785	10,963	11,082	16,623	141,128
002	Shared Services General Office	4264	Civic, Political and Related	01008	Expense Labor Accrual	543	1	1,618	1,079	539	1,079	(4,313)	1,078	1,079	628	1,168	(3,879)	619
002	Shared Services General Office	4264	Civic, Political and Related	01202	Pension Benefits Load	450	428	492	471	450	471	471	471	471	400	423	440	5,437
002	Shared Services General Office	4264	Civic, Political and Related	01203	OPEB Benefits Load	497	474	545	521	497	521	521	521	521	369	390	405	5,780
002	Shared Services General Office	4264	Civic, Political and Related	01221	Workers Comp Benefits Load	15	14	16	16	15	16	16	16	16	13	13	14	179
002	Shared Services General Office	4264	Civic, Political and Related	01251	Medical Benefits Load	2,208	2,103	2,419	2,313	2,208	2,313	2,315	2,313	2,313	2,166	2,290	2,382	27,344
002	Shared Services General Office	4264	Civic, Political and Related	01257	ESOP Benefits Load	408	388	447	427	408	427	427	427	427	417	441	459	5,103
002	Shared Services General Office	4264	Civic, Political and Related	01263	RSP FACC Benefits Load	159	151	174	166	159	166	166	166	166	202	213	222	2,109
002	Shared Services General Office	4264	Civic, Political and Related	01266	Life Benefits Load	23	22	25	24	23	24	24	24	24	23	25	25	284
002	Shared Services General Office	4264	Civic, Political and Related	01269	LTD Benefits Load	79	76	87	83	79	83	83	83	83	74	78	82	970
002	Shared Services General Office	4264	Civic, Political and Related	01294	NSC-OPEB Benefits Load	99	94	108	103	99	103	103	103	103	(1)	(1)	(1)	911
002	Shared Services General Office	4264	Civic, Political and Related	01297	NSC-Pension Benefits Load	(22)	(21)	(24)	(23)	(22)	(23)	(23)	(23)	(23)	(173)	(183)	(190)	(745)
002	Shared Services General Office	4264	Civic, Political and Related	04145	Printing/Slides/Graphics	-	-	-	-	-	-	-	-	-	250	-	-	250
002	Shared Services General Office	4264	Civic, Political and Related	04212	IT Equipment	-	-	-	-	-	-	-	-	4	-	-	-	4
002	Shared Services General Office	4264	Civic, Political and Related	04561	842 Variable Real Estate Lease Expense	2,163	-	4,020	2,010	2,010	2,065	2,010	2,010	2,010	2,010	2,010	91	22,408
002	Shared Services General Office	4264	Civic, Political and Related	04578	842 Real Estate Lease Expense	4,199	4,199	4,199	4,199	4,199	3,898	3,898	3,898	3,898	3,898	3,898	3,898	48,278
002	Shared Services General Office	4264	Civic, Political and Related	05010	Office Supplies	7	-	-	52	-	-	-	19	-	144	-	-	222
002	Shared Services General Office	4264	Civic, Political and Related	05111	Postage/Delivery Services	35	16	-	-	-	-	-	-	-	-	-	-	51
002	Shared Services General Office	4264	Civic, Political and Related	05411	Meals and Entertainment	-	-	48	-	-	47	-	10	4	8,887	-	-	8,996
002	Shared Services General Office	4264	Civic, Political and Related	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	2	-	-	-	2
002	Shared Services General Office	4264	Civic, Political and Related	05413	Transportation	-	-	-	-	-	317	-	-	-	-	-	-	317
002	Shared Services General Office	4264	Civic, Political and Related	05414	Lodging	-	-	-	-	-	207	-	-	-	-	-	-	207
002	Shared Services General Office	4264	Civic, Political and Related	05415	Membership Fees	3,089	3,089	3,089	3,089	3,089	4,016	3,939	4,016	4,016	4,016	4,016	1,823	41,285
002	Shared Services General Office	4264	Civic, Political and Related	05417	Club Dues - Deductible	-	-	-	-	-	-	-	1	-	-	-	-	1
002	Shared Services General Office	4264	Civic, Political and Related	05420	Employee Development	-	-	-	-	-	-	-	38	15	-	-	-	53
002	Shared Services General Office	4264	Civic, Political and Related	05424	Books & Manuals	828	468	468	469	481	481	480	480	480	542	477	477	6,131
002	Shared Services General Office	4264	Civic, Political and Related	07495	Employee Broadcast and Publication	63	-	-	-	-	-	-	-	-	-	-	-	63
002	Shared Services General Office	4264	Civic, Political and Related	07499	Misc Employee Welfare Exp	3	-	221	2	9	-	-	-	-	160	-	-	395
002	Shared Services General Office	4264	Civic, Political and Related	07510	Association Dues	-	307	10,000	-	-	-	-	-	-	-	-	-	10,307
002	Shared Services General Office	4264	Civic, Political and Related	30737	Political Activities	540	3,921	49,340	38,121	540	3,774	6,154	52,119	3,154	3,154	154	7,715	168,684
002	Shared Services General Office	4264	Civic, Political and Related	40001	Billed to West Tex Div	(2,790)	(2,648)	(7,199)	(5,395)	(2,704)	(3,081)	(3,195)	(6,394)	(2,993)	(3,799)	(2,719)	(2,937)	(45,854)
002	Shared Services General Office	4264	Civic, Political and Related	40002	Billed to CO/KS Div	(273)	(419)	(2,649)	(1,787)	(285)	(480)	(549)	(2,384)	(433)	(531)	(306)	(512)	(10,608)
002	Shared Services General Office	4264	Civic, Political and Related	40003	Billed to LA Div	(570)	(873)	(5,525)	(3,727)	(594)	(1,000)	(1,145)	(4,971)	(903)	(1,109)	(638)	(1,069)	(22,123)
002	Shared Services General Office	4264	Civic, Political and Related	40004	Billed to Mid St Div	(603)	(924)	(5,844)	(3,942)	(628)	(1,058)	(1,211)	(5,259)	(956)	(1,154)	(664)	(1,113)	(23,356)
002	Shared Services General Office	4264	Civic, Political and Related	40008	Billed to Mid-Tex Div	(14,838)	(14,253)	(40,381)	(30,048)	(14,402)	(16,575)	(17,243)	(35,901)	(16,067)	(20,988)	(14,935)	(16,344)	(251,976)
002	Shared Services General Office	4264	Civic, Political and Related	40009	Billed to MS Div	(448)	(686)	(4,340)	(2,928)	(466)	(786)	(899)	(3,905)	(710)	(898)	(517)	(866)	(17,448)
002	Shared Services General Office	4264	Civic, Political and Related	40010	Billed to Atmos Pipeline Div	(6,642)	(6,713)	(22,137)	(16,080)	(6,488)	(7,791)	(8,212)	(19,742)	(7,485)	(9,661)	(6,714)	(7,743)	(125,409)
002	Shared Services General Office	4265	Other deductions	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-	-	100	100
002	Shared Services General Office	4265	Other deductions	01008	Expense Labor Accrual	(13)	-	-	-	-	-	-	-	-	-	-	17	3
002	Shared Services General Office	4265	Other deductions	01202	Pension Benefits Load	(1)	-	-	-	-	-	-	-	-	-	-	4	3
002	Shared Services General Office	4265	Other deductions	01203	OPEB Benefits Load	(1)	-	-	-	-	-	-	-	-	-	-	4	3
002	Shared Services General Office	4265	Other deductions	01221	Workers Comp Benefits Load	(0)	-	-	-	-	-	-	-	-	-	-	0	0
002	Shared Services General Office	4265	Other deductions	01251	Medical Benefits Load	(3)	-	-	-	-	-	-	-	-	-	-	22	19
002	Shared Services General Office	4265	Other deductions	01257	ESOP Benefits Load	(0)	-	-	-	-	-	-	-	-	-	-	4	4
002	Shared Services General Office	4265	Other deductions	01263	RSP FACC Benefits Load	(0)	-	-	-	-	-	-	-	-	-	-	2	2
002	Shared Services General Office	4265	Other deductions	01266	Life Benefits Load	(0)	-	-	-	-	-	-	-	-	-	-	0	0
002	Shared Services General Office	4265	Other deductions	01269	LTD Benefits Load	(0)	-	-	-	-	-	-	-	-	-	-	1	1
002	Shared Services General Office	4265	Other deductions	01294	NSC-OPEB Benefits Load	(0)	-	-	-	-	-	-	-	-	-	-	(0)	(0)
002	Shared Services General Office	4265	Other deductions	01297	NSC-Pension Benefits Load	0	-	-	-	-	-	-	-	-	-	-	(2)	(2)
002	Shared Services General Office	4265	Other deductions	04112	Board Meeting Expenses	60,845	-	18,418	-	1,628	1,747	56,913	41,396	499	85,491	2,856	6,083	275,876
002	Shared Services General Office	4265	Other deductions	04125	Proxy Solicitation Exp	-	-	-	-	-	-	-	-	-	-	-	2,550	2,550
002	Shared Services General Office	4265	Other deductions	04201	Software Maintenance	-	-	-	-	-	-	-	594	(20)	-	-	-	574
002	Shared Services General Office	4265	Other deductions	05010	Office Supplies	-	-	-	848	-	189	126	39	42	-	-	-	1,244
002	Shared Services General Office	4265	Other deductions	05111	Postage/Delivery Services	577	-	606	423	-	35	208	161	-	9	-	-	2,019
002	Shared Services General Office	4265	Other deductions	05411	Meals and Entertainment	-	-	-	90	209	160	13	242	628	517	51	72	1,982
002	Shared Services General Office	4265	Other deductions	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	134	-	140	1,527	-	1,801
002	Shared Services General Office	4265	Other deductions	05413	Transportation	-	-	-	775	483	210	3,186	879	-	522	1,199	1,024	8,277
002	Shared Services General Office	4265	Other deductions	05414	Lodging	-	-	-	-	-	-	-	502	-	201	-	-	703
002	Shared Services General Office	4265	Other deductions	05415	Membership Fees	-	-	-	219	17,025	-	554	560	-	-	-	2,446	20,804
002	Shared Services General Office	4265	Other deductions	05419	Misc Employee Expense	284	-	-	5,601	-	-	-	481	5,950	350	-	-	12,665
002	Shared Services General Office	4265	Other deductions	05420	Employee Development	393	1,250	-	-	-	-	-	-	1,031	168	10,000	615	13,456
002	Shared Services General Office	4265																

Atmos Energy Corporation - Shared Services
Trial Balance - Income Statement Accounts
Calendar Year 2021

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	CY21
002	Shared Services General Office	4265	Other deductions	40001	Billed to West Tex Div	(7,100)	(2,144)	(3,855)	(8,710)	(3,709)	(7,396)	(6,392)	(5,368)	(3,688)	(8,179)	(887)	(3,316)	(60,742)
002	Shared Services General Office	4265	Other deductions	40002	Billed to CO/KS Div	(4,072)	(1,230)	(2,211)	(4,995)	(2,127)	(4,241)	(3,666)	(3,078)	(2,115)	(4,572)	(496)	(1,853)	(34,655)
002	Shared Services General Office	4265	Other deductions	40003	Billed to LA Div	(8,491)	(2,564)	(4,610)	(10,417)	(4,435)	(8,845)	(7,644)	(6,420)	(4,411)	(9,537)	(1,034)	(3,866)	(72,274)
002	Shared Services General Office	4265	Other deductions	40004	Billed to Mid St Div	(8,982)	(2,712)	(4,877)	(11,019)	(4,692)	(9,356)	(8,086)	(6,791)	(4,666)	(9,930)	(1,077)	(4,025)	(76,213)
002	Shared Services General Office	4265	Other deductions	40008	Billed to Mid-Tex Div	(41,401)	(12,502)	(22,477)	(50,792)	(21,626)	(43,126)	(37,273)	(31,302)	(21,509)	(49,100)	(5,324)	(19,903)	(356,335)
002	Shared Services General Office	4265	Other deductions	40009	Billed to MS Div	(6,670)	(2,014)	(3,621)	(8,183)	(3,484)	(6,948)	(6,005)	(5,043)	(3,465)	(7,727)	(838)	(3,132)	(57,130)
002	Shared Services General Office	4265	Other deductions	40010	Billed to Atmos Pipeline Div	(25,585)	(7,726)	(13,891)	(31,389)	(13,365)	(26,652)	(23,034)	(19,344)	(13,292)	(30,015)	(3,254)	(12,167)	(219,714)
002	Shared Services General Office	4270	Interest on long-Term debt	30918	UCG - Mtn 95-1	55,583	55,583	55,583	55,583	55,583	55,583	55,583	55,583	55,583	55,583	55,583	55,583	667,000
002	Shared Services General Office	4270	Interest on long-Term debt	30921	Debentures 6.75 percent	843,750	843,750	843,750	843,750	843,750	843,750	843,750	843,750	843,750	843,750	843,750	843,750	10,125,000
002	Shared Services General Office	4270	Interest on long-Term debt	30936	LTD-5.95 % Senior Notes due 2034	991,667	991,667	991,667	991,667	991,667	991,667	991,667	991,667	991,667	991,667	991,667	991,667	11,900,000
002	Shared Services General Office	4270	Interest on long-Term debt	30937	LTD-Rate Lock	490,464	490,464	490,464	490,464	490,464	490,464	490,464	490,464	490,464	490,464	319,696	319,696	5,373,263
002	Shared Services General Office	4270	Interest on long-Term debt	30941	LTD-4.125% Sr Notes due 2041	1,833,333	1,833,333	1,833,333	1,833,333	1,833,333	1,833,333	1,833,333	1,833,333	1,833,333	1,833,333	1,833,333	1,833,333	22,000,000
002	Shared Services General Office	4270	Interest on long-Term debt	30942	LTD-4.15% Sr Notes due 2043	1,729,167	1,729,167	1,729,167	1,729,167	1,729,167	1,729,167	1,729,167	1,729,167	1,729,167	1,729,167	1,729,167	1,729,167	20,750,000
002	Shared Services General Office	4270	Interest on long-Term debt	30943	LTD 4.125% Sr Notes due 2044	2,578,125	2,578,125	2,578,125	2,578,125	2,578,125	2,578,125	2,578,125	2,578,125	2,578,125	2,578,125	2,578,125	2,578,125	30,937,500
002	Shared Services General Office	4270	Interest on long-Term debt	30945	LTD 3.000% Sr Notes due 2027	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	15,000,000
002	Shared Services General Office	4270	Interest on long-Term debt	30946	LTD 4.300% Sr Notes due 2048	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	25,800,000
002	Shared Services General Office	4270	Interest on long-Term debt	30947	LTD 4.125% Sr Notes due 2049	1,546,875	1,546,875	1,546,875	1,546,875	1,546,875	1,546,875	1,546,875	1,546,875	1,546,875	1,546,875	1,546,875	1,546,875	18,562,500
002	Shared Services General Office	4270	Interest on long-Term debt	30948	LTD 2.625% Sr Notes due 2029	656,250	656,250	656,250	656,250	656,250	656,250	656,250	656,250	656,250	656,250	656,250	656,250	7,875,000
002	Shared Services General Office	4270	Interest on long-Term debt	30949	LTD 3.375% Sr Notes due 2049	1,406,250	1,406,250	1,406,250	1,406,250	1,406,250	1,406,250	1,406,250	1,406,250	1,406,250	1,406,250	1,406,250	1,406,250	16,875,000
002	Shared Services General Office	4270	Interest on long-Term debt	30950	LTD CA 200MM Term Loan due 2021	396,111	364,722	417,639	290,500	255,028	243,500	254,417	254,472	252,306	244,611	252,306	244,167	3,472,333
002	Shared Services General Office	4270	Interest on long-Term debt	30951	LTD 1.500% Sr Notes due 2031	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	9,000,000
002	Shared Services General Office	4270	Interest on long-Term debt	30952	LTD 0.625% Sr Notes due 2023	-	-	420,139	572,917	572,917	572,917	572,917	572,917	572,917	572,917	572,917	572,917	5,576,389
002	Shared Services General Office	4270	Interest on long-Term debt	30953	LTD Float Rate Sr Notes due 2023	-	-	397,337	518,265	535,541	476,419	476,576	476,576	456,410	469,822	454,667	527,626	4,789,237
002	Shared Services General Office	4270	Interest on long-Term debt	30954	LTD 2.850% Sr Notes due 2052	-	-	-	-	-	-	-	-	-	1,425,000	1,425,000	1,425,000	4,275,000
002	Shared Services General Office	4270	Interest on long-Term debt	40001	Billed to West Tex Div	(1,157,424)	(1,155,245)	(1,215,651)	(1,225,822)	(1,224,559)	(1,219,656)	(1,220,425)	(1,220,429)	(1,218,345)	(1,293,672)	(1,292,072)	(1,297,819)	(14,741,118)
002	Shared Services General Office	4270	Interest on long-Term debt	40002	Billed to CO/KS Div	(663,767)	(662,518)	(697,160)	(702,993)	(702,269)	(699,457)	(699,898)	(699,900)	(698,705)	(723,100)	(722,206)	(725,418)	(8,397,392)
002	Shared Services General Office	4270	Interest on long-Term debt	40003	Billed to LA Div	(1,384,239)	(1,381,633)	(1,453,876)	(1,466,041)	(1,464,531)	(1,458,667)	(1,459,586)	(1,459,591)	(1,457,098)	(1,508,342)	(1,506,476)	(1,513,177)	(17,513,258)
002	Shared Services General Office	4270	Interest on long-Term debt	40004	Billed to Mid St Div	(1,464,291)	(1,461,535)	(1,537,956)	(1,550,824)	(1,549,227)	(1,543,024)	(1,543,996)	(1,544,001)	(1,541,364)	(1,570,484)	(1,568,541)	(1,575,518)	(18,450,759)
002	Shared Services General Office	4270	Interest on long-Term debt	40008	Billed to Mid-Tex Div	(6,749,415)	(6,736,711)	(7,088,959)	(7,148,275)	(7,140,911)	(7,112,319)	(7,116,800)	(7,116,823)	(7,104,671)	(7,765,797)	(7,756,191)	(7,790,690)	(86,627,562)
002	Shared Services General Office	4270	Interest on long-Term debt	40009	Billed to MS Div	(1,087,378)	(1,085,331)	(1,142,081)	(1,151,637)	(1,150,451)	(1,145,844)	(1,146,566)	(1,146,570)	(1,144,612)	(1,222,115)	(1,220,603)	(1,226,032)	(13,869,221)
002	Shared Services General Office	4270	Interest on long-Term debt	40010	Billed to Atmos Pipeline Div	(4,171,061)	(4,163,211)	(4,380,896)	(4,417,553)	(4,413,002)	(4,395,332)	(4,398,102)	(4,398,116)	(4,390,606)	(4,747,230)	(4,741,357)	(4,762,446)	(53,378,912)
002	Shared Services General Office	4280	Amortization of debt discount and expense	30129	Int On S/T Loan-Misc	3,378	3,378	3,378	3,378	3,378	3,378	3,378	3,378	3,378	3,378	3,378	3,378	40,533
002	Shared Services General Office	4280	Amortization of debt discount and expense	30134	Debentures 6.75 percent	8,328	8,328	8,328	8,328	8,328	8,328	8,328	8,328	8,328	8,328	8,328	8,328	99,938
002	Shared Services General Office	4280	Amortization of debt discount and expense	30159	Debt expense on Mid-Tex LTD	6,266	6,266	6,266	6,266	6,266	6,266	6,266	6,266	6,266	6,266	6,266	6,266	75,190
002	Shared Services General Office	4280	Amortization of debt discount and expense	30166	5.5% Senior Notes disc	15,572	15,572	15,572	15,572	15,572	15,572	15,572	15,572	15,572	15,572	15,572	15,572	186,860
002	Shared Services General Office	4280	Amortization of debt discount and expense	30167	4.15% Senior Notes disc	17,518	17,518	17,518	17,518	17,518	17,518	17,518	17,518	17,518	17,518	17,518	17,518	210,220
002	Shared Services General Office	4280	Amortization of debt discount and expense	30168	4.125 Senior Notes disc	26,149	26,149	26,149	26,149	26,149	26,149	26,149	26,149	26,149	26,149	26,149	26,149	313,792
002	Shared Services General Office	4280	Amortization of debt discount and expense	30174	3.000 Senior Notes prem	46,256	46,256	46,256	46,256	46,256	46,256	46,256	46,256	46,256	46,256	46,256	46,256	555,072
002	Shared Services General Office	4280	Amortization of debt discount and expense	30179	4.300 Senior Notes disc	26,280	26,280	26,280	26,280	26,280	26,280	26,280	26,280	26,280	26,280	26,280	26,280	315,361
002	Shared Services General Office	4280	Amortization of debt discount and expense	30180	4.125 Senior Notes disc 2049	18,353	18,353	18,353	18,353	18,353	18,353	18,353	18,353	18,353	18,353	18,353	18,353	220,238
002	Shared Services General Office	4280	Amortization of debt discount and expense	30182	2.625 Senior Notes disc	22,222	22,222	22,222	22,222	22,222	22,222	22,222	22,222	22,222	22,222	22,222	22,222	266,667
002	Shared Services General Office	4280	Amortization of debt discount and expense	30183	3.375 Senior Notes disc	15,665	15,665	15,665	15,665	15,665	15,665	15,665	15,665	15,665	15,665	15,665	15,665	187,982
002	Shared Services General Office	4280	Amortization of debt discount and expense	30188	1.500 Senior Notes disc	61,961	61,961	61,961	61,961	61,961	61,961	61,961	61,961	61,961	61,961	61,961	61,961	743,529
002	Shared Services General Office	4280	Amortization of debt discount and expense	30189	0.625 Senior Notes disc	-	-	-	384,035	200,319	194,785	194,785	194,785	194,785	194,785	194,785	194,785	(0)
002	Shared Services General Office	4280	Amortization of debt discount and expense	30190	Float rate Senior Notes disc	-	-	-	380,368	198,486	192,951	192,951	192,951	192,951	192,951	192,951	192,951	(0)
002	Shared Services General Office	4280	Amortization of debt discount and expense	30191	2.850 Senior Notes disc	-	-	-	-	-	-	-	-	-	-	56,285	28,325	84,610
002	Shared Services General Office	4280	Amortization of debt discount and expense	40001	Billed to West Tex Div	(18,596)	(18,596)	(18,596)	(71,645)	(46,273)	(45,504)	(45,504)	(45,504)	(45,504)	(45,046)	(48,912)	219,383	(230,297)
002	Shared Services General Office	4280	Amortization of debt discount and expense	40002	Billed to CO/KS Div	(10,664)	(10,664)	(10,664)	(41,088)	(26,537)	(26,096)	(26,096)	(26,096)	(26,096)	(25,178)	(27,340)	122,625	(133,896)
002	Shared Services General Office	4280	Amortization of debt discount and expense	40003	Billed to LA Div	(22,240)	(22,240)	(22,240)	(85,685)	(55,340)	(54,422)	(54,422)	(54,422)	(54,422)	(52,520)	(57,029)	255,787	(279,194)
002	Shared Services General Office	4280	Amortization of debt discount and expense	40004	Billed to Mid St Div	(23,526)	(23,526)	(23,526)	(90,640)	(58,541)	(57,569)	(57,569)	(57,569)	(57,569)	(56,684)	(59,378)	266,325	(297,772)
002	Shared Services General Office	4280	Amortization of debt discount and expense	40008	Billed to Mid-Tex Div	(108,439)	(108,439)	(108,439)	(417,793)	(269,835)	(265,355)	(265,355)	(265,355)	(265,355)	(270,404)	(293,616)	1,316,937	(1,321,449)
002	Shared Services General Office	4280	Amortization of debt discount and expense	40009	Billed to MS Div	(17,470)	(17,470)	(17,470)	(67,309)	(43,472)	(42,751)	(42,751)	(42,751)	(42,751)	(42,554)	(46,207)	207,248	(215,707)
002	Shared Services General Office	4280	Amortization of debt discount and expense	40010	Billed to Atmos Pipeline Div	(67,014)	(67,014)	(67,014)	(258,191)	(166,755)	(163,987)	(163,987)	(163,987)	(163,987)	(165,298)	(179,487)	805,043	(821,676)
002	Shared Services General Office	4281	Amortization of loss on reacquired debt	30160	FMB Early Retirement Premium	107,655	107,655	107,655	107,655	60,955	60,955	60,955	60,955	(29,731)	30,727	30,727	30,727	706,663
002	Shared Services General Office	4281	Amortization of loss on reacquired debt	30167	4.15% Senior Notes disc	13,988	13,988	13,988	13,988	13,988	13,988	13,988	13,988	13,988	13,988	13,988	13,988	167,860
002	Shared Services General Office	4281	Amortization of loss on reacquired debt	40001	Billed to West Tex Div	(8,442)	(8,442)	(8,442)	(8,442)	(5,201)	(5,201)	(5,201)	1,093	(3,103)	(3,072)	(3,072)	(3,	

Atmos Energy Corporation - Shared Services
Trial Balance - Income Statement Accounts
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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	CY21
002	Shared Services General Office	4310	Other interest expense	40010	Billed to Atmos Pipeline Div	(112,390)	(110,634)	(251,191)	(111,420)	(113,774)	(211,235)	(113,390)	(113,608)	80,033	(92,212)	(88,395)	(171,395)	(1,409,613)
002	Shared Services General Office	4320	Allowance for borrowed funds used during construction	00000	Default	(2,916)	(2,654)	(2,876)	(2,915)	(3,084)	(3,225)	-	(5,281)	(7,894)	(6,783)	(7,166)	(4,073)	(48,867)
002	Shared Services General Office	4320	Allowance for borrowed funds used during construction	40001	Billed to West Tex Div	202	184	200	202	214	224	-	367	548	466	492	280	3,379
002	Shared Services General Office	4320	Allowance for borrowed funds used during construction	40002	Billed to CO/KS Div	116	106	114	116	123	128	-	210	314	260	275	156	1,920
002	Shared Services General Office	4320	Allowance for borrowed funds used during construction	40003	Billed to LA Div	242	220	239	242	256	268	-	438	655	543	574	326	4,004
002	Shared Services General Office	4320	Allowance for borrowed funds used during construction	40004	Billed to Mid St Div	256	233	253	256	271	283	-	464	693	566	598	340	4,211
002	Shared Services General Office	4320	Allowance for borrowed funds used during construction	40008	Billed to Mid-Tex Div	1,180	1,074	1,164	1,180	1,248	1,305	-	2,137	3,195	2,797	2,955	1,680	19,915
002	Shared Services General Office	4320	Allowance for borrowed funds used during construction	40009	Billed to MS Div	190	173	188	190	201	210	-	344	515	440	465	264	3,181
002	Shared Services General Office	4320	Allowance for borrowed funds used during construction	40010	Billed to Atmos Pipeline Div	729	664	719	729	771	807	-	1,321	1,974	1,710	1,806	1,027	12,258
002	Shared Services General Office	8510	System control and load dispatching	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	63	-	43	-	-	106
002	Shared Services General Office	8520	Communication system expenses	02001	Inventory Materials	-	-	-	-	-	-	-	4,886	-	-	-	-	4,886
002	Shared Services General Office	8520	Communication system expenses	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	2,054	-	-	-	2,054
002	Shared Services General Office	8520	Communication system expenses	03004	Vehicle Expense	-	-	-	-	-	-	-	-	78	-	-	-	78
002	Shared Services General Office	8520	Communication system expenses	04201	Software Maintenance	-	-	-	-	-	-	-	26,709	12,727	-	-	15	39,451
002	Shared Services General Office	8520	Communication system expenses	04212	IT Equipment	-	-	-	-	-	-	-	-	-	978	-	-	978
002	Shared Services General Office	8520	Communication system expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	70	-	-	-	70
002	Shared Services General Office	8520	Communication system expenses	05316	Telecom Maintenance & Repair	-	-	-	-	-	-	-	6,492	-	-	-	-	6,492
002	Shared Services General Office	8520	Communication system expenses	05376	Cell service for data uses	-	-	-	-	-	-	-	9,023	8,996	-	-	-	18,019
002	Shared Services General Office	8520	Communication system expenses	05415	Membership Fees	-	-	-	-	-	-	-	-	217	-	-	-	217
002	Shared Services General Office	8520	Communication system expenses	06111	Contract Labor	-	-	-	-	-	-	834	-	-	-	-	-	834
002	Shared Services General Office	8520	Communication system expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	511	-	-	-	511
002	Shared Services General Office	8560	Mains expenses	01002	Capital Labor Contra	-	-	-	-	-	-	-	-	-	(302)	-	-	(302)
002	Shared Services General Office	8560	Mains expenses	01011	Capital Labor Transfer In	-	-	-	-	-	-	-	-	-	302	-	-	302
002	Shared Services General Office	8560	Mains expenses	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	4,475	14,128	1,643	15,323	35,568
002	Shared Services General Office	8560	Mains expenses	03002	Vehicle Lease Payments	-	-	-	-	-	-	3,910	-	-	-	-	-	3,910
002	Shared Services General Office	8560	Mains expenses	03004	Vehicle Expense	-	-	-	-	2,044	-	-	-	-	-	-	-	2,044
002	Shared Services General Office	8560	Mains expenses	04065	Offsite Storage	-	-	-	-	-	-	-	-	-	-	51	-	51
002	Shared Services General Office	8560	Mains expenses	04201	Software Maintenance	-	-	-	-	-	-	-	-	-	-	512	512	1,024
002	Shared Services General Office	8560	Mains expenses	06111	Contract Labor	-	-	-	-	-	-	-	-	10,053	15,666	19,039	15,110	59,868
002	Shared Services General Office	8660	Transmission-Maintenance of communication equipment	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	34	-	1	-	-	35
002	Shared Services General Office	8670	Transmission-Maintenance of other equipment	04065	Offsite Storage	-	-	-	-	-	-	51	1,911	51	-	51	51	2,117
002	Shared Services General Office	8670	Transmission-Maintenance of other equipment	04201	Software Maintenance	-	-	-	-	-	-	-	-	20,490	429	-	-	20,920
002	Shared Services General Office	8670	Transmission-Maintenance of other equipment	04212	IT Equipment	-	-	-	-	-	-	-	8,269	-	-	-	-	8,269
002	Shared Services General Office	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	-	-	-	-	370	235	-	-	66	-	-	1,495	2,165
002	Shared Services General Office	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	-	(79)	(103)	(375)	(189)	-	(120)	(209)	(235)	(1,462)	(3,647)	(3,305)	(9,724)
002	Shared Services General Office	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	(170)	-	-	-	204	(51)	(152)	-	30	(30)	-	249	79
002	Shared Services General Office	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	-	79	103	375	189	-	120	209	235	1,462	3,647	3,305	9,724
002	Shared Services General Office	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	-	-	-	-	-	119	-	-	-	-	-	-	119
002	Shared Services General Office	8700	Distribution-Operation supervision and engineering	04046	Customer Relations & Assist	-	-	-	-	-	-	-	-	10,000	(10,000)	-	-	-
002	Shared Services General Office	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	-	-	-	-	-	-	-	-	2,201	(2,201)	-	-	-
002	Shared Services General Office	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	177	177	177	177	177	(12)	-	-	-	-	-	-	871
002	Shared Services General Office	8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	-	-	-	121,785	-	-	-	-	-	-	61,319	-	203,804
002	Shared Services General Office	8700	Distribution-Operation supervision and engineering	06111	Contract Labor	-	-	-	200	-	-	-	-	-	-	-	-	200
002	Shared Services General Office	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	12,744	-	2,392	-	15,137
002	Shared Services General Office	8740	Mains and Services Expenses	01000	Non-project Labor	-	-	-	-	-	-	1,174	2,892	5,034	4,951	5,786	8,144	27,981
002	Shared Services General Office	8740	Mains and Services Expenses	01008	Expense Labor Accrual	-	-	-	-	-	-	196	817	1,253	210	996	(2,114)	1,357
002	Shared Services General Office	8740	Mains and Services Expenses	02001	Inventory Materials	-	-	-	-	-	-	-	-	2,231	(2,231)	-	-	-
002	Shared Services General Office	8740	Mains and Services Expenses	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	40	-	378	418
002	Shared Services General Office	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	3,557	3,557	3,557	3,557	3,068	3,018	4,103	2,739	2,396	2,396	2,396	7,599	41,942
002	Shared Services General Office	8740	Mains and Services Expenses	03004	Vehicle Expense	2,690	464	(21,888)	1,104	4,146	2,210	1,471	1,658	817	2,752	1,325	5,915	2,663
002	Shared Services General Office	8740	Mains and Services Expenses	03009	842 Variable Heavy Equip Lease Expense	-	43	43	43	-	-	-	43	43	47	47	818	1,125
002	Shared Services General Office	8740	Mains and Services Expenses	04301	Equipment Lease	731	688	688	688	688	688	688	688	688	688	688	688	8,297
002	Shared Services General Office	8740	Mains and Services Expenses	04302	Heavy Equipment	741	37	153	37	116	37	639	37	789	618	2,641	799	6,643
002	Shared Services General Office	8740	Mains and Services Expenses	04309	Non-842 Heavy Equipment	-	-	-	-	43	43	43	-	-	-	-	-	128
002	Shared Services General Office	8740	Mains and Services Expenses	04560	Non 842 Fleet Lease/Rents	150	150	150	150	150	200	(5,958)	(10,343)	100	11,950	100	-	(3,202)
002	Shared Services General Office	8740	Mains and Services Expenses	04563	842 Variable Fleet Lease Expense	50	-	(16,295)	-	489	-	(15)	(9,832)	344	(9,305)	-	204	(34,360)
002	Shared Services General Office	8740	Mains and Services Expenses	04590	Utilities	-	-	-	-	-	-	-	122	-	-	-	-	122
002	Shared Services General Office	8740	Mains and Services Expenses	06111	Contract Labor	-	-	-	-	-	-	-	1,232	1,232	1,232	1,232	1,232	6,160
002	Shared Services General Office	8740	Mains and Services Expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	10,398	279	672	-	11,349
002	Shared Services General Office	8740	Mains and Services Expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	10,677	-	10,677
002	Shared Services General Office	8800	Distribution-Other expenses	02001	Inventory Materials	-	-	-	-	-	-	-	-	3,709	673	2	-	4,384
002	Shared Services General Office	8800	Distribution-Other expenses	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	316	8,899	23	9,238
002	Shared Services General Office	8800	Distribution-Other expenses	04590	Utilities	-	-	-	-	-	-	-	-	-	217	-	-	217
002	Shared Services General Office	8800	Distribution-Other expenses	05316	Telecom Maintenance & Repair	-	-	-	-	-	-	-	-	-	1,995	2,404	-	4,399
002	Shared Services General Office	8800	Distribution-Other expenses	05364	Cellular, radio, pager charges	-	-	-	-	-	-	-	-	3,293	-	-	-	3,293
002	Shared Services General Office	8800	Distribution-Other expenses	06111	Contract Labor	-	-	9,883	-	-	-	-	-	-	-	-	-	9,883
002	Shared Services General Office	8810	Distribution-Rents	04308	Locusview amortization	(15,967)	-	-	-	-	-	461	-	-	-	-	-	(15,506)
002	Shared Services General Office	8810	Distribution-Rents	04309	Non-842 Heavy Equipment	36	-	-	-	-	-	-	-	-	-	-	461	496
002	Shared Services General Office	8810	Distribution-Rents	04561	842 Variable Real Estate Lease Expense	(384)	(592)	(362)	(858)	(622)	(622)	(1,059)	-	9,061	9,061	(18,333)	(437)	(5,147)
002	Shared Services General Office	8810	Distribution-Rents	04581	Non 842 Building Lease/Rents	-	-	-	-	-	-	-	-	-	-	-	19	19
002	Shared Services General Office	9010	Customer accounts-Operation supervision	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	3,748	-	-	-	3,748
002	Shared Services General Office	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	-	-	-	-	-	-	3,936	8,377	8,076	9,451	9,378	15,011	54,229
002	Shared Services General Office	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	-	-	-	-	-	-	656	2,276	702	1,091	901	(3,125)	2,502
002	Shared Services General Office	9020	Customer accounts-Meter reading expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-	-	50	50
002	Shared Services General Office	9020	Customer accounts-Meter reading expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-	-	50	50
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	8,659	7,087	5,633	5,633	5,633	5,633	8,450	5,972	6,310	6,310	6,310	9,465	81,094
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	455	(393)	482	563	282	563	(2,253)	682	749	316	631	(2,209)	(132)
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	04130	Bank Service Charge	465	690	605	18	868	570	1,283	749	763	1,005	872	774	8,662
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	-	-	15	-	-	-	-	-	-	-	-	-	15
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	06116	Bill Print Fees	-	-	(178)	178	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	9120	Sales-Demonstrating and selling expenses	04021	Promo Other, Misc	-	-	-	2	-	-	-	-	-	-	-	-	2
002	Shared Services General Office	9120	Sales-Demonstrating and selling expenses	04044	Advertising	10,106	10,099	9,868	9,964	1,544	9,868	9,918	9,868	13,471	1,544	13,125	6,345	105,720
002	Shared Services General Office	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	-	180											

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	CY21
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01006	O&M Project Labor and Contra	-	-	-	-	-	-	-	-	-	32,534	6,311	123	38,968
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	159,683	(11,260)	573,776	390,386	160,895	400,056	(1,488,947)	478,691	483,815	202,640	376,725	(1,447,336)	279,124
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01010	PTO Accrual	143,972	-	-	-	-	-	-	-	-	-	-	-	143,972
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01011	Capital Labor Transfer In	15,258	26,744	31,955	28,653	49,164	29,321	42,034	18,945	15,434	24,204	26,496	26,572	334,778
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01012	Capital Labor Transfer Out	(18,399)	(31,703)	(32,342)	(32,852)	(46,441)	(53,807)	(74,684)	(45,623)	(53,210)	(65,613)	(69,927)	(91,368)	(615,969)
002	Shared Services General Office	9200	A&G-Administrative & general salaries	04863	A&G Overhead Clearing	(7,100,789)	(7,004,257)	(6,622,012)	(7,567,160)	(7,109,798)	(15,428,460)	(7,058,267)	(10,418,670)	(8,181,716)	(6,904,975)	(7,547,223)	(7,279,971)	(98,223,298)
002	Shared Services General Office	9200	A&G-Administrative & general salaries	05411	Meals and Entertainment	(3)	4	0	-	-	-	-	-	14	-	-	-	15
002	Shared Services General Office	9200	A&G-Administrative & general salaries	05415	Membership Fees	-	-	-	-	-	-	-	-	-	500	15	-	515
002	Shared Services General Office	9200	A&G-Administrative & general salaries	05421	Training	-	-	-	-	-	-	-	-	-	7,206	-	-	7,206
002	Shared Services General Office	9200	A&G-Administrative & general salaries	05422	Operator Qualifications Training	-	-	-	-	-	-	47	3,957	-	-	47	-	4,050
002	Shared Services General Office	9200	A&G-Administrative & general salaries	05427	Technical (Job Skills) Training	-	-	-	-	-	-	-	-	1,544	-	-	-	1,544
002	Shared Services General Office	9200	A&G-Administrative & general salaries	06111	Contract Labor	18,407	25,609	13,763	20,930	11,588	8,814	73,691	62,915	158,578	596	23,894	77,680	496,467
002	Shared Services General Office	9200	A&G-Administrative & general salaries	07590	Misc General Expense	-	-	(10)	(1)	(4)	-	(5)	-	(13)	-	-	-	(33)
002	Shared Services General Office	9210	A&G-Office supplies & expense	01002	Capital Labor Contra	-	-	-	-	-	-	-	-	-	(4,861)	-	-	(4,861)
002	Shared Services General Office	9210	A&G-Office supplies & expense	01011	Capital Labor Transfer In	-	-	-	-	-	-	-	-	-	4,861	-	-	4,861
002	Shared Services General Office	9210	A&G-Office supplies & expense	02001	Inventory Materials	693	-	8,885	35,249	6,847	9,821	13,910	3,115	9,417	12,265	4,417	2,689	107,308
002	Shared Services General Office	9210	A&G-Office supplies & expense	02005	Non-Inventory Supplies	61,219	58,859	130,682	12,049	6,921	54,479	31,716	67,812	54,723	54,910	40,029	27,961	601,360
002	Shared Services General Office	9210	A&G-Office supplies & expense	02006	Purchasing Card Charges	-	-	-	-	-	-	1,202	-	-	322	-	-	1,523
002	Shared Services General Office	9210	A&G-Office supplies & expense	03002	Vehicle Lease Payments	-	-	-	-	-	-	-	4,830	-	977	-	-	5,807
002	Shared Services General Office	9210	A&G-Office supplies & expense	03004	Vehicle Expense	-	-	42	-	-	-	78	5,220	2,693	2,437	3	348	10,820
002	Shared Services General Office	9210	A&G-Office supplies & expense	04002	Required By Law, Safety	-	-	-	-	-	-	-	16,987	-	-	-	-	16,987
002	Shared Services General Office	9210	A&G-Office supplies & expense	04021	Promo Other, Misc	-	-	-	-	-	-	-	-	-	-	-	2,471	2,471
002	Shared Services General Office	9210	A&G-Office supplies & expense	04022	Promo Sales, Misc	-	-	-	-	-	-	-	823	-	-	-	-	823
002	Shared Services General Office	9210	A&G-Office supplies & expense	04040	Community Rel&Trade Shows	-	-	-	216	-	-	15,442	700	100	-	-	-	16,458
002	Shared Services General Office	9210	A&G-Office supplies & expense	04044	Advertising	-	-	-	184	1,223	-	-	-	17	-	-	-	1,424
002	Shared Services General Office	9210	A&G-Office supplies & expense	04046	Customer Relations & Assist	232	-	-	798	-	824	13	309	-	-	-	-	2,175
002	Shared Services General Office	9210	A&G-Office supplies & expense	04120	NewsWire/Blast Fax/Mail List	-	-	-	-	-	24,785	731	-	-	-	-	-	25,515
002	Shared Services General Office	9210	A&G-Office supplies & expense	04121	Inv Relations/Bnkg Inst	20,371	13,505	19,626	21,611	13,089	10,141	12,863	13,552	13,089	13,089	9,870	12,503	173,310
002	Shared Services General Office	9210	A&G-Office supplies & expense	04122	Annual Report Design, Printing & Dist.	1,925	-	2,300	49	5,719	168	-	-	-	-	-	-	10,161
002	Shared Services General Office	9210	A&G-Office supplies & expense	04141	Web Site	-	-	-	-	618	-	-	-	-	31,439	189	6	32,251
002	Shared Services General Office	9210	A&G-Office supplies & expense	04145	Printing/Slides/Graphics	-	-	-	26	-	-	-	9	57	-	44	-	136
002	Shared Services General Office	9210	A&G-Office supplies & expense	04146	Public Relations	-	-	-	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	9210	A&G-Office supplies & expense	04201	Software Maintenance	1,666,947	1,675,086	1,691,510	1,765,887	1,844,194	1,777,546	1,833,661	1,832,975	2,126,124	2,275,712	2,057,970	1,865,170	22,412,781
002	Shared Services General Office	9210	A&G-Office supplies & expense	04212	IT Equipment	389,733	384,231	385,951	386,131	379,265	382,759	440,935	428,642	406,290	307,299	342,019	335,389	4,568,644
002	Shared Services General Office	9210	A&G-Office supplies & expense	04302	Heavy Equipment	2,980	-	-	2,980	-	-	2,980	5	-	-	-	-	8,943
002	Shared Services General Office	9210	A&G-Office supplies & expense	04306	Parts	-	-	-	-	-	110	-	-	-	-	-	-	110
002	Shared Services General Office	9210	A&G-Office supplies & expense	04560	Non 842 Fleet Lease/Rents	-	-	-	-	-	-	-	25	-	50	-	-	75
002	Shared Services General Office	9210	A&G-Office supplies & expense	04563	842 Variable Fleet Lease Expense	-	-	-	-	-	-	-	32	-	-	-	-	32
002	Shared Services General Office	9210	A&G-Office supplies & expense	04581	Non 842 Building Lease/Rents	-	-	(5)	-	-	-	-	-	-	-	-	-	(5)
002	Shared Services General Office	9210	A&G-Office supplies & expense	04582	Building Maintenance	28,774	20,235	36,193	27,328	24,879	61,104	6,135	53,164	210,860	52,498	49,670	34,931	605,769
002	Shared Services General Office	9210	A&G-Office supplies & expense	04590	Utilities	1,724	7,015	3,312	3,135	1,788	5,039	1,849	20,989	14,263	23,878	11,088	17,952	112,031
002	Shared Services General Office	9210	A&G-Office supplies & expense	05010	Office Supplies	12,203	7,006	11,887	11,776	6,501	7,266	13,899	10,407	153,254	10,522	12,700	12,114	269,535
002	Shared Services General Office	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	23,474	21,283	20,603	29,348	23,481	17,053	19,648	18,238	14,050	21,375	15,553	11,194	235,299
002	Shared Services General Office	9210	A&G-Office supplies & expense	05215	842 Copier Lease Expense	13,562	14,721	14,081	17,222	14,867	14,791	14,721	14,755	14,761	14,757	14,756	14,758	177,750
002	Shared Services General Office	9210	A&G-Office supplies & expense	05310	Monthly Lines and service	15,136	15,328	16,692	15,218	13,716	18,216	13,632	17,065	17,542	16,768	16,848	16,717	192,877
002	Shared Services General Office	9210	A&G-Office supplies & expense	05312	Long Distance	1,772	1,801	1,688	1,833	1,945	1,879	1,784	1,850	1,940	2,016	1,741	1,831	22,080
002	Shared Services General Office	9210	A&G-Office supplies & expense	05314	Toll Free Long Distance	1,764	1,856	2,042	2,075	2,325	2,257	2,232	2,264	2,636	2,132	2,262	2,640	26,484
002	Shared Services General Office	9210	A&G-Office supplies & expense	05316	Telecom Maintenance & Repair	31,371	20,568	20,764	20,575	20,790	20,370	21,498	21,037	20,728	20,699	37,429	13,610	269,440
002	Shared Services General Office	9210	A&G-Office supplies & expense	05331	WAN/LAN/Internet Service	4,781	34,610	41,782	65,877	7,695	35,437	34,937	90,006	87,312	87,989	93,168	93,836	677,432
002	Shared Services General Office	9210	A&G-Office supplies & expense	05364	Cellular, radio, pager charges	24,072	21,730	21,247	20,878	20,844	21,296	20,943	21,709	25,222	23,897	22,856	23,381	268,075
002	Shared Services General Office	9210	A&G-Office supplies & expense	05376	Cell service for data uses	2,889	3,034	3,072	3,032	3,071	2,845	2,792	46,966	39,909	42,591	34,001	42,536	228,737
002	Shared Services General Office	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessories	380	1,608	4,743	7,111	2,548	876	3,009	3,035	2,859	3,163	5,357	3,776	38,464
002	Shared Services General Office	9210	A&G-Office supplies & expense	05390	Audio Conference	741	3,766	839	726	677	3,687	3,592	580	3,701	509	719	20,198	20,198
002	Shared Services General Office	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	1,651	2,236	460	2,344	(313)	2,280	849	1,662	5,509	4,209	1,576	2,507	24,969
002	Shared Services General Office	9210	A&G-Office supplies & expense	05412	Spousal & Dependent Travel	99	-	-	-	-	-	-	204	954	284	98	540	2,179
002	Shared Services General Office	9210	A&G-Office supplies & expense	05413	Transportation	1,058	31	851	2,730	66	2,864	169	1,618	4,989	1,995	2,150	1,025	19,545
002	Shared Services General Office	9210	A&G-Office supplies & expense	05414	Lodging	-	-	961	158	-	734	1,924	825	9,836	1,669	2,361	152	18,619
002	Shared Services General Office	9210	A&G-Office supplies & expense	05415	Membership Fees	43,232	880	9,425	36,218	9,836	9,708	115,813	(46,706)	44,224	57,158	11,356	51,394	342,537
002	Shared Services General Office	9210	A&G-Office supplies & expense	05416	Club Dues - Nondeductible	-	-	-	-	-	-	-	-	129	(129)	-	-	-
002	Shared Services General Office	9210	A&G-Office supplies & expense	05417	Club Dues - Deductible	19,740	-	11	11	11	-	-	109	15,545	32	5,319	52	40,829
002	Shared Services General Office	9210	A&G-Office supplies & expense	05419	Misc Employee Expense	75	5,473	2,375	48	1,956	2,516	4,590	(797)	(2,313)	13,404	472	(1,515)	26,284
002	Shared Services General Office	9210	A&G-Office supplies & expense	05420	Employee Development	2,126	874	874	183,142	1,241	9,296	15,665	9,185	9,216	23,616	11,070	6,992	273,295
002	Shared Services General Office	9210	A&G-Office supplies & expense	05421	Training	336	4,799	2,502	13,336	2,180	3,403	1,190	21,607	5,921	3,936	12,779	2,554	74,543
002	Shared Services General Office	9210	A&G-Office supplies & expense	05424	Books & Manuals	5,970	2,497	11,555	4,089	183,773	1,767	4,547	2,904	1,749	2,368	63	1,883	223,164
002	Shared Services General Office	9210	A&G-Office supplies & expense	05425	Regulatory Compliance Training	-	-	-	-	275	-	-	-	-	-	-	-	275
002	Shared Services General Office	9210	A&G-Office supplies & expense	05426	Safety Training	5,665	10,463	19,419	5,018	6,569	14,599	195	13,541	-	-	-	-	75,469
002	Shared Services General Office	9210	A&G-Office supplies & expense	05427	Technical (Job Skills) Training	-	704	4,118	1,295	-	-	-	400	1,235	13,546	336	-	21,634
002	Shared Services General Office	9210	A&G-Office supplies & expense	05428	Computer Skills & Systems Training	-	-	-	-	-	2,950	-	-	565	-	-	-	3,515
002	Shared Services General Office	9210	A&G-Office supplies & expense	05430	Gas Supplies Services	-	-	-	-	-	-	-	-	61,766	-	-	-	61,766
002	Shared Services General Office	9210	A&G-Office supplies & expense	06111	Contract Labor	(10,433)	168,306	192,838	351,142	(19,443)	168,361	177,589	386,759	(754,635)	1,303,277	245,884	330,823	2,540,467

Atmos Energy Corporation - Shared Services
Trial Balance - Income Statement Accounts
Calendar Year 2021

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	CY21
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40014	Billed to UCGS	(3,152)	(2,822)	(4,384)	(2,974)	(4,356)	(3,959)	(5,724)	(1,938)	(2,708)	(3,813)	1,151	(8,919)	(43,599)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40015	Billed to TLGP	(15,919)	(14,229)	(22,149)	(15,361)	(25,787)	(16,165)	(29,154)	(8,646)	(13,096)	(19,972)	(69)	(37,836)	(218,386)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40017	Billed to AP&S	(62)	(59)	(78)	(65)	(129)	(68)	(107)	(60)	(59)	-	-	-	(687)
002	Shared Services General Office	9230	A&G-Outside services employed	01006	O&M Project Labor and Contra	-	-	-	-	-	-	-	-	-	-	218	-	218
002	Shared Services General Office	9230	A&G-Outside services employed	02001	Inventory Materials	132	323	7	7,739	(19)	-	-	-	-	-	-	-	8,183
002	Shared Services General Office	9230	A&G-Outside services employed	02005	Non-Inventory Supplies	-	-	-	-	-	-	12	-	-	-	-	-	12
002	Shared Services General Office	9230	A&G-Outside services employed	04044	Advertising	-	-	-	-	-	-	-	-	12,613	18,083	527	12,510	43,734
002	Shared Services General Office	9230	A&G-Outside services employed	04201	Software Maintenance	-	-	-	81	-	-	-	-	2,430	-	1,338	-	3,849
002	Shared Services General Office	9230	A&G-Outside services employed	04582	Building Maintenance	-	-	-	-	-	-	62,917	-	1,855	-	-	-	64,772
002	Shared Services General Office	9230	A&G-Outside services employed	05010	Office Supplies	179	262	632	534	256	491	123	133	700	386	83	244	4,023
002	Shared Services General Office	9230	A&G-Outside services employed	05111	Postage/Delivery Services	23	99	289	17	782	146	33	50	66	-	19	469	1,993
002	Shared Services General Office	9230	A&G-Outside services employed	05364	Cellular, radio, pager charges	48	50	49	48	49	48	48	48	48	(23)	-	-	414
002	Shared Services General Office	9230	A&G-Outside services employed	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-	-	4	-	-	4
002	Shared Services General Office	9230	A&G-Outside services employed	05415	Membership Fees	-	-	-	-	-	-	18	-	-	-	-	-	18
002	Shared Services General Office	9230	A&G-Outside services employed	05418	Settlement	49,416	-	-	55,078	-	-	-	-	-	-	-	-	104,493
002	Shared Services General Office	9230	A&G-Outside services employed	05419	Misc Employee Expense	-	-	9,223	(1,223)	-	-	-	-	-	-	-	-	8,001
002	Shared Services General Office	9230	A&G-Outside services employed	05420	Employee Development	-	844	-	-	-	-	-	-	-	-	-	-	844
002	Shared Services General Office	9230	A&G-Outside services employed	05421	Training	-	(899)	-	-	-	-	-	-	-	-	276	-	(623)
002	Shared Services General Office	9230	A&G-Outside services employed	06111	Contract Labor	682,316	987,767	949,191	842,615	1,251,749	1,325,117	760,054	381,647	1,850,194	727,411	865,526	822,752	11,446,338
002	Shared Services General Office	9230	A&G-Outside services employed	06121	Legal	63,351	98,981	88,047	195,749	719,756	280,175	461,261	991,179	715,563	248,081	1,404,524	(137,565)	5,129,103
002	Shared Services General Office	9230	A&G-Outside services employed	07496	Admin Fees Pension	6,291	13,279	8,952	18,492	29,574	16,888	8,518	7,470	17,640	9,827	11,878	37,390	186,200
002	Shared Services General Office	9230	A&G-Outside services employed	07497	Admin Fees SERP	45,497	75,489	5,319	5,693	7,862	17,439	20,556	6,886	4,676	25,284	20,604	44,012	279,318
002	Shared Services General Office	9230	A&G-Outside services employed	07590	Misc General Expense	-	-	390	485	-	-	4,120	-	141	-	-	-	5,135
002	Shared Services General Office	9240	A&G-Property insurance	04069	Blueflame Property Insurance	9,024	9,024	9,717	9,717	9,717	9,717	9,717	9,717	9,717	9,717	9,717	9,717	115,220
002	Shared Services General Office	9250	A&G-Injuries & damages	01208	Workers Comp Benefits Variance	5,331	1,840	(8,671)	1,040	1,634	(1,862)	914	657	(2,413)	15,279	(810)	32,425	45,362
002	Shared Services General Office	9250	A&G-Injuries & damages	01221	Workers Comp Benefits Load	8,431	7,986	9,185	8,814	8,146	8,664	8,866	9,212	9,538	7,439	7,778	8,392	102,451
002	Shared Services General Office	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	-	-	-	-	-	-	-	-	-	40	7	0	48
002	Shared Services General Office	9250	A&G-Injuries & damages	04070	Insurance-Other	8,506	8,432	8,432	8,518	8,516	8,516	9,768	9,768	9,768	9,904	30,115	9,992	130,233
002	Shared Services General Office	9250	A&G-Injuries & damages	07115	Insurance Reserve	-	-	(2,400,000)	-	-	(500,000)	-	2,000,000	(296,000)	-	(900,000)	-	(2,096,000)
002	Shared Services General Office	9250	A&G-Injuries & damages	07119	Insurance - D&O	216,234	216,234	216,234	216,234	216,234	216,234	227,033	229,969	228,501	228,501	244,655	228,501	2,684,564
002	Shared Services General Office	9250	A&G-Injuries & damages	07121	Insurance - Public Liability	2,532,497	2,532,497	2,277,957	2,548,747	2,532,497	2,529,023	2,532,497	2,284,203	2,525,665	3,109,830	3,135,199	3,394,558	31,935,169
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	159,361	150,697	174,268	167,738	156,435	167,315	176,297	186,008	192,016	156,209	159,194	174,724	2,020,260
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	176,220	166,639	192,704	185,483	172,985	185,016	194,948	205,686	212,330	143,984	146,735	161,050	2,143,780
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01206	Pension Benefits Variance	11,119	23,529	(13,368)	(2,796)	15,524	4,548	(4,925)	(10,625)	(22,157)	17,597	7,076	(11,326)	14,197
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01207	OPEB Benefits Variance	38,649	52,127	11,433	23,097	43,048	31,115	20,441	14,456	(3,094,910)	11,443	1,656,306	(15,048)	(1,207,843)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01227	OPEB Regulated Asset O&M	-	-	-	-	-	-	-	-	(7,674,493)	-	7,674,493	-	-
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	782,754	740,198	855,975	823,901	768,382	821,823	865,944	913,641	943,151	846,244	862,415	946,549	10,170,977
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01252	Medical Benefits Variance	70,458	(450,550)	(484,194)	(14,572)	47,275	(129,350)	(362,301)	(174,865)	(160,958)	157,762	(239,844)	(242,847)	(1,983,984)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01253	Medical Benefits Projects	-	-	-	-	-	-	-	-	-	6,273	1,220	23	7,516
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	144,508	136,652	158,026	152,105	141,855	151,721	159,867	168,672	174,120	163,000	166,115	182,321	1,898,963
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01258	ESOP Benefits Variance	37,256	(3,351)	13,522	18,760	12,262	21,616	7,562	9,823	2,621	16,140	(20,877)	46,011	161,343
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01259	ESOP Benefits Projects	-	-	-	-	-	-	-	-	-	1,169	237	4	1,411
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01261	Other Benefits Variance	4,523	3,466	3,413	6,398	4,334	24,088	5,055	(12,301)	4,620	4,525	4,512	4,654	57,285
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01262	Other Benefits Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	56,198	53,142	61,455	59,152	55,166	59,003	62,170	65,595	67,713	78,784	80,289	88,122	786,788
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01264	RSP FACC Benefits Variance	25,042	24,888	10,578	16,688	21,771	17,114	74,426	14,216	11,294	(9,518)	(12,806)	(67,346)	126,347
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01265	RSP FACC Benefits Projects	-	-	-	-	-	-	-	-	-	487	114	2	603
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	8,028	7,592	8,779	8,450	7,881	8,429	8,882	9,371	9,673	9,056	9,229	10,129	105,498
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01267	Life Benefits Variance	1,187	1,708	24,902	400	1,232	38,013	194	13	39,167	29,755	(28,566)	40,330	148,333
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01268	Life Benefits Projects	-	-	-	-	-	-	-	-	-	65	13	0	78
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	28,099	26,571	30,727	29,576	27,583	29,501	31,085	32,797	33,857	28,978	29,532	32,413	360,719
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01270	LTD Benefits Variance	412	2,740	(20,692)	(1,908)	1,420	(16,678)	(2,186)	(3,280)	(8,377)	48,542	(43,582)	292	(43,297)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	-	-	-	-	-	-	-	-	-	213	42	1	255
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	-	-	-	-	-	-	-	-	-	1,243	225	4	1,472
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	-	-	-	-	-	-	-	-	-	1,315	208	4	1,526
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01294	NSC-OPEB Benefits Load	34,923	33,024	38,190	36,759	34,282	36,666	38,634	40,762	42,079	(453)	(461)	(506)	333,898
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01295	NSC-OPEB Benefits Variance	7,566	10,238	2,173	4,485	8,440	6,074	3,959	2,772	18,040,640	(163,774)	(11,988,765)	(163,700)	5,770,108
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01296	NSC-OPEB Benefits Projects	-	-	-	-	-	-	-	-	-	(3)	(1)	(0)	(4)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01297	NSC-Pension Benefits Load	(7,627)	(7,212)	(8,340)	(8,028)	(7,487)	(8,008)	(8,437)	(8,902)	(9,190)	(67,464)	(68,753)	(75,461)	(284,909)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01298	NSC-Pension Benefits Variance	(29,839)	(30,161)	(28,513)	(28,990)	(29,525)	(29,227)	(28,551)	(28,633)	(28,154)	(16,774)	(12,224)	(4,231)	(294,822)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01299	NSC-Pension Benefits Projects	-	-	-	-	-	-	-	-	-	(485)	(97)	(2)	(584)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07421	Service Awards	7,254	4,542	1,704	2,445	5,549	2,148	3,713	2,151	24,292	412	13,581	(200)	67,593
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07447	Education Assistance Program	13,114	5,073	31,493	28,992	99,768	33,768	25,793	46,498	14,655	24,826	11,702	78,085	413,767
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07452	Variable Pay & Mgmt Incentive Plans	1,419,000	1,282,000	3,147,696	1,223,589	1,170,589	1,279,171	5,366,319	1,544,350	(1,256,856)	907,000	606,362	1,382,831	18,072,051
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	253,950	230,053	579,327	260,269	1,453,330	408,639	2,815,608	286,300	(9,895)	1,251,525	356,977	348,948	8,235,032
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time Lapse	157,305	142,901	25,107	147,315	2,807,033	169,474	665,671	3,569	(6,429)	(269,967)	139,775	126,329	4,108,083
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07463	RSU-Managment Incentive Plan	5,820	5,257	5,820	5,632	5,907	5,637	38,485	-	-	4,696	257,000	5,717	339,971
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07486	Rabbi Trust Realized Gain/Loss-Div	(500)	(18,001)	(135,204)	(123,931)	(18,768)	(62,293)</							

Atmos Energy Corporation - Shared Services
Trial Balance - Income Statement Accounts
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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	CY21
002	Shared Services General Office	9302	Miscellaneous general expenses	05415	Membership Fees	-	-	-	-	6,692	-	7,721	-	-	-	-	-	14,413
002	Shared Services General Office	9302	Miscellaneous general expenses	05420	Employee Development	-	-	-	1,077	-	-	-	-	-	-	-	-	1,077
002	Shared Services General Office	9302	Miscellaneous general expenses	06111	Contract Labor	6,150	6,306	2,822	14,992	2,056	14,504	310	51,595	39,444	2,622	16,458	3,223	160,482
002	Shared Services General Office	9302	Miscellaneous general expenses	06121	Legal	7,883	11,989	-	-	-	-	-	-	-	-	-	-	19,873
002	Shared Services General Office	9302	Miscellaneous general expenses	07120	Environmental & Safety	-	-	-	48	-	-	-	-	-	-	-	-	48
002	Shared Services General Office	9302	Miscellaneous general expenses	07499	Misc Employee Welfare Exp	-	-	-	85	-	-	-	-	-	-	-	-	85
002	Shared Services General Office	9302	Miscellaneous general expenses	07510	Association Dues	3,867	19,309	3,867	3,867	3,867	3,867	60,279	(37,800)	128,867	(135,878)	3,867	3,867	61,842
002	Shared Services General Office	9302	Miscellaneous general expenses	07590	Misc General Expense	-	-	-	-	57	1,584	264	357	182	-	73	1	2,517
002	Shared Services General Office	9310	A&G-Rents	02005	Non-Inventory Supplies	-	-	29	-	-	-	-	-	-	-	-	-	29
002	Shared Services General Office	9310	A&G-Rents	04561	842 Variable Real Estate Lease Expense	46,667	50,841	3,683	44,055	67,492	52,021	55,905	2,342	41,259	52,431	49,435	54,672	520,803
002	Shared Services General Office	9310	A&G-Rents	04578	842 Real Estate Lease Expense	354,086	354,086	354,086	354,086	354,086	354,653	354,653	354,653	354,653	354,653	354,653	354,653	4,252,998
002	Shared Services General Office	9310	A&G-Rents	04581	Non 842 Building Lease/Rents	-	-	-	-	-	19	13	55	(2)	-	-	12	97
002	Shared Services General Office	9310	A&G-Rents	04582	Building Maintenance	1,616	23,262	6,826	2,663	762	2,212	1,189	12,850	7,378	20,435	9,503	4,703	93,398
002	Shared Services General Office	9310	A&G-Rents	04590	Utilities	2,218	2,268	1,938	2,470	2,275	1,923	2,242	2,242	3,420	2,054	2,211	2,210	27,472
002	Shared Services General Office	9310	A&G-Rents	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-	-	-	277
002	Shared Services General Office	9310	A&G-Rents	06111	Contract Labor	1,704	3,359	5,357	4,116	3,408	5,045	99	23,148	32,515	2,616	17,586	24,123	123,075
002	Shared Services General Office	9310	A&G-Rents	07499	Misc Employee Welfare Exp	-	29	(13)	29	17	-	-	98	126	4	-	-	289
002	Shared Services General Office	9320	A&G-Maintenance of general plant	03004	Vehicle Expense	-	-	-	52	-	-	-	-	-	-	-	-	52
002	Shared Services General Office	9320	A&G-Maintenance of general plant	04021	Promo Other, Misc	-	161	5	-	-	-	-	-	-	-	-	-	166
002	Shared Services General Office	9320	A&G-Maintenance of general plant	04065	Offsite Storage	396	13,886	13,833	395	29,041	15,111	16,274	-	30,198	307	15,070	14,820	149,331
002	Shared Services General Office	9320	A&G-Maintenance of general plant	04201	Software Maintenance	709	2,090	1,307	10,922	910	1,601	12,133	23,921	527	1,327	3,254	984	59,683
002	Shared Services General Office	9320	A&G-Maintenance of general plant	04212	IT Equipment	1,724	50	-	514	8	823	823	2,014	302	1,011	1,988	419	9,677
002	Shared Services General Office	9320	A&G-Maintenance of general plant	04582	Building Maintenance	15,064	(13,263)	901	26	-	1,182	25,217	-	-	-	-	-	29,126
002	Shared Services General Office	9320	A&G-Maintenance of general plant	05111	Postage/Delivery Services	-	-	676	37	35	146	402	409	419	550	919	248	3,841
002	Shared Services General Office	9320	A&G-Maintenance of general plant	06111	Contract Labor	5,720	-	-	-	-	772	13,317	1,594	-	290	-	-	21,693
012	Customer Support	4030	Depreciation Expense	30007	Depr Exp-General Plant	729,160	731,516	731,500	731,721	732,204	738,312	752,245	752,649	755,041	755,887	755,887	755,538	8,923,659
012	Customer Support	4030	Depreciation Expense	30031	Vehicle Depreciation	51	51	51	51	51	51	22	12	12	12	12	12	386
012	Customer Support	4030	Depreciation Expense	30061	Tools & Shop Depreciation	4,378	4,378	4,378	4,378	4,392	4,345	4,464	4,464	4,776	4,549	4,549	4,549	53,604
012	Customer Support	4030	Depreciation Expense	30071	Lab Depreciation	178	177	175	170	166	166	166	166	166	161	156	156	2,005
012	Customer Support	4030	Depreciation Expense	40001	Billed to West Tex Div	(68,618)	(68,844)	(68,860)	(68,860)	(68,906)	(68,911)	(68,911)	(68,937)	(69,183)	(69,016)	(69,016)	(69,174)	(827,220)
012	Customer Support	4030	Depreciation Expense	40002	Billed to CO/KS Div	(51,660)	(51,835)	(51,835)	(51,848)	(51,879)	(51,882)	(51,882)	(51,896)	(52,065)	(52,036)	(52,036)	(52,143)	(622,999)
012	Customer Support	4030	Depreciation Expense	40003	Billed to LA Div	(78,382)	(78,639)	(78,620)	(78,638)	(78,685)	(78,691)	(92,716)	(92,745)	(92,981)	(92,921)	(92,922)	(93,136)	(1,029,074)
012	Customer Support	4030	Depreciation Expense	40004	Billed to Mid St Div	(79,361)	(79,631)	(79,631)	(79,644)	(79,687)	(85,745)	(85,778)	(86,022)	(86,011)	(86,011)	(86,011)	(86,191)	(999,457)
012	Customer Support	4030	Depreciation Expense	40008	Billed to Mid-Tex Div	(400,048)	(401,292)	(401,293)	(401,435)	(401,724)	(401,709)	(401,709)	(401,969)	(403,574)	(404,569)	(404,569)	(405,434)	(4,829,324)
012	Customer Support	4030	Depreciation Expense	40009	Billed to MS Div	(55,699)	(55,881)	(55,881)	(55,895)	(55,932)	(55,936)	(55,936)	(55,967)	(56,171)	(56,055)	(56,050)	(56,177)	(671,580)
012	Customer Support	4081	Taxes other than income taxes, utility operating income	01210	Fica Load	181,766	181,410	190,029	140,188	154,585	162,388	211,431	145,428	150,761	135,549	384,415	451,180	2,489,131
012	Customer Support	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	11,451	3,751	1,067	364	178	129	210	170	116	144	195	200	17,975
012	Customer Support	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	19,039	8,227	2,743	1,108	333	289	413	315	255	263	370	326	33,679
012	Customer Support	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	4,519	(155)	26,831	76,996	35,536	40,076	21,034	27,129	17,769	20,028	(170,808)	(89,403)	9,551
012	Customer Support	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	2,838	(1,925)	(511)	(245)	(84)	(14)	(49)	24	(7)	20	45	(84)	9
012	Customer Support	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	4,713	(2,703)	(960)	(543)	(371)	5	(119)	42	4	17	90	(168)	8
012	Customer Support	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	28,500	28,500	28,500	28,500	28,500	28,500	28,500	28,500	28,500	42,500	42,500	42,500	384,000
012	Customer Support	4081	Taxes other than income taxes, utility operating income	40001	Billed to West Tex Div	(24,170)	(20,755)	(23,680)	(23,553)	(20,905)	(22,119)	(24,992)	(19,274)	(18,871)	(18,919)	(24,474)	(38,554)	(280,266)
012	Customer Support	4081	Taxes other than income taxes, utility operating income	40002	Billed to CO/KS Div	(20,504)	(17,607)	(20,088)	(19,980)	(17,735)	(18,764)	(21,201)	(16,350)	(16,009)	(16,060)	(20,776)	(32,728)	(237,804)
012	Customer Support	4081	Taxes other than income taxes, utility operating income	40003	Billed to LA Div	(27,811)	(23,882)	(27,247)	(27,100)	(24,054)	(25,451)	(28,756)	(22,177)	(21,714)	(21,758)	(28,146)	(44,339)	(322,435)
012	Customer Support	4081	Taxes other than income taxes, utility operating income	40004	Billed to Mid St Div	(27,887)	(23,947)	(27,321)	(27,174)	(24,120)	(25,520)	(28,835)	(22,237)	(21,773)	(21,837)	(28,249)	(44,501)	(323,401)
012	Customer Support	4081	Taxes other than income taxes, utility operating income	40008	Billed to Mid-Tex Div	(132,987)	(114,197)	(130,290)	(129,589)	(115,024)	(121,702)	(137,507)	(106,046)	(103,831)	(104,700)	(135,440)	(213,360)	(1,544,673)
012	Customer Support	4081	Taxes other than income taxes, utility operating income	40009	Billed to MS Div	(19,468)	(16,717)	(19,073)	(18,970)	(16,838)	(17,816)	(20,129)	(15,524)	(15,200)	(15,246)	(19,723)	(31,070)	(225,773)
012	Customer Support	4091	Income taxes, utility operating income	30201	Federal Income Taxes	-	-	565,974	-	-	511,287	-	-	(302,389)	-	-	247,506	1,022,378
012	Customer Support	4091	Income taxes, utility operating income	30202	State Income Taxes	-	-	54,181	-	-	48,946	-	-	(21,399)	-	-	23,070	104,798
012	Customer Support	4101	Provision for deferred income taxes	30201	Federal Income Taxes	-	-	(571,492)	-	-	(532,507)	-	-	884,945	-	-	(250,502)	(469,556)
012	Customer Support	4101	Provision for deferred income taxes	30202	State Income Taxes	-	-	(49,554)	-	-	(44,854)	-	-	75,281	-	-	(21,782)	(40,909)
012	Customer Support	4261	Donations	30702	Education	-	-	-	-	-	-	-	2,000	-	-	-	-	2,000
012	Customer Support	4265	Other deductions	04040	Community Rel&Trade Shows	-	93	-	-	840	1,400	1,500	-	-	-	-	-	3,833
012	Customer Support	4265	Other deductions	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	13	56	19	88
012	Customer Support	4265	Other deductions	07499	Misc Employee Welfare Exp	-	-	150	75	86	-	-	-	-	-	-	96	407
012	Customer Support	4265	Other deductions	07520	Donations	-	-	-	66	1,513	392	-	580	567	1,448	3,452	1,217	9,236
012	Customer Support	4265	Other deductions	30736	Community Welfare	-	-	-	3,064	-	1,000	-	1,387	557	63	-	37	6,108
012	Customer Support	4265	Other deductions	30740	Misc Income Deductions	3,850	-	-	210	-	-	-	-	1,233	-	630	3,895	9,817
012	Customer Support	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	-	-	-	-	-	-	-	-	-	-	-	(440)	(440)
012	Customer Support	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	-	-	-	-	-	-	-	-	-	-	-	440	440
012	Customer Support	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	-	61	-	-	-	-	-	-	-	-	-	-	61
012	Customer Support	8700	Distribution-Operation supervision and engineering	05316	Telecom Maintenance & Repair	-	111	-	-	-	-	-	-	-	-	-	-	111
012	Customer Support	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-	-	-	-	27	27
012	Customer Support	8740	Mains and Services Expenses	01000	Non-project Labor	9,791	6,319	3,913	3,155	2,161	2,824	2,606	1,334	1,847	1,135	1,571	3,862	40,519
012	Customer Support	8740	Mains and Services Expenses	01008	Expense Labor Accrual	1,507	(868)	(14)	12	(389)	647	(1,402)	33	364	(264)	375	(299)	(297)
012	Customer Support	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	921	414	414	431	414	414	414	414	414	414	414	414	5,495
012	Customer Support	8740	Mains and Services Expenses	03004	Vehicle Expense	11	335	4	124	4	63	11	70	178	0	66	988	1,855
012	Customer Support	8740	Mains and Services Expenses	04560	Non 842 Fleet Lease/Rents	-	25	75	75	75	75	75	75	75	75	75	-	700
012	Customer Support	8740	Mains and Services Expenses	04563	842 Variable Fleet Lease Expense	42	523	17	-	17	17	17	17	17	21	21	88	794
012	Customer Support	8800	Distribution-Other expenses	04582	Building Maintenance	-	-	-	-	-	-	-	-	-	43	-	-	43
012	Customer Support	9010	Customer accounts-Operation supervision	01000	Non-project Labor	351,945	346,094	369,538	336,316	336,054	345,530	486,622	324,707	324,707	328,341	330,805	508,763	4,389,423
012	Customer Support	9010	Customer accounts-Operation supervision	01008	Expense Labor Accrual	20,766</												

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	CY21
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	04212	IT Equipment	-	-	-	-	-	-	-	35	-	-	60	-	95
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	04590	Utilities	4,557	4,228	4,636	4,454	5,422	5,293	6,173	5,886	6,289	6,151	4,856	4,355	62,299
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	-	239	-	67	-	31	-	89	129	69	72	72	767
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05111	Postage/Delivery Services	18	7	26	38	90	177	-	51	-	7	40	217	671
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-	-	-	-	36	36
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	2,302	849	304	310	361	1,376	758	775	3,426	2,634	3,002	1,564	17,663
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05412	Spousal & Dependent Travel	30	15	-	-	-	-	-	139	509	1,269	302	425	2,690
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	-	-	53	85	-	58	-	793	87	-	73	-	1,149
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05414	Lodging	-	-	-	-	-	-	-	153	-	-	-	-	153
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05415	Membership Fees	-	-	-	75	-	219	-	-	-	-	-	-	294
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05417	Club Dues - Deductible	129	220	-	-	-	-	-	-	-	220	-	-	569
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05420	Employee Development	-	-	-	2,113	-	2,390	15	-	-	919	229	-	5,666
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05421	Training	45	-	-	170	-	-	-	-	-	799	99	-	1,113
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	07421	Service Awards	-	-	-	-	-	-	-	150	156	57	25	416	804
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	89	103	14	-	-	356	-	-	117	181	25	75	959
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	07510	Association Dues	-	-	-	-	219	-	-	-	-	-	-	-	219
012	Customer Support	9200	A&G-Administrative & general salaries	01000	Non-project Labor	268,111	252,854	260,067	259,808	241,405	228,929	307,765	242,729	248,099	234,355	252,318	309,835	3,106,275
012	Customer Support	9200	A&G-Administrative & general salaries	01001	Capital Labor	-	8,450	303	322	15,676	23,007	88,371	18,964	13,569	33,060	22,779	89,961	314,461
012	Customer Support	9200	A&G-Administrative & general salaries	01002	Capital Labor Contra	(3,141)	(12,634)	(477)	(3,191)	(10,839)	(47,408)	(121,021)	(45,050)	(43,433)	(61,140)	(51,102)	(137,581)	(537,017)
012	Customer Support	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	17,135	(3,814)	40,813	25,877	2,868	16,031	(97,510)	33,661	26,689	5,533	34,213	(99,752)	1,746
012	Customer Support	9200	A&G-Administrative & general salaries	01010	PTO Accrual	59,209	-	-	-	-	-	-	-	-	-	-	-	59,209
012	Customer Support	9200	A&G-Administrative & general salaries	01011	Capital Labor Transfer In	3,141	4,184	477	3,191	8,409	29,742	41,778	26,268	31,047	30,339	38,024	57,317	273,918
012	Customer Support	9200	A&G-Administrative & general salaries	01012	Capital Labor Transfer Out	-	-	(303)	(322)	(13,245)	(5,341)	(9,127)	(181)	(1,183)	(2,260)	(9,701)	(9,697)	(51,361)
012	Customer Support	9210	A&G-Office supplies & expense	02006	Purchasing Card Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
012	Customer Support	9210	A&G-Office supplies & expense	04040	Community Rel&Trade Shows	1,287	-	2,574	1,287	24,142	2,574	-	5,147	2,574	-	2,574	-	42,158
012	Customer Support	9210	A&G-Office supplies & expense	04201	Software Maintenance	396,809	401,551	395,800	395,658	396,062	396,997	391,081	404,205	411,246	443,342	443,432	442,895	4,919,078
012	Customer Support	9210	A&G-Office supplies & expense	04212	IT Equipment	1,788	1,788	1,788	1,987	12,276	2,444	5,618	5,873	1,788	1,983	2,239	5,098	44,668
012	Customer Support	9210	A&G-Office supplies & expense	04582	Building Maintenance	53,226	56,148	84,445	60,765	69,787	83,285	48,995	50,549	80,477	52,602	53,553	55,295	749,127
012	Customer Support	9210	A&G-Office supplies & expense	04590	Utilities	11,599	7,660	9,139	7,493	7,470	13,467	8,108	12,664	17,827	10,677	8,762	7,856	122,720
012	Customer Support	9210	A&G-Office supplies & expense	04592	Misc Rents	-	-	1,118	(1,118)	-	-	-	-	-	-	-	-	-
012	Customer Support	9210	A&G-Office supplies & expense	05010	Office Supplies	2,446	2,359	2,414	2,185	2,789	1,316	3,464	2,602	65,080	2,521	4,709	2,984	94,869
012	Customer Support	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	6,691	5,732	6,619	6,977	6,426	9,032	7,317	8,243	6,239	6,999	4,968	5,544	80,788
012	Customer Support	9210	A&G-Office supplies & expense	05310	Monthly Lines and service	24,686	10,998	56,750	26,037	46,408	31,002	32,846	30,509	35,154	33,793	30,615	30,760	389,559
012	Customer Support	9210	A&G-Office supplies & expense	05312	Long Distance	3,713	3,615	3,757	3,442	3,394	3,503	3,613	3,724	3,706	3,729	3,942	4,422	44,559
012	Customer Support	9210	A&G-Office supplies & expense	05314	Toll Free Long Distance	11,129	11,103	11,025	10,207	10,876	10,252	11,308	11,010	11,834	11,383	10,171	10,497	130,793
012	Customer Support	9210	A&G-Office supplies & expense	05316	Telecom Maintenance & Repair	46,994	25,107	24,996	24,996	24,996	24,996	24,996	24,996	24,996	25,000	24,988	2,758	299,817
012	Customer Support	9210	A&G-Office supplies & expense	05331	WAN/LAN/Internet Service	43,362	43,398	43,967	43,855	43,828	43,819	43,347	43,347	43,481	42,417	42,414	42,417	519,653
012	Customer Support	9210	A&G-Office supplies & expense	05364	Cellular, radio, pager charges	7,876	7,707	7,679	7,598	7,675	8,090	7,431	7,516	7,553	7,619	7,651	7,914	92,309
012	Customer Support	9210	A&G-Office supplies & expense	05376	Cell service for data uses	2,522	2,617	2,551	2,527	2,528	2,528	2,509	2,522	2,537	2,495	2,522	2,554	30,411
012	Customer Support	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessories	375	386	1,782	1,078	382	978	376	590	1,227	788	375	605	8,942
012	Customer Support	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	118	31	-	154	3	12	146	2	64	50	104	176	860
012	Customer Support	9210	A&G-Office supplies & expense	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	35	37	-	72
012	Customer Support	9210	A&G-Office supplies & expense	05413	Transportation	-	-	-	-	-	-	-	-	-	529	-	-	529
012	Customer Support	9210	A&G-Office supplies & expense	05414	Lodging	-	-	-	-	-	-	-	-	-	160	-	-	160
012	Customer Support	9210	A&G-Office supplies & expense	05415	Membership Fees	-	-	-	-	-	-	87	-	-	-	-	200	287
012	Customer Support	9210	A&G-Office supplies & expense	05419	Misc Employee Expense	5,085	28,419	(1,400)	-	-	1,400	-	600	-	256	1,000	-	35,360
012	Customer Support	9210	A&G-Office supplies & expense	05420	Employee Development	-	-	-	-	-	824	-	-	-	-	99	-	923
012	Customer Support	9210	A&G-Office supplies & expense	05421	Training	23	-	-	-	-	2,399	-	-	-	-	-	-	2,421
012	Customer Support	9210	A&G-Office supplies & expense	05424	Books & Manuals	-	259	289	-	-	-	-	-	-	-	-	-	548
012	Customer Support	9210	A&G-Office supplies & expense	05427	Technical (Job Skills) Training	-	-	-	-	-	-	-	-	562	-	-	-	562
012	Customer Support	9210	A&G-Office supplies & expense	05428	Computer Skills & Systems Training	-	-	-	-	-	-	-	-	-	-	-	2,454	2,454
012	Customer Support	9210	A&G-Office supplies & expense	05429	Work Environment Training	-	-	-	-	-	-	1,555	-	-	-	-	-	1,555
012	Customer Support	9210	A&G-Office supplies & expense	06111	Contract Labor	44,597	109,562	64,028	206,889	48,388	93,987	67,345	66,614	97,167	75,452	100,162	57,835	1,032,028
012	Customer Support	9210	A&G-Office supplies & expense	06113	Payment Services	-	-	-	-	-	110	-	-	-	-	-	-	110
012	Customer Support	9210	A&G-Office supplies & expense	07421	Service Awards	-	-	-	-	-	-	-	122	-	-	49	-	171
012	Customer Support	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	1,827	916	1,040	1,552	1,361	779	1,687	771	5,459	2,288	268	6,530	24,477
012	Customer Support	9210	A&G-Office supplies & expense	07510	Association Dues	-	-	-	-	-	-	-	-	-	-	-	6,898	6,898
012	Customer Support	9220	A&G-Administrative expense transferred-Credit	40001	Billed to West Tex Div	(402,081)	(379,371)	(422,832)	(420,494)	(387,126)	(394,228)	(389,875)	(384,165)	(426,920)	(374,430)	(400,829)	(406,548)	(4,788,898)
012	Customer Support	9220	A&G-Administrative expense transferred-Credit	40002	Billed to CO/KS Div	(341,096)	(321,831)	(358,700)	(356,716)	(328,409)	(334,434)	(330,741)	(325,897)	(362,167)	(317,853)	(340,263)	(345,118)	(4,063,224)
012	Customer Support	9220	A&G-Administrative expense transferred-Credit	40003	Billed to LA Div	(462,646)	(436,515)	(486,522)	(483,832)	(445,438)	(453,609)	(448,600)	(442,030)	(491,225)	(430,614)	(460,975)	(467,551)	(5,509,558)
012	Customer Support	9220	A&G-Administrative expense transferred-Credit	40004	Billed to Mid St Div	(463,907)	(437,706)	(487,849)	(485,152)	(446,653)	(454,847)	(449,824)	(443,236)	(492,565)	(432,186)	(462,557)	(469,288)	(5,525,838)
012	Customer Support	9220	A&G-Administrative expense transferred-Credit	40008	Billed to Mid-Tex Div	(2,212,287)	(2,087,336)	(2,326,460)	(2,313,597)	(2,130,002)	(2,169,078)	(2,145,125)	(2,113,709)	(2,348,951)	(2,072,133)	(2,218,231)	(2,249,877)	(26,386,787)
012	Customer Support	9220	A&G-Administrative expense transferred-Credit	40009	Billed to MS Div	(323,852)	(305,561)	(340,566)	(338,682)	(311,806)	(317,527)	(314,020)	(309,421)	(343,858)	(301,744)	(323,019)	(327,627)	(3,857,683)
012	Customer Support	9230	A&G-Outside services employed	06111	Contract Labor	95,902	69,659	97,685	107,655	98,215	82,352	70,795	125,429	291,715	47,378	84,271	58,860	1,229,916
012	Customer Support	9230	A&G-Outside services employed	06121	Legal	-	2,574	-	-	-	-	-	-	-	-	-	-	2,574
012	Customer Support	9240	A&G-Property insurance	04069	Blueflame Property Insurance	6,576	6,576	6,666	6,666	6,666	6,666	6,666	6,666	6,666	6,666	6,666	6,666	79,813
012	Customer Support	9250	A&G-Injuries & damages	04070	Insurance-Other	177	93	93	39	38	38	38	38	38	38	38	58	726
012	Customer Support	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	94,204	89,497	101,977	97,335	88,559	93,272	90,343	91,039	94,857	77,100	84,765	88,480	1,091,428
012	Customer Support	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	104,170	98,965	112,765	107,633	97,927	103,140	99,900	100,671	104,892	71,066	78,131	81,556	1,160,817
012	Customer Support	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	462,715	439,592	500,895	478,095	434,985	458,137	443,749	447,171	465,922	417,683	459,204	479,333	5,487,481
012	Customer Support	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	85,424												

Atmos Energy Corporation - Shared Services
Trial Balance - Balance Sheet Accounts
Calendar 2022

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22
002	Shared Services General Office	1010	Gas Plant in Service	10008	General Plant	223,396,966	223,445,975	223,654,117	223,903,983	224,154,576	224,287,757	224,997,151	235,363,239	237,048,988	237,172,283	237,257,420	237,455,460
002	Shared Services General Office	1070	Construction work in progress	01000	Non-project Labor	74,587	74,587	74,587	74,587	74,587	74,587	74,587	74,587	74,587	74,587	74,587	74,587
002	Shared Services General Office	1070	Construction work in progress	01002	Capital Labor Contra	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)
002	Shared Services General Office	1070	Construction work in progress	01005	Capitalized Project Labor	18,993,926	19,099,183	19,196,939	19,297,148	19,373,706	19,455,730	19,603,494	19,710,856	19,819,861	19,924,230	19,998,595	20,105,784
002	Shared Services General Office	1070	Construction work in progress	01009	Capital Labor Accrual	14,679	29,724	42,137	48,252	44,082	55,564	22,774	41,092	49,461	55,550	46,484	16,012
002	Shared Services General Office	1070	Construction work in progress	01252	Medical Benefits Variance	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)
002	Shared Services General Office	1070	Construction work in progress	01253	Medical Benefits Projects	1,800,398	1,828,126	1,847,791	1,871,994	1,882,714	1,893,444	1,912,995	1,936,202	1,958,566	1,979,541	1,993,223	2,004,878
002	Shared Services General Office	1070	Construction work in progress	01256	Payroll Tax Projects	782,170	794,037	802,451	812,747	817,332	821,924	830,283	840,212	849,739	858,693	865,296	870,656
002	Shared Services General Office	1070	Construction work in progress	01259	ESOP Benefits Projects	345,552	350,937	354,760	359,491	361,573	363,657	367,463	371,976	376,344	380,430	383,425	386,025
002	Shared Services General Office	1070	Construction work in progress	01262	Other Benefits Projects	5,470	5,470	5,470	5,470	5,470	5,470	5,470	5,470	5,470	5,470	5,470	5,556
002	Shared Services General Office	1070	Construction work in progress	01265	RSP FACC Benefits Projects	98,734	101,315	103,145	105,372	106,367	107,366	109,181	111,340	113,412	115,358	116,862	118,078
002	Shared Services General Office	1070	Construction work in progress	01268	Life Benefits Projects	30,885	20,068	22,265	13,765	19,742	34,164	38,530	39,401	38,963	38,608	32,882	36,468
002	Shared Services General Office	1070	Construction work in progress	01271	LTD Benefits Projects	63,597	64,546	65,219	66,044	66,411	66,778	67,447	68,241	69,004	69,720	70,249	70,718
002	Shared Services General Office	1070	Construction work in progress	01290	Other Benefits Projects	4,375,231	4,375,231	4,375,231	4,375,231	4,375,231	4,375,231	4,375,231	4,375,231	4,375,231	4,375,231	4,375,231	4,375,231
002	Shared Services General Office	1070	Construction work in progress	01291	Pension Benefits Projects	636,745	641,865	645,502	650,061	652,043	654,025	657,657	661,955	666,148	670,056	672,213	674,128
002	Shared Services General Office	1070	Construction work in progress	01292	OPEB Benefits Projects	475,239	479,956	483,300	487,429	489,257	491,082	494,412	498,362	502,186	505,768	507,338	508,725
002	Shared Services General Office	1070	Construction work in progress	01293	Workers Comp Benefits Projects	25,884	26,049	26,171	26,398	26,465	26,529	26,665	26,816	27,021	27,187	27,300	27,467
002	Shared Services General Office	1070	Construction work in progress	01296	NSC-OPEB Benefits Projects	16,693	16,683	16,673	16,663	16,656	16,647	16,633	16,622	16,611	16,603	16,594	16,585
002	Shared Services General Office	1070	Construction work in progress	01299	NSC-Pension Benefits Projects	(16,009)	(17,577)	(19,034)	(20,527)	(21,668)	(22,890)	(25,092)	(26,691)	(28,315)	(29,944)	(31,104)	(32,776)
002	Shared Services General Office	1070	Construction work in progress	02001	Inventory Materials	25,604,534	25,662,287	25,684,046	25,703,619	25,713,873	25,724,566	25,731,188	26,062,419	26,193,762	26,196,080	26,280,591	26,251,207
002	Shared Services General Office	1070	Construction work in progress	02002	Material Cost - Major Items	123,584	123,584	123,584	123,584	123,584	123,584	123,584	123,584	123,584	123,584	123,584	123,584
002	Shared Services General Office	1070	Construction work in progress	03004	Vehicle Expense	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184
002	Shared Services General Office	1070	Construction work in progress	04201	Software Maintenance	31,179,040	31,153,717	31,153,780	31,153,808	31,235,260	31,234,888	32,857,930	33,515,723	33,542,994	33,660,804	33,664,603	33,665,180
002	Shared Services General Office	1070	Construction work in progress	04212	IT Equipment	52,588,602	53,298,384	53,407,714	53,687,555	53,700,565	55,248,556	55,478,537	55,504,676	57,036,863	58,716,058	60,958,381	64,757,437
002	Shared Services General Office	1070	Construction work in progress	04301	Equipment Lease	4,111	4,111	4,111	4,111	4,111	4,111	4,111	4,111	4,111	4,111	4,111	4,111
002	Shared Services General Office	1070	Construction work in progress	04302	Heavy Equipment	2,250,025	2,250,025	2,250,025	2,250,025	2,250,025	2,249,885	2,249,885	2,249,885	2,255,619	2,255,619	2,255,619	2,255,619
002	Shared Services General Office	1070	Construction work in progress	04861	A&G Overhead	899,285,612	907,507,474	915,190,777	923,975,477	931,378,629	941,914,664	950,071,611	960,144,209	968,660,509	976,802,139	985,323,649	993,923,428
002	Shared Services General Office	1070	Construction work in progress	04862	A&G Overhead Load	31,179,842	31,246,756	31,298,319	31,381,562	31,425,192	31,579,642	31,706,021	31,802,056	31,874,126	31,966,362	32,134,853	32,261,987
002	Shared Services General Office	1070	Construction work in progress	04863	A&G Overhead Clearing	(901,048,966)	(907,222,019)	(918,356,202)	(925,347,212)	(933,080,860)	(945,095,095)	(954,247,067)	(965,345,635)	(971,843,634)	(981,564,083)	(991,367,590)	(997,106,998)
002	Shared Services General Office	1070	Construction work in progress	04871	WIP Closing	(357,140,072)	(357,189,081)	(357,397,222)	(357,647,088)	(358,591,604)	(358,811,105)	(359,517,652)	(370,690,129)	(372,411,322)	(372,541,056)	(372,626,193)	(372,824,233)
002	Shared Services General Office	1070	Construction work in progress	04873	WIP Interest Cap AFUDC	349,567	349,567	349,567	349,567	349,567	349,567	349,567	349,567	349,567	349,567	349,567	349,567
002	Shared Services General Office	1070	Construction work in progress	05010	Office Supplies	26,028,823	26,028,823	26,028,823	26,028,823	26,028,823	26,028,823	26,028,823	26,028,823	26,028,823	26,028,823	26,028,823	26,028,823
002	Shared Services General Office	1070	Construction work in progress	05411	Meals and Entertainment	457,903	457,903	457,903	457,903	457,903	459,889	459,889	460,005	462,531	462,531	462,531	464,647
002	Shared Services General Office	1070	Construction work in progress	05413	Transportation	1,073,527	1,073,527	1,073,527	1,073,527	1,073,527	1,073,527	1,073,527	1,074,863	1,078,928	1,081,789	1,081,789	1,084,947
002	Shared Services General Office	1070	Construction work in progress	05414	Lodging	762,066	762,066	762,066	762,066	762,066	762,066	762,066	762,066	765,717	767,107	767,107	770,191
002	Shared Services General Office	1070	Construction work in progress	05419	Misc Employee Expense	161,837	161,837	161,837	161,837	165,412	168,449	168,449	168,449	168,449	168,449	168,449	168,449
002	Shared Services General Office	1070	Construction work in progress	06111	Contract Labor	136,278,320	136,794,283	137,270,061	138,619,207	139,060,476	140,132,730	140,831,192	141,715,350	143,125,462	143,283,866	144,731,684	145,479,517
002	Shared Services General Office	1070	Construction work in progress	07590	Misc General Expense	38,228,360	38,229,363	38,229,363	38,229,390	38,229,390	38,232,354	38,232,739	38,232,861	38,264,695	38,264,695	38,265,607	38,265,607
002	Shared Services General Office	1070	Construction work in progress	07591	Supplies & Expense	1,838,684	1,838,684	1,838,684	1,838,684	1,838,684	1,838,684	1,838,684	1,838,684	1,838,684	1,838,684	1,838,684	1,838,684
002	Shared Services General Office	1070	Construction work in progress	07600	CWIP Accruals	1,291,232	1,167,061	(150,988)	2,541,181	1,216,200	1,181,009	1,812,954	1,247,099	223,661	2,270,443	1,383,781	1,541,876
002	Shared Services General Office	1070	Construction work in progress	07612	Benefits Cap Accrual	531,512	455,173	1,132,585	156,380	615,032	403,660	166,754	409,820	(341,571)	484,734	466,909	480,718
002	Shared Services General Office	1070	Construction work in progress	07613	NSC Cap Accrual	(3,839)	(10,044)	(5,566)	(8,230)	(3,976)	(2,223)	(3,366)	(3,745)	(3,762)	171	(14)	3,324
002	Shared Services General Office	1070	Construction work in progress	07614	Other Benefits Cap Accrual	203,069	203,354	193,704	130,571	196,405	153,735	195,667	220,912	312,192	125,457	124,113	63,453
002	Shared Services General Office	1070	Construction work in progress	09911	Reimbursements	(153,709)	(153,709)	(153,709)	(153,709)	(153,709)	(153,709)	(153,709)	(153,709)	(153,709)	(153,709)	(153,709)	(153,709)
002	Shared Services General Office	1080	Accum Prov for Depreciation	00000	Default	(99,829,115)	(101,007,253)	(102,170,705)	(103,332,307)	(104,491,797)	(105,716,233)	(106,943,123)	(108,358,522)	(109,829,601)	(111,104,514)	(112,390,976)	(113,665,706)
002	Shared Services General Office	1231	Investment in subsidiary companies	10241	Investment in AEHI-Atmos Energy Holdings Inc (Prev Atmos Propane Inc)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)
002	Shared Services General Office	1231	Investment in subsidiary companies	10250	Inv in Blueflame Insurance	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000
002	Shared Services General Office	1231	Investment in subsidiary companies	10270	APT Invest in sub consolidation	1,569,278,787	1,589,132,821	1,605,747,210	1,625,106,331	1,650,524,100	1,676,893,403	1,693,074,091	1,700,751,411	1,720,279,979	1,744,953,730	1,768,321,444	1,794,306,897
002	Shared Services General Office	1310	Cash	10400	Cash-ANB 523	9,621,442	9,621,442	14,319,728	5,240,818	8,321,244	5,855,595	-	-	-	-	-	-
002	Shared Services General Office	1310	Cash	10408	Cash-AEC BOA 7500	3,208,385	9,238,349	5,364,139	2,715,701	8,572,800	11,530,989	7,357,473	5,795,514	2,985,641	961,265	3,948,235	2,708,303
002	Shared Services General Office	1310	Cash	10413	Cash-Chase Dental (0003)	119,187	89,260	69,980	61,687	57,914	51,938	51,938	51,538	49,128	47,827	47,827	47,827
002	Shared Services General Office	1310	Cash	10419	Cash-Chase - 872568113	87,376	236,595	187,365	150,894	126,066	117,928	90,849	89,686	948,186	929,068	929,068	929,068
002	Shared Services General Office	1310	Cash	10468	Cash Payroll 82821	-	50,138	48,176	65,507	75,108	62,863	-	-	-	-	-	-
002	Shared Services General Office	1310	Cash	10515	Cash-ANB 00531	-	(14,008,581)	(12,015,957)	(23,817,526)	(9,488,779)	(11,408,759)	-	-	-	-	-	-
002	Shared Services General Office	1310	Cash	10517	Cash-Refunds ANB 82805	-	(642,095)	(950,054)	(972,567)	(889,189)	-	-	-	-	-	-	-
002	Shared Services General Office	1310	Cash	10518	Cash-Oracle AR BoA 3756617812	2,101,054	2,397,863	1,485,341	8,906,686	2,936,568	1,506,754	13,338,179	(2,150,531)	2,821,344	2,189,049	1,513,840	1,436,320
002	Shared Services General Office	1310	Cash	10522	Cash-ANB checking 788813	-	50,415,571	40,427,511	50,443,209	50,472,093	21,498,688	-	-	-	-	-	-
002	Shared Services General Office	1310	Cash	10535	Cash-SAP Fifth Third lockbox 7028967771	10,386,333	14,636,096	6,894,926	5,653,310	6,052,11							

Atmos Energy Corporation - Shared Services
Trial Balance - Balance Sheet Accounts
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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22
002	Shared Services General Office	1630	Stores Expense Undistributed	05420	Employee Development	1,192	1,192	1,192	1,192	1,490	1,490	1,490	1,490	1,490	-	-	-
002	Shared Services General Office	1630	Stores Expense Undistributed	05421	Training	304	304	304	304	304	304	304	304	304	-	-	-
002	Shared Services General Office	1630	Stores Expense Undistributed	05422	Operator Qualifications Training	-	-	-	-	-	-	-	-	-	-	258	258
002	Shared Services General Office	1630	Stores Expense Undistributed	07443	Uniforms	-	-	-	-	-	-	-	-	43	-	-	-
002	Shared Services General Office	1630	Stores Expense Undistributed	07510	Association Dues	176	176	176	176	176	176	176	176	176	-	-	-
002	Shared Services General Office	1630	Stores Expense Undistributed	09174	W/H Obsolete Inv Adj	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	19,750	19,750	19,750
002	Shared Services General Office	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	(857,455)	(883,858)	(914,170)	(930,818)	(971,549)	(999,878)	(1,022,996)	(1,050,140)	(1,076,358)	(55,130)	(90,096)	(124,346)
002	Shared Services General Office	1650	Prepayments	13000	Prepaid Expenses Misc	-	-	-	-	166,519	-	496,356	393,490	492,720	425,894	374,306	307,480
002	Shared Services General Office	1650	Prepayments	13001	Prepaid-Worker's Comp Ins	-	-	-	-	(22,250)	-	-	-	-	-	-	(3,855)
002	Shared Services General Office	1650	Prepayments	13004	Prepaid-Insurance-Other	53,178	43,439	33,700	23,961	14,223	4,484	93,671	83,932	74,193	83,632	73,781	63,929
002	Shared Services General Office	1650	Prepayments	13005	Prepaid-Insurance-D&O	1,142,504	914,004	685,503	457,002	228,501	(0)	2,595,379	2,359,435	2,123,492	1,887,548	1,651,605	1,415,661
002	Shared Services General Office	1650	Prepayments	13006	Prepaid Insurance-Public Liability	25,896,688	22,675,314	19,453,940	16,232,566	13,011,192	9,789,818	6,568,445	3,347,071	2,662,528	37,197,834	35,671,384	32,115,425
002	Shared Services General Office	1650	Prepayments	13012	Prepaid-COLI Ins Premium	71,445	50,956	30,466	101,928	217,059	192,867	173,944	155,021	136,098	117,176	98,253	79,330
002	Shared Services General Office	1650	Prepayments	13013	Prepaid-SS Mailroom Postage Machine	1,031	5,365	270	(9,128)	(4,059)	448	(4,773)	(1,291)	3,996	(2,142)	1,326	(3,334)
002	Shared Services General Office	1650	Prepayments	13015	Prepaid-Postage for Cust Billing	98,450	241,805	373,618	181,952	25,025	186,868	41,762	(41,705)	88,646	200,398	315,527	133,158
002	Shared Services General Office	1650	Prepayments	13017	Prepaid-Postage Due	5,568	5,568	5,568	5,568	5,568	5,568	5,568	5,568	5,568	5,568	5,568	5,568
002	Shared Services General Office	1650	Prepayments	13027	Prepaid-Southern Gas Dues	(0)	(0)	34,800	30,933	27,067	23,200	19,333	15,467	11,600	7,733	3,867	(0)
002	Shared Services General Office	1650	Prepayments	13028	Prepaid-American Gas Dues	1,007,702	916,093	824,483	732,874	641,265	549,656	458,046	368,437	274,826	183,219	1,239,070	1,147,461
002	Shared Services General Office	1650	Prepayments	13035	Prepaid-5YR Revolving Credit Facility	1,120,235	1,120,235	2,007,381	1,076,578	1,076,578	1,076,578	1,076,578	1,076,578	1,076,578	1,076,578	1,076,578	1,076,578
002	Shared Services General Office	1650	Prepayments	13060	Prepaid - Sports Events	-	-	288,237	288,237	288,237	721,718	721,718	721,718	721,718	708,136	694,553	683,736
002	Shared Services General Office	1650	Prepayments	13067	Prepaid-Blueflame Property Insurance	713,183	2	7,959,187	7,267,669	6,540,902	5,814,135	5,087,368	4,360,601	3,633,834	2,907,068	2,180,301	1,453,534
002	Shared Services General Office	1650	Prepayments	13090	Prepaid DOT Fee/Right-of-way	-	-	0	0	0	0	0	0	0	-	-	-
002	Shared Services General Office	1650	Prepayments	13124	Ppd SW & HW Maint	31,432,036	30,255,343	29,938,002	29,770,098	32,160,502	30,702,390	29,447,752	31,375,687	31,919,068	35,068,518	35,592,730	35,611,996
002	Shared Services General Office	1650	Prepayments	13128	Prepaid-KPMG Internal Audit	285,000	142,500	(0)	(142,500)	142,500	(0)	(142,500)	95,000	(47,500)	(190,000)	90,568	(50,114)
002	Shared Services General Office	1650	Prepayments	13130	Prepaid-Rating Agency Fee	263,080	390,679	347,778	304,877	261,975	219,074	133,272	184,344	141,026	297,708	-	-
002	Shared Services General Office	1650	Prepayments	13210	Prepaid-CA Term Loan	-	-	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	1650	Prepayments	13211	Prepaid-Bank of Texas	17,475	11,650	60,000	67,276	61,160	55,044	48,928	42,812	36,696	30,580	24,464	18,348
002	Shared Services General Office	1650	Prepayments	13212	Prepaid-3YR Revolving Credit Facility	573,256	573,256	1,105,544	562,561	562,561	562,561	562,561	562,561	562,561	562,561	562,561	562,561
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	13763	Workday Expense Cloud Project	-	-	-	-	-	-	-	-	-	-	-	39,702
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	13764	Locusview Cloud Project	-	-	-	-	-	-	-	-	-	-	-	26,249
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	13789	Annual Merit VPP Cloud Project	-	-	-	-	-	-	-	-	-	-	-	18,672
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	13790	WD Open Enrollment Cloud Project	-	-	-	-	-	-	-	-	-	-	-	11,543
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	13791	Exchange Migration Cloud Project	-	-	-	-	-	-	-	-	-	-	-	34,352
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	13792	Office Upgrade OPP Cloud Project	-	-	-	-	-	-	-	-	-	-	-	853
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	13793	Installing MS Teams Cloud Project	-	-	-	-	-	-	-	-	-	-	-	22,436
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	13794	OneDrive Migration Cloud Project	-	-	-	-	-	-	-	-	-	-	-	25,073
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	13799	Critical Even Managment Cloud Project	-	-	-	-	-	-	-	-	-	-	-	23,643
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15000	Enterprise LMS Cloud Project	-	-	-	-	-	-	-	-	-	-	-	47,718
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15001	Cloud Project-Tax Data Warehouse	-	-	-	-	-	-	-	-	-	-	-	45,920
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15002	Cloud Project-Salesforce Implementation	-	-	-	-	-	-	-	-	-	-	-	129,937
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15003	Locusview Cloud Project Phase II	-	-	-	-	-	-	-	-	-	-	-	345,817
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15004	WD Recruiting Cloud Project	-	-	-	-	-	-	-	-	-	-	-	242,292
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15005	Enverus Cloud Project	-	-	-	-	-	-	-	-	-	-	-	60,817
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15007	QJT Application Project	-	-	-	-	-	-	-	-	-	-	-	1,672
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15008	Anaplan Cloud Project	-	-	-	-	-	-	-	-	-	-	-	242,563
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15009	Capturis Utility Bill Pay Cloud	-	-	-	-	-	-	-	-	-	-	-	37,222
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15010	Timekeeping App-Cloud Proj	-	-	-	-	-	-	-	-	-	-	-	282,024
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15011	HR Case Mgmt Cloud Proj	-	-	-	-	-	-	-	-	-	-	-	90,604
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	27347	Hedging Open Positions	81,285,597	84,874,296	109,887,069	152,966,690	162,453,746	169,317,758	151,168,858	171,433,757	(0)	119,685,075	95,896,727	107,834,517
002	Shared Services General Office	1823	Other Regulatory Assets	13763	Workday Expense Cloud Project	294,454	291,146	287,837	284,529	281,221	277,912	274,604	271,295	267,987	264,678	261,370	218,359
002	Shared Services General Office	1823	Other Regulatory Assets	13764	Locusview Cloud Project	94,058	91,871	89,683	87,496	85,308	83,121	80,934	78,746	76,559	74,371	72,184	43,748
002	Shared Services General Office	1823	Other Regulatory Assets	13787	PP Lease Cloud Project	157,031	139,583	122,135	104,687	87,239	69,791	52,344	34,896	17,448	-	-	-
002	Shared Services General Office	1823	Other Regulatory Assets	13788	GTreasury Cloud Project	86,530	77,877	69,224	60,571	51,918	43,265	34,612	25,959	17,306	8,653	-	-
002	Shared Services General Office	1823	Other Regulatory Assets	13789	Annual Merit VPP Cloud Project	49,793	48,237	46,681	45,125	43,568	42,012	40,456	38,900	37,344	35,788	34,232	14,004
002	Shared Services General Office	1823	Other Regulatory Assets	13790	WD Open Enrollment Cloud Project	30,780	29,818	28,856	27,895	26,933	25,971	25,009	24,047	23,085	22,123	21,161	8,657
002	Shared Services General Office	1823	Other Regulatory Assets	13791	Exchange Migration Cloud Project	128,820	125,957	123,095	120,232	117,369	114,507	111,644	108,781	105,919	103,056	100,193	62,979
002	Shared Services General Office	1823	Other Regulatory Assets	13792	Office Upgrade OPP Cloud Project	2,984	2,913	2,842	2,771	2,700	2,629	2,558	2,487	2,415	2,344	2,273	1,350
002	Shared Services General Office	1823	Other Regulatory Assets	13793	Installing MS Teams Cloud Project	80,394	78,525	76,655	74,785	72,916	71,046	69,177	67,307	65,437	63,568	61,698	37,393
002	Shared Services General Office	1823	Other Regulatory Assets	13794	OneDrive Migration Cloud Project	85,666	83,577	81,487	79,398	77,309	75,219	73,130	71,040	68,951	66,862	64,772	37,610
002	Shared Services General Office	1823	Other Regulatory Assets	13795	Enterprise Timekeeping Cloud Project	777	699	622	544	466	389	311	233	155	78	-	-
002	Shared Services General Office	1823	Other Regulatory Assets	13799	Critical Even Managment Cloud Project	68,959	66,989	65,019	63,048	61,078	59,108	57,138	55,167	53,197	51,227	49,256	23,643
002	Shared Services General Office	1823	Other Regulatory Assets	15000	Enterprise LMS Cloud Project	152,698	143,155	133,611	124,067	114,524	104,980	95,436	85,893	76,349	66,805	57,262	-
002	Shared Services General Office	1823	Other Regulatory Assets	15001	Cloud Project-Tax Data Warehouse	91,841	87,666	83,492	79,317	75,143	70,968	66,793	62,619	58,444	54,270	50,095	-
002	Shared Services General Office	1823	Other Regulatory Assets	15002	Cloud Project-Salesforce Implementation	249,045	238,217	227,389	216,561	205,733	194,905	184,077	173,249	162,421	151,593	140,765	-
002	Shared Services General Office	1823	Other Regulatory Assets	15003	Locusview Cloud Project Phase II	720,452	691,634	662,816	633,998	605,180	576,362	547,544	518,726	489,907	461,089	432,271	57,636
002	Shared Services General Office	1823	Other Regulatory Assets	15004	WD Recruiting Cloud Project	605,730	585,539	565,348	545,157	524,966	504,775	484,584	464,393	444,202	424,011	403,820	141,337
002	Shared Services General Office	1823	Other Regulatory Assets	15005	Enverus Cloud Project	152,043	146,975	141,907	136,839	131,770	126,702	121,634	116,566	111,498	106,430	101,362	35,477
002	Shared Services General Office	1823	Other Regulatory Assets	15006	Cadency JE & Close Project	236,656	202,848	169,040	135,232	101,424	67,616	33,808	-	-	-	-	-
002	Shared Services General Office	1823	Other Regulatory Assets	15007	QJT Application Project	7,621	7,245	6,687	6,130	5,572	5,015	4,458	3,901	3,343	2,786	2,229	-
002	Shared Services General Office	1823	Other Regulatory Assets	15008	Anaplan Cloud Project	-	-	-	-	674,647	655,134	635,865	647,179	626,622	606,408	586,194	323,418
002	Shared Services General Office	1823	Other Regulatory Assets	15009	Capturis Utility Bill Pay Cloud	-	-	-	-	-	79,357	72,143	67,830	59,556	52,111	44,667	-
002	Shared Services General Office	1823	Other Regulatory Assets	15010	Timekeeping App-Cloud Proj	-	-	-	-	-	-	-	507,910	451,238	394,833	338,429	-
002	Shared Services General Office	1823	Other Regulatory Assets	15011													

Atmos Energy Corporation - Shared Services
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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22
002	Shared Services General Office	1840	Clearing Account	13644	Capital Benefits G Emp ESOP Trans out	(2,098)	(2,994)	(3,414)	(4,440)	(4,492)	(5,100)	(6,030)	(6,445)	(6,821)	(633)	(1,222)	(2,212)
002	Shared Services General Office	1840	Clearing Account	13646	Capital Benefits G RSP FACC Trans out	(975)	(1,405)	(1,606)	(2,098)	(2,123)	(2,414)	(2,860)	(3,059)	(3,239)	(304)	(592)	(1,087)
002	Shared Services General Office	1840	Clearing Account	13647	Capital Benefits G Basic Life Trans out	(116)	(165)	(188)	(245)	(248)	(281)	(332)	(355)	(376)	(35)	(67)	(122)
002	Shared Services General Office	1840	Clearing Account	13648	Capital Benefits G LTD Trans out	(373)	(531)	(605)	(786)	(795)	(902)	(1,066)	(1,139)	(1,205)	(112)	(216)	(391)
002	Shared Services General Office	1840	Clearing Account	13649	Expense Benefits H Medical Trans out	-	-	-	-	-	-	(73)	(73)	(73)	-	(133)	(133)
002	Shared Services General Office	1840	Clearing Account	13651	Expense Benefits H Emp ESOP Trans out	-	-	-	-	-	-	(14)	(14)	(14)	-	(28)	(28)
002	Shared Services General Office	1840	Clearing Account	13653	Expense Benefits H RSP FACC Trans out	-	-	-	-	-	-	(7)	(7)	(7)	-	(14)	(14)
002	Shared Services General Office	1840	Clearing Account	13654	Expense Benefits H Basic Life Trans out	-	-	-	-	-	-	(1)	(1)	(1)	-	(2)	(2)
002	Shared Services General Office	1840	Clearing Account	13655	Expense Benefits H LTD Trans out	-	-	-	-	-	-	(2)	(2)	(2)	-	(5)	(5)
002	Shared Services General Office	1840	Clearing Account	13656	Capital Benefits I Medical Trans in	(1,654)	(2,021)	(2,216)	(4,337)	(4,413)	(4,447)	(4,961)	(5,319)	(7,091)	(943)	(1,233)	(3,336)
002	Shared Services General Office	1840	Clearing Account	13657	Capital Benefits I Payroll Tax Trans in	(673)	(829)	(909)	(1,753)	(1,782)	(1,796)	(2,006)	(2,155)	(2,868)	(379)	(500)	(1,365)
002	Shared Services General Office	1840	Clearing Account	13658	Capital Benefits I Emp ESOP Trans in	(463)	(422)	(463)	(905)	(919)	(927)	(1,035)	(1,110)	(1,478)	(195)	(258)	(711)
002	Shared Services General Office	1840	Clearing Account	13660	Capital Benefits I RSP FACC Trans in	(158)	(192)	(210)	(381)	(385)	(388)	(431)	(463)	(618)	(81)	(107)	(293)
002	Shared Services General Office	1840	Clearing Account	13661	Capital Benefits I Basic Life Trans in	(17)	(21)	(23)	(44)	(45)	(45)	(50)	(54)	(72)	(9)	(13)	(34)
002	Shared Services General Office	1840	Clearing Account	13662	Capital Benefits I LTD Trans in	(54)	(67)	(73)	(142)	(144)	(145)	(162)	(174)	(231)	(30)	(40)	(110)
002	Shared Services General Office	1840	Clearing Account	13670	Benefits K Medical Transfers	1,654	2,021	2,216	4,337	4,413	4,447	4,961	5,319	7,091	943	1,233	3,336
002	Shared Services General Office	1840	Clearing Account	13671	Benefits K Payroll Tax Transfers	673	829	909	1,753	1,782	1,796	2,006	2,155	2,868	379	500	1,365
002	Shared Services General Office	1840	Clearing Account	13672	Benefits K Emp ESOP Transfers	463	422	463	905	919	927	1,035	1,110	1,478	195	258	711
002	Shared Services General Office	1840	Clearing Account	13674	Benefits K RSP FACC Transfers	158	192	210	381	385	388	431	463	618	81	107	293
002	Shared Services General Office	1840	Clearing Account	13675	Benefits K Basic Life Transfers	17	21	23	44	45	45	50	54	72	9	13	34
002	Shared Services General Office	1840	Clearing Account	13676	Benefits K LTD Transfers	67	67	73	142	144	145	162	174	231	30	40	110
002	Shared Services General Office	1840	Clearing Account	13800	Expense Advance Clearing	643	643	643	643	643	643	41,580	743	743	743	92,491	643
002	Shared Services General Office	1840	Clearing Account	13802	842 Copier and Other Lease	203,305	207,853	212,401	216,949	221,498	226,046	230,496	234,947				
002	Shared Services General Office	1840	Clearing Account	13807	Cap Benefits F Pension Load Clr	(12,008)	(17,059)	(20,653)	(24,729)	(26,694)	(28,668)	(32,182)	(36,400)	(40,201)	(3,698)	(5,794)	(7,322)
002	Shared Services General Office	1840	Clearing Account	13808	Cap Benefits F FAS 106 Load Clr	(11,252)	(15,908)	(19,221)	(22,978)	(24,789)	(26,609)	(32,735)	(37,239)	(40,932)	(3,409)	(4,932)	(6,084)
002	Shared Services General Office	1840	Clearing Account	13809	Cap Benefits F Workers Comp Clr	(384)	(545)	(660)	(790)	(852)	(915)	(1,027)	(1,162)	(1,283)	(118)	(217)	(288)
002	Shared Services General Office	1840	Clearing Account	13810	Employer FICA Clearing	-	-	-	-	-	-	-	-	-	-	0	(0)
002	Shared Services General Office	1840	Clearing Account	13811	Employer FUTA Clearing	-	-	-	-	-	-	-	-	-	-	0	-
002	Shared Services General Office	1840	Clearing Account	13812	Employer SUTA Clearing	-	-	-	-	-	-	-	-	-	-	(0)	(10)
002	Shared Services General Office	1840	Clearing Account	13815	Benefits K Pension Transfers	359	428	470	953	971	979	1,096	1,177	1,568	210	271	606
002	Shared Services General Office	1840	Clearing Account	13816	Benefits K FAS106 Transfers	279	341	371	744	761	766	857	919	1,240	174	221	387
002	Shared Services General Office	1840	Clearing Account	13820	Workers' Comp Clearing	86,623	99,080	92,932	105,390	119,025	119,235	116,155	128,613	127,306	11,197	26,131	(18,244)
002	Shared Services General Office	1840	Clearing Account	13821	Basic Life Insurance Clearing	107,489	123,785	182,760	199,056	215,353	274,266	290,556	364,981	17,120	34,239	51,359	
002	Shared Services General Office	1840	Clearing Account	13822	FAS/106 Clearing	5,777,859	6,034,261	6,290,664	6,547,067	6,803,469	7,059,872	7,316,275	7,572,677	7,829,080	164,310	328,621	492,931
002	Shared Services General Office	1840	Clearing Account	13823	Medical/Dental Insurance Clearing	5,625,766	6,034,261	8,326,681	9,673,134	11,137,489	12,457,871	13,811,519	15,408,702	16,741,232	1,873,895	3,330,308	4,693,361
002	Shared Services General Office	1840	Clearing Account	13824	LTD Clearing	213,262	266,009	325,315	378,062	430,808	475,642	528,389	581,136	626,822	53,333	106,666	159,999
002	Shared Services General Office	1840	Clearing Account	13825	Rent Clearing	-	-	-	-	-	-	-	-	-	-	41,202	82,404
002	Shared Services General Office	1840	Clearing Account	13826	Employer ESOP Matching	772,738	947,114	1,120,544	1,294,413	1,467,577	1,641,095	1,899,393	2,069,604	2,241,612	176,431	354,400	629,243
002	Shared Services General Office	1840	Clearing Account	13827	ESOP-Other Clearing	35,001	37,399	39,085	46,058	70,140	83,719	90,340	101,174	11,674	(69,593)	(23,234)	
002	Shared Services General Office	1840	Clearing Account	13828	Pension Cost Clearing	1,133,302	1,416,627	1,699,953	1,983,278	2,266,603	2,549,929	2,833,254	3,116,580	3,399,905	205,385	410,770	616,154
002	Shared Services General Office	1840	Clearing Account	13829	Deferred Asset Clearing	99,505	99,505	99,505	99,505	99,505	99,505	99,505	99,505	99,505	99,505	99,505	99,505
002	Shared Services General Office	1840	Clearing Account	13836	PA Entry Clearing	80,027	80,027	80,027	80,027	80,027	80,027	80,027	80,027	80,027	80,027	80,027	80,027
002	Shared Services General Office	1840	Clearing Account	13838	AP Misc Clearing	(17,305)	(12,897)	(12,897)	(12,897)	(588)	-	-	-	-	-	(71,366)	(71,366)
002	Shared Services General Office	1840	Clearing Account	13841	Employer ESOP Matching Accrual	(22,139)	(22,485)	3,246	12,137	29,101	46,665	(31,748)	(6,713)	11,207	11,033	29,676	(40,197)
002	Shared Services General Office	1840	Clearing Account	13848	Oracle AR Clearing	(4,902)	81	3,022	3,022	(200)	-	(39)	(39)	-	-	-	-
002	Shared Services General Office	1840	Clearing Account	13850	Benefits A Cr Exp Workers Comp	(32,792)	(40,514)	(49,639)	(57,818)	(66,627)	(75,471)	(83,855)	(93,093)	(102,126)	(9,496)	(19,395)	(29,878)
002	Shared Services General Office	1840	Clearing Account	13851	Benefits B Worker's Comp Variance Clr	(53,033)	(57,411)	(41,910)	(45,888)	(50,561)	(41,826)	(30,210)	(32,881)	(1,558)	(6,435)	(48,606)	
002	Shared Services General Office	1840	Clearing Account	13860	Clearing Account - Benefits Other	18,592	23,233	27,836	14,108	44,340	48,924	53,474	57,586	69,629	22,485	29,792	36,966
002	Shared Services General Office	1840	Clearing Account	13861	RSP FACC	246,893	330,355	412,690	495,891	578,739	662,676	787,669	870,603	954,162	85,980	170,523	59,922
002	Shared Services General Office	1840	Clearing Account	13870	Capital Benefits G Workers Comp Trans out	(66)	(93)	(106)	(137)	(138)	(157)	(185)	(209)	(19)	(38)	(71)	
002	Shared Services General Office	1840	Clearing Account	13871	Capital Benefits I Pension Trans in	(359)	(428)	(470)	(953)	(971)	(979)	(1,096)	(1,177)	(1,568)	(210)	(271)	(606)
002	Shared Services General Office	1840	Clearing Account	13872	Capital Benefits I FAS106 Trans in	(279)	(341)	(371)	(744)	(761)	(766)	(857)	(919)	(1,240)	(174)	(221)	(387)
002	Shared Services General Office	1840	Clearing Account	13873	Capital Benefits G Pension Trans out	(2,049)	(3,299)	(3,299)	(4,275)	(4,324)	(4,901)	(5,785)	(6,180)	(6,537)	(602)	(1,102)	(1,846)
002	Shared Services General Office	1840	Clearing Account	13874	Capital Benefits G FAS106 Trans out	(1,959)	(2,743)	(3,111)	(4,011)	(4,056)	(4,588)	(5,403)	(5,767)	(6,096)	(555)	(981)	(1,550)
002	Shared Services General Office	1840	Clearing Account	13875	Expense Benefits H Pension Trans out	-	-	-	-	-	-	(13)	(13)	(13)	-	(21)	(21)
002	Shared Services General Office	1840	Clearing Account	13876	Expense Benefits H FAS106 Trans out	-	-	-	-	-	-	(12)	(12)	-	-	(16)	
002	Shared Services General Office	1840	Clearing Account	13880	Benefits A Cr Exp Load Pension	(1,079,455)	(1,322,422)	(1,609,506)	(1,866,856)	(2,143,984)	(2,422,209)	(2,685,831)	(2,976,377)	(3,260,449)	(216,076)	(441,287)	(679,561)
002	Shared Services General Office	1840	Clearing Account	13881	Benefits A Cr Exp Load FAS106	(994,976)	(1,218,928)	(1,483,545)	(1,720,754)	(1,976,194)	(2,232,645)	(2,475,636)	(2,743,443)	(3,005,284)	(165,235)	(337,455)	(519,664)
002	Shared Services General Office	1840	Clearing Account	13882	Capital Benefits E Cap TU offset Pension	1,463	2,714	4,006	4,006	4,010	3,652	3,665	3,404	3,572	(1,246)	(1,516)	(2,673)
002	Shared Services General Office	1840	Clearing Account	13883	Capital Benefits E Cap TU offset FAS106	3,098,351	3,099,277	3,099,151	3,099,729	3,100,031	3,099,634	3,099,549	3,099,216	3,099,272	(1,508)	(1,565)	(2,289)
002	Shared Services General Office	1840	Clearing Account	13886	Capital Benefits D True up Pension	(1,463)	(2,714)	(4,006)	(4,006)	(4,010)	(3,652)	(3,665)	3,404	3,572	(1,246)	(1,516)	(2,673)
002	Shared Services General Office	1840	Clearing Account	13887	Capital Benefits D True up FAS106	(3,098,351)	(3,099,277)	(3,099,151)	(3,099,729)	(3,100,031)	(3,099,634)	(3,099,549)	(3,099,216)	(3,099,272)	1,508	1,565	2,289
002	Shared Services General Office	1840	Clearing Account	13889	Benefits B Pension Variance Clr	(28,918)	(58,069)	(81,195)	(63,700)	(65,096)	(67,035)	(81,939)	(70,079)	(65,026)	15,210	38,576	75,539
002	Shared Services General Office	1840	Clearing Account	13890	Benefits B FAS106 Variance Clr	(4,759,401)	(4,781,521)	(4,766,717)	(4,777,213)	(4,773,749)	(4,770,788)	(4,779,775)	(4,764,095)	(4,754,688)	5,089	15,710	36,708
002	Shared Services General Office	1840	Clearing Account	13891	Capital Benefits D True up WorkComp	(1,464)	(1,849)	(1,407)	(1,621)	(1,753)	(1,425)	(1,075)	(896)	(80)	(226)	912	
002	Shared Services General Office	1840	Clearing Account	13892	Capital Benefits E Cap TU offset WorkComp	1,464	1,849	1,407	1,621	1,753	1,425	1,075	1,162	896	80	226	(912)
002	Shared Services General Office	1840	Clearing Account	13893	Expense Benefits H Workers Comp Transfer out	-	-	-	-	-	-	(0)	(0)	-	(1)	(1)	
002	Shared Services General Office	1840	Clearing Account	13894	Auto insurance installment	51,104	51,104	-	56,673	56,673	117,625	56,673	-	56,673	-	56,673	-
002	Shared Services General Office	1840	Clearing Account	13895	Capital Benefits I Workers Comp Trans in	(77)	(80)	(88)	(185)	(189)	(190)	(214)	(231)	(315)	(48)	(62)	(142)
002	Shared Services General Office	1840	Clearing Account	13896	842 Fleet Lease	113,541	116,624	120,183	-	3,559	7,118	10,677	14,235	-	-	-	-
002	Shared Services General Office	1840	Clearing Account	13898	AP Refund Checks	(16,529)	(8,140)	26,589	28,427	23,508	1,614	(12,539)	21,434	6,483	9,296	6,491	3,357
002	Shared Services General Office</																

Atmos Energy Corporation - Shared Services
Trial Balance - Balance Sheet Accounts
Calendar 2022

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22
002	Shared Services General Office	2110	Miscellaneous paid-In capital	10265	RSU Accumulated Amort - MIP	(10,672,639)	(10,687,883)	(10,704,760)	(10,721,092)	(10,737,969)	(10,754,302)	(10,804,388)	(10,804,388)	(13,881,147)	(13,921,462)	(10,658,632)	(10,682,884)
002	Shared Services General Office	2150	Appropriated Retained Earnings	20102	OCI-Other	(69,704)	(69,248)	(68,793)	(68,337)	(67,881)	(67,426)	(66,970)	(66,515)	(66,059)	(65,603)	(65,148)	(64,692)
002	Shared Services General Office	2150	Appropriated Retained Earnings	20105	Jun 2011 T Lock	(10,038,462)	(9,995,192)	(9,951,923)	(9,908,654)	(9,865,385)	(9,822,115)	(9,778,846)	(9,735,577)	(9,692,308)	(9,649,038)	(9,605,769)	(9,562,500)
002	Shared Services General Office	2150	Appropriated Retained Earnings	20107	Jan 2013 T Lock	36,180,822	36,037,247	35,893,673	35,750,098	35,606,523	35,462,949	35,319,374	35,175,799	35,032,225	34,888,650	34,745,075	34,601,501
002	Shared Services General Office	2150	Appropriated Retained Earnings	20108	Oct 2014 Int Rate Swaps	(7,862,245)	(7,833,446)	(7,804,646)	(7,775,847)	(7,747,047)	(7,718,248)	(7,689,449)	(7,660,649)	(7,631,850)	(7,603,050)	(7,574,251)	(7,545,451)
002	Shared Services General Office	2150	Appropriated Retained Earnings	20109	Jun 2017 Int Rate Swaps	23,887,812	23,800,311	23,712,809	23,625,308	23,537,807	23,450,306	23,362,805	23,275,304	23,187,803	23,100,301	23,012,800	22,925,299
002	Shared Services General Office	2150	Appropriated Retained Earnings	20111	Mar 2019 Int Rate Swaps	63,325,400	63,131,150	62,936,901	62,742,651	62,548,401	62,354,152	62,159,902	61,965,652	61,771,403	61,577,153	61,382,903	61,188,653
002	Shared Services General Office	2150	Appropriated Retained Earnings	20112	Oct 2020 Int Rate Swaps	2,990,597	2,962,906	2,935,215	2,907,525	2,879,834	2,852,143	2,824,452	2,796,762	2,769,071	2,741,380	2,713,690	2,685,999
002	Shared Services General Office	2150	Appropriated Retained Earnings	20113	Oct 2021 Int Rate Swaps	(47,692,097)	(47,559,619)	(47,427,141)	(47,294,663)	(47,162,184)	(47,029,706)	(46,897,228)	(46,764,750)	(46,632,272)	(46,499,794)	(46,367,316)	(46,234,838)
002	Shared Services General Office	2150	Appropriated Retained Earnings	20114	OCT 2022 Int rate swaps	(63,059,740)	(65,843,781)	(85,248,190)	(118,668,499)	(126,028,367)	(131,353,330)	(117,273,777)	(132,994,880)	(152,885,043)	(152,460,362)	(152,035,682)	(151,611,001)
002	Shared Services General Office	2150	Appropriated Retained Earnings	20115	OCT 2024 Int rate swaps	(59,901,649)	(61,352,860)	(76,386,250)	(114,640,460)	(126,246,042)	(129,289,190)	(113,335,379)	(126,676,074)	(146,039,663)	(172,441,452)	(145,394,892)	(157,846,045)
002	Shared Services General Office	2150	Appropriated Retained Earnings	20116	OCT 2023 Int rate swaps	(16,849,498)	(18,129,346)	(30,992,783)	(55,304,045)	(59,003,247)	(62,066,183)	(49,387,368)	(62,517,436)	(79,469,946)	(92,849,288)	(74,394,763)	(83,655,862)
002	Shared Services General Office	2150	Appropriated Retained Earnings	20117	OCT 2025 Int rate swaps	(4,443,967)	(5,368,596)	(13,361,096)	(33,723,237)	(40,351,799)	(42,272,618)	(34,077,408)	(40,522,141)	(49,950,631)	(63,516,797)	(49,683,255)	(56,619,206)
002	Shared Services General Office	2180	Retained Earnings	00000	Default	1,236,880,528	1,217,026,494	1,200,412,105	1,181,052,984	1,155,635,215	1,129,265,912	1,113,085,224	1,105,407,904	1,085,879,336	1,441,017,204	1,417,649,490	1,391,664,037
002	Shared Services General Office	2240	Other long-Term	20200	Med Term Notes	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)
002	Shared Services General Office	2240	Other long-Term	20223	Debentures 6.75	(150,000,000)	(150,000,000)	(150,000,000)	(150,000,000)	(150,000,000)	(150,000,000)	(150,000,000)	(150,000,000)	(150,000,000)	(150,000,000)	(150,000,000)	(150,000,000)
002	Shared Services General Office	2240	Other long-Term	20232	5.95% Senior Notes due 2034	(200,000,000)	(200,000,000)	(200,000,000)	(200,000,000)	(200,000,000)	(200,000,000)	(200,000,000)	(200,000,000)	(200,000,000)	(200,000,000)	(200,000,000)	(200,000,000)
002	Shared Services General Office	2240	Other long-Term	20235	5.50% Senior Notes due 2041	(400,000,000)	(400,000,000)	(400,000,000)	(400,000,000)	(400,000,000)	(400,000,000)	(400,000,000)	(400,000,000)	(400,000,000)	(400,000,000)	(400,000,000)	(400,000,000)
002	Shared Services General Office	2240	Other long-Term	20236	4.15% Senior Notes due 2043	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)
002	Shared Services General Office	2240	Other long-Term	20237	4.125% Senior Notes due 2044	(750,000,000)	(750,000,000)	(750,000,000)	(750,000,000)	(750,000,000)	(750,000,000)	(750,000,000)	(750,000,000)	(750,000,000)	(750,000,000)	(750,000,000)	(750,000,000)
002	Shared Services General Office	2240	Other long-Term	20239	3.000% Senior Notes due 2027	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)
002	Shared Services General Office	2240	Other long-Term	20240	4.30% Senior Notes due 2048	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)
002	Shared Services General Office	2240	Other long-Term	20241	4.125 Senior Notes due 2049	(450,000,000)	(450,000,000)	(450,000,000)	(450,000,000)	(450,000,000)	(450,000,000)	(450,000,000)	(450,000,000)	(450,000,000)	(450,000,000)	(450,000,000)	(450,000,000)
002	Shared Services General Office	2240	Other long-Term	20242	2.625% Senior Notes due 2029	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)
002	Shared Services General Office	2240	Other long-Term	20243	3.375% Senior Notes due 2052	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)
002	Shared Services General Office	2240	Other long-Term	20244	200MM CA 2 YR Term Loan	-	-	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	2240	Other long-Term	20245	1.500% Senior Notes due 2031	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)
002	Shared Services General Office	2240	Other long-Term	20246	0.625% Senior Notes due 2023	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)
002	Shared Services General Office	2240	Other long-Term	20247	Float Rate Senior Notes due 2023	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)	(1,100,000,000)
002	Shared Services General Office	2240	Other long-Term	20248	2.850% Senior Notes due 2052	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)
002	Shared Services General Office	2240	Other long-Term	20249	5.750% Senior Notes due 2052	-	-	-	-	-	-	-	-	-	(500,000,000)	(500,000,000)	(500,000,000)
002	Shared Services General Office	2240	Other long-Term	20250	5.450% Senior Notes due 2032	-	-	-	-	-	-	-	-	-	(300,000,000)	(300,000,000)	(300,000,000)
002	Shared Services General Office	2241	Unamortized debt expense	13521	150MM 6.75% due Jul-28	361,974	357,333	352,693	348,052	343,411	338,771	334,130	329,489	324,848	320,208	315,567	310,926
002	Shared Services General Office	2241	Unamortized debt expense	13530	200MM 5.95% due Oct-34	958,676	952,411	946,145	939,879	933,613	927,347	921,081	914,815	908,550	902,284	896,018	889,752
002	Shared Services General Office	2241	Unamortized debt expense	13534	400MM 5.5% due Jun-41	2,782,575	2,770,581	2,758,587	2,746,593	2,734,599	2,722,605	2,710,611	2,698,618	2,686,624	2,674,630	2,662,636	2,650,642
002	Shared Services General Office	2241	Unamortized debt expense	13535	500MM 4.15% due JAN-43	3,749,168	3,734,260	3,719,353	3,704,446	3,689,539	3,674,631	3,659,724	3,644,817	3,629,910	3,615,003	3,600,095	3,585,188
002	Shared Services General Office	2241	Unamortized debt expense	13536	750MM 4.125% due Oct-44	6,414,177	6,390,638	6,367,100	6,343,562	6,320,024	6,296,485	6,272,947	6,249,409	6,225,870	6,202,332	6,178,794	6,155,256
002	Shared Services General Office	2241	Unamortized debt expense	13537	500MM 3.000% due Jun-27	2,244,449	2,209,652	2,174,854	2,140,056	2,105,259	2,070,461	2,035,663	2,000,866	1,966,068	1,931,270	1,896,473	1,861,675
002	Shared Services General Office	2241	Unamortized debt expense	13539	600MM 4.300% due Oct-48	5,737,620	5,719,690	5,701,760	5,683,830	5,665,900	5,647,969	5,630,039	5,612,109	5,594,179	5,576,249	5,558,319	5,540,389
002	Shared Services General Office	2241	Unamortized debt expense	13540	450MM 4.125% due Mar-49	4,364,144	4,350,716	4,337,288	4,323,859	4,310,431	4,297,003	4,283,575	4,270,147	4,256,719	4,243,291	4,229,863	4,216,434
002	Shared Services General Office	2241	Unamortized debt expense	13541	300MM 2.625% due Sep-29	3,451,132	3,696,317	3,623,486	3,583,225	3,542,964	3,502,703	3,462,442	3,422,181	3,381,920	3,341,659	3,301,398	3,261,137
002	Shared Services General Office	2241	Unamortized debt expense	13542	500MM 3.375% due Sep-49	4,859,599	4,844,962	4,830,325	4,815,687	4,801,050	4,786,413	4,771,775	4,757,138	4,742,501	4,727,863	4,713,226	4,698,588
002	Shared Services General Office	2241	Unamortized debt expense	13543	600MM 1.500% due Jan-31	4,418,535	4,377,622	4,336,710	4,295,798	4,254,885	4,213,973	4,173,060	4,132,148	4,091,236	4,050,323	4,009,411	3,968,499
002	Shared Services General Office	2241	Unamortized debt expense	13544	1.1B 0.625% due Mar-23	2,508,367	2,315,415	2,122,464	1,929,513	1,736,562	1,543,610	1,350,659	1,157,708	964,756	771,805	578,854	385,903
002	Shared Services General Office	2241	Unamortized debt expense	13545	1.1B Floating Rate due Mar-23	2,508,367	2,315,415	2,122,464	1,929,513	1,736,562	1,543,610	1,350,659	1,157,708	964,756	771,805	578,854	385,903
002	Shared Services General Office	2241	Unamortized debt expense	13546	600MM 2.850% due Feb-52	6,337,593	6,319,989	6,302,384	6,284,780	6,267,175	6,249,571	6,231,967	6,214,362	6,196,758	6,179,153	6,161,549	6,143,944
002	Shared Services General Office	2241	Unamortized debt expense	13547	500MM 5.750% due Oct-52	-	-	-	-	-	-	-	-	-	82,212	5,596,697	5,322,586
002	Shared Services General Office	2241	Unamortized debt expense	13548	300MM 5.450 due Oct-32	-	-	-	-	-	-	-	-	-	-	2,175,000	2,494,119
002	Shared Services General Office	2250	Long Term Debt Premium	13536	750MM 4.125% due Oct-44	(8,114,768)	(8,084,989)	(8,055,210)	(8,025,431)	(7,995,652)	(7,965,873)	(7,936,094)	(7,906,315)	(7,876,536)	(7,846,757)	(7,816,978)	(7,787,199)
002	Shared Services General Office	2250	Long Term Debt Premium	13541	300MM 2.625% due Sep-29	(2,660,000)	(2,660,000)	(2,574,194)	(2,545,591)	(2,516,989)	(2,488,387)	(2,459,785)	(2,431,183)	(2,402,581)	(2,373,979)	(2,345,376)	(2,316,774)
002	Shared Services General Office	2260	Long Term Debt Discount	13521	150MM 6.75% due Jul-28	283,938	280,250	276,563	272,875	269,188	265,500	261,813	258,125	254,438	250,750	247,063</	

Atmos Energy Corporation - Shared Services
Trial Balance - Balance Sheet Accounts
Calendar 2022

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22
002	Shared Services General Office	2320	Accounts Payable	21306	RSP FACC Empr Payable	(82,722)	(165,271)	(247,606)	(327,528)	(410,022)	(490,685)	(601,901)	(672,642)	(755,007)	(808,221)	(886,282)	-
002	Shared Services General Office	2320	Accounts Payable	21308	Emp Lifelock Deductions	-	-	-	-	-	-	-	-	-	-	-	(2,013)
002	Shared Services General Office	2320	Accounts Payable	23501	Customer Contributions	(376)	(376)	(376)	(376)	(376)	(376)	(376)	(376)	(376)	(376)	(376)	(376)
002	Shared Services General Office	2320	Accounts Payable	24603	Other A/P-Def Cr Cl Cur	-	-	-	-	-	-	-	(434,300)	(434,300)	(434,300)	(434,300)	(434,300)
002	Shared Services General Office	2320	Accounts Payable	24607	EY Atmos Audit 10-K ARS Fees	(1,032,089)	(819,475)	(631,861)	(619,247)	(546,633)	(176,713)	(464,099)	(341,485)	(1,003,871)	(1,141,257)	(1,211,474)	(1,025,723)
002	Shared Services General Office	2320	Accounts Payable	24612	Other A/P-Unclaimed Property	6,538,103	6,538,934	6,539,326	8,446,080	8,426,413	9,280,215	9,271,701	9,271,662	9,273,600	10,098,959	10,096,956	10,080,277
002	Shared Services General Office	2320	Accounts Payable	24618	Stocked Item PO Clearing	57,691	57,691	57,691	57,691	57,691	57,691	57,691	57,691	57,691	57,691	57,691	57,691
002	Shared Services General Office	2320	Accounts Payable	24619	Non-Stocked Item PO Clearing	64,493	64,493	64,493	64,493	64,493	64,493	64,493	64,493	64,493	64,493	64,493	64,493
002	Shared Services General Office	2320	Accounts Payable	24634	EY Interim Reviews 10-Q Fees	-	(105,000)	(105,000)	(105,000)	(105,000)	(215,000)	(215,000)	(215,000)	-	-	-	-
002	Shared Services General Office	2320	Accounts Payable	24644	Atmos-Wrong Payee	(135,101)	(135,172)	(5,380)	(3,595)	21,722	(3,495)	(71)	(71)	13,581	76,576	5,974	8,102
002	Shared Services General Office	2320	Accounts Payable	24646	BFI property insurance tax	(370,939)	(405,528)	(405,528)	(476,025)	(96,201)	(131,449)	(166,697)	(201,946)	(237,194)	(272,442)	(307,690)	(342,938)
002	Shared Services General Office	2360	Taxes accrued	25102	Empr Fica-Accrual	(4,279,934)	(441,121)	(562,340)	(642,428)	(770,459)	(695,190)	(897,115)	(809,467)	(945,424)	(1,023,591)	(414,248)	(272,043)
002	Shared Services General Office	2360	Taxes accrued	25104	Empr Futa-Accrual	(6,494)	(1,898)	(801)	(206)	(389)	(283)	(130)	(282)	(463)	(573)	(158)	-
002	Shared Services General Office	2360	Taxes accrued	25107	State Unemployment Tax	(11,918)	(4,654)	(2,197)	(649)	(779)	(643)	(261)	(575)	(894)	(1,022)	(1,216)	(332)
002	Shared Services General Office	2360	Taxes accrued	25114	State Franchise Tax Accl	23,303,077	23,303,077	23,898,077	23,898,077	24,845,077	24,845,077	24,845,077	24,845,077	25,255,077	25,255,077	25,255,077	25,255,077
002	Shared Services General Office	2360	Taxes accrued	25123	Use Tax	(4,768,382)	(4,256,564)	(4,850,660)	(4,913,200)	(5,944,934)	(6,444,289)	(6,304,303)	(7,610,533)	(9,847,684)	(6,628,510)	(7,766,660)	(8,342,274)
002	Shared Services General Office	2360	Taxes accrued	25201	Ad Valorem Tax	(67,862)	(120,062)	(172,262)	(224,462)	(276,662)	(328,862)	(379,478)	(430,094)	(480,710)	(534,110)	(587,510)	(640,910)
002	Shared Services General Office	2360	Taxes accrued	26501	Federal Income Tax	(25,884,593)	(55,545,932)	6,824,793	(6,862,900)	(15,179,041)	(994,959)	(7,541,168)	(16,124,206)	17,140,976	16,088,431	(16,425,356)	16,888,431
002	Shared Services General Office	2360	Taxes accrued	26503	State Income Tax	(57,315)	197,429	33,484	49,801	804,389	(2,659,099)	(2,823,792)	(3,384,464)	(8,987,967)	(9,804,065)	(9,803,646)	(12,247,856)
002	Shared Services General Office	2360	Taxes accrued	26506	Fin 48 Liability	0	0	0	0	0	0	0	0	0	0	0	0
002	Shared Services General Office	2370	Interest accrued	26628	UCG - Mtn 95-1	(85,227)	(140,811)	(196,394)	(251,977)	(307,561)	(29,644)	(85,227)	(140,811)	(196,394)	(251,977)	(307,561)	(29,644)
002	Shared Services General Office	2370	Interest accrued	26631	Int Accr-Deb. 6.75	(450,000)	(1,293,750)	(2,137,500)	(2,981,250)	(3,825,000)	(4,668,750)	(450,000)	(1,293,750)	(2,137,500)	(2,981,250)	(3,825,000)	(4,668,750)
002	Shared Services General Office	2370	Interest accrued	26648	Int-5.95 % Senior Notes due 2034	(3,503,889)	(4,495,556)	(5,487,223)	(5,487,223)	(5,487,223)	(5,487,223)	(3,503,889)	(4,495,556)	(5,487,223)	(5,487,223)	(5,487,223)	(5,487,223)
002	Shared Services General Office	2370	Interest accrued	26654	Int-5.50% Senior Notes due 2041	(2,811,111)	(4,644,444)	(6,477,777)	(8,311,111)	(10,144,444)	(9,777,777)	(2,811,111)	(4,644,444)	(6,477,777)	(8,311,111)	(10,144,444)	(9,777,777)
002	Shared Services General Office	2370	Interest accrued	26655	Int-4.15% Senior Notes due 2043	(922,223)	(2,651,389)	(4,380,556)	(6,109,723)	(7,838,889)	(9,568,056)	(922,223)	(2,651,389)	(4,380,556)	(6,109,723)	(7,838,889)	(9,568,056)
002	Shared Services General Office	2370	Interest accrued	26656	Int-4.125% Senior Notes due 2044	(9,109,375)	(11,687,500)	(14,265,625)	(1,375,000)	(3,953,125)	(6,531,250)	(9,109,375)	(11,687,500)	(14,265,625)	(1,375,000)	(3,953,125)	(6,531,250)
002	Shared Services General Office	2370	Interest accrued	26658	Int-3.000% Senior Notes due 2027	(1,916,667)	(3,166,667)	(4,416,667)	(5,666,667)	(6,916,667)	(8,166,667)	(1,916,667)	(3,166,667)	(4,416,667)	(5,666,667)	(6,916,667)	(8,166,667)
002	Shared Services General Office	2370	Interest accrued	26659	Int-4.300% Senior Notes due 2048	(8,600,000)	(10,750,000)	(12,900,000)	(2,150,000)	(4,300,000)	(6,450,000)	(8,600,000)	(10,750,000)	(12,900,000)	(2,150,000)	(4,300,000)	(6,450,000)
002	Shared Services General Office	2370	Interest accrued	26660	Int-4.125% Senior Notes due 2049	(7,012,500)	(8,559,375)	(10,106,250)	(1,375,000)	(3,918,750)	(5,465,625)	(7,012,500)	(8,559,375)	(10,106,250)	(1,375,000)	(3,918,750)	(5,465,625)
002	Shared Services General Office	2370	Interest accrued	26661	Int-2.625% Senior Notes due 2029	(4,958,333)	(6,052,083)	(583,333)	(1,677,083)	(2,770,833)	(3,864,583)	(4,958,333)	(6,052,083)	(583,333)	(1,677,083)	(2,770,833)	(3,864,583)
002	Shared Services General Office	2370	Interest accrued	26662	Int-3.375% Senior Notes due 2049	(6,375,000)	(7,781,250)	(9,187,500)	(1,068,750)	(2,562,500)	(4,068,750)	(6,375,000)	(7,781,250)	(9,187,500)	(1,068,750)	(2,562,500)	(4,068,750)
002	Shared Services General Office	2370	Interest accrued	26663	Int-CA 200mm Term Loan due 2022	-	-	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	2370	Interest accrued	26664	Int-1.500% Senior Notes due 2031	(400,000)	(1,150,000)	(1,900,000)	(2,650,000)	(3,400,000)	(4,150,000)	(400,000)	(1,150,000)	(1,900,000)	(2,650,000)	(3,400,000)	(4,150,000)
002	Shared Services General Office	2370	Interest accrued	26665	Int - 0.625% Senior Notes due 2023	(2,711,806)	(3,284,722)	(420,139)	(993,056)	(1,565,972)	(2,138,889)	(2,711,806)	(3,284,722)	(420,139)	(993,056)	(1,565,972)	(2,138,889)
002	Shared Services General Office	2370	Interest accrued	26666	Int - Float Rate Senior Notes due 2023	(954,113)	(1,448,838)	(718,843)	(1,656,465)	(2,625,341)	(1,391,789)	(3,352,946)	(5,314,104)	(2,402,522)	(5,787,894)	(9,064,061)	(3,586,577)
002	Shared Services General Office	2370	Interest accrued	26667	Int - 2.850% Senior Notes due 2052	(5,700,000)	(760,000)	(2,185,000)	(3,610,000)	(5,035,000)	(6,460,000)	(7,885,000)	(760,000)	(2,185,000)	(3,610,000)	(5,035,000)	(6,460,000)
002	Shared Services General Office	2370	Interest accrued	26668	Int - 5.750% Senior Notes due 2052	-	-	-	-	-	-	-	-	-	(2,236,111)	(4,631,944)	(7,027,778)
002	Shared Services General Office	2370	Interest accrued	26669	Int - 5.450% Senior Notes due 2032	-	-	-	-	-	-	-	-	-	(1,271,667)	(2,634,167)	(3,996,667)
002	Shared Services General Office	2370	Interest accrued	26916	Commit Fees-Amarrillo NB	(5,308)	(10,103)	(15,412)	(5,137)	(10,446)	(15,583)	(5,308)	(10,617)	(15,754)	(5,308)	(10,446)	(15,754)
002	Shared Services General Office	2370	Interest accrued	26918	Commit Fees-Credit Agricole (fmly RBS)	(205,333)	(385,000)	(6,417)	(198,917)	(397,833)	(6,417)	(205,333)	(404,250)	(6,417)	(205,333)	(397,833)	(12,833)
002	Shared Services General Office	2370	Interest accrued	26924	Commit Fees-Mizuho	0	0	0	0	0	0	0	0	0	0	0	0
002	Shared Services General Office	2370	Interest accrued	26925	Commit Fees - Bank of Texas	(4,777)	(9,092)	(13,869)	(4,623)	(9,400)	(14,023)	(4,777)	(9,554)	(14,177)	(4,777)	(9,400)	(14,177)
002	Shared Services General Office	2380	Dividends declared	00000	Default	-	(92,009,927)	(237)	-	(92,205,019)	-	-	(93,110,050)	(0)	(0)	(101,579,112)	(1,254)
002	Shared Services General Office	2410	Tax collections	27201	Emp Fica-Accrual	(94,465)	(1,553)	(1,046)	(856)	(880)	154,443	(1,080)	(1,128)	(1,987)	(1,750)	(237,117)	(1,987)
002	Shared Services General Office	2410	Tax collections	27204	Emp Fit-Accrual	4,080,688	(5,053)	(4,177)	(3,882)	(2,775)	281,485	(3,178)	(4,207)	(9,054)	(6,444)	1,465,964	(21,443)
002	Shared Services General Office	2410	Tax collections	27205	Emp Sit-Accrual	-	-	-	-	-	2,056	-	-	-	-	(4,976)	-
002	Shared Services General Office	2420	Miscellaneous current and accrued liabilities	24612	Other A/P-Unclaimed Property	-	-	-	-	-	-	-	-	(39)	(39)	(39)	(39)
002	Shared Services General Office	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan	(8,515,700)	(9,830,700)	(11,017,700)	(11,987,700)	(9,193,000)	(10,087,000)	(14,842,333)	(14,842,333)	(15,430,157)	(16,415,157)	(5,443,930)	(6,941,930)
002	Shared Services General Office	2420	Miscellaneous current and accrued liabilities	27347	Hedging Open Positions	-	-	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	2420	Miscellaneous current and accrued liabilities	27386	Misc	(3,869)	(28,669)	-	(20,902)	(26,127)	(2)	(2)	(2)	-	(12,329)	-	-
002	Shared Services General Office	2430	Obligations under Capital Leases - Current	13207	Ppd Locustview	(34)	(34)	(34)	(34)	(34)	-	-	-	-	-	-	-
002	Shared Services General Office	2430	Obligations under Capital Leases - Current	27001	842 Real Estate Lease - A&G	(3,836,217)	(3,845,796)	(3,855,399)	(3,865,023)	(3,874,674)	(3,884,346)	(3,894,042)	(3,904,330)	(3,914,641)	(3,924,975)	(3,935,333)	(3,945,714)
002	Shared Services General Office	2430	Obligations under Capital Leases - Current	27004	842 Fleet Lease	(33,350)	(33,324)	(38,902)	(37,515)	(37,979)	(38,441)	(37,499)	(37,515)	(36,113)	(42,691)	(42,252)	(41,811)
002	Shared Services General Office	2430	Obligations under Capital Leases - Current	27006	842 Copier and Other Lease	(50,932)	(50,665)	(50,397)	(50,130)	(49,785)	(49,439)	(49,191)	(48,943)	(48,694)	(48,444)	(48,194)	(47,944)
002	Shared Services General Office	2530	Other deferred credits	13993	Pension Assets Noncurrent	(5,518,061)	(6,238,636)	(6,959,212)	(7,679,787)	(8,400,363)	(9,120,938)	(9,841,514)	(2,062,090)	(2,782,665)	(3,323,822)	(3,864,979)	(4,406,136)
002	Shared Services General Office	2530	Other deferred credits	27001	842 Real Estate Lease - A&G	(351,130)	(351,130)	(351,130)	(351,130)	(351,130)	(351,130)	(351,130)	(351,130)	(351,130)	(351,130)	(351,130)	(351,130)
002	Shared Services General Office	2530	Other deferred credits	27347	Hedging Open Positions	-	-	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	2530	Other deferred credits	27706	Fas 106/OPEB	(36,647,833)	(36,734,661)	(36,821,489)	(36,908,317)	(36,995,145)	(37,081,973)	(37,168,801)	(37,255,629)	(37,342,457)	(36,127,711)	(36,083,112)	(36,038,504)
002	Shared Services General Office	2530	Other deferred credits	27707	Directors' Def Comp	(439,540)	(440,641)	(441,320)	(449,527)	(450,237)	(459,949)	(459,189)	(460,677)	(460,677)	(471,238)	(472,022)	(472,022)
002	Shared Services General Office	2530	Other deferred credits	27709	Fas106-Veba Trust/Admin	89,206	95,966	110,987	123,142	148,431	148,431	163,382	19,970	22,617	1,487	1,490	4,109
002	Shared Services General Office	2530	Other deferred credits	27710	Fas 106 - Veba Trust	496,203	496,203	496,203	496,203	496,203	496,203	496,203	496,203	496,203	-	-	-
002	Shared Services General Office	2530	Other deferred credits	27712	Deferred Retirement Costs	(50,015,101)	(50,168,655)	(50,303,591)	(50,447,835)	(50,592,080)	(50,736,325)	(50,884,312)	(51,034,447)	(51,183,508)	(51,244,119)	(51,304,731)	(51,361,969)
002	Shared Services General Office	2530	Other deferred credits														

Atmos Energy Corporation - Shared Services
Trial Balance - Balance Sheet Accounts
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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22
012	Customer Support	1070	Construction work in progress	04302	Heavy Equipment	2,061,250	2,061,250	2,061,250	2,061,250	2,063,015	2,071,024	2,071,024	2,071,024	2,082,199	2,082,199	2,115,198	2,115,198
012	Customer Support	1070	Construction work in progress	04862	A&G Overhead Load	10,342,991	10,365,042	10,395,834	10,410,532	10,445,614	10,468,077	10,471,327	10,478,895	10,481,737	10,482,473	10,489,799	10,494,442
012	Customer Support	1070	Construction work in progress	04871	WIPI Closing	(142,851,766)	(142,951,173)	(142,951,188)	(142,951,188)	(149,015,962)	(149,215,173)	(149,204,124)	(149,339,570)	(149,430,880)	(149,435,249)	(149,435,249)	(149,509,928)
012	Customer Support	1070	Construction work in progress	04873	WIPI Interest Cap AFUDC	1,479,310	1,479,310	1,479,310	1,479,310	1,479,310	1,479,310	1,479,310	1,479,310	1,479,310	1,479,310	1,479,310	1,479,310
012	Customer Support	1070	Construction work in progress	04888	Land	2,795,654	2,795,654	2,795,654	2,795,654	2,795,654	2,795,654	2,795,654	2,795,654	2,795,654	2,795,654	2,795,654	2,795,654
012	Customer Support	1070	Construction work in progress	04889	Land Rights	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002
012	Customer Support	1070	Construction work in progress	05411	Meals and Entertainment	454,520	454,520	454,520	454,520	454,520	454,520	454,520	454,520	454,520	454,520	454,520	454,520
012	Customer Support	1070	Construction work in progress	05413	Transportation	1,394,874	1,394,874	1,394,874	1,394,874	1,394,874	1,394,874	1,394,874	1,394,874	1,394,874	1,394,874	1,394,874	1,394,874
012	Customer Support	1070	Construction work in progress	05414	Lodging	1,133,777	1,133,777	1,133,777	1,133,777	1,133,777	1,133,777	1,133,777	1,133,777	1,133,777	1,133,777	1,133,777	1,133,777
012	Customer Support	1070	Construction work in progress	05419	Misc Employee Expense	313,327	313,327	313,327	313,327	318,728	318,728	320,535	324,753	324,753	324,753	331,592	333,785
012	Customer Support	1070	Construction work in progress	06111	Contract Labor	63,506,422	63,680,975	63,892,249	63,963,205	64,413,833	64,630,348	64,613,101	64,621,346	64,668,316	64,674,501	64,690,803	64,888,753
012	Customer Support	1070	Construction work in progress	07590	Misc General Expense	6,327,608	6,327,608	6,327,608	6,327,608	6,327,608	6,327,608	6,327,608	6,327,608	6,327,608	6,327,608	6,331,043	6,331,043
012	Customer Support	1070	Construction work in progress	07591	Supplies & Expense	57,306	57,306	57,306	57,306	57,306	57,306	57,306	57,306	57,306	57,306	57,306	57,306
012	Customer Support	1070	Construction work in progress	07600	CWIP Accruals	61,181	-	1,809	37,072	20,740	4,219	-	28,426	-	-	2,000	-
012	Customer Support	1070	Construction work in progress	09911	Reimbursements	(544)	(544)	(544)	(544)	(544)	(544)	(544)	(544)	(544)	(544)	(544)	(544)
012	Customer Support	1080	Accum Prov for Depreciation	00000	Default	(72,941,250)	(73,704,110)	(74,418,775)	(75,181,301)	(75,990,072)	(76,808,515)	(77,626,816)	(78,446,546)	(79,246,949)	(80,059,211)	(80,871,413)	(81,239,101)
012	Customer Support	1430	Other Accounts Receivable	11339	Insurance Company Receivable	-	-	-	-	-	-	-	-	-	-	-	-
012	Customer Support	1430	Other Accounts Receivable	11350	Other A/R Emp Payroll Ded	-	-	-	-	-	-	-	-	-	-	-	-
012	Customer Support	1650	Prepayments	13124	Ppd SW & HW Maint	2,386,082	1,868,657	1,351,082	833,508	318,897	(12,761)	1,105,497	469,120	(234,238)	(314,476)	(596,300)	1,315,439
012	Customer Support	1840	Clearing Account	13635	Capital Benefits F Medical Load Clr	(58,220)	(86,963)	(104,061)	(127,815)	(142,915)	(146,216)	(148,320)	(148,462)	(149,266)	(1,184)	(6,699)	(17,868)
012	Customer Support	1840	Clearing Account	13637	Capital Benefits F Emp ESOP Load Clr	(11,235)	(16,818)	(20,139)	(27,752)	(27,685)	(28,326)	(28,735)	(28,762)	(230)	(1,385)	(28,919)	(3,783)
012	Customer Support	1840	Clearing Account	13639	Capital Benefits F RSP FACC Load Clr	(5,278)	(7,954)	(9,545)	(11,757)	(13,163)	(13,470)	(13,666)	(13,679)	(13,754)	(110)	(682)	(1,881)
012	Customer Support	1840	Clearing Account	13640	Capital Benefits F Basic Life Load Clr	(620)	(928)	(1,110)	(1,526)	(1,365)	(1,562)	(1,584)	(1,586)	(1,594)	(13)	(76)	(209)
012	Customer Support	1840	Clearing Account	13641	Capital Benefits F LTD Load Clr	(1,991)	(2,975)	(3,561)	(4,374)	(4,891)	(5,004)	(5,076)	(5,081)	(5,108)	(41)	(245)	(669)
012	Customer Support	1840	Clearing Account	13656	Capital Benefits I Medical Trans in	(137)	(156)	(156)	(156)	(156)	(156)	(156)	(156)	(156)	(156)	-	-
012	Customer Support	1840	Clearing Account	13657	Capital Benefits I Payroll Tax Trans in	(55)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	-	-	-
012	Customer Support	1840	Clearing Account	13658	Capital Benefits I Emp ESOP Trans in	(28)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	-	-	-
012	Customer Support	1840	Clearing Account	13660	Capital Benefits I RSP FACC Trans in	(12)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	-	-	-
012	Customer Support	1840	Clearing Account	13661	Capital Benefits I Basic Life Trans in	(1)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-
012	Customer Support	1840	Clearing Account	13662	Capital Benefits I LTD Trans in	(4)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	-	-	-	-
012	Customer Support	1840	Clearing Account	13670	Benefits K Medical Transfers	137	156	156	156	156	156	156	156	156	-	-	-
012	Customer Support	1840	Clearing Account	13671	Benefits K Payroll Tax Transfers	55	63	63	63	63	63	63	63	-	-	-	-
012	Customer Support	1840	Clearing Account	13672	Benefits K Emp ESOP Transfers	28	32	32	32	32	32	32	32	-	-	-	-
012	Customer Support	1840	Clearing Account	13674	Benefits K RSP FACC Transfers	12	13	13	13	13	13	13	13	-	-	-	-
012	Customer Support	1840	Clearing Account	13675	Benefits K Basic Life Transfers	1	2	2	2	2	2	2	2	-	-	-	-
012	Customer Support	1840	Clearing Account	13676	Benefits K LTD Transfers	4	5	5	5	5	5	5	5	-	-	-	-
012	Customer Support	1840	Clearing Account	13807	Cap Benefits F Pension Load Clr	(10,872)	(16,178)	(19,334)	(23,719)	(26,506)	(27,115)	(27,504)	(27,530)	(27,678)	(219)	(1,141)	(2,943)
012	Customer Support	1840	Clearing Account	13808	Cap Benefits F FAS 106 Load Clr	(10,271)	(15,161)	(18,070)	(22,112)	(24,681)	(25,243)	(25,601)	(25,625)	(25,762)	(202)	(947)	(2,325)
012	Customer Support	1840	Clearing Account	13809	Cap Benefits F Workers Comp Clr	(348)	(517)	(618)	(757)	(846)	(866)	(878)	(879)	(884)	(7)	(44)	(124)
012	Customer Support	1840	Clearing Account	13815	Benefits K Pension Transfers	30	35	35	35	35	35	35	35	-	-	-	-
012	Customer Support	1840	Clearing Account	13816	Benefits K FAS106 Transfers	25	28	28	28	28	28	28	28	-	-	-	-
012	Customer Support	1840	Clearing Account	13823	Medical/Dental Insurance Clearing	72,635	73,096	73,942	73,942	74,289	74,289	76,173	76,943	77,635	(185)	(215)	(100)
012	Customer Support	1840	Clearing Account	13825	Rent Clearing	-	-	-	-	-	-	-	-	-	-	(41,202)	(82,404)
012	Customer Support	1840	Clearing Account	13826	Employer ESOP Matching	462,493	564,583	668,679	771,204	875,515	977,152	1,133,521	1,235,365	1,340,578	108,321	217,554	384,158
012	Customer Support	1840	Clearing Account	13841	Employer ESOP Matching Accrual	(12,237)	(13,273)	2,943	7,362	18,687	27,246	(17,839)	(3,162)	8,706	6,970	18,395	(24,839)
012	Customer Support	1840	Clearing Account	13861	RSP FACC	213,538	260,219	307,484	354,319	401,115	447,613	518,416	563,870	609,766	45,730	92,242	164,388
012	Customer Support	1840	Clearing Account	13871	Capital Benefits I Pension Trans in	(30)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	-	-	-	-
012	Customer Support	1840	Clearing Account	13872	Capital Benefits I FAS106 Trans in	(25)	(28)	(28)	(28)	(28)	(28)	(28)	(28)	-	-	-	-
012	Customer Support	1840	Clearing Account	13895	Capital Benefits I Workers Comp Trans in	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	-	-	-	-
012	Customer Support	1840	Clearing Account	13896	842 Fleet Lease	18,459	18,873	19,287	-	414	829	1,243	1,657	-	-	-	-
012	Customer Support	1840	Clearing Account	13899	Benefits K Workers Comp Transfers	7	7	7	7	7	7	7	7	-	-	-	-
012	Customer Support	1840	Clearing Account	27001	842 Real Estate Lease - A&G	(1,608,691)	(1,689,813)	(1,769,377)	(575,705)	(655,377)	(791,826)	(871,390)	(950,954)	(1,030,518)	(1,110,082)	(1,189,646)	(1,262,770)
012	Customer Support	1840	Clearing Account	27004	842 Fleet Lease	(18,459)	(18,873)	(19,287)	-	(414)	(829)	(1,243)	(1,657)	-	-	-	-
012	Customer Support	1860	Miscellaneous deferred debits	13957	Def Dr - Payroll Clearing	19,630	(4,935)	11,208	6,000	-	4,526	5,876	1,328	21,366	12,646	16,933	4,424
012	Customer Support	1860	Miscellaneous deferred debits	14168	RS-Taxes Withheld	92,967	92,739	92,739	92,739	-	-	-	-	-	-	101,082	97,830
012	Customer Support	1860	Miscellaneous deferred debits	27001	842 Real Estate Lease - A&G	10,394,774	10,330,246	10,265,534	10,200,638	10,135,556	10,070,290	10,004,837	9,939,198	9,873,372	9,807,359	9,741,159	9,674,771
012	Customer Support	1860	Miscellaneous deferred debits	27004	842 Fleet Lease	18,405	18,036	17,665	17,294	16,548	15,422	15,798	15,422	15,045	14,667	14,288	14,288
012	Customer Support	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	2,325,026	2,325,026	2,275,834	2,275,834	2,275,834	2,228,950	2,228,950	2,228,950	2,199,783	2,199,783	2,199,783	2,241,517
012	Customer Support	1900	Accumulated Deferred Income Taxes	28206	Accum Defer State Inc Tax	202,859	202,859	198,432	198,432	198,432	194,180	194,180	194,180	192,010	192,010	192,010	195,651
012	Customer Support	2270	Obligations under Capital Leases - Non Current	27001	842 Real Estate Lease - A&G	(10,073,519)	(9,993,171)	(9,912,635)	(9,831,908)	(9,750,991)	(9,669,884)	(9,588,585)	(9,507,095)	(9,425,412)	(9,343,537)	(9,261,470)	(9,179,208)
012	Customer Support	2270	Obligations under Capital Leases - Non Current	27004	842 Fleet Lease	(13,908)	(13,527)	(13,146)	(12,763)	(12,379)	(11,994)	(11,609)	(11,222)	(10,835)	(10,446)	(10,057)	(9,666)
012	Customer Support	2320	Accounts Payable	21000	Net Payroll	(10,941,289)	(12,729,087)	(14,552,572)	(16,321,548)	(18,141,118)	(3,623,809)	(6,404,791)	(8,251,906)	1,126	(1,931,671)	(6,208,604)	(9,162,236)
012	Customer Support	2320	Accounts Payable	21007	Emp Supp Life Ins	(6,777)	1,085	-	-	-	-	-	-	-	-	-	(7,199)
012	Customer Support	2320	Accounts Payable	21010	Emp Ad&D	(2,200)	(1,085)	-	-	-	-	-	-	-	-	-	13
012	Customer Support	2320	Accounts Payable	21018	Emp United Way	(14,488)	(18,561)	-	(4,028)	(8,012)	-	(5,916)	(9,854)	-	(4,004)	(7,959)	10
012	Customer Support	2320	Accounts Payable	21020	Federal PAC	(0)	(688)	(0)	-	-	-	(688)	-	-	-	682	-
012	Customer Support	2320	Accounts Payable	21033	Empr Esop	(31,663)	(30,627)	(46,843)	(51,262)	(62,587)	-	(71,146)	(26,061)	(40,738)	(52,606)	(59,576)	(71,002)
012	Customer Support	2320	Accounts Payable	21035	Empr Ldr Ins	523,732	542,758	561,998	580,753	599,863	618,748	637,791	657,188	677,389	697,486	717,766	717,857
012	Customer Support	2320	Accounts Payable	21036	Empr Basic Life	299,358	310,418	321,595	332,614	343,641	354,618	365,733	377,019	388,751	400,409	412,208	412,208
012	Customer Support	2320	Accounts Payable	21043	Emp Medical Prem W/H	(633,392)</											

Atmos Energy Corporation - Shared Services
Trial Balance - Income Statement Accounts
Calendar Year 2022

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	Total
002	Shared Services General Office	4030	Depreciation Expense	30007	Depr Exp-General Plant	1,177,514	1,173,070	1,158,385	1,156,534	1,154,422	1,219,400	1,221,908	1,410,417	1,466,097	1,269,923	1,281,471	1,269,740	14,958,882
002	Shared Services General Office	4030	Depreciation Expense	30031	Vehicle Depreciation	4,478	4,478	4,478	4,478	4,478	4,452	4,452	4,452	4,452	4,460	4,460	4,460	53,578
002	Shared Services General Office	4030	Depreciation Expense	30061	Tools & Shop Depreciation	589	589	589	589	589	585	530	530	530	530	530	530	6,713
002	Shared Services General Office	4030	Depreciation Expense	40001	Billed to West Tex Div	(87,283)	(87,300)	(87,319)	(86,656)	(84,907)	(88,992)	(89,601)	(102,030)	(106,334)	(92,558)	(93,087)	(92,561)	(1,098,627)
002	Shared Services General Office	4030	Depreciation Expense	40002	Billed to CO/KS Div	(64,997)	(65,008)	(65,023)	(65,090)	(65,181)	(65,259)	(65,689)	(78,773)	(81,831)	(70,434)	(70,101)	(69,569)	(826,955)
002	Shared Services General Office	4030	Depreciation Expense	40003	Billed to LA Div	(119,380)	(119,401)	(115,976)	(115,792)	(115,959)	(121,560)	(119,156)	(145,111)	(150,843)	(122,680)	(122,702)	(122,536)	(1,491,097)
002	Shared Services General Office	4030	Depreciation Expense	40004	Billed to Mid St Div	(121,526)	(121,550)	(121,572)	(120,307)	(120,217)	(140,088)	(138,963)	(164,249)	(169,445)	(169,445)	(141,488)	(141,502)	(1,642,142)
002	Shared Services General Office	4030	Depreciation Expense	40008	Billed to Mid-Tex Div	(457,133)	(454,868)	(443,224)	(443,674)	(444,365)	(466,291)	(469,575)	(535,987)	(559,331)	(485,650)	(487,275)	(485,985)	(5,733,360)
002	Shared Services General Office	4030	Depreciation Expense	40009	Billed to MS Div	(78,216)	(78,232)	(78,250)	(77,590)	(76,069)	(79,764)	(80,317)	(91,561)	(95,451)	(80,252)	(80,263)	(80,307)	(976,271)
002	Shared Services General Office	4030	Depreciation Expense	40010	Billed to Atmos Pipeline Div	(261,939)	(259,668)	(259,977)	(260,374)	(260,667)	(270,139)	(271,390)	(304,376)	(314,285)	(289,455)	(299,152)	(290,196)	(3,341,619)
002	Shared Services General Office	4030	Depreciation Expense	41124	Billing from SS - Taxes Other and Depr	(7,575)	(7,577)	(7,578)	(7,583)	(7,590)	(7,810)	(7,665)	(8,778)	(9,024)	(7,861)	(7,844)	(7,806)	(94,691)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01210	Fica Load	280,825	314,896	(119,497)	370,734	257,030	350,767	590,857	275,961	267,739	279,569	869,857	385,399	4,124,137
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	21,585	6,240	1,738	374	649	414	779	705	927	830	882	899	36,020
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	39,910	15,484	4,983	1,390	1,298	973	1,567	1,436	1,788	1,858	1,866	1,913	74,466
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	77,238	41,590	99,223	57,776	105,504	56,155	(19,708)	(44,840)	94,379	52,223	(362,184)	(160,008)	(2,652)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	6,410	(4,603)	(1,090)	(595)	202	(99)	(160)	152	182	(7)	117	(424)	85
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	11,867	(7,328)	(2,403)	(1,547)	84	(97)	(420)	313	320	128	191	(894)	213
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01256	Payroll Tax Projects	64	-	-	-	-	-	-	-	-	-	-	-	64
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	(32,800)	52,200	52,200	52,200	52,200	52,200	50,616	50,616	50,616	53,400	53,400	53,400	540,248
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	30102	Taxes Property And Other	-	-	-	-	(5,642)	-	-	-	-	-	524,500	-	518,858
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	30106	Excise Taxes	-	-	-	-	-	-	18,445	-	-	46	-	-	18,491
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40001	Billed to West Tex Div	(31,760)	(32,809)	(2,756)	(37,658)	(32,248)	(36,089)	(50,331)	(22,292)	(33,361)	(30,578)	(85,784)	(22,086)	(417,752)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40002	Billed to CO/KS Div	(25,602)	(26,448)	(2,222)	(30,357)	(25,996)	(29,092)	(40,573)	(17,970)	(26,893)	(24,292)	(68,148)	(17,546)	(335,138)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40003	Billed to LA Div	(36,094)	(37,286)	(3,132)	(42,798)	(36,649)	(41,014)	(57,200)	(25,335)	(37,914)	(33,178)	(93,078)	(23,964)	(467,643)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40004	Billed to Mid St Div	(38,687)	(39,965)	(3,357)	(45,872)	(39,281)	(43,960)	(61,309)	(27,155)	(40,638)	(36,050)	(101,134)	(26,039)	(503,445)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40008	Billed to Mid-Tex Div	(170,465)	(176,096)	(14,793)	(202,124)	(173,085)	(193,700)	(270,143)	(119,651)	(179,060)	(163,756)	(459,401)	(118,280)	(2,240,556)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40009	Billed to MS Div	(28,721)	(29,670)	(2,492)	(34,056)	(29,163)	(32,636)	(45,516)	(20,160)	(30,170)	(26,581)	(74,571)	(19,200)	(372,936)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40010	Billed to Atmos Pipeline Div	(72,391)	(74,782)	(6,282)	(85,835)	(73,504)	(82,258)	(114,721)	(50,812)	(76,041)	(72,410)	(203,138)	(52,301)	(964,475)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40011	Billed to AELIG	(324)	(335)	(28)	(384)	(329)	(368)	(514)	(227)	(340)	(310)	(871)	(224)	(4,256)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40012	Billed to WKGS	(284)	(293)	(25)	(336)	(288)	(322)	(449)	(199)	(298)	(194)	(544)	(140)	(3,372)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40014	Billed to UCGS	(162)	(167)	(14)	(192)	(165)	(184)	(257)	(114)	(170)	(155)	(435)	(112)	(2,128)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40015	Billed to TLGP	(608)	(628)	(53)	(721)	(617)	(690)	(963)	(427)	(638)	(543)	(1,524)	(392)	(7,804)
002	Shared Services General Office	4091	Income taxes, utility operating income	30201	Federal Income Taxes	(219,520)	(226,557)	(419,501,807)	(210,511)	(36,388)	(33,588,251)	(49,983)	(324,873)	34,090,435	303,018	265,574	(3,521,215)	(423,020,078)
002	Shared Services General Office	4091	Income taxes, utility operating income	30202	State Income Taxes	(4,939,118)	(4,653,754)	9,017,362	(2,000,576)	(1,437,514)	3,475,733	(716,060)	(1,401,552)	14,698,781	(2,118,318)	(3,018,756)	4,950,332	11,856,561
002	Shared Services General Office	4101	Provision for deferred income taxes	30201	Federal Income Taxes	-	-	422,078,438	-	-	39,238,300	-	-	(36,281,546)	-	-	1,270,303	426,305,495
002	Shared Services General Office	4101	Provision for deferred income taxes	30202	State Income Taxes	-	-	766,336	-	-	(69,474)	-	-	(548,464)	-	-	191,528	339,926
002	Shared Services General Office	4101	Provision for deferred income taxes	30208	Amortization of Excess Deferred	-	-	-	-	-	-	-	-	(28,018)	-	-	(7,004)	(35,022)
002	Shared Services General Office	4190	Interest and dividend income	30602	Int & Div Income-Temp Cash I	(11,911)	(223)	(102)	(3,806)	-	(1,622)	(835)	(543)	(967)	-	(1,893)	(572)	(22,473)
002	Shared Services General Office	4190	Interest and dividend income	30604	Int & Div Income-Misc	-	-	(38)	-	(506)	(42)	-	(45)	(506)	(1)	(44)	(1,181)	
002	Shared Services General Office	4190	Interest and dividend income	30612	Int & Div Inc-Interco	(20,792)	(13,661)	(66)	3,584	6,431	11,823	11,289	14,226	(7,903,058)	(41,973)	(38,569)	(23,962)	(7,994,728)
002	Shared Services General Office	4190	Interest and dividend income	30626	BNP IBDDA	(24,089)	(23,225)	(60,441)	(118,079)	(212,431)	(248,407)	(210,821)	(239,632)	(3,951)	(715,997)	(518,694)	(555,510)	(2,931,276)
002	Shared Services General Office	4190	Interest and dividend income	30627	CIBC IBDDA	(5,596)	(4,002)	(9,432)	(14,108)	(29,691)	(46,313)	(42,871)	(84)	(89)	(59,699)	(61,897)	(16,547)	(290,327)
002	Shared Services General Office	4190	Interest and dividend income	30628	ANB IB Checking	(7,412)	(5,542)	(11,940)	(15,698)	(28,884)	(26,596)	(9,071)	(17)	(17)	(21)	-	(4,685)	(109,882)
002	Shared Services General Office	4190	Interest and dividend income	30629	CA Time Deposit	(7,890)	(7,779)	(41,079)	(105,907)	(126,336)	(84,514)	(77,128)	-	-	(421,375)	(59,042)	-	(931,049)
002	Shared Services General Office	4190	Interest and dividend income	40001	Billed to West Tex Div	5,337	3,739	8,457	17,451	26,890	27,183	22,632	15,530	(1,109)	84,415	46,314	40,950	297,789
002	Shared Services General Office	4190	Interest and dividend income	40002	Billed to CO/KS Div	2,983	2,090	4,727	9,754	15,030	15,194	12,650	8,680	(620)	46,856	25,708	22,730	165,783
002	Shared Services General Office	4190	Interest and dividend income	40003	Billed to LA Div	6,223	4,360	9,860	20,346	31,353	31,693	26,388	18,107	(1,293)	95,943	52,639	46,542	342,161
002	Shared Services General Office	4190	Interest and dividend income	40004	Billed to Mid St Div	6,479	4,540	10,266	21,185	32,644	32,999	27,475	18,853	(1,346)	97,182	53,319	47,144	350,740
002	Shared Services General Office	4190	Interest and dividend income	40008	Billed to Mid-Tex Div	32,039	22,448	50,766	104,755	161,421	163,174	135,859	93,223	(6,656)	509,711	279,655	247,263	1,793,657
002	Shared Services General Office	4190	Interest and dividend income	40009	Billed to MS Div	5,042	3,533	7,989	16,485	25,403	25,679	21,380	14,671	(1,048)	80,572	44,206	39,086	282,999
002	Shared Services General Office	4190	Interest and dividend income	40010	Billed to Atmos Pipeline Div	19,585	13,722	31,033	64,037	98,676	99,748	83,051	56,987	(4,069)	324,891	178,253	157,606	1,123,521
002	Shared Services General Office	4261	Donations	30702	Education	-	-	-	5,626	-	-	-	-	501,400	-	-	45,000	552,026
002	Shared Services General Office	4261	Donations	30703	United Way Agencies	-	-	226,150	-	15,500	-	-	-	-	-	-	-	241,650
002	Shared Services General Office	4261	Donations	30705	Health	-	-	-	-	350	15,000	-	10,000	105,000	-	-	-	130,350
002	Shared Services General Office	4261	Donations	30710	Youth Clubs & Centers	-	-	682	-	-	-	-	-	-	-	-	-	682
002	Shared Services General Office	4261	Donations	30736	Community Welfare	11,000	9,000	13,000	43,000	-	8,000	2,100	-	1,625,535	-	-	15,610	1,727,245
002	Shared Services General Office	4261	Donations	40001	Billed to West Tex Div	(756)	(618)	(16,476)	(3,341)	(1,089)	(1,580)	(144)	(687)	(153,471)	-	-	(4,128)	(182,290)
002	Shared Services General Office	4261	Donations	40002	Billed to CO/KS Div	(422)	(346)	(9,210)	(1,867)	(609)	(883)	(81)	(384)	(85,783)	-	-	(2,291)	(101,875)
002	Shared Services General Office	4261	Donations	40003	Billed to LA Div	(881)	(721)	(19,211)	(3,895)	(1,270)	(1,842)	(168)	(801)	(178,938)	-	-	(4,691)	(212,418)
002	Shared Services General Office	4261	Donations	40004	Billed to Mid St Div	(917)	(751)	(20,002)	(4,055)	(1,322)	(1,918)	(175)	(834)	(186,310)	-	-	(4,752)	(221,037)
002	Shared Services General Office	4261	Donations	40008	Billed to Mid-Tex Div	(4,536)	(3,712)	(98,907)	(20,053)	(6,537)	(9,485)	(866)	(4,124)	(921,275)	-	-	(24,923)	(1,094,417)
002	Shared Services General Office	4261	Donations	40009	Billed to MS Div	(714)	(584)	(15,565)	(3,156)	(1,029)	(1,493)	(136)	(649)	(144,982)	-	-	(3,940)	(172,248)
002	Shared Services General Office	4261	Donations	40010	Billed to Atmos Pipeline Div	(2,773)	(2,269)	(60,462)	(12,259)	(3,996)	(5,798)	(529)	(2,521)	(563,175)	-	-	(15,886)	(669,668)
002	Shared Services General Office	4263	Penalties	30118	Penalty - Interest	1,914	-	-	5,048	3,337	12,996	-	-	-	5,189	-	-	28,483
002	Shared Services General Office	4263	Penalties	40001	Billed to West Tex Div	(131)	-	-	(347)	(229)	(893)	-	-	-	(353)	-		

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	Total
002	Shared Services General Office	4264	Civic, Political and Related	05411	Meals and Entertainment	73	-	24	-	-	8	32	3	227	2,334	423	133	3,258
002	Shared Services General Office	4264	Civic, Political and Related	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-	84	-	84
002	Shared Services General Office	4264	Civic, Political and Related	05413	Transportation	38	-	-	-	-	-	-	-	4,147	1,408	1,038	223	6,852
002	Shared Services General Office	4264	Civic, Political and Related	05414	Lodging	24	-	-	-	-	-	-	-	1,745	1,008	673	257	3,707
002	Shared Services General Office	4264	Civic, Political and Related	05415	Membership Fees	4,168	4,168	4,268	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	50,118
002	Shared Services General Office	4264	Civic, Political and Related	05417	Club Dues - Deductible	-	-	50	-	-	-	12	-	-	-	-	-	62
002	Shared Services General Office	4264	Civic, Political and Related	05420	Employee Development	-	-	-	-	-	-	-	16	98	-	91	-	205
002	Shared Services General Office	4264	Civic, Political and Related	05424	Books & Manuals	472	472	479	477	477	478	487	487	487	487	483	484	5,770
002	Shared Services General Office	4264	Civic, Political and Related	07499	Misc Employee Welfare Exp	24	-	-	-	-	-	-	-	-	89	8	337	458
002	Shared Services General Office	4264	Civic, Political and Related	07510	Association Dues	10,000	360	-	-	-	-	-	-	-	-	-	-	10,360
002	Shared Services General Office	4264	Civic, Political and Related	30737	Political Activities	10,618	48,937	6,540	6,540	3,540	29,377	6,154	1,290	3,540	3,540	3,944	3,540	127,557
002	Shared Services General Office	4264	Civic, Political and Related	40001	Billed to West Tex Div	(4,433)	(6,076)	(3,378)	(2,876)	(2,746)	(4,541)	(4,261)	(3,008)	(3,521)	(3,547)	(3,312)	(3,156)	(44,856)
002	Shared Services General Office	4264	Civic, Political and Related	40002	Billed to CO/KS Div	(1,093)	(2,173)	(557)	(531)	(422)	(1,400)	(532)	(349)	(662)	(448)	(457)	(468)	(9,092)
002	Shared Services General Office	4264	Civic, Political and Related	40003	Billed to LA Div	(2,280)	(4,532)	(1,161)	(1,107)	(881)	(2,920)	(1,111)	(728)	(1,381)	(916)	(936)	(958)	(18,912)
002	Shared Services General Office	4264	Civic, Political and Related	40004	Billed to Mid St Div	(2,374)	(4,719)	(1,209)	(1,153)	(917)	(3,040)	(1,156)	(758)	(1,438)	(928)	(948)	(970)	(19,612)
002	Shared Services General Office	4264	Civic, Political and Related	40008	Billed to Mid-Tex Div	(25,031)	(35,078)	(18,760)	(16,036)	(15,215)	(25,958)	(23,468)	(16,536)	(19,648)	(19,559)	(18,311)	(17,488)	(251,088)
002	Shared Services General Office	4264	Civic, Political and Related	40009	Billed to MS Div	(1,847)	(3,672)	(941)	(897)	(714)	(2,366)	(900)	(590)	(1,119)	(770)	(786)	(804)	(15,406)
002	Shared Services General Office	4264	Civic, Political and Related	40010	Billed to Atmos Pipeline Div	(12,545)	(19,008)	(8,818)	(7,660)	(7,086)	(13,603)	(10,666)	(7,457)	(9,411)	(9,241)	(8,742)	(8,423)	(122,660)
002	Shared Services General Office	4265	Other deductions	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-	-	100	100
002	Shared Services General Office	4265	Other deductions	01008	Expense Labor Accrual	(17)	-	-	-	-	-	-	-	-	-	-	17	-
002	Shared Services General Office	4265	Other deductions	01202	Pension Benefits Load	(1)	-	-	-	-	-	-	-	-	-	-	3	3
002	Shared Services General Office	4265	Other deductions	01203	OPEB Benefits Load	(1)	-	-	-	-	-	-	-	-	-	-	2	2
002	Shared Services General Office	4265	Other deductions	01221	Workers Comp Benefits Load	(0)	-	-	-	-	-	-	-	-	-	-	0	0
002	Shared Services General Office	4265	Other deductions	01251	Medical Benefits Load	(3)	-	-	-	-	-	-	-	-	-	-	20	17
002	Shared Services General Office	4265	Other deductions	01257	ESOP Benefits Load	(1)	-	-	-	-	-	-	-	-	-	-	4	4
002	Shared Services General Office	4265	Other deductions	01263	RSP FACC Benefits Load	(0)	-	-	-	-	-	-	-	-	-	-	2	2
002	Shared Services General Office	4265	Other deductions	01266	Life Benefits Load	(0)	-	-	-	-	-	-	-	-	-	-	0	0
002	Shared Services General Office	4265	Other deductions	01269	LTD Benefits Load	(0)	-	-	-	-	-	-	-	-	-	-	1	1
002	Shared Services General Office	4265	Other deductions	01294	NSC-OPEB Benefits Load	-	-	-	-	-	-	-	-	-	-	-	(3)	(3)
002	Shared Services General Office	4265	Other deductions	01297	NSC-Pension Benefits Load	0	-	-	-	-	-	-	-	-	-	-	(2)	(2)
002	Shared Services General Office	4265	Other deductions	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	25	25	-	25	75
002	Shared Services General Office	4265	Other deductions	03004	Vehicle Expense	-	-	-	-	-	-	-	-	-	-	80	-	80
002	Shared Services General Office	4265	Other deductions	04112	Board Meeting Expenses	3,500	756	144,850	-	49	3,683	73,913	32,434	40,943	85,211	2,549	-	387,887
002	Shared Services General Office	4265	Other deductions	04125	Proxy Solicitation Exp	75	-	-	-	-	-	-	-	-	-	-	25	100
002	Shared Services General Office	4265	Other deductions	04582	Building Maintenance	-	-	-	-	-	-	-	-	-	-	-	21	21
002	Shared Services General Office	4265	Other deductions	05010	Office Supplies	-	-	-	173	786	135	39	174	864	-	695	58	2,924
002	Shared Services General Office	4265	Other deductions	05111	Postage/Delivery Services	-	-	9	-	-	-	-	-	-	-	-	-	9
002	Shared Services General Office	4265	Other deductions	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-	-	-	-	831	831
002	Shared Services General Office	4265	Other deductions	05411	Meals and Entertainment	5,741	241	52	959	11,075	3,010	1,485	10,053	20,957	10,114	13,430	32,459	109,576
002	Shared Services General Office	4265	Other deductions	05412	Spousal & Dependent Travel	3,573	-	-	63	5,066	-	-	-	7,869	993	2,181	2,454	22,199
002	Shared Services General Office	4265	Other deductions	05413	Transportation	230	-	2,676	2,098	3,462	1,244	4,915	5,175	14,232	6,057	5,935	11,653	57,676
002	Shared Services General Office	4265	Other deductions	05414	Lodging	-	-	242	5,051	1,125	1,012	3,302	-	-	-	3,344	5,896	19,973
002	Shared Services General Office	4265	Other deductions	05415	Membership Fees	-	-	-	-	440	17,658	1,120	-	520	-	-	-	19,738
002	Shared Services General Office	4265	Other deductions	05419	Misc Employee Expense	921	-	-	499	-	-	-	-	2,199	6,148	743	875	11,385
002	Shared Services General Office	4265	Other deductions	05420	Employee Development	359	-	-	6,395	140	-	590	260	-	895	-	8638	-
002	Shared Services General Office	4265	Other deductions	05424	Books & Manuals	9,500	-	-	-	-	-	-	-	-	-	10,640	2,446	22,586
002	Shared Services General Office	4265	Other deductions	06111	Contract Labor	-	-	700	-	-	-	-	-	-	-	-	-	700
002	Shared Services General Office	4265	Other deductions	07485	Rabbi Trust Unrealized Gain/Loss	559,091	602,811	1,032,977	948,704	(158,884)	700,263	(501,353)	508,348	1,031,803	368,792	(961,575)	101,178	4,232,155
002	Shared Services General Office	4265	Other deductions	07499	Misc Employee Welfare Exp	100	78	295	428	603	86	215	141	233	459	801	61	3,500
002	Shared Services General Office	4265	Other deductions	07520	Donations	-	-	-	244	-	-	-	-	-	5,520	-	880	6,644
002	Shared Services General Office	4265	Other deductions	07590	Misc General Expense	-	-	-	-	-	-	-	-	1,016	905	-	-	1,921
002	Shared Services General Office	4265	Other deductions	30740	Misc Income Deductions	1,087	203	215	508	5,899	271	117,595	835	85	2,468	2,589	6,140	137,894
002	Shared Services General Office	4265	Other deductions	30743	Entertainment & Sports Events	39,665	75,273	64,805	31,990	102,370	52,667	52,220	52,220	63,075	59,954	68,438	69,386	732,062
002	Shared Services General Office	4265	Other deductions	40001	Billed to West Tex Div	(4,587)	(5,324)	(14,897)	(3,213)	(9,634)	(5,576)	(17,410)	(7,542)	(10,639)	(12,140)	(7,786)	(9,562)	(108,310)
002	Shared Services General Office	4265	Other deductions	40002	Billed to CO/KS Div	(2,564)	(2,976)	(8,326)	(1,796)	(5,385)	(3,117)	(9,731)	(4,215)	(5,947)	(6,738)	(4,322)	(5,308)	(60,425)
002	Shared Services General Office	4265	Other deductions	40003	Billed to LA Div	(5,348)	(6,208)	(17,369)	(3,747)	(11,233)	(6,502)	(20,299)	(8,793)	(12,404)	(13,798)	(8,849)	(10,868)	(125,416)
002	Shared Services General Office	4265	Other deductions	40004	Billed to Mid St Div	(5,568)	(6,463)	(18,084)	(3,901)	(11,696)	(6,770)	(21,135)	(9,156)	(12,915)	(13,976)	(8,963)	(11,009)	(129,635)
002	Shared Services General Office	4265	Other deductions	40008	Billed to Mid-Tex Div	(27,534)	(31,961)	(19,289)	(57,834)	(33,475)	(104,509)	(45,273)	(63,865)	(73,302)	(47,011)	(57,739)	(651,213)	-
002	Shared Services General Office	4265	Other deductions	40009	Billed to MS Div	(4,333)	(5,030)	(14,073)	(3,036)	(9,101)	(5,268)	(16,447)	(7,125)	(10,051)	(11,587)	(7,431)	(9,127)	(102,607)
002	Shared Services General Office	4265	Other deductions	40010	Billed to Atmos Pipeline Div	(16,831)	(19,537)	(54,664)	(11,792)	(35,354)	(20,463)	(63,886)	(27,675)	(39,041)	(46,723)	(29,965)	(36,803)	(402,734)
002	Shared Services General Office	4270	Interest on long-Term debt	30918	UCG - Mtn 95-1	55,583	55,583	55,583	55,583	55,583	55,583	55,583	55,583	55,583	55,583	55,583	55,583	667,000
002	Shared Services General Office	4270	Interest on long-Term debt	30921	Debentures 6.75 percent	843,750	843,750	843,750	843,750	843,750	843,750	843,750	843,750	843,750	843,750	843,750	843,750	10,125,000
002	Shared Services General Office	4270	Interest on long-Term debt	30936	LTD-5.95 % Senior Notes due 2034	991,667	991,667	991,667	991,667	991,667	991,667	991,667	991,667	991,667	991,667	991,667	991,667	11,900,000
002	Shared Services General Office	4270	Interest on long-Term debt	30937	LTD-Rate Lock	319,696	319,696	319,696	319,696	319,696	319,696	319,696	319,696	319,696	319,696	(227,728)	(227,728)	2,194,082
002	Shared Services General Office	4270	Interest on long-Term debt	30941	LTD-5.50% Sr Notes due 2041	1,833,333	1,833,333	1,833,333	1,833,333	1,833,333	1,833,333	1,833,333	1,833,333	1,833,333	1,833,333	1,833,333	1,833,333	22,000,000
002	Shared Services General Office	4270	Interest on long-Term debt	30942	LTD-4.15% Sr Notes due 2043	1,729,167	1,729,167	1,729,167	1,729,167	1,729,167	1,729,167	1,729,167	1,729,167	1,729,167	1,729,167	1,729,167	1,729,167	20,750,000
002	Shared Services General Office	4270	Interest on long-Term debt	30943	LTD 4.125% Sr Notes due 2044	2,578,125	2,578,125	2,578,125	2,578,125	2,578,125	2,578,125	2,578,125	2,578,125	2,578,125	2,578,125	2,578,125	2,578,125	30,937,500
002	Shared Services General Office	4270	Interest on long-Term debt	30945	LTD 3.000% Sr Notes due 2027	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	15,000,000
002	Shared Services General Office	4270	Interest on long-Term debt	30946	LTD 4.300% Sr Notes due 2048	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	25,800,000
002	Shared Services General Office	4270	Interest on long-Term debt	30947	LTD 4.125% Sr Notes due 2049	1,546,875	1,546,875	1,546,875	1,546,875	1,546,875	1,546,875	1,546,875	1,546,875	1,546,875	1,546,875	1,546,875	1,546,875	18,562,500
002	Shared Services General Office	4270	Interest on long-Term debt	30948	LTD 2.625% Sr Notes due 2029	904,167	1,093,750	1,093,750	1,093,750	1,093,750	1,093,750	1,093,750	1,093,750	1,093,750	1,093,750	1,093,750	1,093,750	12,935,417
002	Shared Services General Office	4270	Interest on long-Term debt	30949	LTD 3.375% Sr Notes due 2049	1,406,250	1,406,250											

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	Total
002	Shared Services General Office	4280	Amortization of debt discount and expense	30134	Debentures 6.75 percent	8,328	8,328	8,328	8,328	8,328	8,328	8,328	8,328	8,328	8,328	8,328	8,328	99,938
002	Shared Services General Office	4280	Amortization of debt discount and expense	30159	Debt expense on Mid-Tex LTD	6,266	6,266	6,266	6,266	6,266	6,266	6,266	6,266	6,266	6,266	6,266	6,266	75,190
002	Shared Services General Office	4280	Amortization of debt discount and expense	30166	5.5% Senior Notes disc	15,572	15,572	15,572	15,572	15,572	15,572	15,572	15,572	15,572	15,572	15,572	15,572	186,860
002	Shared Services General Office	4280	Amortization of debt discount and expense	30167	4.15% Senior Notes disc	17,518	17,518	17,518	17,518	17,518	17,518	17,518	17,518	17,518	17,518	17,518	17,518	210,220
002	Shared Services General Office	4280	Amortization of debt discount and expense	30168	4.125 Senior Notes disc	26,149	26,149	26,149	26,149	26,149	26,149	26,149	26,149	26,149	26,149	26,149	26,149	313,792
002	Shared Services General Office	4280	Amortization of debt discount and expense	30174	3.000 Senior Notes prem	46,256	46,256	46,256	46,256	46,256	46,256	46,256	46,256	46,256	46,256	46,256	46,256	555,072
002	Shared Services General Office	4280	Amortization of debt discount and expense	30179	4.300 Senior Notes disc	26,280	26,280	26,280	26,280	26,280	26,280	26,280	26,280	26,280	26,280	26,280	26,280	315,361
002	Shared Services General Office	4280	Amortization of debt discount and expense	30180	4.125 Senior Notes disc 2049	18,353	18,353	18,353	18,353	18,353	18,353	18,353	18,353	18,353	18,353	18,353	18,353	220,238
002	Shared Services General Office	4280	Amortization of debt discount and expense	30182	2.625 Senior Notes disc	22,222	22,222	(4,968)	13,159	13,159	13,159	13,159	13,159	13,159	13,159	13,159	13,159	157,906
002	Shared Services General Office	4280	Amortization of debt discount and expense	30183	3.375 Senior Notes disc	15,665	15,665	15,665	15,665	15,665	15,665	15,665	15,665	15,665	15,665	15,665	15,665	187,982
002	Shared Services General Office	4280	Amortization of debt discount and expense	30188	1.500 Senior Notes disc	61,961	61,961	61,961	61,961	61,961	61,961	61,961	61,961	61,961	61,961	61,961	61,961	743,529
002	Shared Services General Office	4280	Amortization of debt discount and expense	30189	0.625 Senior Notes disc	-	-	-	-	-	-	-	-	-	-	-	-	29,771
002	Shared Services General Office	4280	Amortization of debt discount and expense	30190	Float rate Senior Notes disc	-	-	-	-	-	-	-	-	-	-	-	-	29,491
002	Shared Services General Office	4280	Amortization of debt discount and expense	30191	2.850 Senior Notes disc	28,203	28,203	28,203	28,203	28,203	28,203	28,203	28,203	28,203	28,203	28,203	28,203	338,440
002	Shared Services General Office	4280	Amortization of debt discount and expense	30192	5.750 Senior Notes disc	-	-	-	-	-	-	-	-	-	-	-	41,235	61,853
002	Shared Services General Office	4280	Amortization of debt discount and expense	30193	5.450 Senior Notes disc	-	-	-	-	-	-	-	-	-	-	-	-	53,473
002	Shared Services General Office	4280	Amortization of debt discount and expense	40001	Billed to West Tex Div	(20,346)	(20,346)	(18,478)	(19,723)	(19,723)	(19,723)	(19,723)	(19,723)	(19,723)	(19,551)	(26,000)	(26,811)	(249,869)
002	Shared Services General Office	4280	Amortization of debt discount and expense	40002	Billed to CO/KS Div	(11,372)	(11,372)	(10,328)	(11,024)	(11,024)	(11,024)	(11,024)	(11,024)	(11,024)	(11,024)	(10,852)	(14,432)	(14,882)
002	Shared Services General Office	4280	Amortization of debt discount and expense	40003	Billed to LA Div	(23,722)	(23,722)	(21,544)	(22,996)	(22,996)	(22,996)	(22,996)	(22,996)	(22,996)	(22,221)	(29,551)	(30,473)	(289,206)
002	Shared Services General Office	4280	Amortization of debt discount and expense	40004	Billed to Mid St Div	(24,699)	(24,699)	(22,431)	(23,943)	(23,943)	(23,943)	(23,943)	(23,943)	(23,943)	(22,508)	(29,933)	(30,866)	(298,796)
002	Shared Services General Office	4280	Amortization of debt discount and expense	40008	Billed to Mid-Tex Div	(122,133)	(122,133)	(110,920)	(118,395)	(118,395)	(118,395)	(118,395)	(118,395)	(118,395)	(118,051)	(156,995)	(161,891)	(1,502,494)
002	Shared Services General Office	4280	Amortization of debt discount and expense	40009	Billed to MS Div	(19,220)	(19,220)	(17,456)	(18,632)	(18,632)	(18,632)	(18,632)	(18,632)	(18,632)	(18,661)	(24,811)	(25,591)	(236,757)
002	Shared Services General Office	4280	Amortization of debt discount and expense	40010	Billed to Atmos Pipeline Div	(74,660)	(74,660)	(67,805)	(72,375)	(72,375)	(72,375)	(72,375)	(72,375)	(72,375)	(72,375)	(75,246)	(100,069)	(929,880)
002	Shared Services General Office	4281	Amortization of loss on reacquired debt	30160	FMB Early Retirement Premium	30,727	30,727	30,727	30,727	-	-	-	-	-	-	-	-	122,906
002	Shared Services General Office	4281	Amortization of loss on reacquired debt	30167	4.15% Senior Notes disc	13,988	13,988	13,988	13,988	13,988	13,988	13,988	13,988	13,988	13,988	13,988	13,988	167,860
002	Shared Services General Office	4281	Amortization of loss on reacquired debt	40001	Billed to West Tex Div	(3,072)	(3,072)	(3,072)	(3,072)	(961)	(961)	(961)	(961)	(961)	(953)	(953)	(953)	(19,951)
002	Shared Services General Office	4281	Amortization of loss on reacquired debt	40002	Billed to CO/KS Div	(1,717)	(1,717)	(1,717)	(1,717)	(537)	(537)	(537)	(537)	(537)	(529)	(529)	(529)	(11,140)
002	Shared Services General Office	4281	Amortization of loss on reacquired debt	40003	Billed to LA Div	(3,582)	(3,582)	(3,582)	(3,582)	(1,120)	(1,120)	(1,120)	(1,120)	(1,120)	(1,083)	(1,083)	(1,083)	(23,177)
002	Shared Services General Office	4281	Amortization of loss on reacquired debt	40004	Billed to Mid St Div	(3,729)	(3,729)	(3,729)	(3,729)	(1,167)	(1,167)	(1,167)	(1,167)	(1,167)	(1,097)	(1,097)	(1,097)	(24,040)
002	Shared Services General Office	4281	Amortization of loss on reacquired debt	40008	Billed to Mid-Tex Div	(18,440)	(18,440)	(18,440)	(18,440)	(5,769)	(5,769)	(5,769)	(5,769)	(5,769)	(5,752)	(5,752)	(5,752)	(119,862)
002	Shared Services General Office	4281	Amortization of loss on reacquired debt	40009	Billed to MS Div	(2,902)	(2,902)	(2,902)	(2,902)	(908)	(908)	(908)	(908)	(908)	(909)	(909)	(909)	(18,875)
002	Shared Services General Office	4281	Amortization of loss on reacquired debt	40010	Billed to Atmos Pipeline Div	(11,273)	(11,273)	(11,273)	(11,273)	(3,526)	(3,526)	(3,526)	(3,526)	(3,526)	(3,666)	(3,666)	(3,666)	(73,722)
002	Shared Services General Office	4290	Amortization of debt premium	30168	4.125 Senior Notes disc	(29,779)	(29,779)	(29,779)	(29,779)	(29,779)	(29,779)	(29,779)	(29,779)	(29,779)	(29,779)	(29,779)	(29,779)	(357,348)
002	Shared Services General Office	4290	Amortization of debt premium	40001	Billed to West Tex Div	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,028	2,028	2,028	24,496
002	Shared Services General Office	4290	Amortization of debt premium	40002	Billed to CO/KS Div	1,144	1,144	1,144	1,144	1,144	1,144	1,144	1,144	1,144	1,126	1,126	1,126	13,669
002	Shared Services General Office	4290	Amortization of debt premium	40003	Billed to LA Div	2,385	2,385	2,385	2,385	2,385	2,385	2,385	2,385	2,385	2,305	2,305	2,305	28,382
002	Shared Services General Office	4290	Amortization of debt premium	40004	Billed to Mid St Div	2,484	2,484	2,484	2,484	2,484	2,484	2,484	2,484	2,484	2,335	2,335	2,335	29,356
002	Shared Services General Office	4290	Amortization of debt premium	40008	Billed to Mid-Tex Div	12,281	12,281	12,281	12,281	12,281	12,281	12,281	12,281	12,281	12,245	12,245	12,245	147,263
002	Shared Services General Office	4290	Amortization of debt premium	40009	Billed to MS Div	1,933	1,933	1,933	1,933	1,933	1,933	1,933	1,933	1,933	1,936	1,936	1,936	23,201
002	Shared Services General Office	4290	Amortization of debt premium	40010	Billed to Atmos Pipeline Div	7,507	7,507	7,507	7,507	7,507	7,507	7,507	7,507	7,507	7,805	7,805	7,805	90,981
002	Shared Services General Office	4310	Other interest expense	30118	Penalty - Interest	-	-	-	-	2,956	-	-	-	-	-	-	-	2,956
002	Shared Services General Office	4310	Other interest expense	30120	Commitment Fees-Anb	5,308	4,795	5,308	5,137	5,308	5,137	5,308	5,308	5,137	5,308	5,137	5,308	62,503
002	Shared Services General Office	4310	Other interest expense	30121	Commitment Fee-Credit Agricole (Fmly RBS)	340,041	320,791	340,041	329,095	335,512	329,095	335,512	335,512	329,095	335,512	329,095	335,512	3,994,811
002	Shared Services General Office	4310	Other interest expense	30156	Int On deferred director comp	1,097	1,101	679	707	710	712	740	743	745	-	1,560	784	9,579
002	Shared Services General Office	4310	Other interest expense	30157	Int on Taxes	-	-	311,895	-	-	311,895	-	-	-	311,895	-	-	342,108
002	Shared Services General Office	4310	Other interest expense	30165	CP-Wells Fargo Interest Exp	1,042	-	-	-	-	-	-	-	115,688	4,167	-	-	120,896
002	Shared Services General Office	4310	Other interest expense	30171	CP- Goldman Sachs Int Exp	-	1,250	-	-	-	-	-	-	98,522	-	-	-	99,772
002	Shared Services General Office	4310	Other interest expense	30175	CP- Mizuho Int Exp	-	-	-	-	-	-	-	-	82,639	10,778	-	-	93,417
002	Shared Services General Office	4310	Other interest expense	30176	CP- MUFJG Int Exp	-	-	-	-	-	-	-	-	95,989	17,628	-	-	113,617
002	Shared Services General Office	4310	Other interest expense	30185	200MM CA 2Y Term Loan	28,708	-	-	-	-	-	-	-	-	-	-	-	28,708
002	Shared Services General Office	4310	Other interest expense	30187	Commitment Fees - Bank of Texas 364 facility	10,602	10,140	16,427	10,739	10,893	10,739	10,893	10,893	10,739	10,893	10,739	10,893	134,589
002	Shared Services General Office	4310	Other interest expense	40001	Billed to West Tex Div	(26,573)	(23,226)	(46,328)	(23,748)	(24,414)	(45,176)	(24,214)	(24,214)	(72,166)	(26,170)	(23,599)	(47,303)	(407,129)
002	Shared Services General Office	4310	Other interest expense	40002	Billed to CO/KS Div	(14,853)	(12,982)	(25,895)	(13,274)	(13,647)	(25,251)	(13,534)	(13,534)	(40,337)	(14,526)	(13,099)	(26,256)	(227,189)
002	Shared Services General Office	4310	Other interest expense	40003	Billed to LA Div	(30,983)	(27,080)	(54,015)	(27,689)	(28,466)	(52,672)	(28,232)	(28,232)	(84,141)	(29,744)	(26,822)	(53,762)	(471,836)
002	Shared Services General Office	4310	Other interest expense	40004	Billed to Mid St Div	(32,259)	(28,196)	(56,241)	(28,830)	(29,639)	(54,842)	(29,395)	(29,395)	(87,607)	(30,128)	(27,168)	(54,457)	(488,156)
002	Shared Services General Office	4310	Other interest expense	40008	Billed to Mid-Tex Div	(159,516)	(139,423)	(278,102)	(142,558)	(146,558)	(271,185)	(145,352)	(145,353)	(433,205)	(158,018)	(142,494)	(285,622)	(2,447,385)
002	Shared Services General Office	4310	Other interest expense	40009	Billed to MS Div	(25,103)	(21,941)	(43,765)	(22,435)	(23,064)	(42,677)	(22,874)	(22,874)	(68,174)	(24,979)	(22,525)	(45,149)	(385,560)
002	Shared Services General Office	4310	Other interest expense	40010	Billed to Atmos Pipeline Div	(97,512)	(85,229)	(170,004)	(87,145)	(89,591)	(165,775)	(88,853)	(88,854)	(264,818)	(100,721)	(90,826)	(182,056)	(1,511,386)
002	Shared Services General Office	8180	Compressor station expenses	01006	O&M Project Labor and Contra	-	-	-	-	-	-	-	-	-	-	786	-	786
002	Shared Services General Office	8180	Compressor station expenses	01014	Expense Labor Transfer Out	-	-	-	-	-	-	-	-	-	-	(786)	-	(786)
002	Shared Services General Office	8250	Storage well royalties	04201	Software Maintenance	-	-	-	-	-	-	-	-	45,455	11,020	-	-	56,475
002	Shared Services General Office	8520	Communication system expenses	02005	Non-Inventory Supplies	-	-	-	-	(1,897)	-	-	-	-	-	-	-	(1,897)
002	Shared Services General Office	8520	Communication system expenses	03004	Vehicle Expense	-	-	-	-	(24)	-	-	-	-	-	-	-	(24)
002	Shared Services General Office	8520	Communication system expenses	04201	Software Maintenance	(15)	-	-	-	-	-	-	-	-	-	-	-	(15)
002	Shared Services General Office	8520	Communication system expenses	05111	Postage/Delivery Services	-	-	-	-	(30)	-	-	-	-	-	-	-	(30)
002	Shared Services General Office	8520	Communication system expenses	05427	Technical (Job Skills) Training	-	-	-	-	-	-	7,454	-	-	-	-	-	7,454
002	Shared Services General Office	8520	Communication system expenses	0														

Atmos Energy Corporation - Shared Services
Trial Balance - Income Statement Accounts
Calendar Year 2022

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	Total
002	Shared Services General Office	8740	Mains and Services Expenses	01000	Non-project Labor	4,554	7,352	5,713	5,560	5,349	5,857	-	-	-	-	-	-	34,385
002	Shared Services General Office	8740	Mains and Services Expenses	01008	Expense Labor Accrual	9	839	365	209	430	891	(4,100)	-	-	-	-	-	(1,357)
002	Shared Services General Office	8740	Mains and Services Expenses	02005	Non-Inventory Supplies	98	-	-	88	1	-	-	-	-	-	-	-	187
002	Shared Services General Office	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	7,694	7,678	8,241	7,221	7,699	7,761	7,777	7,758	7,761	8,555	8,605	8,855	95,604
002	Shared Services General Office	8740	Mains and Services Expenses	03004	Vehicle Expense	9,316	7,387	5,783	7,915	5,523	10,789	8,823	10,255	5,611	7,472	2,662	9,790	91,326
002	Shared Services General Office	8740	Mains and Services Expenses	03009	842 Variable Heavy Equip Lease Expense	43	-	-	47	-	47	47	47	47	47	-	-	322
002	Shared Services General Office	8740	Mains and Services Expenses	04301	Equipment Lease	688	731	610	622	568	568	568	571	568	568	-	-	6,059
002	Shared Services General Office	8740	Mains and Services Expenses	04302	Heavy Equipment	318	129	1,577	1,973	730	1,278	89	1,090	2,547	2,559	2,741	107	15,138
002	Shared Services General Office	8740	Mains and Services Expenses	04309	Non-842 Heavy Equipment	-	-	124	-	101	54	54	54	54	54	54	54	604
002	Shared Services General Office	8740	Mains and Services Expenses	04560	Non 842 Fleet Lease/Rents	175	125	(12,650)	-	250	250	250	300	300	(10,378)	250	-	(21,128)
002	Shared Services General Office	8740	Mains and Services Expenses	04563	842 Variable Fleet Lease Expense	-	-	534	1,256	36	162	21	36	(19,951)	(667)	964	36	(17,572)
002	Shared Services General Office	8740	Mains and Services Expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	80	-	240	1,388	1,707
002	Shared Services General Office	8740	Mains and Services Expenses	05414	Lodging	-	-	-	-	-	-	-	-	496	-	-	78	574
002	Shared Services General Office	8740	Mains and Services Expenses	05420	Employee Development	-	-	-	-	-	-	-	-	201	-	-	-	201
002	Shared Services General Office	8740	Mains and Services Expenses	05421	Training	-	-	-	-	-	-	2,700	-	-	-	-	-	2,700
002	Shared Services General Office	8740	Mains and Services Expenses	06111	Contract Labor	1,232	1,232	1,232	1,232	1,232	1,232	-	-	1,232	-	-	1,232	9,856
002	Shared Services General Office	8740	Mains and Services Expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	4,303	-	-	4,303
002	Shared Services General Office	8800	Distribution-Other expenses	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-	-	4,505	4,505
002	Shared Services General Office	8800	Distribution-Other expenses	02005	Non-Inventory Supplies	-	1,632	1,678	788	23	982	1,680	-	-	1,972	58	5,548	14,361
002	Shared Services General Office	8800	Distribution-Other expenses	05010	Office Supplies	-	-	-	1,311	-	-	-	-	-	-	-	-	1,311
002	Shared Services General Office	8800	Distribution-Other expenses	05316	Telecom Maintenance & Repair	-	-	-	-	2,530	-	-	-	-	1,605	-	-	4,136
002	Shared Services General Office	8800	Distribution-Other expenses	06111	Contract Labor	-	-	-	22,391	-	22,391	-	-	6,960	205	3,953	-	55,901
002	Shared Services General Office	8810	Distribution-Rents	04308	Locusview amortization	-	-	-	-	-	-	443	-	-	-	-	-	443
002	Shared Services General Office	8810	Distribution-Rents	04561	842 Variable Real Estate Lease Expense	(452)	(359)	(688)	(452)	-	(293)	(1,150)	(345)	(345)	1,729	1,798	1,729	1,169
002	Shared Services General Office	8810	Distribution-Rents	04581	Non 842 Building Lease/Rents	19	19	-	22	-	58	-	-	-	-	-	-	120
002	Shared Services General Office	9010	Customer accounts-Operation supervision	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	2,509	-	-	2,509
002	Shared Services General Office	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	9,000	7,287	6,717	7,507	7,071	7,766	12,218	7,231	10,970	10,549	9,566	14,794	110,676
002	Shared Services General Office	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	198	(514)	836	731	489	1,193	(3,400)	856	2,593	317	416	(3,752)	(36)
002	Shared Services General Office	9020	Customer accounts-Meter reading expenses	05413	Transportation	-	-	-	-	-	-	-	-	-	-	64	-	64
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	6,310	6,310	6,310	6,310	6,310	6,310	9,465	6,310	6,310	6,428	6,547	9,820	82,740
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	316	-	947	316	631	631	(2,840)	947	631	381	720	(2,619)	59
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	04130	Bank Service Charge	730	571	578	572	590	558	382	318	317	487	288	66	5,457
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	05377	Cell phone equipment and accessories	-	-	46	-	-	-	-	-	-	-	-	-	46
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	167	-	-	-	167
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	-	-	-	-	-	-	-	-	374	-	-	-	374
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	05414	Lodging	-	-	-	-	-	-	-	-	314	-	-	-	314
002	Shared Services General Office	9090	Customer service-Operating informational and instructional advertising expense	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-	813	-	813
002	Shared Services General Office	9100	Customer service-Miscellaneous customer service	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	1,700	3,251	-	-	4,951
002	Shared Services General Office	9120	Sales-Demonstrating and selling expenses	04044	Advertising	7,308	6,345	1,544	8,919	6,345	3,088	11,146	6,345	11,162	1,560	6,692	8,273	78,728
002	Shared Services General Office	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	-	-	-	-	-	-	-	-	-	-	963	-	963
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01000	Non-project Labor	4,362,771	4,268,837	4,297,975	4,296,315	4,337,199	4,410,445	6,523,464	4,367,752	4,446,375	4,474,503	4,511,019	7,079,278	57,375,933
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01001	Capital Labor	103,578	184,435	162,761	191,245	127,581	102,520	171,498	114,900	112,825	119,599	94,940	129,741	1,615,624
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01002	Capital Labor Contra	(55,106)	(105,085)	(96,761)	(89,650)	(76,199)	(81,854)	(145,129)	(105,510)	(100,085)	(99,637)	(72,291)	(83,470)	(1,110,776)
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01006	O&M Project Labor and Contra	797	-	-	-	-	-	-	-	-	-	-	-	797
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	228,016	(28,180)	653,438	214,069	454,162	484,992	(2,001,734)	661,523	476,087	237,789	471,186	(1,752,283)	99,065
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01011	Capital Labor Transfer In	23,687	35,991	35,244	56,428	34,101	43,617	53,320	35,628	44,988	41,235	29,655	39,129	473,024
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01012	Capital Labor Transfer Out	(72,159)	(115,341)	(101,244)	(158,023)	(85,484)	(64,284)	(79,689)	(45,018)	(57,727)	(61,198)	(52,304)	(85,400)	(977,872)
002	Shared Services General Office	9200	A&G-Administrative & general salaries	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	9200	A&G-Administrative & general salaries	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	89	-	-	-	89
002	Shared Services General Office	9200	A&G-Administrative & general salaries	04863	A&G Overhead Clearing	(8,215,255)	(8,122,066)	(7,656,116)	(8,022,141)	(7,748,429)	(10,309,901)	(8,225,035)	(10,348,410)	(7,785,667)	(8,727,820)	(8,464,163)	(8,498,573)	(102,123,575)
002	Shared Services General Office	9200	A&G-Administrative & general salaries	05010	Office Supplies	-	-	-	1,293	-	-	-	-	(1,293)	-	-	-	-
002	Shared Services General Office	9200	A&G-Administrative & general salaries	05411	Meals and Entertainment	-	-	-	-	-	-	25	-	-	-	-	-	25
002	Shared Services General Office	9200	A&G-Administrative & general salaries	05413	Transportation	-	-	-	-	-	-	483	-	-	-	-	-	483
002	Shared Services General Office	9200	A&G-Administrative & general salaries	05414	Lodging	-	-	-	-	-	-	537	-	-	-	-	-	537
002	Shared Services General Office	9200	A&G-Administrative & general salaries	05415	Membership Fees	-	1,015	15	-	-	-	-	-	-	-	-	-	1,029
002	Shared Services General Office	9200	A&G-Administrative & general salaries	05422	Operator Qualifications Training	-	-	-	7,452	-	-	-	-	-	-	-	-	7,452
002	Shared Services General Office	9200	A&G-Administrative & general salaries	06111	Contract Labor	19,390	31,684	55,973	48,634	15,278	155,644	163,830	83,355	103,443	32,117	72,682	91,996	874,027
002	Shared Services General Office	9200	A&G-Administrative & general salaries	07590	Misc General Expense	(8)	(2)	(4)	-	-	2	0	-	2	3	-	3	(3)
002	Shared Services General Office	9210	A&G-Office supplies & expense	02001	Inventory Materials	1,920	1,336	8,446	3,936	1,022	12,913	7,496	9,425	22,144	27,781	39,396	36,570	172,384
002	Shared Services General Office	9210	A&G-Office supplies & expense	02005	Non-Inventory Supplies	44,781	41,374	51,394	59,704	63,413	58,727	131,908	99,215	58,435	37,589	(2,208)	31,552	675,882
002	Shared Services General Office	9210	A&G-Office supplies & expense	02006	Purchasing Card Charges	-	43	-	-	(25)	(18)	1,846	-	(1,706)	5,345	117	260	5,862
002	Shared Services General Office	9210	A&G-Office supplies & expense	03004	Vehicle Expense	18	69	36	38	76	49	442	432	15	99	801	4,453	6,528
002	Shared Services General Office	9210	A&G-Office supplies & expense	04002	Required By Law, Safety	-	-	-	-	-	-	-	-	-	6,250	-	-	6,250
002	Shared Services General Office	9210	A&G-Office supplies & expense	04021	Promo Other, Misc	-	1,000	-	46	-	150	-	963	195	-	-	5,401	7,755
002	Shared Services General Office	9210	A&G-Office supplies & expense	04022	Promo Sales, Misc	-	-	-	-	1,798	-	-	-	-	85	-	-	1,883
002	Shared Services General Office	9210	A&G-Office supplies & expense	04040	Community Rel&Trade Shows	124	-	-	-	-	-	15,442	-	-	-	2,117	-	17,683
002	Shared Services General Office	9210	A&G-Office supplies & expense	04044	Advertising	387	-	375	-	-	-	363	-	363	-	1,544	-	3,032
002	Shared Services General Office	9210	A&G-Office supplies & expense	04046	Customer Relations & Assist	-	-	-	-	77	-	3,729	-	363	-	673	5,751	10,593
002	Shared Services General Office	9210	A&G-Office supplies & expense	04070	Insurance-Other	-	73	73	-	-	-	-	-	73	-	73	-	292
002	Shared Services General Office	9210	A&G-Office supplies & expense	04120	NewsWire/Blast Fax/Mail List	-	-	-	-	509	25,133	-	-	-	-	-	-	25,642
002	Shared Services General Office	9210	A&G-Office supplies & expense	04121	Inv Relations/Bnkg Inst	9,317	12,696	13,809	13,223	9,768	9,574	13,481	9,574	13,121	10,263	13,121	10,192	138,140
002	Shared Services General Office	9210	A&G-Office supplies & expense	04122	Annual Report Design, Printing & Dist.	-	-	-	-	-	-	-	379	-	-	-	-	379
002	Shared Services General Office	9210	A&G-Office supplies & expense	04141	Web Site	2,188	-	622	384	629	-	-	-	29,995	-	-	-	33,818
002	Shared Services General Office	9210	A&G-Office supplies & expense	04145	Printing/Slides/Graphics	-	99	-	-	-	49	-	75	10	-	-	4	237
002	Shared Services General Office	9210	A&G-Office supplies & expense	04146	Public Relations	-	500	-	-	-	-	-	-	-	-	-	-	500
002	Shared Services General Office	9210	A&G-Office supplies & expense	04201	Software Maintenance	2,088,363	1,938,915	1,937,480	2,046,192	2,169,572	2,135,604	2,452,977	2,633,378	2,117,775	2,269,126	2,251,7		

Atmos Energy Corporation - Shared Services
Trial Balance - Income Statement Accounts
Calendar Year 2022

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	Total
002	Shared Services General Office	9210	A&G-Office supplies & expense	05323	Measurement & Meter Reading	66	-	-	-	-	-	-	-	-	-	-	-	66
002	Shared Services General Office	9210	A&G-Office supplies & expense	05331	WAN/LAN/Internet Service	90,860	88,984	91,861	99,076	106,853	117,315	122,238	123,312	115,019	115,789	121,832	136,745	1,329,883
002	Shared Services General Office	9210	A&G-Office supplies & expense	05364	Cellular, radio, pager charges	24,991	24,548	23,779	23,995	24,743	12,831	23,846	24,655	1,740	53,197	27,277	26,890	292,491
002	Shared Services General Office	9210	A&G-Office supplies & expense	05376	Cell service for data uses	79,260	103,524	44,608	45,193	34,114	85,746	50,610	45,860	42,109	57,736	54,127	46,280	689,166
002	Shared Services General Office	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessories	1,438	6,449	3,991	2,787	4,206	56,695	2,356	10,777	683	5,284	2,875	2,295	99,835
002	Shared Services General Office	9210	A&G-Office supplies & expense	05390	Audio Conference	513	533	245	175	108	47	15	48	127	54	203	59	2,129
002	Shared Services General Office	9210	A&G-Office supplies & expense	05410	Misc - Nondeductible	-	134	-	88	-	-	176	-	-	-	-	-	398
002	Shared Services General Office	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	3,062	3,411	3,552	1,347	6,618	8,145	10,161	31,699	59,471	22,004	26,848	41,304	217,623
002	Shared Services General Office	9210	A&G-Office supplies & expense	05412	Spousal & Dependent Travel	330	240	366	-	-	740	38	-	222	1,887	364	746	4,934
002	Shared Services General Office	9210	A&G-Office supplies & expense	05413	Transportation	2,696	1,774	5,270	3,507	9,530	12,686	9,363	17,754	43,920	17,089	22,677	20,393	166,658
002	Shared Services General Office	9210	A&G-Office supplies & expense	05414	Lodging	1,287	4,424	4,419	2,516	5,326	8,800	5,033	18,554	77,041	(24,306)	17,935	22,602	143,631
002	Shared Services General Office	9210	A&G-Office supplies & expense	05415	Membership Fees	57,788	17,197	52,531	9,328	51,364	12,518	219,322	17,304	5,536	53,675	74,222	51,205	621,990
002	Shared Services General Office	9210	A&G-Office supplies & expense	05416	Club Dues - Nondeductible	129	-	-	-	-	-	-	-	80	-	130	-	338
002	Shared Services General Office	9210	A&G-Office supplies & expense	05417	Club Dues - Deductible	53	961	11	-	11	-	84	-	-	-	50	5,147	6,317
002	Shared Services General Office	9210	A&G-Office supplies & expense	05419	Misc Employee Expense	9,294	4,240	(4,420)	7,109	27,116	1,076	141,544	295	11,841	7,115	(568)	129,238	333,879
002	Shared Services General Office	9210	A&G-Office supplies & expense	05420	Employee Development	17,123	13,573	9,050	228,552	(161,276)	20,521	21,634	27,244	27,034	23,220	32,358	23,613	282,645
002	Shared Services General Office	9210	A&G-Office supplies & expense	05421	Training	3,604	16,556	13,240	6,024	1,962	10,313	4,099	5,514	20,252	2,637	13,018	3,550	100,769
002	Shared Services General Office	9210	A&G-Office supplies & expense	05422	Operator Qualifications Training	-	-	-	-	-	-	-	-	-	-	387	-	387
002	Shared Services General Office	9210	A&G-Office supplies & expense	05424	Books & Manuals	5,536	4,682	2,492	6,398	893	23,785	23,778	26,968	24,742	32,276	10,070	20,854	182,475
002	Shared Services General Office	9210	A&G-Office supplies & expense	05425	Regulatory Compliance Training	-	-	-	-	-	-	-	-	818	2,596	-	-	3,414
002	Shared Services General Office	9210	A&G-Office supplies & expense	05426	Safety Training	-	-	29,032	-	597	5,519	5,493	5,418	5,555	5,842	5,403	4,822	67,680
002	Shared Services General Office	9210	A&G-Office supplies & expense	05427	Technical (Job Skills) Training	65	9,519	-	1,235	479	3,927	-	3,539	1,066	600	-	-	20,430
002	Shared Services General Office	9210	A&G-Office supplies & expense	05428	Computer Skills & Systems Training	1,647	-	-	-	5,400	-	12,733	824	100	-	3,975	5,687	30,366
002	Shared Services General Office	9210	A&G-Office supplies & expense	05429	Work Environment Training	-	-	-	-	-	-	-	35	-	-	-	-	35
002	Shared Services General Office	9210	A&G-Office supplies & expense	05430	Gas Supplies Services	-	-	-	-	-	69,932	-	-	24,480	-	-	-	94,412
002	Shared Services General Office	9210	A&G-Office supplies & expense	06111	Contract Labor	268,925	222,747	338,193	203,704	240,085	313,016	289,433	235,060	408,379	259,464	427,344	260,815	3,467,165
002	Shared Services General Office	9210	A&G-Office supplies & expense	06121	Legal	-	500	91	-	-	-	-	500	-	-	-	-	1,091
002	Shared Services General Office	9210	A&G-Office supplies & expense	07120	Environmental & Safety	-	-	-	312	-	-	-	1,079	365	372	-	-	2,128
002	Shared Services General Office	9210	A&G-Office supplies & expense	07421	Service Awards	316	173	-	-	-	-	57	-	113	154	307	442	1,561
002	Shared Services General Office	9210	A&G-Office supplies & expense	07443	Uniforms	-	-	-	-	247	286	106	200	102	1,071	194	144	2,351
002	Shared Services General Office	9210	A&G-Office supplies & expense	07449	Non-Qual Retirement Exp	-	-	-	-	-	-	-	-	-	-	48	-	48
002	Shared Services General Office	9210	A&G-Office supplies & expense	07495	Employee Broadcast and Publication	21,295	7,065	11,663	12,629	14,794	557	13,665	10,054	6,893	14,253	6,563	11,453	130,883
002	Shared Services General Office	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	7,864	2,511	18,712	2,135	5,151	11,180	4,615	11,570	38,452	17,092	20,626	24,556	164,464
002	Shared Services General Office	9210	A&G-Office supplies & expense	07510	Association Dues	45,729	46,340	225,692	66,004	50,329	88,470	-	90,208	55,646	45,104	92,571	47,502	853,595
002	Shared Services General Office	9210	A&G-Office supplies & expense	07590	Misc General Expense	1	813	(65,002)	-	-	-	-	1,706	(2,099)	220	144	(64,216)	-
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40001	Billed to West Tex Div	(691,154)	(562,124)	(815,869)	(616,135)	(835,462)	(570,909)	(1,126,754)	(445,385)	(751,753)	(776,740)	(699,181)	(707,474)	(8,598,940)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40002	Billed to CO/KS Div	(561,409)	(458,441)	(662,769)	(501,729)	(676,745)	(470,793)	(911,738)	(366,627)	(612,230)	(615,313)	(548,103)	(553,205)	(6,939,101)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40003	Billed to LA Div	(812,020)	(665,907)	(955,887)	(727,703)	(988,560)	(686,624)	(1,316,468)	(537,156)	(886,035)	(1,035,526)	(953,109)	(1,130,683)	(10,695,679)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40004	Billed to Mid St Div	(835,461)	(678,274)	(987,094)	(744,059)	(1,008,774)	(688,543)	(1,365,094)	(536,813)	(910,400)	(885,036)	(792,193)	(798,754)	(10,230,497)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40008	Billed to Mid-Tex Div	(3,817,727)	(3,115,821)	(4,485,177)	(3,387,199)	(4,602,998)	(3,211,624)	(6,168,819)	(2,549,013)	(4,174,147)	(4,265,587)	(3,844,493)	(3,900,902)	(47,523,508)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40009	Billed to MS Div	(653,162)	(537,287)	(765,831)	(585,722)	(783,776)	(557,290)	(1,047,509)	(439,876)	(711,867)	(693,268)	(618,901)	(657,869)	(8,052,358)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40010	Billed to Atmos Pipeline Div	(2,119,536)	(1,834,746)	(2,437,638)	(1,869,172)	(2,348,289)	(1,877,882)	(3,096,070)	(1,661,813)	(2,392,462)	(2,416,823)	(2,218,785)	(2,109,975)	(26,383,192)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40011	Billed to AELIG	(14,381)	(12,627)	(15,824)	(13,240)	(22,007)	(13,608)	(23,640)	(11,284)	(15,416)	(54,269)	(49,877)	(27,147)	(273,321)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40012	Billed to WKGS	(7,708)	(6,542)	(8,320)	(6,721)	(8,181)	(7,064)	(11,272)	(6,111)	(7,806)	(5,490)	(4,924)	(4,232)	(84,371)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40014	Billed to UCGS	(3,419)	(2,761)	(3,847)	(2,879)	(3,814)	(2,287)	(5,503)	(2,226)	(3,432)	(4,011)	(3,499)	(2,787)	(40,963)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40015	Billed to TLGP	(16,832)	(14,033)	(18,916)	(15,169)	(22,956)	(14,570)	(28,015)	(11,693)	(17,723)	(39,775)	(32,852)	(25,915)	(258,449)
002	Shared Services General Office	9230	A&G-Outside services employed	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	9230	A&G-Outside services employed	04044	Advertising	(12,510)	-	-	-	-	-	-	-	-	-	-	-	(12,510)
002	Shared Services General Office	9230	A&G-Outside services employed	04201	Software Maintenance	-	-	-	30,010	-	18,476	18,476	18,476	18,476	18,476	18,476	18,476	159,344
002	Shared Services General Office	9230	A&G-Outside services employed	05010	Office Supplies	213	45	595	539	1,072	8	-	-	-	-	-	-	2,472
002	Shared Services General Office	9230	A&G-Outside services employed	05111	Postage/Delivery Services	57	105	386	(20)	20	12	-	-	-	-	-	-	560
002	Shared Services General Office	9230	A&G-Outside services employed	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-	-	205	205
002	Shared Services General Office	9230	A&G-Outside services employed	05413	Transportation	-	-	-	-	-	-	-	-	-	-	-	1,860	1,860
002	Shared Services General Office	9230	A&G-Outside services employed	05415	Membership Fees	1,220	34,091	-	-	-	-	2,440	-	-	-	2,370	70	40,191
002	Shared Services General Office	9230	A&G-Outside services employed	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	9230	A&G-Outside services employed	05421	Training	-	-	-	-	-	-	-	5,189	-	-	-	-	5,189
002	Shared Services General Office	9230	A&G-Outside services employed	06111	Contract Labor	859,161	850,979	1,303,481	1,045,260	743,282	1,025,082	984,904	1,490,972	2,251,623	865,338	985,767	874,902	13,280,752
002	Shared Services General Office	9230	A&G-Outside services employed	06121	Legal	174,250	177,353	476,926	50,175	111,436	221,699	1,606,604	2,246,225	328,292	(188,034)	545,297	657,741	6,407,963
002	Shared Services General Office	9230	A&G-Outside services employed	07496	Admin Fees Pension	108,293	13,635	18,822	31,300	2,191	2,892	8,312	27,794	22,115	26,013	8,440	76,256	346,064
002	Shared Services General Office	9230	A&G-Outside services employed	07497	Admin Fees SERP	6,898	21,974	9,735	5,700	14,799	-	12,381	13,483	31,735	21,060	813	33,828	172,406
002	Shared Services General Office	9230	A&G-Outside services employed	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	9230	A&G-Outside services employed	09911	Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	9240	A&G-Property insurance	04069	Blueflame Property Insurance	9,717	9,717	9,438	9,438	9,438	9,438	9,438	9,438	9,438	9,438	9,438	9,438	113,818
002	Shared Services General Office	9250	A&G-Injuries & damages	01208	Workers Comp Benefits Variance	3,882	3,993	(15,059)	3,764	4,541	(8,408)	(11,266)	2,984	(10,211)	1,478	4,731	(53,903)	(73,474)
002	Shared Services General Office	9250	A&G-Injuries & damages	01221	Workers Comp Benefits Load	7,704	7,101	8,353	7,529	8,079	8,173	7,675	8,501	8,362	8,756	9,127	9,640	98,999
002	Shared Services General Office	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	1	-	-	-	-	-	-	-	-	-	-	-	1
002	Shared Services General Office	9250	A&G-Injuries & damages	04070	Insurance-Other	9,904	9,904	9,904	10,026	10,021	10,021	10,324	10,021	10,021	10,254	10,133	10,133	120,665
002	Shared Services General Office	9250	A&G-Injuries & damages	07115	Insurance Reserve	-	-	-	-									

Atmos Energy Corporation - Shared Services
Trial Balance - Income Statement Accounts
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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	Total
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01268	Life Benefits Projects	2	-	-	-	-	-	-	-	-	-	-	-	2
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	29,511	27,276	31,824	28,999	30,796	31,481	28,946	32,286	31,635	30,272	31,997	34,219	369,240
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01270	LTD Benefits Variance	2,806	5,345	4,516	3,081	370	(7,057)	2,947	(1,967)	(7,656)	1,615	(534)	(3,517)	(52)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	5	-	-	-	-	-	-	-	-	-	-	-	5
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	27	-	-	-	-	-	-	-	-	-	-	-	27
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	25	-	-	-	-	-	-	-	-	-	-	-	25
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01294	NSC-OPEB Benefits Load	(461)	(426)	(497)	(453)	(481)	(492)	(452)	(505)	(494)	(125,344)	(132,485)	(141,687)	(403,778)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01295	NSC-OPEB Benefits Variance	(165,397)	(160,769)	(163,712)	(162,004)	(164,916)	(166,392)	(165,331)	(165,437)	(165,409)	4,965	13,900	26,241	(1,434,260)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01296	NSC-OPEB Benefits Projects	(0)	-	-	-	-	-	(0)	-	-	-	(21)	-	(21)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01297	NSC-Pension Benefits Load	(68,705)	(63,502)	(74,090)	(67,513)	(71,696)	(73,292)	(67,390)	(75,165)	(73,650)	(73,787)	(77,991)	(83,408)	(870,192)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01298	NSC-Pension Benefits Variance	(15,306)	(21,003)	(4,405)	(15,807)	(9,598)	(10,263)	(15,635)	(4,212)	(6,961)	43,093	48,343	55,669	43,914
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01299	NSC-Pension Benefits Projects	(12)	-	-	-	-	-	(6)	-	-	-	(12)	-	(30)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	02005	Non-Inventory Supplies	-	59	-	-	-	-	-	-	-	-	-	-	59
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07421	Service Awards	1,005	6,944	16,143	467	4,405	5,072	6,088	598	13,579	107	9,507	3,300	67,214
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07447	Education Assistance Program	23,558	13,084	20,905	24,229	97,148	38,702	8,894	39,608	9,720	18,880	10,070	49,025	353,822
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07452	Variable Pay & Mgmt Incentive Plans	1,456,000	1,315,000	1,187,000	970,000	919,000	894,000	4,755,333	-	2,264,084	985,000	1,286,055	1,498,000	17,529,472
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	368,648	338,550	374,823	362,732	1,293,000	474,183	2,400,988	-	(772,984)	894,562	404,738	352,103	6,491,344
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time Lapse	150,728	136,142	150,728	145,866	2,632,852	152,208	466,692	-	-	202,821	151,331	122,941	4,312,308
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07463	RSU-Management Incentive Plan	5,855	5,289	5,855	5,666	5,855	5,666	17,377	-	-	29,293	284,154	11,061	376,071
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07486	Rabbi Trust Realized Gain/Loss-Div	(13,675)	(15,334)	(24,467)	(103,527)	(21,244)	(74,254)	(23,997)	10,235	122,304	(28,305)	(29,979)	(105,800)	(308,044)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07487	COLI CSV & Premiums	(2,630)	(2,707)	(2,783)	(93,787)	(2,159)	1,719	(138,227)	(2,928)	(3,001)	(2,864)	(2,936)	(3,008)	(255,311)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07488	COLI Loan Interest	71,307	71,308	71,308	71,953	71,953	73,356	73,356	73,356	73,356	73,466	73,466	73,466	871,648
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07489	NQ Retirement Cost	82,321	82,321	82,321	83,258	81,383	82,321	82,321	82,321	82,321	82,321	54,487	54,487	904,346
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07492	NSC-NQ Retirement Cost	433,810	433,810	433,810	433,810	433,810	433,810	433,810	433,810	433,810	433,810	365,864	365,864	5,001,881
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	4,906	4,077	-	-	47	3,841	-	-	-	9,170	-	9,501	31,542
002	Shared Services General Office	9302	Miscellaneous general expenses	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	-	849	849
002	Shared Services General Office	9302	Miscellaneous general expenses	04111	Director's Fees	306,142	127,465	-	282,245	-	8,579	307,982	-	409	405,104	9,000	-	1,446,926
002	Shared Services General Office	9302	Miscellaneous general expenses	04113	Directors Retirement Expenses	-	-	1,781,143	-	-	243,892	-	-	138,746	-	-	151,881	2,315,661
002	Shared Services General Office	9302	Miscellaneous general expenses	04120	NewsWire/Blast Fax/Mail List	414	2,834	-	414	3,042	-	1,388	4,096	16,731	671	13,859	206	43,655
002	Shared Services General Office	9302	Miscellaneous general expenses	04125	Proxy Solicitation Exp	211,972	39,389	40,089	13,294	392	-	-	-	-	40,158	8,236	8,332	361,862
002	Shared Services General Office	9302	Miscellaneous general expenses	04127	Tr & Reg of Bonds/Debt Fee	114,830	58,401	49,593	81,507	42,901	42,901	128,770	54,689	37,693	129,042	43,318	43,318	826,964
002	Shared Services General Office	9302	Miscellaneous general expenses	04129	NYSE Fees & Exps	17,321	17,430	23,774	-	17,675	28,909	17,675	17,682	17,675	17,685	17,685	18,059	211,568
002	Shared Services General Office	9302	Miscellaneous general expenses	04135	Reimbursement of Fraud Payments	-	-	-	-	-	-	-	-	-	77	137	-	215
002	Shared Services General Office	9302	Miscellaneous general expenses	04140	Analyst Activities	10,871	1,876	-	7,645	1,564	3,722	7,639	-	3,318	7,592	808	3,332	48,365
002	Shared Services General Office	9302	Miscellaneous general expenses	04145	Printing/Slides/Graphics	84,136	10,003	-	-	-	-	-	-	-	28,583	-	12,714	135,436
002	Shared Services General Office	9302	Miscellaneous general expenses	04201	Software Maintenance	38,161	37,155	34,699	38,081	37,356	46,530	44,565	81,569	94,443	25,352	33,855	38,015	549,781
002	Shared Services General Office	9302	Miscellaneous general expenses	04212	IT Equipment	-	-	-	-	-	4,797	141	-	-	-	-	-	4,938
002	Shared Services General Office	9302	Miscellaneous general expenses	04590	Utilities	-	-	-	-	1,382	-	-	-	-	-	-	-	1,382
002	Shared Services General Office	9302	Miscellaneous general expenses	05111	Postage/Delivery Services	71	-	-	189	6	-	-	-	-	-	-	-	266
002	Shared Services General Office	9302	Miscellaneous general expenses	05420	Employee Development	-	-	-	-	-	-	-	-	-	1,242	-	-	1,242
002	Shared Services General Office	9302	Miscellaneous general expenses	06111	Contract Labor	13,655	16,540	16,583	44	12,226	10,531	20,338	15,346	1,367	26,010	2,134	12,474	147,247
002	Shared Services General Office	9302	Miscellaneous general expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	129	-	-	-	-	129
002	Shared Services General Office	9302	Miscellaneous general expenses	07510	Association Dues	3,867	19,309	3,867	3,867	3,867	3,867	4,358	3,867	3,867	3,867	3,867	3,867	62,334
002	Shared Services General Office	9302	Miscellaneous general expenses	07590	Misc General Expense	812	121	(130,303)	28	161	2,731	(2,568)	35	15,078	4,352	(1,018)	1	(110,569)
002	Shared Services General Office	9310	A&G-Rents	02005	Non-Inventory Supplies	-	-	-	248	3	-	1,268	-	-	-	-	-	1,520
002	Shared Services General Office	9310	A&G-Rents	04561	842 Variable Real Estate Lease Expense	71,586	56,951	5,632	36,364	57,156	2,584	883	33,120	57,720	57,535	67,951	88,826	536,309
002	Shared Services General Office	9310	A&G-Rents	04578	842 Real Estate Lease Expense	354,653	354,653	354,653	354,653	354,653	354,653	358,622	354,653	354,653	382,264	382,264	382,264	4,342,638
002	Shared Services General Office	9310	A&G-Rents	04581	Non 842 Building Lease/Rents	15	7	7	7	-	35	-	-	71	14	51	62	269
002	Shared Services General Office	9310	A&G-Rents	04582	Building Maintenance	3,747	14,091	76,177	(18,448)	21,284	13,794	15,786	64,352	96,911	14,296	14,243	12,113	328,346
002	Shared Services General Office	9310	A&G-Rents	04590	Utilities	2,463	1,562	2,239	1,949	3,059	2,413	2,845	2,473	2,229	2,602	1,857	1,986	27,676
002	Shared Services General Office	9310	A&G-Rents	05310	Monthly Lines and service	-	-	-	14	-	-	-	-	-	-	-	-	14
002	Shared Services General Office	9310	A&G-Rents	06111	Contract Labor	34,959	8,695	22,224	7,408	23,183	14,604	15,364	19,485	537	24,227	14,323	4,841	189,850
002	Shared Services General Office	9310	A&G-Rents	07499	Misc Employee Welfare Exp	-	201	6	47	147	4	-	143	115	4	54	2	723
002	Shared Services General Office	9320	A&G-Maintenance of general plant	04021	Promo Other, Misc	-	-	-	231	166	-	-	-	-	-	-	-	397
002	Shared Services General Office	9320	A&G-Maintenance of general plant	04065	Offsite Storage	14,879	14,209	14,918	28,622	14,818	14,495	415	29,987	15,941	-	15,254	15,296	178,834
002	Shared Services General Office	9320	A&G-Maintenance of general plant	04201	Software Maintenance	4,361	5,005	1,711	1,859	484	8,004	1,242	36,114	1,823	2,579	3,933	6,365	73,479
002	Shared Services General Office	9320	A&G-Maintenance of general plant	04212	IT Equipment	-	-	419	496	1,001	587	4,440	-	-	894	739	420	8,996
002	Shared Services General Office	9320	A&G-Maintenance of general plant	04582	Building Maintenance	-	-	-	-	11,557	-	2,541	-	-	-	973	-	15,071
002	Shared Services General Office	9320	A&G-Maintenance of general plant	05111	Postage/Delivery Services	1,488	406	954	720	336	157	159	1,860	90	304	139	306	6,919
002	Shared Services General Office	9320	A&G-Maintenance of general plant	06111	Contract Labor	-	791	-	-	-	2,627	6,440	6,228	7,789	1,058	2,409	3,351	30,693
012	Customer Support	4030	Depreciation Expense	30007	Depr Exp-General Plant	757,405	757,803	757,658	757,658	803,908	813,515	813,347	814,777	819,116	807,228	807,167	805,369	9,514,950
012	Customer Support	4030	Depreciation Expense	30031	Vehicle Depreciation	17	61	32	32	32	32	32	32	32	31	31	31	391
012	Customer Support	4030	Depreciation Expense	30061	Tools & Shop Depreciation	4,560	4,810	4,810	4,810	4,810	4,883	4,912	4,912	4,912	5,004	5,004	5,004	58,433
012	Customer Support	4030	Depreciation Expense	30071	Lab Depreciation	147	186	104	27	21	13	10	10	(25)	-	-	-	493
012	Customer Support	4030	Depreciation Expense	40001	Billed to West Tex Div	(69,563)	(69,637)	(69,600)	(69,593)	(73,793)	(73,952)	(73,939)	(74,070)	(74,390)	(73,186)	(73,186)	(73,081)	(867,988)
012	Customer Support	4030	Depreciation Expense	40002	Billed to CO/KS Div	(52,781)	(52,832)	(52,825)	(52,825)	(56,138)	(56,270)	(56,259)	(56,346)	(56,628)	(55,700)	(55,700)	(55,615)	(659,919)
012	Customer Support	4030	Depreciation Expense	40003	Billed to LA Div	(93,258)	(93,382)	(93,362)	(93,359)	(99,705)	(99,955)	(99,935)	(100,125)	(100,826)	(98,555)	(98,555)	(98,451)	(1,169,467)
012	Customer Support	4030	Depreciation Expense	40004	Billed to Mid St Div	(86,625)	(86,683)	(86,672)	(86,672)	(92,364)	(100,470)	(100,445)	(100,636)	(101,342)	(99,453)	(99,392)	(99,190)	(1,139,944)
012	Customer Support	4030	Depreciation Expense	40008	Billed to Mid-Tex Div	(403,806)	(404,203)	(404,029)	(403,961)	(427,274)	(428,1							

Atmos Energy Corporation - Shared Services
Trial Balance - Income Statement Accounts
Calendar Year 2022

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	Total
012	Customer Support	4261	Donations	30702	Education	-	-	-	-	-	-	-	-	2,000	-	-	-	2,000
012	Customer Support	4265	Other deductions	04040	Community Rel&Trade Shows	-	-	1,000	3,500	3,000	-	-	5,185	-	-	804	-	13,489
012	Customer Support	4265	Other deductions	05411	Meals and Entertainment	40	12	-	-	-	-	12	-	256	-	41	436	798
012	Customer Support	4265	Other deductions	05412	Spousal & Dependent Travel	-	-	-	-	-	-	43	-	-	-	-	-	43
012	Customer Support	4265	Other deductions	07499	Misc Employee Welfare Exp	-	112	96	-	-	-	-	-	-	-	-	-	209
012	Customer Support	4265	Other deductions	07520	Donations	101	726	2,138	-	1,718	-	-	-	1,014	-	410	6,576	12,682
012	Customer Support	4265	Other deductions	30736	Community Welfare	-	97	-	173	29	-	-	-	121	-	-	-	421
012	Customer Support	4265	Other deductions	30740	Misc Income Deductions	1,875	-	-	-	50	316	256	-	1,455	330	-	512	4,794
012	Customer Support	4265	Other deductions	30743	Entertainment & Sports Events	-	-	-	-	-	974	-	-	-	-	-	510	1,484
012	Customer Support	8210	Storage-Purification expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	182	-	-	182
012	Customer Support	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(252)	(94)	-	-	-	-	-	-	-	-	-	-	(346)
012	Customer Support	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	252	94	-	-	-	-	-	-	-	-	-	-	346
012	Customer Support	8740	Mains and Services Expenses	01000	Non-project Labor	3,203	5,014	3,715	2,723	3,607	2,920	-	-	-	-	-	-	21,182
012	Customer Support	8740	Mains and Services Expenses	01008	Expense Labor Accrual	317	543	167	(310)	803	(120)	(2,044)	-	-	-	-	-	(644)
012	Customer Support	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	436	431	414	439	411	414	414	414	414	414	414	439	5,057
012	Customer Support	8740	Mains and Services Expenses	03004	Vehicle Expense	76	123	0	(4)	26	138	350	47	1,341	93	153	634	2,978
012	Customer Support	8740	Mains and Services Expenses	04560	Non 842 Fleet Lease/Rents	75	75	75	-	25	25	25	25	25	25	25	-	400
012	Customer Support	8740	Mains and Services Expenses	04563	842 Variable Fleet Lease Expense	-	-	21	21	21	21	21	21	21	21	21	21	205
012	Customer Support	9010	Customer accounts-Operation supervision	01000	Non-project Labor	325,350	326,354	327,519	323,440	319,666	311,978	469,560	299,040	300,828	297,303	296,759	442,111	4,039,908
012	Customer Support	9010	Customer accounts-Operation supervision	01008	Expense Labor Accrual	12,811	301	49,477	14,337	30,080	26,585	(140,124)	41,356	30,798	13,103	29,377	(119,208)	(11,109)
012	Customer Support	9010	Customer accounts-Operation supervision	04212	IT Equipment	-	-	-	-	-	-	44	-	308	-	-	10	362
012	Customer Support	9010	Customer accounts-Operation supervision	04582	Building Maintenance	-	-	-	-	-	235	-	-	-	-	-	-	235
012	Customer Support	9010	Customer accounts-Operation supervision	05010	Office Supplies	83	-	214	-	740	753	200	-	1,111	475	32	83	3,692
012	Customer Support	9010	Customer accounts-Operation supervision	05111	Postage/Delivery Services	231	271	17	-	18	-	-	116	-	-	-	-	653
012	Customer Support	9010	Customer accounts-Operation supervision	05377	Cell phone equipment and accessories	-	-	-	-	-	280	97	65	106	-	-	-	548
012	Customer Support	9010	Customer accounts-Operation supervision	05411	Meals and Entertainment	135	310	117	414	3,331	2,544	1,321	485	1,668	1,385	1,196	7,527	20,435
012	Customer Support	9010	Customer accounts-Operation supervision	05412	Spousal & Dependent Travel	50	-	-	-	-	-	-	-	-	-	-	4,467	4,517
012	Customer Support	9010	Customer accounts-Operation supervision	05413	Transportation	-	-	34	-	260	421	159	-	1,142	818	772	733	4,337
012	Customer Support	9010	Customer accounts-Operation supervision	05414	Lodging	-	2,399	-	-	183	498	118	-	442	531	666	303	5,141
012	Customer Support	9010	Customer accounts-Operation supervision	05420	Employee Development	-	1,423	-	849	-	-	-	-	1,295	-	-	-	3,567

Atmos Energy Corporation - Shared Services
Trial Balance - Income Statement Accounts
Calendar Year 2022

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	Total
012	Customer Support	9010	Customer accounts-Operation supervision	05424	Books & Manuals	-	-	-	-	-	-	12	-	-	-	-	-	12
012	Customer Support	9010	Customer accounts-Operation supervision	07421	Service Awards	22	-	-	-	-	-	-	-	-	-	-	50	72
012	Customer Support	9010	Customer accounts-Operation supervision	07499	Misc Employee Welfare Exp	225	142	-	607	349	-	497	-	1,679	120	497	4,199	8,315
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	1,688,042	1,682,308	1,689,207	1,660,464	1,706,878	1,705,263	2,602,881	1,765,222	1,818,421	1,868,974	1,853,552	2,865,596	22,906,808
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	88,292	(1,720)	255,451	70,089	193,895	169,557	(759,871)	272,275	203,122	118,725	176,873	(727,209)	59,479
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	02005	Non-Inventory Supplies	-	-	-	-	-	-	47	-	-	-	-	-	47
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	04130	Bank Service Charge	76,627	10,912	10,837	74,795	11,103	-	79,449	12,037	12,219	41,171	24,177	12,314	365,642
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	04145	Printing/Slides/Graphics	-	-	-	-	-	-	3	-	-	-	-	-	3
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	04212	IT Equipment	-	-	-	-	-	-	-	-	292	-	-	-	292
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	04582	Building Maintenance	-	-	-	-	-	-	-	633	-	-	-	-	633
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	04590	Utilities	4,374	4,029	4,071	4,236	4,626	5,744	7,309	7,907	8,047	8,113	6,452	5,676	70,584
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	-	236	-	76	50	-	27	188	777	126	22	-	1,500
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05111	Postage/Delivery Services	163	43	55	-	131	-	-	80	86	13	50	14	635
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05377	Cell phone equipment and accessories	-	-	-	-	-	145	-	155	-	-	-	-	300
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	990	1,103	983	919	1,953	4,356	8,645	16,695	36,097	9,415	26,035	6,079	113,268
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05412	Spousal & Dependent Travel	340	-	-	-	-	-	-	-	88	-	289	1,708	2,426
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	-	-	-	-	470	105	432	34	985	280	-	464	2,770
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05414	Lodging	-	-	-	-	-	-	-	-	-	1,253	-	291	1,543
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05415	Membership Fees	-	-	-	163	-	-	229	-	-	-	-	-	392
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05417	Club Dues - Deductible	-	349	-	-	-	-	-	-	-	-	245	-	594
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05420	Employee Development	-	-	184	60	-	-	-	-	-	-	-	-	244
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05421	Training	-	-	-	-	-	-	-	-	9	-	-	-	9
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	07421	Service Awards	-	-	-	-	-	-	-	-	-	-	92	140	232
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	20	-	86	30	15	28	48	-	-	76	15	351	668
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	07510	Association Dues	-	-	-	-	229	-	-	-	-	-	-	-	229
012	Customer Support	9120	Sales-Demonstrating and selling expenses	04582	Building Maintenance	-	-	-	-	-	-	-	-	10	-	-	-	10
012	Customer Support	9200	A&G-Administrative & general salaries	01000	Non-project Labor	250,731	196,741	244,417	234,968	247,321	260,824	399,631	265,650	274,597	261,679	238,788	326,551	3,201,898
012	Customer Support	9200	A&G-Administrative & general salaries	01001	Capital Labor	24,017	97,321	37,063	53,780	30,838	13,721	10,516	2,810	1,910	3,820	26,033	58,197	360,027
012	Customer Support	9200	A&G-Administrative & general salaries	01002	Capital Labor Contra	(60,163)	(153,790)	(91,482)	(127,098)	(80,788)	(17,662)	(11,257)	(761)	(4,302)	(6,336)	(32,450)	(77,119)	(663,208)
012	Customer Support	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	23,580	(16,197)	50,965	7,496	30,908	34,184	(115,972)	39,655	31,038	6,625	11,289	(100,787)	2,786
012	Customer Support	9200	A&G-Administrative & general salaries	01011	Capital Labor Transfer In	41,642	82,480	68,043	88,958	56,140	6,172	3,684	761	2,392	2,516	13,137	28,838	394,764
012	Customer Support	9200	A&G-Administrative & general salaries	01012	Capital Labor Transfer Out	(5,497)	(26,011)	(13,625)	(15,640)	(6,190)	(2,231)	(2,943)	(2,810)	-	-	(6,719)	(9,916)	(91,583)
012	Customer Support	9210	A&G-Office supplies & expense	03004	Vehicle Expense	-	-	-	-	-	-	-	87	-	-	162	-	248
012	Customer Support	9210	A&G-Office supplies & expense	04040	Community Rel&Trade Shows	4,118	2,059	-	-	5,147	4,633	-	2,059	15,014	2,132	10,426	63	45,651
012	Customer Support	9210	A&G-Office supplies & expense	04130	Bank Service Charge	-	-	-	3,079	8,545	9,108	8,804	8,635	8,996	8,033	8,789	9,083	73,072
012	Customer Support	9210	A&G-Office supplies & expense	04201	Software Maintenance	449,100	446,067	445,919	446,457	442,955	450,124	571,666	571,543	623,865	526,612	562,204	544,408	6,080,920
012	Customer Support	9210	A&G-Office supplies & expense	04212	IT Equipment	6,033	4,054	6,055	6,484	1,898	3,046	45,334	15,591	26,110	14,031	2,552	3,663	134,852
012	Customer Support	9210	A&G-Office supplies & expense	04582	Building Maintenance	44,526	64,898	71,040	82,498	79,069	98,634	206,090	55,187	109,731	69,512	76,028	73,597	1,030,810
012	Customer Support	9210	A&G-Office supplies & expense	04590	Utilities	8,069	15,304	10,330	7,507	6,907	10,590	14,152	22,958	13,247	20,466	10,940	20,040	160,509
012	Customer Support	9210	A&G-Office supplies & expense	05010	Office Supplies	3,052	4,918	3,379	1,536	1,742	5,230	2,163	6,196	22,408	2,667	2,667	1,871	61,810
012	Customer Support	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	4,553	4,627	5,117	5,459	5,472	6,534	6,205	7,347	5,726	9,101	9,785	4,693	74,621
012	Customer Support	9210	A&G-Office supplies & expense	05310	Monthly Lines and service	32,862	29,063	32,404	37,409	31,704	30,931	35,376	33,111	33,911	35,815	34,152	35,360	402,098
012	Customer Support	9210	A&G-Office supplies & expense	05312	Long Distance	4,238	4,807	4,718	5,124	4,783	5,039	5,647	4,876	4,135	3,726	3,886	4,012	54,989
012	Customer Support	9210	A&G-Office supplies & expense	05314	Toll Free Long Distance	10,063	11,665	10,500	12,888	9,078	11,611	13,682	12,971	12,195	9,933	10,632	11,458	136,676
012	Customer Support	9210	A&G-Office supplies & expense	05316	Telecom Maintenance & Repair	61,175	31,966	31,966	32,312	31,977	32,394	31,966	31,966	31,966	31,978	32,371	4,096	386,136
012	Customer Support	9210	A&G-Office supplies & expense	05331	WAN/LAN/Internet Service	41,270	41,270	41,254	40,846	40,830	40,369	43,183	44,013	44,119	34,148	42,935	51,705	505,940
012	Customer Support	9210	A&G-Office supplies & expense	05364	Cellular, radio, pager charges	8,097	7,870	7,629	7,434	7,067	4,645	7,240	7,569	49	16,159	9,429	8,150	91,340
012	Customer Support	9210	A&G-Office supplies & expense	05376	Cell service for data uses	2,522	2,569	2,633	2,679	2,681	2,619	2,640	2,732	233	5,215	2,655	2,729	31,908
012	Customer Support	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessories	378	2,399	962	467	1,748	13,525	1,654	3,774	67	1,159	1,415	343	27,893
012	Customer Support	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	369	495	-	137	280	557	917	693	3,817	4,266	2,300	1,934	15,765
012	Customer Support	9210	A&G-Office supplies & expense	05412	Spousal & Dependent Travel	50	33	-	-	-	-	-	78	-	-	49	36	245
012	Customer Support	9210	A&G-Office supplies & expense	05413	Transportation	-	-	-	-	-	55	-	-	458	1,675	483	1,607	4,278
012	Customer Support	9210	A&G-Office supplies & expense	05414	Lodging	-	-	-	-	-	-	-	-	281	1,231	141	551	2,204
012	Customer Support	9210	A&G-Office supplies & expense	05415	Membership Fees	-	-	-	-	-	-	87	-	-	-	-	7,242	7,329
012	Customer Support	9210	A&G-Office supplies & expense	05419	Misc Employee Expense	695	-	(1,002)	-	1,995	-	-	749	195	-	-	-	2,632
012	Customer Support	9210	A&G-Office supplies & expense	05420	Employee Development	-	-	74	-	-	-	1,117	988	-	613	-	-	2,792
012	Customer Support	9210	A&G-Office supplies & expense	05421	Training	2,454	-	-	-	-	-	-	-	-	1,499	-	-	3,953
012	Customer Support	9210	A&G-Office supplies & expense	05424	Books & Manuals	-	-	-	-	-	-	37	-	149	157	-	-	343
012	Customer Support	9210	A&G-Office supplies & expense	05428	Computer Skills & Systems Training	-	-	-	-	-	-	2,633	250	-	-	-	-	2,883
012	Customer Support	9210	A&G-Office supplies & expense	05429	Work Environment Training	-	-	-	-	-	-	-	-	-	-	169	-	169
012	Customer Support	9210	A&G-Office supplies & expense	06111	Contract Labor	48,437	69,369	54,236	58,851	173,636	109,792	83,167	128,478	245,433	64,824	69,792	92,372	1,198,388
012	Customer Support	9210	A&G-Office supplies & expense	07421	Service Awards	-	56	-	-	-	-	45	22	61	-	40	-	223
012	Customer Support	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	1,669	3,994	969	1,692	2,014	2,968	4,051	3,990	5,100	2,517	4,508	2,191	35,662
012	Customer Support	9210	A&G-Office supplies & expense	09911	Reimbursements	-	-	-	-	-	-	-	(77,115)	-	-	-	-	(77,115)
012	Customer Support	9220	A&G-Administrative expense transferred-Credit	40001	Billed to West Tex Div	(394,101)	(364,647)	(422,257)	(390,783)	(424,353)	(415,759)	(450,553)	(441,374)	(472,364)	(414,847)	(417,428)	(431,241)	(5,039,706)
012	Customer Support	9220	A&G-Administrative expense transferred-Credit	40002	Billed to CO/KS Div	(334,552)	(309,548)	(358,453)	(331,735)	(360,233)	(352,937)	(382,474)	(374,682)	(400,989)	(352,467)	(354,660)	(366,396)	(4,279,125)
012	Customer Support	9220	A&G-Administrative expense transferred-Credit	40003	Billed to LA Div	(453,237)	(419,363)	(485,618)	(449,421)	(488,028)	(478,145)	(518,160)	(507,604)	(543,243)	(474,609)	(477,562)	(493,365)	(5,788,354)

Atmos Energy Corporation - Shared Services
Trial Balance - Income Statement Accounts
Calendar Year 2022

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	Total
012	Customer Support	9220	A&G-Administrative expense transferred-Credit	40004	Billed to Mid St Div	(454,891)	(420,893)	(487,390)	(451,061)	(489,809)	(479,890)	(520,051)	(509,456)	(545,226)	(477,227)	(480,195)	(496,086)	(5,812,175)
012	Customer Support	9220	A&G-Administrative expense transferred-Credit	40008	Billed to Mid-Tex Div	(2,180,996)	(2,017,992)	(2,336,814)	(2,162,633)	(2,348,413)	(2,300,854)	(2,493,407)	(2,442,610)	(2,614,109)	(2,311,976)	(2,326,358)	(2,403,341)	(27,939,503)
012	Customer Support	9220	A&G-Administrative expense transferred-Credit	40009	Billed to MS Div	(317,597)	(293,860)	(340,287)	(314,923)	(341,976)	(335,050)	(363,090)	(355,693)	(380,667)	(331,092)	(333,152)	(344,177)	(4,051,563)
012	Customer Support	9230	A&G-Outside services employed	06111	Contract Labor	71,947	76,874	154,449	129,185	69,354	112,784	114,665	106,926	90,669	60,201	46,986	136,045	1,170,086
012	Customer Support	9240	A&G-Property insurance	04069	Blueflame Property Insurance	6,666	6,666	6,184	6,184	6,184	6,184	6,184	6,184	6,184	6,184	6,184	6,184	75,174
012	Customer Support	9250	A&G-Injuries & damages	04070	Insurance-Other	38	38	38	29	28	28	59	28	28	40	28	28	411
012	Customer Support	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	82,535	75,670	90,422	79,806	87,394	86,636	84,665	92,570	91,729	69,806	70,901	73,088	985,222
012	Customer Support	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	76,076	69,748	83,345	73,560	80,554	79,856	78,039	85,326	84,550	53,381	54,218	55,891	874,545
012	Customer Support	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	447,126	409,936	489,850	432,339	473,447	469,342	458,664	501,490	496,930	432,696	439,479	453,037	5,504,336
012	Customer Support	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	86,124	78,960	94,353	83,275	91,194	90,403	88,346	96,595	95,717	92,904	94,360	97,271	1,089,503
012	Customer Support	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	41,626	38,164	45,604	40,250	44,077	43,695	42,701	46,688	46,263	46,452	47,180	48,636	531,335
012	Customer Support	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	4,785	4,387	5,242	4,626	5,066	5,022	4,908	5,366	5,318	5,133	5,213	5,374	60,441
012	Customer Support	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	15,311	14,037	16,774	14,805	16,212	16,072	15,706	17,172	17,016	16,425	16,683	17,197	193,410
012	Customer Support	9260	A&G-Employee pensions and benefits	01294	NSC-OPEB Benefits Load	(239)	(219)	(262)	(231)	(253)	(251)	(245)	(268)	(266)	(68,010)	(69,076)	(71,207)	(210,529)
012	Customer Support	9260	A&G-Employee pensions and benefits	01297	NSC-Pension Benefits Load	(35,646)	(32,681)	(39,052)	(34,467)	(37,744)	(37,417)	(36,566)	(39,980)	(39,616)	(40,036)	(40,664)	(41,918)	(455,785)
012	Customer Support	9260	A&G-Employee pensions and benefits	07421	Service Awards	4,631	2,412	7,070	5,618	2,260	4,162	2,598	1,648	7,216	2,898	3,275	2,587	46,375
012	Customer Support	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	12,590	11,372	12,590	12,184	49,538	16,745	76,713	-	17,703	49,077	16,432	16,874	291,818
012	Customer Support	9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time Lapse	7,137	6,446	7,137	6,907	46,730	9,173	58,951	-	-	7,907	7,652	7,907	165,948
012	Customer Support	9260	A&G-Employee pensions and benefits	07463	RSU-Managment Incentive Plan	-	-	-	-	-	-	-	-	-	-	14,861	165	15,026
012	Customer Support	9302	Miscellaneous general expenses	07590	Misc General Expense	-	-	(0)	-	-	-	-	-	-	-	-	-	(0)
012	Customer Support	9310	A&G-Rents	04561	842 Variable Real Estate Lease Expense	13,075	11,079	0	7,011	11,120	0	0	6,370	11,231	10,298	13,029	17,154	100,367
012	Customer Support	9310	A&G-Rents	04578	842 Real Estate Lease Expense	90,424	90,424	90,424	90,424	90,424	90,424	90,424	90,424	90,424	95,881	95,881	95,881	1,101,462
012	Customer Support	9310	A&G-Rents	04590	Utilities	483	306	439	382	600	473	558	485	437	510	364	389	5,428
012	Customer Support	9320	A&G-Maintenance of general plant	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	18,040	-	-	18,040
012	Customer Support	9320	A&G-Maintenance of general plant	04201	Software Maintenance	166	-	-	-	-	-	-	3,544	830	65	64	262	4,932
012	Customer Support	9320	A&G-Maintenance of general plant	04212	IT Equipment	615	9	-	-	-	-	-	-	-	-	-	-	624
						(4,561,740)	(4,177,681)	13,766,058	(1,276,535)	(787,176)	8,918,865	242,209	(410,173)	6,850,815	(2,578,071)	(3,340,520)	3,522,594	16,168,645

Atmos Energy Corporation - Shared Services
Trial Balance - Balance Sheet Accounts
Calendar 2023

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23
002	Shared Services General Office	1010	Gas Plant in Service	10008	General Plant	239,018,109	239,966,430	239,898,441	241,195,517	242,130,739	242,434,968	242,436,718	242,416,133	246,869,463	249,945,301	250,301,665	248,218,173
002	Shared Services General Office	1070	Construction work in progress	01000	Non-project Labor	74,587	74,587	74,587	74,587	74,587	74,587	74,587	74,587	74,587	74,587	74,587	74,587
002	Shared Services General Office	1070	Construction work in progress	01002	Capital Labor Contra	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)
002	Shared Services General Office	1070	Construction work in progress	01005	Capitalized Project Labor	20,161,240	20,257,011	20,360,988	20,448,643	20,599,561	20,772,369	20,887,551	21,053,546	21,199,716	21,318,469	21,428,669	21,579,497
002	Shared Services General Office	1070	Construction work in progress	01009	Capital Labor Accrual	17,557	31,667	50,136	43,246	106,396	28,031	32,702	72,845	71,232	69,399	75,287	23,932
002	Shared Services General Office	1070	Construction work in progress	01252	Medical Benefits Variance	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)
002	Shared Services General Office	1070	Construction work in progress	01253	Medical Benefits Projects	2,013,879	2,035,178	2,057,432	2,070,933	2,116,332	2,121,847	2,142,549	2,177,293	2,198,848	2,219,433	2,241,394	2,258,827
002	Shared Services General Office	1070	Construction work in progress	01256	Payroll Tax Projects	874,883	884,933	895,474	901,864	923,387	925,936	935,700	952,050	962,215	971,575	981,446	989,284
002	Shared Services General Office	1070	Construction work in progress	01259	ESOP Benefits Projects	388,117	392,430	397,211	400,284	409,732	411,044	415,482	422,945	427,570	432,418	437,773	442,035
002	Shared Services General Office	1070	Construction work in progress	01262	Other Benefits Projects	5,707	5,470	5,470	5,616	5,360	5,470	5,470	5,470	5,470	5,470	5,470	5,470
002	Shared Services General Office	1070	Construction work in progress	01265	RSP FACC Benefits Projects	119,066	121,279	123,658	125,123	129,948	130,532	132,738	136,404	138,689	141,129	143,859	146,021
002	Shared Services General Office	1070	Construction work in progress	01268	Life Benefits Projects	38,382	32,506	29,410	30,106	10,447	33,244	32,696	33,767	40,293	40,443	37,991	38,782
002	Shared Services General Office	1070	Construction work in progress	01271	LTD Benefits Projects	71,144	71,821	72,665	73,242	74,846	75,103	75,884	77,193	78,007	78,780	79,607	80,264
002	Shared Services General Office	1070	Construction work in progress	01290	Other Benefits Projects	4,375,231	4,375,231	4,375,231	4,375,231	4,375,231	4,375,231	4,375,231	4,375,231	4,375,231	4,375,231	4,375,231	4,375,231
002	Shared Services General Office	1070	Construction work in progress	01291	Pension Benefits Projects	675,676	678,971	682,565	684,823	692,009	692,962	696,295	701,916	705,399	708,272	711,282	713,610
002	Shared Services General Office	1070	Construction work in progress	01292	OPEB Benefits Projects	509,906	512,334	515,067	516,822	522,236	522,948	525,473	529,679	532,305	534,606	536,983	538,830
002	Shared Services General Office	1070	Construction work in progress	01293	Workers Comp Benefits Projects	27,608	27,715	27,886	28,016	28,300	28,396	28,555	28,872	29,052	29,213	29,377	29,576
002	Shared Services General Office	1070	Construction work in progress	01296	NSC-OPEB Benefits Projects	7,564	5,026	2,271	(70)	(3,752)	(8,332)	(11,384)	(15,783)	(19,656)	(22,554)	(25,243)	(29,256)
002	Shared Services General Office	1070	Construction work in progress	01299	NSC-Pension Benefits Projects	(33,641)	(35,135)	(36,757)	(38,135)	(40,303)	(42,999)	(44,795)	(47,385)	(49,665)	(51,031)	(52,298)	(53,601)
002	Shared Services General Office	1070	Construction work in progress	02001	Inventory Materials	26,255,165	26,261,705	26,262,795	26,266,720	26,282,036	26,316,849	26,356,116	26,359,068	26,425,953	26,426,668	26,430,335	26,430,465
002	Shared Services General Office	1070	Construction work in progress	02002	Material Cost - Major Items	123,584	123,584	123,584	123,584	123,584	123,584	123,584	123,584	123,584	123,584	123,584	123,584
002	Shared Services General Office	1070	Construction work in progress	03004	Vehicle Expense	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184
002	Shared Services General Office	1070	Construction work in progress	04201	Software Maintenance	33,887,954	33,888,010	33,968,365	34,040,600	34,049,757	34,059,788	34,062,821	34,079,138	34,326,582	34,804,297	34,804,297	34,804,297
002	Shared Services General Office	1070	Construction work in progress	04212	IT Equipment	64,889,531	65,105,052	67,267,059	67,403,668	67,539,029	67,570,612	67,666,521	73,543,874	74,594,423	74,607,962	74,708,332	74,709,802
002	Shared Services General Office	1070	Construction work in progress	04301	Equipment Lease	4,111	4,111	4,111	4,111	4,111	4,111	4,111	4,111	4,111	4,111	4,111	4,111
002	Shared Services General Office	1070	Construction work in progress	04302	Heavy Equipment	2,255,619	2,255,619	2,255,619	2,255,619	2,255,619	2,255,619	2,255,619	2,255,619	2,255,619	2,255,619	2,255,619	2,255,619
002	Shared Services General Office	1070	Construction work in progress	04861	A&G Overhead	1,002,340,283	1,011,164,969	1,019,142,528	1,027,517,341	1,035,556,496	1,048,115,887	1,056,768,877	1,066,889,296	1,077,852,819	1,085,584,399	1,094,542,555	1,102,636,028
002	Shared Services General Office	1070	Construction work in progress	04862	A&G Overhead Load	32,308,771	32,370,506	32,518,817	32,564,780	32,610,691	32,661,532	32,726,863	33,033,848	33,190,281	33,234,177	33,271,288	33,308,015
002	Shared Services General Office	1070	Construction work in progress	04863	A&G Overhead Clearing	(1,004,208,833)	(1,011,597,041)	(1,022,328,837)	(1,030,072,524)	(1,040,294,753)	(1,051,304,609)	(1,060,044,250)	(1,069,630,224)	(1,081,041,643)	(1,091,261,643)	(1,101,640,049)	(1,105,823,906)
002	Shared Services General Office	1070	Construction work in progress	04871	WIP Closing	(374,386,882)	(375,335,203)	(375,513,429)	(377,002,996)	(377,934,397)	(378,253,550)	(378,263,400)	(378,265,623)	(383,121,646)	(386,280,836)	(386,643,046)	(395,226,144)
002	Shared Services General Office	1070	Construction work in progress	04873	WIP Interest Cap AFUDC	349,567	349,567	349,567	349,567	349,567	349,567	349,567	349,567	349,567	349,567	349,567	349,567
002	Shared Services General Office	1070	Construction work in progress	05010	Office Supplies	26,028,823	26,028,823	26,028,823	26,028,823	26,028,823	26,028,823	26,028,823	26,028,823	26,028,823	26,028,823	26,028,823	26,028,823
002	Shared Services General Office	1070	Construction work in progress	05411	Meals and Entertainment	467,850	469,401	470,266	470,807	475,350	480,326	481,181	481,320	485,139	485,150	485,513	486,274
002	Shared Services General Office	1070	Construction work in progress	05413	Transportation	1,090,645	1,092,033	1,094,782	1,098,058	1,102,994	1,117,835	1,120,066	1,121,534	1,136,755	1,147,228	1,149,982	1,152,479
002	Shared Services General Office	1070	Construction work in progress	05414	Lodging	772,635	775,263	779,914	779,294	784,023	789,128	791,124	791,639	793,869	795,232	797,249	797,249
002	Shared Services General Office	1070	Construction work in progress	05419	Misc Employee Expense	168,449	168,449	168,533	168,533	168,533	168,541	168,541	168,541	168,541	168,541	168,541	168,541
002	Shared Services General Office	1070	Construction work in progress	06111	Contract Labor	146,190,075	147,333,392	148,257,270	149,178,371	149,900,328	150,165,334	151,844,391	153,209,205	155,377,782	155,730,278	156,695,192	158,438,149
002	Shared Services General Office	1070	Construction work in progress	07590	Misc General Expense	38,265,607	38,265,607	38,265,607	38,265,607	38,265,607	38,265,607	38,265,799	38,266,193	38,274,317	38,274,317	38,274,317	38,274,317
002	Shared Services General Office	1070	Construction work in progress	07591	Supplies & Expense	1,838,684	1,838,684	1,838,684	1,838,684	1,838,684	1,838,684	1,838,684	1,838,684	1,838,684	1,838,684	1,838,684	1,838,684
002	Shared Services General Office	1070	Construction work in progress	07600	CWIP Accruals	1,937,527	1,955,223	3,596,968	1,159,452	1,261,372	4,376,546	1,152,632	1,210,101	1,387,061	1,234,151	1,209,053	5,919,487
002	Shared Services General Office	1070	Construction work in progress	07612	Benefits Cap Accrual	556,617	476,825	461,491	460,140	457,327	492,244	472,959	465,231	448,471	457,736	551,944	421,834
002	Shared Services General Office	1070	Construction work in progress	07613	NSC Cap Accrual	955	(845)	205	1,740	(5,453)	6,878	7,392	232	1,202	(874)	(1,452)	350
002	Shared Services General Office	1070	Construction work in progress	07614	Other Benefits Cap Accrual	152,939	(94,432)	324,754	(27,439)	814,934	254,041	325,150	93,344	(4,443)	82,802	80,286	601,505
002	Shared Services General Office	1070	Construction work in progress	09911	Reimbursements	(153,709)	(153,709)	(153,709)	(153,709)	(153,709)	(153,709)	(153,709)	(153,709)	(153,709)	(153,709)	(153,709)	(153,709)
002	Shared Services General Office	1080	Accum Prov for Depreciation	00000	Default	(114,945,177)	(116,276,992)	(117,626,274)	(119,015,673)	(120,408,176)	(121,795,115)	(123,187,591)	(124,570,318)	(126,134,299)	(127,539,254)	(128,946,361)	(121,402,317)
002	Shared Services General Office	1231	Investment in subsidiary companies	10241	Investment in AEHI-Atmos Energy Holdings Inc (Prev Atmos Propane Inc)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)
002	Shared Services General Office	1231	Investment in subsidiary companies	10250	Inv in Blueflame Insurance	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000
002	Shared Services General Office	1231	Investment in subsidiary companies	10270	APT Invest in sub consolidation	1,819,022,930	1,843,040,126	1,866,868,414	1,889,173,792	1,917,070,435	1,945,037,503	1,971,371,198	1,999,533,090	2,020,764,681	2,050,305,422	2,082,641,994	2,110,620,129
002	Shared Services General Office	1231	Investment in subsidiary companies	10272	Investment in Atmos Energy Kansas Securitization I, LLC	-	1,000	1,000	1,000	1,000	476,000	476,000	476,000	476,000	476,000	476,000	476,000
002	Shared Services General Office	1310	Cash	10400	Cash-ANB 523	-	-	-	-	-	-	-	-	-	-	-	119,693
002	Shared Services General Office	1310	Cash	10408	Cash-AEC BOA 7500	4,670,236	2,707,572	1,036,848	2,196,483	1,899,247	1,081,937	3,397,526	1,291,979	1,046,012	876,373	3,105,080	1,989,645
002	Shared Services General Office	1310	Cash	10413	Cash-Chase Dental (0003)	43,044	10,000	7,665	7,935	7,935	7,935	7,935	7,935	7,935	7,935	7,935	8,902
002	Shared Services General Office	1310	Cash	10419	Cash-Chase - 872568113	248,726	246,273	244,005	244,439	244,439	240,697	239,823	239,823	239,823	239,823	239,823	239,823
002	Shared Services General Office	1310	Cash	10468	Cash Payroll 82821	(3,961)	-	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	1310	Cash	10518	Cash-Oracle AR BoA 3756617812	240,691	1,207,631	1,345,412	11,115,444	2,937,795	1,100,219	1,327,602	1,284,851	2,802,132	757,897	1,593,369	1,418,197
002	Shared Services General Office	1310	Cash	10535	Cash-SAP Fifth Third lockbox 7028967771	11,050,548	10,835,497	5,686,330	4,533,526	3,605,151	3,166,379	4,668,855	2,661,557	3,030,282	3,171,834	3,341,021	7,467,442
002	Shared Services General Office	1310	Cash	10640	Chase 273559150-SAP CC collections	24,211,223	25,123,611	8,056,802	6,679,153	8,819,683	4,028,748	3,283,582	4,127,918	3,765,337	7,750,825	1,482,366	9,900,198
002	Shared																

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23
002	Shared Services General Office	1630	Stores Expense Undistributed	01297	NSC-Pension Benefits Load	(1,728)	(2,115)	(2,566)	(2,962)	(3,415)	(3,849)	(4,263)	(4,720)	(5,141)	(334)	(629)	(920)
002	Shared Services General Office	1630	Stores Expense Undistributed	02003	Material Cost - Other	-	-	-	-	-	-	-	1,414	1,414	-	-	-
002	Shared Services General Office	1630	Stores Expense Undistributed	02005	Non-Inventory Supplies	-	-	-	-	-	20,910	20,910	20,910	20,910	-	-	-
002	Shared Services General Office	1630	Stores Expense Undistributed	04212	IT Equipment	-	-	-	-	-	-	-	270	270	-	-	-
002	Shared Services General Office	1630	Stores Expense Undistributed	04301	Equipment Lease	-	-	-	-	-	-	-	-	-	-	(21,604)	(21,604)
002	Shared Services General Office	1630	Stores Expense Undistributed	05111	Postage/Delivery Services	24	24	24	24	24	24	24	24	24	24	-	-
002	Shared Services General Office	1630	Stores Expense Undistributed	05377	Cell phone equipment and accessories	-	-	-	-	-	39	39	39	39	-	-	-
002	Shared Services General Office	1630	Stores Expense Undistributed	05411	Meals and Entertainment	674	674	860	872	902	943	951	999	1,113	135	350	350
002	Shared Services General Office	1630	Stores Expense Undistributed	05413	Transportation	477	648	1,262	1,572	1,748	2,344	2,409	2,659	3,199	318	775	775
002	Shared Services General Office	1630	Stores Expense Undistributed	05414	Lodging	135	135	501	501	595	1,042	1,347	1,347	1,910	179	687	687
002	Shared Services General Office	1630	Stores Expense Undistributed	05420	Employee Development	-	180	258	832	1,248	1,248	1,995	2,793	3,171	25	25	25
002	Shared Services General Office	1630	Stores Expense Undistributed	05422	Operator Qualifications Training	258	258	258	258	258	258	258	258	258	-	-	-
002	Shared Services General Office	1630	Stores Expense Undistributed	06111	Contract Labor	-	-	-	-	-	90,310	112,057	223,569	259,899	-	71,892	71,892
002	Shared Services General Office	1630	Stores Expense Undistributed	07443	Uniforms	-	-	43	43	43	43	43	43	43	80	80	80
002	Shared Services General Office	1630	Stores Expense Undistributed	07499	Misc Employee Welfare Exp	-	-	-	-	112	112	112	112	112	-	-	562
002	Shared Services General Office	1630	Stores Expense Undistributed	09174	W/H Obsolete Inv Adj	19,750	19,750	19,750	19,750	19,750	23,268	23,268	33,487	35,725	-	8,162	8,162
002	Shared Services General Office	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	(158,358)	(189,429)	(226,450)	(258,743)	(295,523)	(445,772)	(502,884)	(662,259)	(735,824)	(40,370)	(135,064)	(170,200)
002	Shared Services General Office	1650	Prepayments	13000	Prepaid Expenses Misc	214,622	366,922	474,486	378,671	306,312	429,335	561,162	474,973	566,132	469,207	375,524	281,841
002	Shared Services General Office	1650	Prepayments	13001	Prepaid-Worker's Comp Ins	-	-	-	-	(23,250)	-	-	-	-	-	(5,038)	-
002	Shared Services General Office	1650	Prepayments	13004	Prepaid-Insurance-Other	54,078	44,227	49,145	38,915	28,685	18,455	109,213	98,796	88,378	98,570	88,033	77,495
002	Shared Services General Office	1650	Prepayments	13005	Prepaid-Insurance-D&O	1,179,718	943,774	707,831	471,887	235,943	(0)	2,548,049	2,310,529	2,079,478	1,848,426	1,617,361	1,386,309
002	Shared Services General Office	1650	Prepayments	13006	Prepaid Insurance-Public Liability	28,554,646	25,013,335	21,464,021	17,914,706	14,365,392	10,816,077	7,266,763	3,717,448	168,134	44,483,113	42,678,823	38,431,260
002	Shared Services General Office	1650	Prepayments	13012	Prepaid-COLI Ins Premium	60,407	41,485	94,145	76,899	59,653	177,775	160,532	143,285	108,793	91,547	74,300	74,300
002	Shared Services General Office	1650	Prepayments	13013	Prepaid-SS Mailroom Postage Machine	(1,994)	427	(6,521)	(4,006)	(4,663)	(2,319)	(8,334)	(14,706)	363	(26,734)	(1,976)	(6,794)
002	Shared Services General Office	1650	Prepayments	13015	Prepaid-Postage for Cust Billing	198,324	217,004	231,025	391,531	160,806	271,344	336,001	388,989	160,273	272,700	(259,095)	109,657
002	Shared Services General Office	1650	Prepayments	13017	Prepaid-Postage Due	5,568	5,568	(18)	4,982	4,982	4,982	4,982	4,982	4,982	4,982	4,982	4,982
002	Shared Services General Office	1650	Prepayments	13027	Prepaid-Southern Gas Dues	(0)	38,667	34,800	30,933	27,067	23,200	19,333	15,467	11,600	7,733	50,267	46,400
002	Shared Services General Office	1650	Prepayments	13028	Prepaid-American Gas Dues	1,051,839	956,218	860,596	764,974	669,352	573,731	478,109	382,487	286,865	191,244	95,622	1,219,407
002	Shared Services General Office	1650	Prepayments	13035	Prepaid-5YR Revolving Credit Facility	1,076,578	1,076,578	1,076,578	1,076,578	1,076,578	1,076,578	1,076,578	1,076,578	1,076,578	1,076,578	1,076,578	1,076,578
002	Shared Services General Office	1650	Prepayments	13060	Prepaid - Sports Events	170,153	656,571	1,039,338	750,305	750,305	750,305	750,305	750,305	750,305	750,305	715,762	698,491
002	Shared Services General Office	1650	Prepayments	13067	Prepaid-Blueflame Property Insurance	726,767	-	9,040,675	8,218,796	7,396,916	6,575,036	5,753,157	4,931,277	4,109,398	3,287,518	2,465,639	1,643,759
002	Shared Services General Office	1650	Prepayments	13124	Ppd SW & HW Maint	34,548,774	34,097,737	33,172,154	31,341,036	34,016,176	34,338,272	34,366,417	32,710,362	31,259,050	32,051,279	37,262,479	38,544,507
002	Shared Services General Office	1650	Prepayments	13128	Prepaid-KPMG Internal Audit	(190,796)	107,272	(33,410)	(174,092)	123,976	(16,706)	164,362	23,680	-	(140,680)	67,095	(73,587)
002	Shared Services General Office	1650	Prepayments	13130	Prepaid-Rating Agency Fee	235,974	388,958	344,417	299,875	255,333	256,592	204,417	152,242	172,959	196,692	143,424	302,990
002	Shared Services General Office	1650	Prepayments	13211	Prepaid-Bank of Texas	12,232	6,116	60,000	55,000	50,000	45,000	40,000	35,000	30,000	25,000	20,000	15,000
002	Shared Services General Office	1650	Prepayments	13212	Prepaid-3YR Revolving Credit Facility	562,561	562,561	562,561	562,561	562,561	562,561	562,561	562,561	562,561	562,561	562,561	562,561
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	13499	Interest Receivable	-	-	-	-	-	-	-	-	1,958	1,528,889	1,217,583	1,526,440
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	13763	Workday Expense Cloud Project	-	-	39,702	-	-	45,373	-	-	45,373	-	-	45,373
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	13764	Locusview Cloud Project	-	-	26,249	-	-	26,249	-	-	26,249	-	-	26,249
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	13789	Annual Merit VPP Cloud Project	-	-	18,672	-	-	10,877	-	-	10,877	-	-	10,877
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	13790	WD Open Enrollment Cloud Project	-	-	11,543	-	-	6,724	-	-	6,724	-	-	6,724
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	13791	Exchange Migration Cloud Project	-	-	34,352	-	-	34,352	-	-	34,352	-	-	34,352
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	13792	Office Upgrade OPP Cloud Project	-	-	853	-	-	853	-	-	853	-	-	853
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	13793	Installing MS Teams Cloud Project	-	-	22,436	-	-	22,436	-	-	22,436	-	-	22,436
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	13794	OneDrive Migration Cloud Project	-	-	25,073	-	-	25,073	-	-	25,073	-	-	25,073
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	13799	Critical Even Managment Cloud Project	-	-	23,643	-	-	23,643	-	-	23,643	-	-	23,643
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15000	Enterprise LMS Cloud Project	-	-	19,087	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15001	Cloud Project-Tax Data Warehouse	-	-	33,397	-	-	20,873	-	-	8,349	-	-	-
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15002	Cloud Project-Salesforce Implementation	-	-	97,453	-	-	64,968	-	-	32,484	-	-	-
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15003	Locusview Cloud Project Phase II	-	-	316,999	-	-	230,545	-	-	144,090	-	-	57,636
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15004	WD Recruiting Cloud Project	-	-	242,292	-	-	109,031	-	-	109,031	-	-	109,031
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15005	Enverus Cloud Project	-	-	60,817	-	-	60,817	-	-	50,681	-	-	35,477
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15007	OJT Application Project	-	-	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15008	Anaplan Cloud Project	-	-	242,563	-	-	130,332	-	-	130,332	-	-	130,332
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15009	Capturis Utility Bill Pay Cloud	-	-	14,889	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15010	Timekeeping App-Cloud Proj	-	-	112,810	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15011	HR Case Mgmt Cloud Proj	-	-	62,675	-	-	39,172	-	-	16,473	-	-	-
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15012	Cloud PBX Project	-	-	-	-	-	-	-	-	164,800	-	-	165,145
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15013	Arcos Implementation Cloud	-	-	-	-	-	-	-	-	137,067	-	-	137,067
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15014	Salesforce Field Service Cloud	-	-	-	-	-	-	-	-	259,551	-	-	259,038
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15015	Resolver GRC Cloud Project	-	-	-	-	-	-	-	-	320,356	-	-	293,660
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15016	Enterprise Sabrix Tax Cloud	-	-	-	-	-	-	-	-	-	-	-	8,137
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15017	Lease Accelerator Implement Cloud	-	-	-	-	-	-	-	-	-	-	-	19,147
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15018	Cloud Anaplan Enterprise Model	-	-	-	-	-	-	-	-	-	-	-	425,462
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	21143	Carbon Credits	-	29,228	29,228	29,228	29,228	29,228	29,228	29,228	29,228	29,228	29,228	29,228
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	27347	Hedging Open Positions	94,554,205	111,257,959	95,735,056	99,654,146	116,125,786	123,716,393	137,730,802	150,458,151	-	300,193,301	266,607,788	232,975,082
002	Shared Services General Office	1823	Other Regulatory Assets	13763	Workday Expense Cloud Project	254,753	251,444	208,434	244,827	240,678	191,155	232,378	228,229	178,706	219,930	215,780	166,257
002	Shared Services General Office	1823	Other Regulatory Assets	13764	Locusview Cloud Project	67,809	65,622	37,186	61,247	59,060	30,624	54,685	52,497	24,061	48,123	45,935	17,499
002	Shared Services General Office	1823	Other Regulatory Assets	13789	Annual Merit VPP Cloud Project	31,120	29,564	9,336	26,452	26,011	14,694	25,130	24,689	13,371	23,807	23,366	12,048
002	Shared Services General Office	1823	Other Regulatory Assets	13790	WD Open Enrollment Cloud Project	19,238	18,276	5,771	16,352	16,079	9,083	15,534	15,262	8,266	14,717	14,444	7,448
002	Shared Services General Office	1823	Other Regulatory Assets	13791	Exchange Migration Cloud Project	94,468	91,605	54,391	85,880	83,017	45,803	77,292	74,429	37,215	68,704	65,841	28,627
002	Shared Services General Office	1823	Other Regulatory Assets	13792	Office Upgrade OPP Cloud Project	2,131	2,060	1,137	1,918	1,847	924	1,705	1,634	710	1,492	1,421	497
002	Shared Services General Office	1823	Other Regulatory Assets	13793	Installing MS Teams Cloud Project	57,959	56,089	31,784	52,350	50,480	26,175	46,741	44,871	20,566	41,132	39,262	14,957
002	Shared Services General Office	1823	Other Regulatory Assets	13794	OneDrive Migration Cloud Project	60,593	58,504	31,341	54,325	52,236	25,073</						

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23
002	Shared Services General Office	1840	Clearing Account	13607	Benefits B Medical Variance Clr	(379,362)	(209,662)	(230,689)	(5,678)	1,077,098	1,087,339	855,070	965,303	764,439	7,436	101,269	228,120
002	Shared Services General Office	1840	Clearing Account	13609	Benefits B Emp ESOP Variance Clr	(39,862)	(61,879)	(115,006)	(98,253)	(173,143)	(184,361)	(139,834)	(199,052)	(212,763)	40,725	91,071	131,996
002	Shared Services General Office	1840	Clearing Account	13610	Benefits B Emp other Variance Clr	(44,279)	(51,506)	(58,780)	(65,873)	(73,095)	(80,250)	(84,157)	(91,538)	(98,844)	(17,882)	(5,235)	(5,181)
002	Shared Services General Office	1840	Clearing Account	13611	Benefits B RSP FACC Variance Clr	259,264	264,859	294,516	302,267	330,434	281,759	293,918	318,300	323,100	51,062	100,220	53,672
002	Shared Services General Office	1840	Clearing Account	13612	Benefits B Emp Basic Life Variance Clr	(72,969)	(74,827)	(119,214)	(120,976)	(120,468)	(188,481)	(189,267)	(188,457)	(260,512)	(1,226)	(1,906)	(62,617)
002	Shared Services General Office	1840	Clearing Account	13613	Benefits B Emp LTD Variance Clr	(1,374)	(5,868)	(6,211)	(10,397)	(7,322)	(1,715)	(2,780)	1,258	(4,428)	(642)	184	7,071
002	Shared Services General Office	1840	Clearing Account	13621	Capital Benefits D True up Medical	(4,234)	(3,786)	(6,182)	2,343	16,933	19,972	12,420	12,519	6,605	(2,182)	(1,443)	1,713
002	Shared Services General Office	1840	Clearing Account	13623	Capital Benefits D True up Emp ESOP	(621)	(1,679)	(3,301)	(5,460)	(7,808)	(7,442)	(6,678)	(9,228)	(9,518)	(42)	749	1,870
002	Shared Services General Office	1840	Clearing Account	13624	Capital Benefits D True up Emp other	(849)	(1,093)	(1,316)	(1,487)	(1,977)	(2,156)	(2,300)	(2,570)	(2,735)	(370)	(112)	(120)
002	Shared Services General Office	1840	Clearing Account	13625	Capital Benefits D True up RSP FACC	4,929	5,322	6,115	6,715	7,261	6,212	6,492	7,006	7,013	574	1,501	605
002	Shared Services General Office	1840	Clearing Account	13626	Capital Benefits D True up Basic Life	(1,394)	(1,610)	(2,711)	(2,732)	(3,433)	(5,203)	(5,333)	(5,496)	(7,413)	(74)	(106)	(1,518)
002	Shared Services General Office	1840	Clearing Account	13627	Capital Benefits D True up LTD	(8)	(196)	(274)	(239)	(757)	(493)	(588)	(615)	(771)	(102)	(133)	29
002	Shared Services General Office	1840	Clearing Account	13628	Capital Benefits E Cap TU offset Medical	4,234	3,786	6,182	(2,343)	(16,933)	(19,972)	(12,420)	(12,519)	(6,605)	2,182	1,443	(1,713)
002	Shared Services General Office	1840	Clearing Account	13630	Capital Benefits E Cap TU offset Emp ESOP	621	1,679	3,301	5,460	7,808	7,442	6,678	9,518	9,518	42	(749)	(1,870)
002	Shared Services General Office	1840	Clearing Account	13631	Capital Benefits E Cap TU offset Emp other	849	1,093	1,316	1,487	1,977	2,156	2,300	2,570	2,735	370	112	120
002	Shared Services General Office	1840	Clearing Account	13632	Capital Benefits E Cap TU offset RSP FACC	(4,929)	(5,322)	(6,115)	(6,715)	(7,261)	(6,212)	(6,492)	(7,006)	(7,013)	(574)	(1,501)	(605)
002	Shared Services General Office	1840	Clearing Account	13633	Capital Benefits E Cap TU offset Basic Life	1,394	1,610	2,711	2,732	3,433	5,203	5,333	5,496	7,413	74	106	1,518
002	Shared Services General Office	1840	Clearing Account	13634	Capital Benefits E Cap TU offset LTD	8	196	274	239	757	493	588	615	771	102	133	(29)
002	Shared Services General Office	1840	Clearing Account	13635	Capital Benefits F Medical Load Clr	(51,225)	(72,178)	(94,067)	(107,800)	(155,369)	(159,936)	(180,155)	(212,713)	(233,485)	(20,327)	(42,299)	(58,909)
002	Shared Services General Office	1840	Clearing Account	13636	Capital Benefits F Payroll Tax Load Clr	-	-	-	-	0	-	-	-	-	-	-	-
002	Shared Services General Office	1840	Clearing Account	13637	Capital Benefits F Emp ESOP Load Clr	(10,629)	(15,128)	(19,828)	(22,773)	(32,990)	(33,970)	(38,312)	(45,301)	(49,761)	(4,806)	(10,230)	(14,331)
002	Shared Services General Office	1840	Clearing Account	13639	Capital Benefits F RSP FACC Load Clr	(5,229)	(7,478)	(9,828)	(11,297)	(16,408)	(16,899)	(19,069)	(22,563)	(24,793)	(2,450)	(5,237)	(7,343)
002	Shared Services General Office	1840	Clearing Account	13640	Capital Benefits F Basic Life Load Clr	(585)	(834)	(1,093)	(1,256)	(1,820)	(1,874)	(2,114)	(2,500)	(2,747)	(265)	(563)	(789)
002	Shared Services General Office	1840	Clearing Account	13641	Capital Benefits F LTD Load Clr	(1,873)	(2,668)	(3,499)	(4,019)	(5,826)	(5,999)	(6,767)	(8,002)	(8,791)	(771)	(1,605)	(2,235)
002	Shared Services General Office	1840	Clearing Account	13642	Capital Benefits G Medical Trans out	(12,593)	(13,654)	(15,901)	(17,297)	(18,947)	(26,043)	(28,485)	(30,946)	(34,205)	(2,424)	(6,256)	(11,867)
002	Shared Services General Office	1840	Clearing Account	13643	Capital Benefits G Payroll Tax Trans out	-	-	-	-	-	-	(0)	-	-	-	-	-
002	Shared Services General Office	1840	Clearing Account	13644	Capital Benefits G Emp ESOP Trans out	(2,606)	(2,834)	(3,316)	(3,616)	(3,971)	(5,494)	(6,018)	(6,547)	(7,247)	(520)	(1,467)	(2,852)
002	Shared Services General Office	1840	Clearing Account	13646	Capital Benefits G RSP FACC Trans out	(1,284)	(1,398)	(1,639)	(1,789)	(1,966)	(2,728)	(2,990)	(3,254)	(3,604)	(260)	(746)	(1,458)
002	Shared Services General Office	1840	Clearing Account	13647	Capital Benefits G Basic Life Trans out	(144)	(156)	(183)	(200)	(219)	(303)	(332)	(361)	(400)	(29)	(81)	(157)
002	Shared Services General Office	1840	Clearing Account	13648	Capital Benefits G LTD Trans out	(460)	(501)	(586)	(639)	(702)	(971)	(1,064)	(1,157)	(1,281)	(92)	(237)	(450)
002	Shared Services General Office	1840	Clearing Account	13649	Expense Benefits H Medical Trans out	(133)	(133)	(133)	(133)	(133)	(204)	(265)	(336)	(387)	(166)	(386)	(452)
002	Shared Services General Office	1840	Clearing Account	13650	Expense Benefits H Payroll Tax Trans out	-	-	-	-	-	-	-	-	(0)	-	(0)	-
002	Shared Services General Office	1840	Clearing Account	13651	Expense Benefits H Emp ESOP Trans out	(28)	(28)	(28)	(28)	(28)	(44)	(57)	(72)	(83)	(36)	(90)	(106)
002	Shared Services General Office	1840	Clearing Account	13653	Expense Benefits H RSP FACC Trans out	(14)	(14)	(14)	(14)	(14)	(22)	(28)	(36)	(42)	(18)	(46)	(54)
002	Shared Services General Office	1840	Clearing Account	13654	Expense Benefits H Basic Life Trans out	(2)	(2)	(2)	(2)	(2)	(2)	(3)	(4)	(5)	(2)	(5)	(6)
002	Shared Services General Office	1840	Clearing Account	13655	Expense Benefits H LTD Trans out	(5)	(5)	(5)	(5)	(5)	(8)	(10)	(13)	(15)	(6)	(15)	(17)
002	Shared Services General Office	1840	Clearing Account	13656	Capital Benefits I Medical Trans in	(3,977)	(4,435)	(4,800)	(4,999)	(5,371)	(6,590)	(7,220)	(9,407)	(10,340)	(1,263)	(2,292)	(3,818)
002	Shared Services General Office	1840	Clearing Account	13657	Capital Benefits I Payroll Tax Trans in	(1,653)	(1,851)	(2,007)	(2,093)	(2,243)	(2,739)	(2,980)	(3,887)	(4,266)	(487)	(877)	(1,508)
002	Shared Services General Office	1840	Clearing Account	13658	Capital Benefits I Emp ESOP Trans in	(856)	(958)	(1,039)	(1,084)	(1,164)	(1,424)	(1,553)	(2,026)	(2,223)	(258)	(446)	(780)
002	Shared Services General Office	1840	Clearing Account	13660	Capital Benefits I RSP FACC Trans in	(349)	(389)	(418)	(434)	(466)	(566)	(617)	(788)	(860)	(99)	(173)	(318)
002	Shared Services General Office	1840	Clearing Account	13661	Capital Benefits I Basic Life Trans in	(41)	(46)	(50)	(52)	(56)	(69)	(75)	(97)	(107)	(12)	(24)	(43)
002	Shared Services General Office	1840	Clearing Account	13662	Capital Benefits I LTD Trans in	(133)	(149)	(162)	(169)	(181)	(221)	(241)	(314)	(345)	(40)	(73)	(127)
002	Shared Services General Office	1840	Clearing Account	13663	Expense Benefits J Medical Trans in	-	-	-	-	-	(71)	(133)	(204)	(255)	(166)	(386)	(452)
002	Shared Services General Office	1840	Clearing Account	13664	Expense Benefits J Payroll Tax Trans in	-	-	-	-	-	(34)	(63)	(97)	(121)	(79)	(178)	(208)
002	Shared Services General Office	1840	Clearing Account	13665	Expense Benefits J Emp ESOP Trans in	-	-	-	-	-	(15)	(28)	(44)	(55)	(36)	(90)	(106)
002	Shared Services General Office	1840	Clearing Account	13667	Expense Benefits J RSP FACC Trans in	-	-	-	-	-	(8)	(14)	(22)	(27)	(18)	(46)	(54)
002	Shared Services General Office	1840	Clearing Account	13668	Expense Benefits J Basic Life Trans in	-	-	-	-	-	(1)	(2)	(2)	(3)	(2)	(5)	(6)
002	Shared Services General Office	1840	Clearing Account	13669	Expense Benefits J LTD Trans in	-	-	-	-	-	(3)	(5)	(8)	(10)	(6)	(15)	(17)
002	Shared Services General Office	1840	Clearing Account	13670	Benefits K Medical Transfers	3,977	4,435	4,800	4,999	5,371	6,662	7,353	9,611	10,595	1,429	2,678	4,270
002	Shared Services General Office	1840	Clearing Account	13671	Benefits K Payroll Tax Transfers	1,653	1,851	2,007	2,093	2,243	2,773	3,043	3,984	4,387	566	1,055	1,716
002	Shared Services General Office	1840	Clearing Account	13672	Benefits K Emp ESOP Transfers	856	958	1,039	1,084	1,164	1,439	1,581	2,069	2,278	294	536	886
002	Shared Services General Office	1840	Clearing Account	13674	Benefits K RSP FACC Transfers	349	389	418	434	466	573	631	810	887	117	219	372
002	Shared Services General Office	1840	Clearing Account	13675	Benefits K Basic Life Transfers	41	46	50	52	56	69	76	100	110	14	29	49
002	Shared Services General Office	1840	Clearing Account	13676	Benefits K LTD Transfers	133	149	162	169	181	224	246	322	355	46	88	144
002	Shared Services General Office	1840	Clearing Account	13800	Expense Advance Clearing	643	643	643	643	643	643	643	643	643	4,884	643	643
002	Shared Services General Office	1840	Clearing Account	13807	Cap Benefits F Pension Load Clr	(8,649)	(12,029)	(15,561)	(17,773)	(25,450)	(26,187)	(29,449)	(34,701)	(38,052)	(2,837)	(5,836)	(8,055)
002	Shared Services General Office	1840	Clearing Account	13808	Cap Benefits F FAS 106 Load Clr	(7,080)	(9,664)	(12,365)	(14,048)	(19,926)	(20,490)	(22,984)	(26,998)	(29,561)	(2,322)	(4,736)	(6,561)
002	Shared Services General Office	1840	Clearing Account	13809	Cap Benefits F Workers Comp Clr	(351)	(501)	(656)	(756)	(1,093)	(1,125)	(1,269)	(1,501)	(1,649)	(133)	(269)	(373)
002	Shared Services General Office	1840	Clearing Account	13810	Employer FICA Clearing	(0)	-	-	-	0	-	-	-	-	-	-	-
002	Shared Services General Office	1840	Clearing Account	13811	Employer FUTA Clearing	-	-	-	-	0	-	-	-	-	-	-	-
002	Shared Services General Office	1840	Clearing Account	13812	Employer SUTA Clearing	(10)	-	-	-	(0)	-	-	-	-	-	-	-
002	Shared Services General Office	1840	Clearing Account	13815	Benefits K Pension Transfers	717	794	857	892	950	1,159	1,265	1,645	1,810	224	404	616
002	Shared Services General Office	1840	Clearing Account	13816	Benefits K FAS106 Transfers	444	484	516	534	564	673	730	930	1,019	123	225	332
002	Shared Services General Office	1840	Clearing Account	13820	Workers' Comp Clearing	(22,772)	(12,602)	(14,396)	(4,227)	7,173	(715)	9,454	27,333	18,556	23,615	33,776	26,535
002	Shared Services General Office	1840	Clearing Account	13821	Basic Life Insurance Clearing	141,435	158,555	220,821	237,941	255,060	339,914	357,034	374,154	462,243	22,194	44,389	124,966
002	Shared Services General Office	1840	Clearing Account	13822	FAS/106 Clearing	657,242	821,552	985,863	1,150,173	1,314,483	1,478,794	1,643,104	1,807,415	1,971,725	163,093	326,187	489,280
002	Shared Services General Office	1840	Clearing Account	13823	Medical/Dental Insurance Clearing	6,086,399	7,201,851	8,727,921	9,796,186	10,198,058	11,606,617	13,214,431	14,615,364	16,167,710	1,536,577	3,025,818	4,359,781
002	Shared Services General Office	1840	Clearing Account	13824	LTD Clearing	220,466	273,799	331,353	384,686	438,019	486,305	539,638	592,971	649,969	59,234	118,468	167,039
002	Shared Services General Office	1840	Clearing Account	13825	Rent Clearing	90,418	131,620	41,202	41,202	82,404	116,291	150,319	191,521	-	-	-	-
002	Shared Services General Office	1840	Clearing Account	13826	Employer ESOP Matching	811,166	990,905	1,176,672	1,360,528	1,542,870	1,816,054	1,997,227	2,182,260	2,366,319	188,681	380,060	667,590
002	Shared Services General Office	1840	Clearing Account	13827	ESOP-Other Clearing	6,935	20,775	58,369	32,645	96,756	96,974	45,462	95,788	95,951	9,719	10,034	10,430
002	Shared Services General Office	1840	Clearing Account	13828	Pension Cost Clearing	821,539	1,026,924	1,232,309	1,437,694	1,643,079	1,848,463	2,053,848	2,259,233	2,464,618	184,409	368,8	

Atmos Energy Corporation - Shared Services
Trial Balance - Balance Sheet Accounts
Calendar 2023

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23
002	Shared Services General Office	1840	Clearing Account	13880	Benefits A Cr Exp Load Pension	(917,855)	(1,120,113)	(1,357,631)	(1,562,424)	(1,790,654)	(2,014,177)	(2,230,328)	(2,467,056)	(2,680,902)	(196,193)	(396,770)	(580,986)
002	Shared Services General Office	1840	Clearing Account	13881	Benefits A Cr Exp Load FAS106	(701,889)	(856,557)	(1,038,188)	(1,194,795)	(1,369,324)	(1,540,253)	(1,705,545)	(1,886,573)	(2,050,102)	(166,936)	(337,602)	(494,348)
002	Shared Services General Office	1840	Clearing Account	13882	Capital Benefits E Cap TU offset Pension	(3,156)	(3,043)	(3,751)	(4,414)	(3,667)	(4,746)	(5,027)	(5,690)	(5,938)	(325)	(789)	(1,110)
002	Shared Services General Office	1840	Clearing Account	13883	Capital Benefits E Cap TU offset FAS106	(2,536)	(2,237)	(2,571)	(2,900)	(1,913)	(2,554)	(2,540)	(2,787)	(2,809)	(12)	(108)	(84)
002	Shared Services General Office	1840	Clearing Account	13886	Capital Benefits D True up Pension	3,156	3,043	3,751	4,414	3,667	4,746	5,027	5,690	5,938	325	789	1,110
002	Shared Services General Office	1840	Clearing Account	13887	Capital Benefits D True up FAS106	2,536	2,237	2,571	2,900	1,913	2,554	2,540	2,787	2,809	12	108	84
002	Shared Services General Office	1840	Clearing Account	13889	Benefits B Pension Variance Clr	110,580	112,760	150,523	154,012	188,358	212,018	228,771	267,217	279,909	15,331	35,501	39,974
002	Shared Services General Office	1840	Clearing Account	13890	Benefits B FAS106 Variance Clr	56,234	50,649	72,276	67,684	86,705	97,546	103,106	125,253	127,706	6,708	17,519	15,007
002	Shared Services General Office	1840	Clearing Account	13891	Capital Benefits D True up WorkComp	1,091	1,153	1,460	1,419	1,619	2,077	2,065	1,873	2,316	(330)	(385)	(62)
002	Shared Services General Office	1840	Clearing Account	13892	Capital Benefits E Cap TU offset WorkComp	(1,091)	(1,153)	(1,460)	(1,419)	(1,619)	(2,077)	(2,065)	(1,873)	(2,316)	330	385	62
002	Shared Services General Office	1840	Clearing Account	13893	Expense Benefits H Workers Comp Transfer out	(1)	(1)	(1)	(1)	(1)	(1)	(2)	(2)	(3)	(1)	(3)	(3)
002	Shared Services General Office	1840	Clearing Account	13894	Auto insurance installment	56,673	56,673	-	67,590	67,590	67,590	67,590	67,590	67,590	67,590	-	67,590
002	Shared Services General Office	1840	Clearing Account	13895	Capital Benefits I Workers Comp Trans in	(173)	(193)	(208)	(218)	(230)	(274)	(290)	(375)	(408)	(36)	(70)	(169)
002	Shared Services General Office	1840	Clearing Account	13897	Expense Benefits J Workers Comp Trans in	-	-	-	-	-	(1)	(1)	(1)	(2)	(1)	(3)	(3)
002	Shared Services General Office	1840	Clearing Account	13898	AP Refund Checks	(6,420)	(13,542)	34,428	(14,641)	(13,626)	(21,503)	(13,626)	(14,146)	(14,542)	(19,786)	(17,396)	(9,112)
002	Shared Services General Office	1840	Clearing Account	13899	Benefits K Workers Comp Transfers	173	193	208	218	230	274	291	376	410	37	72	172
002	Shared Services General Office	1840	Clearing Account	27001	842 Real Estate Lease - A&G	1,952,997	2,032,467	691,392	765,574	850,654	927,607	1,002,426	1,078,930	1,156,104	1,248,643	1,341,263	1,491,485
002	Shared Services General Office	1840	Clearing Account	27004	842 Fleet Lease	-	-	-	-	-	-	-	-	-	0	-	-
002	Shared Services General Office	1840	Clearing Account	27006	842 Copier Lease	-	-	-	-	-	-	-	-	-	0	(0)	(0)
002	Shared Services General Office	1860	Miscellaneous deferred debits	13035	Prepaid-5YR Revolving Credit Facility	3,409,165	3,319,450	3,229,735	3,140,020	3,050,306	2,960,591	2,870,876	2,781,161	2,691,446	2,601,731	2,512,016	2,422,301
002	Shared Services General Office	1860	Miscellaneous deferred debits	13060	Prepaid - Sports Events	3,125,532	3,073,081	3,020,631	2,968,180	2,915,730	2,863,280	2,810,829	2,758,379	2,705,928	2,653,245	2,600,562	2,547,879
002	Shared Services General Office	1860	Miscellaneous deferred debits	13212	Prepaid-3YR Revolving Credit Facility	656,321	609,441	562,561	515,681	468,801	421,921	375,041	328,161	281,280	234,400	187,520	140,640
002	Shared Services General Office	1860	Miscellaneous deferred debits	13900	Deferred Asset Projects	(99,505)	(99,505)	(99,505)	(99,505)	(99,505)	(99,505)	(99,505)	(99,505)	(99,505)	(99,505)	(99,505)	(99,505)
002	Shared Services General Office	1860	Miscellaneous deferred debits	13957	Def Dr - Payroll Clearing	4,958	37,478	8,695	10,506	-	33,005	11,275	(28,158)	7,035	28,782	(15,084)	(11,768)
002	Shared Services General Office	1860	Miscellaneous deferred debits	13992	Deferred Retirement Costs	30,321,377	29,171,195	34,054,666	33,841,703	33,343,319	33,054,173	32,838,533	32,382,869	31,521,803	30,881,239	31,628,392	32,327,485
002	Shared Services General Office	1860	Miscellaneous deferred debits	13993	Pension Assets Noncurrent	(4,938,171)	-	(6,020,485)	(6,561,642)	(7,102,799)	8,000,000	-	-	-	-	-	-
002	Shared Services General Office	1860	Miscellaneous deferred debits	14132	COLI Cash surrender Value	17,033,486	15,420,789	15,440,760	15,531,467	15,550,654	15,569,904	15,723,883	15,742,553	15,761,285	15,795,661	15,973,212	11,987,512
002	Shared Services General Office	1860	Miscellaneous deferred debits	14133	COLI Loans Against CSV	(15,898,538)	(14,370,718)	(14,474,176)	(14,474,176)	(14,474,176)	(14,753,097)	(14,753,097)	(14,753,097)	(14,789,600)	(14,789,600)	(11,209,721)	(11,209,721)
002	Shared Services General Office	1860	Miscellaneous deferred debits	14162	2 B Universal Shelf Registration	136,714	131,187	241,387	140,744	165,795	165,795	165,795	165,795	165,795	165,795	165,795	135,952
002	Shared Services General Office	1860	Miscellaneous deferred debits	14167	Fees related to Equity Offerings	252,648	321,059	-	120,200	454,131	467,677	490,017	562,214	-	-	128,248	156,352
002	Shared Services General Office	1860	Miscellaneous deferred debits	14168	RS-Taxes Withheld	(1,773,794)	(1,542,396)	(1,542,396)	0	-	-	2,410	2,348	-	-	(2,107,087)	7,616
002	Shared Services General Office	1860	Miscellaneous deferred debits	15011	HR Case Mgmt Cloud Proj	-	3,622	3,219	2,817	2,414	2,012	1,610	1,207	-	402	-	-
002	Shared Services General Office	1860	Miscellaneous deferred debits	15012	Cloud PBX Project	-	-	-	425,412	408,416	401,863	396,297	383,719	207,382	359,424	345,912	166,506
002	Shared Services General Office	1860	Miscellaneous deferred debits	15013	Arcos Implementation Cloud	-	-	-	-	-	-	-	-	(137,067)	-	-	(137,067)
002	Shared Services General Office	1860	Miscellaneous deferred debits	15014	Salesforce Field Service Cloud	-	-	-	-	-	-	-	-	(259,551)	-	-	(259,038)
002	Shared Services General Office	1860	Miscellaneous deferred debits	15015	Resolver GRC Cloud Project	-	-	-	-	-	-	-	-	53,393	347,052	320,356	(0)
002	Shared Services General Office	1860	Miscellaneous deferred debits	15016	Enterprise Sabrix Tax Cloud	-	-	-	-	-	-	-	-	-	-	39,328	30,513
002	Shared Services General Office	1860	Miscellaneous deferred debits	15017	Lease Accelerator Implement Cloud	-	-	-	-	-	-	-	-	-	40,695	44,798	24,114
002	Shared Services General Office	1860	Miscellaneous deferred debits	15018	Cloud Anaplan Enterprise Model	-	-	-	-	-	-	-	-	-	-	-	1,240,931
002	Shared Services General Office	1860	Miscellaneous deferred debits	27001	842 Real Estate Lease - A&G	40,701,221	40,444,626	40,187,267	39,929,144	39,670,254	39,686,018	39,426,704	39,166,598	38,905,700	41,804,667	41,518,010	41,228,618
002	Shared Services General Office	1860	Miscellaneous deferred debits	27004	842 Fleet Lease	139,223	248,663	243,948	239,217	304,819	299,161	293,483	287,785	282,066	67,184	64,353	61,514
002	Shared Services General Office	1860	Miscellaneous deferred debits	27006	842 Copier Lease	95,096	91,084	87,064	83,037	79,878	75,112	71,139	67,158	63,169	59,172	55,168	51,157
002	Shared Services General Office	1860	Miscellaneous deferred debits	27347	Hedging Open Positions	249,647,706	276,469,416	250,232,030	259,784,799	283,176,476	278,770,846	304,084,817	327,394,491	379,101,067	120,017,259	102,791,149	84,586,186
002	Shared Services General Office	1890	Unamortized Loss on Reacquired Debt	19100	Retirement of MVG Debt	3,350,209	3,336,220	3,322,232	3,308,244	3,294,255	3,280,267	3,266,279	3,252,290	3,238,302	3,224,313	3,210,325	3,196,337
002	Shared Services General Office	1890	Unamortized Loss on Reacquired Debt	19113	Retirement Premium on NP Series J	0	0	0	0	0	0	0	0	0	0	0	0
002	Shared Services General Office	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	502,204,071	502,204,071	454,932,367	454,932,367	454,932,367	475,199,689	475,199,689	475,199,689	509,219,160	509,219,160	509,219,160	492,223,091
002	Shared Services General Office	1900	Accumulated Deferred Income Taxes	28206	Accum Defer State Inc Tax	8,307,744	8,307,744	8,222,741	8,222,741	8,229,919	8,229,919	8,229,919	8,229,919	6,957,625	6,957,625	6,957,625	7,040,447
002	Shared Services General Office	2010	Common stock issued	00000	Default	(713,813)	(713,864)	(720,424)	(720,437)	(728,552)	(734,523)	(740,316)	(740,331)	(740,464)	(740,481)	(741,309)	(752,172)
002	Shared Services General Office	2110	Miscellaneous paid-In capital	00000	Default	(6,065,221,310)	(6,065,463,975)	(6,209,791,362)	(6,210,096,338)	(6,403,849,061)	(6,540,520,476)	(6,676,725,491)	(6,679,268,858)	(6,683,897,865)	(6,686,680,550)	(6,687,395,277)	(6,944,693,545)
002	Shared Services General Office	2110	Miscellaneous paid-In capital	10256	Restricted Stock Grant Value--LTIP - Performance Based	21,271,711	21,271,711	21,206,826	21,206,826	28,852,303	28,417,688	28,635,722	30,742,469	17,029,690	19,513,625	19,471,891	19,403,923
002	Shared Services General Office	2110	Miscellaneous paid-In capital	10257	Restricted Stock Accumulated Amort--LTIP Performance Based	(13,569,125)	(14,096,205)	(14,634,881)	(15,197,866)	(17,442,352)	(18,033,493)	(20,805,857)	(22,235,270)	(8,561,037)	(10,141,826)	(10,646,990)	(11,158,360)
002	Shared Services General Office	2110	Miscellaneous paid-In capital	10260	RSU Grant Value - LTIP Time Lapse	20,142,269	20,142,269	20,085,587	20,085,587	21,073,097	21,099,264	21,032,867	21,032,867	20,937,961	20,937,961	20,937,961	20,937,961
002	Shared Services General Office	2110	Miscellaneous paid-In capital	10261	RSU Accumulated Amort - LTIP Time Lapse	(16,199,817)	(16,436,389)	(16,636,000)	(16,873,643)	(14,691,092)	(14,976,193)	(15,789,297)	(15,789,297)	(15,744,796)	(16,022,100)	(16,272,178)	(16,530,591)
002	Shared Services General Office	2110	Miscellaneous paid-In capital	10264	RSU Grant Value - MIP	11,082,932	11,082,932	11,082,932	11,082,932	11,082,932	10,927,398	10,927,398	10,927,398	13,233,016	13,233,016	10,427,671	10,427,671
002	Shared Services General Office	2110	Miscellaneous paid-In capital	10265	RSU Accumulated Amort - MIP	(10,699,998)	(10,715,457)	(10,732,571)	(10,749,133)	(10,766,247)	(10,786,220)	(10,697,352)	(10,697,352)	(13,012,472)	(13,027,583)	(10,062,004)	(10,077,708)
002	Shared Services General Office	2150	Appropriated Retained Earnings	20102	OCI-Other	(64,237)	(63,781)	(63,326)	(62,870)	(62,414)	(61,959)	(61,503)	(61,048)	(60,592)	(60,136)	(59,681)	(59,225)
002	Shared Services General Office	2150	Appropriated Retained Earnings	20105	Jan 2011 T Lock	(9,519,231)	(9,475,962)	(9,432,692)	(9,389,423)	(9,346,154)	(9,302,885)	(9,259,615)	(9,216,346)	(9,173,077)	(9,129,808)	(9,086,538)	(9,043,269)
002	Shared Services General Office	2150	Appropriated Retained Earnings	20107	Jan 2013 T Lock	34,457,926	34,314,351	34,170,776	34,027,202	33,883,627	33,740,052	33,596,478	33,452,903	33,309,328	33,165,754	33,022,179	32,878,604
002	Shared Services General Office	2150	Appropriated Retained Earnings	20108	Oct 2014 Int Rate Swaps	(7,516,652)	(7,487,853)	(7,459,053)	(7,430,254)	(7,372,655)	(7,343,856)	(7,315,056)	(7,286,257)	(7,257,457)	(7,228,658)	(7,199,858)	(7,170,058)
002	Shared Services General Office	2150	Appropriated Retained Earnings	20109	Jun 2017 Int Rate Swaps	22,837,798	22,750,297	22,662,796	22,575,295	22,487,793	22,400,292	22,312,791	22,225,290	22,137,789	22,050,288	21,962,787	21,875,285
002	Shared Services General Office	2150	Appropriated Retained Earnings	20111	Mar 2019 Int Rate Swaps	60,994,404	60,800,154	60,605,904	60,411,655	60,217,405	60,023,155	59,828,906	59,634,656	59,440,406	59,246,156	59,051,907	58,857,657
002	Shared Services General Office	2150	Appropriated Retained Earnings	20112	Oct 2020 Int Rate Swaps	2,658,308											

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23
002	Shared Services General Office	2241	Unamortized debt expense	13536	750MM 4.125% due Oct-24	6,131,717	6,108,179	6,084,641	6,061,103	6,037,564	6,014,026	5,990,488	5,966,950	5,943,411	5,919,873	5,896,335	5,872,797
002	Shared Services General Office	2241	Unamortized debt expense	13537	500MM 3.000% due Jun-27	1,826,877	1,792,080	1,757,282	1,722,484	1,687,687	1,652,889	1,619,081	1,583,294	1,548,496	1,513,698	1,478,901	1,444,103
002	Shared Services General Office	2241	Unamortized debt expense	13539	600MM 4.300% due Oct-48	5,522,459	5,504,529	5,486,599	5,468,669	5,450,739	5,432,809	5,414,879	5,396,949	5,379,019	5,361,088	5,343,158	5,325,228
002	Shared Services General Office	2241	Unamortized debt expense	13540	450MM 4.125% due Mar-49	4,203,006	4,189,578	4,176,150	4,162,722	4,149,294	4,135,866	4,122,438	4,109,009	4,095,581	4,082,153	4,068,725	4,055,297
002	Shared Services General Office	2241	Unamortized debt expense	13541	300MM 2.625% due Sep-29	3,220,877	3,180,616	3,140,355	3,100,094	3,059,833	3,019,572	2,979,311	2,939,050	2,898,789	2,891,412	2,818,267	2,778,006
002	Shared Services General Office	2241	Unamortized debt expense	13542	500MM 3.375% due Sep-49	4,683,951	4,669,314	4,654,676	4,640,039	4,625,402	4,610,764	4,596,127	4,581,490	4,566,852	4,552,215	4,537,578	4,522,940
002	Shared Services General Office	2241	Unamortized debt expense	13543	600MM 1.500% due Jan-31	3,927,586	3,886,674	3,845,762	3,804,849	3,763,937	3,723,024	3,682,112	3,641,200	3,600,287	3,559,375	3,518,463	3,477,550
002	Shared Services General Office	2241	Unamortized debt expense	13544	1.1B 0.625% due Mar-23	192,951	0	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	2241	Unamortized debt expense	13545	1.1B Floating Rate due Mar-23	192,951	-	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	2241	Unamortized debt expense	13546	600MM 2.850% due Feb-52	6,126,340	6,108,736	6,091,131	6,073,527	6,055,922	6,038,318	6,020,713	6,003,109	5,985,505	5,967,900	5,950,296	5,932,691
002	Shared Services General Office	2241	Unamortized debt expense	13547	500MM 5.750% due Oct-52	5,292,851	5,277,983	5,263,116	5,248,248	5,233,381	5,218,513	5,203,645	5,188,778	5,173,910	5,159,043	5,144,175	5,129,308
002	Shared Services General Office	2241	Unamortized debt expense	13548	300MM 5.450 due Oct-32	2,451,846	2,430,710	2,409,573	2,388,436	2,367,300	2,346,163	2,325,027	2,303,890	2,282,753	2,261,617	2,240,480	2,219,344
002	Shared Services General Office	2241	Unamortized debt expense	13549	500MM 6.20% due Nov-53	-	-	-	-	-	-	-	-	-	-	5,739,164	5,982,632
002	Shared Services General Office	2241	Unamortized debt expense	13550	400MM 5.90% due Nov-33	-	-	-	-	-	-	-	-	-	-	2,937,410	2,937,410
002	Shared Services General Office	2250	Long Term Debt Premium	13536	750MM 4.125% due Oct-44	(7,757,420)	(7,727,641)	(7,697,862)	(7,668,083)	(7,638,304)	(7,608,525)	(7,578,746)	(7,548,967)	(7,519,188)	(7,489,410)	(7,459,631)	(7,429,852)
002	Shared Services General Office	2250	Long Term Debt Premium	13541	300MM 2.625% due Sep-29	(2,288,172)	(2,259,570)	(2,230,968)	(2,202,366)	(2,173,763)	(2,145,161)	(2,116,559)	(2,087,957)	(2,059,355)	(2,030,753)	(2,002,151)	(1,973,548)
002	Shared Services General Office	2260	Long Term Debt Discount	13521	150MM 6.75% due Jul-28	239,688	236,000	232,313	228,625	224,938	221,250	217,563	213,875	210,188	206,500	202,813	199,125
002	Shared Services General Office	2260	Long Term Debt Discount	13530	200MM 5.95% due Oct-34	472,889	469,511	466,133	462,755	459,378	456,000	452,622	449,244	445,867	442,489	439,111	435,733
002	Shared Services General Office	2260	Long Term Debt Discount	13534	400MM 5.5% due Jun-41	787,111	783,533	779,955	776,378	772,800	769,222	765,644	762,067	758,489	754,911	751,333	747,755
002	Shared Services General Office	2260	Long Term Debt Discount	13535	500MM 4.15% due JAN-43	624,056	621,445	618,833	616,222	613,611	611,000	608,389	605,778	603,167	600,556	597,945	595,333
002	Shared Services General Office	2260	Long Term Debt Discount	13536	750MM 4.125% due Oct-44	678,889	676,278	673,667	671,056	668,445	665,833	663,222	660,611	658,000	655,389	652,778	650,167
002	Shared Services General Office	2260	Long Term Debt Discount	13537	500MM 3.000% due Jun-27	601,563	590,104	578,646	567,188	555,729	544,271	532,813	521,354	509,896	498,438	486,979	475,521
002	Shared Services General Office	2260	Long Term Debt Discount	13539	600MM 4.300% due Oct-48	2,571,800	2,563,450	2,555,100	2,546,750	2,538,400	2,530,050	2,521,700	2,513,350	2,505,000	2,496,650	2,488,300	2,479,950
002	Shared Services General Office	2260	Long Term Debt Discount	13540	450MM 4.125% due Mar-49	1,541,525	1,536,600	1,531,675	1,526,750	1,521,825	1,516,900	1,511,975	1,507,050	1,502,125	1,497,200	1,492,275	1,487,350
002	Shared Services General Office	2260	Long Term Debt Discount	13541	300MM 2.625% due Sep-29	120,000	118,500	117,000	115,500	114,000	112,500	111,000	109,500	108,000	106,500	105,000	103,500
002	Shared Services General Office	2260	Long Term Debt Discount	13542	500MM 3.375% due Sep-49	328,889	327,861	326,833	325,805	324,778	323,750	322,722	321,694	320,667	319,639	318,611	317,583
002	Shared Services General Office	2260	Long Term Debt Discount	13543	600MM 1.500% due Jan-31	2,020,645	1,999,597	1,978,548	1,957,500	1,936,452	1,915,403	1,894,355	1,873,306	1,852,258	1,831,210	1,810,161	1,789,113
002	Shared Services General Office	2260	Long Term Debt Discount	13544	1.1B 0.625% due Mar-23	1,833	-	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	2260	Long Term Debt Discount	13546	600MM 2.850% due Feb-52	3,688,418	3,677,819	3,667,220	3,656,621	3,646,022	3,635,423	3,624,824	3,614,225	3,603,626	3,593,028	3,582,429	3,571,830
002	Shared Services General Office	2260	Long Term Debt Discount	13547	500MM 5.750% due Oct-52	2,047,000	2,041,250	2,035,500	2,029,750	2,024,000	2,018,250	2,012,500	2,006,750	2,001,000	1,995,250	1,989,500	1,983,750
002	Shared Services General Office	2260	Long Term Debt Discount	13548	300MM 5.450 due Oct-32	649,600	644,000	638,400	632,800	627,200	621,600	616,000	610,400	604,800	599,200	593,600	588,000
002	Shared Services General Office	2260	Long Term Debt Discount	13549	500MM 6.20% due Nov-53	-	-	-	-	-	-	-	-	-	-	1,205,000	1,194,958
002	Shared Services General Office	2260	Long Term Debt Discount	13550	400MM 5.90% due Nov-33	-	-	-	-	-	-	-	-	-	-	520,000	507,000
002	Shared Services General Office	2270	Obligations under Capital Leases - Non Current	27001	842 Real Estate Lease - A&G	(39,128,092)	(38,792,852)	(38,683,035)	(38,572,974)	(38,462,669)	(38,646,062)	(38,536,652)	(38,426,723)	(38,316,528)	(41,300,473)	(41,170,210)	(41,039,627)
002	Shared Services General Office	2270	Obligations under Capital Leases - Non Current	27004	842 Fleet Lease	(97,854)	(191,003)	(186,090)	(181,902)	(237,061)	(231,902)	(226,725)	(221,529)	(216,313)	(37,862)	(35,702)	(33,537)
002	Shared Services General Office	2270	Obligations under Capital Leases - Non Current	27006	842 Copier Lease	(47,137)	(43,110)	(39,076)	(35,033)	(30,983)	(26,925)	(22,860)	(18,787)	(14,705)	(10,596)	(6,507)	(2,411)
002	Shared Services General Office	2282	Accumulated provision for injuries and damages	28101	Inj & Damages-Ins Reserve	(17,744,403)	(17,744,403)	(17,744,403)	(17,744,403)	(17,744,403)	(33,594,137)	(32,432,975)	(29,432,975)	(34,344,403)	(22,094,403)	(39,594,403)	(40,331,903)
002	Shared Services General Office	2282	Accumulated provision for injuries and damages	28102	Workers' Comp-Ins Reserve	(245,945)	(251,768)	(245,945)	(252,137)	(258,443)	(245,945)	(249,851)	(255,822)	(245,945)	(251,479)	(252,813)	(238,967)
002	Shared Services General Office	2310	Notes payable	20634	CP-Wells Fargo	-	-	-	-	-	-	-	(36,000,000)	(37,000,000)	-	-	-
002	Shared Services General Office	2310	Notes payable	20635	CP-Wells Fargo Discount	-	-	-	-	-	-	-	42,994	13,779	-	-	-
002	Shared Services General Office	2310	Notes payable	20638	CP- Goldman Sachs	-	-	-	-	-	-	-	(70,000,000)	(130,000,000)	-	-	-
002	Shared Services General Office	2310	Notes payable	20639	CP- Goldman Sachs Discount	(0)	(0)	(0)	(0)	(0)	(0)	(0)	107,846	32,574	(0)	(0)	(0)
002	Shared Services General Office	2310	Notes payable	20644	CP- Mizuho	-	-	-	(25,000,000)	-	-	-	(25,000,000)	(20,000,000)	-	-	-
002	Shared Services General Office	2310	Notes payable	20645	CP- Mizuho Discount	-	-	-	27,944	-	-	-	18,924	6,111	-	-	-
002	Shared Services General Office	2310	Notes payable	20646	CP- MUFG	-	-	-	(25,000,000)	-	-	(5,000,000)	(35,000,000)	(55,000,000)	-	-	-
002	Shared Services General Office	2310	Notes payable	20647	CP-MUFG Discount	(0)	(0)	(0)	27,944	(0)	(0)	(0)	26,493	14,403	(0)	(0)	(0)
002	Shared Services General Office	2320	Accounts Payable	21000	Net Payroll	11,189,242	13,145,376	15,072,321	0	1,893,139	4,742,921	6,676,953	8,583,578	0	1,931,900	6,288,544	9,281,821
002	Shared Services General Office	2320	Accounts Payable	21001	Current Liab-A/P Vouchers	(151,267,752)	(165,383,877)	(217,076,800)	(193,873,816)	(222,350,479)	(237,506,816)	(199,584,253)	(193,630,340)	(217,529,919)	(202,896,940)	(214,158,400)	(223,331,777)
002	Shared Services General Office	2320	Accounts Payable	21007	Emp Supp Life Ins	3,889	3,889	139	139	139	(10,937)	139	-	-	-	9,854	9,854
002	Shared Services General Office	2320	Accounts Payable	21010	Emp Ad&D	1,617	6	6	6	6	(1,539)	6	-	-	-	-	-
002	Shared Services General Office	2320	Accounts Payable	21018	Emp United Way	(30,530)	(41,831)	218	(11,144)	(22,500)	328	(11,206)	(22,294)	-	(10,735)	(21,511)	-
002	Shared Services General Office	2320	Accounts Payable	21020	Federal PAC	-	-	-	-	4,717	-	-	-	-	-	4,573	-
002	Shared Services General Office	2320	Accounts Payable	21033	Empr Esop	(63,372)	(61,049)	(91,024)	(91,928)	(118,522)	(45,531)	(54,352)	(83,265)	(92,029)	(113,209)	(133,965)	(47,922)
002	Shared Services General Office	2320	Accounts Payable	21035	Empr Ltd Ins	(779,775)	(800,524)	(821,726)	(842,359)	(863,137)	(884,676)	(905,394)	(925,643)	(949,792)	(976,343)	(1,001,497)	(1,015,886)
002	Shared Services General Office	2320	Accounts Payable	21036	Empr Basic Life	(449,472)	(441,983)	(479,350)	(471,885)	(464,534)	(524,220)	(516,226)	(507,859)	(570,631)	(567,615)	(563,659)	(618,090)
002	Shared Services General Office	2320	Accounts Payable	21040	Empr Medical/Dental	(1,633,865)	(1,633,865)	(1,645,715)	(1,645,715)	(1,645,715)	(1,623,671)	(1,623,671)	(1,648,926)	(1,648,926)	(1,648,926)	(1,648,926)	(1,582,679)
002	Shared Services General Office	2320	Accounts Payable	21043	Emp Medical Prem W/H	649,509	796,351	941,075	1,086,870	1,233,152	1,453,835	1,602,751	1,753,372	1,901,992	148,439	296,565	516,151
002	Shared Services General Office	2320	Accounts Payable	21045	Emp Dental Prem W/H	33,095	40,451	47,669	54,912	62,115	73,015	80,397	87,875	95,243	7,399	14,788	25,749
002	Shared Services General Office	2320	Accounts Payable	21047	Medical/Dental Clearing	14	14	190	(11,696)	0	258	534	534	792	258	258	258
002	Shared Services General Office	2320	Accounts Payable	21048	Med/Dental-Other Exp Pymt	(836,616)	(1,328,594)	(1,254,646)	(1,979,180)	(1,218,094)	(1,574,071)	(2,786,520)	101,795	(1,820,171)	(1,145,308)	(920,839)	(2,160,967)
002	Shared Services General Office	2320	Accounts Payable	21049	PTO Accrual	(1,148,987)	(1,148,987)	(1,148,987)	(1,148,987)	(1,148,987)	(1,279,450)	(1,279,450)	(1,279,450)	(1,279,450)	(1,279,450)	(1,279,450)	(1,279,450)
002	Shared Services General Office	2320	Accounts Payable	21050	Accrued Payroll	(1,662,657)	(1,605,050)	(2,335,173)	(2,318,089)	(3,004,937)	(1,154,497)						

Atmos Energy Corporation - Shared Services
Trial Balance - Balance Sheet Accounts
Calendar 2023

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23
002	Shared Services General Office	2360	Taxes accrued	26504	Federal Tax Interest/Penalties	-	-	-	-	-	-	-	-	-	-	-	87,661
002	Shared Services General Office	2360	Taxes accrued	26506	Fin 48 Liability	0	0	0	0	0	0	0	0	0	0	0	0
002	Shared Services General Office	2370	Interest accrued	26628	UCG - Mtn 95-1	(85,227)	(140,811)	(196,394)	(251,977)	(307,561)	(29,644)	(85,227)	(140,811)	(196,394)	(251,977)	(307,561)	(29,644)
002	Shared Services General Office	2370	Interest accrued	26631	Int Accr-Deb. 6.75	(450,000)	(1,293,750)	(2,137,500)	(2,981,250)	(3,825,000)	(4,668,750)	(450,000)	(1,293,750)	(2,137,500)	(2,981,250)	(3,825,000)	(4,668,750)
002	Shared Services General Office	2370	Interest accrued	26648	Int-5.95 % Senior Notes due 2034	(3,503,889)	(4,495,556)	(5,487,223)	(528,889)	(1,520,556)	(2,512,223)	(3,503,889)	(4,495,556)	(5,487,223)	(528,889)	(1,520,556)	(2,512,223)
002	Shared Services General Office	2370	Interest accrued	26654	Int-5.50% Senior Notes due 2041	(2,811,111)	(4,644,444)	(6,477,777)	(8,311,111)	(10,144,444)	(977,777)	(2,811,111)	(4,644,444)	(6,477,777)	(8,311,111)	(10,144,444)	(977,777)
002	Shared Services General Office	2370	Interest accrued	26655	Int-4.15% Senior Notes due 2043	(922,223)	(2,651,389)	(4,380,556)	(6,109,723)	(7,838,889)	(9,568,056)	(922,223)	(2,651,389)	(4,380,556)	(6,109,723)	(7,838,889)	(9,568,056)
002	Shared Services General Office	2370	Interest accrued	26656	Int-4.125% Senior Notes due 2044	(9,109,375)	(11,687,500)	(14,265,625)	(1,375,000)	(3,953,125)	(6,531,250)	(9,109,375)	(11,687,500)	(14,265,625)	(1,375,000)	(3,953,125)	(6,531,250)
002	Shared Services General Office	2370	Interest accrued	26658	Int-3.000% Senior Notes due 2027	(1,916,667)	(3,166,667)	(4,416,667)	(5,666,667)	(6,916,667)	(666,667)	(1,916,667)	(3,166,667)	(4,416,667)	(5,666,667)	(6,916,667)	(666,667)
002	Shared Services General Office	2370	Interest accrued	26659	Int-4.300% Senior Notes due 2048	(8,600,000)	(10,750,000)	(12,900,000)	(2,150,000)	(4,300,000)	(6,450,000)	(8,600,000)	(10,750,000)	(12,900,000)	(2,150,000)	(4,300,000)	(6,450,000)
002	Shared Services General Office	2370	Interest accrued	26660	Int-4.125% Senior Notes due 2049	(7,012,500)	(8,559,375)	(825,000)	(2,371,875)	(3,918,750)	(5,465,625)	(7,012,500)	(8,559,375)	(825,000)	(2,371,875)	(3,918,750)	(5,465,625)
002	Shared Services General Office	2370	Interest accrued	26661	Int-2.625% Senior Notes due 2029	(4,958,333)	(6,052,083)	(583,333)	(1,677,083)	(2,770,833)	(3,864,583)	(4,958,333)	(6,052,083)	(583,333)	(1,677,083)	(2,770,833)	(3,864,583)
002	Shared Services General Office	2370	Interest accrued	26662	Int-3.375% Senior Notes due 2049	(6,375,000)	(7,781,250)	(750,000)	(2,156,250)	(3,562,500)	(4,968,750)	(6,375,000)	(7,781,250)	(750,000)	(2,156,250)	(3,562,500)	(4,968,750)
002	Shared Services General Office	2370	Interest accrued	26664	Int-1.500% Senior Notes due 2031	(400,000)	(1,150,000)	(1,900,000)	(2,650,000)	(3,400,000)	(4,150,000)	(400,000)	(1,150,000)	(1,900,000)	(2,650,000)	(3,400,000)	(4,150,000)
002	Shared Services General Office	2370	Interest accrued	26665	Int - 0.625% Senior Notes due 2023	(2,711,806)	(3,284,722)	(0)	(0)	-	-	-	-	-	-	-	-
002	Shared Services General Office	2370	Interest accrued	26666	Int - Float Rate Senior Notes due 2023	(8,420,660)	(12,786,927)	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	2370	Interest accrued	26667	Int - 2.850% Senior Notes due 2052	(7,885,000)	(760,000)	(2,185,000)	(3,610,000)	(5,035,000)	(6,460,000)	(7,885,000)	(760,000)	(2,185,000)	(3,610,000)	(5,035,000)	(6,460,000)
002	Shared Services General Office	2370	Interest accrued	26668	Int - 5.750% Senior Notes due 2052	(9,423,611)	(11,819,444)	(14,215,278)	(1,277,778)	(3,673,611)	(6,069,444)	(8,465,278)	(10,861,111)	(13,256,944)	(1,277,778)	(3,673,611)	(6,069,444)
002	Shared Services General Office	2370	Interest accrued	26669	Int - 5.450% Senior Notes due 2032	(5,359,167)	(6,721,667)	(8,084,167)	(726,667)	(2,089,167)	(3,451,667)	(4,814,167)	(6,176,667)	(7,539,167)	(726,667)	(2,089,167)	(3,451,667)
002	Shared Services General Office	2370	Interest accrued	26671	Int - 6.20% Senior Notes due 2053	-	-	-	-	-	-	-	-	-	(1,808,333)	(4,391,667)	(6,975,000)
002	Shared Services General Office	2370	Interest accrued	26672	Int - 5.90% Senior Notes due 2033	-	-	-	-	-	-	-	-	-	(1,376,667)	(3,343,333)	(5,310,000)
002	Shared Services General Office	2370	Interest accrued	26916	Commit Fees-Amarillo NB	(5,308)	(10,103)	(15,412)	(5,137)	(10,429)	(15,566)	(5,308)	(10,617)	(15,754)	(5,308)	(10,446)	(15,754)
002	Shared Services General Office	2370	Interest accrued	26918	Commit Fees-Credit Agricole (fmly RBS)	(211,750)	(391,417)	(6,417)	(198,917)	(397,833)	(6,417)	(205,333)	(404,250)	(12,833)	(211,750)	(404,250)	(19,250)
002	Shared Services General Office	2370	Interest accrued	26924	Commit Fees-Mizuho	0	0	0	0	0	0	0	0	0	0	0	0
002	Shared Services General Office	2370	Interest accrued	26925	Commit Fees - Bank of Texas	(4,777)	(9,092)	(13,869)	(4,623)	(9,400)	(14,023)	(4,777)	(9,554)	(14,177)	(4,777)	(9,400)	(14,177)
002	Shared Services General Office	2380	Dividends declared	00000	Default	-	(103,108,790)	(0)	(0)	(105,335,644)	-	-	(107,128,770)	-	-	(116,753,742)	-
002	Shared Services General Office	2410	Tax collections	27201	Emp Fica-Accrual	(1,831)	(944)	(880)	(696)	(1,702)	(2,252)	(2,252)	(2,252)	(1,029)	(1,619)	138,917	(2,252)
002	Shared Services General Office	2410	Tax collections	27204	Emp Fit-Accrual	(21,354)	(16,505)	(16,570)	(4,694)	(5,120)	(6,429)	(6,429)	(6,429)	(2,982)	(5,042)	314,816	(6,429)
002	Shared Services General Office	2410	Tax collections	27205	Emp Sit-Accrual	-	-	-	-	-	-	-	-	-	-	2,120	-
002	Shared Services General Office	2420	Miscellaneous current and accrued liabilities	24612	Other A/P-Unclaimed Property	(39)	(39)	(39)	(39)	-	-	-	-	-	-	-	-
002	Shared Services General Office	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan	(8,522,930)	(9,950,930)	(11,240,930)	(8,987,000)	(9,986,000)	(10,957,000)	(13,872,921)	(17,437,423)	(16,080,435)	(16,839,209)	(1,671,502)	(2,848,152)
002	Shared Services General Office	2420	Miscellaneous current and accrued liabilities	27347	Hedging Open Positions	-	-	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	2420	Miscellaneous current and accrued liabilities	27386	Misc	(3,867)	-	(271,676)	(239,472)	-	-	-	-	-	(888)	-	(11,690)
002	Shared Services General Office	2430	Obligations under Capital Leases - Current	27001	842 Real Estate Lease - A&G	(3,956,118)	(3,966,545)	(3,750,788)	(3,534,509)	(3,317,479)	(3,081,639)	(2,863,524)	(2,644,566)	(2,425,082)	(2,547,857)	(2,325,915)	(2,103,428)
002	Shared Services General Office	2430	Obligations under Capital Leases - Current	27004	842 Fleet Lease	(41,369)	(57,659)	(57,858)	(67,758)	(67,758)	(66,256)	(66,256)	(66,256)	(66,256)	(66,256)	(66,256)	(66,256)
002	Shared Services General Office	2430	Obligations under Capital Leases - Current	27006	842 Copier Lease	(47,959)	(47,974)	(47,989)	(48,004)	(48,095)	(48,187)	(48,279)	(48,371)	(48,463)	(48,576)	(48,661)	(48,746)
002	Shared Services General Office	2530	Other deferred credits	13993	Pension Assets Noncurrent	-	(5,479,328)	-	-	-	(7,643,956)	(185,113)	(726,207)	(1,267,427)	(1,801,024)	(2,334,621)	(2,868,218)
002	Shared Services General Office	2530	Other deferred credits	27001	842 Real Estate Lease - A&G	(351,130)	(351,130)	(351,130)	(351,130)	(351,130)	(351,130)	(351,130)	(351,130)	(351,130)	(351,130)	(351,130)	(351,130)
002	Shared Services General Office	2530	Other deferred credits	27706	Fas 106/OPEB	(35,993,897)	(35,949,290)	(35,904,683)	(35,860,075)	(35,815,468)	(35,770,861)	(35,726,254)	(35,681,646)	(35,637,039)	(34,107,364)	(34,006,225)	(33,905,085)
002	Shared Services General Office	2530	Other deferred credits	27707	Directors' Def Comp	(473,212)	(101,705)	(102,366)	(111,861)	(112,443)	(113,028)	(112,662)	(123,941)	(124,599)	(123,941)	(124,632)	(144,554)
002	Shared Services General Office	2530	Other deferred credits	27709	Fas106-Veba Trust/Admin	4,479	7,545	8,848	9,483	11,213	13,539	14,491	16,112	18,319	2,207	3,697	5,188
002	Shared Services General Office	2530	Other deferred credits	27712	Deferred Retirement Costs	(51,429,033)	(51,493,877)	(51,568,722)	(51,625,874)	(51,695,055)	(51,769,881)	(51,844,554)	(51,919,381)	(52,006,789)	(52,025,474)	(52,044,158)	(47,631,615)
002	Shared Services General Office	2530	Other deferred credits	27713	Dir Retirement Plan Accr	(153,150)	(153,150)	(153,150)	(153,150)	(153,150)	(153,150)	(153,150)	(153,150)	(153,150)	(153,150)	(153,150)	(153,150)
002	Shared Services General Office	2530	Other deferred credits	27728	FAS 106 Premiums Incurred	403,396	390,024	394,162	399,104	582,225	652,928	697,346	893,130	1,206,466	46,216	99,705	99,183
002	Shared Services General Office	2530	Other deferred credits	27729	FAS 106 Claims Incurred	(6,017)	54,004	201,654	333,555	271,034	282,952	344,884	216,003	(64,970)	32,976	71,457	95,721
002	Shared Services General Office	2530	Other deferred credits	27730	FAS 106 Premiums W/H	(96,921)	(123,816)	(148,931)	(379,925)	(551,059)	(727,917)	(241,260)	(265,627)	(290,821)	(106,881)	(132,164)	(156,104)
002	Shared Services General Office	2530	Other deferred credits	27731	FAS 106 Admin Fees	16,218	20,397	22,488	25,291	36,730	39,760	44,205	46,497	50,429	1,851	6,123	5,611
002	Shared Services General Office	2530	Other deferred credits	27737	Accrued Interest on COLI Policies	(616,172)	(619,613)	(465,136)	(532,742)	(600,349)	(149,375)	(218,376)	(287,377)	(292,732)	(362,201)	(297,448)	(349,018)
002	Shared Services General Office	2530	Other deferred credits	27749	FAS 106 Retiree Life Insurance Premiums	1,284	1,759	2,233	2,566	2,899	3,313	3,728	4,143	4,594	450	901	1,351
002	Shared Services General Office	2530	Other deferred credits	27751	Medicare Advantage Plan Premiums	-	-	-	95	95	95	95	95	95	95	95	-
002	Shared Services General Office	2530	Other deferred credits	27752	LT Fin 48 Liability	(39,375,759)	(39,375,759)	(39,375,759)	(39,375,759)	(39,375,759)	(39,375,759)	(39,375,759)	(39,375,759)	(39,375,759)	(46,718,812)	(46,718,812)	(46,166,655)
002	Shared Services General Office	2530	Other deferred credits	27792	LT-State Tax Int/Penalties	(12,064,051)	(12,064,051)	(13,067,316)	(13,067,316)	(13,067,316)	(14,070,582)	(14,070,582)	(14,070,582)	(14,972,527)	(14,972,527)	(14,972,527)	(14,933,414)
002	Shared Services General Office	2530	Other deferred credits	27794	ARI Incentive	(325,000)	(306,944)	(288,889)	(270,833)	(252,778)	(234,722)	(216,666)	(198,611)	(180,555)	(162,500)	(144,444)	(126,389)
002	Shared Services General Office	2530	Other deferred credits	27795	HRA Retiree via Benefits	205,941	(84,422)	(6,590)	147,737	222,436	299,990	376,994	444,168	504,422	50,351	89,150	(125,441)
002	Shared Services General Office	2530	Other deferred credits	27796	VEBA Drawdown	-	-	0	536,030	536,030	536,030	-	-	-	-	-	-
002	Shared Services General Office	2530	Other deferred credits	27916	Fuel Cell ITC	(266,625)	(266,625)	(266,625)	(266,625)	(266,625)	(266,625)	(266,625)	(266,625)	(266,625)	(266,625)	(266,625)	(266,625)
002	Shared Services General Office	2550	Accumulated deferred investment tax credits	28001	Deferred Itc - Federal	(1,076,385)	(1,076,385)	(1,067,518)	(1,067,518)	(1,067,518)	(1,058,652)	(1,058,652)	(1,058,652)	(1,049,785)	(1,049,785)	(1,049,785)	(1,040,919)
002	Shared Services General Office	2820	Accum deferred income taxes-Other property	28201	Accum Defer Fed Income	(19,690,140)	(19,690,140)	(19,925,320)	(19,925,320)	(19,925,320)	(20,319,677)	(20,319,677)	(20,319,677)	(18,916,399)	(18,916,399)	(18,916,399)	(19,192,595)
002	Shared Services General Office	2820	Accum deferred income taxes-Other property	28206	Accum Defer State Inc Tax	(1,718,661)	(1,718,661)	(1,739,189)	(1,739,189)	(1,739,189)	(1,773,611)	(1,773,611)	(1,651,126)	(1,651,126)	(1,651,126)	(1,651,126)	(1,675,234)
002	Shared Services General Office	2830	Accumulated deferred income taxes-Other	28201	Accum Defer Fed Income	(134,482,378)	(143,411,237)	(144,249,553)	(146,987,399)	(155,210,434)	(155,587,497)	(163,650,834)	(171,035,426)	(166,928,931)	(175,185,796)	(164,486,690)	(152,977,219)
002	Shared Services General Office	2830	Accumulated deferred income taxes-Other	28206	Accum Defer State Inc Tax	(11,420,942)	(12,200,301)	(11,274,315)	(12,231,040)	(12,285,898)	(12,989,710)	(13,634,277)	(14,213,747)	(14,934,451)	(

Atmos Energy Corporation - Shared Services
Trial Balance - Balance Sheet Accounts
Calendar 2023

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23
012	Customer Support	1070	Construction work in progress	05411	Meals and Entertainment	454,520	455,032	455,032	455,032	455,032	455,032	455,071	455,125	455,125	455,125	455,125	455,125
012	Customer Support	1070	Construction work in progress	05413	Transportation	1,394,874	1,394,874	1,395,313	1,395,313	1,395,313	1,395,313	1,395,313	1,395,313	1,395,313	1,395,313	1,395,313	1,395,313
012	Customer Support	1070	Construction work in progress	05414	Lodging	1,133,777	1,133,777	1,134,061	1,134,061	1,134,061	1,134,061	1,134,061	1,134,061	1,134,061	1,134,061	1,134,061	1,134,061
012	Customer Support	1070	Construction work in progress	05419	Misc Employee Expense	333,785	333,785	338,112	338,112	338,112	344,017	344,017	344,017	344,017	344,017	344,017	344,017
012	Customer Support	1070	Construction work in progress	06111	Contract Labor	65,079,370	65,197,321	65,533,986	65,599,231	66,019,693	66,119,091	66,370,538	66,725,271	66,826,014	66,881,284	66,917,603	66,959,102
012	Customer Support	1070	Construction work in progress	07590	Misc General Expense	6,331,043	6,333,449	6,333,449	6,333,449	6,337,227	6,337,227	6,337,227	6,337,227	6,337,227	6,337,227	6,337,227	6,337,227
012	Customer Support	1070	Construction work in progress	07591	Supplies & Expense	57,306	57,306	57,306	57,306	57,306	57,306	57,306	57,306	57,306	57,306	57,306	57,306
012	Customer Support	1070	Construction work in progress	07600	CWIP Accruals	24,380	722	-	14,592	31,159	-	-	5,128	350	728	-	-
012	Customer Support	1070	Construction work in progress	07612	Benefits Cap Accrual	-	-	-	-	-	-	-	-	-	-	514	-
012	Customer Support	1070	Construction work in progress	09911	Reimbursements	(544)	(544)	(544)	(544)	(544)	(544)	(544)	(544)	(544)	(544)	(544)	(544)
012	Customer Support	1080	Accum Prov for Depreciation	00000	Default	(82,049,696)	(82,860,285)	(83,669,893)	(84,480,462)	(85,293,529)	(86,048,466)	(86,872,660)	(87,697,398)	(88,521,713)	(89,341,020)	(90,141,024)	(83,911,941)
012	Customer Support	1430	Other Accounts Receivable	11339	Insurance Company Receivable	-	-	-	70,970	-	-	-	-	-	-	-	-
012	Customer Support	1650	Prepayments	13124	Ppd SW & HW Maint	674,779	125,949	(493,778)	(1,073,275)	(1,675,477)	(1,924,558)	(2,028,473)	(2,965,307)	(3,516,485)	(3,452,177)	(4,092,462)	(4,383,346)
012	Customer Support	1840	Clearing Account	13635	Capital Benefits F Medical Load Clr	(21,019)	(31,899)	(42,659)	(52,852)	(74,896)	(97,390)	(111,782)	(120,713)	(122,851)	(1,805)	(5,268)	(17,895)
012	Customer Support	1840	Clearing Account	13636	Capital Benefits F Payroll Tax Load Clr	-	-	-	-	(0)	-	-	-	-	-	-	-
012	Customer Support	1840	Clearing Account	13637	Capital Benefits F Emp ESOP Load Clr	(4,460)	(6,796)	(9,106)	(11,295)	(16,028)	(20,857)	(23,947)	(25,865)	(26,324)	(388)	(1,243)	(4,360)
012	Customer Support	1840	Clearing Account	13639	Capital Benefits F RSP FACC Load Clr	(2,220)	(3,388)	(4,543)	(5,637)	(8,004)	(10,418)	(11,963)	(12,922)	(13,152)	(194)	(633)	(2,235)
012	Customer Support	1840	Clearing Account	13640	Capital Benefits F Basic Life Load Clr	(246)	(375)	(503)	(624)	(885)	(1,152)	(1,323)	(1,429)	(1,454)	(21)	(68)	(240)
012	Customer Support	1840	Clearing Account	13641	Capital Benefits F LTD Load Clr	(788)	(1,201)	(1,610)	(1,997)	(2,833)	(3,687)	(4,234)	(4,573)	(4,654)	(69)	(200)	(679)
012	Customer Support	1840	Clearing Account	13649	Expense Benefits H Medical Trans out	-	-	-	-	-	-	-	(8)	(8)	-	-	-
012	Customer Support	1840	Clearing Account	13651	Expense Benefits H Emp ESOP Trans out	-	-	-	-	-	-	-	(2)	(2)	-	-	-
012	Customer Support	1840	Clearing Account	13653	Expense Benefits H RSP FACC Trans out	-	-	-	-	-	-	-	(1)	(1)	-	-	-
012	Customer Support	1840	Clearing Account	13654	Expense Benefits H Basic Life Trans out	-	-	-	-	-	-	-	(0)	(0)	-	-	-
012	Customer Support	1840	Clearing Account	13655	Expense Benefits H LTD Trans out	-	-	-	-	-	-	-	(0)	(0)	-	-	-
012	Customer Support	1840	Clearing Account	13656	Capital Benefits I Medical Trans in	-	-	-	-	-	(329)	(329)	(329)	(329)	-	-	-
012	Customer Support	1840	Clearing Account	13657	Capital Benefits I Payroll Tax Trans in	-	-	-	-	-	(152)	(152)	(152)	(152)	-	-	-
012	Customer Support	1840	Clearing Account	13658	Capital Benefits I Emp ESOP Trans in	-	-	-	-	-	(84)	(84)	(84)	(84)	-	-	-
012	Customer Support	1840	Clearing Account	13660	Capital Benefits I RSP FACC Trans in	-	-	-	-	-	(35)	(35)	(35)	(35)	-	-	-
012	Customer Support	1840	Clearing Account	13661	Capital Benefits I Basic Life Trans in	-	-	-	-	-	(4)	(4)	(4)	(4)	-	-	-
012	Customer Support	1840	Clearing Account	13662	Capital Benefits I LTD Trans in	-	-	-	-	-	(12)	(12)	(12)	(12)	-	-	-
012	Customer Support	1840	Clearing Account	13670	Benefits K Medical Transfers	-	-	-	-	-	329	329	329	329	-	-	-
012	Customer Support	1840	Clearing Account	13671	Benefits K Payroll Tax Transfers	-	-	-	-	-	152	152	152	152	-	-	-
012	Customer Support	1840	Clearing Account	13672	Benefits K Emp ESOP Transfers	-	-	-	-	-	84	84	84	84	-	-	-
012	Customer Support	1840	Clearing Account	13674	Benefits K RSP FACC Transfers	-	-	-	-	-	35	35	35	35	-	-	-
012	Customer Support	1840	Clearing Account	13675	Benefits K Basic Life Transfers	-	-	-	-	-	4	4	4	4	-	-	-
012	Customer Support	1840	Clearing Account	13676	Benefits K LTD Transfers	-	-	-	-	-	12	12	12	12	-	-	-
012	Customer Support	1840	Clearing Account	13807	Cap Benefits F Pension Load Clr	(3,451)	(5,206)	(6,942)	(8,587)	(12,143)	(15,772)	(18,094)	(19,535)	(19,880)	(291)	(754)	(2,441)
012	Customer Support	1840	Clearing Account	13808	Cap Benefits F FAS 106 Load Clr	(2,714)	(4,056)	(5,384)	(6,641)	(9,361)	(12,136)	(13,911)	(15,013)	(15,277)	(223)	(603)	(1,990)
012	Customer Support	1840	Clearing Account	13809	Cap Benefits F Workers Comp Clr	(146)	(224)	(300)	(373)	(530)	(690)	(792)	(856)	(871)	(13)	(34)	(113)
012	Customer Support	1840	Clearing Account	13815	Benefits K Pension Transfers	-	-	-	-	-	51	51	51	51	-	-	-
012	Customer Support	1840	Clearing Account	13816	Benefits K FAS106 Transfers	-	-	-	-	-	27	27	27	27	-	-	-
012	Customer Support	1840	Clearing Account	13823	Medical/Dental Insurance Clearing	67,285	68,727	70,842	72,304	73,612	74,554	75,939	76,170	76,439	346	346	346
012	Customer Support	1840	Clearing Account	13825	Rent Clearing	(90,418)	(131,620)	(41,202)	(41,202)	(82,404)	(116,291)	(150,319)	(191,521)	(191,521)	-	-	-
012	Customer Support	1840	Clearing Account	13826	Employer ESOP Matching	496,618	603,884	711,174	816,309	921,439	1,079,130	1,185,986	1,290,477	1,395,797	108,301	221,843	391,186
012	Customer Support	1840	Clearing Account	13841	Employer ESOP Matching Accrual	(13,245)	(15,063)	1,039	(39)	15,728	(26,324)	(20,549)	(5,585)	53	12,321	26,820	(24,436)
012	Customer Support	1840	Clearing Account	13861	RSP FACC	214,022	261,059	307,785	354,372	400,078	471,454	520,810	571,178	623,079	53,873	110,863	199,105
012	Customer Support	1840	Clearing Account	13871	Capital Benefits I Pension Trans in	-	-	-	-	-	(51)	(51)	(51)	(51)	-	-	-
012	Customer Support	1840	Clearing Account	13872	Capital Benefits I FAS106 Trans in	-	-	-	-	-	(27)	(27)	(27)	(27)	-	-	-
012	Customer Support	1840	Clearing Account	13875	Expense Benefits H Pension Trans out	-	-	-	-	-	-	-	(1)	(1)	-	-	-
012	Customer Support	1840	Clearing Account	13876	Expense Benefits H FAS106 Trans out	-	-	-	-	-	-	-	(1)	(1)	-	-	-
012	Customer Support	1840	Clearing Account	13893	Expense Benefits H Workers Comp Transfer out	-	-	-	-	-	-	-	(0)	(0)	-	-	-
012	Customer Support	1840	Clearing Account	13895	Capital Benefits I Workers Comp Trans in	-	-	-	-	-	(18)	(18)	(18)	(18)	-	-	-
012	Customer Support	1840	Clearing Account	13899	Benefits K Workers Comp Transfers	-	-	-	-	-	18	18	18	18	-	-	-
012	Customer Support	1840	Clearing Account	27001	842 Real Estate Lease - A&G	(1,342,334)	(1,421,682)	(79,564)	(159,128)	(238,692)	(318,256)	(397,820)	(477,384)	(556,948)	(641,346)	(725,524)	(809,805)
012	Customer Support	1860	Miscellaneous deferred debits	13957	Def Dr - Payroll Clearing	-	930	4,491	3,518	-	-	-	-	252	-	(5,276)	(5,009)
012	Customer Support	1860	Miscellaneous deferred debits	14168	RS-Taxes Withheld	96,337	96,337	96,337	-	-	-	-	-	-	-	133,926	-
012	Customer Support	1860	Miscellaneous deferred debits	15013	Arcos Implementation Cloud	-	-	-	-	-	308,400	296,245	284,267	272,422	260,578	248,733	236,889
012	Customer Support	1860	Miscellaneous deferred debits	15014	Salesforce Field Service Cloud	-	-	-	-	-	-	-	1,745,107	1,730,422	1,705,049	1,683,939	1,662,159
012	Customer Support	1860	Miscellaneous deferred debits	27001	842 Real Estate Lease - A&G	9,608,194	9,541,428	9,474,473	9,407,328	9,339,992	9,272,466	9,204,749	9,136,840	9,068,739	9,646,415	9,572,630	9,498,634
012	Customer Support	1860	Miscellaneous deferred debits	27004	842 Fleet Lease	13,908	13,527	13,146	12,763	12,379	11,994	11,609	11,222	10,835	10,446	10,057	9,666
012	Customer Support	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	2,241,517	2,241,517	2,071,878	2,071,878	2,071,878	2,370,158	2,370,158	2,370,158	2,679,780	2,679,780	2,679,780	2,908,814
012	Customer Support	1900	Accumulated Deferred Income Taxes	28206	Accum Defer State Inc Tax	195,651	195,651	180,845	180,845	180,845	206,880	206,880	206,880	233,904	233,904	233,904	253,898
012	Customer Support	2270	Obligations under Capital Leases - Non Current	27001	842 Real Estate Lease - A&G	(9,096,753)	(9,014,103)	(8,975,959)	(8,937,727)	(8,899,407)	(8,860,999)	(8,822,503)	(8,783,918)	(8,745,245)	(9,336,808)	(9,293,883)	(9,251,058)
012	Customer Support	2270	Obligations under Capital Leases - Non Current	27004	842 Fleet Lease	(9,275)	(8,883)	(8,489)	(8,095)	(7,700)	(6,999)	(6,906)	(6,109)	(6,109)	(5,294)	(4,893)	(4,493)
012	Customer Support	2320	Accounts Payable	21000	Net Payroll	(11,189,258)	(13,145,391)	(15,072,336)	-	(1,893,139)	(4,742,921)	(6,676,903)	(8,583,578)	-	(1,931,850)	(6,288,544)	(9,281,732)
012	Customer Support	2320	Accounts Payable	21007	Emp Supp Life Ins	-	-	-	-	-	(7,738)	-	-	-	-	-	-
012	Customer Support	2320	Accounts Payable	21010	Emp Ad&D	1,205	-	-	-	-	(1,163)	-	-	-	-	-	-
012	Customer Support	2320	Accounts Payable	21018	Emp United Way	(13,979)	(18,155)	(208)	(4,203)	(8,184)	(278)	(3,934)	(7,927)	-	(4,034)	(7,972)	-
012	Customer Support	2320	Accounts Payable	21020	Federal PAC	-	-	-	-	583	-	-	-	-	-	472	-
012	Customer Support	2320	Accounts Payable	21033	Empr Esop	(39,361)	(37,543)	(53,645)	(52,568)	(68,334)	(26,282)	(32,057)	(47,021)	(52,660)	(64,980)	(79,480)	(28,224)
012	Customer Support	2320	Accounts Payable	21035	Empr Ltd Ins	758,714	779,292	799,366	819,509	839,788	860,369	881,179	902,450	923,537	944,681	966,351	987,797
012	Customer Support	2320	Accounts Payable	21036	Empr Basic Life	435,990	450,649	464,903	479,222	493,678	508,327	523,146	538,275	553,290	568,346	583,952	599,374
012	Customer Support	2320	Accounts Payable	21043	Emp Medical Prem W/H	(649,509)	(796,351)	(941,075)	(1,086,870)	(1,233,152)	(1,453,835)	(1,602,751)	(1,753,372)	(1,901,992)	(148,439)	(296,565)	(516,151)
012	Customer Support	2320	Accounts Payable	21045	Emp Dental Prem W/H	(33,095)	(40,451)	(47,669)	(54,912)	(62,115)	(73,015)	(80,397)	(87,875)	(95,243)	(7,399)	(14,788)	(25,749)
012	Customer Support	2320	Accounts Payable	21049	PTO Accrual	(380,748)	(380,748										

Atmos Energy Corporation - Shared Services
Trial Balance - Balance Sheet Accounts
Calendar 2023

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23
012	Customer Support	2420	Miscellaneous current and accrued liabilities	27351	Customer Billing Accrual	(262,914)	(280,714)	(278,166)	(286,998)	(374,933)	(319,881)	(254,567)	(256,572)	(249,002)	(245,352)	349,880	(235,818)
012	Customer Support	2430	Obligations under Capital Leases - Current	27001	842 Real Estate Lease - A&G	(976,766)	(979,068)	(936,676)	(894,181)	(851,585)	(808,885)	(766,082)	(723,177)	(680,168)	(708,387)	(660,739)	(602,983)
012	Customer Support	2430	Obligations under Capital Leases - Current	27004	842 Fleet Lease	(4,633)	(4,645)	(4,656)	(4,668)	(4,679)	(4,691)	(4,703)	(4,714)	(4,726)	(4,752)	(4,763)	(4,773)
012	Customer Support	2530	Other deferred credits	27001	842 Real Estate Lease - A&G	351,130	351,130	351,130	351,130	351,130	351,130	351,130	351,130	351,130	351,130	351,130	351,130
012	Customer Support	2530	Other deferred credits	27706	Fas 106/OPEB	5,125,632	5,125,632	5,125,632	5,125,632	5,125,632	5,125,632	5,125,632	5,125,632	5,125,632	5,125,632	5,284,439	5,284,439
012	Customer Support	2530	Other deferred credits	27728	FAS 106 Premiums Incurred	13,621	56,337	70,506	84,492	98,446	113,213	126,373	140,775	158,807	13,110	26,282	41,377
012	Customer Support	2820	Accum deferred income taxes-Other property	28201	Accum Defer Fed Income	(11,181,485)	(11,181,485)	(10,911,723)	(10,911,723)	(10,911,723)	(10,616,132)	(10,616,132)	(10,616,132)	(9,811,635)	(9,811,635)	(9,811,635)	(9,550,154)
012	Customer Support	2820	Accum deferred income taxes-Other property	28206	Accum Defer State Inc Tax	(975,980)	(975,980)	(952,434)	(952,434)	(952,434)	(926,634)	(926,634)	(926,634)	(856,411)	(856,411)	(856,411)	(833,590)
012	Customer Support	2830	Accumulated deferred income taxes-Other	28201	Accum Defer Fed Income	(3,976,886)	(3,976,886)	(3,933,779)	(3,933,779)	(3,933,779)	(3,865,808)	(3,865,808)	(3,865,808)	(3,741,909)	(3,741,909)	(3,741,909)	(3,858,605)
012	Customer Support	2830	Accumulated deferred income taxes-Other	28206	Accum Defer State Inc Tax	(344,417)	(344,417)	(343,286)	(343,286)	(343,286)	(337,292)	(337,292)	(337,292)	(326,614)	(326,614)	(326,614)	(336,789)
Shared Services YTD Net Income						(8,523,219)	(12,432,618)	12,017,406	11,116,478	8,049,871	7,478,743	8,085,791	8,676,022	(8,953,599)	1,478,865	1,135,960	1,535,607
						-	-	-	-	-	-	-	-	-	(0)	0	-

Atmos Energy Corporation - Shared Services
Trial Balance - Income Statement Accounts
Calendar Year 2023

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23	CY23
002	Shared Services General Office	4030	Depreciation Expense	30007	Depr Exp-General Plant	1,274,481	1,326,824	1,358,136	1,368,267	1,387,552	1,390,153	1,387,608	1,379,385	1,562,341	1,403,323	1,402,139	1,429,448	16,669,659
002	Shared Services General Office	4030	Depreciation Expense	30031	Vehicle Depreciation	4,460	4,460	4,460	4,460	4,431	4,431	4,431	3,327	1,203	1,166	4,501	1,119	42,449
002	Shared Services General Office	4030	Depreciation Expense	30061	Tools & Shop Depreciation	530	530	-	526	525	520	437	437	-	466	466	508	5,819
002	Shared Services General Office	4030	Depreciation Expense	40001	Billed to West Tex Div	(92,950)	(97,195)	(99,871)	(100,594)	(101,185)	(101,379)	(101,380)	(101,088)	(113,081)	(98,999)	(99,063)	(98,382)	(1,205,167)
002	Shared Services General Office	4030	Depreciation Expense	40002	Billed to CO/KS Div	(69,843)	(70,157)	(71,052)	(71,651)	(83,036)	(83,192)	(83,193)	(82,252)	(98,319)	(83,858)	(83,881)	(83,023)	(963,457)
002	Shared Services General Office	4030	Depreciation Expense	40003	Billed to LA Div	(123,024)	(128,592)	(132,222)	(133,574)	(134,537)	(134,788)	(133,565)	(131,096)	(154,729)	(131,857)	(131,855)	(130,654)	(1,600,491)
002	Shared Services General Office	4030	Depreciation Expense	40004	Billed to Mid St Div	(141,765)	(147,867)	(151,803)	(153,273)	(154,319)	(154,581)	(153,252)	(150,570)	(176,290)	(153,887)	(154,011)	(151,953)	(1,843,571)
002	Shared Services General Office	4030	Depreciation Expense	40008	Billed to Mid-Tex Div	(488,059)	(510,780)	(525,082)	(528,945)	(532,111)	(533,150)	(533,158)	(530,492)	(592,308)	(553,762)	(557,463)	(550,269)	(6,435,577)
002	Shared Services General Office	4030	Depreciation Expense	40009	Billed to MS Div	(80,646)	(84,342)	(86,678)	(87,309)	(87,822)	(87,991)	(87,992)	(87,738)	(98,245)	(84,421)	(84,476)	(83,896)	(1,041,554)
002	Shared Services General Office	4030	Depreciation Expense	40010	Billed to Atmos Pipeline Div	(290,826)	(300,281)	(303,786)	(305,223)	(306,771)	(307,227)	(307,231)	(307,213)	(337,338)	(306,058)	(304,408)	(340,995)	(3,717,357)
002	Shared Services General Office	41124	Taxes other than income taxes, utility operating income	41124	Billing from SS - Taxes Other and Depr	(7,825)	(8,066)	(8,094)	(8,149)	(8,187)	(8,179)	(8,172)	(8,165)	(9,138)	(7,579)	(7,416)	(7,370)	(96,341)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01210	Fica Load	332,240	307,011	332,977	315,980	352,901	469,559	313,670	320,919	323,203	309,974	892,677	486,845	4,757,957
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	22,698	6,577	2,017	524	670	733	450	402	314	347	509	287	35,527
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	30,689	11,673	4,323	1,219	887	1,194	722	653	450	622	722	528	53,683
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	103,128	37,610	102,400	40,860	114,494	(115,746)	150,391	203,231	15,568	75,233	(637,476)	(78,271)	11,423
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	7,794	(5,642)	(1,293)	(746)	173	(313)	13	46	(23)	51	149	(308)	(101)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	10,422	(6,656)	(1,924)	(1,552)	(33)	(378)	18	77	(69)	148	134	(418)	(229)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01256	Payroll Tax Projects	-	-	-	230	1,088	183	99	34	95	556	571	348	3,204
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	58,800	58,800	58,800	58,800	58,800	58,800	58,800	58,800	58,800	40,400	40,400	(114,353)	495,647
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	30102	Taxes Property And Other	-	-	-	-	-	-	-	(64,695)	-	-	598,500	-	533,805
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	30106	Excise Taxes	-	-	-	68	-	-	28,828	-	-	186	-	-	29,081
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40001	Billed to West Tex Div	(44,583)	(32,258)	(39,187)	(32,732)	(41,684)	(32,626)	(43,576)	(40,934)	(31,389)	(32,748)	(68,322)	(22,571)	(462,609)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40002	Billed to CO/KS Div	(35,417)	(25,627)	(31,131)	(26,003)	(33,114)	(25,918)	(34,617)	(32,519)	(24,936)	(26,292)	(54,854)	(18,121)	(368,550)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40003	Billed to LA Div	(48,374)	(35,001)	(42,519)	(35,515)	(45,228)	(35,400)	(47,281)	(44,414)	(34,058)	(35,398)	(73,852)	(24,398)	(501,438)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40004	Billed to Mid St Div	(52,560)	(38,031)	(46,199)	(38,589)	(49,142)	(38,464)	(51,373)	(48,259)	(37,006)	(38,032)	(81,433)	(26,902)	(546,990)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40008	Billed to Mid-Tex Div	(238,756)	(172,755)	(209,860)	(175,292)	(223,229)	(174,722)	(233,362)	(219,215)	(168,099)	(187,295)	(390,756)	(129,090)	(2,522,400)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40009	Billed to MS Div	(38,755)	(28,042)	(34,065)	(28,454)	(36,235)	(28,361)	(37,880)	(35,584)	(27,286)	(27,917)	(58,243)	(19,241)	(400,063)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40010	Billed to Atmos Pipeline Div	(105,573)	(76,389)	(92,796)	(77,511)	(98,708)	(77,259)	(103,188)	(96,933)	(74,330)	(77,608)	(162,064)	(53,539)	(1,095,968)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40011	Billed to AELIG	(453)	(328)	(398)	(332)	(423)	(331)	(442)	(416)	(319)	(299)	(624)	(206)	(4,571)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40012	Billed to WKGS	(283)	(205)	(249)	(208)	(264)	(207)	(277)	(260)	(199)	(171)	(357)	(118)	(2,796)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40014	Billed to UCGS	(226)	(164)	(199)	(166)	(212)	(166)	(221)	(208)	(159)	(128)	(268)	(88)	(2,205)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40015	Billed to TLGP	(792)	(573)	(696)	(582)	(741)	(580)	(774)	(727)	(558)	(556)	(1,160)	(383)	(8,121)
002	Shared Services General Office	4091	Income taxes, utility operating income	30201	Federal Income Taxes	221,774	(407,021)	(43,498,080)	(303,778)	668,336	13,431,679	1,679,789	1,534,094	52,799,466	2,091,767	(1,969,357)	(1,991,902)	6,106,700
002	Shared Services General Office	4091	Income taxes, utility operating income	30202	State Income Taxes	(5,896,140)	(5,275,389)	11,242,765	(2,297,424)	(1,697,547)	3,945,091	(1,600,988)	(1,408,361)	3,617,397	(1,963,153)	-	(136,609)	522,085
002	Shared Services General Office	4101	Provision for deferred income taxes	30201	Federal Income Taxes	-	-	57,058,130	-	-	(20,107,606)	-	(54,413,064)	-	-	-	16,671,635	(790,905)
002	Shared Services General Office	4101	Provision for deferred income taxes	30202	State Income Taxes	-	-	(59,780)	-	-	28,871	-	430,301	-	-	-	3,515,557	3,914,949
002	Shared Services General Office	4101	Provision for deferred income taxes	30205	FIN48 Federal Tax Expense	-	-	-	-	-	-	-	-	-	-	-	(177,860)	(177,860)
002	Shared Services General Office	4101	Provision for deferred income taxes	30208	Amortization of Excess Deferred	-	-	(7,005)	-	-	(7,004)	-	-	-	(7,005)	-	(7,004)	(28,018)
002	Shared Services General Office	4190	Interest and dividend income	30602	Int & Div Income-Temp Cash I	(3,855)	(4)	(6,397)	(3,716)	(474)	(2,726)	(1,557)	(188)	(1,713)	(5,140)	(629)	(168)	(25,566)
002	Shared Services General Office	4190	Interest and dividend income	30604	Int & Div Income-Misc	-	-	-	-	(47)	-	(4)	-	(252)	(1)	(3)	(308)	-
002	Shared Services General Office	4190	Interest and dividend income	30606	Misc Non-Operating Income	-	-	(1)	-	-	-	-	-	(42)	(1,566)	(546)	-	(2,154)
002	Shared Services General Office	4190	Interest and dividend income	30612	Int & Div Inc-Interco	(4,802)	15,208	42,710	53,005	57,498	68,581	75,596	86,116	(21,029,607)	(49,387)	6,585	16,492	(20,662,006)
002	Shared Services General Office	4190	Interest and dividend income	30626	BNP IBDDA	(702,126)	(566,277)	(344,357)	(210,480)	(97,182)	(234,854)	(83,840)	(3,558)	(1,820)	(446,303)	(308,295)	(565,203)	(3,564,295)
002	Shared Services General Office	4190	Interest and dividend income	30627	CIBC IBDDA	(48)	-	-	-	-	-	-	-	(29,534)	(40,393)	(41,907)	(111,883)	-
002	Shared Services General Office	4190	Interest and dividend income	30628	ANB IB Checking	(39,057)	(6,904)	(36,683)	(29,113)	(124)	(117)	(128)	(129)	(121)	(31,175)	(42,587)	(41,341)	(227,479)
002	Shared Services General Office	4190	Interest and dividend income	30629	CA Time Deposit	-	-	-	-	-	-	-	-	-	(84,792)	(34,688)	-	(119,479)
002	Shared Services General Office	4190	Interest and dividend income	30630	CA IBDDA	-	-	(7,598)	(3,667)	(16)	(16)	(17)	(17)	(937,084)	(909,288)	(961,237)	(2,818,958)	-
002	Shared Services General Office	4190	Interest and dividend income	30631	2.02B TL allocated interest income CA	-	-	-	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	4190	Interest and dividend income	30632	2.02B TL allocated interest income BNP	-	-	-	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	4190	Interest and dividend income	40001	Billed to West Tex Div	51,067	37,998	23,993	13,209	2,748	11,518	678	(5,599)	(6,257)	106,035	88,966	106,596	430,953
002	Shared Services General Office	4190	Interest and dividend income	40002	Billed to CO/KS Div	28,346	21,092	13,318	7,332	1,525	6,393	376	(3,108)	(3,473)	60,863	51,066	61,185	244,915
002	Shared Services General Office	4190	Interest and dividend income	40003	Billed to LA Div	58,041	43,187	27,270	15,013	3,123	13,091	770	(6,364)	(7,111)	119,983	100,669	120,618	488,291
002	Shared Services General Office	4190	Interest and dividend income	40004	Billed to Mid St Div	58,791	43,745	27,622	15,207	3,163	13,260	780	(6,446)	(7,203)	116,813	98,009	117,431	481,174
002	Shared Services General Office	4190	Interest and dividend income	40008	Billed to Mid-Tex Div	308,354	229,440	144,876	79,761	16,590	69,547	4,092	(33,810)	(37,779)	665,376	558,267	668,896	2,673,609
002	Shared Services General Office	4190	Interest and dividend income	40009	Billed to MS Div	48,743	36,269	22,901	12,608	2,622	10,994	647	(5,345)	(5,972)	99,220	83,248	99,745	405,680
002	Shared Services General Office	4190	Interest and dividend income	40010	Billed to Atmos Pipeline Div	196,546	146,246	92,344	50,840	10,575	44,329	2,608	(21,551)	(24,080)	416,692	349,615	418,897	1,683,060
002	Shared Services General Office	4210	Miscellaneous nonoperating income	30606	Misc Non-Operating Income	-	-	-	-	-	-	-	-	(86,102)	(39)	-	-	(86,141)
002	Shared Services General Office	4210	Miscellaneous nonoperating income	40001	Billed to West Tex Div	-	-	-	-	-	-	-	-	-	5,864	3	-	5,866
002	Shared Services General Office	4210	Miscellaneous nonoperating income	40002	Billed to CO/KS Div	-	-	-	-	-	-	-	-	-	3,255	2	-	3,256
002	Shared Services General Office	4210	Miscellaneous nonoperating income	40003	Billed to LA Div	-	-	-	-	-	-	-	-	-	6,664	3	-	6,667
002	Shared Services General Office	4210	Miscellaneous nonoperating income	40004	Billed to Mid St Div	-	-	-	-	-	-	-	-	-	6,750	3	-	6,753
002	Shared Services General Office	4210	Miscellaneous nonoperating income	40008	Billed to Mid-Tex Div	-	-	-	-	-	-	-	-	-	35,405	17	-	35,422
002	Shared Services General Office	4210	Miscellaneous nonoperating income	40009	Billed to MS Div	-	-	-	-	-	-	-	-	-	5,597	2	-	5,599
002	Shared Services General Office	4210	Miscellaneous nonoperating income	40010	Billed to Atmos Pipeline Div	-	-	-	-	-	-	-	-	-	22,567	10	-	22,578
002	Shared Services General Office	4261	Donations	30702	Education	-	-	-	3,928	10,000	25,000	-	325	10,000	250,000	300	-	299,553
002	Shared Services General Office	4261	Donations	30703	United Way Agencies	-	3,800	208,600	500	-	-	-	-	-	-	-	-	212,900
002	Shared Services General Office	4261	Donations	30705	Health	-	-	-	-	-	20,000	-	-	-	32,000	-	-	52,000
002</																		

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23	CY23
002	Shared Services General Office	4264	Civic, Political and Related	04578	842 Real Estate Lease Expense	3,898	3,898	3,898	3,898	3,898	3,898	3,898	3,898	3,898	3,898	3,898	3,898	46,775
002	Shared Services General Office	4264	Civic, Political and Related	05111	Postage/Delivery Services	84	39	256	-	-	18	-	61	-	-	-	-	458
002	Shared Services General Office	4264	Civic, Political and Related	05411	Meals and Entertainment	1,440	4,371	3	81	150	5,091	113	146	401	437	39	105	12,376
002	Shared Services General Office	4264	Civic, Political and Related	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	72	150	-	-	222
002	Shared Services General Office	4264	Civic, Political and Related	05413	Transportation	466	1,192	92	325	347	73	35	19	512	221	248	30	3,561
002	Shared Services General Office	4264	Civic, Political and Related	05414	Lodging	125	1,174	62	319	147	32	164	-	1,529	600	95	-	4,247
002	Shared Services General Office	4264	Civic, Political and Related	05415	Membership Fees	5,201	4,351	4,351	4,351	4,351	4,351	4,351	4,351	4,351	4,351	4,351	4,351	53,059
002	Shared Services General Office	4264	Civic, Political and Related	05417	Club Dues - Deductible	-	-	50	-	-	-	-	-	-	-	-	-	50
002	Shared Services General Office	4264	Civic, Political and Related	05420	Employee Development	-	-	-	-	-	-	-	80	-	112	14	-	206
002	Shared Services General Office	4264	Civic, Political and Related	05424	Books & Manuals	842	485	575	497	497	497	497	497	498	497	503	503	6,388
002	Shared Services General Office	4264	Civic, Political and Related	06111	Contract Labor	-	-	-	-	-	-	-	100	-	-	-	-	100
002	Shared Services General Office	4264	Civic, Political and Related	07495	Employee Broadcast and Publication	-	-	-	-	-	-	0	-	-	-	-	-	0
002	Shared Services General Office	4264	Civic, Political and Related	07499	Misc Employee Welfare Exp	129	-	265	5	-	-	0	-	-	-	-	-	100
002	Shared Services General Office	4264	Civic, Political and Related	07510	Association Dues	-	-	-	-	10,000	-	-	-	-	-	-	-	10,000
002	Shared Services General Office	4264	Civic, Political and Related	30737	Political Activities	53,669	3,503	9,782	3,929	3,000	38,657	8,858	8,077	15,220	9,361	8,503	8,000	170,559
002	Shared Services General Office	4264	Civic, Political and Related	40001	Billed to West Tex Div	(8,268)	(1,361)	(2,155)	(1,397)	(2,004)	(4,707)	(2,040)	(1,979)	(2,582)	(2,101)	(1,732)	(1,892)	(32,218)
002	Shared Services General Office	4264	Civic, Political and Related	40002	Billed to CO/KS Div	(2,265)	(679)	(684)	(450)	(829)	(1,956)	(614)	(631)	(970)	(717)	(659)	(622)	(11,077)
002	Shared Services General Office	4264	Civic, Political and Related	40003	Billed to LA Div	(4,639)	(1,391)	(1,401)	(922)	(1,696)	(4,005)	(1,257)	(1,291)	(1,987)	(1,414)	(1,299)	(1,227)	(22,530)
002	Shared Services General Office	4264	Civic, Political and Related	40004	Billed to Mid St Div	(4,699)	(1,409)	(1,419)	(934)	(1,718)	(4,057)	(1,274)	(1,308)	(2,012)	(1,377)	(1,265)	(1,195)	(22,666)
002	Shared Services General Office	4264	Civic, Political and Related	40008	Billed to Mid-Tex Div	(47,084)	(8,127)	(12,386)	(8,038)	(11,752)	(27,618)	(11,684)	(11,375)	(15,023)	(12,694)	(10,531)	(11,411)	(187,724)
002	Shared Services General Office	4264	Civic, Political and Related	40009	Billed to MS Div	(3,896)	(1,168)	(1,177)	(775)	(1,425)	(3,363)	(1,056)	(1,084)	(1,668)	(1,169)	(1,074)	(1,015)	(18,770)
002	Shared Services General Office	4264	Civic, Political and Related	40010	Billed to Atmos Pipeline Div	(25,083)	(5,018)	(6,809)	(4,435)	(6,889)	(16,211)	(6,348)	(6,259)	(8,594)	(6,801)	(5,808)	(6,056)	(104,311)
002	Shared Services General Office	4265	Other deductions	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-	-	100	100
002	Shared Services General Office	4265	Other deductions	01008	Expense Labor Accrual	(17)	-	-	-	-	-	-	-	-	-	-	17	-
002	Shared Services General Office	4265	Other deductions	01202	Pension Benefits Load	(0)	-	-	-	-	-	-	-	-	-	-	3	2
002	Shared Services General Office	4265	Other deductions	01203	OPEB Benefits Load	(0)	-	-	-	-	-	-	-	-	-	-	2	2
002	Shared Services General Office	4265	Other deductions	01221	Workers Comp Benefits Load	(0)	-	-	-	-	-	-	-	-	-	-	0	0
002	Shared Services General Office	4265	Other deductions	01251	Medical Benefits Load	(3)	-	-	-	-	-	-	-	-	-	-	21	18
002	Shared Services General Office	4265	Other deductions	01257	ESOP Benefits Load	(1)	-	-	-	-	-	-	-	-	-	-	5	4
002	Shared Services General Office	4265	Other deductions	01263	RSP FACC Benefits Load	(0)	-	-	-	-	-	-	-	-	-	-	3	2
002	Shared Services General Office	4265	Other deductions	01266	Life Benefits Load	(0)	-	-	-	-	-	-	-	-	-	-	0	0
002	Shared Services General Office	4265	Other deductions	01269	LTD Benefits Load	(0)	-	-	-	-	-	-	-	-	-	-	1	1
002	Shared Services General Office	4265	Other deductions	01294	NSC-OPEB Benefits Load	0	-	-	-	-	-	-	-	-	-	-	(3)	(2)
002	Shared Services General Office	4265	Other deductions	01297	NSC-Pension Benefits Load	0	-	-	-	-	-	-	-	-	-	-	(1)	(1)
002	Shared Services General Office	4265	Other deductions	02005	Non-Inventory Supplies	25	-	53	-	96	-	28	-	83	-	-	55	338
002	Shared Services General Office	4265	Other deductions	04112	Board Meeting Expenses	-	742	30,337	898	403	-	57,063	-	53,790	85,147	1,992	4,679	235,052
002	Shared Services General Office	4265	Other deductions	04125	Proxy Solicitation Exp	-	120	-	-	-	-	-	-	-	-	-	2,310	2,430
002	Shared Services General Office	4265	Other deductions	05010	Office Supplies	-	390	(1)	248	449	613	190	631	310	113	432	32	3,407
002	Shared Services General Office	4265	Other deductions	05411	Meals and Entertainment	3,888	9,315	2,359	2,429	11,314	3,322	3,667	24,036	18,601	20,555	31,398	27,577	158,463
002	Shared Services General Office	4265	Other deductions	05412	Spousal & Dependent Travel	1,084	522	69	-	1,119	-	868	2,642	1,510	3,460	3,835	5,936	21,044
002	Shared Services General Office	4265	Other deductions	05413	Transportation	1,095	4,238	6,985	4,594	11,016	10,670	6,089	9,439	7,942	6,742	15,297	-	84,108
002	Shared Services General Office	4265	Other deductions	05414	Lodging	145	3,679	3,466	375	1,111	7,856	2,943	4,079	598	1,351	337	3,801	29,742
002	Shared Services General Office	4265	Other deductions	05415	Membership Fees	-	-	149	20,256	-	511	975	-	-	-	-	-	21,891
002	Shared Services General Office	4265	Other deductions	05419	Misc Employee Expense	750	-	-	3,200	287	215	-	55	30	10,657	-	-	15,194
002	Shared Services General Office	4265	Other deductions	05420	Employee Development	-	-	1,480	-	2,460	-	-	2,485	-	-	-	-	6,425
002	Shared Services General Office	4265	Other deductions	05424	Books & Manuals	-	-	-	-	-	-	-	-	-	-	-	12,366	12,366
002	Shared Services General Office	4265	Other deductions	06111	Contract Labor	-	750	-	-	2,925	-	-	-	-	-	-	-	3,675
002	Shared Services General Office	4265	Other deductions	07485	Rabbi Trust Unrealized Gain/Loss	(841,643)	851,858	(413,816)	(89,969)	(1,120,523)	117,196	(43,491)	156,398	693,960	380,512	(1,008,463)	(851,992)	(2,169,973)
002	Shared Services General Office	4265	Other deductions	07499	Misc Employee Welfare Exp	270	127	127	61	11,027	152	113	501	338	576	634	143	14,071
002	Shared Services General Office	4265	Other deductions	07520	Donations	-	-	-	-	-	-	518	1,040	3,327	-	74	-	4,959
002	Shared Services General Office	4265	Other deductions	07590	Misc General Expense	-	-	-	-	2,108	-	32,000	20	305,837	5,433	1,760	-	347,157
002	Shared Services General Office	4265	Other deductions	30702	Education	-	-	2,272	-	-	-	-	-	-	-	-	-	2,272
002	Shared Services General Office	4265	Other deductions	30740	Misc Income Deductions	575	(231,304)	687	-	(3,452)	53	496	157	3,224	4,250	2,427	(245,660)	(468,548)
002	Shared Services General Office	4265	Other deductions	30743	Entertainment & Sports Events	77,263	66,033	84,269	102,083	56,028	61,225	53,807	109,330	60,849	74,790	103,068	75,027	923,773
002	Shared Services General Office	4265	Other deductions	40001	Billed to West Tex Div	(6,161)	9,303	(9,300)	(9,300)	(7,431)	(6,101)	(11,025)	(11,140)	(31,168)	(14,715)	(10,932)	7,083	(100,436)
002	Shared Services General Office	4265	Other deductions	40002	Billed to CO/KS Div	(3,420)	5,414	(5,162)	(5,162)	(4,125)	(3,386)	(6,119)	(6,183)	(17,300)	(8,447)	(6,275)	4,065	(56,100)
002	Shared Services General Office	4265	Other deductions	40003	Billed to LA Div	(7,003)	11,085	(10,570)	(10,570)	(8,446)	(6,934)	(12,530)	(12,661)	(35,424)	(16,651)	(12,370)	8,014	(114,059)
002	Shared Services General Office	4265	Other deductions	40004	Billed to Mid St Div	(7,093)	11,229	(10,706)	(10,706)	(8,555)	(7,024)	(12,692)	(12,825)	(35,882)	(16,211)	(12,043)	7,803	(114,706)
002	Shared Services General Office	4265	Other deductions	40008	Billed to Mid-Tex Div	(37,204)	58,893	(56,154)	(56,153)	(44,872)	(36,838)	(66,568)	(67,263)	(188,198)	(92,340)	(68,599)	44,445	(610,855)
002	Shared Services General Office	4265	Other deductions	40009	Billed to MS Div	(5,881)	9,309	(8,876)	(8,876)	(7,093)	(5,823)	(10,523)	(10,633)	(29,749)	(13,770)	(10,229)	6,628	(95,516)
002	Shared Services General Office	4265	Other deductions	40010	Billed to Atmos Pipeline Div	(23,714)	37,538	(35,792)	(35,792)	(28,602)	(23,480)	(42,431)	(42,874)	(119,958)	(57,828)	(42,960)	27,834	(388,058)
002	Shared Services General Office	4270	Interest on long-Term debt	30918	UCG - Mtn 95-1	55,583	55,583	55,583	55,583	55,583	55,583	55,583	55,583	55,583	55,583	55,583	55,583	667,000
002	Shared Services General Office	4270	Interest on long-Term debt	30921	Debentures 6.75 percent	843,750	843,750	843,750	843,750	843,750	843,750	843,750	843,750	843,750	843,750	843,750	843,750	10,125,000
002	Shared Services General Office	4270	Interest on long-Term debt	30936	LTD 5.95 % Senior Notes due 2034	991,667	991,667	991,667	991,667	991,667	991,667	991,667	991,667	991,667	991,667	991,667	991,667	11,900,000
002	Shared Services General Office	4270	Interest on long-Term debt	30937	LTD-Rate Lock	(227,728)	(227,728)	(227,728)	(227,728)	(227,728)	(227,728)	(227,728)	(227,728)	(227,728)	(227,728)	(227,728)	(227,728)	5,260,692
002	Shared Services General Office	4270	Interest on long-Term debt	30941	LTD 5.50% Sr Notes due 2041	1,833,333	1,833,333	1,833,333	1,833,333	1,833,333	1,833,333	1,833,333	1,833,333	1,833,333	1,833,333	1,833,333	1,833,333	22,000,000
002	Shared Services General Office	4270	Interest on long-Term debt	30942	LTD 4.15% Sr Notes due 2043	1,729,167	1,729,167	1,729,167	1,729,167	1,729,167	1,729,167	1,729,167	1,729,167	1,729,167	1,729,167	1,729,167	1,729,167	20,750,000
002	Shared Services General Office	4270	Interest on long-Term debt	30943	LTD 4.125% Sr Notes due 2044	2,578,125	2,578,125	2,578,125	2,578,125	2,578,125	2,578,125	2,578,125	2,578,125	2,578,125	2,578,125	2,578,125	2,578,125	30,937,500
002	Shared Services General Office	4270	Interest on long-Term debt	30945	LTD 3.000% Sr Notes due 2027	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	15,000,000
002	Shared Services General Office	4270	Interest on long-Term debt	30946	LTD 4.300% Sr Notes due 2048	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	25,800,000
002	Shared Services General Office	4270	Interest on long-Term debt	30947	LTD 4.125% Sr Notes due 2049	1,546,875	1,546,875	1,546,875	1,546,875	1,546,875	1,546,875	1,546,875	1,546,875	1,546,875	1,546,875	1,546,875	1,546,875	18,562,500
002	Shared Services General Office	4270	Interest on long-Term debt	30948	LTD 2.625% Sr Notes due 2029	1,093,750	1,093,750	1,093,750	1,0									

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23	CY23
002	Shared Services General Office	4280	Amortization of debt discount and expense	30180	4.125 Senior Notes disc 2049	18,353	18,353	18,353	18,353	18,353	18,353	18,353	18,353	18,353	18,353	18,353	18,353	220,238
002	Shared Services General Office	4280	Amortization of debt discount and expense	30182	2.625 Senior Notes disc	13,159	13,159	13,159	13,159	13,159	13,159	13,159	13,159	13,159	13,159	13,159	13,159	157,906
002	Shared Services General Office	4280	Amortization of debt discount and expense	30183	3.375 Senior Notes disc	15,665	15,665	15,665	15,665	15,665	15,665	15,665	15,665	15,665	15,665	15,665	15,665	187,982
002	Shared Services General Office	4280	Amortization of debt discount and expense	30188	1.500 Senior Notes disc	61,961	61,961	61,961	61,961	61,961	61,961	61,961	61,961	61,961	61,961	61,961	61,961	743,529
002	Shared Services General Office	4280	Amortization of debt discount and expense	30189	0.625 Senior Notes disc	194,785	194,785	0	-	-	-	-	-	-	-	-	-	389,569
002	Shared Services General Office	4280	Amortization of debt discount and expense	30190	Float rate Senior Notes disc	192,951	192,951	-	-	-	-	-	-	-	-	-	-	385,903
002	Shared Services General Office	4280	Amortization of debt discount and expense	30191	2.850 Senior Notes disc	28,203	28,203	28,203	28,203	28,203	28,203	28,203	28,203	28,203	28,203	28,203	28,203	338,440
002	Shared Services General Office	4280	Amortization of debt discount and expense	30192	5.750 Senior Notes disc	20,618	20,618	20,618	20,618	20,618	20,618	20,618	20,618	20,618	20,618	20,618	20,618	247,411
002	Shared Services General Office	4280	Amortization of debt discount and expense	30193	5.450 Senior Notes disc	26,737	26,737	26,737	26,737	26,737	26,737	26,737	26,737	26,737	26,737	26,737	26,737	320,839
002	Shared Services General Office	4280	Amortization of debt discount and expense	40001	Billed to West Tex Div	(49,180)	(49,180)	(22,776)	(22,776)	(22,776)	(22,776)	(22,776)	(22,776)	(22,776)	(22,374)	(22,374)	(22,374)	(324,912)
002	Shared Services General Office	4280	Amortization of debt discount and expense	40002	Billed to CO/KS Div	(27,298)	(27,298)	(12,642)	(12,642)	(12,642)	(12,642)	(12,642)	(12,642)	(12,642)	(12,843)	(12,843)	(12,843)	(181,618)
002	Shared Services General Office	4280	Amortization of debt discount and expense	40003	Billed to LA Div	(55,897)	(55,897)	(25,886)	(25,886)	(25,886)	(25,886)	(25,886)	(25,886)	(25,886)	(25,317)	(25,317)	(25,317)	(368,946)
002	Shared Services General Office	4280	Amortization of debt discount and expense	40004	Billed to Mid St Div	(56,619)	(56,619)	(26,220)	(26,220)	(26,220)	(26,220)	(26,220)	(26,220)	(26,220)	(24,648)	(24,648)	(24,648)	(370,725)
002	Shared Services General Office	4280	Amortization of debt discount and expense	40008	Billed to Mid-Tex Div	(296,960)	(296,960)	(137,523)	(137,523)	(137,523)	(137,523)	(137,523)	(137,523)	(137,523)	(137,523)	(140,399)	(140,399)	(1,977,776)
002	Shared Services General Office	4280	Amortization of debt discount and expense	40009	Billed to MS Div	(46,942)	(46,942)	(21,739)	(21,739)	(21,739)	(21,739)	(21,739)	(21,739)	(21,739)	(20,936)	(20,936)	(20,936)	(308,863)
002	Shared Services General Office	4280	Amortization of debt discount and expense	40010	Billed to Atmos Pipeline Div	(189,283)	(189,283)	(87,657)	(87,657)	(87,657)	(87,657)	(87,657)	(87,657)	(87,657)	(87,657)	(87,925)	(87,925)	(1,255,943)
002	Shared Services General Office	4281	Amortization of loss on reacquired debt	30167	4.15% Senior Notes disc	13,988	13,988	13,988	13,988	13,988	13,988	13,988	13,988	13,988	13,988	13,988	13,988	167,860
002	Shared Services General Office	4281	Amortization of loss on reacquired debt	40001	Billed to West Tex Div	(953)	(953)	(953)	(953)	(953)	(953)	(953)	(953)	(953)	(936)	(936)	(936)	(11,381)
002	Shared Services General Office	4281	Amortization of loss on reacquired debt	40002	Billed to CO/KS Div	(529)	(529)	(529)	(529)	(529)	(529)	(529)	(529)	(529)	(537)	(537)	(537)	(6,370)
002	Shared Services General Office	4281	Amortization of loss on reacquired debt	40003	Billed to LA Div	(1,083)	(1,083)	(1,083)	(1,083)	(1,083)	(1,083)	(1,083)	(1,083)	(1,083)	(1,059)	(1,059)	(1,059)	(12,921)
002	Shared Services General Office	4281	Amortization of loss on reacquired debt	40004	Billed to Mid St Div	(1,097)	(1,097)	(1,097)	(1,097)	(1,097)	(1,097)	(1,097)	(1,097)	(1,097)	(1,031)	(1,031)	(1,031)	(12,963)
002	Shared Services General Office	4281	Amortization of loss on reacquired debt	40008	Billed to Mid-Tex Div	(5,752)	(5,752)	(5,752)	(5,752)	(5,752)	(5,752)	(5,752)	(5,752)	(5,752)	(5,872)	(5,872)	(5,872)	(69,385)
002	Shared Services General Office	4281	Amortization of loss on reacquired debt	40009	Billed to MS Div	(909)	(909)	(909)	(909)	(909)	(909)	(909)	(909)	(909)	(876)	(876)	(876)	(10,810)
002	Shared Services General Office	4281	Amortization of loss on reacquired debt	40010	Billed to Atmos Pipeline Div	(3,666)	(3,666)	(3,666)	(3,666)	(3,666)	(3,666)	(3,666)	(3,666)	(3,666)	(3,678)	(3,678)	(3,678)	(44,030)
002	Shared Services General Office	4290	Amortization of debt premium	30168	4.125 Senior Notes disc	(29,779)	(29,779)	(29,779)	(29,779)	(29,779)	(29,779)	(29,779)	(29,779)	(29,779)	(29,779)	(29,779)	(29,779)	(357,348)
002	Shared Services General Office	4290	Amortization of debt premium	40001	Billed to West Tex Div	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	1,992	1,992	1,992	24,820
002	Shared Services General Office	4290	Amortization of debt premium	40002	Billed to CO/KS Div	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,144	1,144	1,144	13,561
002	Shared Services General Office	4290	Amortization of debt premium	40003	Billed to LA Div	2,305	2,305	2,305	2,305	2,305	2,305	2,305	2,305	2,305	2,254	2,254	2,254	27,507
002	Shared Services General Office	4290	Amortization of debt premium	40004	Billed to Mid St Div	2,335	2,335	2,335	2,335	2,335	2,335	2,335	2,335	2,335	2,195	2,195	2,195	27,596
002	Shared Services General Office	4290	Amortization of debt premium	40008	Billed to Mid-Tex Div	12,245	12,245	12,245	12,245	12,245	12,245	12,245	12,245	12,245	12,501	12,501	12,501	147,710
002	Shared Services General Office	4290	Amortization of debt premium	40009	Billed to MS Div	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,864	1,864	1,864	23,013
002	Shared Services General Office	4290	Amortization of debt premium	40010	Billed to Atmos Pipeline Div	7,805	7,805	7,805	7,805	7,805	7,805	7,805	7,805	7,805	7,829	7,829	7,829	93,732
002	Shared Services General Office	4310	Other interest expense	30118	Penalty - Interest	-	-	-	-	-	-	1,021	-	-	8,218	-	-	9,239
002	Shared Services General Office	4310	Other interest expense	30120	Commitment Fees-Anb	5,308	4,795	5,308	5,137	5,291	5,137	5,308	5,308	5,137	5,308	5,137	5,308	62,485
002	Shared Services General Office	4310	Other interest expense	30121	Commitment Fee-Credit Agricole (Fmly RBS)	335,512	316,262	385,512	329,095	335,512	329,095	335,512	335,512	329,095	335,512	329,095	335,512	4,031,223
002	Shared Services General Office	4310	Other interest expense	30135	Int On S/T Loan-Anb	-	-	-	-	764	-	-	-	-	-	-	-	764
002	Shared Services General Office	4310	Other interest expense	30156	Int On deferred director comp	1,190	1,196	661	(42)	582	585	634	638	641	691	1,174	748	8,697
002	Shared Services General Office	4310	Other interest expense	30157	Int on Taxes	-	-	685,045	-	-	685,045	432	-	671,128	(742)	157	(139,146)	1,901,920
002	Shared Services General Office	4310	Other interest expense	30165	CP-Wells Fargo Interest Exp	-	-	-	-	-	-	-	77,053	178,675	105,102	-	-	360,830
002	Shared Services General Office	4310	Other interest expense	30171	CP- Goldman Sachs Int Exp	-	-	-	683	-	-	-	95,630	490,184	131,669	-	-	718,167
002	Shared Services General Office	4310	Other interest expense	30175	CP- Mizuho Int Exp	-	-	-	20,958	70,392	-	-	62,148	262,738	74,526	-	-	490,761
002	Shared Services General Office	4310	Other interest expense	30176	CP- MUFG Int Exp	-	-	-	20,958	56,664	-	750	74,020	432,571	100,747	-	-	685,710
002	Shared Services General Office	4310	Other interest expense	30187	Commitment Fees - Bank of Texas 364 facility	10,893	10,431	10,893	9,623	9,777	9,623	9,777	9,777	9,623	9,777	9,623	9,777	119,593
002	Shared Services General Office	4310	Other interest expense	30194	Int On S/T Debt- 2.02B Term Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	4310	Other interest expense	30195	2.02B TL allocated interest expense	-	-	-	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	4310	Other interest expense	40001	Billed to West Tex Div	(24,033)	(22,656)	(74,053)	(26,315)	(32,619)	(70,108)	(24,069)	(44,952)	(162,064)	(51,567)	(23,093)	(14,196)	(569,724)
002	Shared Services General Office	4310	Other interest expense	40002	Billed to CO/KS Div	(13,340)	(12,575)	(41,104)	(14,606)	(18,105)	(38,915)	(13,360)	(24,951)	(89,956)	(29,599)	(13,255)	(8,148)	(317,916)
002	Shared Services General Office	4310	Other interest expense	40003	Billed to LA Div	(27,315)	(25,750)	(84,166)	(29,908)	(37,073)	(79,682)	(27,356)	(51,091)	(184,196)	(58,350)	(26,131)	(16,063)	(647,081)
002	Shared Services General Office	4310	Other interest expense	40004	Billed to Mid St Div	(27,668)	(26,082)	(85,254)	(30,295)	(37,552)	(80,712)	(27,709)	(51,751)	(186,576)	(56,809)	(25,440)	(15,639)	(651,486)
002	Shared Services General Office	4310	Other interest expense	40008	Billed to Mid-Tex Div	(145,114)	(136,799)	(447,147)	(158,893)	(196,957)	(423,324)	(145,332)	(271,427)	(978,570)	(323,586)	(144,909)	(89,081)	(3,461,139)
002	Shared Services General Office	4310	Other interest expense	40009	Billed to MS Div	(22,939)	(21,624)	(70,682)	(25,117)	(31,134)	(66,916)	(22,973)	(42,906)	(154,686)	(48,253)	(21,609)	(13,284)	(542,123)
002	Shared Services General Office	4310	Other interest expense	40010	Billed to Atmos Pipeline Div	(92,496)	(87,196)	(285,013)	(101,279)	(125,541)	(269,828)	(92,635)	(173,008)	(623,743)	(202,646)	(90,749)	(55,787)	(2,199,902)
002	Shared Services General Office	8520	Communication system expenses	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	376	2,361	2,585	5,322
002	Shared Services General Office	8520	Communication system expenses	06111	Contract Labor	-	-	-	-	-	-	23,771	39,497	-	-	-	-	63,268
002	Shared Services General Office	8560	Mains expenses	01002	Capital Labor Contra	-	-	-	-	-	-	-	(232)	-	-	-	(2,835)	(3,067)
002	Shared Services General Office	8560	Mains expenses	01011	Capital Labor Transfer In	-	-	-	-	-	-	-	232	-	-	-	2,835	3,067
002	Shared Services General Office	8560	Mains expenses	04201	Software Maintenance	-	-	15,134	4,760	161	-	-	-	-	-	-	-	20,055
002	Shared Services General Office	8650	Transmission-Maintenance of measuring and regulating station equipment	02005	Non-Inventory Supplies	-	-	-	10,796	-	-	-	-	-	-	-	-	10,796
002	Shared Services General Office	8660	Transmission-Maintenance of communication equipment	02005	Non-Inventory Supplies	13,746	-	-	-	-	-	-	-	-	-	-	-	13,746
002	Shared Services General Office	8660	Transmission-Maintenance of communication equipment	05331	WAN/LAN/Internet Service	-	1,041	-	-	-	-	-	-	-	-	-	-	1,041
002	Shared Services General Office	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-	-	989	989
002	Shared Services General Office	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(3,592)	(2,484)	(1,942)	(1,082)	(1,867)	(6,206)	(3,011)	(11,333)	(4,745)	(6,092)	(4,865)	(5,056)	(52,276)
002	Shared Services General Office	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	(205)	-	-	-	-	-	-	-	-	-	-	165	(40)
002	Shared Services General Office	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	3,592	2,484	1,942	1,082	1,867	6,206	3,011	11,333	4,745	6,092	4,865	5,056	52,276
002	Shared Services General Office	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	-	-	-	-	4,109	-	-	3,113	-	-	-	-	7,223
002	Shared Services General Office	8700	Distribution-Operation supervision and engineering	04212	IT Equipment	23	-	-	-	-	-	-	-	-	-	-	-	23
002	Shared Services General Office	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	-	176	-	-	-	-	-	-	-	-	-	-	176
002	Shared Services General Office	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	-	2,39											

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002	Shared Services General Office	8810	Distribution-Rents	04581	Non 842 Building Lease/Rents	-	-	-	-	-	-	200	92	-	0	-	-	292
002	Shared Services General Office	9010	Customer accounts-Operation supervision	04564	842 Variable Copier Lease Expense	-	-	-	-	-	-	-	-	-	-	-	201	201
002	Shared Services General Office	9010	Customer accounts-Operation supervision	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	335	335
002	Shared Services General Office	9010	Customer accounts-Operation supervision	05215	842 Copier Lease Expense	-	-	-	-	-	-	-	-	-	-	-	(536)	(536)
002	Shared Services General Office	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	9,202	7,653	7,578	8,370	7,629	13,381	8,497	7,532	9,077	8,781	11,665	17,485	116,852
002	Shared Services General Office	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	755	(542)	1,110	396	774	(2,729)	319	840	1,149	730	2,897	(5,251)	449
002	Shared Services General Office	9020	Customer accounts-Meter reading expenses	05411	Meals and Entertainment	-	-	10	-	-	-	-	-	-	-	-	-	10
002	Shared Services General Office	9020	Customer accounts-Meter reading expenses	05414	Lodging	-	866	-	-	-	-	-	-	-	-	-	-	866
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	6,735	6,923	30,000	30,000	30,000	45,000	30,000	30,000	30,000	30,104	30,208	45,312	344,281
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	721	66	12,577	-	4,500	(12,000)	1,500	4,500	1,500	3,062	3,083	(13,593)	5,915
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	04130	Bank Service Charge	-	120	188	211	-	44	-	116	51	41	54	42	866
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	-	52	1,970	-	-	-	-	-	584	-	82	-	2,688
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	-	-	470	-	-	-	-	-	-	-	257	-	727
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	05414	Lodging	-	-	-	-	-	-	-	-	-	-	812	-	812
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	05420	Employee Development	-	-	-	-	-	-	-	-	-	-	2,318	-	2,318
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-	-	101	101
002	Shared Services General Office	9090	Customer service-Operating informational and instructional advertising expense	01002	Capital Labor Contra	-	-	-	-	-	(1,899)	-	-	-	-	-	-	(1,899)
002	Shared Services General Office	9090	Customer service-Operating informational and instructional advertising expense	01011	Capital Labor Transfer In	-	-	-	-	-	1,899	-	-	-	-	-	-	1,899
002	Shared Services General Office	9090	Customer service-Operating informational and instructional advertising expense	07499	Misc Employee Welfare Exp	-	-	1,112	-	-	-	-	-	-	-	-	-	1,112
002	Shared Services General Office	9100	Customer service-Miscellaneous customer service	05413	Transportation	-	-	464	-	-	-	-	-	-	-	-	-	464
002	Shared Services General Office	9100	Customer service-Miscellaneous customer service	05414	Lodging	-	-	178	-	-	-	-	-	-	-	-	-	178
002	Shared Services General Office	9100	Customer service-Miscellaneous customer service	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	58	1,331	1,839	131	235	110	3,704
002	Shared Services General Office	9110	Sales-Supervision	05413	Transportation	-	-	638	-	-	-	-	-	-	-	-	-	638
002	Shared Services General Office	9110	Sales-Supervision	05414	Lodging	-	-	468	-	-	-	-	-	-	-	-	-	468
002	Shared Services General Office	9120	Sales-Demonstrating and selling expenses	04044	Advertising	8,236	8,236	12,899	16,961	8,271	6,720	9,305	18,609	2,585	8,359	10,943	8,359	119,483
002	Shared Services General Office	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	-	463	-	-	129	-	604	1	191	2,585	-	-	3,974
002	Shared Services General Office	9120	Sales-Demonstrating and selling expenses	07510	Association Dues	-	-	-	-	-	-	-	-	158,289	-	-	-	158,289
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01000	Non-project Labor	4,645,504	4,452,722	4,500,987	4,465,752	4,356,687	6,621,135	4,446,284	4,495,574	4,455,185	4,452,420	4,371,395	6,551,387	57,815,031
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01001	Capital Labor	65,579	113,585	129,334	113,622	231,321	255,309	152,866	188,654	169,732	133,632	139,102	167,332	1,860,068
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01002	Capital Labor Contra	(43,538)	(88,488)	(102,035)	(85,528)	(163,351)	(166,602)	(112,189)	(154,431)	(141,425)	(112,661)	(105,335)	(128,545)	(1,404,127)
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01006	O&M Project Labor and Contra	-	-	-	-	-	423	363	423	302	982	1,373	4,347	8,213
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	446,047	(67,474)	692,041	(16,917)	598,869	(1,728,776)	230,324	689,205	204,545	444,297	404,364	(1,968,315)	(71,789)
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01010	PTO Accrual	-	-	-	-	-	130,463	-	-	-	-	-	-	130,463
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01011	Capital Labor Transfer In	16,497	30,197	31,448	27,112	77,275	46,421	26,766	63,559	55,067	41,569	34,724	41,042	491,677
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01012	Capital Labor Transfer Out	(38,539)	(55,294)	(58,747)	(55,206)	(132,567)	(135,128)	(67,443)	(97,782)	(83,375)	(62,540)	(68,490)	(79,831)	(934,941)
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01013	Expense Labor Transfer In	-	-	-	-	-	423	363	423	302	982	1,246	374	4,113
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01014	Expense Labor Transfer Out	-	-	-	-	-	(423)	(363)	(423)	(302)	(982)	(1,246)	(374)	(4,113)
002	Shared Services General Office	9200	A&G-Administrative & general salaries	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-	11,662	-	11,662
002	Shared Services General Office	9200	A&G-Administrative & general salaries	04863	A&G Overhead Clearing	(8,515,635)	(8,446,092)	(8,347,115)	(7,987,273)	(8,845,996)	(11,972,973)	(8,655,718)	(9,835,855)	(10,827,865)	(7,796,744)	(8,927,613)	(8,489,816)	#####
002	Shared Services General Office	9200	A&G-Administrative & general salaries	05010	Office Supplies	-	-	503	-	-	9,057	-	-	-	-	-	-	9,559
002	Shared Services General Office	9200	A&G-Administrative & general salaries	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	2,386	-	-	-	2,386
002	Shared Services General Office	9200	A&G-Administrative & general salaries	05415	Membership Fees	-	1,029	-	-	517	-	-	-	-	-	-	-	1,546
002	Shared Services General Office	9200	A&G-Administrative & general salaries	05421	Training	-	1,500	44	-	-	-	-	-	-	-	-	-	1,544
002	Shared Services General Office	9200	A&G-Administrative & general salaries	06111	Contract Labor	65,557	101,122	96,447	69,171	75,489	615,601	82,292	114,585	194,244	27,405	47,598	96,430	1,585,942
002	Shared Services General Office	9200	A&G-Administrative & general salaries	07590	Misc General Expense	(3)	-	0	0	-	5	0	1	-	10	(10)	-	4
002	Shared Services General Office	9210	A&G-Office supplies & expense	02001	Inventory Materials	15,834	18,547	31,285	31,438	34,523	35,825	57,262	30,082	51,445	16,285	16,057	39,286	377,868
002	Shared Services General Office	9210	A&G-Office supplies & expense	02005	Non-Inventory Supplies	67,975	25,508	155,661	129,272	79,436	63,504	55,827	89,025	76,944	78,942	49,034	53,210	924,337
002	Shared Services General Office	9210	A&G-Office supplies & expense	02006	Purchasing Card Charges	-	-	-	993	958	1,965	3,764	469	2,469	2,129	18,419	-	31,166
002	Shared Services General Office	9210	A&G-Office supplies & expense	03004	Vehicle Expense	2,589	268	18	1,364	333	22	61	(1,529)	316	103	157	-	3,703
002	Shared Services General Office	9210	A&G-Office supplies & expense	04021	Promo Other, Misc	1,151	-	-	226	2,817	-	-	-	43,311	35	-	3,885	51,425
002	Shared Services General Office	9210	A&G-Office supplies & expense	04040	Community Rel&Trade Shows	-	293	-	-	638	-	173	4,120	31,980	1,083	-	-	38,287
002	Shared Services General Office	9210	A&G-Office supplies & expense	04044	Advertising	-	-	-	10,262	-	-	248	10,134	-	226	-	-	20,870
002	Shared Services General Office	9210	A&G-Office supplies & expense	04046	Customer Relations & Assist	139	-	-	1,651	14	695	543	1,234	-	-	66	2,585	6,926
002	Shared Services General Office	9210	A&G-Office supplies & expense	04120	NewsWire/Blast Fax/Mail List	-	-	-	-	-	26,502	-	-	-	-	2,508	-	29,010
002	Shared Services General Office	9210	A&G-Office supplies & expense	04121	Inv Relations/Bnkg Inst	12,863	12,728	13,089	12,815	12,815	13,177	13,177	13,538	9,977	12,710	16,376	3,305	146,569
002	Shared Services General Office	9210	A&G-Office supplies & expense	04122	Annual Report Design, Printing & Dist.	-	-	-	-	16,209	6,319	11,400	-	18,120	40	-	-	52,089
002	Shared Services General Office	9210	A&G-Office supplies & expense	04130	Bank Service Charge	-	-	41	-	-	-	-	-	-	-	-	-	41
002	Shared Services General Office	9210	A&G-Office supplies & expense	04141	Web Site	-	497	-	1,138	1,089	1,263	-	22	42,237	1,317	44	34	47,641
002	Shared Services General Office	9210	A&G-Office supplies & expense	04145	Printing/Slides/Graphics	325	-	-	-	-	-	-	108	1,330	-	129	-	1,892
002	Shared Services General Office	9210	A&G-Office supplies & expense	04201	Software Maintenance	2,408,130	2,231,793	2,282,735	2,355,127	2,390,543	2,120,983	2,373,529	2,495,511	2,536,607	2,372,447	2,272,006	2,535,109	28,374,519
002	Shared Services General Office	9210	A&G-Office supplies & expense	04212	IT Equipment	306,516	296,779	298,800	294,474	295,038	313,847	326,966	302,022	301,254	283,577	292,014	305,563	3,616,850
002	Shared Services General Office	9210	A&G-Office supplies & expense	04302	Heavy Equipment	-	-	3,743	-	-	-	-	-	-	24,884	6,092	1,033	35,752
002	Shared Services General Office	9210	A&G-Office supplies & expense	04564	842 Variable Copier Lease Expense	-	-	-	-	-	-	-	35	784	0	163	-	982
002	Shared Services General Office	9210	A&G-Office supplies & expense	04575	842 Short Term Lease Expense	-	-	-	-	1,005	1,328	2,503	-	-	-	-	-	4,837
002	Shared Services General Office	9210	A&G-Office supplies & expense	04582	Building Maintenance	73,970	49,474	94,407	72,604	39,450	53,068	57,844	111,042	113,202	42,207	77,962	438,135	1,223,006
002	Shared Services General Office	9210	A&G-Office supplies & expense	04590	Utilities	2,917	3,203	2,835	3,462	2,917	3,065	2,921	2,830	2,888	3,219	2,851	2,883	35,991
002	Shared Services General Office	9210	A&G-Office supplies & expense	04592	Misc Rents	19	19	19	19	1	-	-	-	-	-	233	-	308
002	Shared Services General Office	9210	A&G-Office supplies & expense	05010	Office Supplies	11,648	14,812	9,080	9,970	17,425	21,230	16,807	18,962	9,214	(9,737)	7,981	17,374	144,767
002	Shared Services General Office	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	30,252	12,082	47,992	26,228	22,847	23,123	35,439	22,373	9,379	40,184	(1,561)	28,369	296,708
002	Shared Services General Office	9210	A&G-Office supplies & expense	05215	842 Copier Lease Expense	12,862	15,447	13,773	21,658	14,825	15,010	11,686	16,984	14,124	30,540	3,541	25,463	195,914
002	Shared Services General Office	9210	A&G-Office supplies & expense	05310	Monthly Lines and service	19,257	28,971	13,407	11,974	18,733	12,453	27,750	15,072	26,480	19,402	21,528	19,194	234,221
002	Shared Services General Office	9210	A&G-Office supplies & expense	05312	Long Distance	2,088	2,138	1,293	1,187	1,060	1,297	943	1,093	1,062	989	999	943	15,091
002	Shared Services General Office	9210	A&G-Office supplies & expense</															

Atmos Energy Corporation - Shared Services
Trial Balance - Income Statement Accounts
Calendar Year 2023

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23	CY23
002	Shared Services General Office	9210	A&G-Office supplies & expense	07120	Environmental & Safety	-	-	-	-	-	-	-	-	-	-	250	-	250
002	Shared Services General Office	9210	A&G-Office supplies & expense	07421	Service Awards	40	31	-	-	-	-	-	10,669	13,370	9,936	20,500	-	54,546
002	Shared Services General Office	9210	A&G-Office supplies & expense	07443	Uniforms	808	256	172	200	941	153	628	538	630	878	1,115	1,365	7,685
002	Shared Services General Office	9210	A&G-Office supplies & expense	07495	Employee Broadcast and Publication	8,124	11,119	6,944	29,169	8,731	16,404	42,754	15,049	38,451	39,160	25,516	25,356	266,778
002	Shared Services General Office	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	47,617	5,505	6,759	5,608	9,639	13,569	6,997	9,337	44,292	6,598	6,052	21,623	183,596
002	Shared Services General Office	9210	A&G-Office supplies & expense	07510	Association Dues	47,173	45,104	45,104	45,104	45,104	105,171	52,738	55,620	52,738	52,738	65,661	53,492	665,746
002	Shared Services General Office	9210	A&G-Office supplies & expense	07590	Misc General Expense	-	11	(87,548)	56	106	220	69	224	188	-	-	-	(86,674)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40001	Billed to West Tex Div	(808,610)	(605,255)	(892,284)	(672,322)	(1,102,038)	(421,071)	(988,689)	(844,990)	(453,630)	(883,630)	(604,592)	(861,523)	(9,138,634)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40002	Billed to CO/KS Div	(633,988)	(468,714)	(696,983)	(523,481)	(863,465)	(316,672)	(770,456)	(655,160)	(344,541)	(699,683)	(474,648)	(681,066)	(7,128,856)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40003	Billed to LA Div	(1,106,996)	(826,806)	(1,213,612)	(917,379)	(1,591,711)	(616,603)	(1,316,177)	(1,106,519)	(706,707)	(861,701)	(558,498)	(825,713)	(11,648,422)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40004	Billed to Mid St Div	(923,480)	(681,270)	(1,031,299)	(771,333)	(1,274,012)	(441,084)	(1,128,470)	(954,391)	(489,939)	(1,042,475)	(790,102)	(1,027,324)	(10,555,179)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40008	Billed to Mid-Tex Div	(4,417,720)	(3,350,593)	(4,854,933)	(3,682,360)	(6,040,700)	(2,361,186)	(5,451,307)	(4,730,250)	(2,574,583)	(5,156,107)	(3,599,281)	(4,997,733)	(51,216,754)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40009	Billed to MS Div	(712,953)	(536,875)	(790,756)	(597,538)	(976,587)	(373,741)	(871,294)	(743,338)	(404,825)	(741,851)	(511,794)	(719,240)	(7,980,790)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40010	Billed to Atmos Pipeline Div	(2,397,787)	(1,893,679)	(2,513,587)	(2,000,268)	(2,991,080)	(1,475,949)	(2,720,305)	(2,475,598)	(1,569,402)	(2,518,872)	(2,019,361)	(2,591,744)	(27,167,633)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40011	Billed to AELIG	(57,489)	(45,046)	(50,325)	(41,623)	(79,964)	(41,885)	(53,971)	(49,478)	(42,118)	3,460	17,161	9,275	(432,003)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40012	Billed to WKGS	(5,740)	(4,355)	(5,765)	(4,589)	(7,253)	(3,915)	(6,660)	(5,903)	(3,800)	(4,305)	(2,949)	(4,180)	(59,415)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40014	Billed to UCGS	(4,177)	(3,014)	(4,160)	(3,237)	(5,382)	(2,462)	(4,868)	(4,188)	(2,431)	(2,722)	(1,554)	(2,552)	(40,747)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40015	Billed to TLGP	(41,059)	(27,027)	(37,851)	(30,251)	(58,904)	(26,290)	(41,672)	(35,155)	(28,698)	(12,044)	2,751	(7,637)	(343,836)
002	Shared Services General Office	9230	A&G-Outside services employed	01006	O&M Project Labor and Contra	-	-	-	2,878	921	1,868	875	-	-	-	-	-	6,542
002	Shared Services General Office	9230	A&G-Outside services employed	01008	Expense Labor Accrual	-	-	-	739	(739)	235	28	(262)	-	-	-	-	-
002	Shared Services General Office	9230	A&G-Outside services employed	04201	Software Maintenance	18,476	18,476	18,476	18,476	18,476	19,377	19,377	19,377	19,377	19,377	19,377	19,377	228,023
002	Shared Services General Office	9230	A&G-Outside services employed	05111	Postage/Delivery Services	-	9	-	-	-	-	-	-	-	-	-	-	9
002	Shared Services General Office	9230	A&G-Outside services employed	05411	Meals and Entertainment	-	-	66	-	-	-	350	-	-	14	-	-	430
002	Shared Services General Office	9230	A&G-Outside services employed	05413	Transportation	-	-	-	-	-	-	88	-	-	374	-	-	463
002	Shared Services General Office	9230	A&G-Outside services employed	05414	Lodging	-	-	-	-	-	-	-	-	-	284	-	-	284
002	Shared Services General Office	9230	A&G-Outside services employed	05415	Membership Fees	-	-	3,915	-	-	2,450	-	-	-	-	-	2,450	8,815
002	Shared Services General Office	9230	A&G-Outside services employed	05421	Training	3,548	105	-	-	-	-	-	64	-	-	4	-	3,720
002	Shared Services General Office	9230	A&G-Outside services employed	05425	Regulatory Compliance Training	-	-	-	-	-	-	-	4,446	-	-	-	-	4,446
002	Shared Services General Office	9230	A&G-Outside services employed	06111	Contract Labor	1,059,249	1,057,396	849,906	2,488,294	1,422,810	804,088	1,041,019	1,096,985	1,307,689	1,046,793	996,816	1,351,351	14,522,397
002	Shared Services General Office	9230	A&G-Outside services employed	06121	Legal	261,657	944,354	410,046	709,106	(149,254)	337,054	936,205	1,529,363	577,580	1,139,991	718,948	1,144,928	8,559,997
002	Shared Services General Office	9230	A&G-Outside services employed	07496	Admin Fees Pension	9,215	10,530	13,340	17,003	10,947	14,888	2,709	24,847	36,513	11,032	16,979	7,628	175,632
002	Shared Services General Office	9230	A&G-Outside services employed	07497	Admin Fees SERP	13,556	13,005	17,763	23,648	55,503	25,696	39,922	22,436	9,484	54,437	12,639	428	288,515
002	Shared Services General Office	9230	A&G-Outside services employed	07590	Misc General Expense	-	-	-	-	-	12,990	-	440	-	-	-	-	13,430
002	Shared Services General Office	9230	A&G-Outside services employed	09911	Reimbursements	-	-	-	-	-	-	-	-	(1,000,000)	-	-	-	(1,000,000)
002	Shared Services General Office	9240	A&G-Property insurance	04069	Blueflame Property Insurance	9,438	9,438	10,484	10,484	10,484	10,484	10,484	10,484	10,484	10,484	10,484	10,484	123,714
002	Shared Services General Office	9250	A&G-Injuries & damages	01208	Workers Comp Benefits Variance	(14,926)	1,105	(12,178)	942	1,062	(17,501)	391	6,966	(17,922)	13,690	277	(15,993)	(54,087)
002	Shared Services General Office	9250	A&G-Injuries & damages	01221	Workers Comp Benefits Load	9,515	8,162	9,522	8,233	9,152	9,105	8,692	9,562	8,660	8,431	8,458	7,922	105,415
002	Shared Services General Office	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	-	-	-	3	16	3	1	1	1	8	8	5	47
002	Shared Services General Office	9250	A&G-Injuries & damages	04070	Insurance-Other	30,344	10,133	10,512	10,539	10,532	10,532	10,719	10,719	30,930	10,839	10,839	11,031	167,671
002	Shared Services General Office	9250	A&G-Injuries & damages	07115	Insurance Reserve	-	-	-	-	-	1,600,000	-	(1,000,000)	1,000,000	-	-	500,000	2,100,000
002	Shared Services General Office	9250	A&G-Injuries & damages	07119	Insurance - D&O	235,944	235,944	235,944	235,944	235,944	235,944	231,052	231,052	231,052	231,052	231,052	231,052	2,801,970
002	Shared Services General Office	9250	A&G-Injuries & damages	07121	Insurance - Public Liability	3,554,524	3,547,566	3,409,807	3,549,314	3,556,814	3,549,314	3,549,314	3,549,314	3,231,143	3,549,314	4,212,491	4,247,577	4,247,563
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	138,958	119,662	142,645	122,083	135,938	134,266	128,301	142,185	127,892	112,690	109,989	105,430	1,520,093
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	106,262	91,507	109,081	93,357	103,953	102,674	98,113	108,730	97,800	95,885	93,587	89,708	1,190,656
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01206	Pension Benefits Variance	(34,558)	(2,293)	(37,055)	(2,826)	(35,093)	(22,581)	(16,473)	(37,783)	(12,443)	(15,005)	(19,707)	(4,152)	(239,968)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01207	OPEB Benefits Variance	(19,279)	5,285	(21,292)	4,921	(20,008)	(10,201)	(5,574)	(21,900)	(2,432)	(6,695)	(10,716)	2,489	(105,400)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	861,336	741,730	884,188	756,734	842,616	832,251	795,278	881,338	792,741	872,850	851,931	816,623	9,929,616
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01252	Medical Benefits Variance	(29,029)	(169,252)	18,631	(216,486)	(1,068,186)	(7,202)	224,718	(110,135)	194,951	(9,618)	(93,094)	(123,695)	(1,388,398)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01253	Medical Benefits Projects	-	-	-	485	2,293	386	209	71	201	1,171	1,261	768	6,845
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	184,937	159,256	189,843	162,478	180,917	178,692	170,754	189,231	170,209	215,494	210,329	201,613	2,213,754
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01258	ESOP Benefits Variance	33,303	20,960	51,506	(18,912)	72,542	11,584	(43,763)	56,668	13,421	(40,767)	(49,554)	(39,804)	67,182
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01259	ESOP Benefits Projects	-	-	-	104	492	83	45	15	43	251	311	190	1,535
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01261	Other Benefits Variance	7,233	6,983	7,051	6,922	6,732	6,976	3,763	7,110	7,141	17,511	(12,388)	(63)	64,972
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01262	Other Benefits Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	92,468	79,628	94,922	81,239	90,459	89,346	85,377	94,616	85,104	110,713	108,059	103,581	1,115,512
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01264	RSP FACC Benefits Variance	(24,006)	(5,202)	(28,865)	(7,151)	(27,621)	47,626	(11,880)	(23,868)	(4,793)	(50,488)	(48,232)	45,653	(138,826)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01265	RSP FACC Benefits Projects	-	-	-	52	246	41	22	8	22	126	160	97	774
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	10,218	8,799	10,489	8,977	9,995	9,434	9,434	11,862	11,862	11,578	11,098	122,180	122,180
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01267	Life Benefits Variance	71,006	1,641	43,287	1,740	(1,209)	66,243	656	(972)	70,138	1,152	648	59,300	313,630
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01268	Life Benefits Projects	-	-	-	6	27	5	2	1	2	14	17	10	85
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	32,696	28,156	33,564	28,725	31,985	31,592	30,188	33,455	30,092	33,115	32,321	30,982	376,872
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01270	LTD Benefits Variance	3,802	4,306	264	4,222	(3,593)	(5,343)	970	(4,066)	5,530	541	(857)	(6,726)	(950)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	-	-	-	18	87	15	8	3	8	44	48	29	260
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	-	-	-	78	370	62	34	12	32	189	168	103	1,048
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	-	-	-	60	283	48	26	9	25				

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23	CY23	
002	Shared Services General Office	9302	Miscellaneous general expenses	04201	Software Maintenance	41,317	34,762	34,563	44,454	34,680	34,803	39,224	51,630	146,972	69,475	(14,434)	40,247	557,696	
002	Shared Services General Office	9302	Miscellaneous general expenses	04212	IT Equipment	-	-	-	4,797	-	162	-	-	-	-	-	-	4,959	
002	Shared Services General Office	9302	Miscellaneous general expenses	05010	Office Supplies	-	-	-	-	-	-	73	-	-	-	-	-	73	
002	Shared Services General Office	9302	Miscellaneous general expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-	48	-	-	-	-	48	
002	Shared Services General Office	9302	Miscellaneous general expenses	05411	Meals and Entertainment	-	-	-	-	-	673	-	-	-	-	-	-	673	
002	Shared Services General Office	9302	Miscellaneous general expenses	06111	Contract Labor	111,743	37,909	(3,382)	30,403	20,447	(13,347)	720	2,145	28,471	12,903	6,671	8,471	243,155	
002	Shared Services General Office	9302	Miscellaneous general expenses	06121	Legal	-	-	-	-	-	-	-	-	-	-	231	-	231	
002	Shared Services General Office	9302	Miscellaneous general expenses	07443	Uniforms	46	-	-	-	-	-	-	-	-	-	-	-	46	
002	Shared Services General Office	9302	Miscellaneous general expenses	07510	Association Dues	3,867	21,883	3,867	3,867	3,867	3,867	3,867	3,867	3,867	3,867	3,867	3,867	64,416	
002	Shared Services General Office	9302	Miscellaneous general expenses	07590	Misc General Expense	859	10,691	63,941	234	(75,147)	146,489	(144,419)	5,036	(5,274)	122	225	216	2,972	
002	Shared Services General Office	9310	A&G-Rents	02005	Non-Inventory Supplies	-	-	-	-	-	20	1	-	-	-	-	-	20	
002	Shared Services General Office	9310	A&G-Rents	04201	Software Maintenance	-	-	7,987	11,161	20,748	129	-	14,043	18,045	6,536	-	-	78,650	
002	Shared Services General Office	9310	A&G-Rents	04212	IT Equipment	-	22,231	-	-	21,263	-	-	4,035	137	-	-	-	47,665	
002	Shared Services General Office	9310	A&G-Rents	04561	842 Variable Real Estate Lease Expense	67,787	88,312	50,854	86,086	80,657	11,935	89,480	79,965	89,566	332,640	80,928	96,997	1,155,206	
002	Shared Services General Office	9310	A&G-Rents	04578	842 Real Estate Lease Expense	382,264	382,264	382,264	382,264	382,264	382,749	382,749	382,749	382,749	383,092	383,092	383,092	4,591,592	
002	Shared Services General Office	9310	A&G-Rents	04581	Non 842 Building Lease/Rents	-	19	2,258	2,258	2,444	2,304	2,268	2,503	2,339	2,272	2,320	2,309	23,295	
002	Shared Services General Office	9310	A&G-Rents	04582	Building Maintenance	7,923	6,052	41,635	11,603	8,574	9,960	7,814	4,535	19,279	12,525	9,563	37,807	177,269	
002	Shared Services General Office	9310	A&G-Rents	04590	Utilities	2,089	2,465	2,372	5,560	(32,447)	2,522	3,122	2,782	2,738	2,860	2,348	2,211	(1,378)	
002	Shared Services General Office	9310	A&G-Rents	06111	Contract Labor	7,214	5,541	11,713	14,799	(1,330)	1,274	7,508	7,721	5,606	7,500	3,442	6,648	77,634	
002	Shared Services General Office	9310	A&G-Rents	07499	Misc Employee Welfare Exp	160	-	(60)	-	-	128	-	-	-	26	1	86	341	
002	Shared Services General Office	9320	A&G-Maintenance of general plant	04065	Offsite Storage	14,918	32,856	16,319	467	31,067	16,342	15,099	16,365	14,909	14,680	14,295	484	187,802	
002	Shared Services General Office	9320	A&G-Maintenance of general plant	04201	Software Maintenance	2,138	1,043	55,198	10,110	2,100	2,116	13,743	25,908	481	79,472	3,020	2,284	197,614	
002	Shared Services General Office	9320	A&G-Maintenance of general plant	04212	IT Equipment	9	1,072	83,694	(124)	12,217	2,093	3,838	3,143	55,713	989	-	1,884	164,528	
002	Shared Services General Office	9320	A&G-Maintenance of general plant	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	55	55	
002	Shared Services General Office	9320	A&G-Maintenance of general plant	05111	Postage/Delivery Services	378	-	188	244	151	-	-	54	194	96	24	48	1,376	
002	Shared Services General Office	9320	A&G-Maintenance of general plant	06111	Contract Labor	1,529	3,224	4,420	3,257	10,918	2,001	1,721	6,343	12,205	5,893	1,086	620	53,215	
012	Customer Support	4030	Depreciation Expense	30007	Depr Exp-General Plant	805,392	805,392	805,400	804,512	806,869	808,355	818,303	818,426	818,425	813,094	793,779	754,006	9,651,956	
012	Customer Support	4030	Depreciation Expense	30031	Vehicle Depreciation	22	17	17	17	0	0	0	0	0	0	12	0	84	
012	Customer Support	4030	Depreciation Expense	30061	Tools & Shop Depreciation	5,180	5,180	6,040	6,040	6,198	5,890	5,891	5,890	5,890	6,213	6,213	6,211	70,835	
012	Customer Support	4030	Depreciation Expense	40001	Billed to West Tex Div	(73,091)	(73,091)	(73,140)	(73,140)	(73,142)	(73,370)	(74,142)	(74,154)	(74,153)	(72,831)	(72,853)	(70,040)	(877,146)	
012	Customer Support	4030	Depreciation Expense	40002	Billed to CO/KS Div	(55,616)	(55,611)	(55,651)	(55,651)	(59,441)	(59,643)	(60,933)	(60,943)	(60,943)	(60,652)	(41,037)	(38,443)	(664,563)	
012	Customer Support	4030	Depreciation Expense	40003	Billed to LA Div	(98,467)	(98,467)	(98,532)	(98,532)	(97,392)	(96,725)	(98,542)	(98,557)	(98,557)	(96,914)	(96,953)	(92,264)	(1,169,901)	
012	Customer Support	4030	Depreciation Expense	40004	Billed to Mid St Div	(99,208)	(99,208)	(99,288)	(98,400)	(98,227)	(98,332)	(99,438)	(99,453)	(99,453)	(98,098)	(98,163)	(92,993)	(1,180,261)	
012	Customer Support	4030	Depreciation Expense	40008	Billed to Mid-Tex Div	(425,832)	(425,832)	(426,426)	(426,426)	(426,442)	(427,576)	(431,918)	(431,981)	(431,981)	(433,046)	(433,210)	(410,907)	(5,131,576)	
012	Customer Support	4030	Depreciation Expense	40009	Billed to MS Div	(58,381)	(58,381)	(58,420)	(58,420)	(58,422)	(58,599)	(59,229)	(59,229)	(59,229)	(57,766)	(57,787)	(55,570)	(699,427)	
012	Customer Support	4081	Taxes other than income taxes, utility operating income	01210	Fica Load	179,153	186,747	184,728	182,084	185,629	250,262	167,831	168,990	172,054	169,022	517,569	275,605	2,639,674	
012	Customer Support	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	12,357	3,589	1,050	276	352	391	241	212	167	189	295	163	19,281	
012	Customer Support	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	16,708	6,369	2,251	641	467	636	386	344	240	339	419	299	29,099	
012	Customer Support	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	58,326	20,457	51,116	23,138	60,870	(59,635)	81,387	108,318	9,153	42,958	(335,863)	(59,860)	365	
012	Customer Support	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	4,248	(3,069)	(731)	(387)	91	(164)	7	23	(12)	30	92	(179)	(51)	
012	Customer Support	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	5,685	(3,618)	(1,104)	(805)	(17)	(197)	10	39	(35)	84	87	(243)	(115)	
012	Customer Support	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	44,200	44,200	44,200	44,200	44,200	44,200	44,200	44,200	44,200	44,200	57,800	57,800	65,320	578,720
012	Customer Support	4081	Taxes other than income taxes, utility operating income	40001	Billed to West Tex Div	(30,496)	(24,220)	(26,772)	(23,694)	(27,730)	(22,395)	(27,965)	(30,634)	(21,470)	(25,582)	(23,144)	(26,592)	(310,696)	
012	Customer Support	4081	Taxes other than income taxes, utility operating income	40002	Billed to CO/KS Div	(25,911)	(20,578)	(22,746)	(20,131)	(23,561)	(19,028)	(23,760)	(26,028)	(18,242)	(21,850)	(19,768)	(22,713)	(264,315)	
012	Customer Support	4081	Taxes other than income taxes, utility operating income	40003	Billed to LA Div	(34,890)	(27,709)	(30,628)	(27,107)	(31,725)	(25,622)	(31,994)	(35,047)	(24,563)	(29,233)	(26,447)	(30,387)	(355,352)	
012	Customer Support	4081	Taxes other than income taxes, utility operating income	40004	Billed to Mid St Div	(35,082)	(27,861)	(30,797)	(27,257)	(31,900)	(25,763)	(32,170)	(35,240)	(24,699)	(29,476)	(26,687)	(30,640)	(357,554)	
012	Customer Support	4081	Taxes other than income taxes, utility operating income	40008	Billed to Mid-Tex Div	(169,959)	(134,978)	(149,200)	(132,048)	(154,543)	(124,811)	(155,853)	(170,726)	(119,657)	(144,135)	(130,401)	(149,828)	(1,736,139)	
012	Customer Support	4081	Taxes other than income taxes, utility operating income	40009	Billed to MS Div	(24,339)	(19,330)	(21,367)	(18,910)	(22,132)	(17,874)	(22,319)	(24,449)	(17,136)	(20,146)	(18,227)	(20,942)	(247,171)	
012	Customer Support	4091	Income taxes, utility operating income	30201	Federal Income Taxes	-	-	115,553	-	-	663,709	-	-	983,271	-	-	376,218	2,138,751	
012	Customer Support	4091	Income taxes, utility operating income	30202	State Income Taxes	-	-	8,623	-	-	58,905	-	-	68,924	-	-	31,437	167,889	
012	Customer Support	4101	Provision for deferred income taxes	30201	Federal Income Taxes	-	-	(143,230)	-	-	(661,842)	-	-	(1,238,018)	-	-	(373,822)	(2,416,912)	
012	Customer Support	4101	Provision for deferred income taxes	30202	State Income Taxes	-	-	(9,871)	-	-	(57,829)	-	-	(107,925)	-	-	(32,641)	(208,266)	
012	Customer Support	4261	Donations	30736	Community Welfare	250	-	-	-	-	205	-	103	-	-	-	-	558	
012	Customer Support	4265	Other deductions	04040	Community Rel&Trade Shows	3,500	457	3,759	85	8,137	2,000	2,500	6,751	-	640	285	-	28,115	
012	Customer Support	4265	Other deductions	05411	Meals and Entertainment	310	1,125	30	7	173	341	119	1,945	-	1,536	-	927	6,512	
012	Customer Support	4265	Other deductions	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	756	-	325	1,080	
012	Customer Support	4265	Other deductions	07499	Misc Employee Welfare Exp	-	-	-	117	-	125	-	-	-	-	107	113	462	
012	Customer Support	4265	Other deductions	07520	Donations	518	19	263	560	2,279	-	-	467	1,158	995	1,211	3,981	11,452	
012	Customer Support	4265	Other deductions	30702	Education	-	-	-	-	-	-	-	-	-	2,000	-	-	2,000	
012	Customer Support	4265	Other deductions	30736	Community Welfare	-	-	-	-	-	2,500	-	-	83	-	-	-	2,583	
012	Customer Support	4265	Other deductions	30740	Misc Income Deductions	510	-	255	1,020	1,020	-	512	-	-	960	-	1,892	6,168	
012	Customer Support	4265	Other deductions	30743	Entertainment & Sports Events	544	565	-	626	626	-	-	-	-	-	550	625	3,535	
012	Customer Support	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	-	-	-	-	-	-	-	-	48	-	-	-	48	
012	Customer Support	8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	-	-	-	-	-	-	-	(48)	-	-	-	-	(48)	
012	Customer Support	8740	Mains and Services Expenses	01000	Non-project Labor	-	-	-	-	-	144	-	-	-	-	292	-	436	
012	Customer Support	8740	Mains and Services Expenses	01008	Expense Labor Accrual	-	-	-	-	-	24	(24)	-	-	-	204	(204)	-	
012	Customer Support	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	414	414	414	414	414	439	407	407	414	414	-	(401)	3,752	
012	Customer Support	8740	Mains and Services Expenses	03004	Vehicle Expense	121	70	379	167	158	230	189	189	635	793	520	100	3,552	
012	Customer Support	8740	Mains and Services Expenses	03008	842 Vehicle Lease Expense	-	-	-	-	-	-	-	-	-	-	414	829	1,243	
012	Customer Support	8740	Mains and Services Expenses	04560	Non 842 Fleet Lease/Rents	25	25	25	25	25	-	25	25	46	25	25	25	296	
012	Customer Support	8740	Mains and Services Expenses	04563	842 Variable Fleet Lease Expense	21	17	21	21	21	21	21	21	21	21	21	-	202	
012	Customer Support	9010	Customer accounts-Operation supervision	01000	Non-project Labor														

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23	CY23
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05377	Cell phone equipment and accessories	-	-	-	51	-	-	-	-	-	-	22	-	72
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	14,114	1,828	15,546	5,737	17,413	5,255	12,171	3,477	5,601	12,805	18,421	6,709	119,077
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05412	Spousal & Dependent Travel	232	-	-	-	-	-	-	-	26	-	-	1,399	1,658
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	334	756	1,251	913	5,066	2,108	1,250	3,066	1,375	2,299	2,193	1,531	22,143
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05414	Lodging	-	124	1,483	2,142	4,911	1,209	1,461	2,136	1,620	2,310	757	118	18,270
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05415	Membership Fees	-	-	-	85	244	-	-	-	-	-	-	-	329
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05417	Club Dues - Deductible	150	245	-	-	-	-	-	-	-	-	245	-	640
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05420	Employee Development	-	-	199	1,330	1,056	499	499	5,758	-	-	-	-	9,340
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05421	Training	-	-	-	-	1,250	-	-	-	-	-	-	-	1,250
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05424	Books & Manuals	-	-	-	-	116	-	-	-	-	-	-	73	189
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	07421	Service Awards	46	100	-	-	-	-	500	-	450	-	-	-	1,096
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	07443	Uniforms	-	-	-	139	173	-	-	-	-	-	-	-	311
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	109	465	-	315	489	338	1,653	121	2,149	801	297	759	7,496
012	Customer Support	9070	Customer service-Supervision	05010	Office Supplies	-	-	-	-	-	-	-	-	-	165	6	-	170
012	Customer Support	9100	Customer service-Miscellaneous customer service	05010	Office Supplies	-	-	-	-	-	-	-	-	34	-	1	-	35
012	Customer Support	9160	Sales-Miscellaneous sales expenses	07499	Misc Employee Welfare Exp	-	-	-	18	-	-	-	-	-	-	-	-	18
012	Customer Support	9200	A&G-Administrative & general salaries	01000	Non-project Labor	257,798	215,801	216,022	212,934	192,805	332,694	232,877	239,428	260,685	264,099	291,258	359,803	3,076,204
012	Customer Support	9200	A&G-Administrative & general salaries	01001	Capital Labor	13,496	50,523	49,849	40,644	85,242	86,793	59,149	33,353	3,699	4,113	7,543	78,874	513,277
012	Customer Support	9200	A&G-Administrative & general salaries	01002	Capital Labor Contra	(24,639)	(69,327)	(63,823)	(60,454)	(130,748)	(133,414)	(85,343)	(52,976)	(12,679)	(10,707)	(19,611)	(85,892)	(749,613)
012	Customer Support	9200	A&G-Administrative & general salaries	01006	O&M Project Labor and Contra	-	-	-	-	-	-	-	-	-	-	-	-	-
012	Customer Support	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	35,804	(14,699)	32,480	(1,544)	18,856	(69,874)	14,414	37,879	22,600	28,117	29,953	(143,913)	(9,926)
012	Customer Support	9200	A&G-Administrative & general salaries	01010	PTO Accrual	-	-	-	-	-	29,275	-	-	-	-	-	-	29,275
012	Customer Support	9200	A&G-Administrative & general salaries	01011	Capital Labor Transfer In	16,158	29,955	49,284	32,625	70,323	80,704	60,335	35,761	10,890	8,162	13,017	8,850	416,064
012	Customer Support	9200	A&G-Administrative & general salaries	01012	Capital Labor Transfer Out	(5,015)	(11,151)	(35,310)	(12,815)	(24,816)	(34,083)	(34,141)	(16,138)	(1,911)	(1,569)	(949)	(1,832)	(179,729)
012	Customer Support	9210	A&G-Office supplies & expense	02005	Non-Inventory Supplies	-	-	-	192	-	-	-	-	-	-	-	-	192
012	Customer Support	9210	A&G-Office supplies & expense	03004	Vehicle Expense	-	-	-	-	-	-	-	13	-	-	-	-	13
012	Customer Support	9210	A&G-Office supplies & expense	04040	Community Rel&Trade Shows	1,432	428	5,363	780	2,919	1,936	36,073	(2,352)	(31,846)	2,642	18	3,646	21,038
012	Customer Support	9210	A&G-Office supplies & expense	04130	Bank Service Charge	9,720	10,422	9,948	10,905	9,171	10,737	-	18,160	9,218	8,345	9,295	9,144	115,064
012	Customer Support	9210	A&G-Office supplies & expense	04201	Software Maintenance	558,912	552,911	554,069	556,596	558,202	569,955	526,868	663,557	641,981	594,615	612,591	603,140	6,993,397
012	Customer Support	9210	A&G-Office supplies & expense	04212	IT Equipment	2,428	1,873	22,765	179	2,797	4,820	1,077	2,517	272	471	3,189	44	42,431
012	Customer Support	9210	A&G-Office supplies & expense	04582	Building Maintenance	97,929	94,577	93,102	65,614	67,575	107,025	49,590	64,623	52,929	53,154	75,556	55,457	877,131
012	Customer Support	9210	A&G-Office supplies & expense	04590	Utilities	13,622	11,305	13,033	21,831	10,623	17,990	9,693	18,043	13,881	17,809	15,602	14,952	178,384
012	Customer Support	9210	A&G-Office supplies & expense	05010	Office Supplies	5,218	3,901	2,824	4,539	4,203	3,085	4,801	4,138	4,269	7,326	3,827	3,092	51,223
012	Customer Support	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	5,450	5,475	7,482	5,851	7,029	6,046	6,076	7,207	22,441	6,763	18,031	2,970	100,821
012	Customer Support	9210	A&G-Office supplies & expense	05310	Monthly Lines and service	38,206	36,129	37,682	64,265	25,186	30,037	32,725	32,103	30,904	40,061	32,711	34,625	434,634
012	Customer Support	9210	A&G-Office supplies & expense	05312	Long Distance	4,155	4,495	3,943	3,348	3,195	3,002	2,963	2,972	3,117	3,021	3,159	3,108	40,479
012	Customer Support	9210	A&G-Office supplies & expense	05314	Toll Free Long Distance	13,000	13,644	10,164	10,086	8,352	10,004	9,255	8,569	9,306	8,512	9,440	8,713	119,046
012	Customer Support	9210	A&G-Office supplies & expense	05316	Telecom Maintenance & Repair	58,121	30,426	30,426	30,426	30,426	30,426	30,426	30,426	30,426	30,426	30,529	6,966	369,473
012	Customer Support	9210	A&G-Office supplies & expense	05331	WAN/LAN/Internet Service	34,991	53,564	45,068	43,713	43,711	44,585	43,523	44,930	43,248	44,934	44,936	44,935	532,138
012	Customer Support	9210	A&G-Office supplies & expense	05364	Cellular, radio, pager charges	8,131	278	14,820	7,628	7,168	7,384	7,518	7,039	7,531	7,437	7,863	8,141	90,937
012	Customer Support	9210	A&G-Office supplies & expense	05376	Cell service for data uses	2,689	200	4,825	2,870	2,501	2,566	2,435	2,406	2,417	2,385	2,505	2,544	30,345
012	Customer Support	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessories	569	137	2,263	974	1,903	956	330	837	358	734	628	394	10,085
012	Customer Support	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	1,911	4,447	1,779	1,911	1,437	6,594	8,761	2,325	20,076	2,247	2,678	1,713	55,880
012	Customer Support	9210	A&G-Office supplies & expense	05413	Transportation	586	2,180	1,171	736	1,141	494	586	737	1,087	352	1,039	1,254	11,362
012	Customer Support	9210	A&G-Office supplies & expense	05414	Lodging	308	553	646	636	432	271	267	1,315	494	206	1,035	369	6,532
012	Customer Support	9210	A&G-Office supplies & expense	05415	Membership Fees	-	-	73	-	-	-	-	-	-	-	-	-	73
012	Customer Support	9210	A&G-Office supplies & expense	05419	Misc Employee Expense	1,305	-	-	-	-	745	-	-	6,024	350	-	-	8,424
012	Customer Support	9210	A&G-Office supplies & expense	05420	Employee Development	-	-	-	-	1,350	-	-	2,195	-	-	-	-	3,545
012	Customer Support	9210	A&G-Office supplies & expense	05421	Training	-	2,699	-	-	-	-	-	2,399	-	-	-	-	5,098
012	Customer Support	9210	A&G-Office supplies & expense	05424	Books & Manuals	-	-	-	-	185	14	-	-	-	70	237	61	567
012	Customer Support	9210	A&G-Office supplies & expense	05428	Computer Skills & Systems Training	-	-	-	-	-	1,320	-	-	-	-	-	-	1,320
012	Customer Support	9210	A&G-Office supplies & expense	06111	Contract Labor	76,780	111,658	85,171	74,462	69,918	274,167	66,252	109,535	129,397	100,974	66,937	100,872	1,266,124
012	Customer Support	9210	A&G-Office supplies & expense	06116	Bill Print Fees	-	24,246	-	-	-	-	-	-	-	-	-	-	24,246
012	Customer Support	9210	A&G-Office supplies & expense	07421	Service Awards	-	-	-	-	-	474	-	824	709	-	-	-	2,007
012	Customer Support	9210	A&G-Office supplies & expense	07443	Uniforms	-	-	-	-	52	-	-	-	-	-	-	-	52
012	Customer Support	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	3,411	3,293	4,795	2,346	4,096	4,602	2,729	2,440	4,606	3,140	2,968	2,818	41,243
012	Customer Support	9210	A&G-Office supplies & expense	07590	Misc General Expense	-	1,544	-	-	-	-	-	-	-	-	-	-	1,544
012	Customer Support	9210	A&G-Office supplies & expense	09911	Reimbursements	-	-	-	(70,970)	-	-	-	-	-	-	-	-	(70,970)
012	Customer Support	9220	A&G-Administrative expense transferred-Credit	40001	Billed to West Tex Div	(446,472)	(395,472)	(437,187)	(381,744)	(441,105)	(442,159)	(415,560)	(450,930)	(419,568)	(457,658)	(473,815)	(444,304)	(5,205,972)
012	Customer Support	9220	A&G-Administrative expense transferred-Credit	40002	Billed to CO/KS Div	(379,337)	(336,005)	(371,448)	(324,342)	(374,777)	(375,672)	(353,073)	(383,124)	(356,478)	(404,696)	(390,896)	(379,490)	(4,429,339)
012	Customer Support	9220	A&G-Administrative expense transferred-Credit	40003	Billed to LA Div	(510,791)	(452,443)	(500,167)	(436,737)	(504,651)	(505,856)	(475,425)	(515,890)	(480,010)	(522,968)	(541,431)	(507,709)	(5,954,078)
012	Customer Support	9220	A&G-Administrative expense transferred-Credit	40004	Billed to Mid St Div	(513,608)	(454,938)	(502,925)	(439,146)	(507,434)	(508,646)	(478,047)	(518,735)	(482,657)	(527,322)	(545,938)	(511,936)	(5,991,332)
012	Customer Support	9220	A&G-Administrative expense transferred-Credit	40008	Billed to Mid-Tex Div	(2,488,227)	(2,203,996)	(2,436,476)	(2,127,489)	(2,458,316)	(2,464,188)	(2,315,948)	(2,513,068)	(2,338,286)	(2,578,558)	(2,669,589)	(2,503,320)	(29,097,460)
012	Customer Support	9220	A&G-Administrative expense transferred-Credit	40009	Billed to MS Div	(356,333)	(315,629)	(348,922)	(304,672)	(352,049)	(352,890)	(331,661)	(359,890)	(334,860)	(360,418)	(373,141)	(349,901)	(4,140,367)
012	Customer Support	9230	A&G-Outside services employed	06111	Contract Labor	63,994	56,704	120,858	38,326	157,956	47,857	118,360	131,173	115,063	93,225	58,722	75,434	1,077,672
012	Customer Support	9240	A&G-Property insurance	04069	Blueflame Property Insurance	6,184	6,184	6,316	6,316	6,316	6,316	6,316	6,316	6,316	6,316	6,316	6,316	75,533
012	Customer Support	9250	A&G-Injuries & damages	04070	Insurance-Other	28	28	28	49	48	48	48	48	48	48	48	78	545
012	Customer Support	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	76,712	65,352	73,183	64,541	71,514	72,104	68,712	74,564	68,396	62,065	65,324	58,775	821,243
012	Customer Support	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	58,662	49,975	55,964	49,355	54,687	55,138	52,544	57,020	52,303	52,810	55,582	50,011	644,051
012	Customer Support	9260																

Atmos Energy Corporation - Shared Services
Trial Balance - Balance Sheet Accounts
January 2024 through September 2024

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24
002	Shared Services General Office	1010	Gas Plant in Service	10008	General Plant	248,949,025	248,921,970	250,858,660	250,864,323	252,292,240	257,337,710	257,675,895	266,667,634	268,945,515
002	Shared Services General Office	1070	Construction work in progress	01000	Non-project Labor	74,587	74,587	74,587	74,587	74,587	74,587	74,587	74,587	74,587
002	Shared Services General Office	1070	Construction work in progress	01002	Capital Labor Contra	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)	(5,048)
002	Shared Services General Office	1070	Construction work in progress	01005	Capitalized Project Labor	21,674,370	21,876,670	22,088,875	22,297,886	22,662,821	22,912,058	23,129,297	23,368,141	23,554,151
002	Shared Services General Office	1070	Construction work in progress	01009	Capital Labor Accrual	36,480	90,546	104,249	123,553	58,970	60,456	85,042	121,792	105,810
002	Shared Services General Office	1070	Construction work in progress	01252	Medical Benefits Variance	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)
002	Shared Services General Office	1070	Construction work in progress	01253	Medical Benefits Projects	2,276,875	2,324,055	2,363,908	2,406,030	2,456,834	2,501,243	2,544,796	2,595,309	2,627,831
002	Shared Services General Office	1070	Construction work in progress	01256	Payroll Tax Projects	997,406	1,018,688	1,036,644	1,055,609	1,078,438	1,098,368	1,117,968	1,140,729	1,155,387
002	Shared Services General Office	1070	Construction work in progress	01259	ESOP Benefits Projects	446,460	458,034	467,808	478,128	490,649	501,220	511,809	524,148	532,141
002	Shared Services General Office	1070	Construction work in progress	01262	Other Benefits Projects	5,470	5,470	5,470	5,470	5,544	5,470	5,470	5,470	5,507
002	Shared Services General Office	1070	Construction work in progress	01265	RSP FACC Benefits Projects	148,269	154,172	159,145	164,388	170,695	176,072	181,444	187,719	191,769
002	Shared Services General Office	1070	Construction work in progress	01268	Life Benefits Projects	41,270	38,207	38,207	36,588	42,994	44,077	43,480	40,819	36,359
002	Shared Services General Office	1070	Construction work in progress	01271	LTD Benefits Projects	80,945	82,728	84,233	85,823	87,769	89,407	91,050	92,957	94,203
002	Shared Services General Office	1070	Construction work in progress	01290	Other Benefits Projects	4,375,231	4,375,231	4,375,231	4,375,231	4,375,231	4,375,231	4,375,231	4,375,231	4,375,231
002	Shared Services General Office	1070	Construction work in progress	01291	Pension Benefits Projects	716,020	722,320	727,646	733,276	740,105	746,010	751,843	758,606	762,978
002	Shared Services General Office	1070	Construction work in progress	01292	OPEB Benefits Projects	540,651	545,730	550,007	554,512	559,954	564,575	569,239	574,685	578,211
002	Shared Services General Office	1070	Construction work in progress	01293	Workers Comp Benefits Projects	29,784	30,279	30,720	31,191	31,906	32,488	32,970	33,491	33,852
002	Shared Services General Office	1070	Construction work in progress	01296	NSC-OPEB Benefits Projects	(31,686)	(36,609)	(41,787)	(46,887)	(55,791)	(61,872)	(67,194)	(73,022)	(77,560)
002	Shared Services General Office	1070	Construction work in progress	01299	NSC-Pension Benefits Projects	(54,723)	(57,042)	(59,483)	(61,886)	(66,083)	(68,949)	(71,458)	(74,204)	(76,343)
002	Shared Services General Office	1070	Construction work in progress	02001	Inventory Materials	26,528,219	26,534,547	26,682,598	27,162,522	26,734,088	26,735,065	26,736,404	26,744,252	26,843,844
002	Shared Services General Office	1070	Construction work in progress	02002	Material Cost - Major Items	123,584	123,584	123,584	123,584	123,584	123,584	123,584	123,584	123,584
002	Shared Services General Office	1070	Construction work in progress	03004	Vehicle Expense	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184
002	Shared Services General Office	1070	Construction work in progress	04201	Software Maintenance	39,401,699	41,190,696	41,193,340	39,577,902	39,824,582	39,824,978	39,824,978	39,976,744	40,209,543
002	Shared Services General Office	1070	Construction work in progress	04212	IT Equipment	74,879,529	75,295,565	75,742,523	78,136,160	78,341,799	78,341,799	79,114,297	79,410,082	80,099,309
002	Shared Services General Office	1070	Construction work in progress	04301	Equipment Lease	4,111	4,111	4,111	4,111	4,111	4,111	4,111	4,111	4,111
002	Shared Services General Office	1070	Construction work in progress	04302	Heavy Equipment	2,256,507	2,256,507	2,256,507	2,256,507	2,261,132	2,261,132	2,261,132	2,263,514	2,267,654
002	Shared Services General Office	1070	Construction work in progress	04861	A&G Overhead	1,111,963,619	1,121,018,698	1,129,656,705	1,138,032,109	1,146,716,416	1,161,852,562	1,170,629,817	1,182,188,651	1,190,353,995
002	Shared Services General Office	1070	Construction work in progress	04862	A&G Overhead Load	33,555,332	33,715,360	33,819,085	33,887,752	33,934,610	33,999,673	34,102,101	34,211,186	34,240,969
002	Shared Services General Office	1070	Construction work in progress	04863	A&G Overhead Clearing	(1,113,825,228)	(1,122,795,018)	(1,132,849,053)	(1,142,354,029)	(1,152,525,171)	(1,165,045,060)	(1,174,840,470)	(1,188,065,111)	(1,193,548,859)
002	Shared Services General Office	1070	Construction work in progress	04871	WIP Closing	(395,980,442)	(396,007,343)	(398,033,515)	(398,215,404)	(399,563,781)	(406,341,069)	(407,457,928)	(416,480,917)	(418,758,799)
002	Shared Services General Office	1070	Construction work in progress	04873	WIP Interest Cap AFUDC	349,567	349,567	349,567	349,567	349,567	349,567	349,567	349,567	349,567
002	Shared Services General Office	1070	Construction work in progress	05010	Office Supplies	26,028,823	26,028,823	26,028,823	26,028,823	26,028,823	26,028,823	26,028,823	26,028,823	26,028,823
002	Shared Services General Office	1070	Construction work in progress	05411	Meals and Entertainment	486,494	489,422	490,404	490,404	492,058	494,263	496,295	498,037	499,970
002	Shared Services General Office	1070	Construction work in progress	05413	Transportation	1,155,177	1,157,064	1,157,228	1,160,216	1,167,230	1,175,538	1,180,022	1,185,476	1,189,309
002	Shared Services General Office	1070	Construction work in progress	05414	Lodging	798,530	801,809	801,809	802,819	804,914	809,260	811,096	811,959	814,492
002	Shared Services General Office	1070	Construction work in progress	05419	Misc Employee Expense	168,541	168,740	168,740	168,740	168,740	168,740	168,740	168,740	175,154
002	Shared Services General Office	1070	Construction work in progress	06111	Contract Labor	159,333,722	160,528,346	162,229,859	164,171,907	165,306,039	166,797,832	168,786,174	171,108,416	172,720,783
002	Shared Services General Office	1070	Construction work in progress	07590	Misc General Expense	38,275,875	38,276,221	38,277,468	38,278,429	38,280,068	38,280,068	38,280,141	38,280,141	38,281,374
002	Shared Services General Office	1070	Construction work in progress	07591	Supplies & Expense	1,838,684	1,838,684	1,838,684	1,838,684	1,838,684	1,838,684	1,838,684	1,838,684	1,838,684
002	Shared Services General Office	1070	Construction work in progress	07600	CWIP Accruals	1,571,660	1,651,995	1,804,708	324,292	587,273	1,105,133	748,092	537,557	383,328
002	Shared Services General Office	1070	Construction work in progress	07612	Benefits Cap Accrual	422,530	408,114	415,324	398,308	507,134	608,355	264,495	457,934	452,934
002	Shared Services General Office	1070	Construction work in progress	07613	NSC Cap Accrual	(182)	(4,393)	(2,279)	(2,522)	1,709	(2,290)	(1,445)	(2,990)	(890)
002	Shared Services General Office	1070	Construction work in progress	07614	Other Benefits Cap Accrual	56,187	58,779	9,424	53,995	155,507	(28,540)	52,057	63,873	(12,339)
002	Shared Services General Office	1070	Construction work in progress	09911	Reimbursements	(153,709)	(153,180)	(153,180)	(153,180)	(153,180)	(153,180)	(153,180)	(153,180)	(153,180)
002	Shared Services General Office	1080	Accum Prov for Depreciation	00000	Default	(122,835,501)	(124,254,181)	(125,687,372)	(127,089,041)	(128,525,662)	(130,031,625)	(131,569,470)	(133,332,427)	(135,216,136)
002	Shared Services General Office	1080	Accum Prov for Depreciation	04882	WIP Removal Cost	0	0	0	0	0	0	-	-	-
002	Shared Services General Office	1231	Investment in subsidiary companies	10241	Investment in AEHI-Atmos Energy Holdings Inc (Prev Atmos Propane Inc)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)	(327,660,226)
002	Shared Services General Office	1231	Investment in subsidiary companies	10250	Inv in Blueflame Insurance	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000
002	Shared Services General Office	1231	Investment in subsidiary companies	10270	APT Invest in sub consolidation	2,139,799,279	2,170,262,007	2,199,950,511	2,230,627,617	2,262,834,671	2,299,665,822	2,327,981,920	2,343,644,344	2,377,511,138
002	Shared Services General Office	1231	Investment in subsidiary companies	10272	Investment in Atmos Energy Kansas Securitization I, LLC	476,000	476,000	476,000	476,000	476,000	476,000	476,000	476,000	476,000
002	Shared Services General Office	1310	Cash	10400	Cash-ANB 523	-	(4,672,296)	-	-	14,696,524	9,140,759	10,288,913	4,045,364	3,849,407
002	Shared Services General Office	1310	Cash	10408	Cash-AEC BOA 7500	2,667,105	1,792,378	1,970,570	1,610,121	11,663,325	12,903,479	7,049,322	10,449,042	5,638,260
002	Shared Services General Office	1310	Cash	10413	Cash-Chase Dental (0003)	8,902	8,902	8,902	8,927	8,927	8,927	8,927	8,927	8,927
002	Shared Services General Office	1310	Cash	10419	Cash-Chase - 872568113	239,823	239,336	239,336	239,336	239,336	239,336	239,336	239,336	239,336
002	Shared Services General Office	1310	Cash	10468	Cash Payroll 82821	-	-	-	-	68,463	68,463	68,463	77,266	73,391
002	Shared Services General Office	1310	Cash	10515	Cash-ANB 00531	-	-	-	-	(28,207,103)	(24,247,372)	(22,794,639)	(31,426,550)	(39,577,082)
002	Shared Services General Office	1310	Cash	10517	Cash-Refunds ANB 82805	-	-	-	-	(1,008,289)	(784,870)	(796,349)	(1,004,285)	(846,237)
002	Shared Services General Office	1310	Cash	10518	Cash-Oracle AR BoA 3756617812	1,362,510	1,419,580	312,815	4,617,270	1,344,795	1,939,591	1,210,036	2,920,631	1,410,752
002	Shared Services General Office	1310	Cash	10522	Cash-ANB checking 788813	-	-	-	-	50,430,268	50,625,633	50,856,777	51,067,868	51,280,184
002	Shared Services General Office	1310	Cash	10535	Cash-SAP Fifth Third lockbox 7028967771	8,382,030	9,464,376	3,636,895	5,974,376	3,543,127	3,157,395	3,305,725	2,523,274	3,826,547
002	Shared Services General Office	1310	Cash	10536	MUFG IB Checking 4812	-	2,434	587,752	1,106,824	100,787,168	100,440,076	100,176,144	100,145,153	98,427,934
002	Shared Services General Office	1310	Cash	10640	Chase 273559150-SAP CC collections	28,678,573	15,450,127	8,771,591	11,803,637	4,793,019	4,863,948	8,454,433	4,510,563	3,762,353
002	Shared Services General Office	1340	Other special deposits	10805	HSA Deposit	26,000	26,000	26,000	26,000	26,000	26,000	-	-	-
002	Shared Services General Office	1340	Other special deposits	10806	Auto Liability Loss Fund	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
002	Shared Services General Office	1340	Other special deposits	10807	Flex Spending Deposit	106,200	106,200	106,200	106,200	106,200	106,200	106,200	106,200	106,200
002	Shared Services General Office	1340	Other special deposits	10835	Docucorp Postage Meter Deposit	48,582	48,582	48,582	48,582	48,582	48,582	48,582	48,582	48,582
002	Shared Services General Office	1360	Temporary cash investments	10803	Inv Funds CA Time Deposit	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	1360	Temporary cash investments	10834	Inv BNP IBDDA	80,318,621	106,912,487	72,595,624	116,055,008	333,503,974	459,452,369	322,853,105	191,743,868	160,969,522
002	Shared Services General Office	1360	Temporary cash investments	10838	Inv CIBC IBDDA	10,153,917	10,193,447	10,235,869	10,277,093	50,384,301	50,587,218	50,797,744	51,009,146	11,125,511
002	Shared Services General Office	1360	Temporary cash investments	10839	Inv CA IBDDA	94,811,360	140,437,053	153,977,359	54,698,664	1,238,241	1,375,623	1,381,881	1,388,437	1,395,017
002	Shared Services General Office	1420	Customer accounts receivable	1091										

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24
002	Shared Services General Office	1630	Stores Expense Undistributed	01203	OPEB Benefits Load	2,267	2,800	3,335	3,892	4,476	4,669	4,968	5,253	5,525
002	Shared Services General Office	1630	Stores Expense Undistributed	01251	Medical Benefits Load	20,641	25,491	30,356	35,432	40,744	42,502	45,223	47,818	50,296
002	Shared Services General Office	1630	Stores Expense Undistributed	01257	ESOP Benefits Load	5,096	6,293	7,494	8,748	10,059	10,493	11,165	11,806	12,417
002	Shared Services General Office	1630	Stores Expense Undistributed	01263	RSP FACC Benefits Load	2,618	3,233	3,850	4,494	5,168	5,391	5,736	6,065	6,380
002	Shared Services General Office	1630	Stores Expense Undistributed	01266	Life Benefits Load	281	346	413	482	554	578	615	650	684
002	Shared Services General Office	1630	Stores Expense Undistributed	01269	LTD Benefits Load	783	967	1,152	1,344	1,546	1,613	1,716	1,814	1,908
002	Shared Services General Office	1630	Stores Expense Undistributed	01294	NSC-OPEB Benefits Load	(2,852)	(3,522)	(4,194)	(4,895)	(5,629)	(5,872)	(6,248)	(6,607)	(6,949)
002	Shared Services General Office	1630	Stores Expense Undistributed	01297	NSC-Pension Benefits Load	(1,239)	(1,530)	(1,822)	(2,127)	(2,446)	(2,551)	(2,714)	(2,870)	(3,019)
002	Shared Services General Office	1630	Stores Expense Undistributed	02003	Material Cost - Other									
002	Shared Services General Office	1630	Stores Expense Undistributed	02005	Non-Inventory Supplies	3,391	6,732	8,548	8,548	8,548	8,548	8,548	8,548	8,548
002	Shared Services General Office	1630	Stores Expense Undistributed	04040	Community Rel&Trade Shows			36	36	36	36	36	36	36
002	Shared Services General Office	1630	Stores Expense Undistributed	04212	IT Equipment									
002	Shared Services General Office	1630	Stores Expense Undistributed	04301	Equipment Lease	(21,604)	(21,604)	(21,604)	(21,604)	(21,604)	(21,604)	(21,604)	(21,604)	(21,604)
002	Shared Services General Office	1630	Stores Expense Undistributed	05111	Postage/Delivery Services									
002	Shared Services General Office	1630	Stores Expense Undistributed	05377	Cell phone equipment and accessories			20	20	20	20	20	20	20
002	Shared Services General Office	1630	Stores Expense Undistributed	05411	Meals and Entertainment	350	481	583	1,073	2,289	2,400	2,435	2,462	2,489
002	Shared Services General Office	1630	Stores Expense Undistributed	05413	Transportation	832	1,457	1,711	1,865	3,055	3,346	3,346	3,685	4,281
002	Shared Services General Office	1630	Stores Expense Undistributed	05414	Lodging	687	962	1,168	1,307	2,314	2,670	2,670	3,039	3,407
002	Shared Services General Office	1630	Stores Expense Undistributed	05415	Membership Fees		43	43	43	43	43	43	43	43
002	Shared Services General Office	1630	Stores Expense Undistributed	05420	Employee Development	25	25	105	105	531	877	877	877	877
002	Shared Services General Office	1630	Stores Expense Undistributed	05421	Training		298	298	298	298	298	298	298	298
002	Shared Services General Office	1630	Stores Expense Undistributed	05422	Operator Qualifications Training									
002	Shared Services General Office	1630	Stores Expense Undistributed	06111	Contract Labor	76,234	89,128	96,172	96,172	96,172	96,172	96,172	96,172	96,316
002	Shared Services General Office	1630	Stores Expense Undistributed	07443	Uniforms	80	80	80	140	140	140	140	140	140
002	Shared Services General Office	1630	Stores Expense Undistributed	07499	Misc Employee Welfare Exp	562	607	607	607	607	613	613	613	613
002	Shared Services General Office	1630	Stores Expense Undistributed	09174	W/H Obsolete Inv Adj	8,162	8,162	8,162	8,162	8,257	8,257	8,257	8,257	8,257
002	Shared Services General Office	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	(215,857)	(268,082)	(312,324)	(349,349)	(391,150)	(404,795)	(424,224)	(443,460)	(462,254)
002	Shared Services General Office	1650	Prepayments	13000	Prepaid Expenses Misc	230,519	169,609	345,302	475,154	421,765	359,099	659,021	671,310	427,997
002	Shared Services General Office	1650	Prepayments	13001	Prepaid-Worker's Comp Ins				(23,924)	(23,950)	-			
002	Shared Services General Office	1650	Prepayments	13004	Prepaid-Insurance-Other	66,958	56,420	45,884	35,346	24,809	14,271	106,776	96,069	85,362
002	Shared Services General Office	1650	Prepayments	13005	Prepaid-Insurance-D&O	1,155,258	924,206	693,155	462,103	231,052	-	2,689,757	2,445,234	2,200,711
002	Shared Services General Office	1650	Prepayments	13006	Prepaid Insurance-Public Liability	34,183,697	29,936,134	25,688,568	21,441,005	17,193,442	12,945,879	8,698,316	4,450,753	304,408
002	Shared Services General Office	1650	Prepayments	13012	Prepaid-COLI Ins Premium	57,054	39,808	22,562	76,899	59,653	123,628	111,305	98,981	86,658
002	Shared Services General Office	1650	Prepayments	13013	Prepaid-SS Mailroom Postage Machine	(12,800)	5,971	(17,177)	(1,696)	6,629	5,926	3,790	2,565	1,326
002	Shared Services General Office	1650	Prepayments	13015	Prepaid-Postage for Cust Billing	123,206	112,785	221,050	38,732	94,422	150,041	173,240	156,953	195,305
002	Shared Services General Office	1650	Prepayments	13017	Prepaid-Postage Due	4,982	4,982	4,982	4,982	4,982	4,982	4,982	4,982	4,982
002	Shared Services General Office	1650	Prepayments	13027	Prepaid-Southern Gas Dues	42,533	38,666	34,800	30,933	27,067	23,200	19,333	15,467	11,600
002	Shared Services General Office	1650	Prepayments	13028	Prepaid-American Gas Dues	1,117,790	1,016,173	914,555	812,938	711,321	609,704	508,086	406,469	304,852
002	Shared Services General Office	1650	Prepayments	13035	Prepaid-5YR Revolving Credit Facility	1,076,578	1,076,578	1,082,198	1,086,898	1,086,898	1,086,898	1,086,898	1,086,898	1,086,898
002	Shared Services General Office	1650	Prepayments	13060	Prepaid - Sports Events	681,219	794,148	776,876	759,605	759,605	759,605	759,605	759,605	759,605
002	Shared Services General Office	1650	Prepayments	13067	Prepaid-Blueflame Property Insurance	821,880	0	10,109,059	9,190,054	8,271,048	7,352,043	6,433,038	5,514,032	4,595,027
002	Shared Services General Office	1650	Prepayments	13124	Ppd SW & HW Maint	41,110,438	38,953,681	41,640,426	42,205,849	45,415,773	44,510,345	45,568,294	44,343,451	43,000,459
002	Shared Services General Office	1650	Prepayments	13128	Prepaid-KPMG Internal Audit	(233,589)	64,097	(76,585)	234,646	194,198	(46,719)	264,512	123,830	(16,850)
002	Shared Services General Office	1650	Prepayments	13130	Prepaid-Rating Agency Fee	272,606	417,226	369,341	321,457	273,572	277,887	221,303	164,718	114,268
002	Shared Services General Office	1650	Prepayments	13211	Prepaid-Bank of Texas	10,000	5,000	-	55,000	45,000	45,000	40,000	35,000	30,000
002	Shared Services General Office	1650	Prepayments	13212	Prepaid-3YR Revolving Credit Facility	562,561	562,561	921,773	921,773	921,773	921,773	921,773	921,773	921,773
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	13499	Interest Receivable	1,219,729	1,223,611	1,180,689	988,570	1,085,776	1,406,994	1,897,319	1,232,233	551,758
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	13763	Workday Expense Cloud Project	-	-	45,373	-	-	-	-	-	45,373
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	13764	Locusview Cloud Project	-	-	26,249	-	-	-	-	-	26,249
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	13789	Annual Merit VPP Cloud Project	-	-	10,877	-	-	-	-	-	10,877
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	13790	WD Open Enrollment Cloud Project	-	-	6,724	-	-	-	-	-	6,724
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	13791	Exchange Migration Cloud Project	-	-	34,352	-	-	-	-	-	34,352
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	13792	Office Upgrade OPP Cloud Project	-	-	853	-	-	-	-	-	710
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	13793	Installing MS Teams Cloud Project	-	-	22,436	-	-	-	-	-	20,566
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	13794	OneDrive Migration Cloud Project	-	-	25,073	-	-	-	-	-	18,805
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	13799	Critical Even Managment Cloud Project	-	-	17,732	-	-	-	-	-	5,911
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15001	Cloud Project-Tax Data Warehouse									
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15002	Cloud Project-Salesforce Implementation									
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15003	Locusview Cloud Project Phase II	-	-							
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15004	WD Recruiting Cloud Project	-	-	109,031	-	-	109,031	-	-	109,031
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15005	Enverus Cloud Project	-	-	20,272	-	-	5,068	-	-	-
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15008	Anaplan Cloud Project	-	-	130,332	-	-	130,332	-	-	130,332
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15011	HR Case Mgmt Cloud Proj									
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15012	Cloud PBX Project	-	-	165,145	-	-	165,145	-	-	165,145
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15013	Arcos Implementation Cloud	-	-	137,067	-	-	137,067	-	-	130,289
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15014	Salesforce Field Service Cloud	-	-	259,039	-	-	259,039	-	-	259,039
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15015	Resolver GRC Cloud Project	-	-	215,728	-	-	134,830	-	-	53,932
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15016	Enterprise Sabrix Tax Cloud	-	-							
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15017	Lease Accelerator Implement Cloud	-	-	19,148	-	-	19,148	-	-	19,148
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15018	Cloud Anaplan Enterprise Model	-	-				431,245	-	-	431,263
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15020	PRISM Analytics Cloud Project			451,169	-	-	44,017	-	-	44,017
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15021	Cloud ESG & ACTS Implementation						423,570	-	-	424,348
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	21143	Carbon Credits	29,228	29,228	29,228	29,228	29,228	30,915	30,915	30,915	30,915
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	27347	Hedging Open Positions	248,752,117	257,905,367	258,621,783	287,943,839	281,101,683	273,551,174	262,613,930	252,701,335	-
002	Shared Services General Office	1740	Miscellaneous current and accrued assets	15022	Cloud Anaplan Financial Reforecast									233,005
002	Shared Services General Office	1823	Other Regulatory Assets	13763	Workday Expense Cloud Project	207,481	203,331	153,808	195,032	190,882	141,359	182,583	178,433	128,910
002	Shared Services General Office	1823	Other Regulatory Assets	13764	Locusview Cloud Project	41,561	39,373	10,937	34,998	32,811	4,375	28,436	26,249	(2,187)
002	Shared Services General Office	1823	Other Regulatory Assets	13789	Annual Merit VPP Cloud Project	22,484	22,044	10,726	21,162	9,403	19,839	19,398	19,398	8,080
002	Shared Services General Office	1823	Other Regulatory Assets	13790	WD Open Enrollment Cloud Project	13,899	13,627	6,630	13,082	12,809	5,813	12,264	11,992	4,995
002	Shared Services General Office	1823	Other Regulatory Assets	13791	Exchange Migration Cloud Project	60,116	57,253	20,039	51,528	48,665	11,451	42,940	40,077	2,863
002	Shared Services General Office	1823	Other Regulatory Assets	13792	Office Upgrade OPP Cloud Project	1,279	1,208	284	1,066	995	71	853	781	-
002	Shared Services General Office	1823	Other Regulatory Assets	13793	Installing MS Teams Cloud Project	35,523	33,653	9,348	29,914	28,045	3,739	24,305	22,436	(0)
002	Shared Services General Office	1823	Other Regulatory Assets	13794	OneDrive Migration Cloud Project	35,520	33,431	6,268	29,252	27,163	0	22,984	20,894	(0)
002	Shared Services General Office	1823	Other Regulatory Assets	13799	Critical Even Managment Cloud Project	21,673	19,703	-	15,762	13,792	-	9,851	7,881	-
002	Shared Services General Office	1823	Other Regulatory Assets	15001	Cloud Project-Tax Data Warehouse									
002	Shared Services General Office	1823	Other Regulatory Assets	15002	Cloud Project-Salesforce Implementation									
002	Shared Services General Office	1823	Other Regulatory Assets	15003	Locusview Cloud Project Phase II	28,818	-							

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24
002	Shared Services General Office	1823	Other Regulatory Assets	15004	WD Recruiting Cloud Project	256,665	251,532	137,367	241,265	236,132	121,967	225,865	220,732	106,567
002	Shared Services General Office	1823	Other Regulatory Assets	15005	Enverus Cloud Project	30,409	25,340	-	15,204	10,136	(0)	-	-	-
002	Shared Services General Office	1823	Other Regulatory Assets	15008	Anaplan Cloud Project	405,742	396,922	257,769	379,281	370,460	231,307	352,819	343,999	204,846
002	Shared Services General Office	1823	Other Regulatory Assets	15011	HR Case Mgmt Cloud Proj									
002	Shared Services General Office	1840	Clearing Account	13600	Benefits A Cr Exp Medical Load	(6,152,952)	(7,584,151)	(9,019,117)	(10,542,436)	(12,124,516)	(13,493,647)	(15,131,168)	(16,669,885)	(18,186,389)
002	Shared Services General Office	1840	Clearing Account	13602	Benefits A Cr Exp ESOP Load	(1,519,076)	(1,872,418)	(2,226,690)	(2,602,776)	(2,993,369)	(3,331,388)	(3,735,668)	(4,115,555)	(4,489,958)
002	Shared Services General Office	1840	Clearing Account	13604	Benefits A Cr Exp RSP FACC Load	(780,442)	(961,976)	(1,143,988)	(1,337,206)	(1,537,877)	(1,711,539)	(1,919,242)	(2,114,414)	(2,306,767)
002	Shared Services General Office	1840	Clearing Account	13605	Benefits A Cr Exp Basic Life Load	(83,619)	(103,069)	(122,570)	(143,272)	(164,773)	(183,379)	(205,633)	(226,544)	(247,154)
002	Shared Services General Office	1840	Clearing Account	13606	Benefits A Cr Exp LTD Load	(233,436)	(287,734)	(342,175)	(399,968)	(459,990)	(511,934)	(574,059)	(632,436)	(689,971)
002	Shared Services General Office	1840	Clearing Account	13607	Benefits B Medical Variance Clr	3,889	165,919	319,803	697,056	1,461,867	1,382,761	1,657,296	1,639,315	1,666,854
002	Shared Services General Office	1840	Clearing Account	13609	Benefits B Emp ESOP Variance Clr	179,712	227,498	254,033	310,259	318,235	351,772	402,274	443,430	537,815
002	Shared Services General Office	1840	Clearing Account	13610	Benefits B Emp other Variance Clr	99,420	87,376	16,327	9,108	1,944	14,543	7,323	4,560	(2,673)
002	Shared Services General Office	1840	Clearing Account	13611	Benefits B RSP FACC Variance Clr	350,469	372,919	396,697	431,065	391,806	404,177	446,091	476,564	501,129
002	Shared Services General Office	1840	Clearing Account	13612	Benefits B Emp Basic Life Variance Clr	(62,047)	(64,056)	(122,165)	(141,790)	(160,482)	(183,142)	(202,992)	(224,228)	(246,282)
002	Shared Services General Office	1840	Clearing Account	13613	Benefits B Emp LTD Variance Clr	11,388	8,507	(3,258)	739	7,340	10,628	16,741	22,457	20,391
002	Shared Services General Office	1840	Clearing Account	13621	Capital Benefits D True up Medical	(5,968)	(7,580)	(7,576)	(2,370)	15,989	9,030	14,151	11,202	14,223
002	Shared Services General Office	1840	Clearing Account	13623	Capital Benefits D True up Emp ESOP	2,135	2,676	2,700	3,171	2,307	2,256	2,965	3,739	7,360
002	Shared Services General Office	1840	Clearing Account	13624	Capital Benefits D True up Emp other	2,163	2,272	454	267	61	467	236	151	(88)
002	Shared Services General Office	1840	Clearing Account	13625	Capital Benefits D True up RSP FACC	6,686	8,004	8,768	9,580	8,281	8,296	9,202	10,111	11,145
002	Shared Services General Office	1840	Clearing Account	13626	Capital Benefits D True up Basic Life	(1,447)	(1,843)	(3,640)	(4,491)	(5,432)	(6,374)	(7,089)	(8,014)	(8,674)
002	Shared Services General Office	1840	Clearing Account	13627	Capital Benefits D True up LTD	23	(230)	(715)	(845)	(897)	(1,001)	(950)	(890)	(872)
002	Shared Services General Office	1840	Clearing Account	13628	Capital Benefits E Cap TU offset Medical	5,968	7,580	7,576	2,370	(15,989)	(9,030)	(14,151)	(11,202)	(14,223)
002	Shared Services General Office	1840	Clearing Account	13630	Capital Benefits E Cap TU offset Emp ESOP	(2,135)	(2,676)	(2,700)	(3,171)	(2,307)	(2,256)	(2,965)	(3,739)	(7,360)
002	Shared Services General Office	1840	Clearing Account	13631	Capital Benefits E Cap TU offset Emp other	(2,163)	(2,272)	(454)	(267)	(61)	(467)	(236)	(151)	88
002	Shared Services General Office	1840	Clearing Account	13632	Capital Benefits E Cap TU offset RSP FACC	(6,686)	(8,004)	(8,768)	(9,580)	(8,281)	(8,296)	(9,202)	(10,111)	(11,145)
002	Shared Services General Office	1840	Clearing Account	13633	Capital Benefits E Cap TU offset Basic Life	1,447	1,843	3,640	4,491	5,432	6,374	7,089	8,014	8,674
002	Shared Services General Office	1840	Clearing Account	13634	Capital Benefits E Cap TU offset LTD	(23)	230	715	845	897	1,001	950	890	872
002	Shared Services General Office	1840	Clearing Account	13635	Capital Benefits F Medical Load Clr	(76,393)	(121,412)	(160,071)	(200,797)	(248,384)	(288,797)	(330,652)	(379,297)	(410,723)
002	Shared Services General Office	1840	Clearing Account	13637	Capital Benefits F Emp ESOP Load Clr	(18,648)	(29,762)	(39,307)	(49,361)	(61,103)	(71,080)	(81,414)	(93,423)	(101,181)
002	Shared Services General Office	1840	Clearing Account	13639	Capital Benefits F RSP FACC Load Clr	(9,561)	(15,271)	(20,175)	(25,340)	(31,366)	(36,492)	(41,801)	(47,971)	(51,955)
002	Shared Services General Office	1840	Clearing Account	13640	Capital Benefits F Basic Life Load Clr	(1,027)	(1,639)	(2,164)	(2,718)	(3,364)	(3,913)	(4,482)	(5,143)	(5,570)
002	Shared Services General Office	1840	Clearing Account	13641	Capital Benefits F LTD Load Clr	(2,898)	(4,606)	(6,073)	(7,618)	(9,422)	(10,956)	(12,544)	(14,389)	(15,581)
002	Shared Services General Office	1840	Clearing Account	13642	Capital Benefits G Medical Trans out	(13,770)	(16,654)	(19,447)	(21,707)	(24,796)	(29,016)	(33,039)	(37,714)	(45,525)
002	Shared Services General Office	1840	Clearing Account	13643	Capital Benefits G Payroll Tax Trans out	(0)	(0)	0	-				0	-
002	Shared Services General Office	1840	Clearing Account	13644	Capital Benefits G Emp ESOP Trans out	(3,322)	(4,034)	(4,723)	(5,281)	(6,044)	(7,086)	(8,079)	(9,233)	(11,161)
002	Shared Services General Office	1840	Clearing Account	13646	Capital Benefits G RSP FACC Trans out	(1,699)	(2,065)	(2,419)	(2,706)	(3,098)	(3,633)	(4,143)	(4,736)	(5,727)
002	Shared Services General Office	1840	Clearing Account	13647	Capital Benefits G Basic Life Trans out	(183)	(222)	(260)	(291)	(333)	(390)	(445)	(508)	(615)
002	Shared Services General Office	1840	Clearing Account	13648	Capital Benefits G LTD Trans out	(522)	(632)	(738)	(824)	(941)	(1,101)	(1,254)	(1,431)	(1,727)
002	Shared Services General Office	1840	Clearing Account	13649	Expense Benefits H Medical Trans out	(452)	(452)	(804)	(947)	(1,222)	(1,244)	(1,306)	(1,605)	(1,764)
002	Shared Services General Office	1840	Clearing Account	13650	Expense Benefits H Payroll Tax Trans out					0	-	(0)	-	
002	Shared Services General Office	1840	Clearing Account	13651	Expense Benefits H Emp ESOP Trans out	(106)	(106)	(193)	(228)	(296)	(302)	(317)	(391)	(430)
002	Shared Services General Office	1840	Clearing Account	13653	Expense Benefits H RSP FACC Trans out	(54)	(54)	(99)	(117)	(152)	(155)	(162)	(200)	(220)
002	Shared Services General Office	1840	Clearing Account	13654	Expense Benefits H Basic Life Trans out	(6)	(6)	(11)	(13)	(16)	(17)	(17)	(22)	(24)
002	Shared Services General Office	1840	Clearing Account	13655	Expense Benefits H LTD Trans out	(17)	(17)	(31)	(36)	(46)	(47)	(50)	(61)	(67)
002	Shared Services General Office	1840	Clearing Account	13656	Capital Benefits I Medical Trans in	(5,063)	(7,480)	(9,846)	(12,710)	(16,865)	(22,046)	(25,218)	(27,935)	(29,757)
002	Shared Services General Office	1840	Clearing Account	13657	Capital Benefits I Payroll Tax Trans in	(2,020)	(3,026)	(4,000)	(5,181)	(6,886)	(9,054)	(10,361)	(11,471)	(12,220)
002	Shared Services General Office	1840	Clearing Account	13658	Capital Benefits I Emp ESOP Trans in	(1,054)	(1,575)	(2,094)	(2,722)	(3,643)	(4,618)	(5,238)	(5,777)	(6,148)
002	Shared Services General Office	1840	Clearing Account	13660	Capital Benefits I RSP FACC Trans in	(433)	(657)	(875)	(1,138)	(1,526)	(1,941)	(2,190)	(2,404)	(2,554)
002	Shared Services General Office	1840	Clearing Account	13661	Capital Benefits I Basic Life Trans in	(58)	(88)	(118)	(153)	(204)	(269)	(308)	(342)	(364)
002	Shared Services General Office	1840	Clearing Account	13662	Capital Benefits I LTD Trans in	(170)	(255)	(338)	(438)	(582)	(766)	(876)	(970)	(1,034)
002	Shared Services General Office	1840	Clearing Account	13663	Expense Benefits J Medical Trans in	(452)	(452)	(804)	(947)	(1,222)	(1,244)	(1,244)	(1,323)	(1,482)
002	Shared Services General Office	1840	Clearing Account	13664	Expense Benefits J Payroll Tax Trans in	(208)	(208)	(368)	(432)	(557)	(567)	(567)	(603)	(675)
002	Shared Services General Office	1840	Clearing Account	13665	Expense Benefits J Emp ESOP Trans in	(106)	(106)	(193)	(228)	(296)	(302)	(302)	(321)	(361)
002	Shared Services General Office	1840	Clearing Account	13667	Expense Benefits J RSP FACC Trans in	(54)	(54)	(99)	(117)	(152)	(155)	(155)	(165)	(185)
002	Shared Services General Office	1840	Clearing Account	13668	Expense Benefits J Basic Life Trans in	(6)	(6)	(11)	(13)	(16)	(17)	(17)	(18)	(20)
002	Shared Services General Office	1840	Clearing Account	13669	Expense Benefits J LTD Trans in	(17)	(17)	(31)	(36)	(46)	(47)	(47)	(50)	(56)
002	Shared Services General Office	1840	Clearing Account	13670	Benefits K Medical Transfers	5,514	7,932	10,649	13,657	18,087	23,290	26,462	29,259	31,239
002	Shared Services General Office	1840	Clearing Account	13671	Benefits K Payroll Tax Transfers	2,228	3,234	4,368	5,613	7,443	9,621	10,928	12,074	12,895
002	Shared Services General Office	1840	Clearing Account	13672	Benefits K Emp ESOP Transfers	1,160	1,681	2,287	2,950	3,939	4,920	5,540	6,099	6,508
002	Shared Services General Office	1840	Clearing Account	13674	Benefits K RSP FACC Transfers	487	711	973	1,255	1,678	2,095	2,345	2,568	2,739
002	Shared Services General Office	1840	Clearing Account	13675	Benefits K Basic Life Transfers	64	94	128	166	220	286	325	359	384
002	Shared Services General Office	1840	Clearing Account	13676	Benefits K LTD Transfers	187	272	368	474	629	813	923	1,021	1,090
002	Shared Services General Office	1840	Clearing Account	13800	Expense Advance Clearing	827	827	57,388	33,429	1,000,644	32,186	643	643	281,943
002	Shared Services General Office	1840	Clearing Account	13807	Cap Benefits F Pension Load Clr	(10,392)	(16,408)	(21,574)	(27,017)	(33,375)	(38,776)	(44,369)	(50,870)	(55,069)
002	Shared Services General Office	1840	Clearing Account	13808	Cap Benefits F FAS 106 Load Clr	(8,481)	(13,427)	(17,673)	(22,147)	(27,360)	(31,799)	(36,397)	(41,741)	(45,190)
002	Shared Services General Office	1840	Clearing Account	13809	Cap Benefits F Workers Comp Clr	(482)	(762)	(1,003)	(1,257)	(1,590)	(1,842)	(2,103)	(2,406)	(2,609)
002	Shared Services General Office	1840	Clearing Account	13815	Benefits K Pension Transfers	782	1,102	1,466	1,869	2,460	3,167	3,603	3,990	4,260
002	Shared Services General Office	1840	Clearing Account	13816	Benefits K FAS106 Transfers	415	578	776	984	1,292	1,661	1,889	2,094	2,239
002	Shared Services General Office	1840	Clearing Account	13820	Workers' Comp Clearing	36,696	46,858	39,253	50,454	61,656	65,795	75,957	86,118	92,481
002	Shared Services General Office	1840	Clearing Account	13821	Basic Life Insurance Clearing	147,161	169,355	247,604	288,611	329,617	371,556	414,344	457,308	500,640
002	Shared Services General Office	1840	Clearing Account	13822	FAS/106 Clearing	652,373	815,466	978,560	1,141,653	1,304,746	1,467,839	1,630,933	1,794,026	1,957,119
002	Shared Services General Office	1840	Clearing Account	13823	Medical/Dental Insurance Clearing	6,189,140	7,512,563	8,840,257	10,033,750	10,910,598	12,407,513	13,820,855	15,437,244	16,986,847
002	Shared Services General Office	1840	Clearing Account	13824	LTD Clearing	226,273	285,507	353,495	409,189	464,883	515,415	573,338	628,279	689,745
002	Shared Services General Office	1840	Clearing Account	13825	Rent Clearing									
002	Shared Services General Office	1840	Clearing Account	13826	Employer ESOP Matching	854,415	1,041,148	1,227,939	1,415,053	1,698,776	1,893,308	2,090,348	2,289,773	2,490,130
002	Shared Services General Office	1840	Clearing Account	13827	ESOP-Other Clearing	23,125	47,788	97,418	117,286	147,419	170,318	197,418	224,360	251,587
002	Shared Services General Office	1840	Clearing Account	13828	Pension Cost Clearing	737,635	922,044	1,106,453	1,290,862	1,475,271	1,659,679	1,844,088	2,028,497	2,212,906
002	Shared Services General Office	1840	Clearing Account	13829	Deferred Asset Clearing	99,505	99,505	99,505	99,505	99,505	99,505	99,505	99,505	99,505
002	Shared Services General Office	1840	Clearing Account	13836	PA Entry Clearing	80,027	80,027	80,027	80,027	80,027	80,027	80,027	80,027	80,027
002	Shared Services General Office	1840	Clearing Account	13838	AP Misc Clearing	(2,749)	(451,374)	(483,476)	(758,129)	(912,013)	(754,809)	(510,853)	(919,971)	(3,557,673)
002	Shared Services General Office	1840	Clearing Account	13841	Employer ESOP Matching Accrual	(17,299)	(8,000)	1,366	20,239	(44,742)	(43,396)	(13,214)	7,683	

Atmos Energy Corporation - Shared Services
Trial Balance - Balance Sheet Accounts
January 2024 through September 2024

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24
002	Shared Services General Office	1840	Clearing Account	13870	Capital Benefits G Workers Comp Trans out	(88)	(106)	(123)	(137)	(157)	(183)	(208)	(237)	(286)
002	Shared Services General Office	1840	Clearing Account	13871	Capital Benefits I Pension Trans in	(717)	(1,037)	(1,354)	(1,738)	(2,292)	(2,996)	(3,432)	(3,808)	(4,057)
002	Shared Services General Office	1840	Clearing Account	13872	Capital Benefits I FAS106 Trans in	(363)	(526)	(685)	(878)	(1,156)	(1,522)	(1,750)	(1,946)	(2,074)
002	Shared Services General Office	1840	Clearing Account	13873	Capital Benefits G Pension Trans out	(1,907)	(2,293)	(2,666)	(2,968)	(3,381)	(3,945)	(4,482)	(5,107)	(6,151)
002	Shared Services General Office	1840	Clearing Account	13874	Capital Benefits G FAS106 Trans out	(1,545)	(1,862)	(2,169)	(2,417)	(2,757)	(3,220)	(3,662)	(4,176)	(5,034)
002	Shared Services General Office	1840	Clearing Account	13875	Expense Benefits H Pension Trans out	(65)	(65)	(112)	(131)	(168)	(171)	(179)	(219)	(240)
002	Shared Services General Office	1840	Clearing Account	13876	Expense Benefits H FAS106 Trans out	(52)	(52)	(91)	(106)	(136)	(139)	(146)	(179)	(196)
002	Shared Services General Office	1840	Clearing Account	13877	Expense Benefits J Pension Trans in	(65)	(65)	(112)	(131)	(168)	(171)	(171)	(181)	(203)
002	Shared Services General Office	1840	Clearing Account	13878	Expense Benefits J FAS106 Trans in	(52)	(52)	(91)	(106)	(136)	(139)	(139)	(148)	(165)
002	Shared Services General Office	1840	Clearing Account	13880	Benefits A Cr Exp Load Pension	(794,379)	(979,154)	(1,164,416)	(1,361,085)	(1,565,340)	(1,742,102)	(1,953,514)	(2,152,171)	(2,347,960)
002	Shared Services General Office	1840	Clearing Account	13881	Benefits A Cr Exp Load FAS106	(675,919)	(833,140)	(990,775)	(1,158,116)	(1,331,912)	(1,482,315)	(1,662,201)	(1,831,233)	(1,997,825)
002	Shared Services General Office	1840	Clearing Account	13882	Capital Benefits E Cap TU offset Pension	(1,540)	(1,504)	(1,455)	(1,533)	(1,973)	(1,531)	(2,346)	(2,995)	(4,074)
002	Shared Services General Office	1840	Clearing Account	13883	Capital Benefits E Cap TU offset FAS106	(259)	243	689	1,048	1,188	1,991	1,693	1,626	1,090
002	Shared Services General Office	1840	Clearing Account	13886	Capital Benefits D True up Pension	1,540	1,504	1,455	1,533	1,973	1,531	2,346	2,995	4,074
002	Shared Services General Office	1840	Clearing Account	13887	Capital Benefits D True up FAS106	259	(243)	(689)	(1,048)	(1,188)	(1,991)	(1,693)	(1,626)	(1,090)
002	Shared Services General Office	1840	Clearing Account	13889	Benefits B Pension Variance Clr	71,928	79,531	86,663	105,608	133,462	132,428	166,161	188,437	206,391
002	Shared Services General Office	1840	Clearing Account	13890	Benefits B FAS106 Variance Clr	35,926	36,003	35,706	45,449	62,720	55,465	77,790	90,329	99,229
002	Shared Services General Office	1840	Clearing Account	13891	Capital Benefits D True up WorkComp	(106)	(188)	225	140	103	221	194	165	281
002	Shared Services General Office	1840	Clearing Account	13892	Capital Benefits E Cap TU offset WorkComp	106	188	(225)	(140)	(103)	(221)	(194)	(165)	(281)
002	Shared Services General Office	1840	Clearing Account	13893	Expense Benefits H Workers Comp Transfer out	(3)	(3)	(5)	(6)	(8)	(8)	(8)	(10)	(11)
002	Shared Services General Office	1840	Clearing Account	13894	Auto insurance installment	67,590	67,590	-		92,943	92,943	92,943	92,943	92,943
002	Shared Services General Office	1840	Clearing Account	13895	Capital Benefits I Workers Comp Trans in	(273)	(488)	(696)	(922)	(1,297)	(1,647)	(1,878)	(2,101)	(2,256)
002	Shared Services General Office	1840	Clearing Account	13897	Expense Benefits J Workers Comp Trans in	(3)	(3)	(5)	(6)	(8)	(8)	(8)	(8)	(9)
002	Shared Services General Office	1840	Clearing Account	13898	AP Refund Checks	(9,112)	(8,889)	(8,964)	(8,964)	(8,963)	(8,963)	(6,679)	(6,698)	(8,963)
002	Shared Services General Office	1840	Clearing Account	13899	Benefits K Workers Comp Transfers	275	491	701	928	1,305	1,886	2,109	2,266	
002	Shared Services General Office	1840	Clearing Account	27001	842 Real Estate Lease - A&G	609,466	(331,748)	(75,606)	271,154	507,153	770,277	1,245,725	1,878,318	2,886,296
002	Shared Services General Office	1840	Clearing Account	27004	842 Fleet Lease	(0)	-		(0)	(0)	0	(0)	0	0
002	Shared Services General Office	1840	Clearing Account	27006	842 Copier Lease	(1,601)	-	(0)	(0)	(0)	0	(0)	(0)	(0)
002	Shared Services General Office	1860	Miscellaneous deferred debits	13035	Prepaid-5YR Revolving Credit Facility	2,332,587	2,242,872	4,328,793	4,257,018	4,166,443	4,075,869	3,985,294	3,894,719	3,804,144
002	Shared Services General Office	1860	Miscellaneous deferred debits	13060	Prepaid - Sports Events	2,495,195	2,442,512	2,389,829	2,337,146	2,284,462	2,231,779	2,179,096	2,126,413	2,073,729
002	Shared Services General Office	1860	Miscellaneous deferred debits	13212	Prepaid-3YR Revolving Credit Facility	93,760	46,880	1,843,544	1,766,730	1,689,915	1,613,101	1,536,287	1,459,472	1,382,658
002	Shared Services General Office	1860	Miscellaneous deferred debits	13900	Deferred Asset Projects	(99,505)	(99,505)	(99,505)	(99,505)	(99,505)	(99,505)	(99,505)	(99,505)	(99,505)
002	Shared Services General Office	1860	Miscellaneous deferred debits	13957	Def Dr - Payroll Clearing	(11,768)	1,154	27,209	33,942	35,832	50,218	16,164	62,612	140,187
002	Shared Services General Office	1860	Miscellaneous deferred debits	13992	Deferred Retirement Costs	32,002,222	31,395,549	31,347,771	30,678,006	30,812,319	30,739,264	31,011,501	31,055,822	31,111,113
002	Shared Services General Office	1860	Miscellaneous deferred debits	14132	COLI Cash surrender Value	12,001,860	12,016,255	12,030,697	12,115,776	12,129,317	12,142,902	12,232,200	12,245,243	12,258,329
002	Shared Services General Office	1860	Miscellaneous deferred debits	14133	COLI Loans Against CSV	(11,209,721)	(11,209,721)	(11,209,721)	(11,288,818)	(11,288,818)	(11,461,455)	(11,461,455)	(11,461,455)	(11,461,455)
002	Shared Services General Office	1860	Miscellaneous deferred debits	14162	2 B Universal Shelf Registration	135,952	135,952	135,952	135,952	135,952	135,952	135,952	127,115	127,115
002	Shared Services General Office	1860	Miscellaneous deferred debits	14167	Fees related to Equity Offerings	192,851	257,575	315,956	317,214	147,600	344,210	369,560	430,105	491,533
002	Shared Services General Office	1860	Miscellaneous deferred debits	14168	RS-Taxes Withheld	1,419	-				(20,537)	(21,870)	-	
002	Shared Services General Office	1860	Miscellaneous deferred debits	15011	HR Case Mgmt Cloud Proj									
002	Shared Services General Office	1860	Miscellaneous deferred debits	15012	Cloud PBX Project	317,832	304,013	125,050	276,376	262,557	83,593	234,919	221,101	42,137
002	Shared Services General Office	1860	Miscellaneous deferred debits	15013	Arcos Implementation Cloud	-		(137,067)	-		(137,067)	-		(130,289)
002	Shared Services General Office	1860	Miscellaneous deferred debits	15014	Salesforce Field Service Cloud	-		(259,039)	-		(259,039)	-		(259,039)
002	Shared Services General Office	1860	Miscellaneous deferred debits	15015	Resolver GRC Cloud Project	266,963	242,694	-	188,762	161,796	(0)	107,864	80,898	-
002	Shared Services General Office	1860	Miscellaneous deferred debits	15016	Enterprise Sabrix Tax Cloud	38,650	-							
002	Shared Services General Office	1860	Miscellaneous deferred debits	15017	Lease Accelerator Implement Cloud	41,663	40,120	19,367	36,910	35,305	14,552	32,096	30,491	9,738
002	Shared Services General Office	1860	Miscellaneous deferred debits	15018	Cloud Anaplan Enterprise Model	1,644,094	1,609,020	1,209,589	1,623,277	1,507,709	1,040,276	1,435,605	1,399,810	932,654
002	Shared Services General Office	1860	Miscellaneous deferred debits	15020	PRISM Analytics Cloud Project				172,290	168,752	121,048	161,397	157,729	110,044
002	Shared Services General Office	1860	Miscellaneous deferred debits	15021	Cloud ESG & ACTS Implementation						1,235,412	1,626,732	1,591,368	1,131,656
002	Shared Services General Office	1860	Miscellaneous deferred debits	27001	842 Real Estate Lease - A&G	40,936,124	40,644,832	40,353,574	40,062,348	39,771,156	39,479,997	39,188,871	38,897,777	38,606,716
002	Shared Services General Office	1860	Miscellaneous deferred debits	27004	842 Fleet Lease	111,878	108,392	104,897	201,039	197,555	297,775	292,751	287,706	282,640
002	Shared Services General Office	1860	Miscellaneous deferred debits	27006	842 Copier Lease	240,975	229,996	218,987	207,937	196,854	185,733	174,577	163,384	152,152
002	Shared Services General Office	1860	Miscellaneous deferred debits	27347	Hedging Open Positions	93,923,809	97,234,650	97,159,441	111,609,191	107,986,024	104,048,940	98,779,582	94,010,758	91,980,542
002	Shared Services General Office	1860	Miscellaneous deferred debits	15022	Cloud Anaplan Financial Reforecast							756,669	757,755	505,320
002	Shared Services General Office	1890	Unamortized Loss on Reacquired Debt	19100	Retirement of MVG Debt	3,182,348	3,168,360	3,154,372	3,140,383	3,126,395	3,112,407	3,098,418	3,084,430	3,070,442
002	Shared Services General Office	1890	Unamortized Loss on Reacquired Debt	19113	Retirement Premium on NP Series J	0	0	0	0	0	0	0	0	0
002	Shared Services General Office	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	492,223,091	492,223,091	455,070,590	455,070,590	455,070,590	454,523,575	454,523,575	454,523,575	493,584,805
002	Shared Services General Office	1900	Accumulated Deferred Income Taxes	28206	Accum Defer State Inc Tax	7,040,447	7,040,447	6,896,355	6,896,355	6,896,355	7,155,058	7,155,058	7,145,376	
002	Shared Services General Office	2010	Common stock issued	00000	Default	(752,199)	(752,212)	(752,373)	(752,386)	(774,009)	(774,145)	(774,164)	(774,180)	(774,295)
002	Shared Services General Office	2110	Miscellaneous paid-In capital	00000	Default	(6,945,051,997)	(6,945,337,890)	(6,950,138,477)	(6,950,430,785)	(7,467,147,791)	(7,470,541,348)	(7,471,243,342)	(7,471,428,756)	(7,478,077,861)
002	Shared Services General Office	2110	Miscellaneous paid-In capital	10256	Restricted Stock Grant Value--LTIP - Performance Based	19,148,452	19,148,452	19,148,452	19,148,452	35,636,147	35,746,251	36,038,290	35,947,471	25,546,456
002	Shared Services General Office	2110	Miscellaneous paid-In capital	10257	Restricted Stock Accumulated Amort--LTIP Performance Based	(11,602,221)	(12,086,020)	(12,603,183)	(13,103,663)	(18,327,056)	(19,296,486)	(22,680,333)	(22,657,650)	(12,083,593)
002	Shared Services General Office	2110	Miscellaneous paid-In capital	10260	RSU Grant Value - LTIP Time Lapse	20,937,961	20,937,961	20,937,961	20,937,961	18,166,923	18,152,248	18,115,444	18,022,669	18,022,669
002	Shared Services General Office	2110	Miscellaneous paid-In capital	10261	RSU Accumulated Amort - LTIP Time Lapse	(16,789,004)	(17,044,792)	(17,302,217)	(17,708,039)	(13,377,832)	(13,545,710)	(14,158,849)	(14,071,278)	(14,071,278)
002	Shared Services General Office	2110	Miscellaneous paid-In capital	10264	RSU Grant Value - MIP	10,427,671	10,427,671	10,427,671	10,427,671	10,427,671	10,427,671	10,427,671	10,427,671	13,416,761
002	Shared Services General Office	2110	Miscellaneous paid-In capital	10265	RSU Accumulated Amort - MIP	(10,093,411)	(10,111,707)	(10,127,233)	(10,142,258)	(10,157,784)	(10,172,809)	(10,218,885)	(10,218,885)	(13,207,975)
002	Shared Services General Office	2150	Appropriated Retained Earnings	20102	OCI-Other	(58,770)	(58,314)	(57,858)	(57,403)	(56,947)	(56,492)	(56,036)	(55,581)	(55,125)
002	Shared Services General Office	2150	Appropriated Retained Earnings	20105	Jun 2011 T Lock	(9,000,000)	(8,956,731)	(8,913,462)	(8,870,192)	(8,826,923)	(8,783,654)	(8,740,385)	(8,697,115)	(8,653,846)
002	Shared Services General Office	2150	Appropriated Retained Earnings	20107	Jan 2013 T Lock	32,735,030	32,591,455	32,447,880	32,304,305	32,160,731	32,017,156	31,873,581	31,730,007	31,586,432
002	Shared Services General Office	2150	Appropriated Retained Earnings	20108	Oct 2014 Int Rate Swaps	(7,171,059)	(7,142,260)	(7,113,460)	(7,084,661)	(7,055,861)	(7,027,062)	(6,998,263)	(6,969,463)	(6,940,663)
002	Shared Services General Office	2150	Appropriated Retained Earnings	20109	Jun 2017 Int Rate Swaps	21,787,784	21,700,283	21,612,782	21,525,281	21,437,780	21,350,279	21,262,777	21,175,276	21,087,775
002	Shared Services General Office	2150	Appropriated Retained Earnings	20111	Mar 2019 Int Rate Swaps	58,663,407	58,469,158	58,274,908	58,080,658	57,886,409	57,692,159	57,497,909	57,303,659	57,109,409
002	Shared Services General Office	2150	Appropriated Retained Earnings	20112	Oct 2020 Int Rate Swaps	2,326,020	2,298,329	2,270,638	2,242,948	2,215,257	2,187,566	2,159,875	2,132,185	2,104,494
002	Shared Services General Office	2150	Appropriated Retained Earnings	20113	Oct 2021 Int Rate Swaps	(44,512,623)	(44,380,145)	(44,247,667)	(44,115,189)	(43,982,711)	(43,850,233)	(43,717,755)	(43,585,277)	(43,452,800)
002	Shared Services General Office	2150	Appropriated Retained Earnings	20114	OCT 2022 Int rate swaps	(146,090,152)	(145,665,471)	(145,240,791)	(144,816,110					

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Trial Balance - Balance Sheet Accounts
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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24
002	Shared Services General Office	2240	Other long-Term	20241	4.125 Senior Notes due 2049	(450,000,000)	(450,000,000)	(450,000,000)	(450,000,000)	(450,000,000)	(450,000,000)	(450,000,000)	(450,000,000)	(450,000,000)
002	Shared Services General Office	2240	Other long-Term	20242	2.625% Senior Notes due 2029	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)
002	Shared Services General Office	2240	Other long-Term	20243	3.375% Senior Notes due 2049	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)
002	Shared Services General Office	2240	Other long-Term	20245	1.500% Senior Notes due 2031	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)
002	Shared Services General Office	2240	Other long-Term	20248	2.850% Senior Notes due 2052	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)
002	Shared Services General Office	2240	Other long-Term	20249	5.750% Senior Notes due 2052	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)
002	Shared Services General Office	2240	Other long-Term	20250	5.450% Senior Notes due 2032	(300,000,000)	(300,000,000)	(300,000,000)	(300,000,000)	(300,000,000)	(300,000,000)	(300,000,000)	(300,000,000)	(300,000,000)
002	Shared Services General Office	2240	Other long-Term	20252	6.200% Senior Notes due 2053	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)	(500,000,000)
002	Shared Services General Office	2240	Other long-Term	20253	5.900% Senior Notes due 2033	(400,000,000)	(400,000,000)	(400,000,000)	(400,000,000)	(400,000,000)	(725,000,000)	(725,000,000)	(725,000,000)	(725,000,000)
002	Shared Services General Office	2241	Unamortized debt expense	13521	150MM 6.75% due Jul-28	250,598	245,957	241,316	236,676	232,035	227,394	222,754	218,113	213,472
002	Shared Services General Office	2241	Unamortized debt expense	13530	200MM 5.95% due Oct-34	808,296	802,030	795,764	789,498	783,233	776,967	770,701	764,435	758,169
002	Shared Services General Office	2241	Unamortized debt expense	13534	400MM 5.5% due Jun-41	2,494,722	2,482,728	2,470,734	2,458,741	2,446,747	2,434,753	2,422,759	2,410,765	2,398,770
002	Shared Services General Office	2241	Unamortized debt expense	13535	500MM 4.15% due JAN-43	3,391,394	3,376,487	3,361,580	3,346,672	3,331,765	3,316,858	3,301,951	3,287,044	3,272,137
002	Shared Services General Office	2241	Unamortized debt expense	13536	750MM 4.125% due Oct-44	5,849,258	5,825,720	5,802,182	5,778,644	5,755,105	5,731,567	5,708,029	5,684,491	5,660,952
002	Shared Services General Office	2241	Unamortized debt expense	13537	500MM 3.000% due Jun-27	1,409,305	1,374,508	1,339,710	1,304,912	1,270,115	1,235,317	1,200,519	1,165,722	1,130,924
002	Shared Services General Office	2241	Unamortized debt expense	13539	600MM 4.300% due Oct-48	5,307,298	5,289,368	5,271,438	5,253,508	5,235,578	5,217,648	5,199,718	5,181,788	5,163,857
002	Shared Services General Office	2241	Unamortized debt expense	13540	450MM 4.125% due Mar-49	4,041,869	4,028,441	4,015,013	4,001,584	3,988,156	3,974,728	3,961,300	3,947,872	3,934,442
002	Shared Services General Office	2241	Unamortized debt expense	13541	300MM 2.625% due Sep-29	2,737,745	2,697,484	2,657,223	2,616,962	2,576,701	2,538,080	2,496,179	2,455,918	2,415,657
002	Shared Services General Office	2241	Unamortized debt expense	13542	500MM 3.375% due Sep-49	4,508,303	4,493,666	4,479,028	4,464,391	4,449,754	4,435,116	4,420,479	4,405,841	4,391,205
002	Shared Services General Office	2241	Unamortized debt expense	13543	600MM 1.500% due Jan-31	3,436,638	3,395,726	3,354,813	3,313,901	3,272,989	3,232,076	3,191,164	3,150,251	3,109,339
002	Shared Services General Office	2241	Unamortized debt expense	13544	1.1B 0.625% due Mar-23						7,675	-		
002	Shared Services General Office	2241	Unamortized debt expense	13545	1.1B Floating Rate due Mar-23						7,675	-		
002	Shared Services General Office	2241	Unamortized debt expense	13546	600MM 2.850% due Feb-52	5,915,087	5,897,482	5,879,878	5,862,273	5,844,669	5,827,065	5,809,460	5,791,856	5,774,253
002	Shared Services General Office	2241	Unamortized debt expense	13547	500MM 5.750% due Oct-52	5,114,440	5,099,573	5,084,705	5,069,837	5,054,970	5,040,102	5,025,235	5,010,367	4,995,500
002	Shared Services General Office	2241	Unamortized debt expense	13548	300MM 5.450 due Oct-32	2,198,207	2,177,070	2,155,934	2,134,797	2,113,660	2,092,524	2,071,387	2,050,251	2,029,115
002	Shared Services General Office	2241	Unamortized debt expense	13549	500MM 6.20% due Nov-53	5,416,820	5,401,604	5,386,388	5,371,172	5,355,957	5,340,741	5,325,525	5,310,309	5,295,095
002	Shared Services General Office	2241	Unamortized debt expense	13550	400MM 5.90% due Nov-33	3,356,462	3,327,527	3,298,592	3,269,657	3,240,722	3,211,787	3,182,852	3,153,917	3,125,000
002	Shared Services General Office	2241	Unamortized debt expense	13551	650MM 5.00% due Dec-54									1,133,068
002	Shared Services General Office	2250	Long Term Debt Premium	13536	750MM 4.125% due Oct-44	(7,400,073)	(7,370,294)	(7,340,515)	(7,310,736)	(7,280,957)	(7,251,178)	(7,221,399)	(7,191,620)	(7,161,840)
002	Shared Services General Office	2250	Long Term Debt Premium	13541	300MM 2.625% due Sep-29	(1,944,946)	(1,916,344)	(1,887,742)	(1,859,140)	(1,830,538)	(1,801,936)	(1,773,333)	(1,744,731)	(1,716,129)
002	Shared Services General Office	2250	Long Term Debt Premium	13550	400MM 5.90% due Nov-33						(16,929,250)	(16,778,096)	(16,626,942)	(16,475,788)
002	Shared Services General Office	2260	Long Term Debt Discount	13521	150MM 6.75% due Jul-28	195,438	191,750	188,063	184,375	180,688	177,000	173,313	169,625	165,938
002	Shared Services General Office	2260	Long Term Debt Discount	13530	200MM 5.95% due Oct-34	432,355	428,978	425,600	422,222	418,844	415,467	412,089	408,711	405,334
002	Shared Services General Office	2260	Long Term Debt Discount	13534	400MM 5.5% due Jun-41	744,178	740,600	737,022	733,444	729,867	726,289	722,711	719,133	715,556
002	Shared Services General Office	2260	Long Term Debt Discount	13535	500MM 4.15% due JAN-43	592,722	590,111	587,500	584,889	582,278	579,667	577,056	574,445	571,833
002	Shared Services General Office	2260	Long Term Debt Discount	13536	750MM 4.125% due Oct-44	647,556	644,945	642,333	639,722	637,111	634,500	631,889	629,278	626,666
002	Shared Services General Office	2260	Long Term Debt Discount	13537	500MM 3.000% due Jun-27	464,063	452,604	441,146	429,688	418,229	406,771	395,313	383,854	372,396
002	Shared Services General Office	2260	Long Term Debt Discount	13539	600MM 4.300% due Oct-48	2,471,600	2,463,250	2,454,900	2,446,550	2,438,200	2,429,850	2,421,500	2,413,150	2,404,800
002	Shared Services General Office	2260	Long Term Debt Discount	13540	450MM 4.125% due Mar-49	1,482,425	1,477,500	1,472,575	1,467,650	1,462,725	1,457,800	1,452,875	1,447,950	1,443,025
002	Shared Services General Office	2260	Long Term Debt Discount	13541	300MM 2.625% due Sep-29	102,000	100,500	99,000	97,500	96,000	94,500	93,000	91,500	90,000
002	Shared Services General Office	2260	Long Term Debt Discount	13542	500MM 3.375% due Sep-49	316,555	315,528	314,500	313,472	312,444	311,417	310,389	309,361	308,334
002	Shared Services General Office	2260	Long Term Debt Discount	13543	600MM 1.500% due Jan-31	1,768,064	1,747,016	1,725,968	1,704,919	1,683,871	1,662,822	1,641,774	1,620,726	1,599,678
002	Shared Services General Office	2260	Long Term Debt Discount	13546	600MM 2.850% due Feb-52	3,561,231	3,550,632	3,540,033	3,529,434	3,518,835	3,508,236	3,497,637	3,487,039	3,476,439
002	Shared Services General Office	2260	Long Term Debt Discount	13547	500MM 5.750% due Oct-52	1,978,000	1,972,250	1,966,500	1,960,750	1,955,000	1,949,250	1,943,500	1,937,750	1,932,000
002	Shared Services General Office	2260	Long Term Debt Discount	13548	300MM 5.450 due Oct-32	582,400	576,800	571,200	565,600	560,000	554,400	548,800	543,200	537,600
002	Shared Services General Office	2260	Long Term Debt Discount	13549	500MM 6.20% due Nov-53	1,191,611	1,188,264	1,184,917	1,181,569	1,178,222	1,174,875	1,171,528	1,168,181	1,164,833
002	Shared Services General Office	2260	Long Term Debt Discount	13550	400MM 5.90% due Nov-33	502,667	498,333	494,000	489,667	485,333	481,000	476,667	472,333	468,000
002	Shared Services General Office	2270	Obligations under Capital Leases - Non Current	27001	842 Real Estate Lease - A&G	(40,976,685)	(40,913,590)	(40,850,341)	(40,786,006)	(40,699,602)	(40,612,731)	(40,525,645)	(40,445,902)	(40,365,971)
002	Shared Services General Office	2270	Obligations under Capital Leases - Non Current	27004	842 Fleet Lease	(76,581)	(73,739)	(70,889)	(158,285)	(155,288)	(236,887)	(232,655)	(227,623)	(222,962)
002	Shared Services General Office	2270	Obligations under Capital Leases - Non Current	27006	842 Copier Lease	(106,553)	(99,282)	(91,982)	(84,652)	(77,292)	(69,903)	(62,483)	(56,253)	(49,997)
002	Shared Services General Office	2282	Accumulated provision for injuries and damages	28101	Inj & Damages-Ins Reserve	(19,078,569)	(14,081,903)	(25,844,403)	(25,844,403)	(25,844,403)	(26,292,403)	(26,344,403)	(26,063,226)	(27,794,403)
002	Shared Services General Office	2282	Accumulated provision for injuries and damages	28102	Workers' Comp-Ins Reserve	(244,904)	(250,821)	(238,967)	(241,776)	(244,586)	(238,967)	(238,860)	(238,349)	(238,967)
002	Shared Services General Office	2310	Notes payable	20634	CP-Wells Fargo									
002	Shared Services General Office	2310	Notes payable	20635	CP-Wells Fargo Discount									
002	Shared Services General Office	2310	Notes payable	20638	CP- Goldman Sachs									
002	Shared Services General Office	2310	Notes payable	20639	CP- Goldman Sachs Discount	(0)	-							
002	Shared Services General Office	2310	Notes payable	20644	CP- Mizuho									
002	Shared Services General Office	2310	Notes payable	20645	CP- Mizuho Discount									
002	Shared Services General Office	2310	Notes payable	20646	CP- MUFG									
002	Shared Services General Office	2310	Notes payable	20647	CP-MUFG Discount	(0)	-							
002	Shared Services General Office	2320	Accounts Payable	21000	Net Payroll	11,477,676	13,583,553	15,661,027	17,741,432	20,836,912	22,841,484	24,869,823	26,827,101	-
002	Shared Services General Office	2320	Accounts Payable	21001	Current Liab-A/P Vouchers	(170,652,988)	(217,512,081)	(212,560,592)	(228,658,843)	(217,082,791)	(221,789,072)	(225,087,602)	(286,656,923)	(341,994,852)
002	Shared Services General Office	2320	Accounts Payable	21007	Emp Supp Life Ins	-					(11,468)	-	125	-
002	Shared Services General Office	2320	Accounts Payable	21010	Emp Ad&D						(1,530)	-	8	-
002	Shared Services General Office	2320	Accounts Payable	21018	Emp United Way	(28,558)	(37,857)		(9,344)	(23,378)	-	(9,319)	(18,766)	-
002	Shared Services General Office	2320	Accounts Payable	21020	Federal PAC			446	446	-				
002	Shared Services General Office	2320	Accounts Payable	21033	Empr Esop	(74,730)	(84,030)	(93,395)	(112,269)	(47,287)	(48,633)	(78,816)	(99,712)	(110,196)
002	Shared Services General Office	2320	Accounts Payable	21035	Empr Ltd Ins	(1,021,637)	(1,047,443)	(1,082,081)	(1,104,050)	(1,132,105)	(1,148,361)	(1,171,176)	(1,193,539)	-
002	Shared Services General Office	2320	Accounts Payable	21036	Empr Basic Life	(615,215)	(612,425)	(665,790)	(681,618)	(697,183)	(713,576)	(730,099)	(746,435)	-
002	Shared Services General Office	2320	Accounts Payable	21040	Empr Medical/Dental	(1,582,679)	(1,582,679)	(1,551,087)	(1,551,087)	(1,551,087)	(1,485,623)	(1,485,623)	(1,485,623)	(1,483,649)
002	Shared Services General Office	2320	Accounts Payable	21043	Emp Medical Prem W/H	673,488	827,742							

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24
002	Shared Services General Office	2320	Accounts Payable	24607	EY Atmos Audit 10-K ARS Fees	(843,998)	(871,948)	(899,898)	(927,848)	(702,574)	(983,748)	(931,698)	(879,648)	(822,598)
002	Shared Services General Office	2320	Accounts Payable	24612	Other A/P-Unclaimed Property	10,943,842	10,943,830	10,940,988	10,947,116	10,955,388	11,470,937	11,471,474	11,471,474	11,471,803
002	Shared Services General Office	2320	Accounts Payable	24618	Stocked Item PO Clearing	56,277	56,277	56,277	56,277	56,277	56,277	56,277	56,277	56,277
002	Shared Services General Office	2320	Accounts Payable	24619	Non-Stocked Item PO Clearing	64,493	64,493	64,493	64,493	64,493	64,493	64,493	64,493	64,493
002	Shared Services General Office	2320	Accounts Payable	24635	Internal Audit KPMG Service Fees									
002	Shared Services General Office	2320	Accounts Payable	24644	Atmos-Wrong Payee	-	114	-			(4,855)	-	(6,152)	-
002	Shared Services General Office	2320	Accounts Payable	24646	BFI property insurance tax	(428,929)	(468,790)	(513,362)	(557,934)	(124,172)	(168,743)	(213,315)	(257,887)	(302,459)
002	Shared Services General Office	2360	Taxes accrued	25102	Empr Fica-Accrual	(370,447)	(435,714)	(517,398)	(604,657)	(774,465)	(876,546)	(1,261,824)	(1,295,617)	(1,370,097)
002	Shared Services General Office	2360	Taxes accrued	25104	Empr Futa-Accrual	(8,954)	(2,722)	(873)	(317)	(182)	(124)	(192)	(296)	(271)
002	Shared Services General Office	2360	Taxes accrued	25107	State Unemployment Tax	(10,807)	(4,391)	6,377	(519)	(233)	(158)	(229)	(345)	(399)
002	Shared Services General Office	2360	Taxes accrued	25114	State Franchise Tax Accr	32,475,077	32,475,077	33,105,077	33,105,077	33,105,077	33,755,077	33,768,924	33,768,924	34,813,129
002	Shared Services General Office	2360	Taxes accrued	25123	Use Tax	(8,068,300)	(7,649,079)	(8,307,548)	(8,413,664)	(10,065,906)	(8,601,703)	(9,801,123)	(9,790,779)	(15,307,087)
002	Shared Services General Office	2360	Taxes accrued	25201	Ad Valorem Tax	35,102	(111,500)	(167,200)	(222,900)	(278,600)	(334,300)	(390,000)	(445,700)	(501,400)
002	Shared Services General Office	2360	Taxes accrued	26501	Federal Income Tax	(33,751,470)	(74,207,732)	3,547,246	(12,556,216)	(21,998,820)	2,741,097	(8,311,785)	(21,022,641)	19,617,572
002	Shared Services General Office	2360	Taxes accrued	26503	State Income Tax	(5,293,780)	(10,145,262)	(5,070,361)	(6,980,981)	(2,703,854)	(3,050,825)	(4,368,573)	(5,882,878)	(5,870,682)
002	Shared Services General Office	2360	Taxes accrued	26504	Federal Tax Interest/Penalties	87,661	87,661	87,661	87,661	87,661	87,661	87,661	87,661	87,661
002	Shared Services General Office	2360	Taxes accrued	26506	Fin 48 Liability	0	0	0	0	0	0	0	0	0
002	Shared Services General Office	2370	Interest accrued	26628	UCG - Mtn 95-1	(85,227)	(140,811)	(196,394)	(251,977)	(307,561)	(29,644)	(85,227)	(140,811)	(196,394)
002	Shared Services General Office	2370	Interest accrued	26631	Int Accr-Deb. 6.75	(450,000)	(1,293,750)	(2,137,500)	(2,981,250)	(3,825,000)	(4,668,750)	(450,000)	(1,293,750)	(2,137,500)
002	Shared Services General Office	2370	Interest accrued	26648	Int-5.95 % Senior Notes due 2034	(3,503,889)	(4,495,556)	(5,487,223)	(5,487,223)	(5,487,223)	(5,487,223)	(5,487,223)	(5,487,223)	(5,487,223)
002	Shared Services General Office	2370	Interest accrued	26654	Int-5.50% Senior Notes due 2041	(2,811,111)	(4,644,444)	(6,477,777)	(8,311,111)	(10,144,444)	(977,777)	(2,811,111)	(4,644,444)	(6,477,777)
002	Shared Services General Office	2370	Interest accrued	26655	Int-4.15% Senior Notes due 2043	(922,223)	(2,651,389)	(4,380,556)	(6,109,723)	(7,838,889)	(9,568,056)	(2,651,389)	(4,380,556)	(6,109,723)
002	Shared Services General Office	2370	Interest accrued	26656	Int-4.125% Senior Notes due 2044	(9,109,375)	(11,687,500)	(14,265,625)	(1,375,000)	(3,953,125)	(6,531,250)	(9,109,375)	(11,687,500)	(14,265,625)
002	Shared Services General Office	2370	Interest accrued	26658	Int-3.000% Senior Notes due 2027	(1,916,667)	(3,166,667)	(4,416,667)	(5,666,667)	(6,916,667)	(666,667)	(1,916,667)	(3,166,667)	(4,416,667)
002	Shared Services General Office	2370	Interest accrued	26659	Int-4.300% Senior Notes due 2048	(8,600,000)	(10,750,000)	(12,900,000)	(2,150,000)	(4,300,000)	(6,450,000)	(8,600,000)	(10,750,000)	(12,900,000)
002	Shared Services General Office	2370	Interest accrued	26660	Int-4.125% Senior Notes due 2049	(7,012,500)	(8,559,375)	(825,000)	(2,371,875)	(3,918,750)	(5,465,625)	(7,012,500)	(8,559,375)	(825,000)
002	Shared Services General Office	2370	Interest accrued	26661	Int-2.625% Senior Notes due 2029	(4,958,333)	(6,052,083)	(583,333)	(1,677,083)	(2,770,833)	(3,864,583)	(4,958,333)	(6,052,083)	(583,333)
002	Shared Services General Office	2370	Interest accrued	26662	Int-3.375% Senior Notes due 2049	(6,375,000)	(7,781,250)	(750,000)	(2,156,250)	(3,562,500)	(4,968,750)	(6,375,000)	(7,781,250)	(750,000)
002	Shared Services General Office	2370	Interest accrued	26664	Int-1.500% Senior Notes due 2031	(400,000)	(1,150,000)	(1,900,000)	(2,650,000)	(3,400,000)	(4,150,000)	(400,000)	(1,150,000)	(1,900,000)
002	Shared Services General Office	2370	Interest accrued	26667	Int - 2.850% Senior Notes due 2052	(7,885,000)	(760,000)	(2,185,000)	(3,610,000)	(5,035,000)	(6,460,000)	(7,885,000)	(760,000)	(2,185,000)
002	Shared Services General Office	2370	Interest accrued	26668	Int - 5.750% Senior Notes due 2052	(8,465,278)	(10,861,111)	(13,256,944)	(1,277,778)	(3,673,611)	(6,069,444)	(8,465,278)	(10,861,111)	(13,256,944)
002	Shared Services General Office	2370	Interest accrued	26669	Int - 5.450% Senior Notes due 2032	(4,814,167)	(6,176,667)	(7,539,167)	(726,667)	(2,089,167)	(3,451,667)	(4,814,167)	(6,176,667)	(7,539,167)
002	Shared Services General Office	2370	Interest accrued	26671	Int - 6.20% Senior Notes due 2053	(9,558,333)	(12,141,667)	(14,725,000)	(17,308,333)	(1,377,778)	(3,961,111)	(6,544,444)	(9,127,778)	(11,711,111)
002	Shared Services General Office	2370	Interest accrued	26672	Int - 5.90% Senior Notes due 2033	(7,276,667)	(9,243,333)	(11,210,000)	(13,176,667)	(1,048,889)	(5,465,694)	(9,030,278)	(12,594,861)	(16,159,445)
002	Shared Services General Office	2370	Interest accrued	26916	Commit Fees-Amarillo NB	(5,294)	(10,246)	(15,540)	(5,123)	(5,294)	(15,540)	(5,294)	(10,246)	(15,711)
002	Shared Services General Office	2370	Interest accrued	26918	Commit Fees-Credit Agricole (fmly RBS)	(218,167)	(404,250)	(25,250)	(262,750)	(508,167)	(23,750)	(269,167)	(514,583)	(7,917)
002	Shared Services General Office	2370	Interest accrued	26924	Commit Fees-Mizuho	0	0	0	0	0	0	0	0	0
002	Shared Services General Office	2370	Interest accrued	26925	Commit Fees - Bank of Texas	(4,777)	(9,246)	(14,023)	(4,777)	(9,554)	(14,177)	(4,777)	(9,554)	(14,177)
002	Shared Services General Office	2380	Dividends declared	00000	Default		(118,558,957)	-		(122,117,306)	-		(122,218,564)	-
002	Shared Services General Office	2410	Tax collections	27201	Emp Fica-Accrual	(2,252)	4,279	(2,252)	(1,701)	(2,252)	(2,252)	34	73	(2,252)
002	Shared Services General Office	2410	Tax collections	27204	Emp Fit-Accrual	(6,429)	12,297	(6,429)	19,347	(6,429)	(6,429)	8,903	(211)	(6,429)
002	Shared Services General Office	2410	Tax collections	27205	Emp Sit-Accrual									
002	Shared Services General Office	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan	(4,134,769)	(5,333,412)	(6,301,123)	(7,169,865)	(15,825,360)	(14,993,069)	(18,930,643)	(18,930,643)	(18,443,411)
002	Shared Services General Office	2420	Miscellaneous current and accrued liabilities	27386	Misc	-				(75)	-	(89)	-	
002	Shared Services General Office	2430	Obligations under Capital Leases - Current	27001	842 Real Estate Lease - A&G	(1,812,344)	(1,520,543)	(1,455,995)	(1,392,220)	(1,350,200)	(1,308,331)	(1,266,362)	(1,216,479)	(1,166,467)
002	Shared Services General Office	2430	Obligations under Capital Leases - Current	27004	842 Fleet Lease	(35,296)	(34,653)	(34,008)	(42,754)	(42,268)	(60,889)	(60,486)	(60,083)	(59,679)
002	Shared Services General Office	2430	Obligations under Capital Leases - Current	27006	842 Copier Lease	(132,822)	(129,113)	(125,404)	(121,685)	(117,962)	(114,229)	(110,493)	(105,530)	(100,555)
002	Shared Services General Office	2530	Other deferred credits	13993	Pension Assets Noncurrent	(3,401,815)	(3,935,412)	(4,469,009)	(5,002,606)	(5,536,203)	(6,069,800)	(6,603,397)	(2,136,994)	(2,670,591)
002	Shared Services General Office	2530	Other deferred credits	27001	842 Real Estate Lease - A&G	(351,130)	(351,130)	(351,130)	(351,130)	(351,130)	-			
002	Shared Services General Office	2530	Other deferred credits	27706	Fas 106/OPEB	(33,803,946)	(33,702,806)	(33,601,667)	(33,500,527)	(33,399,387)	(33,298,248)	(33,197,108)	(33,095,969)	(32,994,829)
002	Shared Services General Office	2530	Other deferred credits	27707	Directors' Def Comp	(154,378)	(155,206)	(156,039)	(165,925)	(166,816)	(167,711)	(177,659)	(178,613)	(179,571)
002	Shared Services General Office	2530	Other deferred credits	27709	Fas106-Veba Trust/Admin	7,412	8,177	8,927	9,615	12,544	15,890	17,995	19,403	22,004
002	Shared Services General Office	2530	Other deferred credits	27712	Deferred Retirement Costs	(47,615,919)	(47,600,222)	(47,584,526)	(47,568,830)	(47,553,134)	(47,537,438)	(47,517,107)	(47,517,107)	(47,512,471)
002	Shared Services General Office	2530	Other deferred credits	27713	Dir Retirement Plan Accr	(153,150)	-							
002	Shared Services General Office	2530	Other deferred credits	27728	FAS 106 Premiums Incurred	68,674	99,460	89,232	101,936	248,252	272,700	289,371	338,360	433,977
002	Shared Services General Office	2530	Other deferred credits	27729	FAS 106 Claims Incurred	172,447	260,311	359,452	466,640	446,522	552,895	666,514	752,507	745,640
002	Shared Services General Office	2530	Other deferred credits	27730	FAS 106 Premiums W/H	(97,187)	(99,055)	(96,642)	(497,348)	(497,372)	(99,364)	(128,114)	(149,203)	(175,506)
002	Shared Services General Office	2530	Other deferred credits	27731	FAS 106 Admin Fees	5,305	7,827	16,410	26,619	30,676	33,667	39,479	43,756	
002	Shared Services General Office	2530	Other deferred credits	27737	Accrued Interest on COLI Policies	(400,589)	(452,159)	(503,729)	(329,166)	(382,259)	(113,435)	(167,391)	(221,347)	(275,304)
002	Shared Services General Office	2530	Other deferred credits	27749	FAS 106 Retiree Life Insurance Premiums	1,692	2,033	2,374	2,714	3,055	3,396	3,737	4,077	4,418
002	Shared Services General Office	2530	Other deferred credits	27751	Medicare Advantage Plan Premiums	99	99	99	99	99	99	99	99	99
002	Shared Services General Office	2530	Other deferred credits	27752	LT Fin 48 Liability	(46,166,655)	(46,166,655)	(46,562,729)	(46,562,729)	(46,562,729)	(46,711,261)	(46,711,261)	(46,711,261)	(51,776,994)
002	Shared Services General Office	2530	Other deferred credits	27792	LT-State Tax Int/Penalties	(14,933,414)	(14,933,414)	(14,997,439)	(14,997,439)	(14,997,439)	(15,061,465)	(15,061,465)	(15,061,465)	(15,125,491)
002	Shared Services General Office	2530	Other deferred credits	27794	ARI Incentive	(108,333)	(90,277)	(72,222)	(54,166)	(36,111)	(18,055)	-		
002	Shared Services General Office	2530	Other deferred credits	27795	HRA Retiree via Benefits	211,534	302,763	1,011,523	471,903	564,892	653,396	733,498	815,646	882,459
002	Shared Services General Office	2530	Other deferred credits	27796	VEBA Drawdown		(178,089)	(834,140)	(464,833)	(464,833)	(464,833)	(464,833)	(464,833)	(464,833)
002	Shared Services General Office	2530	Other deferred credits	27916	Fuel Cell ITC	(266,625)	(266,625)	(266,625)	(266,625)	(266,625)	(266,625)	(266,625)	(266,625)	(266,625)
002	Shared Services General Office	2550	Accumulated deferred investment tax credits	28001	Deferred Itc - Federal	(1,040,919)	(1,040,919)	(1,032,053)	(1,032,053)	(1,032,053)	(1,023,187)	(1,023,187)	(1,023,187)	(1,014,279)
002	Shared Services General Office	2820	Accum deferred income taxes-Other property	28201	Accum Defer Fed Income	(19,192,595)	(19,192,595)	(19,282,417)	(19,282,417)	(19,282,417)	(18,677,033)	(18,677,033)	(18,677,033)	(16,265,547)
002	Shared Services General Office	2820	Accum deferred income taxes-Other property	28206	Accum Defer State Inc Tax	(1,675,234)	(1,675,234)	(1,683,074)	(1,683,074)	(1,683,074)	(1,630,233)	(1,630,233)	(1,630,233)	(1,379,606)
002	Shared Services General Office	2830	Accumulated deferred income taxes-Other	28201	Accum Defer Fed Income	(157,935,630)	(160,285,241)	(176,673,061)	(185,478,949)	(183,100,056)	(170,630,269)	(167,067,409)	(163,819,073)	(154,577,827)
002	Shared Services General Office	2830	Accumulated deferred income taxes-Other	28206	Accum Defer State Inc Tax	(17,055,295)	(17,260,382)	(17,967,343)	(18,735,969)	(18,528,326)	(17,740,105)	(17,429,119)	(17,145,586)	(16,688,658)
002	Shared													

Atmos Energy Corporation - Shared Services
Trial Balance - Balance Sheet Accounts
January 2024 through September 2024

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24
012	Customer Support	1070	Construction work in progress	01290	Other Benefits Projects	3,559,969	3,559,969	3,559,969	3,559,969	3,559,969	3,559,969	3,559,969	3,559,969	3,559,969
012	Customer Support	1070	Construction work in progress	01291	Pension Benefits Projects	1,150,842	1,151,677	1,152,370	1,153,291	1,154,490	1,155,136	1,155,726	1,156,589	1,157,899
012	Customer Support	1070	Construction work in progress	01292	OPEB Benefits Projects	895,226	895,913	896,482	897,239	898,225	898,756	899,241	899,950	901,027
012	Customer Support	1070	Construction work in progress	01293	Workers Comp Benefits Projects	29,766	29,805	29,838	29,881	29,937	29,967	29,994	30,034	30,095
012	Customer Support	1070	Construction work in progress	01296	NSC-OPEB Benefits Projects	(16,992)	(17,855)	(18,571)	(19,524)	(20,764)	(21,431)	(22,041)	(22,933)	(24,287)
012	Customer Support	1070	Construction work in progress	01299	NSC-Pension Benefits Projects	(27,096)	(27,503)	(27,841)	(28,290)	(28,874)	(29,189)	(29,476)	(29,897)	(30,535)
012	Customer Support	1070	Construction work in progress	02001	Inventory Materials	6,153,212	6,183,953	6,357,788	6,368,013	6,532,785	6,532,785	6,638,015	6,901,650	6,967,559
012	Customer Support	1070	Construction work in progress	04201	Software Maintenance	17,091,803	17,091,803	17,091,803	17,091,803	17,091,803	17,091,803	17,091,803	17,091,803	17,091,803
012	Customer Support	1070	Construction work in progress	04212	IT Equipment	8,795,408	8,822,223	8,822,223	8,830,547	8,830,840	8,830,840	8,830,840	8,872,624	8,924,652
012	Customer Support	1070	Construction work in progress	04302	Heavy Equipment	2,359,782	2,372,023	2,379,016	2,379,016	2,379,016	2,379,016	2,402,926	2,402,926	2,515,612
012	Customer Support	1070	Construction work in progress	04862	A&G Overhead Load	10,584,644	10,591,839	10,597,404	10,602,227	10,605,233	10,607,845	10,611,090	10,614,708	10,622,392
012	Customer Support	1070	Construction work in progress	04871	WIP Closing	(153,668,809)	(153,668,807)	(153,671,559)	(153,671,559)	(153,836,789)	(154,871,355)	(154,896,314)	(154,896,314)	(154,923,413)
012	Customer Support	1070	Construction work in progress	04873	WIP Interest Cap AFUDC	1,479,310	1,479,310	1,479,310	1,479,310	1,479,310	1,479,310	1,479,310	1,479,310	1,479,310
012	Customer Support	1070	Construction work in progress	04888	Land	2,795,654	2,795,654	2,795,654	2,795,654	2,795,654	2,795,654	2,795,654	2,795,654	2,795,654
012	Customer Support	1070	Construction work in progress	04889	Land Rights	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002
012	Customer Support	1070	Construction work in progress	05411	Meals and Entertainment	455,125	455,125	455,125	455,125	455,125	455,125	455,125	455,125	455,263
012	Customer Support	1070	Construction work in progress	05413	Transportation	1,395,313	1,395,313	1,395,313	1,395,313	1,395,313	1,395,313	1,395,313	1,395,313	1,396,248
012	Customer Support	1070	Construction work in progress	05414	Lodging	1,134,061	1,134,061	1,134,061	1,134,061	1,134,061	1,134,061	1,134,061	1,134,061	1,134,599
012	Customer Support	1070	Construction work in progress	05419	Misc Employee Expense	344,017	344,017	344,017	344,017	344,017	344,017	344,017	344,017	344,017
012	Customer Support	1070	Construction work in progress	06111	Contract Labor	67,017,732	67,065,631	67,098,580	67,143,603	67,204,851	67,206,681	67,252,208	67,274,793	67,425,978
012	Customer Support	1070	Construction work in progress	07590	Misc General Expense	6,337,227	6,337,227	6,337,227	6,337,227	6,337,227	6,337,227	6,337,227	6,337,227	6,337,227
012	Customer Support	1070	Construction work in progress	07591	Supplies & Expense	57,306	57,306	57,306	57,306	57,306	57,306	57,306	57,306	57,306
012	Customer Support	1070	Construction work in progress	07600	CWIP Accruals		833	1,330	11,815	7,817	8,914	2,048	15,536	2,242
012	Customer Support	1070	Construction work in progress	07612	Benefits Cap Accrual					7,157	-			
012	Customer Support	1070	Construction work in progress	09911	Reimbursements	(544)	(544)	(544)	(544)	(544)	(544)	(544)	(544)	(544)
012	Customer Support	1080	Accum Prov for Depreciation	00000	Default	(84,666,741)	(85,429,100)	(86,152,519)	(86,907,722)	(87,663,605)	(88,338,194)	(89,106,796)	(89,856,665)	(90,600,375)
012	Customer Support	1650	Prepayments	13124	Ppd SW & HW Maint	(2,287,953)	(2,677,228)	(2,992,795)	(3,166,502)	(3,469,410)	(3,610,787)	(4,396,499)	(5,086,353)	(5,845,211)
012	Customer Support	1840	Clearing Account	13635	Capital Benefits F Medical Load Clr	(20,731)	(26,982)	(32,165)	(39,058)	(48,033)	(52,862)	(57,279)	(63,735)	(73,536)
012	Customer Support	1840	Clearing Account	13637	Capital Benefits F Emp ESOP Load Clr	(5,060)	(6,603)	(7,883)	(9,585)	(11,800)	(12,993)	(14,083)	(15,677)	(18,097)
012	Customer Support	1840	Clearing Account	13639	Capital Benefits F RSP FACC Load Clr	(2,594)	(3,387)	(4,045)	(4,919)	(6,057)	(6,670)	(8,049)	(8,049)	(9,292)
012	Customer Support	1840	Clearing Account	13640	Capital Benefits F Basic Life Load Clr	(279)	(364)	(434)	(528)	(650)	(715)	(775)	(863)	(996)
012	Customer Support	1840	Clearing Account	13641	Capital Benefits F LTD Load Clr	(787)	(1,024)	(1,220)	(1,482)	(1,822)	(2,006)	(2,173)	(2,418)	(2,790)
012	Customer Support	1840	Clearing Account	13649	Expense Benefits H Medical Trans out									
012	Customer Support	1840	Clearing Account	13651	Expense Benefits H Emp ESOP Trans out									
012	Customer Support	1840	Clearing Account	13653	Expense Benefits H RSP FACC Trans out									
012	Customer Support	1840	Clearing Account	13654	Expense Benefits H Basic Life Trans out									
012	Customer Support	1840	Clearing Account	13655	Expense Benefits H LTD Trans out									
012	Customer Support	1840	Clearing Account	13656	Capital Benefits I Medical Trans in									
012	Customer Support	1840	Clearing Account	13657	Capital Benefits I Payroll Tax Trans in									
012	Customer Support	1840	Clearing Account	13658	Capital Benefits I Emp ESOP Trans in									
012	Customer Support	1840	Clearing Account	13660	Capital Benefits I RSP FACC Trans in									
012	Customer Support	1840	Clearing Account	13661	Capital Benefits I Basic Life Trans in									
012	Customer Support	1840	Clearing Account	13662	Capital Benefits I LTD Trans in									
012	Customer Support	1840	Clearing Account	13670	Benefits K Medical Transfers									
012	Customer Support	1840	Clearing Account	13671	Benefits K Payroll Tax Transfers									
012	Customer Support	1840	Clearing Account	13672	Benefits K Emp ESOP Transfers									
012	Customer Support	1840	Clearing Account	13674	Benefits K RSP FACC Transfers									
012	Customer Support	1840	Clearing Account	13675	Benefits K Basic Life Transfers									
012	Customer Support	1840	Clearing Account	13676	Benefits K LTD Transfers									
012	Customer Support	1840	Clearing Account	13807	Cap Benefits F Pension Load Clr	(2,820)	(3,656)	(4,348)	(5,269)	(6,469)	(7,114)	(7,704)	(8,567)	(9,877)
012	Customer Support	1840	Clearing Account	13808	Cap Benefits F FAS 106 Load Clr	(2,302)	(2,988)	(3,558)	(4,315)	(5,301)	(5,831)	(6,317)	(7,026)	(8,102)
012	Customer Support	1840	Clearing Account	13809	Cap Benefits F Workers Comp Clr	(131)	(170)	(202)	(245)	(301)	(331)	(358)	(399)	(460)
012	Customer Support	1840	Clearing Account	13815	Benefits K Pension Transfers									
012	Customer Support	1840	Clearing Account	13816	Benefits K FAS106 Transfers									
012	Customer Support	1840	Clearing Account	13823	Medical/Dental Insurance Clearing	71,269	71,169	71,542	74,139	74,485	75,292	75,292	75,677	64,235
012	Customer Support	1840	Clearing Account	13825	Rent Clearing									
012	Customer Support	1840	Clearing Account	13826	Employer ESOP Matching	513,512	629,581	743,414	857,629	1,027,305	1,138,666	1,250,709	1,360,699	1,473,660
012	Customer Support	1840	Clearing Account	13841	Employer ESOP Matching Accrual	(3,729)	(428)	4,257	15,869	(24,380)	(24,820)	(7,842)	2,335	9,469
012	Customer Support	1840	Clearing Account	13861	RSP FACC	264,331	329,065	391,879	455,544	549,264	610,959	674,091	734,811	797,252
012	Customer Support	1840	Clearing Account	13871	Capital Benefits I Pension Trans in									
012	Customer Support	1840	Clearing Account	13872	Capital Benefits I FAS106 Trans in									
012	Customer Support	1840	Clearing Account	13875	Expense Benefits H Pension Trans out									
012	Customer Support	1840	Clearing Account	13876	Expense Benefits H FAS106 Trans out									
012	Customer Support	1840	Clearing Account	13893	Expense Benefits H Workers Comp Transfer out									
012	Customer Support	1840	Clearing Account	13895	Capital Benefits I Workers Comp Trans in									
012	Customer Support	1840	Clearing Account	13899	Benefits K Workers Comp Transfers									
012	Customer Support	1840	Clearing Account	27001	842 Real Estate Lease - A&G	(953,536)	-	(39,391)	-	100,216	154,661	21,169	(281,803)	(959,932)
012	Customer Support	1840	Clearing Account	27004	842 Fleet Lease	0	-				(0)	(0)	(0)	(0)
012	Customer Support	1860	Miscellaneous deferred debits	13957	Def Dr - Payroll Clearing	5,276	5,276	15,829	21,588	(213)	-	(1,479)	(3,278)	12,433
012	Customer Support	1860	Miscellaneous deferred debits	14168	RS-Taxes Withheld						8,864	8,864	-	
012	Customer Support	1860	Miscellaneous deferred debits	15013	Arcos Implementation Cloud	225,044	213,200	201,356	189,511	177,667	165,822	153,978	142,133	130,289
012	Customer Support	1860	Miscellaneous deferred debits	15014	Salesforce Field Service Cloud	1,640,579	1,619,271	1,597,680	1,576,090	1,554,500	1,532,909	1,511,319	1,489,729	1,468,139
012	Customer Support	1860	Miscellaneous deferred debits	27001	842 Real Estate Lease - A&G	9,424,426	9,350,006	9,275,556	9,201,078	9,126,569	9,052,031	8,977,464	8,902,866	8,828,239
012	Customer Support	1860	Miscellaneous deferred debits	27004	842 Fleet Lease	9,275	8,883	8,489	8,095	7,700	7,303	6,906	6,508	6,109
012	Customer Support	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	2,908,814	2,908,814	2,565,568	2,565,568	2,565,568	2,705,727	2,705,727	2,705,727	3,157,523
012	Customer Support	1900	Accumulated Deferred Income Taxes	28206	Accum Defer State Inc Tax	253,898	253,898	223,936	223,936	223,936	235,993	235,993	235,993	267,813
012	Customer Support	2270	Obligations under Capital Leases - Non Current	27001	842 Real Estate Lease - A&G	(9,221,632)	(9,192,139)	(9,162,579)	(9,132,766)	(9,098,503)	(9,064,160)	(9,029,739)	(8,995,238)	(8,960,657)
012	Customer Support	2270	Obligations under Capital Leases - Non Current	27004	842 Fleet Lease	(4,491)	(4,088)	(3,683)	(3,278)	(2,872)	(2,465)	(2,056)	(1,647)	(1,237)
012	Customer Support	2320	Accounts Payable	21000	Net Payroll	(11,475,217)	(13,581,989)	(15,661,027)	(17,739,949)	(20,836,912)	(22,841,484)	(24,869,823)	(26,827,101)	-
012	Customer Support	2320	Accounts Payable	21007	Emp Supp Life Ins						(7,848)	-		
012	Customer Support	2320	Accounts Payable	21010	Emp Ad&D						(1,149)	-		
012	Customer Support	2320	Accounts Payable	21018	Emp United Way	(10,184)	(13,664)	-	(3,398)	(8,430)	-	(3,303)	(6,579)	-
012	Customer Support	2320	Accounts Payable	21020	Federal PAC									
012	Customer Support	2320	Accounts Payable	21033	Empr Esop	(48,930)	(52,231)	(56,916)	(68,529)	(28,279)	(27,840)	(44,817)	(54,995)	(62,129)
012	Customer Support	2320	Accounts Payable	21035	Empr Ltd Ins	1,009,320	1,030,779	1,052,406	1,073,845	1,095,594	1,117,099	1,139,376	1,161,238	-
012	Customer Support	2320	Accounts Payable	21036	Empr Basic Life	614,872	630,315	645,868	661,294	676,941	692,449	708,563	724,489	-
012	Customer Support	2320	Accounts Payable	21043	Emp Medical Prem W/H	(673,488)	(827,742)	(982,611)	(1,136,593)	(1,365,138)	(1,517,364)	(1,668,926)	(1,820,240)	(1,971,782)

Shared Services YTD Net Income

Atmos Energy Corporation - Shared Services
Trial Balance - Income Statement Accounts
January 2024 through September 2024

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
002	Shared Services General Office	4030	Depreciation Expense	30007	Depr Exp-General Plant	1,431,593	1,420,828	1,431,728	1,400,205	1,435,158	1,542,670	1,536,690	1,762,106	1,882,554	13,843,531
002	Shared Services General Office	4030	Depreciation Expense	30031	Vehicle Depreciation	1,083	1,083	1,083	1,083	1,083	1,087	1,093	1,093	1,093	9,783
002	Shared Services General Office	4030	Depreciation Expense	30061	Tools & Shop Depreciation	508	489	380	380	380	62	62	62	62	2,385
002	Shared Services General Office	4030	Depreciation Expense	40001	Billed to West Tex Div	(98,588)	(98,595)	(99,505)	(97,309)	(98,802)	(107,123)	(107,281)	(122,416)	(129,535)	(959,154)
002	Shared Services General Office	4030	Depreciation Expense	40002	Billed to CO/KS Div	(83,189)	(83,154)	(84,236)	(84,428)	(86,291)	(88,551)	(88,649)	(105,813)	(114,760)	(819,070)
002	Shared Services General Office	4030	Depreciation Expense	40003	Billed to LA Div	(130,601)	(125,526)	(127,039)	(127,412)	(131,732)	(142,645)	(134,898)	(158,198)	(171,331)	(1,249,383)
002	Shared Services General Office	4030	Depreciation Expense	40004	Billed to Mid St Div	(151,903)	(146,307)	(147,966)	(148,403)	(153,121)	(161,247)	(161,387)	(188,098)	(202,433)	(1,460,864)
002	Shared Services General Office	4030	Depreciation Expense	40008	Billed to Mid-Tex Div	(551,410)	(551,451)	(556,654)	(539,631)	(552,608)	(600,197)	(601,105)	(687,176)	(727,865)	(5,368,098)
002	Shared Services General Office	4030	Depreciation Expense	40009	Billed to MS Div	(84,072)	(84,078)	(84,854)	(82,976)	(84,220)	(91,315)	(91,450)	(104,364)	(110,439)	(817,768)
002	Shared Services General Office	4030	Depreciation Expense	40010	Billed to Atmos Pipeline Div	(341,511)	(341,377)	(340,973)	(329,524)	(337,813)	(360,293)	(360,614)	(403,741)	(433,460)	(3,249,305)
002	Shared Services General Office	4030	Depreciation Expense	41124	Billing from SS - Taxes Other and Depr	(7,377)	(7,377)	(7,430)	(7,451)	(7,500)	(7,915)	(7,926)	(8,922)	(9,352)	(71,251)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01210	Fica Load	362,256	369,628	368,432	365,186	532,389	116,555	330,646	335,469	339,101	3,119,661
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	22,334	6,003	1,704	494	970	413	430	550	456	33,354
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	26,983	9,728	(3,351)	843	1,317	579	539	662	701	38,001
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	106,157	58,441	61,797	74,454	144,209	59,009	260,932	34,019	55,237	854,255
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	8,886	(6,232)	(1,849)	(556)	(135)	(58)	69	103	(25)	203
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	10,705	(6,415)	(6,053)	2,182	(286)	(75)	71	116	54	297
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01256	Payroll Tax Projects	282	146	690	730	562	535	688	421	407	4,439
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	61,300	50,200	55,700	55,700	55,700	55,700	55,700	55,700	55,700	501,400
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	30102	Taxes Property And Other	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	30103	Occupational Licenses	-	-	-	441	-	-	1,492	-	-	1,933
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	30106	Excise Taxes	161	-	-	-	-	-	32,249	-	-	32,410
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40001	Billed to West Tex Div	(45,888)	(36,883)	(36,544)	(38,260)	(56,280)	(17,822)	(52,302)	(32,711)	(34,595)	(351,284)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40002	Billed to CO/KS Div	(36,842)	(29,612)	(29,340)	(30,718)	(45,186)	(14,308)	(41,992)	(26,263)	(27,775)	(282,036)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40003	Billed to LA Div	(49,602)	(39,868)	(39,501)	(41,356)	(60,835)	(19,264)	(56,535)	(35,359)	(37,395)	(379,717)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40004	Billed to Mid St Div	(54,694)	(43,961)	(43,556)	(45,602)	(67,080)	(21,242)	(62,339)	(38,989)	(41,234)	(418,698)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40008	Billed to Mid-Tex Div	(262,449)	(210,944)	(209,004)	(218,820)	(321,883)	(101,927)	(299,133)	(187,086)	(197,859)	(2,009,106)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40009	Billed to MS Div	(39,119)	(31,442)	(31,153)	(32,616)	(47,978)	(15,193)	(27,886)	(29,491)	(29,491)	(299,463)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40010	Billed to Atmos Pipeline Div	(108,850)	(87,488)	(86,684)	(90,754)	(133,500)	(42,274)	(124,064)	(77,593)	(82,061)	(833,268)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40011	Billed to AELIG	(419)	(337)	(334)	(350)	(514)	(163)	(478)	(299)	(316)	(3,210)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40012	Billed to WKGS	(240)	(193)	(191)	(200)	(294)	(93)	(273)	(171)	(181)	(1,834)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40014	Billed to UCGS	(180)	(144)	(143)	(150)	(220)	(70)	(205)	(128)	(135)	(1,376)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40015	Billed to TLGP	(779)	(626)	(620)	(649)	(955)	(302)	(888)	(555)	(555)	(5,962)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	30105	Corp/State Franchise Tax	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	4091	Income taxes, utility operating income	30201	Federal Income Taxes	57,596	(1,240,044)	(44,965,362)	(216,682)	236,809	6,575,792	238,339	239,562	35,047,744	(4,026,246)
002	Shared Services General Office	4091	Income taxes, utility operating income	30202	State Income Taxes	(64,421)	(211,434)	(599,310)	(285)	84,396	739,557	71,231	71,639	8,742,229	8,833,602
002	Shared Services General Office	4101	Provision for deferred income taxes	30201	Federal Income Taxes	-	-	53,716,784	-	-	(9,940,313)	-	-	(45,629,641)	(1,853,170)
002	Shared Services General Office	4101	Provision for deferred income taxes	30202	State Income Taxes	-	-	866,618	-	-	(873,721)	-	-	(253,921)	(261,024)
002	Shared Services General Office	4101	Provision for deferred income taxes	30205	FIN48 Federal Tax Expense	-	-	(233,892)	-	-	(87,711)	-	-	(70,333)	(391,936)
002	Shared Services General Office	4101	Provision for deferred income taxes	30208	Amortization of Excess Deferred	-	-	(7,004)	-	-	(7,004)	-	-	(7,006)	(21,014)
002	Shared Services General Office	4190	Interest and dividend income	30602	Int & Div Income-Temp Cash I	(8,670)	(170)	(59)	(4,623)	(1,698)	(797)	(5,263)	(39)	(1,631)	(22,951)
002	Shared Services General Office	4190	Interest and dividend income	30604	Int & Div Income-Misc	(273)	(1)	(273)	(7)	-	(319)	(573)	(3)	(51)	(1,500)
002	Shared Services General Office	4190	Interest and dividend income	30606	Misc Non-Operating Income	(46)	-	-	(619)	-	-	-	-	-	(665)
002	Shared Services General Office	4190	Interest and dividend income	30612	Int & Div Inc-Interco	19,874	40,416	56,258	68,061	82,109	85,705	71,766	81,830	(18,520,634)	(18,014,614)
002	Shared Services General Office	4190	Interest and dividend income	30626	BNP IBDDA	(590,866)	(683,137)	(459,384)	(448,967)	(948,394)	(1,400,736)	(1,890,763)	(1,225,654)	(541,731)	(8,189,632)
002	Shared Services General Office	4190	Interest and dividend income	30627	CIBC IBDDA	(42,082)	(39,531)	(42,422)	(41,224)	(107,208)	(202,918)	(210,526)	(211,402)	(116,364)	(1,013,676)
002	Shared Services General Office	4190	Interest and dividend income	30628	ANB IB Checking	(46,819)	(41,297)	(41,156)	(45,488)	(110,672)	(195,365)	(231,144)	(211,090)	(212,316)	(1,135,349)
002	Shared Services General Office	4190	Interest and dividend income	30629	CA Time Deposit	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	4190	Interest and dividend income	30630	CA IBDDA	(625,862)	(540,305)	(721,136)	(539,604)	(137,356)	(6,258)	(6,556)	(6,580)	(6,167)	(2,589,824)
002	Shared Services General Office	4190	Interest and dividend income	30634	MUFG Checking	-	(6)	(2,730)	(4,517)	(179,863)	(443,439)	(456,911)	(456,223)	(423,380)	(1,967,070)
002	Shared Services General Office	4190	Interest and dividend income	40001	Billed to West Tex Div	86,618	84,564	81,009	68,036	93,866	144,780	182,635	135,751	1,326,110	2,203,370
002	Shared Services General Office	4190	Interest and dividend income	40002	Billed to CO/KS Div	49,718	48,539	46,499	39,052	53,878	83,103	104,831	77,920	761,175	1,264,715
002	Shared Services General Office	4190	Interest and dividend income	40003	Billed to LA Div	98,012	95,687	91,665	76,986	106,213	163,825	206,659	153,607	1,500,546	2,493,201
002	Shared Services General Office	4190	Interest and dividend income	40004	Billed to Mid St Div	95,423	93,159	89,243	74,952	103,407	159,496	201,199	149,549	1,460,902	2,427,330
002	Shared Services General Office	4190	Interest and dividend income	40008	Billed to Mid-Tex Div	543,534	530,640	508,337	426,931	589,014	908,501	1,146,042	851,842	8,321,390	13,826,231
002	Shared Services General Office	4190	Interest and dividend income	40009	Billed to MS Div	81,051	79,128	75,802	63,663	87,833	135,474	170,896	127,025	1,240,874	2,061,749
002	Shared Services General Office	4190	Interest and dividend income	40010	Billed to Atmos Pipeline Div	340,388	332,314	318,346	267,366	368,870	568,949	717,709	533,466	5,211,276	8,658,685
002	Shared Services General Office	4210	Miscellaneous nonoperating income	30606	Misc Non-Operating Income	-	-	-	-	-	-	(1,639)	-	-	(1,639)
002	Shared Services General Office	4210	Miscellaneous nonoperating income	40001	Billed to West Tex Div	-	-	-	-	-	-	110	-	-	110
002	Shared Services General Office	4210	Miscellaneous nonoperating income	40002	Billed to CO/KS Div	-	-	-	-	-	-	63	-	-	63
002	Shared Services General Office	4210	Miscellaneous nonoperating income	40003	Billed to LA Div	-	-	-	-	-	-	124	-	-	124
002	Shared Services General Office	4210	Miscellaneous nonoperating income	40004	Billed to Mid St Div	-	-	-	-	-	-	121	-	-	121
002	Shared Services General Office	4210	Miscellaneous nonoperating income	40008	Billed to Mid-Tex Div	-	-	-	-	-	-	688	-	-	688
002	Shared Services General Office	4210	Miscellaneous nonoperating income	40009	Billed to MS Div	-	-	-	-	-	-	103	-	-	103
002	Shared Services General Office	4210	Miscellaneous nonoperating income	40010	Billed to Atmos Pipeline Div	-	-	-	-	-	-	431	-	-	431
002	Shared Services General Office	4211	Gain on Disposition of Property	30557	Gain or loss on disposition of leased property	-	-	-	0	-	-	-	-	-	0
002	Shared Services General Office	4261	Donations	30702	FSTC-Kids (Miscellaneous)	-	-	2,245	-	-	-	-	-	255,000	257,245
002	Shared Services General Office	4261	Donations	30703	FSTC-Neighbors (Agency Programs)	-	-	201,600	420,700	-	-	-	-	-	622,300
002	Shared Services General Office	4261	Donations	30705	FSTC-Neighbors (Health)	50,000	20,000	-	-	-	-	-	33,000	-	103,000
002	Shared Services General Office	4261	Donations	30736	FSTC-Neighbors (Miscellaneous)	166,250	11,000	55,000	20,000	200,000	-	26,250	5,203	300,000	783,703
002	Shared Services General Office	4261	Donations	40001	Billed to West Tex Div	(14,802)	(2,074)	(17,333)	(29,684)	(13,380)	-	(1,756)	(2,556)	(37,140)	(118,724)
002	Shared Services General Office	4261	Donations	40002	Billed to CO/KS Div	(8,496)	(1,190)	(9,949)	(17,038)	(7,680)	-	(1,008)	(1,467)	(21,318)	(68,147)
002	Shared Services General Office	4261	Donations	40003	Billed to LA Div	(16,749)	(2,347)	(19,613)	(33,588)	(15,140)	-	(1,987)	(2,892)	(42,025)	(134,341)
002	Shared Services General Office	4261	Donations	40004	Billed to Mid St Div	(16,306)	(2,285)	(19,095)	(32,701)	(14,740)	-	(1,935)	(2,816)	(40,915)	(130,792)
002	Shared Services General Office	4261	Donations	40008	Billed to Mid-Tex Div	(92,881)	(13,014)	(108,768)	(186,265)	(83,960)	-	(11,020)	(16,038)	(233,053)	(744,999)
002	Shared Services General Office	4261	Donations	40009	Billed to MS Div	(13,850)	(1,941)	(16,219)	(27,776)	(12,520)	-	(1,643)	(2,392)	(34,753)	(111,093)
002	Shared Services General Office	4261	Donations	40010	Billed to Atmos Pipeline Div	(58,167)	(8,150)	(68,116)	(116,649)	(52,580)	-	(6,901)	(10,044)	(145,590)	(466,556)
002	Shared Services General Office	4263	Penalties	07590	Misc General Expense	-	-	-	-	(72,734)	-	(15,210)	-	-	(87,944)
002															

Atmos Energy Corporation - Shared Services
Trial Balance - Income Statement Accounts
January 2024 through September 2024

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
002	Shared Services General Office	4263	Penalties	40009	Billed to MS Div	-	7,699	-	-	4,553	-	952	-	(2,076)	11,129
002	Shared Services General Office	4263	Penalties	40010	Billed to Atmos Pipeline Div	-	32,334	-	-	19,122	-	3,999	-	(8,718)	46,736
002	Shared Services General Office	4264	Civic, Political and Related	01000	Non-project Labor	2,830	2,838	2,838	2,837	4,256	2,837	2,837	2,838	2,837	26,949
002	Shared Services General Office	4264	Civic, Political and Related	01008	Expense Labor Accrual	429	145	142	284	(993)	(0)	426	284	142	857
002	Shared Services General Office	4264	Civic, Political and Related	01202	Pension Benefits Load	74	68	68	71	74	65	74	71	68	634
002	Shared Services General Office	4264	Civic, Political and Related	01203	OPEB Benefits Load	63	58	58	61	63	55	63	61	58	539
002	Shared Services General Office	4264	Civic, Political and Related	01221	Workers Comp Benefits Load	4	3	3	3	4	3	4	3	3	31
002	Shared Services General Office	4264	Civic, Political and Related	01251	Medical Benefits Load	576	527	526	551	576	501	576	551	526	4,911
002	Shared Services General Office	4264	Civic, Political and Related	01257	ESOP Benefits Load	142	130	130	136	142	124	142	136	130	1,212
002	Shared Services General Office	4264	Civic, Political and Related	01263	RSP FACC Benefits Load	73	67	67	70	73	64	73	70	67	623
002	Shared Services General Office	4264	Civic, Political and Related	01266	Life Benefits Load	8	7	7	7	8	7	8	7	7	67
002	Shared Services General Office	4264	Civic, Political and Related	01269	LTD Benefits Load	22	20	20	21	22	19	22	21	20	186
002	Shared Services General Office	4264	Civic, Political and Related	01294	NSC-OPEB Benefits Load	(80)	(73)	(73)	(76)	(80)	(69)	(80)	(76)	(73)	(678)
002	Shared Services General Office	4264	Civic, Political and Related	01297	NSC-Pension Benefits Load	(35)	(32)	(32)	(33)	(35)	(30)	(35)	(33)	(32)	(295)
002	Shared Services General Office	4264	Civic, Political and Related	04561	842 Variable Real Estate Lease Expense	4,687	-	(1,147)	2,716	2,716	2,716	2,716	2,716	2,716	19,835
002	Shared Services General Office	4264	Civic, Political and Related	04578	842 Real Estate Lease Expense	3,898	3,898	3,898	3,898	3,898	3,898	3,898	3,898	3,898	35,081
002	Shared Services General Office	4264	Civic, Political and Related	05411	Meals and Entertainment	-	37	27	16	43	18	12	8,301	145	8,599
002	Shared Services General Office	4264	Civic, Political and Related	05412	Spousal & Dependent Travel	6	-	-	-	-	-	-	-	95	101
002	Shared Services General Office	4264	Civic, Political and Related	05413	Transportation	401	744	26	-	37	13	68	3,360	609	5,259
002	Shared Services General Office	4264	Civic, Political and Related	05414	Lodging	-	78	99	-	62	14	50	3,217	1,179	4,699
002	Shared Services General Office	4264	Civic, Political and Related	05415	Membership Fees	4,624	4,624	4,624	4,624	4,624	4,624	4,624	4,624	4,624	41,612
002	Shared Services General Office	4264	Civic, Political and Related	05420	Employee Development	-	-	-	-	-	-	47	-	-	47
002	Shared Services General Office	4264	Civic, Political and Related	05424	Books & Manuals	504	502	509	508	508	489	490	490	490	4,489
002	Shared Services General Office	4264	Civic, Political and Related	07495	Employee Broadcast and Publication	-	-	-	-	-	2	-	-	-	2
002	Shared Services General Office	4264	Civic, Political and Related	07499	Misc Employee Welfare Exp	10	-	-	-	2	-	9	-	-	21
002	Shared Services General Office	4264	Civic, Political and Related	30736	FSTC-Neighbors (Miscellaneous)	-	-	-	-	-	-	858	-	-	858
002	Shared Services General Office	4264	Civic, Political and Related	30737	Political Activities	6,526	110,323	43,011	8,426	8,000	8,000	11,426	9,415	9,535	214,661
002	Shared Services General Office	4264	Civic, Political and Related	40001	Billed to West Tex Div	(2,120)	(8,515)	(3,833)	(1,936)	(1,928)	(1,883)	(2,273)	(3,015)	(2,130)	(27,632)
002	Shared Services General Office	4264	Civic, Political and Related	40002	Billed to CO/KS Div	(557)	(4,572)	(1,963)	(653)	(648)	(624)	(765)	(1,244)	(766)	(11,791)
002	Shared Services General Office	4264	Civic, Political and Related	40003	Billed to LA Div	(1,098)	(9,013)	(3,869)	(1,287)	(1,278)	(1,230)	(1,508)	(2,452)	(1,509)	(23,244)
002	Shared Services General Office	4264	Civic, Political and Related	40004	Billed to Mid St Div	(1,069)	(8,775)	(3,767)	(1,253)	(1,244)	(1,197)	(1,468)	(2,387)	(1,470)	(22,630)
002	Shared Services General Office	4264	Civic, Political and Related	40008	Billed to Mid-Tex Div	(12,643)	(53,114)	(23,814)	(11,687)	(11,636)	(11,359)	(13,723)	(18,431)	(12,910)	(169,316)
002	Shared Services General Office	4264	Civic, Political and Related	40009	Billed to MS Div	(908)	(7,453)	(3,200)	(1,064)	(1,057)	(1,017)	(1,247)	(2,028)	(1,248)	(19,222)
002	Shared Services General Office	4264	Civic, Political and Related	40010	Billed to Atmos Pipeline Div	(6,366)	(32,521)	(14,356)	(6,241)	(6,210)	(6,039)	(7,325)	(10,398)	(7,010)	(96,467)
002	Shared Services General Office	4265	Other deductions	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	4265	Other deductions	01008	Expense Labor Accrual	(17)	-	-	-	-	-	-	-	-	(17)
002	Shared Services General Office	4265	Other deductions	01202	Pension Benefits Load	(0)	-	-	-	-	-	-	-	-	(0)
002	Shared Services General Office	4265	Other deductions	01203	OPEB Benefits Load	(0)	-	-	-	-	-	-	-	-	(0)
002	Shared Services General Office	4265	Other deductions	01221	Workers Comp Benefits Load	(0)	-	-	-	-	-	-	-	-	(0)
002	Shared Services General Office	4265	Other deductions	01251	Medical Benefits Load	(3)	-	-	-	-	-	-	-	-	(3)
002	Shared Services General Office	4265	Other deductions	01257	ESOP Benefits Load	(1)	-	-	-	-	-	-	-	-	(1)
002	Shared Services General Office	4265	Other deductions	01263	RSP FACC Benefits Load	(0)	-	-	-	-	-	-	-	-	(0)
002	Shared Services General Office	4265	Other deductions	01266	Life Benefits Load	(0)	-	-	-	-	-	-	-	-	(0)
002	Shared Services General Office	4265	Other deductions	01269	LTD Benefits Load	(0)	-	-	-	-	-	-	-	-	(0)
002	Shared Services General Office	4265	Other deductions	01294	NSC-OPEB Benefits Load	0	-	-	-	-	-	-	-	-	0
002	Shared Services General Office	4265	Other deductions	01297	NSC-Pension Benefits Load	0	-	-	-	-	-	-	-	-	0
002	Shared Services General Office	4265	Other deductions	02005	Non-Inventory Supplies	28	-	-	-	-	55	-	110	28	220
002	Shared Services General Office	4265	Other deductions	04112	Board Meeting Expenses	969	-	25,908	5,804	-	30,000	68,856	25,000	6,868	163,405
002	Shared Services General Office	4265	Other deductions	04125	Proxy Solicitation Exp	50	-	-	-	-	-	-	-	360	410
002	Shared Services General Office	4265	Other deductions	05010	Office Supplies	-	167	49	166	403	27	237	43	749	1,842
002	Shared Services General Office	4265	Other deductions	05411	Meals and Entertainment	27,960	9,000	2,916	21,184	7,058	2,673	3,769	13,592	20,630	108,781
002	Shared Services General Office	4265	Other deductions	05412	Spousal & Dependent Travel	5,238	-	100	765	1,422	881	1,046	124	1,418	10,994
002	Shared Services General Office	4265	Other deductions	05413	Transportation	3,950	4,720	7,417	9,293	10,884	288	8,154	5,082	5,853	55,642
002	Shared Services General Office	4265	Other deductions	05414	Lodging	-	3,696	3,054	3,198	5,601	2,259	251	4,833	-	22,891
002	Shared Services General Office	4265	Other deductions	05415	Membership Fees	-	-	-	-	-	1,225	18,060	4,047	-	23,332
002	Shared Services General Office	4265	Other deductions	05419	Misc Employee Expense	-	178	-	3,200	-	506	-	-	1,970	5,854
002	Shared Services General Office	4265	Other deductions	05420	Employee Development	-	-	2,411	1,400	-	-	-	-	-	3,811
002	Shared Services General Office	4265	Other deductions	05424	Books & Manuals	2,606	-	(2,324)	-	-	-	2,713	-	-	2,995
002	Shared Services General Office	4265	Other deductions	06111	Contract Labor	4,485	486	1,290	2,423	-	-	-	-	-	8,684
002	Shared Services General Office	4265	Other deductions	07485	Rabbi Trust Unrealized Gain/Loss	55,636	335,877	(163,693)	661,421	(522,735)	(92,753)	(536,406)	(305,469)	(226,082)	(794,205)
002	Shared Services General Office	4265	Other deductions	07499	Misc Employee Welfare Exp	235	143	450	551	189	443	310	148	397	2,866
002	Shared Services General Office	4265	Other deductions	07520	Do Not Use - Donations	-	-	-	-	6,026	-	-	-	125	6,151
002	Shared Services General Office	4265	Other deductions	07590	Misc General Expense	-	34	-	-	-	-	2,216	70,000	51,207	123,457
002	Shared Services General Office	4265	Other deductions	30740	Misc Income Deductions	502	292	63	1,075	36,516	-	759	24,534	835	64,576
002	Shared Services General Office	4265	Other deductions	30743	Entertainment & Sports Events	109,346	110,565	71,116	113,456	53,032	56,662	55,794	65,487	106,329	741,787
002	Shared Services General Office	4265	Other deductions	40001	Billed to West Tex Div	(10,937)	(9,186)	(7,948)	(11,126)	(8,210)	(11,973)	(11,052)	(14,539)	(13,669)	(98,640)
002	Shared Services General Office	4265	Other deductions	40002	Billed to CO/KS Div	(6,278)	(5,273)	(4,562)	(6,386)	(4,712)	(6,872)	(6,344)	(8,345)	(7,846)	(56,619)
002	Shared Services General Office	4265	Other deductions	40003	Billed to LA Div	(12,376)	(10,395)	(8,994)	(12,590)	(9,290)	(13,547)	(12,506)	(16,451)	(15,467)	(111,615)
002	Shared Services General Office	4265	Other deductions	40004	Billed to Mid St Div	(12,049)	(10,120)	(8,756)	(12,257)	(9,044)	(13,189)	(12,175)	(16,017)	(15,058)	(108,666)
002	Shared Services General Office	4265	Other deductions	40008	Billed to Mid-Tex Div	(68,631)	(57,645)	(49,875)	(69,818)	(51,516)	(75,128)	(69,352)	(91,233)	(85,773)	(618,971)
002	Shared Services General Office	4265	Other deductions	40009	Billed to MS Div	(10,234)	(8,596)	(7,437)	(10,411)	(7,682)	(11,203)	(10,342)	(13,605)	(12,790)	(92,300)
002	Shared Services General Office	4265	Other deductions	40010	Billed to Atmos Pipeline Div	(42,980)	(36,100)	(31,234)	(43,724)	(32,262)	(47,049)	(43,432)	(57,135)	(53,715)	(387,631)
002	Shared Services General Office	4270	Interest on long-Term debt	30918	UCG - Mtn 95-1	55,583	55,583	55,583	55,583	55,583	55,583	55,583	55,583	55,583	500,250
002	Shared Services General Office	4270	Interest on long-Term debt	30921	Debentures 6.75 percent	843,750	843,750	843,750	843,750	843,750	843,750	843,750	843,750	843,750	7,593,750
002	Shared Services General Office	4270	Interest on long-Term debt	30936	LTD-5.95 % Senior Notes due 2034	991,667	991,667	991,667	991,667	991,667	991,667	991,667	991,667	991,667	8,925,000
002	Shared Services General Office	4270	Interest on long-Term debt	30937	LTD-Rate Lock	(1,070,380)	(1,070,380)	(1,070,380)	(1,070,380)	(1,070,380)	(1,070,380)	(1,070,380)	(1,070,380)	(1,070,380)	(9,633,422)
002	Shared Services General Office	4270	Interest on long-Term debt	30941	LTD-5.50% Sr Notes due 2041	1,833,333	1,833,333	1,833,333	1,833,333	1,833,333	1,833,333	1,833,333	1,833,333	1,833,333	16,500,000
002	Shared Services General Office	4270	Interest on long-Term debt	30942	LTD-4.15% Sr Notes due 2043	1,729,167	1,729,167	1,729,167	1,729,167	1,729,167	1,729,167	1,729,167	1,729,167	1,729,167	15,562,500
002	Shared Services General Office	4270	Interest on long-Term debt	30943	LTD 4.125% Sr Notes due 2044	2,578,125	2,578,125	2,578,125	2,578,125	2,578,125	2,578,125	2,578,125	2,578,125	2,578,125	23,203,125
002	Shared Services General Office	4270	Interest on long-Term debt	30945	LTD 3.000% Sr Notes due 2027	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	11,250,000
002	Shared Services General Office	4270	Interest on long-Term debt	30946	LTD 4.300% Sr Notes due 2048	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	19,350,000
002	Shared Services General Office	4270	Interest on long-Term debt	30947	LTD 4.125% Sr Notes due 2049	1,546,875	1,546,875	1,546,875	1,546,875	1,546,875	1,546,875	1,546,875	1,546,875	1,546,875	13,921,875
002	Shared Services General Office	4270	Interest on long-Term debt	30948	LTD 2.625% Sr Notes due 2029	1,093,750	1,093,750	1,093,750	1,093,750	1,093,750	1,093,750	1,093,750	1,093,750	1,093,750	9,843,750
002	Shared Services General Office</														

Atmos Energy Corporation - Shared Services
Trial Balance - Income Statement Accounts
January 2024 through September 2024

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
002	Shared Services General Office	4270	Interest on long-Term debt	30951	LTD 1.500% Sr Notes due 2031	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	6,750,000
002	Shared Services General Office	4270	Interest on long-Term debt	30954	LTD 2.850% Sr Notes due 2052	1,425,000	1,425,000	1,425,000	1,425,000	1,425,000	1,425,000	1,425,000	1,425,000	1,425,000	12,825,000
002	Shared Services General Office	4270	Interest on long-Term debt	30955	LTD 5.750% Sr Notes due 2052	2,395,833	2,395,833	2,395,833	2,395,833	2,395,833	2,395,833	2,395,833	2,395,833	2,395,833	21,562,500
002	Shared Services General Office	4270	Interest on long-Term debt	30956	LTD 5.450% Sr Notes due 2032	1,362,500	1,362,500	1,362,500	1,362,500	1,362,500	1,362,500	1,362,500	1,362,500	1,362,500	12,262,500
002	Shared Services General Office	4270	Interest on long-Term debt	30960	LTD 6.200% Sr Notes due 2053	2,527,644	2,583,333	2,583,333	2,583,333	2,583,333	2,583,333	2,583,333	2,583,333	2,583,333	23,194,311
002	Shared Services General Office	4270	Interest on long-Term debt	30961	LTD 5.900% Sr Notes due 2033	1,866,862	1,966,667	1,966,667	1,966,667	1,966,667	2,499,306	3,564,583	3,564,583	3,564,583	22,926,584
002	Shared Services General Office	4270	Interest on long-Term debt	40001	Billed to West Tex Div	(1,654,836)	(1,665,238)	(1,665,238)	(1,665,238)	(1,665,238)	(1,700,872)	(1,772,139)	(1,772,139)	(1,772,139)	(15,333,077)
002	Shared Services General Office	4270	Interest on long-Term debt	40002	Billed to CO/KS Div	(949,861)	(955,832)	(955,832)	(955,832)	(955,832)	(976,285)	(1,017,192)	(1,017,192)	(1,017,192)	(8,801,049)
002	Shared Services General Office	4270	Interest on long-Term debt	40003	Billed to LA Div	(1,872,512)	(1,884,283)	(1,884,283)	(1,884,283)	(1,884,283)	(1,924,604)	(2,005,245)	(2,005,245)	(2,005,245)	(17,349,984)
002	Shared Services General Office	4270	Interest on long-Term debt	40004	Billed to Mid St Div	(1,823,040)	(1,834,500)	(1,834,500)	(1,834,500)	(1,834,500)	(1,873,756)	(1,952,267)	(1,952,267)	(1,952,267)	(16,891,596)
002	Shared Services General Office	4270	Interest on long-Term debt	40008	Billed to Mid-Tex Div	(10,384,156)	(10,449,432)	(10,449,432)	(10,449,432)	(10,449,432)	(10,673,034)	(11,120,237)	(11,120,237)	(11,120,237)	(96,215,630)
002	Shared Services General Office	4270	Interest on long-Term debt	40009	Billed to MS Div	(1,548,471)	(1,558,205)	(1,558,205)	(1,558,205)	(1,558,205)	(1,591,548)	(1,658,235)	(1,658,235)	(1,658,235)	(14,347,543)
002	Shared Services General Office	4270	Interest on long-Term debt	40010	Billed to Atmos Pipeline Div	(6,503,084)	(6,543,963)	(6,543,963)	(6,543,963)	(6,543,963)	(6,683,994)	(6,964,055)	(6,964,055)	(6,964,055)	(60,255,095)
002	Shared Services General Office	4280	Amortization of debt discount and expense	30129	Int On S/T Loan-Misc	3,378	3,378	3,378	3,378	3,378	3,378	3,378	3,378	3,378	30,400
002	Shared Services General Office	4280	Amortization of debt discount and expense	30134	Debentures 6.75 percent	8,328	8,328	8,328	8,328	8,328	8,328	8,328	8,328	8,328	74,954
002	Shared Services General Office	4280	Amortization of debt discount and expense	30159	Debt expense on Mid-Tex LTD	6,266	6,266	6,266	6,266	6,266	6,266	6,266	6,266	6,266	56,393
002	Shared Services General Office	4280	Amortization of debt discount and expense	30166	5.5% Senior Notes disc	15,572	15,572	15,572	15,572	15,572	15,572	15,572	15,572	15,572	140,145
002	Shared Services General Office	4280	Amortization of debt discount and expense	30167	4.15% Senior Notes disc	17,518	17,518	17,518	17,518	17,518	17,518	17,518	17,518	17,518	157,665
002	Shared Services General Office	4280	Amortization of debt discount and expense	30168	4.125 Senior Notes disc	26,149	26,149	26,149	26,149	26,149	26,149	26,149	26,149	26,149	235,344
002	Shared Services General Office	4280	Amortization of debt discount and expense	30174	3.000 Senior Notes prem	46,256	46,256	46,256	46,256	46,256	46,256	46,256	46,256	46,256	416,304
002	Shared Services General Office	4280	Amortization of debt discount and expense	30179	4.300 Senior Notes disc	26,280	26,280	26,280	26,280	26,280	26,280	26,280	26,280	26,280	236,521
002	Shared Services General Office	4280	Amortization of debt discount and expense	30180	4.125 Senior Notes disc 2049	18,353	18,353	18,353	18,353	18,353	18,353	18,353	18,353	18,353	165,178
002	Shared Services General Office	4280	Amortization of debt discount and expense	30182	2.625 Senior Notes disc	13,159	13,159	13,159	13,159	13,159	13,159	13,159	13,159	13,159	118,429
002	Shared Services General Office	4280	Amortization of debt discount and expense	30183	3.375 Senior Notes disc	15,665	15,665	15,665	15,665	15,665	15,665	15,665	15,665	15,665	140,986
002	Shared Services General Office	4280	Amortization of debt discount and expense	30188	1.500 Senior Notes disc	61,961	61,961	61,961	61,961	61,961	61,961	61,961	61,961	61,961	557,647
002	Shared Services General Office	4280	Amortization of debt discount and expense	30191	2.850 Senior Notes disc	28,203	28,203	28,203	28,203	28,203	28,203	28,203	28,203	28,203	253,830
002	Shared Services General Office	4280	Amortization of debt discount and expense	30192	5.750 Senior Notes disc	20,618	20,618	20,618	20,618	20,618	20,618	20,618	20,618	20,618	185,558
002	Shared Services General Office	4280	Amortization of debt discount and expense	30193	5.450 Senior Notes disc	26,737	26,737	26,737	26,737	26,737	26,737	26,737	26,737	26,737	240,629
002	Shared Services General Office	4280	Amortization of debt discount and expense	30197	6.200 Senior Notes disc	74,252	18,563	18,563	18,563	18,563	18,563	18,563	18,563	18,563	222,756
002	Shared Services General Office	4280	Amortization of debt discount and expense	30198	5.900 Senior Notes disc	133,073	33,268	33,268	33,268	33,268	33,268	(117,886)	(65,511)	(91,699)	24,319
002	Shared Services General Office	4280	Amortization of debt discount and expense	40001	Billed to West Tex Div	(36,244)	(25,842)	(25,842)	(25,842)	(25,842)	(25,842)	(15,730)	(19,233)	(17,481)	(217,897)
002	Shared Services General Office	4280	Amortization of debt discount and expense	40002	Billed to CO/KS Div	(20,804)	(14,833)	(14,833)	(14,833)	(14,833)	(14,833)	(9,029)	(11,040)	(10,034)	(125,071)
002	Shared Services General Office	4280	Amortization of debt discount and expense	40003	Billed to LA Div	(41,012)	(29,241)	(29,241)	(29,241)	(29,241)	(29,241)	(17,799)	(21,763)	(19,781)	(246,559)
002	Shared Services General Office	4280	Amortization of debt discount and expense	40004	Billed to Mid St Div	(39,928)	(28,468)	(28,468)	(28,468)	(28,468)	(28,468)	(17,328)	(21,188)	(19,258)	(240,045)
002	Shared Services General Office	4280	Amortization of debt discount and expense	40008	Billed to Mid-Tex Div	(227,434)	(162,158)	(162,158)	(162,158)	(162,158)	(162,158)	(98,703)	(120,690)	(109,697)	(1,367,313)
002	Shared Services General Office	4280	Amortization of debt discount and expense	40009	Billed to MS Div	(33,915)	(24,181)	(24,181)	(24,181)	(24,181)	(24,181)	(14,719)	(17,997)	(16,358)	(203,892)
002	Shared Services General Office	4280	Amortization of debt discount and expense	40010	Billed to Atmos Pipeline Div	(142,431)	(101,551)	(101,551)	(101,551)	(101,551)	(101,551)	(61,813)	(75,582)	(68,698)	(856,281)
002	Shared Services General Office	4281	Amortization of loss on reacquired debt	30167	4.15% Senior Notes disc	13,988	13,988	13,988	13,988	13,988	13,988	13,988	13,988	13,988	125,895
002	Shared Services General Office	4281	Amortization of loss on reacquired debt	40001	Billed to West Tex Div	(936)	(936)	(936)	(936)	(936)	(936)	(936)	(936)	(936)	(8,422)
002	Shared Services General Office	4281	Amortization of loss on reacquired debt	40002	Billed to CO/KS Div	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(4,834)
002	Shared Services General Office	4281	Amortization of loss on reacquired debt	40003	Billed to LA Div	(1,059)	(1,059)	(1,059)	(1,059)	(1,059)	(1,059)	(1,059)	(1,059)	(1,059)	(9,530)
002	Shared Services General Office	4281	Amortization of loss on reacquired debt	40004	Billed to Mid St Div	(1,031)	(1,031)	(1,031)	(1,031)	(1,031)	(1,031)	(1,031)	(1,031)	(1,031)	(9,279)
002	Shared Services General Office	4281	Amortization of loss on reacquired debt	40008	Billed to Mid-Tex Div	(5,872)	(5,872)	(5,872)	(5,872)	(5,872)	(5,872)	(5,872)	(5,872)	(5,872)	(52,851)
002	Shared Services General Office	4281	Amortization of loss on reacquired debt	40009	Billed to MS Div	(876)	(876)	(876)	(876)	(876)	(876)	(876)	(876)	(876)	(7,881)
002	Shared Services General Office	4281	Amortization of loss on reacquired debt	40010	Billed to Atmos Pipeline Div	(3,678)	(3,678)	(3,678)	(3,678)	(3,678)	(3,678)	(3,678)	(3,678)	(3,678)	(33,098)
002	Shared Services General Office	4290	Amortization of debt premium	30168	4.125 Senior Notes disc	(29,779)	(29,779)	(29,779)	(29,779)	(29,779)	(29,779)	(29,779)	(29,779)	(29,779)	(268,011)
002	Shared Services General Office	4290	Amortization of debt premium	40001	Billed to West Tex Div	1,992	1,992	1,992	1,992	1,992	1,992	1,992	1,992	1,992	17,930
002	Shared Services General Office	4290	Amortization of debt premium	40002	Billed to CO/KS Div	1,144	1,144	1,144	1,144	1,144	1,144	1,144	1,144	1,144	10,292
002	Shared Services General Office	4290	Amortization of debt premium	40003	Billed to LA Div	2,254	2,254	2,254	2,254	2,254	2,254	2,254	2,254	2,254	20,288
002	Shared Services General Office	4290	Amortization of debt premium	40004	Billed to Mid St Div	2,195	2,195	2,195	2,195	2,195	2,195	2,195	2,195	2,195	19,752
002	Shared Services General Office	4290	Amortization of debt premium	40008	Billed to Mid-Tex Div	12,501	12,501	12,501	12,501	12,501	12,501	12,501	12,501	12,501	112,511
002	Shared Services General Office	4290	Amortization of debt premium	40009	Billed to MS Div	1,864	1,864	1,864	1,864	1,864	1,864	1,864	1,864	1,864	16,777
002	Shared Services General Office	4290	Amortization of debt premium	40010	Billed to Atmos Pipeline Div	7,829	7,829	7,829	7,829	7,829	7,829	7,829	7,829	7,829	70,460
002	Shared Services General Office	4310	Other interest expense	30118	Penalty - Interest	-	547	-	-	-	(227)	-	-	-	320
002	Shared Services General Office	4310	Other interest expense	30120	Commitment Fees-Anb	5,294	4,952	5,294	5,123	5,294	5,123	5,294	5,294	5,123	46,791
002	Shared Services General Office	4310	Other interest expense	30121	Commitment Fee-Credit Agricole (Fmly RBS)	335,512	322,678	341,512	404,889	414,396	404,889	412,806	412,806	404,889	3,454,377
002	Shared Services General Office	4310	Other interest expense	30156	Int On deferred director comp	824	829	833	886	891	895	948	954	959	8,018
002	Shared Services General Office	4310	Other interest expense	30157	Int on Taxes	-	92	51,655	-	-	51,641	872	-	51,655	155,915
002	Shared Services General Office	4310	Other interest expense	30165	CP-Wells Fargo Interest Exp	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	4310	Other interest expense	30171	CP- Goldman Sachs Int Exp	-	(0)	-	-	-	-	-	-	-	(0)
002	Shared Services General Office	4310	Other interest expense	30175	CP- Mizuho Int Exp	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	4310	Other interest expense	30176	CP- MUFG Int Exp	-	(0)	-	-	-	-	-	-	-	(0)
002	Shared Services General Office	4310	Other interest expense	30187	Commitment Fees - Bank of Texas 364 facility	9,777	9,469	9,777	9,623	9,777	9,623	9,777	9,777	9,623	87,223
002	Shared Services General Office	4310	Other interest expense	40001	Billed to West Tex Div	(23,509)	(22,650)	(27,367)	(28,133)	(28,791)	(31,573)	(28,747)	(28,689)	(31,593)	(251,052)
002	Shared Services General Office	4310	Other interest expense	40002	Billed to CO/KS Div	(13,494)	(13,001)	(15,708)	(16,148)	(16,526)	(18,123)	(16,500)	(16,467)	(18,134)	(144,102)
002	Shared Services General Office	4310	Other interest expense	40003	Billed to LA Div	(26,601)	(25,630)	(30,967)	(31,833)	(32,578)	(35,726)	(32,528)	(32,462)	(35,749)	(284,075)
002	Shared Services General Office	4310	Other interest expense	40004	Billed to Mid St Div	(25,899)	(24,952)	(30,148)	(30,992)	(31,717)	(34,782)	(31,669)	(31,605)	(34,805)	(276,570)
002	Shared Services General Office	4310	Other interest expense	40008	Billed to Mid-Tex Div	(147,521)	(142,131)	(171,728)	(176,535)	(180,664)	(198,122)	(180,387)	(180,023)	(198,250)	(1,575,360)
002	Shared Services General Office	4310	Other interest expense	40009	Billed to MS Div	(21,998)	(21,194)	(25,608)	(26,325)	(26,940)	(29,544)	(26,899)	(26,845)	(29,563)	(234,915)
002	Shared Services General Office	4310	Other interest expense	40010	Billed to Atmos Pipeline Div	(92,385)	(89,009)	(107,545)	(110,555)	(113,141)	(124,074)	(112,967)	(112,740)	(124,154)	(986,570)
002	Shared Services General Office	8520	Communication system expenses	02001	Inventory Materials	-	6,067								

Atmos Energy Corporation - Shared Services
Trial Balance - Income Statement Accounts
January 2024 through September 2024

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
002	Shared Services General Office	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	2,570	4,465	4,252	6,781	6,631	18,838	9,233	6,103	3,742	62,613
002	Shared Services General Office	8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	-	-	-	-	-	-	-	-	-	(1,246)
002	Shared Services General Office	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	517	-	-	840	28	-	(1,246)	172	1,557
002	Shared Services General Office	8700	Distribution-Operation supervision and engineering	04212	IT Equipment	-	61	-	-	-	-	-	-	-	61
002	Shared Services General Office	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	-	-	-	1,147	-	97	13	508	7,459	9,223
002	Shared Services General Office	8700	Distribution-Operation supervision and engineering	05413	Transportation	-	-	-	868	242	-	-	-	-	1,111
002	Shared Services General Office	8700	Distribution-Operation supervision and engineering	05414	Lodging	-	-	-	1,132	120	-	-	-	-	1,251
002	Shared Services General Office	8700	Distribution-Operation supervision and engineering	06111	Contract Labor	902	-	2,914	-	-	-	3,000	-	-	6,816
002	Shared Services General Office	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	8740	Mains and Services Expenses	01000	Non-project Labor	-	-	-	-	495	-	-	-	-	495
002	Shared Services General Office	8740	Mains and Services Expenses	01008	Expense Labor Accrual	-	-	-	-	83	(83)	-	-	-	-
002	Shared Services General Office	8740	Mains and Services Expenses	02005	Non-Inventory Supplies	-	524	-	-	-	-	-	-	-	524
002	Shared Services General Office	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	5,654	(5,955)	(7,500)	-	-	-	-	-	-	(7,801)
002	Shared Services General Office	8740	Mains and Services Expenses	03004	Vehicle Expense	13,169	10,896	12,185	15,456	2,277	1,754	2,947	2,489	92	61,265
002	Shared Services General Office	8740	Mains and Services Expenses	03008	842 Vehicle Lease Expense	2,625	13,640	7,949	8,598	3,268	4,283	5,294	3,269	3,268	57,114
002	Shared Services General Office	8740	Mains and Services Expenses	03009	842 Variable Heavy Equip Lease Expense	-	-	-	-	68	18	18	18	18	141
002	Shared Services General Office	8740	Mains and Services Expenses	04301	Equipment Lease	-	-	-	-	690	225	225	225	221	1,585
002	Shared Services General Office	8740	Mains and Services Expenses	04302	Heavy Equipment	170	166	274	1,544	377	3,100	3,466	42	698	9,837
002	Shared Services General Office	8740	Mains and Services Expenses	04309	Non-842 Heavy Equipment	54	54	54	54	50	54	54	54	54	483
002	Shared Services General Office	8740	Mains and Services Expenses	04560	Non 842 Fleet Lease/Rents	-	650	766	(9,938)	175	175	(13,696)	125	125	(21,618)
002	Shared Services General Office	8740	Mains and Services Expenses	04563	842 Variable Fleet Lease Expense	1,220	210	232	(11,302)	2,585	967	2,016	6	6	(4,061)
002	Shared Services General Office	8740	Mains and Services Expenses	05111	Postage/Delivery Services	-	-	79	-	-	-	-	-	-	79
002	Shared Services General Office	8740	Mains and Services Expenses	05411	Meals and Entertainment	-	279	-	-	-	89	939	340	62	1,710
002	Shared Services General Office	8740	Mains and Services Expenses	05413	Transportation	-	2,501	20	-	-	-	1,662	(1,245)	-	2,938
002	Shared Services General Office	8740	Mains and Services Expenses	05414	Lodging	-	1,403	-	-	-	164	1,521	(685)	-	2,402
002	Shared Services General Office	8740	Mains and Services Expenses	05427	Technical (Job Skills) Training	-	-	-	-	-	-	66	-	-	66
002	Shared Services General Office	8740	Mains and Services Expenses	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	8740	Mains and Services Expenses	06121	Legal	-	3,722	-	-	-	-	-	-	-	3,722
002	Shared Services General Office	8740	Mains and Services Expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	137	1,010	1,147
002	Shared Services General Office	8800	Distribution-Other expenses	05111	Postage/Delivery Services	-	26	-	-	-	-	-	-	-	26
002	Shared Services General Office	8800	Distribution-Other expenses	05316	Telecom Maintenance & Repair	-	-	1,612	55	-	-	-	-	-	1,666
002	Shared Services General Office	8800	Distribution-Other expenses	05421	Training	-	-	-	-	-	3,483	-	-	245	3,728
002	Shared Services General Office	8800	Distribution-Other expenses	05426	Safety Training	-	-	-	-	-	5,000	1,173	-	-	6,173
002	Shared Services General Office	8800	Distribution-Other expenses	06111	Contract Labor	21,096	11,771	-	11,088	23,784	46,436	41,354	14,954	163,378	333,861
002	Shared Services General Office	8810	Distribution-Rents	04561	842 Variable Real Estate Lease Expense	(2,445)	(2,735)	(2,445)	(713)	64,636	291	47,907	95,643	(1,198)	198,940
002	Shared Services General Office	8810	Distribution-Rents	04581	Non 842 Building Lease/Rents	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	9010	Customer accounts-Operation supervision	04564	842 Variable Copier Lease Expense	142	363	256	254	294	303	228	436	256	2,533
002	Shared Services General Office	9010	Customer accounts-Operation supervision	05010	Office Supplies	330	353	344	344	1,126	1,195	337	355	1,149	5,532
002	Shared Services General Office	9010	Customer accounts-Operation supervision	05215	842 Copier Lease Expense	(472)	(717)	(599)	(598)	(1,420)	(1,498)	(566)	(791)	(1,405)	(8,065)
002	Shared Services General Office	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	13,829	9,303	9,996	8,233	13,292	11,483	9,254	8,665	8,751	92,807
002	Shared Services General Office	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	2,618	(1,346)	812	(58)	(2,724)	655	831	631	481	1,899
002	Shared Services General Office	9020	Customer accounts-Meter reading expenses	03002	Vehicle Lease Payments	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	9020	Customer accounts-Meter reading expenses	03004	Vehicle Expense	-	-	69	478	93	12	7	68	5	732
002	Shared Services General Office	9020	Customer accounts-Meter reading expenses	04560	Non 842 Fleet Lease/Rents	-	-	25	25	25	25	25	25	25	175
002	Shared Services General Office	9020	Customer accounts-Meter reading expenses	05411	Meals and Entertainment	38	-	-	-	-	-	-	-	-	38
002	Shared Services General Office	9020	Customer accounts-Meter reading expenses	05413	Transportation	-	-	-	-	-	-	-	157	-	157
002	Shared Services General Office	9020	Customer accounts-Meter reading expenses	07499	Misc Employee Welfare Exp	-	-	70	-	-	-	-	-	-	70
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	31,073	31,362	31,362	31,362	47,042	31,469	31,575	31,575	31,575	298,395
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	4,877	1,683	1,568	3,136	(10,977)	27	4,763	3,158	1,579	9,815
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	04130	Bank Service Charge	29	4,854	6,792	6,382	7,757	7,127	7,166	8,952	9,468	58,526
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	-	-	90	-	-	-	-	-	-	90
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	-	-	-	2,419	108	-	-	-	-	2,527
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	-	-	-	-	813	-	-	-	-	813
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	05414	Lodging	-	-	-	-	249	-	-	-	-	249
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	05420	Employee Development	-	-	-	-	1,295	-	-	5,000	-	6,295
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	05425	Regulatory Compliance Training	-	-	219	-	-	-	-	-	-	219
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	9030	Customer accounts-Customer records and collections expenses	07590	Misc General Expense	-	-	-	(44)	-	-	-	-	-	(44)
002	Shared Services General Office	9100	Customer service-Miscellaneous customer service	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	9120	Sales-Demonstrating and selling expenses	04044	Advertising	10,943	10,943	13,519	5,783	10,943	13,011	10,943	13,528	12,007	101,622
002	Shared Services General Office	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	-	-	-	465	-	-	-	-	1,013	1,478
002	Shared Services General Office	9120	Sales-Demonstrating and selling expenses	04122	Annual Report Design, Printing & Dist.	-	-	-	-	-	-	5,941	-	-	5,941
002	Shared Services General Office	9120	Sales-Demonstrating and selling expenses	07510	Association Dues	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	9130	Sales-Advertising expenses	04044	Advertising	-	-	-	-	-	-	12,142	-	-	12,142
002	Shared Services General Office	9130	Sales-Advertising expenses	06111	Contract Labor	-	-	-	-	3,028	-	-	67	-	3,095
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01000	Non-project Labor	4,375,382	4,391,197	4,387,513	4,352,945	6,599,558	4,515,269	4,649,501	4,647,808	4,793,872	42,713,045
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01001	Capital Labor	100,161	188,526	193,729	176,701	326,074	226,787	194,547	237,579	228,866	1,872,969
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01002	Capital Labor Contra	(86,875)	(171,057)	(178,612)	(168,947)	(310,792)	(210,459)	(176,454)	(207,647)	(168,004)	(1,678,848)
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01006	O&M Project Labor and Contra	3,390	285	7,928	7,410	5,600	5,343	5,351	2,900	3,677	41,883
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	658,855	190,844	207,899	465,992	(1,515,353)	29,293	731,648	464,559	312,772	1,546,510
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01011	Capital Labor Transfer In	29,480	83,454	89,086	98,318	174,382	127,989	97,664	108,384	94,708	903,465
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01012	Capital Labor Transfer Out	(42,766)	(100,923)	(104,203)	(106,071)	(189,664)	(144,316)	(115,756)	(138,316)	(155,569)	(1,097,585)
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01013	Expense Labor Transfer In	-	-	1,993	810	1,557	128	-	449	898	5,835
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01014	Expense Labor Transfer Out	-	-	(1,993)	(810)	(1,557)	(128)	(348)	(449)	(898)	(6,184)
002	Shared Services General Office	9200	A&G-Administrative & general salaries	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	9200	A&G-Administrative & general salaries	04863	A&G Overhead Clearing	(8,786,221)	(9,061,453)	(8,597,454)	(8,433,060)	(8,816,164)	(14,654,815)	(8,470,505)	(11,735,193)	(8,063,636)	(86,618,501)
002	Shared Services General Office	9200	A&G-Administrative & general salaries	05419	Misc Employee Expense	-	-	-	-	65	39	-	268	1,034	1,406
002	Shared Services General Office	9200	A&G-Administrative & general salaries	06111	Contract Labor	100,360	86,008	61,798	75,050	65,014	41,267	64,776	64,778	109,744	668,795
002	Shared Services General Office	9200	A&G-Administrative & general salaries	07499	Misc Employee Welfare Exp	-	48	-	56	-	-	2	-	56	161
002	Shared Services General Office	9200	A&G-Administrative & general salaries	07590	Misc General Expense	-	1	-	0	4	(4)	1	0	0	2
002	Shared Services General Office	9200	A&G-Administrative & general salaries	01010	PTO Accrual	-	-	-	-	-	-	-	-	74,929	74,929
002	Shared Services General Office	9210	A&G-Office supplies & expense	02001	Inventory Materials	45,637	46,926	22,625	58,586	19,942	30,779	21,094	53,133	48,031	346,754
002	Shared Services General Office	9210	A&G-Office supplies & expense	02005	Non-Inventory Supplies	67,101	58,971	35,285	119,029	14,360	40,966	45,184	192,748	27,425	601,070
002	Shared Services General Office	9210	A&G-Office supplies & expense	02006	Purchasing Card Charges	113	320	123	2,137	1,205	-	2,140	(2)	8,469	14,505

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
002	Shared Services General Office	9210	A&G-Office supplies & expense	03004	Vehicle Expense	152	462	581	808	160	128	26	334	12	2,663
002	Shared Services General Office	9210	A&G-Office supplies & expense	04002	Required By Law, Safety	-	-	-	-	-	35	869	-	-	904
002	Shared Services General Office	9210	A&G-Office supplies & expense	04021	Promo Other, Misc	-	245	8	50,588	2,668	-	896	2,045	2,509	58,958
002	Shared Services General Office	9210	A&G-Office supplies & expense	04040	Community Rel&Trade Shows	-	53	885	-	-	318	500	-	600	2,356
002	Shared Services General Office	9210	A&G-Office supplies & expense	04044	Advertising	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	9210	A&G-Office supplies & expense	04046	Customer Relations & Assist	1,327	7,608	(2,496)	937	834	399	36,750	1,244	33,445	80,049
002	Shared Services General Office	9210	A&G-Office supplies & expense	04120	Newswire/Blast Fax/Mail List	-	28,147	-	1,020	1,497	-	-	-	-	30,664
002	Shared Services General Office	9210	A&G-Office supplies & expense	04121	Inv Relations/Bnkg Inst	12,782	22,636	12,556	12,782	13,506	13,144	3,200	3,299	3,200	97,106
002	Shared Services General Office	9210	A&G-Office supplies & expense	04122	Annual Report Design, Printing & Dist.	-	-	-	-	9,770	-	12,072	19,114	3,549	44,505
002	Shared Services General Office	9210	A&G-Office supplies & expense	04141	Web Site	2,584	-	-	109	79	-	74	74	3,457	6,376
002	Shared Services General Office	9210	A&G-Office supplies & expense	04145	Printing/Slides/Graphics	-	35	75	-	-	-	50	506	-	667
002	Shared Services General Office	9210	A&G-Office supplies & expense	04201	Software Maintenance	2,644,597	2,445,061	2,310,060	2,630,691	2,377,498	2,468,577	2,738,138	2,907,720	2,635,856	23,158,200
002	Shared Services General Office	9210	A&G-Office supplies & expense	04212	IT Equipment	282,499	280,207	279,603	280,198	279,410	257,641	332,448	285,711	317,948	2,595,665
002	Shared Services General Office	9210	A&G-Office supplies & expense	04302	Heavy Equipment	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	9210	A&G-Office supplies & expense	04564	842 Variable Copier Lease Expense	-	-	-	(0)	-	-	0	-	-	(0)
002	Shared Services General Office	9210	A&G-Office supplies & expense	04582	Building Maintenance	54,433	44,627	75,435	81,602	65,053	51,660	(74,127)	88,482	25,784	412,950
002	Shared Services General Office	9210	A&G-Office supplies & expense	04590	Utilities	3,433	2,865	2,719	2,942	3,450	2,804	3,042	3,301	2,811	27,366
002	Shared Services General Office	9210	A&G-Office supplies & expense	04592	Misc Rents	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	9210	A&G-Office supplies & expense	05010	Office Supplies	8,563	6,509	9,679	19,028	10,547	12,207	95,094	(8,948)	18,750	171,428
002	Shared Services General Office	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	15,089	30,884	42,723	15,712	17,146	24,081	13,979	31,733	17,191	208,538
002	Shared Services General Office	9210	A&G-Office supplies & expense	05215	842 Copier Lease Expense	14,471	14,647	14,206	14,189	14,348	6,181	24,702	13,349	14,309	130,403
002	Shared Services General Office	9210	A&G-Office supplies & expense	05310	Monthly Lines and service	20,281	18,407	31,267	32,234	28,937	33,102	75,158	19,576	33,284	292,246
002	Shared Services General Office	9210	A&G-Office supplies & expense	05312	Long Distance	1,026	1,091	438	482	527	605	613	812	1,207	6,801
002	Shared Services General Office	9210	A&G-Office supplies & expense	05314	Toll Free Long Distance	855	1,635	1,796	1,685	1,759	1,718	1,940	1,950	1,747	15,084
002	Shared Services General Office	9210	A&G-Office supplies & expense	05316	Telecom Maintenance & Repair	24,362	21,010	9,189	7,180	11,064	6,101	4,429	3,670	3,230	90,235
002	Shared Services General Office	9210	A&G-Office supplies & expense	05331	WAN/LAN/Internet Service	137,794	118,759	140,492	133,809	136,940	140,521	142,757	177,781	191,603	1,320,456
002	Shared Services General Office	9210	A&G-Office supplies & expense	05364	Cellular, radio, pager charges	25,078	1,433	52,730	24,830	25,306	26,068	27,502	26,472	42,920	252,338
002	Shared Services General Office	9210	A&G-Office supplies & expense	05376	Cell service for data uses	49,398	49,185	51,856	51,325	49,947	50,715	51,843	51,846	52,877	458,992
002	Shared Services General Office	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessories	1,805	1,333	7,992	4,724	4,756	1,581	1,503	4,958	5,614	34,265
002	Shared Services General Office	9210	A&G-Office supplies & expense	05390	Audio Conference	249	-	-	-	-	-	-	-	-	249
002	Shared Services General Office	9210	A&G-Office supplies & expense	05410	Misc - Nondeductible	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	55,313	49,744	56,104	101,161	70,572	113,368	56,527	99,319	130,558	732,667
002	Shared Services General Office	9210	A&G-Office supplies & expense	05412	Spousal & Dependent Travel	121	180	-	79	-	-	271	151	1,804	2,605
002	Shared Services General Office	9210	A&G-Office supplies & expense	05413	Transportation	26,725	31,614	42,547	50,738	58,158	39,457	47,568	66,763	71,171	434,741
002	Shared Services General Office	9210	A&G-Office supplies & expense	05414	Lodging	23,281	43,770	84,100	(3,273)	47,531	48,587	39,937	64,576	52,821	401,330
002	Shared Services General Office	9210	A&G-Office supplies & expense	05415	Membership Fees	95,635	18,716	6,169	(149,716)	255,515	8,263	107,987	40,734	61,542	444,846
002	Shared Services General Office	9210	A&G-Office supplies & expense	05416	Club Dues - Nondeductible	150	-	-	-	-	-	-	-	-	150
002	Shared Services General Office	9210	A&G-Office supplies & expense	05417	Club Dues - Deductible	19,404	6,100	65	-	2,500	2,669	-	3,619	258	34,614
002	Shared Services General Office	9210	A&G-Office supplies & expense	05419	Misc Employee Expense	-	1,360	2,605	8,360	2,859	36,668	124	153,460	115,959	321,395
002	Shared Services General Office	9210	A&G-Office supplies & expense	05420	Employee Development	30,813	29,612	26,244	30,157	27,426	53,856	24,181	30,309	58,912	311,510
002	Shared Services General Office	9210	A&G-Office supplies & expense	05421	Training	21,644	17,971	19,339	10,249	8,897	44,300	174,740	16,913	68,622	382,676
002	Shared Services General Office	9210	A&G-Office supplies & expense	05424	Books & Manuals	33,953	20,253	26,528	36,575	65,544	46,029	23,662	25,329	31,048	308,919
002	Shared Services General Office	9210	A&G-Office supplies & expense	05425	Regulatory Compliance Training	1,300	-	361	-	1,840	170	-	-	1,334	5,004
002	Shared Services General Office	9210	A&G-Office supplies & expense	05426	Safety Training	36,305	7,988	20,032	17,551	7,043	6,250	5,816	11,690	5,136	117,812
002	Shared Services General Office	9210	A&G-Office supplies & expense	05427	Technical (Job Skills) Training	260	1,923	753	5,625	1,330	3,990	1,519	3,710	38,645	57,756
002	Shared Services General Office	9210	A&G-Office supplies & expense	05428	Computer Skills & Systems Training	827	-	-	497	1,499	5,376	8,142	897	3,378	20,616
002	Shared Services General Office	9210	A&G-Office supplies & expense	05430	Gas Supplies Services	-	-	-	-	-	-	64,684	(14,259)	-	50,425
002	Shared Services General Office	9210	A&G-Office supplies & expense	06111	Contract Labor	206,277	339,912	406,778	333,296	342,024	534,460	370,476	315,393	1,037,974	3,886,591
002	Shared Services General Office	9210	A&G-Office supplies & expense	06121	Legal	-	10	-	-	-	35	80	1,760	60	1,945
002	Shared Services General Office	9210	A&G-Office supplies & expense	07120	Environmental & Safety	-	51	-	-	-	-	-	-	-	51
002	Shared Services General Office	9210	A&G-Office supplies & expense	07421	Service Awards	(1,325)	-	-	23,995	-	-	-	-	-	29,250
002	Shared Services General Office	9210	A&G-Office supplies & expense	07443	Uniforms	1,139	1,113	1,931	209	200	635	1,898	-	4,805	11,929
002	Shared Services General Office	9210	A&G-Office supplies & expense	07495	Employee Broadcast and Publication	29,069	24,972	43	14,168	35,227	8,006	27,730	1,315	16,883	157,413
002	Shared Services General Office	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	24,582	8,443	7,454	6,034	9,819	11,148	7,368	15,544	30,496	120,890
002	Shared Services General Office	9210	A&G-Office supplies & expense	07510	Association Dues	47,999	45,104	45,104	45,104	45,104	111,261	54,834	53,804	54,096	502,411
002	Shared Services General Office	9210	A&G-Office supplies & expense	07590	Misc General Expense	-	-	(107,320)	-	13	249	-	2,050	1,271	(103,737)
002	Shared Services General Office	9210	A&G-Office supplies & expense	04146	Public Relations	-	-	-	-	-	-	-	-	798	798
002	Shared Services General Office	9210	A&G-Office supplies & expense	05429	Work Environment Training	-	-	-	-	-	-	-	-	1,275	1,275
002	Shared Services General Office	9210	A&G-Office supplies & expense	04018	Safety	-	-	-	-	-	-	-	-	29	29
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40001	Billed to West Tex Div	(859,927)	(635,512)	(782,475)	(756,002)	(1,709,880)	(187,185)	(1,261,378)	(484,250)	(981,329)	(7,657,937)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40002	Billed to CO/KS Div	(679,258)	(499,198)	(617,686)	(596,530)	(1,361,717)	(132,615)	(1,002,036)	(374,238)	(777,601)	(6,040,878)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40003	Billed to LA Div	(816,484)	(589,860)	(749,346)	(722,495)	(1,745,856)	(38,574)	(1,264,590)	(373,004)	(971,332)	(7,271,539)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40004	Billed to Mid St Div	(1,040,347)	(787,500)	(959,907)	(930,861)	(2,079,062)	(275,436)	(1,559,531)	(578,003)	(1,185,401)	(9,396,048)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40008	Billed to Mid-Tex Div	(4,916,152)	(3,779,133)	(4,580,517)	(4,393,298)	(9,917,255)	(1,301,754)	(7,337,504)	(2,838,406)	(5,627,209)	(44,691,228)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40009	Billed to MS Div	(714,429)	(537,666)	(659,694)	(637,430)	(1,446,717)	(147,011)	(1,065,334)	(388,258)	(830,176)	(6,426,715)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40010	Billed to Atmos Pipeline Div	(2,534,566)	(2,016,959)	(2,359,068)	(2,279,479)	(4,475,359)	(1,221,514)	(3,403,527)	(1,768,527)	(2,769,136)	(22,828,135)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40011	Billed to AELIG	9,022	13,898	10,981	9,036	(13,552)	30,050	(3,095)	25,495	(4,717)	77,118
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40012	Billed to WCKGS	(4,138)	(3,122)	(3,901)	(3,682)	(8,671)	(1,486)	(6,181)	(2,272)	(4,798)	(38,251)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40014	Billed to UCGS	(2,509)	(1,702)	(2,323)	(2,192)	(6,000)	(69)	(4,128)	(850)	(3,125)	(22,899)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40015	Billed to TLGP	(8,559)	(1,390)	(4,519)	(7,232)	(33,954)	11,366	(23,604)	6,854	(19,429)	(80,468)
002	Shared Services General Office	9230	A&G-Outside services employed	01006	O&M Project Labor and Contra	-	386	-	-	-	-	-	-	-	386
002	Shared Services General Office	9230	A&G-Outside services employed	01008	Expense Labor Accrual	-	174	(174)	-	-	-	-	-	-	-
002	Shared Services General Office	9230	A&G-Outside services employed	04201	Software Maintenance	19,377	19,377	19,377	19,377	19,377	23,928	23,928	27,543	27,883	200,169
002	Shared Services General Office	9230	A&G-Outside services employed	05111	Postage/Delivery Services	-	699	-	-	-	572	850	1,776	1,035	4,933
002	Shared Services General Office	9230	A&G-Outside services employed	05411	Meals and Entertainment	-	1,274	-	-	-	-	588	-	-	1,861
002	Shared Services General Office	9230	A&G-Outside services employed	05413	Transportation	-	7,830	-	-	-	-	2,853	-	231	10,914
002	Shared Services General Office	9230	A&G-Outside services employed	05414	Lodging	-	5,360	-	-	1,984	-	3,850	-	-	11,194
002	Shared Services General Office	9230	A&G-Outside services employed	05415	Membership Fees	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	9230	A&G-Outside services employed	05418	Settlement	-	-	2,250,000	-	-	-	52,000	-	281,177	2,583,177
002	Shared Services General Office														

Atmos Energy Corporation - Shared Services
Trial Balance - Income Statement Accounts
January 2024 through September 2024

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
002	Shared Services General Office	9230	A&G-Outside services employed	07497	Admin Fees SERP	64,283	30,953	8,837	51,334	16,338	20,888	52,786	31,247	19,381	296,048
002	Shared Services General Office	9230	A&G-Outside services employed	09911	Reimbursements	-	-	(2,250,000)	-	-	-	-	-	-	(2,250,000)
002	Shared Services General Office	9240	A&G-Property insurance	04069	Blueflame Property Insurance	10,484	10,484	11,291	11,291	11,291	11,291	11,291	11,291	11,291	100,002
002	Shared Services General Office	9250	A&G-Injuries & damages	01208	Workers Comp Benefits Variance	(284)	859	(16,393)	1,348	933	(4,568)	(362)	191	(3,266)	(21,543)
002	Shared Services General Office	9250	A&G-Injuries & damages	01221	Workers Comp Benefits Load	9,157	7,949	7,972	8,487	8,861	7,717	9,235	8,655	8,691	76,723
002	Shared Services General Office	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	4	2	10	10	8	7	9	6	6	61
002	Shared Services General Office	9250	A&G-Injuries & damages	04070	Insurance-Other	10,839	10,839	10,839	10,979	10,979	10,979	11,149	11,149	38,886	126,639
002	Shared Services General Office	9250	A&G-Injuries & damages	07115	Insurance Reserve	-	4,000,000	-	-	-	500,000	-	-	-	4,500,000
002	Shared Services General Office	9250	A&G-Injuries & damages	07119	Insurance - D&O	231,052	231,052	231,052	231,052	231,052	231,052	244,523	244,523	244,523	2,119,880
002	Shared Services General Office	9250	A&G-Injuries & damages	07121	Insurance - Public Liability	4,247,563	4,247,563	4,247,563	4,247,563	4,247,563	4,247,563	4,235,619	3,901,297	4,247,563	37,869,858
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	115,972	103,699	103,611	110,860	116,978	104,611	123,772	117,553	117,386	1,014,443
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	98,678	88,235	88,160	94,328	99,534	89,011	105,314	100,024	99,881	863,166
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01206	Pension Benefits Variance	(31,525)	(7,639)	(7,181)	(18,866)	(27,414)	592	(32,919)	(21,627)	(16,875)	(163,454)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01207	OPEB Benefits Variance	(20,745)	(579)	(149)	(10,101)	(17,411)	6,451	(22,026)	(12,471)	(8,364)	(85,396)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	898,382	803,103	802,528	858,680	906,068	810,278	958,687	910,524	909,230	7,857,480
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01252	Medical Benefits Variance	216,549	(163,641)	(153,881)	(372,047)	(746,452)	72,147	(269,414)	15,032	(24,519)	(1,426,225)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01253	Medical Benefits Projects	622	315	1,524	1,612	1,240	1,180	1,475	929	897	9,793
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	221,770	198,302	198,133	211,996	223,695	200,046	236,686	224,795	224,476	1,939,899
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01258	ESOP Benefits Variance	(47,452)	(47,245)	(26,511)	(55,755)	(8,839)	(33,589)	(49,793)	(40,382)	(90,763)	(400,330)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01259	ESOP Benefits Projects	154	73	376	398	306	291	364	229	222	2,413
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01261	Other Benefits Variance	(102,317)	12,152	69,232	7,032	6,957	(12,193)	6,990	2,677	6,994	(2,476)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01262	Other Benefits Projects	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	113,937	101,880	101,793	108,915	114,926	102,776	121,600	115,491	115,327	996,645
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01264	RSP FACC Benefits Variance	(290,716)	(21,132)	(23,015)	(33,555)	37,960	(12,356)	(41,008)	(29,564)	(23,530)	(436,917)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01265	RSP FACC Benefits Projects	79	37	193	204	157	150	187	118	114	1,239
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	12,208	10,916	10,906	11,670	12,313	11,012	13,029	12,374	12,356	106,783
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01267	Life Benefits Variance	(500)	1,613	56,313	18,774	17,751	21,717	19,135	20,311	21,394	176,508
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01268	Life Benefits Projects	8	4	21	22	17	16	20	13	12	133
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	34,079	30,473	30,447	32,577	34,375	30,741	36,371	34,544	34,495	298,104
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01270	LTD Benefits Variance	(4,323)	2,629	11,279	(4,126)	(6,653)	(3,392)	(6,062)	(5,655)	2,084	(14,220)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	24	12	58	61	47	45	56	35	34	372
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	83	46	204	215	166	158	197	124	120	1,313
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	68	37	167	177	136	130	162	102	99	1,078
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01294	NSC-OPEB Benefits Load	(124,110)	(110,976)	(110,882)	(118,640)	(125,187)	(111,952)	(132,457)	(125,803)	(125,624)	(1,085,631)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01295	NSC-OPEB Benefits Variance	(32,085)	(55,838)	(56,731)	(44,120)	(34,591)	(64,915)	(29,454)	(40,964)	(46,738)	(405,436)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01296	NSC-OPEB Benefits Projects	17	(46)	(211)	(223)	(171)	(163)	(183)	(128)	(124)	(1,232)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01297	NSC-Pension Benefits Load	(53,917)	(48,211)	(48,170)	(51,540)	(54,385)	(48,635)	(57,543)	(54,652)	(54,574)	(471,627)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01298	NSC-Pension Benefits Variance	39,139	27,497	27,436	32,828	36,660	23,771	39,484	34,036	32,084	292,936
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	01299	NSC-Pension Benefits Projects	60	(24)	(99)	(105)	(81)	(77)	(86)	(60)	(58)	(530)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07421	Service Awards	4,650	11,180	11,418	1,331	3,831	8,733	6,843	851	12,361	61,198
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07443	Uniforms	-	-	259	18	-	518	(502)	-	-	293
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07447	Education Assistance Program	19,975	11,952	28,451	19,343	95,896	44,102	22,166	56,795	25,887	324,568
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07452	Variable Pay & Mgmt Incentive Plans	1,286,617	1,198,643	967,712	868,741	8,655,496	(832,291)	3,937,574	-	1,324,518	17,407,009
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	379,423	354,944	379,423	368,078	3,860,579	703,824	2,437,655	(22,683)	232,060	8,693,304
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time Lapse	172,152	161,045	172,152	167,555	1,938,988	147,399	466,217	(788)	-	3,224,719
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07463	RSU-Management Incentive Plan	3,619	3,386	3,619	4,239	4,381	4,239	20,588	-	-	44,071
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07486	Rabbi Trust Realized Gain/Loss-Div	(74,853)	(73,684)	(133,010)	(78,890)	43,942	(178,673)	(80,311)	(83,333)	(173,690)	(832,501)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07487	COLI CSV & Premiums	2,899	2,851	2,804	(67,833)	3,706	(1,261)	(76,975)	(719)	(762)	(135,292)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07488	COLI Loan Interest	51,570	51,570	51,570	53,093	53,093	53,093	53,956	53,956	53,956	475,859
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07489	NQ Retirement Cost	(7,200)	(7,200)	(7,200)	(7,200)	(7,200)	(7,200)	(11,767)	(11,767)	(11,767)	(73,933)
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07492	NSC-NQ Retirement Cost	339,489	339,489	339,489	339,489	339,489	339,489	339,489	355,117	355,117	3,086,655
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	4,181	-	4,291	-	5,377	5,225	8,461	-	16,074	43,609
002	Shared Services General Office	9302	Miscellaneous general expenses	01006	O&M Project Labor and Contra	132	295	700	1,717	1,420	1,340	3,348	2,359	1,405	12,715
002	Shared Services General Office	9302	Miscellaneous general expenses	01008	Expense Labor Accrual	-	-	350	680	(793)	98	1,004	(543)	(504)	292
002	Shared Services General Office	9302	Miscellaneous general expenses	01013	Expense Labor Transfer In	132	295	700	1,717	1,420	1,340	3,348	2,359	1,405	12,715
002	Shared Services General Office	9302	Miscellaneous general expenses	01014	Expense Labor Transfer Out	(132)	(295)	(700)	(1,717)	(1,420)	(1,340)	(3,348)	(2,359)	(1,405)	(12,715)
002	Shared Services General Office	9302	Miscellaneous general expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	4,309	-	-	4,309
002	Shared Services General Office	9302	Miscellaneous general expenses	04111	Director's Fees	364,131	-	-	364,131	-	355,131	9,000	-	-	1,092,393
002	Shared Services General Office	9302	Miscellaneous general expenses	04113	Directors Retirement Expenses	-	-	1,675,250	-	(4,591)	178,279	-	-	179,527	2,028,465
002	Shared Services General Office	9302	Miscellaneous general expenses	04120	Newswire/Blast Fax/Mail List	5,159	6,029	7,258	4,781	8,961	8,720	416	1,402	11,714	54,438
002	Shared Services General Office	9302	Miscellaneous general expenses	04125	Proxy Solicitation Exp	310,145	35,137	23,473	100,242	3,368	-	17,576	-	-	489,941
002	Shared Services General Office	9302	Miscellaneous general expenses	04127	Tr & Reg of Bonds/Debt Fee	117,171	78,976	47,885	85,493	47,885	82,562	62,994	57,086	96,889	676,940
002	Shared Services General Office	9302	Miscellaneous general expenses	04129	NYSE Fees & Exps	119	553	20,519	20,502	20,499	20,387	20,499	20,618	20,510	144,206
002	Shared Services General Office	9302	Miscellaneous general expenses	04135	Reimbursement of Fraud Payments	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	9302	Miscellaneous general expenses	04140	Analyst Activities	3,455	-	-	3,455	-	-	3,342	113	-	10,365
002	Shared Services General Office	9302	Miscellaneous general expenses	04145	Printing/Slides/Graphics	-	-	-	60,173	-	-	-	-	-	60,173
002	Shared Services General Office	9302	Miscellaneous general expenses	04201	Software Maintenance	65,280	55,250	42,286	43,902	124,702	44,626	64,541	91,145	103,570	635,303
002	Shared Services General Office	9302	Miscellaneous general expenses	05411	Meals and Entertainment	-	-	-	-	-	-	1,558	-	-	1,558
002	Shared Services General Office	9302	Miscellaneous general expenses	05415	Membership Fees	-	-	-	-	8,271	-	-	-	-	8,271
002	Shared Services General Office	9302	Miscellaneous general expenses	05427	Technical (Job Skills) Training	-	-	-	-	-	(2,255)	-	-	-	(2,255)
002	Shared Services General Office	9302	Miscellaneous general expenses	06111	Contract Labor	14,770	15,577	178	30,194	14,255	5,271	17,125	-	119,793	217,162
002	Shared Services General Office	9302	Miscellaneous general expenses	06121	Legal	-	-	-	-	-	-	-	-	-	-
002	Shared Services General Office	9302	Miscellaneous general expenses	07510	Association Dues	3,867	21,959	3,867	3,867	3,867	3,867	3,867	3,867	3,867	52,893
002	Shared Services General Office	9302	Miscellaneous general expenses	07590	Misc General Expense	(3,406)	(131,660)	(40,492)	57,633	4,837	-	-	-	20,418	(92,670)
002	Shared Services General Office	9310	A&G-Rents	04201	Software Maintenance	-	7,050	239	2,388	5,331	-	12,510	4,227	-	31,744
002	Shared Services General Office	9310	A&G-Rents	04212	IT Equipment	-	-	5,860	-	830	4,465	1,747	695	3,751	17,348
002	Shared Services General Office	9310	A&G-Rents	04561	842 Variable Real Estate Lease Expense	93,575	217,964	1,134	183,392	209,262	1,620	212,201	386,854	27	1,306

Atmos Energy Corporation - Shared Services
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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
002	Shared Services General Office	9320	A&G-Maintenance of general plant	04201	Software Maintenance	3,582	1,627	674	833	5,082	2,431	2,001	2,441	30,067	48,739
002	Shared Services General Office	9320	A&G-Maintenance of general plant	04212	IT Equipment	353	38,158	13,280	50	(13,331)	-	-	-	107	38,616
002	Shared Services General Office	9320	A&G-Maintenance of general plant	04582	Building Maintenance	-	-	-	-	-	-	-	-	2,825	2,825
002	Shared Services General Office	9320	A&G-Maintenance of general plant	05010	Office Supplies	38	-	-	-	-	-	-	-	-	38
002	Shared Services General Office	9320	A&G-Maintenance of general plant	05111	Postage/Delivery Services	-	79	70	45	163	(18)	89	58	-	485
002	Shared Services General Office	9320	A&G-Maintenance of general plant	06111	Contract Labor	9,656	16,294	36,471	49,876	42,501	34,170	32,659	37,410	23,006	282,042
002	Shared Services General Office	8210	Storage-Purification expenses	04582	Building Maintenance	-	-	-	-	-	-	-	-	693	693
012	Customer Support	4030	Depreciation Expense	30007	Depr Exp-General Plant	748,588	752,427	748,968	748,968	749,557	780,496	763,614	744,577	738,722	6,775,917
012	Customer Support	4030	Depreciation Expense	30031	Vehicle Depreciation	0	0	12	6	-	0	-	-	-	18
012	Customer Support	4030	Depreciation Expense	30061	Tools & Shop Depreciation	6,211	6,211	6,230	6,230	6,326	5,004	4,988	4,988	4,988	51,177
012	Customer Support	4030	Depreciation Expense	40001	Billed to West Tex Div	(70,052)	(70,101)	(70,099)	(70,099)	(70,131)	(70,888)	(70,894)	(70,893)	(70,627)	(633,786)
012	Customer Support	4030	Depreciation Expense	40002	Billed to CO/KS Div	(34,003)	(37,359)	(33,933)	(33,933)	(34,003)	(59,595)	(48,838)	(34,216)	(34,604)	(350,484)
012	Customer Support	4030	Depreciation Expense	40003	Billed to LA Div	(92,287)	(92,350)	(92,349)	(92,349)	(92,408)	(93,370)	(87,075)	(83,262)	(77,667)	(803,117)
012	Customer Support	4030	Depreciation Expense	40004	Billed to Mid St Div	(93,020)	(93,084)	(93,094)	(93,088)	(93,124)	(91,232)	(91,248)	(91,258)	(90,901)	(830,049)
012	Customer Support	4030	Depreciation Expense	40008	Billed to Mid-Tex Div	(409,852)	(410,122)	(410,113)	(410,113)	(410,565)	(414,186)	(414,310)	(414,351)	(414,699)	(3,708,310)
012	Customer Support	4030	Depreciation Expense	40009	Billed to MS Div	(55,584)	(55,622)	(55,622)	(55,622)	(55,652)	(56,229)	(56,237)	(55,586)	(55,213)	(501,366)
012	Customer Support	4081	Taxes other than income taxes, utility operating income	01210	Fica Load	226,065	217,522	216,825	215,376	304,397	62,744	180,276	178,213	180,929	1,782,347
012	Customer Support	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	13,937	3,593	1,016	291	559	223	234	292	243	20,389
012	Customer Support	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	16,838	5,823	(1,998)	497	759	312	294	352	374	23,250
012	Customer Support	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	67,931	29,398	34,689	41,217	74,620	29,105	144,753	16,070	30,579	468,364
012	Customer Support	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	5,548	(3,958)	(1,109)	(333)	(82)	(38)	38	52	(12)	107
012	Customer Support	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	6,686	(4,115)	(3,619)	1,297	(172)	(49)	40	58	30	156
012	Customer Support	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	48,200	40,100	44,200	44,200	44,200	44,200	44,200	44,200	44,200	397,700
012	Customer Support	4081	Taxes other than income taxes, utility operating income	40001	Billed to West Tex Div	(36,440)	(27,279)	(27,434)	(28,621)	(40,137)	(12,913)	(34,986)	(22,632)	(24,250)	(254,693)
012	Customer Support	4081	Taxes other than income taxes, utility operating income	40002	Billed to CO/KS Div	(31,125)	(23,300)	(23,432)	(24,446)	(34,282)	(11,029)	(29,883)	(19,330)	(20,712)	(217,539)
012	Customer Support	4081	Taxes other than income taxes, utility operating income	40003	Billed to LA Div	(41,641)	(31,172)	(31,349)	(32,705)	(45,865)	(14,755)	(39,979)	(25,862)	(27,711)	(291,039)
012	Customer Support	4081	Taxes other than income taxes, utility operating income	40004	Billed to Mid St Div	(41,987)	(31,431)	(31,610)	(32,978)	(46,247)	(14,878)	(40,312)	(26,077)	(27,941)	(293,462)
012	Customer Support	4081	Taxes other than income taxes, utility operating income	40008	Billed to Mid-Tex Div	(205,315)	(153,697)	(154,572)	(161,257)	(226,142)	(72,753)	(197,122)	(127,514)	(136,631)	(1,435,003)
012	Customer Support	4081	Taxes other than income taxes, utility operating income	40009	Billed to MS Div	(28,698)	(21,483)	(21,605)	(22,540)	(31,609)	(10,169)	(27,553)	(17,823)	(19,098)	(200,577)
012	Customer Support	4091	Income taxes, utility operating income	30201	Federal Income Taxes	-	-	50,924	-	-	628,720	-	-	1,350,587	2,030,231
012	Customer Support	4091	Income taxes, utility operating income	30202	State Income Taxes	-	-	4,288	-	-	52,389	-	-	111,157	167,834
012	Customer Support	4101	Provision for deferred income taxes	30201	Federal Income Taxes	-	-	(45,155)	-	-	(649,294)	-	-	(233,631)	(928,080)
012	Customer Support	4101	Provision for deferred income taxes	30202	State Income Taxes	-	-	(4,346)	-	-	(56,080)	-	-	(44,192)	(104,618)
012	Customer Support	4261	Donations	30736	FSTC-Neighbors (Miscellaneous)	5,000	-	250	3,000	-	-	-	-	153	8,403
012	Customer Support	4265	Other deductions	04040	Community Rel&Trade Shows	1,000	2,500	1,400	2,500	-	7,750	1,500	2,500	1,250	20,400
012	Customer Support	4265	Other deductions	05411	Meals and Entertainment	5,015	141	249	167	109	28	112	81	2,469	8,372
012	Customer Support	4265	Other deductions	05412	Spousal & Dependent Travel	-	-	-	-	-	325	90	-	280	695
012	Customer Support	4265	Other deductions	07499	Misc Employee Welfare Exp	-	141	-	-	-	-	-	124	-	265
012	Customer Support	4265	Other deductions	07520	Do Not Use - Donations	1,714	1,477	207	111	1,477	-	-	-	1,076	6,062
012	Customer Support	4265	Other deductions	07590	Misc General Expense	-	-	-	-	-	75,000	-	-	-	75,000
012	Customer Support	4265	Other deductions	30702	FSTC-Kids (Miscellaneous)	-	-	-	-	-	-	-	-	2,000	2,000
012	Customer Support	4265	Other deductions	30736	FSTC-Neighbors (Miscellaneous)	-	2,500	3,250	-	-	-	-	-	-	5,750
012	Customer Support	4265	Other deductions	30740	Misc Income Deductions	-	1,275	-	1,020	-	239	1,245	400	255	4,434
012	Customer Support	4265	Other deductions	30743	Entertainment & Sports Events	390	-	1,250	-	-	600	90	1,220	218	3,768
012	Customer Support	8740	Mains and Services Expenses	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-
012	Customer Support	8740	Mains and Services Expenses	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	-
012	Customer Support	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	33	(4)	4	-	-	-	-	-	-	32
012	Customer Support	8740	Mains and Services Expenses	03004	Vehicle Expense	145	110	350	459	0	432	234	220	175	2,123
012	Customer Support	8740	Mains and Services Expenses	03008	842 Vehicle Lease Expense	414	414	414	414	414	414	414	414	414	3,729
012	Customer Support	8740	Mains and Services Expenses	04560	Non 842 Fleet Lease/Rents	-	50	25	25	25	25	25	25	25	225
012	Customer Support	8740	Mains and Services Expenses	04563	842 Variable Fleet Lease Expense	21	-	17	21	21	21	21	21	21	160
012	Customer Support	8780	Meter and house regulator expenses	05010	Office Supplies	-	-	26	-	-	-	-	-	-	26
012	Customer Support	8810	Distribution-Rents	04561	842 Variable Real Estate Lease Expense	-	-	-	3,204	11,058	-	34,027	58,438	-	106,727
012	Customer Support	9010	Customer accounts-Operation supervision	01000	Non-project Labor	241,960	241,685	241,960	236,245	325,575	208,892	211,380	210,759	211,380	2,129,836
012	Customer Support	9010	Customer accounts-Operation supervision	01008	Expense Labor Accrual	36,264	11,974	12,222	20,767	(87,485)	(2,039)	32,329	20,827	10,880	55,739
012	Customer Support	9010	Customer accounts-Operation supervision	04212	IT Equipment	-	-	-	-	-	-	-	-	-	-
012	Customer Support	9010	Customer accounts-Operation supervision	05010	Office Supplies	32	214	212	-	-	92	78	1,231	562	2,421
012	Customer Support	9010	Customer accounts-Operation supervision	05377	Cell phone equipment and accessories	-	-	-	-	-	-	68	-	-	68
012	Customer Support	9010	Customer accounts-Operation supervision	05411	Meals and Entertainment	1,254	945	2,051	2,007	2,521	1,535	11,459	4,025	3,760	29,557
012	Customer Support	9010	Customer accounts-Operation supervision	05412	Spousal & Dependent Travel	-	-	-	-	-	-	4,340	-	2,080	6,420
012	Customer Support	9010	Customer accounts-Operation supervision	05413	Transportation	1,422	1,782	2,982	2,871	3,373	1,365	1,346	3,209	4,512	22,863
012	Customer Support	9010	Customer accounts-Operation supervision	05414	Lodging	669	2,097	1,762	2,607	2,514	638	1,307	2,966	1,171	15,732
012	Customer Support	9010	Customer accounts-Operation supervision	05417	Club Dues - Deductible	-	-	-	-	250	-	-	-	-	250
012	Customer Support	9010	Customer accounts-Operation supervision	05420	Employee Development	-	2,345	-	-	979	-	-	-	-	3,324
012	Customer Support	9010	Customer accounts-Operation supervision	05421	Training	-	-	3,100	-	-	-	-	-	-	3,100
012	Customer Support	9010	Customer accounts-Operation supervision	07421	Service Awards	-	-	-	-	-	-	-	-	-	-
012	Customer Support	9010	Customer accounts-Operation supervision	07499	Misc Employee Welfare Exp	89	-	106	778	257	-	-	-	122	1,351
012	Customer Support	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-
012	Customer Support	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	(794)	-	-	-	-	-	-	-	-	(794)
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	2,259,583	2,138,276	2,041,867	1,996,703	2,851,632	1,868,285	1,869,439	1,783,296	1,820,957	18,630,037
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	400,968	58,391	58,710	177,088	(722,750)	(8,201)	280,704	143,872	109,879	498,661
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	02005	Non-Inventory Supplies	-	46	-	-	84	134	-	-	1,254	1,518
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	02006	Purchasing Card Charges	244	-	-	-	-	-	-	-	-	244
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	04040	Community Rel&Trade Shows	118	-	-	1,759	-	365	-	-	925	3,166
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	04130	Bank Service Charge	50,557	8,113	9,836	38,458	18,723	14,525	8,895	(2,046)	(2,274)	144,786
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	04145	Printing/Slides/Graphics	-	-	-	-	-	-	-	-	-	-
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	04212	IT Equipment	-	-	-	660	52	61	16	1,276	-	2,065
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	04582	Building Maintenance	-	-	-	-	-	2,243	-	-	-	2,243
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	04590	Utilities	5,736	5,530	6,265	6,069	6,340	7,288	8,069	8,043	8,983	62,324
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	97	166	160	86	2,129	74	108	1,306	389	4,516
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05377	Cell phone equipment and accessories	-	22	-	41	-	16	-	-	-	79
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	9,581	6,312	5,831	14,315	8,494	14,222	9,354	17,600	13,093	98,801
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05412	Spousal & Dependent Travel	-	-	213	-	-	-	-	396	1,638	2,248

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	2,099	(1,362)	5,591	8,083	4,514	4,335	3,694	6,570	3,950	37,474
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05414	Lodging	223	2,760	1,696	7,031	8,221	1,309	2,307	5,362	2,838	31,747
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05415	Membership Fees	100	-	-	97	-	-	-	135	-	332
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05417	Club Dues - Deductible	-	245	-	-	264	-	-	-	-	509
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05420	Employee Development	90	-	1,650	2,350	1,295	-	-	-	-	5,385
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05421	Training	-	-	450	-	-	-	-	-	-	450
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05424	Books & Manuals	79	-	-	-	-	-	-	-	-	79
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	05428	Computer Skills & Systems Training	-	-	4,549	-	-	-	-	-	-	4,549
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	06111	Contract Labor	-	-	-	-	-	-	184	-	-	184
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	07421	Service Awards	-	-	-	-	-	-	-	-	1,513	1,513
012	Customer Support	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	532	49	2,989	362	186	27	26	515	2,096	6,782
012	Customer Support	9070	Customer service-Supervision	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-
012	Customer Support	9100	Customer service-Miscellaneous customer service	04582	Building Maintenance	-	(1,539)	1,539	-	-	-	-	-	-	-
012	Customer Support	9100	Customer service-Miscellaneous customer service	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-
012	Customer Support	9200	A&G-Administrative & general salaries	01000	Non-project Labor	256,931	227,716	300,493	357,641	736,720	376,618	476,456	496,405	546,976	3,775,955
012	Customer Support	9200	A&G-Administrative & general salaries	01001	Capital Labor	15,364	53,434	51,454	69,377	84,101	46,596	54,144	50,423	47,136	472,029
012	Customer Support	9200	A&G-Administrative & general salaries	01002	Capital Labor Contra	(17,870)	(54,572)	(50,759)	(64,330)	(81,891)	(39,029)	(49,457)	(53,882)	(63,770)	(475,559)
012	Customer Support	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	42,805	(300)	47,774	64,338	(104,298)	(16,132)	96,428	57,620	52,634	240,869
012	Customer Support	9200	A&G-Administrative & general salaries	01011	Capital Labor Transfer In	2,964	6,602	5,122	16,552	27,707	10,174	8,151	15,085	19,141	111,497
012	Customer Support	9200	A&G-Administrative & general salaries	01012	Capital Labor Transfer Out	(458)	(5,464)	(5,817)	(21,599)	(29,917)	(17,740)	(12,838)	(11,627)	(2,507)	(107,967)
012	Customer Support	9200	A&G-Administrative & general salaries	01010	PTO Accrual	-	-	-	-	-	-	-	-	5,881	5,881
012	Customer Support	9210	A&G-Office supplies & expense	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	309	309
012	Customer Support	9210	A&G-Office supplies & expense	04040	Community Rel& Trade Shows	217	459	270	2,310	(889)	113	329	3,307	46	6,161
012	Customer Support	9210	A&G-Office supplies & expense	04130	Bank Service Charge	9,768	10,357	10,463	10,604	9,956	9,163	8,869	9,333	9,358	87,871
012	Customer Support	9210	A&G-Office supplies & expense	04201	Software Maintenance	618,983	717,296	656,859	653,327	847,762	758,992	793,304	680,748	751,492	6,478,763
012	Customer Support	9210	A&G-Office supplies & expense	04212	IT Equipment	956	1,353	626	149	445	2,203	1,088	7,736	3,226	17,782
012	Customer Support	9210	A&G-Office supplies & expense	04582	Building Maintenance	45,910	59,191	57,827	60,393	41,683	60,021	88,533	78,319	69,394	561,272
012	Customer Support	9210	A&G-Office supplies & expense	04590	Utilities	11,029	9,981	11,158	6,396	16,998	13,032	16,215	19,003	19,955	123,767
012	Customer Support	9210	A&G-Office supplies & expense	05010	Office Supplies	2,650	2,817	4,568	2,942	3,280	3,627	2,929	2,919	5,261	30,994
012	Customer Support	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	5,296	5,622	6,152	6,231	6,536	6,671	6,362	8,422	7,084	58,375
012	Customer Support	9210	A&G-Office supplies & expense	05310	Monthly Lines and service	37,807	42,390	38,158	38,074	27,854	35,232	34,589	67,152	102,932	424,189
012	Customer Support	9210	A&G-Office supplies & expense	05312	Long Distance	3,069	3,547	4,184	3,362	3,200	3,034	3,099	3,034	3,033	29,562
012	Customer Support	9210	A&G-Office supplies & expense	05314	Toll Free Long Distance	7,655	8,793	9,139	9,950	9,814	62,248	7,961	7,499	7,260	130,320
012	Customer Support	9210	A&G-Office supplies & expense	05316	Telecom Maintenance & Repair	2,872	2,872	2,872	141,154	30,529	30,529	30,529	30,529	30,529	302,414
012	Customer Support	9210	A&G-Office supplies & expense	05331	WAN/LAN/Internet Service	44,984	44,964	44,843	44,417	44,400	44,410	45,919	45,918	45,918	405,774
012	Customer Support	9210	A&G-Office supplies & expense	05364	Cellular, radio, pager charges	8,030	353	16,162	8,064	8,434	8,151	8,049	7,735	7,283	72,260
012	Customer Support	9210	A&G-Office supplies & expense	05376	Cell service for data uses	2,511	245	5,030	2,546	2,506	2,453	2,617	2,517	2,559	22,983
012	Customer Support	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessories	921	105	1,696	1,314	1,045	604	824	730	589	7,827
012	Customer Support	9210	A&G-Office supplies & expense	05410	Misc - Nondeductible	-	-	-	-	-	25	-	-	-	25
012	Customer Support	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	2,506	4,328	2,968	4,130	2,186	1,017	2,010	5,378	6,942	31,464
012	Customer Support	9210	A&G-Office supplies & expense	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	28	28
012	Customer Support	9210	A&G-Office supplies & expense	05413	Transportation	1,236	2,685	4,176	2,493	1,699	984	1,125	2,729	5,415	22,545
012	Customer Support	9210	A&G-Office supplies & expense	05414	Lodging	872	755	865	1,328	3,612	1,113	184	285	4,608	13,623
012	Customer Support	9210	A&G-Office supplies & expense	05415	Membership Fees	7,444	7,444	-	-	75	-	-	-	-	14,963
012	Customer Support	9210	A&G-Office supplies & expense	05419	Misc Employee Expense	(10,910)	-	6,592	569	-	650	22	771	1,133	(1,173)
012	Customer Support	9210	A&G-Office supplies & expense	05420	Employee Development	-	-	1,000	4,045	3,311	-	2,730	-	-	11,086
012	Customer Support	9210	A&G-Office supplies & expense	05421	Training	-	-	-	-	1,295	-	-	2,399	-	3,694
012	Customer Support	9210	A&G-Office supplies & expense	05424	Books & Manuals	-	-	-	-	-	-	-	-	-	-
012	Customer Support	9210	A&G-Office supplies & expense	06111	Contract Labor	89,526	121,973	69,644	89,136	83,005	108,603	215,469	170,697	74,776	1,022,828
012	Customer Support	9210	A&G-Office supplies & expense	06116	Bill Print Fees	-	23,420	-	3,558	(3,558)	-	-	-	-	23,420
012	Customer Support	9210	A&G-Office supplies & expense	07421	Service Awards	-	-	-	-	220	2,908	-	6,608	1,074	10,810
012	Customer Support	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	2,755	4,386	2,795	4,221	3,391	3,680	3,696	5,329	10,879	41,131
012	Customer Support	9220	A&G-Administrative expense transferred-Credit	40001	Billed to West Tex Div	(522,015)	(468,585)	(449,108)	(492,502)	(524,557)	(433,685)	(553,853)	(465,249)	(480,870)	(4,390,424)
012	Customer Support	9220	A&G-Administrative expense transferred-Credit	40002	Billed to CO/KS Div	(445,865)	(400,229)	(383,594)	(420,657)	(448,036)	(370,420)	(473,058)	(397,380)	(410,722)	(3,749,960)
012	Customer Support	9220	A&G-Administrative expense transferred-Credit	40003	Billed to LA Div	(596,509)	(535,455)	(513,199)	(562,785)	(599,414)	(495,574)	(632,891)	(531,643)	(549,493)	(5,016,964)
012	Customer Support	9220	A&G-Administrative expense transferred-Credit	40004	Billed to Mid St Div	(601,476)	(539,913)	(517,472)	(567,470)	(604,405)	(499,700)	(638,160)	(536,069)	(554,068)	(5,058,733)
012	Customer Support	9220	A&G-Administrative expense transferred-Credit	40008	Billed to Mid-Tex Div	(2,941,161)	(2,640,125)	(2,530,389)	(2,774,877)	(2,955,484)	(2,443,488)	(3,120,546)	(2,621,329)	(2,709,341)	(24,736,741)
012	Customer Support	9220	A&G-Administrative expense transferred-Credit	40009	Billed to MS Div	(411,100)	(369,023)	(353,685)	(387,858)	(413,102)	(341,538)	(436,174)	(366,396)	(378,698)	(3,457,575)
012	Customer Support	9230	A&G-Outside services employed	06111	Contract Labor	60,626	62,466	9,034	82,013	193,636	(96,276)	42,228	74,388	41,699	469,813
012	Customer Support	9240	A&G-Property insurance	04069	Blueflame Property Insurance	6,316	6,316	6,101	6,101	6,101	6,101	6,101	6,101	6,101	55,337
012	Customer Support	9250	A&G-Injuries & damages	04070	Insurance-Other	48	48	48	38	38	38	38	38	38	373
012	Customer Support	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	73,820	61,053	61,629	65,043	66,676	55,345	67,642	61,851	62,762	575,821
012	Customer Support	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	62,812	51,948	52,439	55,344	56,733	47,092	57,555	52,628	53,403	489,953
012	Customer Support	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	571,781	472,889	477,354	503,801	516,448	428,683	523,926	479,077	486,128	4,460,087
012	Customer Support	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	141,164	116,750	117,852	124,381	127,504	105,836	129,350	118,277	120,018	1,101,131
012	Customer Support	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	72,525	59,981	60,548	63,902	65,506	54,374	66,455	60,766	61,661	565,719
012	Customer Support	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	7,771	6,427	6,487	6,847	7,019	5,826	7,120	6,511	6,606	60,613
012	Customer Support	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	21,693	17,941	18,110	19,114	19,593	16,264	19,877	18,176	18,443	169,211
012	Customer Support	9260	A&G-Employee pensions and benefits	01294	NSC-OPEB Benefits Load	(79,000)	(65,337)	(65,954)	(69,608)	(71,355)	(59,229)	(72,388)	(66,192)	(67,166)	(616,229)
012	Customer Support	9260	A&G-Employee pensions and benefits	01297	NSC-Pension Benefits Load	(34,320)	(28,384)	(28,652)	(30,240)	(30,999)	(25,731)	(31,447)	(28,755)	(29,179)	(267,706)
012	Customer Support	9260	A&G-Employee pensions and benefits	07421	Service Awards	1,076	289	1,428	1,910	3,180	3,380	1,338	11,417	7,209	31,228
012	Customer Support	9260	A&G-Employee pensions and benefits	07452	Variable Pay & Mgmt Incentive Plans	274,412	255,649	206,395	185,287	164,178	164,178	487,844	-	-	1,737,944
012	Customer Support	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	10,823	10,125	10,823	10,474	114,048	25,513	67,663	-	(1,650)	247,818
012	Customer Support	9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time Lapse	3,943	3,689	3,943	3,816	67,393	4,233	10,666	-	-	97,685
012	Customer Support	9260	A&G-Employee pensions and benefits	07463	RSU-Management Incentive Plan	222	208	222	215	222	215	660	-	-	1,965
012	Customer Support	9310	A&G-Rents	04561	842 Variable Real Estate Lease Expense	18,267	42,847	-	35,825	41,127	-	41,612	37,328	241,564	458,569
012	Customer Support	9310	A&G-Rents	04578	842 Real Estate Lease Expense	96,140	96,140	96,140	96,140	96,140	96,140	96,140	96,140	96,140	865,258
012	Customer Support	9310	A&G-Rents	04590	Utilities	602	641	609	554	581	631	637	774	703	5,731
012	Customer Support	9320	A&G-Maintenance of general plant	04201											

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Balance Sheet Accounts
Calendar 2021

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21
002	Shared Services General Office	1460	A/R from Associated Companies	00000	Default	(309,470,530)	(300,361,731)	(291,199,059)	(291,022,037)	(300,118,178)	(307,429,956)	(324,154,699)	(336,654,375)	(346,066,022)	(362,332,135)	(383,411,455)	(374,171,438)
002	Shared Services General Office	2160	Retained Earnings	00000	Default	(660,541,229)	(660,541,229)	(660,541,229)	(660,541,229)	(660,541,229)	(660,541,229)	(660,541,229)	(660,541,229)	(660,541,229)	(660,541,229)	(710,786,950)	(710,786,950)
009	Kentucky Division	1010	Gas Plant in Service	10001	Lp - Production Plant	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)
009	Kentucky Division	1010	Gas Plant in Service	10002	Ng - Production Plant	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369
009	Kentucky Division	1010	Gas Plant in Service	10003	Ng - Storage Plant	16,168,207	16,168,207	16,168,207	16,168,207	16,168,207	16,168,207	16,168,207	16,168,207	16,168,207	16,168,207	16,168,207	16,168,207
009	Kentucky Division	1010	Gas Plant in Service	10004	Transmission Plant	33,163,430	33,163,430	33,163,430	33,163,430	33,163,430	33,163,430	33,163,430	33,163,430	33,162,679	33,158,557	33,162,679	33,162,679
009	Kentucky Division	1010	Gas Plant in Service	10006	General Dist System Plant	709,484,278	709,437,139	715,129,375	719,912,384	723,991,852	730,162,952	733,801,643	740,082,964	746,805,450	748,109,543	749,468,258	752,312,043
009	Kentucky Division	1010	Gas Plant in Service	10008	General Plant	25,171,135	25,171,427	24,917,336	24,932,900	24,932,190	24,939,633	25,000,290	24,922,805	24,966,685	24,966,685	24,992,988	25,185,953
009	Kentucky Division	1070	Construction work in progress	01005	Capitalized Project Labor	47,258,430	47,544,820	47,862,055	48,154,823	48,452,330	48,738,747	49,184,723	49,495,705	49,757,842	50,037,241	50,310,571	50,724,791
009	Kentucky Division	1070	Construction work in progress	01009	Capital Labor Accrual	(253,708)	(258,741)	(168,483)	(111,456)	(90,802)	(26,862)	(246,951)	(188,772)	(141,482)	(113,766)	(52,491)	(235,148)
009	Kentucky Division	1070	Construction work in progress	01252	Medical Benefits Variance	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132
009	Kentucky Division	1070	Construction work in progress	01253	Medical Benefits Projects	5,930,987	5,991,681	6,059,335	6,119,139	6,180,201	6,240,079	6,331,190	6,394,724	6,449,946	6,506,179	6,559,725	6,641,905
009	Kentucky Division	1070	Construction work in progress	01256	Payroll Tax Projects	2,366,227	2,388,462	2,412,963	2,436,384	2,460,104	2,482,577	2,518,255	2,543,134	2,563,559	2,585,835	2,607,702	2,640,189
009	Kentucky Division	1070	Construction work in progress	01259	ESOP Benefits Projects	1,276,353	1,287,665	1,306,554	1,322,609	1,336,607	1,352,374	1,353,820	1,371,184	1,386,817	1,400,334	1,416,109	1,416,814
009	Kentucky Division	1070	Construction work in progress	01262	Other Benefits Projects	32,211	32,284	33,292	33,959	34,349	34,994	32,231	33,070	34,249	34,821	35,636	32,537
009	Kentucky Division	1070	Construction work in progress	01265	RSP FACC Benefits Projects	197,538	200,373	203,497	206,484	209,510	212,376	216,925	220,097	222,701	226,011	229,783	235,391
009	Kentucky Division	1070	Construction work in progress	01268	Life Benefits Projects	179,172	177,432	219,220	245,821	255,837	285,569	186,056	213,219	235,304	243,032	270,306	191,389
009	Kentucky Division	1070	Construction work in progress	01271	LTD Benefits Projects	189,378	191,214	193,239	195,175	197,136	198,993	201,924	203,981	205,676	207,495	209,248	211,824
009	Kentucky Division	1070	Construction work in progress	01290	Other Benefits Projects	8,445,792	8,445,792	8,445,792	8,445,792	8,445,792	8,445,792	8,445,792	8,445,792	8,445,792	8,445,792	8,445,792	8,445,792
009	Kentucky Division	1070	Construction work in progress	01291	Pension Benefits Projects	2,506,545	2,521,338	2,537,249	2,553,249	2,569,039	2,583,999	2,607,649	2,624,219	2,637,853	2,652,007	2,665,124	2,684,451
009	Kentucky Division	1070	Construction work in progress	01292	OPEB Benefits Projects	2,405,009	2,418,207	2,432,880	2,446,872	2,461,010	2,474,427	2,495,108	2,509,997	2,522,349	2,534,680	2,545,672	2,561,179
009	Kentucky Division	1070	Construction work in progress	01293	Workers Comp Benefits Projects	630,731	634,038	637,683	641,166	644,694	648,036	653,343	657,044	660,082	663,174	665,962	670,102
009	Kentucky Division	1070	Construction work in progress	01296	NSC-OPEB Benefits Projects	(1,033,523)	(1,064,640)	(1,097,418)	(1,130,326)	(1,162,453)	(1,195,394)	(1,246,483)	(1,280,552)	(1,313,249)	(1,371,332)	(1,430,366)	(1,529,116)
009	Kentucky Division	1070	Construction work in progress	01299	NSC-Pension Benefits Projects	(76,109)	(77,543)	(79,053)	(80,570)	(82,050)	(83,568)	(85,922)	(87,491)	(88,998)	(100,715)	(112,624)	(132,544)
009	Kentucky Division	1070	Construction work in progress	02001	Inventory Materials	116,752,773	117,055,255	117,550,668	118,208,039	118,703,493	119,309,685	119,938,057	120,671,820	121,096,325	121,870,586	122,617,837	123,511,519
009	Kentucky Division	1070	Construction work in progress	02002	Material Cost - Major Items	53,452	53,452	53,452	53,452	53,452	53,452	53,452	70,722	132,567	293,178	1,149,865	1,149,865
009	Kentucky Division	1070	Construction work in progress	02004	Warehouse Loading Charge	8,252,822	8,261,699	8,280,015	8,310,049	8,326,349	8,350,775	8,378,653	8,403,845	8,430,279	8,508,179	8,537,578	8,569,027
009	Kentucky Division	1070	Construction work in progress	03004	Vehicle Expense	55,463	56,115	57,057	57,057	57,499	58,335	58,335	58,335	59,001	59,114	59,114	59,825
009	Kentucky Division	1070	Construction work in progress	04201	Software Maintenance	52,014	52,014	52,014	52,014	52,014	52,014	52,014	52,014	52,014	52,014	52,014	52,014
009	Kentucky Division	1070	Construction work in progress	04212	IT Equipment	940,069	940,069	940,069	940,069	940,069	940,069	940,069	940,069	940,069	940,069	940,069	942,738
009	Kentucky Division	1070	Construction work in progress	04301	Equipment Lease	173,068	174,636	174,691	176,467	177,017	179,351	180,990	182,239	183,622	184,274	185,393	185,984
009	Kentucky Division	1070	Construction work in progress	04302	Heavy Equipment	5,386,737	5,388,584	5,390,446	5,400,457	5,402,859	5,405,698	5,405,698	5,405,698	5,437,700	5,670,542	5,677,010	5,727,331
009	Kentucky Division	1070	Construction work in progress	04309	Non-842 Heavy Equipment	448	448	448	448	448	448	448	448	448	448	448	448
009	Kentucky Division	1070	Construction work in progress	04581	Non 842 Building Lease/Rents	15,019	15,417	15,978	15,978	16,180	16,738	16,738	16,738	17,299	17,322	17,322	17,603
009	Kentucky Division	1070	Construction work in progress	04590	Utilities	1,649	1,689	1,742	1,742	1,795	1,834	1,834	1,834	1,922	1,923	1,923	1,993
009	Kentucky Division	1070	Construction work in progress	04861	A&G Overhead	68,533,032	68,894,347	69,252,442	69,647,200	70,013,042	70,420,450	71,046,444	71,446,065	71,882,560	72,291,478	72,719,333	73,493,563
009	Kentucky Division	1070	Construction work in progress	04862	A&G Overhead Load	154,377,804	155,037,518	155,295,901	156,464,942	157,358,397	158,544,855	159,718,727	160,921,355	161,239,101	162,570,442	163,562,568	166,453,665
009	Kentucky Division	1070	Construction work in progress	04863	A&G Overhead Clearing	(81,065,221)	(81,362,877)	(81,792,886)	(82,320,479)	(82,713,710)	(83,390,686)	(83,917,051)	(84,456,192)	(84,837,651)	(85,453,698)	(85,908,103)	(87,179,414)
009	Kentucky Division	1070	Construction work in progress	04871	WIP Closing	(641,302,537)	(642,906,422)	(648,792,029)	(654,507,229)	(659,218,753)	(665,934,014)	(670,845,710)	(677,918,575)	(686,127,023)	(688,381,721)	(690,448,827)	(693,688,660)
009	Kentucky Division	1070	Construction work in progress	04873	WIP Interest Cap AFUDC	5,339,188	5,406,416	5,483,700	5,556,135	5,625,400	5,683,442	5,739,200	5,781,849	5,811,490	5,873,735	5,955,236	5,955,236
009	Kentucky Division	1070	Construction work in progress	04888	Land	1,295,669	1,295,669	1,295,669	1,295,669	1,295,669	1,295,669	1,295,669	1,295,669	1,295,669	1,295,669	1,295,669	1,295,669
009	Kentucky Division	1070	Construction work in progress	04889	Land Rights	5,197,621	5,202,121	5,202,121	5,202,121	5,210,871	5,268,046	5,300,546	5,322,299	5,371,652	5,433,552	5,439,104	5,447,710
009	Kentucky Division	1070	Construction work in progress	05010	Office Supplies	389,625	389,625	389,625	389,625	389,625	389,625	389,625	389,625	389,625	389,625	389,625	389,625
009	Kentucky Division	1070	Construction work in progress	05310	Monthly Lines and service	10,318	10,539	10,867	10,867	10,922	11,155	11,155	11,155	11,367	11,388	11,388	11,567
009	Kentucky Division	1070	Construction work in progress	05411	Meals and Entertainment	113,343	113,420	113,868	114,147	114,147	114,169	114,431	114,585	114,735	114,731	114,791	114,791
009	Kentucky Division	1070	Construction work in progress	05413	Transportation	4,474	4,474	4,474	4,474	4,474	4,474	4,474	4,474	4,474	4,474	4,474	4,474
009	Kentucky Division	1070	Construction work in progress	05414	Lodging	114,658	114,658	114,658	114,658	114,658	114,658	114,658	114,658	114,658	114,658	114,658	114,658
009	Kentucky Division	1070	Construction work in progress	05418	Settlement	582	582	582	582	582	582	582	582	582	582	582	582
009	Kentucky Division	1070	Construction work in progress	05419	Misc Employee Expense	64,978	64,978	64,978	64,978	64,978	65,380	65,399	65,544	65,544	65,544	66,420	66,420
009	Kentucky Division	1070	Construction work in progress	06111	Contract Labor	272,991,699	274,671,908	277,276,037	280,440,588	282,778,892	285,402,365	288,532,314	291,590,599	294,380,963	297,618,707	300,637,521	303,233,649
009	Kentucky Division	1070	Construction work in progress	07590	Misc General Expense	40,614,487	40,833,009	41,019,131	41,272,823	41,598,583	41,830,312	42,077,945	42,374,114	42,647,734	42,904,935	43,146,213	43,423,827
009	Kentucky Division	1070	Construction work in progress	07591	Supplies & Expense	231,890	231,890	231,890	231,890	231,890	231,890	231,890	231,890	231,890	231,890	231,890	231,890
009	Kentucky Division	1070	Construction work in progress	07600	CWIP Accruals	384,481	377,654	378,091	380,636	475,077	385,925	403,988	403,988	383,409	421,111	398,751	534,075
009	Kentucky Division	1070	Construction work in progress	07601	Vehicle Cap Accrual	95,990	76,665	94,655	165,584	83,295	91,248	137,526	109,206	107,956	87,545	118,431	130,855
009	Kentucky Division	1070	Construction work in progress	07602	Depreciation Cap Accrual	15,587	15,037	15,787	15,786	15,607	15,933	16,208	16,304	16,805	17,066	16,481	17,314
009	Kentucky Division	1070	Construction work in progress	07603	Rent Cap Accrual	34,052	31,902	33,808	35,668	36,865	36,928	47,556	52,534	37,881	37,215	40,206	38,675
009	Kentucky Division	1070	Construction work in progress	07605	Heavy Equipment Cap Accrual	77,332	60,197	103,958	90,444	87,936	71,458	73,439	72,541	77,456	81,048	91,925	81,789
009	Kentucky Division	1070	Construction work in progress	07606	Insurance Cap Accrual	23,661	20,893</										

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009	Kentucky Division	1460	A/R from Associated Companies	00000	Default	119,896	119,896	119,896	119,896	119,896	119,896	119,896	119,896	119,896	119,896	119,896	119,896
009	Kentucky Division	1630	Stores Expense Undistributed	02001	Inventory Materials	688	688	688	688	688	688	688	688	688	688	688	688
009	Kentucky Division	1630	Stores Expense Undistributed	02004	Warehouse Loading Charge	28	28	28	28	28	28	28	28	28	28	28	28
009	Kentucky Division	1630	Stores Expense Undistributed	02005	Non-Inventory Supplies	-	-	161	161	161	161	161	161	161	161	161	161
009	Kentucky Division	1630	Stores Expense Undistributed	04590	Utilities	12,157	13,202	13,939	14,841	15,502	16,176	16,863	17,573	18,319	18,710	19,314	19,733
009	Kentucky Division	1630	Stores Expense Undistributed	05111	Postage/Delivery Services	11	11	34	34	34	34	34	34	34	34	34	34
009	Kentucky Division	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	(632,544)	(641,499)	(659,971)	(690,224)	(706,843)	(731,521)	(759,631)	(785,040)	(811,654)	(889,853)	(919,495)	(951,217)
009	Kentucky Division	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	74,309	78,816	83,323	87,830	92,758	97,685	102,612	107,540	112,467	117,395	122,322	127,250
009	Kentucky Division	1641	Gas stored underground-Current	15901	P/L Stored Gas	889,380	452,489	178,489	547,113	962,186	1,541,966	2,134,515	2,830,888	3,528,849	4,535,966	3,937,393	3,613,143
009	Kentucky Division	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	2,905,312	1,889,431	1,590,503	1,915,001	2,360,268	2,989,283	3,631,389	4,319,772	5,035,457	6,293,129	6,177,237	5,632,708
009	Kentucky Division	1641	Gas stored underground-Current	16013	Bon Harbor Storage	945,338	548,661	499,469	806,489	812,512	1,067,219	1,327,113	1,607,363	1,897,588	2,304,673	2,052,784	1,884,773
009	Kentucky Division	1641	Gas stored underground-Current	16014	Grandview Storage	349,181	261,317	236,061	351,183	342,035	429,167	516,770	612,176	711,486	859,139	760,276	684,904
009	Kentucky Division	1641	Gas stored underground-Current	16015	Hickory Storage	664,980	276,468	190,627	371,597	431,487	625,401	832,514	1,037,429	1,265,400	1,614,890	1,452,245	1,367,949
009	Kentucky Division	1641	Gas stored underground-Current	16016	Kirkwood Storage	291,911	161,696	78,686	145,957	209,869	309,329	424,187	539,838	662,259	831,617	747,086	698,514
009	Kentucky Division	1641	Gas stored underground-Current	16017	St. Charles Storage	3,289,072	2,144,286	1,338,951	2,305,810	2,508,553	3,478,188	4,428,132	5,565,134	6,690,604	8,415,062	7,490,550	6,734,454
009	Kentucky Division	1650	Prepayments	13030	Prepaid-Ky Psc Assessment	148,090	118,472	88,854	59,236	29,618	(0)	(0)	(0)	230,263	204,678	179,093	153,508
009	Kentucky Division	1650	Prepayments	13124	Ppd SW & HW Maint	(157,518)	(158,877)	(160,173)	(161,470)	(162,767)	(164,064)	(165,361)	(166,658)	(167,954)	(169,251)	(170,548)	(171,845)
009	Kentucky Division	1740	Miscellaneous current and accrued assets	27387	Storage Imbalance	(309,825)	(195,423)	(254,736)	(401,959)	(243,181)	(203,913)	(147,477)	(215,526)	(275,958)	(381,676)	(380,986)	(535,720)
009	Kentucky Division	1823	Other Regulatory Assets	13751	KY Rate Case	79,109	73,835	68,561	63,287	58,013	52,739	47,465	42,191	36,918	31,644	26,370	21,096
009	Kentucky Division	1840	Clearing Account	13207	Ppd Locustview	261,733	246,595	231,457	216,319	387,846	368,354	352,525	337,387	322,249	307,111	478,638	428,185
009	Kentucky Division	1840	Clearing Account	13635	Capital Benefits F Medical Load Clr	(539,181)	(650,587)	(767,959)	(885,915)	(1,000,970)	(1,118,657)	(1,301,464)	(1,423,722)	(1,540,519)	(114,422)	(228,615)	(417,117)
009	Kentucky Division	1840	Clearing Account	13637	Capital Benefits F Emp ESOP Load Clr	(107,150)	(129,289)	(152,614)	(176,055)	(198,920)	(222,308)	(258,636)	(282,932)	(306,143)	(23,216)	(46,882)	(85,949)
009	Kentucky Division	1840	Clearing Account	13639	Capital Benefits F RSP FACC Load Clr	(26,919)	(32,481)	(38,341)	(44,230)	(49,975)	(55,850)	(64,977)	(71,081)	(76,913)	(6,861)	(14,905)	(28,184)
009	Kentucky Division	1840	Clearing Account	13640	Capital Benefits F Basic Life Load Clr	(5,278)	(6,369)	(7,518)	(8,672)	(9,799)	(10,951)	(12,740)	(13,937)	(15,081)	(1,144)	(2,309)	(4,234)
009	Kentucky Division	1840	Clearing Account	13641	Capital Benefits F LTD Load Clr	(17,419)	(21,018)	(24,809)	(28,620)	(32,337)	(36,139)	(42,045)	(45,995)	(49,768)	(3,717)	(7,448)	(13,606)
009	Kentucky Division	1840	Clearing Account	13642	Capital Benefits G Medical Trans out	-	-	-	-	-	-	(25)	(25)	(25)	-	-	(78)
009	Kentucky Division	1840	Clearing Account	13643	Capital Benefits G Payroll Tax Trans out	-	-	-	-	-	-	(0)	-	-	-	-	0
009	Kentucky Division	1840	Clearing Account	13644	Capital Benefits G Emp ESOP Trans out	-	-	-	-	-	-	(5)	(5)	(5)	-	-	(16)
009	Kentucky Division	1840	Clearing Account	13646	Capital Benefits G RSP FACC Trans out	-	-	-	-	-	-	(1)	(1)	(1)	-	-	(5)
009	Kentucky Division	1840	Clearing Account	13647	Capital Benefits G Basic Life Trans out	-	-	-	-	-	-	(0)	(0)	(0)	-	-	(1)
009	Kentucky Division	1840	Clearing Account	13648	Capital Benefits G LTD Trans out	-	-	-	-	-	-	(1)	(1)	(1)	-	-	(3)
009	Kentucky Division	1840	Clearing Account	13649	Expense Benefits H Medical Trans out	-	-	-	(39)	(39)	(39)	(39)	(39)	(39)	-	-	(3)
009	Kentucky Division	1840	Clearing Account	13651	Expense Benefits H Emp ESOP Trans out	-	-	-	(8)	(8)	(8)	(8)	(8)	(8)	-	-	(1)
009	Kentucky Division	1840	Clearing Account	13653	Expense Benefits H RSP FACC Trans out	-	-	-	(2)	(2)	(2)	(2)	(2)	(2)	-	-	(0)
009	Kentucky Division	1840	Clearing Account	13654	Expense Benefits H Basic Life Trans out	-	-	-	(0)	(0)	(0)	(0)	(0)	(0)	-	-	(0)
009	Kentucky Division	1840	Clearing Account	13655	Expense Benefits H LTD Trans out	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(0)
009	Kentucky Division	1840	Clearing Account	13802	842 Copier and Other Lease	47,367	50,330	53,293	56,256	59,219	62,182	65,146	68,109	71,072	74,035	76,998	79,961
009	Kentucky Division	1840	Clearing Account	13807	Cap Benefits F Pension Load Clr	(140,403)	(169,414)	(199,978)	(230,694)	(260,654)	(291,300)	(338,903)	(370,740)	(401,154)	(28,907)	(56,828)	(102,920)
009	Kentucky Division	1840	Clearing Account	13808	Cap Benefits F FAS 106 Load Clr	(125,096)	(150,943)	(178,175)	(205,542)	(232,236)	(259,541)	(301,954)	(330,320)	(357,418)	(24,905)	(48,047)	(86,247)
009	Kentucky Division	1840	Clearing Account	13809	Cap Benefits F Workers Comp Clr	(31,406)	(37,895)	(44,732)	(51,603)	(58,304)	(65,159)	(75,807)	(82,929)	(89,732)	(6,319)	(12,265)	(22,080)
009	Kentucky Division	1840	Clearing Account	13823	Medical/Dental Insurance Clearing	23,500	26,385	27,192	28,923	29,269	29,269	29,269	29,462	29,462	-	269	500
009	Kentucky Division	1840	Clearing Account	13826	Employer ESOP Matching	171,777	210,834	249,422	287,465	325,264	363,320	421,134	458,845	496,048	36,964	75,566	136,894
009	Kentucky Division	1840	Clearing Account	13836	PA Entry Clearing	1,167,063	1,478,114	1,721,450	2,041,340	2,419,490	2,715,142	3,015,232	3,361,123	3,691,427	4,000,031	4,304,684	4,641,907
009	Kentucky Division	1840	Clearing Account	13841	Employer ESOP Matching Accrual	(5,369)	(5,220)	451	4,037	5,805	9,752	(5,349)	(1,786)	1,757	1,740	6,420	(6,520)
009	Kentucky Division	1840	Clearing Account	13861	RSP FACC	60,434	74,598	88,921	102,896	116,706	130,554	151,353	165,311	179,388	14,150	29,194	52,978
009	Kentucky Division	1840	Clearing Account	13870	Capital Benefits G Workers Comp Trans out	-	-	-	-	-	-	(1)	(1)	(1)	-	-	(4)
009	Kentucky Division	1840	Clearing Account	13873	Capital Benefits G Pension Trans out	-	-	-	-	-	-	(6)	(6)	(6)	-	-	(19)
009	Kentucky Division	1840	Clearing Account	13874	Capital Benefits G FAS106 Trans out	-	-	-	-	-	-	(6)	(6)	(6)	-	-	(16)
009	Kentucky Division	1840	Clearing Account	13875	Expense Benefits H Pension Trans out	-	-	-	(10)	(10)	(10)	(10)	(10)	(10)	-	-	(1)
009	Kentucky Division	1840	Clearing Account	13876	Expense Benefits H FAS106 Trans out	-	-	-	(9)	(9)	(9)	(9)	(9)	(9)	-	-	(1)
009	Kentucky Division	1840	Clearing Account	13893	Expense Benefits H Workers Comp Transfer out	-	-	-	(2)	(2)	(2)	(2)	(2)	(2)	-	-	(0)
009	Kentucky Division	1840	Clearing Account	13896	842 Fleet Lease	2,364,420	2,512,974	2,660,474	2,811,594	2,972,643	3,125,017	3,281,168	3,439,124	3,600,214	3,754,879	3,905,352	4,053,792
009	Kentucky Division	1840	Clearing Account	27002	842 Real Estate Lease - Distribution	(336,164)	(356,876)	(377,588)	(398,300)	(420,471)	(441,143)	(461,815)	(482,487)	(503,158)	(523,830)	(544,502)	(565,553)
009	Kentucky Division	1840	Clearing Account	27004	842 Fleet Lease	(2,364,420)	(2,512,974)	(2,660,474)	(2,811,594)	(2,972,643)	(3,125,017)	(3,281,168)	(3,439,124)	(3,600,214)	(3,754,879)	(3,905,352)	(4,053,792)
009	Kentucky Division	1840	Clearing Account	27005	842 Tower Lease	(7,879)	(9,063)	(9,044)	(8,037)	(6,817)	(6,798)	(6,778)	(6,759)	(6,739)	(6,766)	(6,792)	(6,819)
009	Kentucky Division	1840	Clearing Account	27006	842 Copier and Other Lease	(47,367)	(50,330)	(53,293)	(56,256)	(59,219)	(62,182)	(65,146)	(68,109)	(71,072)	(74,035)	(76,998)	(79,961)
009	Kentucky Division	1860	Miscellaneous deferred debits	13207	Ppd Locustview	233,445	217,534	201,598	185,637	169,651	153,632	137,588	121,518	105,424	89,304	73,159	231,853
009	Kentucky Division	1860	Miscellaneous deferred debits	13900	Deferred Asset Projects	35,742	35,742	35,742	35,742	35,742	35,742	35,742	35,742	35,742	35,742	35,742	35,742
009	Kentucky Division	1860	Miscellaneous deferred debits	13957	Def Dr - Payroll Clearing	(1,000)	(1,000)	(1,000)	-	-	4,385	11,966	-	-	2,431	2,431	8,529
009	Kentucky Division	1860	Miscellaneous deferred debits	27002	842 Real Estate Lease - Distribution	6,549,742	6,502,602	6,455,357	6,408,005	6,475,164	6,427,162	6,641,937	6,593,787	6,545,532	6,497,172	6,448,706	6,400,135
009	Kentucky Division	1860	Miscellaneous deferred debits	27004	842 Fleet Lease	4,864,854	4,728,163	4,623,467	4,548,922	4,465,396	5,041,085	5,309,895	5,479,975	5,656,325	5,591,009	5,453,697	5,318,084
009	Kentucky Division	1860	Miscellaneous deferred debits	27005	842 Tower Lease	3,771,591	3,757,208	3,742,798	3,728,361	3,713,896	3,699,404	3,684,884	3,670,336	3,655,760	3,641,156	3,626,524	4,029,953
009	Kentucky Division	1860	Miscellaneous deferred debits	27006	842 Copier and Other Lease	58,587	55,717	52,843	49,963	47,079	44,189	41,295	38,396	35,492	32,584	29,670	26,751
009	Kentucky Division	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	11,573,634	11,545,802	10,406,107	10,378,274	10,350,442	10,469,624	10,441,792	10,413,959	11,737,888	11,710,056	11,682,224	11,473,586
009	Kentucky Division	1900	Accumulated Deferred Income Taxes	28206	Accum Defer State Inc Tax	5,317,743	5,317,743	10,876,825	10,876,825	10,876,825	10,796,875	10,796,875	10,796,875	11,569,961	11,569,961	11,569,961	11,556,103
009	Kentucky Division	1910	Unrecovered Purchased Gas Costs	14084	Gas Purchases	10,047,234	13,449,054	5,688,657	2,436,074	3,695,946	2,460,638	1,805,008	2,714,739	3,422,564	5,516,049	11,779,564	10,433,453
009	Kentucky Division	1910	Unrecovered Purchased Gas Costs	14087	PBR Recoveries	3,402,903	3,040,256	2,818,257	2,891,198	3,075,034	2,981,269	2,910,925	2,848,908	2,763,972	2,674,021	2	

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009	Kentucky Division	2320	Accounts Payable	21050	Accrued Payroll	(235,014)	(235,888)	(380,108)	(478,055)	(531,485)	(639,055)	(247,423)	(344,039)	(431,897)	(478,433)	(606,479)	(271,430)
009	Kentucky Division	2320	Accounts Payable	21052	Vision Plan	(1,743)	(1,731)	(3,467)	(1,737)	(1,779)	-	(2,583)	-	(1,651)	-	(1,705)	(2,615)
009	Kentucky Division	2320	Accounts Payable	21053	Pretax Flex Medical Plan	(9,359)	(8,559)	(4,728)	1,771	1,057	1,262	(1,154)	1,763	382	(332)	(1,973)	(3,935)
009	Kentucky Division	2320	Accounts Payable	21054	Pretax Dependent Care Plan	(3,508)	(2,602)	(1,839)	(1,143)	(178)	(563)	(1,455)	(1,919)	(2,304)	(2,688)	(2,810)	(3,387)
009	Kentucky Division	2320	Accounts Payable	21101	Estimated Gas Cost	(5,467,551)	(8,167,155)	(2,638,479)	(7,170,332)	(6,757,530)	(6,118,035)	(7,299,296)	(8,094,918)	(8,669,865)	(13,273,513)	(8,171,345)	(7,323,388)
009	Kentucky Division	2320	Accounts Payable	21136	Aligne Accounts Payable	-	(2,097)	(2,097)	-	(3,089)	-	-	-	310	(1,302)	-	-
009	Kentucky Division	2320	Accounts Payable	21306	RSP FACC Empr Payable	(13,540)	(27,705)	(42,027)	(56,003)	(68,977)	(82,825)	(103,624)	(116,279)	(130,355)	(144,506)	(159,550)	-
009	Kentucky Division	2320	Accounts Payable	21307	Involuntary Deductions	-	-	-	-	-	1,059	-	-	-	-	-	-
009	Kentucky Division	2320	Accounts Payable	21308	Emp Lifelock Deductions	(306)	(306)	(306)	(297)	(297)	-	(306)	-	-	(289)	(289)	-
009	Kentucky Division	2320	Accounts Payable	23501	Customer Contributions	(37,467)	(41,728)	(46,624)	(50,195)	(53,942)	(57,737)	(60,807)	(64,493)	(67,862)	(71,731)	(76,259)	(80,586)
009	Kentucky Division	2320	Accounts Payable	24612	Other A/P-Uncashed Checks	(388,481)	(388,481)	(388,483)	(388,614)	(388,614)	(388,652)	(388,652)	(388,652)	(393,325)	(526,786)	(526,786)	(526,786)
009	Kentucky Division	2350	Customer deposits	25000	Customer Deposits- Active	(1,232,413)	(1,232,133)	(1,247,111)	(1,249,319)	(1,242,054)	(1,251,571)	(1,226,604)	(1,213,680)	(1,180,055)	(1,108,739)	(1,097,782)	(1,081,689)
009	Kentucky Division	2360	Taxes accrued	25102	Empr Fica-Accrual	(6,484)	(6,623)	(6,613)	(9,942)	(11,748)	(12,732)	(8,908)	(6,374)	(8,604)	(10,078)	(32,342)	(9,089)
009	Kentucky Division	2360	Taxes accrued	25104	Empr Futa-Accrual	(461)	(146)	(7)	(10)	(8)	(7)	(4)	(5)	(5)	(3)	(35)	(9)
009	Kentucky Division	2360	Taxes accrued	25107	State Unemployment Tax	(465)	(330)	(73)	(19)	(18)	(15)	(3)	(2)	(4)	(5)	(56)	(18)
009	Kentucky Division	2360	Taxes accrued	25201	Ad Valorem Tax	(8,106,887)	(8,795,512)	(9,491,127)	(10,186,927)	(7,185,328)	(6,499,156)	(6,723,283)	(7,415,029)	(8,610,829)	(8,920,245)	(8,834,622)	(9,525,810)
009	Kentucky Division	2370	Interest accrued	26919	Int On Customer Deposits	(12,297)	(11,858)	(142)	(254)	(367)	(440)	(532)	(614)	(665)	(724)	(774)	(854)
009	Kentucky Division	2410	Tax collections	27201	Emp Fica-Accrual	(174)	(174)	(174)	(323)	(323)	(323)	(307)	(307)	(307)	(307)	(773)	(879)
009	Kentucky Division	2410	Tax collections	27204	Emp Fit-Accrual	(182)	(182)	(182)	(393)	(393)	(393)	(377)	(377)	(377)	(377)	(2,112)	(2,217)
009	Kentucky Division	2410	Tax collections	27205	Emp Sit-Accrual	-	-	-	(88)	(88)	(88)	(72)	(72)	(72)	(72)	(584)	(633)
009	Kentucky Division	2410	Tax collections	27206	Emp Local Tax-Accrual	-	-	-	(36)	(36)	(36)	(31)	(31)	(31)	(31)	(162)	(207)
009	Kentucky Division	2410	Tax collections	27209	City Franchise Tax	(253,803)	(495,318)	(704,739)	(151,248)	(255,331)	(338,253)	(87,408)	(164,181)	(244,422)	(93,723)	(233,708)	(454,444)
009	Kentucky Division	2410	Tax collections	27210	State Sales Tax	(314,742)	(260,706)	(177,654)	(95,379)	(98,187)	(109,317)	(87,449)	(101,192)	(135,956)	(194,085)	(186,828)	(317,769)
009	Kentucky Division	2410	Tax collections	27211	County Sales Tax	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
009	Kentucky Division	2410	Tax collections	27212	City Sales Tax	(62,051)	(71,638)	(65,353)	(58,987)	(39,482)	(55,932)	(44,465)	(41,053)	(46,208)	(46,767)	(50,787)	(60,348)
009	Kentucky Division	2410	Tax collections	27215	KY Utility School Tax	(619,583)	(630,475)	(539,083)	(355,652)	(259,045)	(219,293)	(198,132)	(192,175)	(217,782)	(224,917)	(360,222)	(580,293)
009	Kentucky Division	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan	-	-	-	-	-	-	-	-	12,301	12,301	1,193,301	1,193,301
009	Kentucky Division	2420	Miscellaneous current and accrued liabilities	27346	Gas Research Institute	(56,475)	(115,030)	(162,843)	(23,840)	(36,785)	(44,468)	(6,312)	(11,733)	(19,545)	(8,399)	(27,162)	(64,250)
009	Kentucky Division	2420	Miscellaneous current and accrued liabilities	27353	Deferred Billing AR	(1,161,594)	(950,865)	(999,843)	(991,095)	(1,065,245)	(1,089,912)	(1,123,816)	(1,358,610)	(1,633,442)	(1,920,861)	(1,862,822)	(1,236,987)
009	Kentucky Division	2420	Miscellaneous current and accrued liabilities	27384	Texas Gas Imbalance	(5,985,243)	(8,152,842)	(9,416,504)	(7,808,290)	(7,778,713)	(7,487,312)	(5,619,065)	(4,008,434)	(3,028,728)	(655,915)	(1,870,486)	(2,901,144)
009	Kentucky Division	2420	Miscellaneous current and accrued liabilities	27909	TCJA EDIT 2017	(1,463,766)	(1,463,766)	(1,463,766)	(1,463,766)	(1,463,766)	(1,463,766)	(1,463,766)	(1,463,766)	(1,463,766)	(1,463,766)	(1,463,766)	(1,463,766)
009	Kentucky Division	2420	Miscellaneous current and accrued liabilities	27910	Cost of Service Reserve	(57,684)	(57,684)	(57,684)	(57,684)	(57,684)	(57,684)	(57,684)	(57,684)	(57,684)	(57,684)	(57,684)	(57,684)
009	Kentucky Division	2430	Obligations under Capital Leases - Current	13207	Ppd Locustview	(178,590)	(178,908)	(178,385)	(169,437)	(154,577)	(134,638)	(119,719)	(104,775)	(89,806)	(74,811)	(59,792)	(99,194)
009	Kentucky Division	2430	Obligations under Capital Leases - Current	27002	842 Real Estate Lease - Distribution	(597,114)	(596,990)	(596,866)	(592,434)	(606,439)	(604,006)	(615,992)	(617,574)	(619,160)	(620,748)	(622,339)	(623,934)
009	Kentucky Division	2430	Obligations under Capital Leases - Current	27004	842 Fleet Lease	(1,466,468)	(1,436,766)	(1,412,584)	(1,391,065)	(1,359,610)	(1,448,612)	(1,480,566)	(1,483,400)	(1,502,024)	(1,495,578)	(1,478,840)	(1,463,369)
009	Kentucky Division	2430	Obligations under Capital Leases - Current	27005	842 Tower Lease	(135,696)	(136,406)	(137,119)	(137,834)	(138,551)	(139,273)	(139,996)	(140,722)	(141,450)	(142,180)	(142,913)	(152,699)
009	Kentucky Division	2430	Obligations under Capital Leases - Current	27006	842 Copier and Other Lease	(31,820)	(31,878)	(31,937)	(31,995)	(32,054)	(32,113)	(32,172)	(32,231)	(32,290)	(29,382)	(26,468)	(23,549)
009	Kentucky Division	2520	Customer advances for construction	27341	Cust Adv for Construction	(670,714)	(673,520)	(772,543)	(792,840)	(792,840)	(766,840)	(763,985)	(763,984)	(935,519)	(935,519)	(821,048)	(817,141)
009	Kentucky Division	2530	Other deferred credits	14001	Conservation Project Cost	7,734,996	7,740,889	7,742,141	7,742,141	7,750,700	7,751,681	7,758,007	7,758,007	7,765,278	7,787,940	7,787,940	7,787,940
009	Kentucky Division	2530	Other deferred credits	14135	Conservation Project Recoveries	(7,801,377)	(7,808,212)	(7,813,765)	(7,816,394)	(7,817,674)	(7,818,176)	(7,818,363)	(7,818,498)	(7,818,327)	(7,818,157)	(7,818,157)	(7,818,176)
009	Kentucky Division	2530	Other deferred credits	27909	TCJA EDIT 2017	(30,284,173)	(30,162,192)	(30,040,212)	(29,918,232)	(29,796,251)	(29,674,270)	(29,552,290)	(29,430,309)	(29,308,329)	(29,186,349)	(29,064,368)	(28,942,387)
009	Kentucky Division	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(6,434,372)	(6,740,771)	(7,047,169)	(7,353,568)	(7,659,967)	(7,966,365)	(8,272,764)	(8,579,163)	(8,885,561)	(9,191,960)	(9,498,359)	(9,804,757)
009	Kentucky Division	2820	Accum deferred income taxes-Other property	28201	Accum Defer Fed Income	(87,677,928)	(87,677,928)	(88,589,937)	(88,589,937)	(88,589,937)	(89,795,592)	(89,795,592)	(89,795,592)	(94,345,906)	(94,345,906)	(94,345,906)	(96,331,730)
009	Kentucky Division	2820	Accum deferred income taxes-Other property	28206	Accum Defer State Inc Tax	(16,676,948)	(16,676,948)	(16,905,521)	(16,905,521)	(16,905,521)	(17,207,692)	(17,207,692)	(17,207,692)	(19,366,225)	(19,366,225)	(19,366,225)	(19,863,925)
009	Kentucky Division	2830	Accumulated deferred income taxes-Other	28201	Accum Defer Fed Income	(5,695,322)	(5,695,322)	(5,591,474)	(5,591,474)	(5,591,474)	(5,184,265)	(5,184,265)	(5,184,265)	(5,386,913)	(5,386,913)	(5,386,913)	(6,661,199)
009	Kentucky Division	2830	Accumulated deferred income taxes-Other	28206	Accum Defer State Inc Tax	(1,406,471)	(1,406,471)	(1,359,519)	(1,359,519)	(1,359,519)	(1,228,999)	(1,228,999)	(1,228,999)	(1,266,398)	(1,266,398)	(1,266,398)	(1,648,547)
072	Southeast Missouri Division	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
072	Southeast Missouri Division	1900	Accumulated Deferred Income Taxes	28206	Accum Defer State Inc Tax	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
072	Southeast Missouri Division	2820	Accum deferred income taxes-Other property	28201	Accum Defer Fed Income	0	0	0	0	0	0	0	0	0	0	0	0
072	Southeast Missouri Division	2820	Accum deferred income taxes-Other property	28206	Accum Defer State Inc Tax	0	0	0	0	0	0	0	0	0	0	0	0
091	Mid-States General Office Div	1010	Gas Plant in Service	10008	General Plant	2,075,193	2,075,193	2,073,160	2,073,160	2,073,160	2,047,063	2,047,063	2,047,063	2,047,063	2,047,063	2,047,063	2,047,063
091	Mid-States General Office Div	1070	Construction work in progress	01005	Capitalized Project Labor	1,899	1,899	1,899	1,899	1,899	1,899	1,899	1,899	1,899	1,899	1,899	1,899
091	Mid-States General Office Div	1070	Construction work in progress	01009	Capital Labor Accrual	303,469	304,487	336,803	355,458	366,805	386,601	304,158	328,592	355,866	373,406	396,122	311,330
091	Mid-States General Office Div	1070	Construction work in progress	01252	Medical Benefits Variance	(2,442)	(2,442)	(2,442)	(2,442)	(2,442)	(2,442)	(2,442)	(2,442)	(2,442)	(2,442)	(2,442)	(2,442)
091	Mid-States General Office Div	1070	Construction work in progress	01253	Medical Benefits Projects	(114,866)	(116,138)	(74,022)	(50,171)	(38,598)	(11,322)	(112,857)	(84,756)	(61,547)	(52,671)	(27,009)	(111,339)
091	Mid-States General Office Div	1070	Construction work in progress	01256	Payroll Tax Projects	20,745	20,247	36,739	46,079	50,611	61,292	21,532	32,536	41,625	47,208	57,688	23,248
091	Mid-States General Office Div	1070	Construction work in progress	01259	ESOP Benefits Projects	(9,578)	(10,061)	(14,133)	(16,545)	(18,416)	(20,705)	(9,509)	(13,104)	(18,175)	(19,514)	(22,433)	(10,137)
091	Mid-States General Office Div	1070	Construction work in progress	01262	Other Benefits Projects	(750)	(919)	(2,862)	(4,004)	(4,819)	(5,950)	(747)	(2,369)	(4,545)	(5,620)	(7,049)	(1,219)
091	Mid-States General Office Div	1070	Construction work in progress	01265	RSP FACC Benefits Projects	3,117	3,054	5,157	6,347	6,925	8,287	3,218	4,621	5,779	8,797	10,605	4,664
091	Mid-States General Office Div	1070	Construction work in progress	01268	Life Benefits Projects	(117,834)	(114,544)	(193,436)	(237,954)	(258,507)	(310,117)	(121,987)	(173,317)	(212,480)	(225,988)	(272,943)	(122,896)
091	Mid-States General Office Div	1070	Construction work in progress	01271	LTD Benefits Projects	1,604	1,561	2,914	3,680	4,048	4,927	1,670	2,569	3,300	3,620	4,451	1,738
091	Mid-States General Office Div	1070	Construction work in progress	01290	Other Benefits Projects	206,747	206,747	206,747	206,747	206,747	206,747	206,747	206,747	206,747	206,747	206,747	206,747
091	Mid-States General Office Div	1070	Construction work in progress	01291	Pension Benefits Projects	9,194	8,851	19,771	25,954	28,938	36,018	9,720	16,988	22,937	23,198	29,431	9,029
091	Mid-States General Office Div	1070	Construction work in progress	01292	OPEB Benefits Projects	2,985	2,640	12,110	17,462	19,991	26,156	3,461	9,696	14,618	12,739	17,693	1,736
091	Mid-States General Office Div	1070	Construction work in progress	01293	Workers Comp Benefits Projects	2,7											

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Balance Sheet Accounts
Calendar 2021

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21
091	Mid-States General Office Div	1070	Construction work in progress	07590	Misc General Expense	7,634,374	7,660,040	7,662,349	7,629,428	7,613,352	7,610,491	7,593,496	7,590,758	7,580,180	7,578,428	7,563,975	7,563,063
091	Mid-States General Office Div	1070	Construction work in progress	07591	Supplies & Expense	(27,860)	(27,860)	(27,860)	(27,860)	(27,860)	(27,860)	(27,860)	(27,860)	(27,860)	(27,860)	(27,860)	(27,860)
091	Mid-States General Office Div	1070	Construction work in progress	07600	CWIP Accruals	294,060	164,002	454,612	125,179	290,853	289,896	289,896	289,896	178,608	289,896	391,976	187,815
091	Mid-States General Office Div	1070	Construction work in progress	07601	Vehicle Cap Accrual	8,172	8,712	(8,620)	11,809	10,698	8,203	9,486	3,502	10,932	(5,507)	10,236	11,160
091	Mid-States General Office Div	1070	Construction work in progress	07602	Depreciation Cap Accrual	410	399	415	414	411	298	303	305	299	363	351	360
091	Mid-States General Office Div	1070	Construction work in progress	07603	Rent Cap Accrual	47,989	47,301	47,344	42,812	47,960	49,330	49,463	49,120	49,133	49,686	49,766	47,938
091	Mid-States General Office Div	1070	Construction work in progress	07604	Restricted Stock Cap Accrual	6,613	5,968	15,813	6,769	98,319	11,085	43,577	4,035	115	35,152	22,113	9,512
091	Mid-States General Office Div	1070	Construction work in progress	07605	Heavy Equipment Cap Accrual	(34,768)	-	15	-	18	-	-	326	-	-	329	-
091	Mid-States General Office Div	1070	Construction work in progress	07606	Insurance Cap Accrual	374	278	258	352	347	351	357	359	353	353	343	450
091	Mid-States General Office Div	1070	Construction work in progress	07607	Telecom Cap Accrual	(8,638)	14,904	13,760	14,205	9,640	15,676	18,603	13,959	13,863	12,156	10,717	13,890
091	Mid-States General Office Div	1070	Construction work in progress	07608	Uniform Cap Accrual	164	-	40	155	-	1,421	833	254	10	345	180	59
091	Mid-States General Office Div	1070	Construction work in progress	07609	Utility Cap Accrual	1,744	3,917	892	3,720	2,449	1,757	4,087	2,224	1,897	3,906	1,953	1,366
091	Mid-States General Office Div	1070	Construction work in progress	07612	Benefits Cap Accrual	477,019	346,336	277,712	434,881	430,757	359,222	412,621	359,381	361,145	457,737	(40,345)	215,407
091	Mid-States General Office Div	1070	Construction work in progress	07613	NSC Cap Accrual	(12,622)	(10,820)	(11,414)	(12,569)	(12,199)	(12,578)	25,235	(11,176)	(11,434)	(104,754)	2,509,332	(10,988)
091	Mid-States General Office Div	1070	Construction work in progress	07614	Other Benefits Cap Accrual	140,000	252,893	114,000	268,399	98,482	99,688	506,646	45,972	-	91,000	106,000	246,365
091	Mid-States General Office Div	1070	Construction work in progress	09911	Reimbursements	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)
091	Mid-States General Office Div	1080	Accum Prov for Depreciation	00000	Default	(363,760)	(366,258)	(366,619)	(369,013)	(371,407)	(347,544)	(349,777)	(352,011)	(354,245)	(356,465)	(358,685)	(360,905)
091	Mid-States General Office Div	1080	Accum Prov for Depreciation	04881	WIP Salvage	554,611	554,611	554,611	554,611	554,611	554,611	554,611	554,611	554,611	554,611	554,611	554,611
091	Mid-States General Office Div	1080	Accum Prov for Depreciation	04882	WIP Removal Cost	(607,128)	(607,128)	(607,128)	(607,128)	(607,128)	(607,128)	(607,128)	(607,128)	(607,128)	(607,128)	(607,128)	(607,128)
091	Mid-States General Office Div	1140	Gas plant acquisition adjustments	10011	Acquisition Adj - Winn	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495
091	Mid-States General Office Div	1150	Accumulated provision for amortization of gas plant acquisition adjustments	10010	Great River Acquisition	202,449	202,449	202,449	202,449	202,449	202,449	202,449	202,449	202,449	202,449	202,449	202,449
091	Mid-States General Office Div	1150	Accumulated provision for amortization of gas plant acquisition adjustments	10014	Amort-Acquisition Adj-Winn	(1,498,855)	(1,507,078)	(1,515,300)	(1,523,523)	(1,531,745)	(1,539,967)	(1,548,190)	(1,556,412)	(1,564,635)	(1,572,857)	(1,581,079)	(1,589,302)
091	Mid-States General Office Div	1150	Accumulated provision for amortization of gas plant acquisition adjustments	10016	Amort-Acquisition Adj Oceana	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)
091	Mid-States General Office Div	1420	Customer accounts receivable	10921	Special Billing-Gas Serv	0	0	0	0	0	0	0	0	0	0	0	0
091	Mid-States General Office Div	1430	Other Accounts Receivable	11350	Other A/R Emp Payroll Ded	-	-	-	-	-	-	-	-	-	-	-	(42,981)
091	Mid-States General Office Div	1430	Other Accounts Receivable	11373	Employee equity advance	-	-	-	-	-	-	638,257	598,546	680,157	598,546	-	-
091	Mid-States General Office Div	1440	Accum prov for uncollectible accounts	12009	Damage Claims-Oracle AR	(191,628)	(201,083)	(322,749)	(345,905)	(340,595)	(291,710)	(313,318)	(309,091)	(301,010)	(308,000)	(316,572)	(315,321)
091	Mid-States General Office Div	1540	Plant Materials and Operating Supplies	12900	Pint M&S General	607,803	607,803	607,803	622,964	621,152	642,513	1,587,201	1,722,771	1,562,160	705,473	705,473	704,803
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01000	Non-project Labor	267,345	282,939	298,533	314,128	329,722	345,316	368,707	384,301	399,895	415,700	431,679	456,891
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	(532)	(532)	1,807	3,367	4,146	5,706	(532)	1,027	2,587	3,472	5,157	(228)
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01202	Pension Benefits Load	13,598	14,427	15,381	16,294	17,165	18,077	18,990	19,903	20,815	21,615	22,461	23,410
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01203	OPEB Benefits Load	10,319	11,058	11,908	12,722	13,498	14,311	15,124	15,937	16,750	17,413	18,114	18,901
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01221	Workers Comp Benefits Load	3,394	3,579	3,793	3,997	4,192	4,396	4,600	4,804	5,008	5,179	5,359	5,561
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01251	Medical Benefits Load	56,817	59,998	63,657	67,156	70,496	73,996	77,495	80,994	84,494	87,763	91,223	95,108
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01257	ESOP Benefits Load	10,740	11,380	12,115	12,818	13,490	14,193	14,896	15,600	16,303	16,980	17,698	18,503
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01263	RSP FACC Benefits Load	2,270	2,426	2,606	2,777	2,941	3,112	3,284	3,455	3,627	3,857	4,101	4,375
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01266	Life Benefits Load	534	565	601	635	668	702	736	771	805	838	874	913
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01269	LTD Benefits Load	1,470	1,579	1,705	1,825	1,939	2,059	2,179	2,299	2,419	2,526	2,639	2,766
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01294	NSC-OPEB Benefits Load	(19,654)	(20,568)	(21,619)	(22,624)	(23,583)	(24,589)	(25,594)	(26,599)	(27,604)	(29,342)	(31,180)	(33,244)
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01297	NSC-Pension Benefits Load	(2,014)	(2,056)	(2,104)	(2,150)	(2,195)	(2,241)	(2,287)	(2,334)	(2,380)	(2,730)	(3,101)	(3,518)
091	Mid-States General Office Div	1630	Stores Expense Undistributed	02001	Inventory Materials	12	12	12	12	12	12	12	12	12	12	12	12
091	Mid-States General Office Div	1630	Stores Expense Undistributed	02003	Material Cost - Other	48,779	48,779	49,655	51,348	51,348	52,214	107,958	140,862	157,518	157,518	157,518	157,518
091	Mid-States General Office Div	1630	Stores Expense Undistributed	02004	Warehouse Loading Charge	0	0	0	0	0	0	0	0	0	0	0	375
091	Mid-States General Office Div	1630	Stores Expense Undistributed	02005	Non-Inventory Supplies	35,125	35,125	37,434	37,494	37,494	37,494	39,208	39,208	48,074	49,525	49,751	49,751
091	Mid-States General Office Div	1630	Stores Expense Undistributed	03004	Vehicle Expense	65	65	65	65	65	65	65	65	65	65	65	431
091	Mid-States General Office Div	1630	Stores Expense Undistributed	04578	842 Real Estate Lease Expense	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189
091	Mid-States General Office Div	1630	Stores Expense Undistributed	04581	Non 842 Building Lease/Rents	700	700	700	700	700	700	700	700	700	700	700	700
091	Mid-States General Office Div	1630	Stores Expense Undistributed	05010	Office Supplies	903	916	1,259	1,259	1,318	1,318	1,318	1,318	1,318	1,402	1,402	1,402
091	Mid-States General Office Div	1630	Stores Expense Undistributed	05111	Postage/Delivery Services	1,542	1,542	1,542	1,542	1,550	1,591	1,591	1,591	1,731	1,731	1,731	1,731
091	Mid-States General Office Div	1630	Stores Expense Undistributed	05411	Meals and Entertainment	363	363	363	363	363	399	399	399	399	399	399	399
091	Mid-States General Office Div	1630	Stores Expense Undistributed	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	48	48	48
091	Mid-States General Office Div	1630	Stores Expense Undistributed	05414	Lodging	255	255	255	255	255	255	255	255	255	255	255	255
091	Mid-States General Office Div	1630	Stores Expense Undistributed	07421	Service Awards	-	-	-	-	-	-	-	-	-	48	48	48
091	Mid-States General Office Div	1630	Stores Expense Undistributed	07499	Misc Employee Welfare Exp	21	21	21	21	21	21	21	21	21	21	21	21
091	Mid-States General Office Div	1630	Stores Expense Undistributed	07590	Misc General Expense	55	55	55	55	64	64	64	64	64	64	64	64
091	Mid-States General Office Div	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	1,014,548	1,015,799	1,014,051	1,014,663	1,016,787	1,017,152	1,016,998	1,019,393	1,021,091	1,022,837	1,021,258	1,022,304
091	Mid-States General Office Div	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	107,829	115,017	122,206	129,394	136,583	143,772	150,960	158,149	165,337	172,526	179,715	186,903
091	Mid-States General Office Div	1650	Prepayments	13001	Prepaid-Worker's Comp Ins	(11,944)	-	-	(7,862)	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	1650	Prepayments	13012	Prepaid-COLI Ins Premium	4,329	3,017	1,704	392	10,130	13,518	12,205	10,892	9,580	8,267	6,955	5,642
091	Mid-States General Office Div	1650	Prepayments	13124	Ppd SW & HW Maint	(38,866)	(44,558)	(50,250)	(55,943)	(64,259)	(70,476)	(60,968)	(62,979)	(14,257)	(16,520)	(18,783)	(19,430)
091	Mid-States General Office Div	1823	Other Regulatory Assets	27725	Income Tax Recover Future	262,278	250,875	239,471	228,068	216,665	205,261	193,648	182,455	171,051	159,648	148,244	136,841
091	Mid-States General Office Div	1840	Clearing Account	13207	Ppd Locusview	11,763	12,096	12,081	12,081	12,081	12,081	12,081	12,081	12,081	12,081	12,081	42,351
091	Mid-States General Office Div	1840	Clearing Account	13600	Benefits A Cr Exp Medical Load	(796,672)	(993,998)	(1,203,569)	(1,399,423)	(1,591,400)	(1,788,039)	(1,979,242)	(2,174,814)	(2,372,199)	(182,525)	(393,970)	(611,639)
091	Mid-States General Office Div	1840	Clearing Account	13602	Benefits A Cr Exp ESOP Load	(160,116)	(199,774)	(241,894)	(281,257)	(319,840)	(359,361)	(397,789)	(437,095)	(476,766)	(37,828)	(81,650)	(126,761)
091	Mid-States General Office Div	1840	Clearing Account	13604	Benefits A Cr Exp RSP FACC Load	(39,053)	(48,725)	(58,998)	(68,599)	(78,010)	(87,649)	(97,022)	(106,609)	(116,284)	(12,858)	(27,753)	(43,086)
091	Mid-States General Office Div	1840	Clearing Account	13605	Benefits A Cr Exp Basic Life Load	(7,811)	(9,745)	(11,800)	(13,720)	(15,602)	(17,530)	(19,404)	(21,322)	(23,257)	(1,863)	(4,022)	(6,244)
091	Mid-States General Office Div	1840	Clearing Account	1													

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	
091	Mid-States General Office Div	1840	Clearing Account	13639	Capital Benefits F RSP FACC Load Clr	(8,110)	(10,157)	(14,403)	(17,688)	(20,381)	(23,843)	(21,919)	(25,532)	(29,028)	(5,935)	(11,040)	(9,948)	
091	Mid-States General Office Div	1840	Clearing Account	13640	Capital Benefits F Basic Life Load Clr	(1,674)	(2,075)	(2,907)	(3,552)	(4,080)	(4,758)	(4,381)	(5,090)	(5,775)	(622)	(1,362)	(1,204)	
091	Mid-States General Office Div	1840	Clearing Account	13641	Capital Benefits F LTD Load Clr	(5,448)	(6,772)	(9,520)	(11,646)	(13,388)	(15,628)	(14,383)	(16,721)	(18,983)	(1,900)	(4,267)	(3,761)	
091	Mid-States General Office Div	1840	Clearing Account	13642	Capital Benefits G Medical Trans out	-	(2)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	-	-	
091	Mid-States General Office Div	1840	Clearing Account	13643	Capital Benefits G Payroll Tax Trans out	-	-	(0)	-	-	-	-	-	-	-	-	-	
091	Mid-States General Office Div	1840	Clearing Account	13644	Capital Benefits G Emp ESOP Trans out	-	(0)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	
091	Mid-States General Office Div	1840	Clearing Account	13646	Capital Benefits G RSP FACC Trans out	-	(0)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	
091	Mid-States General Office Div	1840	Clearing Account	13647	Capital Benefits G Basic Life Trans out	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	-	
091	Mid-States General Office Div	1840	Clearing Account	13648	Capital Benefits G LTD Trans out	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	-	
091	Mid-States General Office Div	1840	Clearing Account	13649	Expense Benefits H Medical Trans out	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(115)	(7)	(7)	(10)
091	Mid-States General Office Div	1840	Clearing Account	13651	Expense Benefits H Emp ESOP Trans out	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(23)	(1)	(1)	(2)	
091	Mid-States General Office Div	1840	Clearing Account	13653	Expense Benefits H RSP FACC Trans out	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(6)	(0)	(1)	(1)
091	Mid-States General Office Div	1840	Clearing Account	13654	Expense Benefits H Basic Life Trans out	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	(0)
091	Mid-States General Office Div	1840	Clearing Account	13655	Expense Benefits H LTD Trans out	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(4)	(0)	(0)	(0)	(0)
091	Mid-States General Office Div	1840	Clearing Account	13802	842 Copier and Other Lease	7,953	8,450	8,947	9,444	9,941	10,438	10,935	11,432	11,929	12,426	12,923	13,420	
091	Mid-States General Office Div	1840	Clearing Account	13807	Cap Benefits F Pension Load Clr	(39,365)	(50,040)	(72,184)	(89,322)	(103,366)	(121,423)	(111,387)	(130,230)	(148,463)	(12,483)	(30,202)	(26,412)	
091	Mid-States General Office Div	1840	Clearing Account	13808	Cap Benefits F FAS 106 Load Clr	(39,590)	(49,102)	(68,831)	(84,101)	(96,614)	(112,702)	(103,760)	(120,549)	(136,795)	(23,523)	(20,382)		
091	Mid-States General Office Div	1840	Clearing Account	13809	Cap Benefits F Workers Comp Clr	(8,119)	(10,507)	(15,460)	(19,294)	(22,435)	(26,474)	(24,229)	(28,444)	(32,523)	(2,397)	(6,171)	(5,364)	
091	Mid-States General Office Div	1840	Clearing Account	13820	Workers' Comp Clearing	5,076	27,961	33,268	56,153	79,038	72,969	95,854	118,739	122,415	37,945	53,186	315	
091	Mid-States General Office Div	1840	Clearing Account	13821	Basic Life Insurance Clearing	25,819	30,721	42,741	47,643	52,545	68,471	73,373	78,275	94,177	13,550	10,050	26,113	
091	Mid-States General Office Div	1840	Clearing Account	13822	FAS/106 Clearing	516,487	645,609	774,731	903,853	1,032,975	1,162,096	1,291,218	1,420,340	1,549,462	65,862	(435,418)	(369,555)	
091	Mid-States General Office Div	1840	Clearing Account	13823	Medical/Dental Insurance Clearing	1,789,859	2,080,562	2,442,099	2,940,088	3,426,760	3,860,743	4,218,974	4,657,958	5,103,530	532,806	952,822	1,372,343	
091	Mid-States General Office Div	1840	Clearing Account	13824	LTD Clearing	53,624	69,897	73,660	89,934	106,207	115,897	132,170	148,444	158,286	30,330	32,711	42,811	
091	Mid-States General Office Div	1840	Clearing Account	13826	Employer ESOP Matching	170,283	199,286	230,416	258,581	286,684	314,396	355,488	383,243	411,357	28,807	58,286	101,732	
091	Mid-States General Office Div	1840	Clearing Account	13827	ESOP-Other Clearing	4,613	6,246	7,110	9,974	10,071	13,366	12,917	13,048	13,068	2,883	6,044	3,561	
091	Mid-States General Office Div	1840	Clearing Account	13828	Pension Cost Clearing	505,132	631,415	757,698	883,982	1,010,265	1,136,548	1,262,831	1,389,114	1,515,397	117,088	234,176	351,264	
091	Mid-States General Office Div	1840	Clearing Account	13836	PA Entry Clearing	(1,314,407)	(1,652,297)	(1,927,081)	(2,275,068)	(2,687,175)	(3,003,146)	(3,347,711)	(3,725,613)	(4,089,976)	(4,435,413)	(4,775,841)	(5,140,044)	
091	Mid-States General Office Div	1840	Clearing Account	13841	Employer ESOP Matching Accrual	(9,814)	(9,349)	(4,148)	(2,518)	(1,143)	1,413	(9,751)	(6,886)	(3,948)	1,752	5,036	(5,411)	
091	Mid-States General Office Div	1840	Clearing Account	13850	Benefits A Cr Exp Workers Comp	(46,473)	(57,983)	(70,208)	(81,633)	(92,832)	(104,302)	(115,456)	(126,864)	(138,378)	(9,611)	(20,767)	(32,101)	
091	Mid-States General Office Div	1840	Clearing Account	13851	Benefits B Worker's Comp Variance Clr	106,405	109,406	133,942	138,783	142,551	176,629	181,807	187,513	211,808	(14,444)	(4,223)	76,467	
091	Mid-States General Office Div	1840	Clearing Account	13860	Clearing Account - Benefits Other	4,710	5,917	7,129	9,386	10,937	12,509	14,050	15,605	17,162	1,561	3,127	4,685	
091	Mid-States General Office Div	1840	Clearing Account	13861	RSP FACC	59,047	69,355	79,536	89,623	99,741	109,592	124,646	134,544	144,344	9,811	19,895	35,375	
091	Mid-States General Office Div	1840	Clearing Account	13870	Capital Benefits G Workers Comp Trans out	-	(0)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-
091	Mid-States General Office Div	1840	Clearing Account	13873	Capital Benefits G Pension Trans out	-	(1)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-	-	-
091	Mid-States General Office Div	1840	Clearing Account	13874	Capital Benefits G FAS106 Trans out	-	(1)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-	-	-
091	Mid-States General Office Div	1840	Clearing Account	13875	Expense Benefits H Pension Trans out	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(30)	(2)	(2)	(2)
091	Mid-States General Office Div	1840	Clearing Account	13876	Expense Benefits H FAS106 Trans out	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(27)	(1)	(1)	(2)	
091	Mid-States General Office Div	1840	Clearing Account	13880	Benefits A Cr Exp Load Pension	(207,760)	(259,219)	(313,872)	(364,948)	(415,012)	(466,292)	(516,155)	(567,157)	(618,632)	(44,630)	(96,331)	(149,553)	
091	Mid-States General Office Div	1840	Clearing Account	13881	Benefits A Cr Exp Load FAS106	(185,109)	(230,958)	(279,653)	(325,160)	(369,767)	(415,456)	(459,883)	(505,324)	(551,187)	(36,989)	(79,840)	(123,951)	
091	Mid-States General Office Div	1840	Clearing Account	13882	Capital Benefits E Cap TU offset Pension	13,248	19,852	15,460	16,834	21,122	21,728	22,396	21,398	22,147	4,265	2,608	(5,187)	
091	Mid-States General Office Div	1840	Clearing Account	13883	Capital Benefits E Cap TU offset FAS106	48,068	63,394	69,399	80,520	94,117	104,625	115,442	124,701	135,315	(15,402)	(366,632)	(391,917)	
091	Mid-States General Office Div	1840	Clearing Account	13886	Capital Benefits D True up Pension	(13,248)	(19,852)	(15,460)	(16,834)	(21,122)	(21,728)	(22,396)	(21,398)	(22,147)	(4,265)	(2,608)	5,187	
091	Mid-States General Office Div	1840	Clearing Account	13887	Capital Benefits D True up FAS106	(48,068)	(63,394)	(69,399)	(80,520)	(94,117)	(104,625)	(115,442)	(124,701)	(135,315)	15,402	366,632	391,917	
091	Mid-States General Office Div	1840	Clearing Account	13889	Benefits B Pension Variance Clr	(3,682)	(14,240)	(7,105)	(9,436)	(16,567)	(17,631)	(18,460)	(16,921)	(18,159)	(7,403)	(4,918)	8,636	
091	Mid-States General Office Div	1840	Clearing Account	13890	Benefits B FAS106 Variance Clr	(65,189)	(91,203)	(101,452)	(120,136)	(143,096)	(160,650)	(177,995)	(193,230)	(210,941)	25,259	625,642	668,058	
091	Mid-States General Office Div	1840	Clearing Account	13891	Capital Benefits D True up WorkComp	62,605	63,390	78,076	80,852	82,870	103,340	106,688	110,296	124,872	(8,684)	(2,467)	45,268	
091	Mid-States General Office Div	1840	Clearing Account	13892	Capital Benefits E Cap TU offset WorkComp	(62,605)	(63,390)	(78,076)	(80,852)	(82,870)	(103,340)	(106,688)	(110,296)	(124,872)	8,684	2,467	(45,268)	
091	Mid-States General Office Div	1840	Clearing Account	13893	Expense Benefits H Workers Comp Transfer out	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(7)	(0)	(0)	(1)	
091	Mid-States General Office Div	1840	Clearing Account	13896	842 Fleet Lease	190,617	202,089	213,562	225,035	236,524	248,013	259,502	271,527	283,551	295,576	307,601	319,902	
091	Mid-States General Office Div	1840	Clearing Account	27002	842 Real Estate Lease - Distribution	353,404	375,345	397,131	476,011	441,340	463,126	484,912	506,698	528,484	550,270	572,056	651,778	
091	Mid-States General Office Div	1840	Clearing Account	27004	842 Fleet Lease	(190,617)	(202,089)	(213,562)	(225,035)	(236,524)	(248,013)	(259,502)	(271,527)	(283,551)	(295,576)	(307,601)	(319,902)	
091	Mid-States General Office Div	1840	Clearing Account	27006	842 Copier and Other Lease	(7,953)	(8,450)	(8,947)	(9,444)	(9,941)	(10,438)	(10,935)	(11,432)	(11,929)	(12,426)	(12,923)	(13,420)	
091	Mid-States General Office Div	1860	Miscellaneous deferred debits	13207	Ppd Locusview	-	-	-	-	-	-	-	-	-	-	-	-	
091	Mid-States General Office Div	1860	Miscellaneous deferred debits	13957	Def Dr - Payroll Clearing	13,999	13,999	13,999	-	-	-	-	-	542	-	367	2,044	
091	Mid-States General Office Div	1860	Miscellaneous deferred debits	14132	COLI Cash surrender Value	298,843	301,462	303,462	308,722	318,879	324,470	325,684	327,773	320,245	326,819	322,346	326,699	
091	Mid-States General Office Div	1860	Miscellaneous deferred debits	14168	RS-Taxes Withheld	83,635	83,635	83,635	54,115	54,115	54,115	-	-	-	-	102,671	102,671	
091	Mid-States General Office Div	1860	Miscellaneous deferred debits	27002	842 Real Estate Lease - Distribution	4,332,273	4,263,319	4,194,234	4,125,018	4,055,671	5,368,711	5,296,586	5,224,372	5,152,069	5,079,677	5,007,195	4,934,624	
091	Mid-States General Office Div	1860	Miscellaneous deferred debits	27004	842 Fleet Lease	390,293	379,908	369,493	359,049	379,914	369,456	358,969	384,098	373,082	362,035	350,958	374,726	
091	Mid-States General Office Div	1860	Miscellaneous deferred debits	27006	842 Copier and Other Lease	9,784	9,302	8,820	8,337	7,853	7,369	6,883	6,397	5,910	5,422	4,933	4,443	
091	Mid-States General Office Div	1890	Unamortized Loss on Reacquired Debt	19105	Retirement Premium on NP Series Q	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
091	Mid-States General Office Div	1890	Unamortized Loss on Reacquired Debt	19107	Retirement Premium on NP Series T	120,915	90,686	60,457	30,229	(0)	(30,229)	(60,458)	(0)	(0)	(0)	(0)	(0)	
091	Mid-States General Office Div	1890	Unamortized Loss on Reacquired Debt	19108	Retirement Premium on NP Series U	460,899	430,173	399,446	368,720	337,993	307,266	276,540	245,813	215,087	184,360	153,633	122,907	
091	Mid-States General Office Div	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	3,067,771	3,067,771	3,022,480	3,022,480	3,022,480	3,014,245	3,014,245	3,014,245	3,508,643	3,508,643	3,508,643	3,894,731	
091	Mid-States General Office Div	1900	Accumulated Deferred Income Taxes	28206	Accum Defer State Inc Tax	823,175	823,175	812,801	812,801	812,801	811,603	811,603	811,603	949,824	949,824	949,824	1,052,644	
091	Mid-States General Office Div	2241	Unamortized debt expense	13501	Med Terms Ser A-1	37,912	37,264	36,616	35,968	35,320	34,672	34,024	33,376	32,728	32,080	31,432	30,784	
091	Mid-States General Office Div	2270	Obligations under Capital Leases - Non Current	13207	Ppd Locusview	153	153	153	153	153	153	153	153	153	153	153	153	
091	Mid-States General Office Div	2270</																

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091	Mid-States General Office Div	2320	Accounts Payable	21050	Accrued Payroll	(122,712)	(127,636)	(198,788)	(247,183)	(265,484)	(283,088)	(106,770)	(158,911)	(216,951)	(249,469)	(308,063)	(121,555)
091	Mid-States General Office Div	2320	Accounts Payable	21052	Vision Plan	(1,048)	(1,018)	(2,035)	(1,010)	(1,002)	-	(1,486)	-	(1,001)	-	(1,018)	(1,485)
091	Mid-States General Office Div	2320	Accounts Payable	21053	Pretax Flex Medical Plan	(11,031)	(10,017)	(8,137)	(2,570)	(1,166)	(1,357)	(3,258)	1,637	378	(26)	149	(965)
091	Mid-States General Office Div	2320	Accounts Payable	21054	Pretax Dependent Care Plan	(1,579)	(2,348)	(3,118)	(826)	(1,211)	(1,595)	(2,557)	(838)	(1,233)	(2,222)	(1,489)	(2,368)
091	Mid-States General Office Div	2320	Accounts Payable	21178	Health Spending Account	(20)	-	-	-	984	984	-	-	-	-	-	-
091	Mid-States General Office Div	2320	Accounts Payable	21306	RSP FACC Empr Payable	(10,674)	(20,577)	(30,758)	(40,845)	(50,963)	(60,815)	(75,869)	(85,568)	(95,367)	(105,179)	(115,263)	-
091	Mid-States General Office Div	2320	Accounts Payable	21308	Emp Lifelock Deductions	(425)	(416)	(408)	(408)	(399)	-	(399)	-	-	(416)	(416)	-
091	Mid-States General Office Div	2320	Accounts Payable	23501	Customer Contributions	1,068,471	1,068,471	1,068,471	1,068,471	1,068,471	1,068,471	1,068,471	1,068,471	1,068,471	1,068,471	1,068,471	1,068,471
091	Mid-States General Office Div	2320	Accounts Payable	24618	Stocked Item PO Clearing	(76,041)	(76,041)	(66,891)	(64,615)	(64,615)	(77,091)	(77,091)	(54,523)	(54,523)	(54,523)	(54,523)	(54,523)
091	Mid-States General Office Div	2360	Taxes accrued	25102	Empr Fica-Accrual	(64,182)	(79,121)	(93,730)	(103,327)	(128,373)	(143,900)	(217,609)	(226,828)	(228,497)	(244,227)	(2,662)	(63,512)
091	Mid-States General Office Div	2360	Taxes accrued	25104	Empr Futa-Accrual	(333)	(118)	(18)	(20)	(18)	(16)	(15)	(16)	(16)	(15)	(34)	(17)
091	Mid-States General Office Div	2360	Taxes accrued	25107	State Unemployment Tax	(323)	(238)	(52)	(14)	(12)	(8)	(2)	(2)	(3)	(3)	(34)	(10)
091	Mid-States General Office Div	2360	Taxes accrued	25114	State Franchise Tax Acctl	2,518	2,518	2,518	2,518	2,518	2,518	2,518	2,518	2,518	2,518	2,518	2,518
091	Mid-States General Office Div	2360	Taxes accrued	25201	Ad Valorem Tax	(17,727)	(17,727)	(17,727)	(17,727)	(17,727)	(17,727)	(17,727)	(17,652)	(17,652)	(17,652)	(17,500)	(17,337)
091	Mid-States General Office Div	2410	Tax collections	27201	Emp Fica-Accrual	(1,107)	(1,107)	(1,107)	(957)	(957)	(1,314)	(1,435)	(974)	(974)	(974)	(1,308)	(6,120)
091	Mid-States General Office Div	2410	Tax collections	27204	Emp Fit-Accrual	(1,891)	(1,891)	(1,891)	(1,680)	(1,680)	(2,972)	(2,313)	(1,700)	(1,701)	(1,701)	(2,044)	(1,939)
091	Mid-States General Office Div	2410	Tax collections	27205	Emp Sit-Accrual	(213)	(213)	(213)	(126)	(126)	(222)	(141)	(141)	(141)	(141)	(141)	(92)
091	Mid-States General Office Div	2410	Tax collections	27206	Emp Local Tax-Accrual	0	0	0	36	36	29	31	31	31	31	31	77
091	Mid-States General Office Div	2410	Tax collections	27209	City Franchise Tax	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
091	Mid-States General Office Div	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan	(809,000)	(1,031,000)	(1,520,649)	(1,704,820)	(1,879,992)	(2,056,101)	(2,934,238)	(3,017,859)	(2,916,206)	(3,075,206)	(2,099,150)	(2,352,150)
091	Mid-States General Office Div	2430	Obligations under Capital Leases - Current	13207	Ppd Locusview	(153)	(153)	(153)	(153)	(153)	(153)	(153)	(153)	(153)	(153)	(153)	(153)
091	Mid-States General Office Div	2430	Obligations under Capital Leases - Current	27002	842 Real Estate Lease - Distribution	(854,724)	(857,942)	(861,166)	(864,396)	(867,631)	(866,970)	(869,658)	(872,403)	(875,151)	(877,902)	(880,656)	(883,413)
091	Mid-States General Office Div	2430	Obligations under Capital Leases - Current	27004	842 Fleet Lease	(121,789)	(121,336)	(120,883)	(120,428)	(124,891)	(124,439)	(123,986)	(129,232)	(128,789)	(128,345)	(127,901)	(134,457)
091	Mid-States General Office Div	2430	Obligations under Capital Leases - Current	27006	842 Copier and Other Lease	(5,831)	(5,841)	(5,850)	(5,860)	(5,870)	(5,880)	(5,890)	(5,900)	(5,910)	(5,422)	(4,933)	(4,443)
091	Mid-States General Office Div	2530	Other deferred credits	27706	Fas 106/OPEB	13,543,263	13,545,569	13,547,874	13,550,179	13,552,485	13,554,790	13,557,095	13,559,401	13,561,706	17,200,778	13,642,052	13,963,245
091	Mid-States General Office Div	2530	Other deferred credits	27712	Deferred Retirement Costs	(3,663,861)	(3,667,411)	(3,670,961)	(3,674,511)	(3,678,062)	(3,681,631)	(3,685,320)	(3,689,008)	(3,692,578)	(3,696,292)	(3,700,006)	(3,703,721)
091	Mid-States General Office Div	2530	Other deferred credits	27713	Dir Retirement Plan Accr	(365,270)	(360,190)	(355,110)	(350,031)	(344,951)	(338,271)	(334,791)	(329,712)	(324,632)	(319,515)	(314,398)	(309,281)
091	Mid-States General Office Div	2530	Other deferred credits	27728	FAS 106 Premiums Incurred	271,947	334,067	372,888	887,818	1,027,254	1,127,661	1,269,040	1,217,676	1,664,890	(263,835)	1,116	47,565
091	Mid-States General Office Div	2530	Other deferred credits	27729	FAS 106 Claims Incurred	1,067,776	1,326,898	1,513,759	1,929,514	2,212,546	2,359,018	2,587,735	2,751,741	2,901,921	250,567	475,321	745,478
091	Mid-States General Office Div	2530	Other deferred credits	27730	FAS 106 Premiums W/H	(536,906)	(656,482)	(773,573)	(897,633)	(1,025,449)	(974,071)	(1,146,358)	(1,219,103)	(1,340,021)	(122,732)	(239,395)	(356,040)
091	Mid-States General Office Div	2530	Other deferred credits	27749	FAS 106 Retiree Life Insurance Premiums	26,301	34,534	50,825	50,825	58,878	66,931	74,984	83,037	91,089	7,960	46,118	55,031
091	Mid-States General Office Div	2820	Accum deferred income taxes-Other property	28201	Accum Defer Fed Income	(717,357)	(717,357)	(719,885)	(719,885)	(719,885)	(720,825)	(720,825)	(720,825)	(683,408)	(683,408)	(683,408)	(685,114)
091	Mid-States General Office Div	2820	Accum deferred income taxes-Other property	28206	Accum Defer State Inc Tax	(192,903)	(192,903)	(194,014)	(194,014)	(194,014)	(194,477)	(194,477)	(194,477)	(185,007)	(185,007)	(185,007)	(185,267)
091	Mid-States General Office Div	2830	Accumulated deferred income taxes-Other	28201	Accum Defer Fed Income	(4,860,329)	(4,860,329)	(4,936,445)	(4,936,445)	(4,936,445)	(5,022,385)	(5,022,385)	(5,022,385)	(5,559,572)	(5,559,572)	(5,559,572)	(5,403,391)
091	Mid-States General Office Div	2830	Accumulated deferred income taxes-Other	28206	Accum Defer State Inc Tax	(1,306,976)	(1,306,976)	(1,330,409)	(1,330,409)	(1,330,409)	(1,355,013)	(1,355,013)	(1,355,013)	(1,505,028)	(1,505,028)	(1,505,028)	(1,461,167)
092	Illinois Division	2830	Accumulated deferred income taxes-Other	28206	Accum Defer State Inc Tax	0	0	0	0	0	0	0	0	0	0	0	0
093	Tennessee Division	1010	Gas Plant in Service	10004	Transmission Plant	14,598,444	14,598,444	14,598,444	14,598,444	14,598,444	14,598,444	14,598,444	14,598,444	14,598,444	14,598,444	14,598,444	14,598,444
093	Tennessee Division	1010	Gas Plant in Service	10006	General Dist System Plant	661,021,268	662,135,569	673,238,044	676,299,867	678,883,571	683,151,670	688,712,052	692,783,460	701,038,760	702,740,168	704,523,490	707,956,350
093	Tennessee Division	1010	Gas Plant in Service	10008	General Plant	18,794,817	18,795,896	18,812,691	18,837,768	18,824,658	18,857,728	18,951,420	18,859,377	18,938,722	18,898,176	18,949,871	18,965,625
093	Tennessee Division	1070	Construction work in progress	01005	Capitalized Project Labor	32,972,873	33,133,763	33,336,861	33,509,230	33,689,612	33,867,625	34,128,685	34,302,440	34,465,588	34,633,935	34,799,966	35,016,585
093	Tennessee Division	1070	Construction work in progress	01009	Capital Labor Accrual	197,673	194,293	262,440	289,762	307,846	350,262	198,650	237,925	270,865	287,593	325,098	198,791
093	Tennessee Division	1070	Construction work in progress	01252	Medical Benefits Variance	737	737	737	737	737	737	737	737	737	737	737	737
093	Tennessee Division	1070	Construction work in progress	01253	Medical Benefits Projects	3,425,997	3,458,557	3,500,518	3,535,734	3,572,586	3,609,145	3,662,478	3,698,041	3,731,486	3,765,181	3,797,707	3,840,559
093	Tennessee Division	1070	Construction work in progress	01256	Payroll Tax Projects	1,378,823	1,391,777	1,407,815	1,421,604	1,436,035	1,450,218	1,471,102	1,484,981	1,497,995	1,511,463	1,524,746	1,541,805
093	Tennessee Division	1070	Construction work in progress	01259	ESOP Benefits Projects	751,195	757,810	770,846	779,818	788,776	798,860	797,988	808,225	818,455	826,620	836,210	834,033
093	Tennessee Division	1070	Construction work in progress	01262	Other Benefits Projects	20,343	20,401	21,169	21,481	21,796	22,221	20,320	20,885	21,691	22,046	22,539	20,425
093	Tennessee Division	1070	Construction work in progress	01265	RSP FACC Benefits Projects	112,172	113,824	115,869	117,627	119,467	121,275	123,938	125,707	127,367	129,384	131,675	134,619
093	Tennessee Division	1070	Construction work in progress	01268	Life Benefits Projects	115,531	114,308	145,797	158,607	167,217	186,922	118,279	136,543	151,895	156,235	172,923	118,217
093	Tennessee Division	1070	Construction work in progress	01271	LTD Benefits Projects	112,340	113,410	114,736	115,875	117,067	118,238	119,953	121,101	122,182	123,280	124,345	125,695
093	Tennessee Division	1070	Construction work in progress	01290	Other Benefits Projects	7,726,530	7,726,530	7,726,530	7,726,530	7,726,530	7,726,530	7,726,530	7,726,530	7,726,530	7,726,530	7,726,530	7,726,530
093	Tennessee Division	1070	Construction work in progress	01291	Pension Benefits Projects	1,522,720	1,531,338	1,542,023	1,551,200	1,560,808	1,570,248	1,584,084	1,593,331	1,602,020	1,610,555	1,618,522	1,628,655
093	Tennessee Division	1070	Construction work in progress	01292	OPEB Benefits Projects	1,533,722	1,541,415	1,551,039	1,559,258	1,567,868	1,576,333	1,588,392	1,596,715	1,604,596	1,612,020	1,618,696	1,626,749
093	Tennessee Division	1070	Construction work in progress	01293	Workers Comp Benefits Projects	373,183	375,110	377,496	379,547	381,693	383,803	386,910	389,974	390,910	392,772	394,465	396,639
093	Tennessee Division	1070	Construction work in progress	01296	NSC-OPEB Benefits Projects	(630,624)	(652,022)	(675,396)	(697,298)	(719,136)	(741,457)	(775,203)	(797,865)	(819,768)	(858,268)	(896,860)	(957,042)
093	Tennessee Division	1070	Construction work in progress	01299	NSC-Pension Benefits Projects	(46,543)	(47,529)	(48,606)	(49,615)	(50,621)	(51,650)	(53,205)	(54,249)	(55,258)	(63,025)	(70,810)	(82,950)
093	Tennessee Division	1070	Construction work in progress	02001	Inventory Materials	85,256,273	85,527,260	86,333,833	87,140,832	87,675,008	88,448,505	89,026,340	89,608,492	90,135,047	91,748,484	93,226,840	93,694,190
093	Tennessee Division	1070	Construction work in progress	02002	Material Cost - Major Items	139,859	139,859	139,859	139,859	140,472	140,472	140,472	140,472	140,472	140,472	140,472	141,128
093	Tennessee Division	1070	Construction work in progress	02004	Warehouse Loading Charge	5,004,689	5,013,603	5,042,294	5,072,577	5,091,755	5,117,211	5,142,390	5,167,890	5,183,385	5,226,192	5,297,350	5,320,977
093	Tennessee Division	1070	Construction work in progress	03004	Vehicle Expense	20,340	20,786	21,195	21,195	21,195	21,235	21,235	21,235	21,284	21,284	21,284	21,701
093	Tennessee Division	1070	Construction work in progress	04070	Insurance-Other	5,551,772	5,597,356	5,638,621	5,683,711	5,729,246	5,774,048	5,819,688	5,865,820	5,912,130	5,958,535	6,004,261	6,048,672
093	Tennessee Division	1070	Construction work in progress	04212	IT Equipment	748,508	748,508	748,508	748,508	749,211	749,211	749,211	749,211	751,502	751,502	751,502	842,284
093	Tennessee Division	1070	Construction work in progress														

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21
093	Tennessee Division	1070	Construction work in progress	07605	Heavy Equipment Cap Accrual	40,975	30,095	33,034	39,761	29,121	37,655	34,578	34,163	38,428	37,099	29,489	33,186
093	Tennessee Division	1070	Construction work in progress	07606	Insurance Cap Accrual	18,711	17,212	19,411	19,558	19,326	19,475	19,752	19,855	19,673	19,548	18,966	19,955
093	Tennessee Division	1070	Construction work in progress	07607	Telecom Cap Accrual	11,042	11,280	12,375	10,624	8,044	16,692	7,702	12,384	11,605	11,060	12,305	11,370
093	Tennessee Division	1070	Construction work in progress	07608	Uniform Cap Accrual	2,904	1,441	1,897	213	754	7,059	5,290	11,141	2,472	6,714	4,070	3,715
093	Tennessee Division	1070	Construction work in progress	07609	Utility Cap Accrual	13,866	15,073	22,204	20,539	14,172	17,771	24,971	26,231	20,299	17,366	13,444	21,329
093	Tennessee Division	1070	Construction work in progress	09911	Reimbursements	(19,358,091)	(19,393,349)	(19,464,836)	(20,334,889)	(20,372,078)	(20,590,248)	(20,607,014)	(20,936,083)	(20,998,178)	(21,059,388)	(21,092,921)	(21,134,273)
093	Tennessee Division	1070	Construction work in progress	10028	MEC Payment	51,770	51,770	51,770	51,770	51,770	51,770	51,770	51,770	51,770	51,770	51,770	51,770
093	Tennessee Division	1070	Construction work in progress	14218	Rule 8209	-	-	-	-	-	217,645	217,645	217,645	217,645	217,645	217,645	217,645
093	Tennessee Division	1080	Accum Prov for Depreciation	00000	Default	(222,717,240)	(223,180,021)	(224,235,224)	(225,467,015)	(226,556,633)	(227,674,324)	(228,782,773)	(229,386,325)	(230,238,338)	(231,375,190)	(232,552,440)	(233,736,092)
093	Tennessee Division	1080	Accum Prov for Depreciation	04881	WIP Salvage	(401,474)	(401,474)	(401,474)	(401,474)	(401,474)	(401,474)	(401,474)	(401,474)	(401,474)	(401,474)	(401,474)	(401,474)
093	Tennessee Division	1080	Accum Prov for Depreciation	04882	WIP Removal Cost	953,642	979,769	1,063,317	1,205,312	1,306,018	1,329,718	1,518,323	1,447,960	1,233,286	1,179,539	1,140,174	1,093,416
093	Tennessee Division	1210	Nonutility property	10006	General Dist System Plant	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
093	Tennessee Division	1210	Nonutility property	10008	General Plant	(544,442)	(544,442)	(544,442)	(544,442)	(544,442)	(544,442)	(544,442)	(544,442)	(544,442)	(544,442)	(544,442)	(544,442)
093	Tennessee Division	1210	Nonutility property	10222	Nonutility-Land	544,442	544,442	544,442	544,442	544,442	544,442	544,442	544,442	544,442	544,442	544,442	544,442
093	Tennessee Division	1420	Customer accounts receivable	10911	Unbilled Base Charge	1,615,886	1,529,766	1,538,238	1,403,121	1,611,999	1,612,083	1,607,997	1,605,081	1,740,193	1,737,451	1,739,883	1,746,785
093	Tennessee Division	1420	Customer accounts receivable	10912	Unbilled Commodity Charge	6,588,901	5,286,063	3,921,464	2,931,387	1,224,548	1,105,343	1,172,554	1,267,400	1,505,586	3,523,233	8,989,525	8,291,917
093	Tennessee Division	1420	Customer accounts receivable	10915	Mechanized Billing	11,614,139	12,543,087	8,845,132	8,396,650	6,237,427	5,174,348	5,273,429	3,783,982	4,458,892	5,236,856	7,054,642	11,855,794
093	Tennessee Division	1420	Customer accounts receivable	10917	Unapplied CIS Payments	784	784	784	784	784	784	784	784	784	784	784	784
093	Tennessee Division	1420	Customer accounts receivable	10918	Misc CIS Charges	-	-	-	-	-	-	-	-	-	-	-	(8)
093	Tennessee Division	1420	Customer accounts receivable	10921	Special Billing-Gas Serv	1,478,363	1,418,070	1,301,904	1,140,067	1,223,481	1,261,594	1,219,772	1,313,266	1,410,239	1,332,338	1,847,968	1,96

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Balance Sheet Accounts
Calendar 2021

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21
093	Tennessee Division	1840	Clearing Account	13874	Capital Benefits G FAS106 Trans out	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-
093	Tennessee Division	1840	Clearing Account	13875	Expense Benefits H Pension Trans out	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	-	-	-
093	Tennessee Division	1840	Clearing Account	13876	Expense Benefits H FAS106 Trans out	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	-	-	-
093	Tennessee Division	1840	Clearing Account	13877	Expense Benefits J Pension Trans in	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	-	-	-
093	Tennessee Division	1840	Clearing Account	13878	Expense Benefits J FAS106 Trans in	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	-	-	-
093	Tennessee Division	1840	Clearing Account	13893	Expense Benefits H Workers Comp Transfer out	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-
093	Tennessee Division	1840	Clearing Account	13896	842 Fleet Lease	1,144,134	1,218,709	1,294,356	1,368,652	1,444,871	1,522,071	1,596,233	1,671,459	1,746,945	1,821,924	1,896,902	1,972,972
093	Tennessee Division	1840	Clearing Account	13897	Expense Benefits J Workers Comp Trans in	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-	-	-
093	Tennessee Division	1840	Clearing Account	13899	Benefits K Workers Comp Transfers	3	3	3	3	3	3	3	3	3	-	-	-
093	Tennessee Division	1840	Clearing Account	27002	842 Real Estate Lease - Distribution	(18,740)	(19,969)	(21,043)	(17,618)	(23,869)	(24,983)	(26,098)	(27,212)	(28,326)	(29,440)	(30,555)	(27,874)
093	Tennessee Division	1840	Clearing Account	27004	842 Fleet Lease	(1,144,134)	(1,218,709)	(1,294,356)	(1,368,652)	(1,444,871)	(1,522,071)	(1,596,233)	(1,671,459)	(1,746,945)	(1,821,924)	(1,896,902)	(1,972,972)
093	Tennessee Division	1840	Clearing Account	27005	842 Tower Lease	11,794	12,044	12,294	10,557	10,557	10,557	10,557	10,557	10,557	10,557	10,557	10,557
093	Tennessee Division	1840	Clearing Account	27006	842 Copier and Other Lease	(22,270)	(23,662)	(25,054)	(26,446)	(27,837)	(29,229)	(30,621)	(32,013)	(33,405)	(34,797)	(36,189)	(37,580)
093	Tennessee Division	1860	Miscellaneous deferred debits	13207	Ppd Locusview	154,495	143,422	132,331	121,222	110,095	98,949	87,786	76,604	65,405	54,187	42,951	31,696
093	Tennessee Division	1860	Miscellaneous deferred debits	14218	Rule 8209	667,461	821,375	988,818	1,181,228	1,384,421	1,322,678	1,525,933	1,773,420	2,150,533	2,447,729	2,736,955	3,047,566
093	Tennessee Division	1860	Miscellaneous deferred debits	27002	842 Real Estate Lease - Distribution	1,235,597	1,194,158	1,152,648	1,111,067	1,069,415	2,060,933	2,017,675	1,974,380	1,931,046	1,887,674	1,844,263	1,800,814
093	Tennessee Division	1860	Miscellaneous deferred debits	27004	842 Fleet Lease	2,454,087	2,385,668	2,383,489	2,361,727	2,517,413	2,601,394	2,533,382	2,545,490	2,519,780	2,448,672	2,379,409	2,351,941
093	Tennessee Division	1860	Miscellaneous deferred debits	27005	842 Tower Lease	2,187,749	2,177,615	2,167,460	2,171,196	2,160,762	2,150,307	2,139,830	2,129,333	2,118,815	2,243,778	2,232,779	2,357,195
093	Tennessee Division	1860	Miscellaneous deferred debits	27006	842 Copier and Other Lease	27,135	25,787	24,437	23,084	21,729	20,372	19,013	17,651	16,287	14,921	13,552	12,181
093	Tennessee Division	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	8,982,164	8,962,454	9,133,081	8,999,950	8,866,818	8,730,858	8,597,726	8,464,595	7,789,873	7,656,741	7,523,610	6,966,359
093	Tennessee Division	1900	Accumulated Deferred Income Taxes	28206	Accum Defer State Inc Tax	5,228,644	5,228,644	10,696,646	10,696,646	10,696,646	10,633,390	10,633,390	10,633,390	12,081,835	12,081,835	12,081,835	12,091,587
093	Tennessee Division	1910	Unrecovered Purchased Gas Costs	14084	Gas Purchases	8,763,639	9,735,070	6,678,235	4,806,883	4,062,010	3,664,242	4,174,454	4,148,868	5,358,235	7,323,549	12,609,054	10,452,186
093	Tennessee Division	1910	Unrecovered Purchased Gas Costs	14087	PBR Recoveries	2,553,482	2,362,865	2,052,940	2,038,792	2,071,447	2,131,479	2,229,056	2,278,859	2,359,968	2,536,498	2,622,253	2,567,793
093	Tennessee Division	1910	Unrecovered Purchased Gas Costs	14088	Recoveries	(3,538,702)	(3,276,480)	(481,257)	346,425	1,583,359	2,787,612	4,153,698	5,762,768	7,169,947	8,256,553	6,992,700	3,760,624
093	Tennessee Division	1910	Unrecovered Purchased Gas Costs	14089	Unbilled Recoveries	(4,190,241)	(3,889,949)	(2,775,843)	(2,252,814)	(981,421)	(878,898)	(933,580)	(1,075,018)	(1,405,589)	(2,907,480)	(7,649,219)	(6,151,459)
093	Tennessee Division	1910	Unrecovered Purchased Gas Costs	29005	Bad Debt Gas Cost	40,369	43,696	45,795	47,872	45,517	59,396	78,370	88,041	104,285	54,900	91,881	116,324
093	Tennessee Division	2270	Obligations under Capital Leases - Non Current	13207	Ppd Locusview	(20,159)	(9,241)	(5,045)	(841)	-	-	-	-	-	-	-	-
093	Tennessee Division	2270	Obligations under Capital Leases - Non Current	27002	842 Real Estate Lease - Distribution	(766,398)	(722,730)	(678,985)	(635,165)	(591,198)	(1,584,762)	(1,543,566)	(1,502,182)	(1,460,762)	(1,419,306)	(1,377,814)	(1,336,285)
093	Tennessee Division	2270	Obligations under Capital Leases - Non Current	27004	842 Fleet Lease	(1,682,794)	(1,624,134)	(1,622,390)	(1,607,106)	(1,738,152)	(1,809,250)	(1,749,614)	(1,759,460)	(1,734,846)	(1,675,421)	(1,616,730)	(1,594,105)
093	Tennessee Division	2270	Obligations under Capital Leases - Non Current	27005	842 Tower Lease	(2,112,063)	(2,103,049)	(2,094,002)	(2,095,952)	(2,086,601)	(2,077,227)	(2,067,831)	(2,059,427)	(2,050,972)	(2,175,240)	(2,166,437)	(2,290,254)
093	Tennessee Division	2270	Obligations under Capital Leases - Non Current	27006	842 Copier and Other Lease	(11,070)	(9,694)	(8,316)	(6,936)	(5,554)	(4,169)	(2,781)	(1,392)	-	-	-	-
093	Tennessee Division	2320	Accounts Payable	21000	Net Payroll	(502,407)	(710,260)	(927,446)	(1,133,283)	(1,344,131)	(1,564,239)	(1,891,931)	(2,123,148)	(2,351,926)	(228,822)	(744,279)	(1,107,534)
093	Tennessee Division	2320	Accounts Payable	21007	Emp Supp Life Ins	(442)	(505)	-	-	-	(72)	(432)	-	-	-	(379)	(390)
093	Tennessee Division	2320	Accounts Payable	21010	Emp Ad&D	(95)	(110)	-	-	-	(14)	(96)	-	-	-	(94)	(91)
093	Tennessee Division	2320	Accounts Payable	21018	Emp United Way	(2,126)	(2,703)	45	(531)	(1,108)	45	(685)	(1,141)	-	(429)	(829)	-
093	Tennessee Division	2320	Accounts Payable	21020	Federal PAC	-	-	-	-	-	59	-	-	-	-	-	-
093	Tennessee Division	2320	Accounts Payable	21033	Empr Esop	(2,843)	(3,062)	(5,020)	(5,965)	(6,700)	(8,182)	(3,089)	(4,484)	(5,767)	(6,492)	(8,011)	(3,442)
093	Tennessee Division	2320	Accounts Payable	21035	Empr Ltd Ins	6,550	8,489	12,459	12,459	14,445	16,512	18,609	20,758	22,959	22,959	27,409	29,718
093	Tennessee Division	2320	Accounts Payable	21036	Empr Basic Life	3,703	4,883	7,271	7,271	8,466	9,710	10,972	12,263	13,583	13,583	16,257	17,645
093	Tennessee Division	2320	Accounts Payable	21043	Emp Medical Prem W/H	(24,077)	(38,601)	(53,438)	(68,051)	(83,122)	(98,612)	(121,886)	(138,560)	(155,274)	(16,967)	(33,595)	(59,824)
093	Tennessee Division	2320	Accounts Payable	21045	Emp Dental Prem W/H	(1,344)	(2,124)	(2,903)	(3,677)	(4,477)	(5,298)	(6,522)	(7,372)	(8,231)	(850)	(1,707)	(3,023)
093	Tennessee Division	2320	Accounts Payable	21047	Medical/Dental Clearing	273	448	623	799	974	1,159	1,341	1,530	1,725	195	391	590
093	Tennessee Division	2320	Accounts Payable	21050	Accrued Payroll	(158,507)	(159,538)	(259,841)	(306,756)	(338,911)	(410,195)	(159,075)	(225,532)	(280,824)	(313,353)	(394,946)	(166,273)
093	Tennessee Division	2320	Accounts Payable	21052	Vision Plan	(539)	(558)	(1,117)	(558)	(565)	-	(838)	-	(580)	-	(569)	(888)
093	Tennessee Division	2320	Accounts Payable	21053	Pretax Flex Medical Plan	1,400	1,413	3,665	3,806	3,559	3,395	2,055	644	267	3,186	3,228	2,058
093	Tennessee Division	2320	Accounts Payable	21054	Pretax Dependent Care Plan	(385)	(769)	(1,154)	(1,538)	(1,923)	(2,308)	(2,885)	(3,269)	(3,654)	(4,039)	(4,231)	(4,423)
093	Tennessee Division	2320	Accounts Payable	21101	Estimated Gas Cost	(7,697,022)	(8,568,784)	(6,302,134)	(5,407,199)	(4,610,825)	(4,268,474)	(5,110,984)	(5,265,005)	(6,324,734)	(8,737,615)	(11,475,277)	(10,266,926)
093	Tennessee Division	2320	Accounts Payable	21136	Aligne Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	(1,463,887)
093	Tennessee Division	2320	Accounts Payable	21178	Health Spending Account	-	-	-	-	(984)	(984)	-	-	-	-	-	-
093	Tennessee Division	2320	Accounts Payable	21306	RSP FACC Empr Payable	(4,584)	(10,249)	(16,314)	(21,941)	(27,757)	(34,012)	(43,187)	(49,577)	(56,087)	(62,618)	(69,308)	-
093	Tennessee Division	2320	Accounts Payable	21308	Emp Lifelock Deductions	(144)	(153)	(153)	(153)	(153)	-	(110)	-	-	(127)	(136)	-
093	Tennessee Division	2320	Accounts Payable	23501	Customer Contributions	(979,838)	(988,701)	(996,881)	(1,003,351)	(1,010,138)	(1,017,071)	(1,023,244)	(1,030,010)	(1,036,324)	(1,043,264)	(1,051,989)	(1,058,751)
093	Tennessee Division	2320	Accounts Payable	24612	Other A/P-Uncashed Checks	(280,272)	(280,272)	(280,342)	(282,008)	(282,008)	(282,008)	(282,008)	(282,008)	(282,008)	(325,448)	(325,448)	-
093	Tennessee Division	2350	Customer deposits	25000	Customer Deposits- Active	(1,044,793)	(1,041,936)	(1,049,205)	(1,033,564)	(1,041,964)	(1,044,754)	(1,056,212)	(1,079,291)	(1,059,185)	(1,015,791)	(1,000,121)	(959,878)
093	Tennessee Division	2360	Taxes accrued	25102	Empr Fica-Accrual	(3,199)	(3,296)	(3,110)	(4,891)	(5,662)	(6,332)	(4,210)	(2,806)	(4,058)	(5,203)	(19,422)	(3,900)
093	Tennessee Division	2360	Taxes accrued	25104	Empr Futa-Accrual	(296)	(85)	8	7	8	9	11	10	10	11	(10)	7
093	Tennessee Division	2360	Taxes accrued	25107	State Unemployment Tax	(311)	(221)	(47)	(11)	(10)	(8)	(2)	(1)	(2)	(3)	(36)	(11)
093	Tennessee Division	2360	Taxes accrued	25114	State Franchise Tax Acctl	(4,163,208)	(4,259,908)	(4,356,608)	(4,453,308)	(4,550,008)	(4,646,708)	(4,743,408)	(4,840,108)	(4,936,808)	(5,033,508)	(5,130,208)	(5,261,807)
093	Tennessee Division	2360	Taxes accrued	25201	Ad Valorem Tax	(5,447,077)	(1,316,797)	(1,780,297)	(2,243,797)	(2,707,297)	(3,170,797)	(3,634,297)	(4,096,756)	(4,560,256)	(4,786,885)	(4,968,419)	(5,187,618)
093	Tennessee Division	2370	Interest accrued	26919	Int On Customer Deposits	(21,972)	(23,417)	(2,793)	(4,907)	(7,012)	(8,816)	(10,539)	(11,752)	(12,658)	(13,752)	(14,431)	(15,414)
093	Tennessee Division	2410	Tax collections	27201	Emp Fica-Accrual	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027
093	Tennessee Division	2410	Tax collections	27204	Emp Fit-Accrual	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608
093	Tennessee Division	2410	Tax collections	27209	City Franchise Tax	(913,342)	(1,790,915)	(2,520,532)	(823,369)	(1,144,858)	(1,430,010)	(626,893)	(868,891)	(1,125,091)	(742,551)	(1,241,546)	(2,135,732)
093	Tennessee Division	2410	Tax collections	27210	State Sales Tax	(475,906)	(460,650)	(358,555)	(292,948)	(191,004)	(170,766)	(158,467)	(155,778)	(171,441)	(197,305)	(305,065)	(524,318)
093	Tennessee Division	2410	Tax collections	27211	County Sales Tax	(43)	(44)	(45)	(45)	(45)	-	-	-	-	-	-	-
093	Tennessee Division	2410	Tax collections	27212	City Sales Tax	(2,764)	(2,724)	(3,078)	20,351	(1,904)	(3,633)	(4,110)	(1,604)	(4,730)	834	(4,869)	(7,735)
093	Tennessee Division	2410	Tax collections	27215	KY Utility School Tax	(44)	(5)	(1)	(22)	(19)	(11)	(12)	(10)	(7)	(1)	-	(4)

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Balance Sheet Accounts
Calendar 2021

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21
095	Georgia Div	1010	Gas Plant in Service	10006	General Dist System Plant	51,436	51,436	51,436	51,436	51,436	51,436	51,436	51,436	51,436	51,436	51,436	51,436
095	Georgia Div	1010	Gas Plant in Service	10008	General Plant	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)
095	Georgia Div	1080	Accum Prov for Depreciation	00000	Default	-	-	-	-	-	-	-	-	-	-	-	-
095	Georgia Div	1080	Accum Prov for Depreciation	04881	WIP Salvage	6,476	6,476	6,476	6,476	6,476	6,476	6,476	6,476	6,476	6,476	6,476	6,476
095	Georgia Div	1080	Accum Prov for Depreciation	04882	WIP Removal Cost	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)
095	Georgia Div	1420	Customer accounts receivable	10915	Mechanized Billing	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
095	Georgia Div	1440	Accum prov for uncollectible accounts	12001	Beginning of Year Reserve	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
095	Georgia Div	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
095	Georgia Div	1900	Accumulated Deferred Income Taxes	28206	Accum Defer State Inc Tax	0	0	0	0	0	0	0	0	0	0	0	0
095	Georgia Div	2350	Customer deposits	25000	Customer Deposits- Active	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
095	Georgia Div	2360	Taxes accrued	25114	State Franchise Tax Accrl	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)
095	Georgia Div	2370	Interest accrued	26919	Int On Customer Deposits	0	0	0	0	0	0	0	0	0	0	0	0
095	Georgia Div	2820	Accum deferred income taxes-Other property	28201	Accum Defer Fed Income	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
095	Georgia Div	2820	Accum deferred income taxes-Other property	28206	Accum Defer State Inc Tax	0	0	0	0	0	0	0	0	0	0	0	0
096	Virginia Division	1010	Gas Plant in Service	10006	General Dist System Plant	109,805,688	109,943,278	110,079,152	110,491,675	110,880,262	111,295,866	111,511,845	111,814,537	116,252,916	116,716,182	116,719,179	117,150,892
096	Virginia Division	1010	Gas Plant in Service	10008	General Plant	1,583,904	1,580,072	1,576,682	1,580,566	1,612,874	1,604,805	1,604,805	1,562,673	1,545,892	1,545,892	1,545,892	1,545,892
096	Virginia Division	1070	Construction work in progress	01005	Capitalized Project Labor	8,007,802	8,055,161	8,095,764	8,140,067	8,187,017	8,228,376	8,286,923	8,340,083	8,382,157	8,421,416	8,460,742	8,510,764
096	Virginia Division	1070	Construction work in progress	01009	Capital Labor Accrual	(73,826)	(72,994)	(62,627)	(51,221)	(45,979)	(40,573)	(74,235)	(61,905)	(56,916)	(51,422)	(46,533)	(72,523)
096	Virginia Division	1070	Construction work in progress	01252	Medical Benefits Variance	163	163	163	163	163	163	163	163	163	163	163	163
096	Virginia Division	1070	Construction work in progress	01253	Medical Benefits Projects	827,236	837,266	845,973	855,024	864,617	873,712	885,673	896,533	906,221	914,088	921,792	932,766
096	Virginia Division	1070	Construction work in progress	01256	Payroll Tax Projects	333,666	337,341	340,458	344,002	347,758	350,859	355,542	359,795	362,802	365,943	369,089	372,641
096	Virginia Division	1070	Construction work in progress	01259	ESOP Benefits Projects	183,675	185,670	187,976	190,613	192,979	194,888	194,719	197,859	200,022	202,059	204,004	203,557
096	Virginia Division	1070	Construction work in progress	01262	Other Benefits Projects	5,225	5,258	5,367	5,503	5,589	5,633	5,211	5,382	5,534	5,641	5,697	5,255
096	Virginia Division	1070	Construction work in progress	01265	RSP FACC Benefits Projects	26,583	27,052	27,449	27,901	28,380	28,776	29,373	29,915	30,299	30,765	31,308	31,936
096	Virginia Division	1070	Construction work in progress	01268	Life Benefits Projects	26,939	27,411	32,218	37,510	39,995	42,539	27,300	33,031	35,382	37,111	39,310	28,055
096	Virginia Division	1070	Construction work in progress	01271	LTD Benefits Projects	27,683	27,986	28,244	28,537	28,848	29,104	29,488	29,840	30,090	30,346	30,598	30,879
096	Virginia Division	1070	Construction work in progress	01290	Other Benefits Projects	1,871,665	1,871,665	1,871,665	1,871,665	1,871,665	1,871,665	1,871,665	1,871,665	1,871,665	1,871,665	1,871,665	1,871,665
096	Virginia Division	1070	Construction work in progress	01291	Pension Benefits Projects	379,181	381,627	383,703	386,063	388,564	390,627	393,730	396,563	398,570	400,568	402,453	404,541
096	Virginia Division	1070	Construction work in progress	01292	OPEB Benefits Projects	408,646	410,833	412,699	414,820	417,062	418,907	421,612	424,161	425,979	427,724	429,294	430,940
096	Virginia Division	1070	Construction work in progress	01293	Workers Comp Benefits Projects	90,166	90,713	91,176	91,703	92,262	92,723	93,420	94,052	94,499	94,935	95,337	95,782
096	Virginia Division	1070	Construction work in progress	01296	NSC-OPEB Benefits Projects	(137,421)	(142,612)	(147,388)	(152,545)	(157,792)	(162,737)	(170,184)	(175,795)	(180,831)	(190,026)	(198,536)	(212,981)
096	Virginia Division	1070	Construction work in progress	01299	NSC-Pension Benefits Projects	(10,514)	(10,753)	(10,973)	(11,211)	(11,453)	(11,681)	(12,024)	(12,282)	(12,514)	(14,369)	(16,086)	(19,000)
096	Virginia Division	1070	Construction work in progress	02001	Inventory Materials	14,133,195	14,230,522	14,388,199	14,629,968	14,833,326	14,919,183	15,009,144	15,161,754	15,233,758	15,295,893	15,355,666	15,429,151
096	Virginia Division	1070	Construction work in progress	02002	Material Cost - Major Items	35,882	35,882	35,882	35,882	35,882	35,882	35,882	35,882	35,882	35,882	35,882	35,882
096	Virginia Division	1070	Construction work in progress	02004	Warehouse Loading Charge	923,776	925,764	929,106	933,651	937,169	939,483	943,238	946,806	949,636	952,109	954,744	957,858
096	Virginia Division	1070	Construction work in progress	02005	Non-Inventory Supplies	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733
096	Virginia Division	1070	Construction work in progress	03004	Vehicle Expense	6,276	6,471	6,740	6,740	6,740	7,197	7,197	7,197	7,769	7,769	7,769	8,662
096	Virginia Division	1070	Construction work in progress	04212	IT Equipment	237,427	237,427	237,427	237,427	237,427	237,427	237,427	237,427	237,427	237,427	241,562	244,823
096	Virginia Division	1070	Construction work in progress	04301	Equipment Lease	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890
096	Virginia Division	1070	Construction work in progress	04302	Heavy Equipment	841,382	847,355	826,321	829,380	835,785	845,608	848,613	858,900	863,158	870,574	876,046	882,616
096	Virginia Division	1070	Construction work in progress	04581	Non 842 Building Lease/Rents	1,152	1,235	1,347	1,347	1,347	1,537	1,537	1,537	1,852	1,852	1,852	2,266
096	Virginia Division	1070	Construction work in progress	04590	Utilities	436	453	470	470	470	507	507	507	594	594	594	738
096	Virginia Division	1070	Construction work in progress	04861	A&G Overhead	10,138,595	10,199,456	10,259,850	10,324,223	10,386,567	10,449,805	10,549,946	10,612,270	10,676,710	10,748,001	10,809,274	10,937,152
096	Virginia Division	1070	Construction work in progress	04862	A&G Overhead Load	22,172,105	22,251,009	22,274,324	22,441,903	22,567,337	22,763,868	22,918,421	23,098,394	23,174,246	23,295,784	23,402,689	23,852,453
096	Virginia Division	1070	Construction work in progress	04863	A&G Overhead Clearing	(12,524,093)	(12,591,521)	(12,641,210)	(12,738,628)	(12,834,425)	(12,912,960)	(12,998,195)	(13,106,046)	(13,140,127)	(13,218,724)	(13,299,344)	(13,543,883)
096	Virginia Division	1070	Construction work in progress	04871	WIP Closing	(80,118,898)	(80,342,754)	(80,496,804)	(80,931,630)	(81,414,432)	(81,837,670)	(82,122,041)	(82,471,050)	(86,937,769)	(87,534,853)	(87,658,868)	(88,102,396)
096	Virginia Division	1070	Construction work in progress	04873	WIP Interest Cap AFUDC	0	0	0	0	0	0	0	0	0	0	0	0
096	Virginia Division	1070	Construction work in progress	04888	Land	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500
096	Virginia Division	1070	Construction work in progress	04889	Land Rights	83,419	83,419	83,419	83,419	83,419	83,419	83,419	83,419	83,419	83,419	83,419	83,419
096	Virginia Division	1070	Construction work in progress	05010	Office Supplies	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755
096	Virginia Division	1070	Construction work in progress	05310	Monthly Lines and service	624	656	700	700	700	769	769	769	898	898	898	1,060
096	Virginia Division	1070	Construction work in progress	05411	Meals and Entertainment	4,781	4,781	4,781	4,781	4,781	4,781	4,781	4,781	4,781	4,781	4,781	4,781
096	Virginia Division	1070	Construction work in progress	05413	Transportation	956	956	956	956	956	956	956	956	956	956	956	956
096	Virginia Division	1070	Construction work in progress	05414	Lodging	19,999	19,999	19,999	19,999	19,999	19,999	19,999	19,999	19,999	19,999	19,999	19,999
096	Virginia Division	1070	Construction work in progress	05419	Misc Employee Expense	3,588	3,588	3,588	3,588	3,588	3,588	3,588	3,588	3,698	3,698	3,698	3,698
096	Virginia Division	1070	Construction work in progress	06111	Contract Labor	32,022,889	32,138,907	32,468,678	32,759,314	32,974,810	33,827,515	34,230,178	34,631,965	35,459,185	35,761,376	36,006,961	36,404,065
096	Virginia Division	1070	Construction work in progress	07443	Uniforms	57,068	57,294	58,307	58,539	58,864	59,078	60,101	60,763	61,575	63,153	64,418	65,723
096	Virginia Division	1070	Construction work in progress	07590	Misc General Expense	5,721,427	5,757,508	5,790,585	5,821,261	5,863,634	5,903,918	5,929,154	5,951,459	5,976,727	6,020,837	6,041,794	6,080,901
096	Virginia Division	1070	Construction work in progress	07591	Supplies & Expense	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)
096	Virginia Division	1070	Construction work in progress	07600	CWIP Accruals	34,363	-	-	-	88,874	-	-	-	62,813	25,208	781	-
096	Virginia Division	1070	Construction work in progress	07601	Vehicle Cap Accrual	21,158	20,397	17,408	20,470	21,572	11,583	4,324	4,568	22,300	1,776	26,774	25,464
096	Virginia Division	1070	Construction work in progress	07602	Depreciation Cap Accrual	4,537	4,383	4,573	4,578	4,718	4,789	4,867	5,175	4,600	4,786	4,621	4,750
096	Virginia Division	1070	Construction work in progress	07603	Rent Cap Accrual	5,504	5,544	5,322	6,022	6,340	6,299	6,157	6,741	6,227	6,020	6,135	6,175
096	Virginia Division	1070	Construction work in progress	07605	Heavy Equipment Cap Accrual	9,076	(18,298)	7,496	9,998	12,769	5,570	12,473	6,744	10,627	8,154	8,660	7,017
096	Virginia Division	1070	Construction work in progress	07606	Insurance Cap Accrual	3,329	3,216	3,577	3,352	3,262	3,653	3,354	3,372	3,619	3,451	3,395	3,456
096	Virginia Division	1070	Construction work in progress	07607	Telecom Cap Accrual	2,250	2,862	2,773	2,955	1,107	5,477	2,424	2,688	2,094	2,268	2,372	2,481
096																	

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Balance Sheet Accounts
Calendar 2021

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21
096	Virginia Division	1440	Accum prov for uncollectible accounts	12016	Recovery Misc Service Revenue	(376)	(503)	(504)	(506)	(570)	(571)	(573)	(621)	(623)	(53)	(58)	(58)
096	Virginia Division	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	(70,611)	(72,619)	(75,981)	(80,547)	(84,091)	(86,424)	(90,205)	(93,807)	(96,661)	(99,155)	(101,813)	(104,960)
096	Virginia Division	1641	Gas stored underground-Current	15933	P/L Storage-Tenn Gas-Fs3981	281,391	82,396	48,720	181,883	161,854	212,537	390,599	721,021	1,014,770	1,602,467	1,209,600	1,407,595
096	Virginia Division	1641	Gas stored underground-Current	15937	P/L Storage-Etn-Va Early	45,585	22,610	8,403	24,356	47,061	64,588	74,815	123,629	200,946	224,438	227,120	243,101
096	Virginia Division	1641	Gas stored underground-Current	15938	Prepaid Comm Etn-Saltville	264,697	118,617	37,025	118,824	232,825	292,214	345,266	594,300	1,009,674	1,126,804	1,131,951	1,194,877
096	Virginia Division	1641	Gas stored underground-Current	15947	Lng Stored	1,058,102	535,090	592,644	756,980	740,869	740,869	740,869	636,382	786,850	1,063,613	949,801	882,788
096	Virginia Division	1641	Gas stored underground-Current	16040	TGP FS-PA K K309552	264,636	82,086	48,640	184,132	161,854	212,091	390,031	720,360	1,014,869	1,602,824	1,208,094	1,406,560
096	Virginia Division	1641	Gas stored underground-Current	16049	Jefferson AMD-311	88,716	44,770	31,276	21,477	64,559	119,021	181,379	240,755	263,724	383,028	385,055	344,599
096	Virginia Division	1641	Gas stored underground-Current	16050	Monroe Atmos S00414 S	122,096	58,311	38,954	21,026	79,102	167,503	260,409	333,102	425,110	528,790	533,360	505,668
096	Virginia Division	1650	Prepayments	13124	Ppd SW & HW Maint	385	-	(367)	(733)	(1,100)	(1,466)	(1,833)	(2,200)	(2,566)	(2,933)	(3,299)	(3,666)
096	Virginia Division	1740	Miscellaneous current and accrued assets	27403	Options-Open Positions	51,715	136,576	55,698	202,919	217,045	641,806	938,071	1,330,248	2,789,728	2,508,094	1,407,674	478,433
096	Virginia Division	1823	Other Regulatory Assets	13707	VA WNA	233,986	108,343	9,868	(48,878)	(82,832)	-	-	-	-	-	-	-
096	Virginia Division	1840	Clearing Account	13207	Ppd Locusview	(48,432)	(52,637)	(56,842)	(61,047)	(65,252)	(69,457)	(73,662)	(77,867)	(82,072)	(86,277)	(90,482)	(94,687)
096	Virginia Division	1840	Clearing Account	13635	Capital Benefits F Medical Load Clr	(82,960)	(101,448)	(118,383)	(136,667)	(155,251)	(172,910)	(199,255)	(219,209)	(237,106)	(17,929)	(34,202)	(61,727)
096	Virginia Division	1840	Clearing Account	13637	Capital Benefits F Emp ESOP Load Clr	(16,487)	(20,161)	(23,526)	(27,160)	(30,853)	(34,362)	(39,597)	(43,563)	(47,119)	(3,636)	(7,008)	(12,713)
096	Virginia Division	1840	Clearing Account	13639	Capital Benefits F RSP FACC Load Clr	(4,142)	(5,065)	(5,911)	(6,823)	(7,751)	(8,633)	(9,948)	(10,945)	(11,838)	(1,071)	(2,217)	(4,156)
096	Virginia Division	1840	Clearing Account	13640	Capital Benefits F Basic Life Load Clr	(812)	(993)	(1,159)	(1,338)	(1,520)	(1,693)	(1,951)	(2,146)	(2,321)	(179)	(345)	(626)
096	Virginia Division	1840	Clearing Account	13641	Capital Benefits F LTD Load Clr	(2,680)	(3,277)	(3,824)	(4,415)	(5,015)	(5,586)	(6,437)	(7,082)	(7,660)	(582)	(1,114)	(2,013)
096	Virginia Division	1840	Clearing Account	13649	Expense Benefits H Medical Trans out	(42)	(42)	(70)	(70)	(70)	(70)	(102)	(157)	(248)	-	-	-
096	Virginia Division	1840	Clearing Account	13651	Expense Benefits H Emp ESOP Trans out	(8)	(8)	(14)	(14)	(14)	(14)	(20)	(31)	(49)	-	-	-
096	Virginia Division	1840	Clearing Account	13653	Expense Benefits H RSP FACC Trans out	(2)	(2)	(3)	(3)	(3)	(3)	(5)	(8)	(12)	-	-	-
096	Virginia Division	1840	Clearing Account	13654	Expense Benefits H Basic Life Trans out	(0)	(0)	(1)	(1)	(1)	(1)	(1)	(2)	(2)	-	-	-
096	Virginia Division	1840	Clearing Account	13655	Expense Benefits H LTD Trans out	(1)	(1)	(2)	(2)	(2)	(2)	(3)	(5)	(8)	-	-	-
096	Virginia Division	1840	Clearing Account	13663	Expense Benefits J Medical Trans in	(42)	(42)	(70)	(70)	(70)	(70)	(102)	(157)	(335)	(7)	(7)	(14)
096	Virginia Division	1840	Clearing Account	13664	Expense Benefits J Payroll Tax Trans in	(16)	(16)	(27)	(27)	(27)	(27)	(40)	(62)	(131)	(3)	(3)	(6)
096	Virginia Division	1840	Clearing Account	13665	Expense Benefits J Emp ESOP Trans in	(8)	(8)	(14)	(14)	(14)	(14)	(20)	(31)	(67)	(1)	(1)	(3)
096	Virginia Division	1840	Clearing Account	13667	Expense Benefits J RSP FACC Trans in	(2)	(2)	(3)	(3)	(3)	(3)	(5)	(8)	(17)	(0)	(0)	(1)
096	Virginia Division	1840	Clearing Account	13668	Expense Benefits J Basic Life Trans in	(0)	(0)	(1)	(1)	(1)	(1)	(1)	(2)	(3)	(0)	(0)	(0)
096	Virginia Division	1840	Clearing Account	13669	Expense Benefits J LTD Trans in	(1)	(1)	(2)	(2)	(2)	(2)	(3)	(5)	(11)	(0)	(0)	(0)
096	Virginia Division	1840	Clearing Account	13670	Benefits K Medical Transfers	42	42	70	70	70	70	102	157	335	7	7	14
096	Virginia Division	1840	Clearing Account	13671	Benefits K Payroll Tax Transfers	16	16	27	27	27	27	40	62	131	3	3	6
096	Virginia Division	1840	Clearing Account	13672	Benefits K Emp ESOP Transfers	8	8	14	14	14	14	20	31	67	1	1	3
096	Virginia Division	1840	Clearing Account	13674	Benefits K RSP FACC Transfers	2	2	3	3	3	3	5	8	17	0	0	1
096	Virginia Division	1840	Clearing Account	13675	Benefits K Basic Life Transfers	0	0	1	1	1	1	1	2	3	0	0	0
096	Virginia Division	1840	Clearing Account	13676	Benefits K LTD Transfers	1	1	2	2	2	2	3	5	11	0	0	0
096	Virginia Division	1840	Clearing Account	13802	842 Copier and Other Lease	7,474	7,941	8,408	8,875	9,342	9,810	10,277	10,744	11,211	11,678	12,145	12,612
096	Virginia Division	1840	Clearing Account	13807	Cap Benefits F Pension Load Clr	(21,603)	(26,417)	(30,827)	(35,588)	(40,428)	(45,026)	(51,886)	(57,083)	(61,743)	(4,533)	(8,512)	(15,242)
096	Virginia Division	1840	Clearing Account	13808	Cap Benefits F FAS 106 Load Clr	(19,248)	(23,537)	(27,466)	(31,708)	(36,020)	(40,117)	(46,229)	(50,859)	(55,011)	(3,909)	(7,207)	(12,785)
096	Virginia Division	1840	Clearing Account	13809	Cap Benefits F Workers Comp Clr	(4,832)	(5,909)	(6,895)	(7,961)	(9,043)	(10,072)	(11,606)	(12,768)	(13,811)	(991)	(1,839)	(3,272)
096	Virginia Division	1840	Clearing Account	13815	Benefits K Pension Transfers	11	11	18	18	18	18	27	41	87	2	2	3
096	Virginia Division	1840	Clearing Account	13816	Benefits K FAS106 Transfers	10	10	16	16	16	16	24	37	78	1	1	3
096	Virginia Division	1840	Clearing Account	13823	Medical/Dental Insurance Clearing	2,000	2,000	2,000	2,000	1,950	1,850	1,850	1,850	1,850	-	-	-
096	Virginia Division	1840	Clearing Account	13826	Employer ESOP Matching	11,360	17,575	23,792	29,807	36,035	42,133	50,971	57,159	62,827	5,804	11,618	20,862
096	Virginia Division	1840	Clearing Account	13836	PA Entry Clearing	84,859	104,547	125,014	145,707	167,967	187,620	217,629	236,086	257,047	276,366	295,763	315,216
096	Virginia Division	1840	Clearing Account	13841	Employer ESOP Matching Accrual	1,403	1,427	2,360	2,881	3,299	3,837	1,347	2,040	2,424	352	938	(1,010)
096	Virginia Division	1840	Clearing Account	13861	RSP FACC	5,275	7,387	9,530	11,559	13,751	15,933	19,287	21,718	23,967	2,223	4,495	8,370
096	Virginia Division	1840	Clearing Account	13875	Expense Benefits H Pension Trans out	(11)	(11)	(18)	(18)	(18)	(18)	(27)	(41)	(64)	-	-	-
096	Virginia Division	1840	Clearing Account	13876	Expense Benefits H FAS106 Trans out	(10)	(10)	(16)	(16)	(16)	(16)	(24)	(37)	(57)	-	-	-
096	Virginia Division	1840	Clearing Account	13877	Expense Benefits J Pension Trans in	(11)	(11)	(18)	(18)	(18)	(18)	(27)	(41)	(87)	(2)	(2)	(3)
096	Virginia Division	1840	Clearing Account	13878	Expense Benefits J FAS106 Trans in	(10)	(10)	(16)	(16)	(16)	(16)	(24)	(37)	(78)	(1)	(1)	(3)
096	Virginia Division	1840	Clearing Account	13893	Expense Benefits H Workers Comp Transfer out	(2)	(2)	(4)	(4)	(4)	(4)	(6)	(9)	(14)	-	-	-
096	Virginia Division	1840	Clearing Account	13896	842 Fleet Lease	270,975	288,953	306,453	324,756	343,045	362,030	382,062	402,095	422,127	441,655	461,721	481,255
096	Virginia Division	1840	Clearing Account	13897	Expense Benefits J Workers Comp Trans in	(2)	(2)	(4)	(4)	(4)	(4)	(6)	(9)	(19)	(0)	(0)	(1)
096	Virginia Division	1840	Clearing Account	13899	Benefits K Workers Comp Transfers	2	2	4	4	4	4	6	9	19	0	0	1
096	Virginia Division	1840	Clearing Account	27002	842 Real Estate Lease - Distribution	-	-	-	-	-	-	500	1,000	1,500	2,000	2,500	6,500
096	Virginia Division	1840	Clearing Account	27004	842 Fleet Lease	(270,975)	(288,953)	(306,453)	(324,756)	(343,045)	(362,030)	(382,062)	(402,095)	(422,127)	(441,655)	(461,721)	(481,255)
096	Virginia Division	1840	Clearing Account	27005	842 Tower Lease	(665)	(3,681)	(3,701)	(3,720)	(3,740)	(3,759)	(3,779)	(3,798)	(3,818)	(3,791)	(3,764)	(3,737)
096	Virginia Division	1840	Clearing Account	27006	842 Copier and Other Lease	(7,474)	(7,941)	(8,408)	(8,875)	(9,342)	(9,810)	(10,277)	(10,744)	(11,211)	(11,678)	(12,145)	(12,612)
096	Virginia Division	1860	Miscellaneous deferred debits	13207	Ppd Locusview	63,328	59,317	55,300	51,275	47,244	43,205	39,160	35,107	31,048	26,982	22,908	18,828
096	Virginia Division	1860	Miscellaneous deferred debits	13957	Def Dr - Payroll Clearing	-	-	-	-	-	-	-	-	-	-	-	(7,500)
096	Virginia Division	1860	Miscellaneous deferred debits	27002	842 Real Estate Lease - Distribution	65,728	56,132	46,519	254,271	286,090	298,925	330,462	361,473	351,296	341,106	330,903	320,688
096	Virginia Division	1860	Miscellaneous deferred debits	27004	842 Fleet Lease	733,273	716,808	737,469	766,314	786,293	815,918	845,667	827,335	808,964	791,059	801,661	783,769
096	Virginia Division	1860	Miscellaneous deferred debits	27005	842 Tower Lease	1,639,738	1,634,860	1,629,976	1,625,086	1,620,189	1,615,286	1,610,376	1,605,460	1,600,537	1,595,608	1,590,671	1,585,728
096	Virginia Division	1860	Miscellaneous deferred debits	27006	842 Copier and Other Lease	9,195	8,742	8,289	7,835	7,380	6,925	6,469	6,012	5,554	5,095	4,636	4,176
096	Virginia Division	1860	Miscellaneous deferred debits	27403	Options-Open Positions	4,411	-	-	-	19,603	78,324	154,259	215,850	392,729	380,131	268,933	120,387
096	Virginia Division	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	1,871,314	1,866,088	1,702,300	1,697,074	1,678,072	2,218,194	2,117,724	2,180,188	1,758,564	1,739,561	1,720,558	1,433,561
096	Virginia Division	1900	Accumulated Deferred Income Taxes	28206	Accum Defer State Inc Tax	95,977	95,977	1,085,231	1,085,231	1,085,231	1,072,757	1,072,757	1,072,757	1,207,546	1,207,546	1,207,546	1,207,082
096	Virginia Division	1910	Unrecovered Purchased Gas Costs	14084	Gas Purchases	2,646,557	3,409,338	1,374,656	566,339	444,388	220,456	77,408	(20,705)	(322,053)	258,355	4,822,552	3,732,130
096	Virginia Division	1910	Unrecovered Purchased Gas Costs	14088	Recoveries	(457,164)	(834,428)	(1,104,618)	(984,026)	(627,703)	(56,142)	351,474	795,186	910,802	987,286	472,711	(1,522,976)
096	Virginia Division	1910	Unrecovered Purchased Gas Costs	14089	Unbilled Recoveries	(1,405,947)	(1,146,704)	(810,782)	(553,326)	(213,141)	(226,279)	(248,622)	(332,093)	(440,497)	(748,868)	(1,730,753)	(2,381,149)
096	Virginia Division	1910	Unrecovered Purchased Gas Costs	29000	Unrealized Gas Cost	146,957	54,786	13,176	(0)	-	-	-	-	-	(524,802)	(1,022,643)	(612,792)
096	Virginia Division	1910	Unrecovered Purchased Gas Costs	29002	MTM-Open Futures Contracts	(56,126)											

KMD YTD Net Income

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	CY21
009	Kentucky Division	4030	Depreciation Expense	09344	Depr & Taxes Other Expense	1,101	1,058	998	998	1,000	976	973	973	975	954	960	955	11,921
009	Kentucky Division	4030	Depreciation Expense	30002	Depr Exp-Natural Gas Prod	22,466	22,466	22,466	22,466	22,466	22,466	22,466	22,466	22,466	22,466	22,466	22,466	269,593
009	Kentucky Division	4030	Depreciation Expense	30004	Depr Exp-Transmission Plant	32,254	32,254	32,254	32,254	32,254	32,254	32,254	32,254	32,254	32,249	32,251	32,251	387,020
009	Kentucky Division	4030	Depreciation Expense	30005	Depr Exp-Distribution Plant	1,505,620	1,505,174	1,511,810	1,518,948	1,525,831	1,539,357	1,549,382	1,578,766	1,602,277	1,559,496	1,561,033	1,564,094	18,521,787
009	Kentucky Division	4030	Depreciation Expense	30007	Depr Exp-General Plant	64,353	64,353	60,731	60,731	60,749	60,772	61,031	58,622	71,696	66,804	59,948	59,948	749,735
009	Kentucky Division	4030	Depreciation Expense	30031	Vehicle Depreciation	858	858	858	858	858	858	858	858	858	858	858	858	10,295
009	Kentucky Division	4030	Depreciation Expense	30032	Vehicle Depreciation Capitalized	(479)	(463)	(486)	(484)	(480)	(490)	(498)	(501)	(491)	(491)	(473)	(487)	(5,824)
009	Kentucky Division	4030	Depreciation Expense	30041	Heavy Equipment Depreciation	51	-	-	-	-	-	-	-	-	-	-	-	51
009	Kentucky Division	4030	Depreciation Expense	30042	Heavy Equipment Depreciation Capitalized	(50)	-	-	-	-	-	-	-	-	-	-	-	(50)
009	Kentucky Division	4030	Depreciation Expense	30061	Tools & Shop Depreciation	26,982	27,019	27,017	27,098	27,049	27,048	27,048	27,048	28,476	28,943	29,018	29,621	332,368
009	Kentucky Division	4030	Depreciation Expense	30062	Tools & Shop Depreciation Capitalized	(15,058)	(14,575)	(15,301)	(15,301)	(15,128)	(15,443)	(15,710)	(15,803)	(16,314)	(16,575)	(16,008)	(16,827)	(188,041)
009	Kentucky Division	4030	Depreciation Expense	41124	Billing from SS - Taxes Other and Depr	56,926	56,322	54,199	54,446	54,727	54,906	54,917	55,200	58,246	57,579	56,079	56,665	670,210
009	Kentucky Division	4030	Depreciation Expense	41129	Billing from CSC - Depr & Taxes Other	39,550	39,684	39,684	39,691	39,712	39,715	39,715	39,734	39,862	39,648	39,648	39,721	476,362
009	Kentucky Division	4060	Amortization of gas plant acquisition adjustments	09344	Depr & Taxes Other Expense	4,146	4,146	4,146	4,146	4,146	4,146	4,146	4,146	4,146	4,146	4,223	4,223	49,981
009	Kentucky Division	4073	Regulatory Debits	41136	Billed from HQ - Below the line	5,848	5,848	5,848	5,848	5,848	5,848	5,848	5,848	5,848	5,837	5,837	5,837	70,141
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01210	Fica Load	25,240	25,797	16,099	19,237	20,773	19,090	51,610	17,336	18,440	19,543	52,615	49,263	335,042
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	1,844	583	17	20	14	10	22	14	11	6	59	54	2,654
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	1,859	1,321	182	38	33	22	18	7	9	10	93	106	3,697
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	420	139	(10)	3,179	1,806	983	(3,807)	(2,534)	2,230	1,474	21,797	(23,359)	2,320
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	461	(315)	(139)	3	(2)	(1)	(3)	1	(0)	(2)	32	(26)	9
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	465	(135)	(257)	(54)	(1)	(3)	(12)	(1)	2	1	51	(38)	18
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	09345	Taxes Other Than Inc Tax	17,443	17,870	21,411	17,268	23,962	18,725	17,744	18,002	17,517	17,605	(21,124)	60,298	226,720
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	691,388	691,388	691,388	691,388	689,930	689,930	689,930	689,930	1,189,930	731,785	731,785	731,785	8,910,557
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30107	City Franchise	76	-	85	91	41	-	-	218	98	-	80	387	1,076
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30108	Dot Transmission User Tax	-	-	73,846	-	-	-	59,056	-	-	-	-	-	132,902
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30112	Public Serv Comm Assessment	29,618	29,618	29,618	29,618	29,618	29,618	-	-	76,754	25,585	25,585	25,585	331,217
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30181	Other Indirect Tax Expense	310	-	-	(143)	-	-	305	-	-	283	-	-	755
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	41129	Billing from CSC - Depr & Taxes Other	14,063	12,076	13,778	13,704	12,164	12,870	14,541	11,214	10,980	10,969	14,189	22,353	162,902
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	41130	Billing for SS Depr & Taxes Other	45,889	17,963	20,789	20,671	18,963	20,180	25,841	19,514	18,732	16,123	46,251	39,888	310,803
009	Kentucky Division	4091	Income taxes, utility operating income	30201	Federal Income Taxes	-	-	913,401	-	-	91,885	-	-	(4,054,331)	-	-	(2,115,485)	(5,164,530)
009	Kentucky Division	4091	Income taxes, utility operating income	30202	State Income Taxes	-	-	5,653,288	-	-	(105,951)	-	-	(789,744)	-	-	(128,818)	4,628,775
009	Kentucky Division	4101	Provision for deferred income taxes	30201	Federal Income Taxes	-	-	1,920,023	-	-	651,431	-	-	3,401,202	-	-	339,495	6,312,151
009	Kentucky Division	4101	Provision for deferred income taxes	30202	State Income Taxes	-	-	(5,377,461)	-	-	251,601	-	-	1,422,846	-	-	15,662,369	11,959,355
009	Kentucky Division	4101	Provision for deferred income taxes	30208	Amortization of Excess Deferred	-	-	(282,444)	(94,148)	(94,148)	(94,149)	(94,148)	(94,148)	(94,148)	(94,148)	(94,148)	(94,149)	(1,129,778)
009	Kentucky Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01006	O&M Project Labor and Contra	-	-	-	-	-	-	-	-	-	-	-	18	18
009	Kentucky Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01014	Expense Labor Transfer Out	-	-	-	-	-	-	-	-	-	-	-	(18)	(18)
009	Kentucky Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	30411	Costs from EDS field	-	-	-	-	-	-	57	-	-	-	34	-	91
009	Kentucky Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	41136	Billed from HQ - Below the line	-	-	-	-	-	-	-	-	(129)	110	11	(2)	(10)
009	Kentucky Division	4170	Revenues from nonutility operations	30526	Misc Other Revenue	(2,850)	(2,825)	(2,825)	(2,850)	(2,850)	(2,850)	(2,875)	(2,875)	(2,875)	(2,875)	(2,875)	(2,875)	(34,300)
009	Kentucky Division	4190	Interest and dividend income	41134	Billed from SS - Below the line	(5,185)	(4,511)	(9,532)	(7,403)	(6,637)	(5,392)	(3,757)	(2,500)	(1,129)	(4,148)	(2,923)	(2,375)	(55,493)
009	Kentucky Division	4191	Allowance for other funds used during construction	00000	Default	(43,909)	(48,014)	(56,179)	(52,531)	(50,140)	(42,004)	(40,370)	(30,951)	1,025	(23,711)	(47,525)	(62,729)	(497,038)
009	Kentucky Division	4191	Allowance for other funds used during construction	41134	Billed from SS - Below the line	(348)	(302)	(349)	(351)	(369)	(385)	-	(637)	(949)	(948)	(1,001)	(589)	(6,228)
009	Kentucky Division	4210	Miscellaneous nonoperating income	30607	Incentive Rates Income	(315,074)	(251,126)	(277,220)	(323,682)	(321,295)	2,937	-	-	-	-	-	-	(1,485,460)
009	Kentucky Division	4210	Miscellaneous nonoperating income	41134	Billed from SS - Below the line	-	-	-	(2)	-	-	-	-	(1)	-	-	(0)	(3)
009	Kentucky Division	4211	Gain on Disposition of Property	30557	Gain or loss on disposition of leased property	(13,588)	-	-	(942)	(49,714)	-	-	(12,358)	-	-	-	-	(76,603)
009	Kentucky Division	4211	Gain on Disposition of Property	41134	Billed from SS - Below the line	-	-	-	-	-	-	(138)	(123)	-	-	-	-	(261)
009	Kentucky Division	4212	Loss on Disposition of Property	30557	Gain or loss on disposition of leased property	13,588	-	-	942	49,714	-	-	12,358	-	-	-	-	76,603
009	Kentucky Division	4212	Loss on Disposition of Property	41134	Billed from SS - Below the line	-	-	-	-	-	-	138	123	-	-	-	-	261
009	Kentucky Division	4261	Donations	30702	Education	3,600	5,350	50	2,350	2,300	2,400	2,500	3,150	15,900	3,350	5,000	-	45,950
009	Kentucky Division	4261	Donations	30703	United Way Agencies	-	-	1,500	-	1,200	-	-	500	-	-	-	-	3,200
009	Kentucky Division	4261	Donations	30705	Health	-	-	-	200	-	1,000	-	-	10,000	-	500	-	11,700
009	Kentucky Division	4261	Donations	30706	Museums & Arts	-	5,000	2,500	-	6,350	2,943	-	3,600	1,500	8,000	13,500	3,500	46,893
009	Kentucky Division	4261	Donations	30710	Youth Clubs & Centers	350	350	1,500	1,000	-	1,500	-	647	25,750	100	900	4,000	36,097
009	Kentucky Division	4261	Donations	30711	Energy Assistance Program	-	22,603	-	-	12,709	-	-	10,419	145,476	-	161,449	-	352,656
009	Kentucky Division	4261	Donations	30736	Community Welfare	9,900	13,229	22,700	16,050	4,580	10,200	13,575	149,033	54,869	8,500	4,000	6,600	313,236
009	Kentucky Division	4261	Donations	30740	Misc Income Deductions	-	-	-	-	200	-	-	-	-	-	-	-	200
009	Kentucky Division	4261	Donations	41134	Billed from SS - Below the line	459	52	11,703	2,153	2,374	4,614	2,925	2,229	51,239	1,539	1,078	43,341	123,706
009	Kentucky Division	4261	Donations	41136	Billed from HQ - Below the line	103	-	-	513	-	513	436	1,338	564	256	6,399	-	10,121
009	Kentucky Division	4263	Penalties	30118	Penalty - Interest	20,000	4,000	12,000	28,000	4,000	24,000	24,000	28,750	4,000	28,000	4,000	4,000	184,750
009	Kentucky Division	4263	Penalties	41134	Billed from SS - Below the line	268	-	-	-	45	7	-	22	-	-	-	34	375
009	Kentucky Division	4264	Civic, Political and Related	01000	Non-project Labor	465	465	465	465	465	465	697	465	465	473	479	718	6,086
009	Kentucky Division	4264	Civic, Political and Related	01008	Expense Labor Accrual	23	-	70	46	23	46	(186)	46	46	27	51	(168)	27
009	Kentucky Division	4264	Civic, Political and Related	01202	Pension Benefits Load	26	25	28	27	26	27	27	27	27	24	25	26	317
009	Kentucky Division	4264	Civic, Political and Related	01203	OPEB Benefits Load	23	22	25	24	23	24	24	24	24	20	21	22	278
009	Kentucky Division	4264	Civic, Political and Related	01221	Workers Comp Benefits Load	6	6	6	6	6	6	6	6	6	5	5	6	70
009	Kentucky Division	4264	Civic, Political and Related	01251	Medical Benefits Load	100	95	109	104	100	104	104	104	104	98	104	108	1,234
009	Kentucky Division	4264	Civic, Political and Related	01257	ESOP Benefits Load	20	19	22	21	20	21	21	21	21	20	22	22	250
009	Kentucky Division	4264	Civic, Political and Related	01263	RSP FACC Benefits Load	5	5	5	5	5	5	5	5	5	7	7	8	67
009	Kentucky Division	4264	Civic, Political and Related	01266	Life Benefits Load	1	1	1	1	1	1	1	1	1	1	1	1	12
009	Kentucky Division	4264	Civic, Political and Related	01269	LTD Benefits Load	3	3	4	4	3	4	4	4	4	3	3	4	42
009	Kentucky Division	4264	Civic, Political and Related	01294	NSC-OPEB Benefits Load	(29)	(27)	(31)	(30)	(29)	(30)	(30)	(30)	(30)	(52)	(55)	(57)	(430)
009	Kentucky Division	4264	Civic, Political and Related	01297	NSC-Pension Benefits Load	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(10)	(11)	(12)	(45)
009	Kentucky Division	4264	Civic, Political and Related	05411	Meals and Entertainment	-	-	10	36	7	11	147	0	-	3	11		

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Income Statement Accounts
Calendar Year 2021

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	CY21
009	Kentucky Division	4265	Other deductions	30740	Misc Income Deductions	723	-	48	-	318	-	-	317	-	82	-	153	1,640
009	Kentucky Division	4265	Other deductions	30743	Entertainment & Sports Events	671	4,059	-	-	-	29,700	-	1,708	-	15,156	-	-	51,294
009	Kentucky Division	4265	Other deductions	41134	Billed from SS - Below the line	4,604	1,390	2,499	5,648	2,405	4,795	4,145	3,481	2,392	5,084	551	2,061	39,053
009	Kentucky Division	4265	Other deductions	41136	Billed from HQ - Below the line	26	1,383	242	630	124	51	858	166	167	137	565	1,015	5,364
009	Kentucky Division	4270	Interest on long-Term debt	41134	Billed from SS - Below the line	750,491	749,078	788,246	794,842	794,023	790,843	791,342	791,344	789,993	804,073	803,078	806,650	9,454,003
009	Kentucky Division	4280	Amortization of debt discount and expense	41134	Billed from SS - Below the line	12,058	12,058	12,058	46,456	30,004	29,506	29,506	29,506	29,506	27,998	30,401	(136,356)	152,699
009	Kentucky Division	4280	Amortization of debt discount and expense	41136	Billed from HQ - Below the line	332	332	332	332	332	332	332	332	332	332	332	332	3,986
009	Kentucky Division	4281	Amortization of loss on reacquired debt	41134	Billed from SS - Below the line	5,474	5,474	5,474	5,474	3,372	3,372	3,372	(708)	2,012	1,909	1,909	1,909	39,045
009	Kentucky Division	4290	Amortization of debt premium	41134	Billed from SS - Below the line	(1,340)	(1,340)	(1,340)	(1,340)	(1,340)	(1,340)	(1,340)	(1,340)	(1,340)	(1,272)	(1,272)	(1,272)	(15,875)
009	Kentucky Division	4310	Other interest expense	30119	Cust Deps-By Acct/Div	(240)	48	(483)	121	125	92	139	126	110	113	103	129	383
009	Kentucky Division	4310	Other interest expense	41134	Billed from SS - Below the line	20,222	19,906	45,196	20,048	20,471	38,007	20,402	20,441	(14,400)	15,619	14,972	29,030	249,915
009	Kentucky Division	4320	Allowance for borrowed funds used during construction	00000	Default	(16,772)	(19,214)	(21,105)	(19,904)	(19,125)	(16,038)	(15,387)	(11,698)	389	(7,344)	(14,720)	(18,772)	(179,691)
009	Kentucky Division	4320	Allowance for borrowed funds used during construction	41134	Billed from SS - Below the line	(131)	(119)	(129)	(131)	(139)	(145)	-	(238)	(355)	(290)	(306)	(174)	(2,158)
009	Kentucky Division	4800	Residential sales	31101	Gas Rev-Dist Inc	(2,796,500)	(2,878,456)	(2,363,030)	(1,140,519)	(597,592)	(327,483)	(230,663)	(202,605)	(225,790)	(251,274)	(875,961)	(1,815,643)	(13,705,516)
009	Kentucky Division	4800	Residential sales	31108	Gas Rev-Dist Inc. Base Charges	(3,113,798)	(3,108,699)	(3,131,155)	(3,120,126)	(3,110,382)	(3,106,817)	(3,085,897)	(3,085,839)	(3,057,827)	(3,056,370)	(3,079,324)	(3,030,553)	(37,086,783)
009	Kentucky Division	4800	Residential sales	31128	Gas Cost Adjustment Surcharge	(7,894,252)	(8,191,705)	(6,724,871)	(3,245,747)	(1,958,234)	(1,074,083)	(755,980)	(727,316)	(810,604)	(903,351)	(3,862,771)	(8,008,088)	(44,157,001)
009	Kentucky Division	4800	Residential sales	31183	Surcharge revenue	(222,636)	(222,292)	(223,918)	(223,102)	(222,415)	(222,163)	(220,658)	(220,660)	(218,650)	(218,562)	(220,201)	(216,698)	(2,651,955)
009	Kentucky Division	4800	Residential sales	31195	WNA	(175,791)	157,322	121,627	(257,630)	132	63	9	(9)	(24)	2	36,127	(149,725)	(267,897)
009	Kentucky Division	4805	Unbilled Residential Revenue	31101	Gas Rev-Dist Inc	77,318	71,311	678,212	141,958	364,364	7,226	(6,831)	195	(17,050)	(236,276)	(665,239)	181,719	596,907
009	Kentucky Division	4805	Unbilled Residential Revenue	31108	Gas Rev-Dist Inc. Base Charges	(8,499)	(5,274)	(7,010)	(1,965)	600	207	5,532	2,822	3,992	5,304	662	8,737	5,108
009	Kentucky Division	4805	Unbilled Residential Revenue	31128	Gas Cost Adjustment Surcharge	186,374	202,942	1,930,126	196,683	1,194,395	23,685	(58,450)	702	(61,236)	(1,150,153)	(2,934,160)	801,507	332,415
009	Kentucky Division	4805	Unbilled Residential Revenue	31195	WNA	(125,454)	341,689	(451,254)	263,344	-	-	-	-	-	(38,427)	141,337	(716,448)	(585,214)
009	Kentucky Division	4811	Commercial Revenue-Banner	31101	Gas Rev-Dist Inc	(1,248,546)	(1,295,254)	(1,062,880)	(559,421)	(309,527)	(227,217)	(207,426)	(185,315)	(287,526)	(296,876)	(451,486)	(836,014)	(6,967,486)
009	Kentucky Division	4811	Commercial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	(956,228)	(956,128)	(964,844)	(960,497)	(948,945)	(935,898)	(924,120)	(917,711)	(913,810)	(912,445)	(930,100)	(928,428)	(11,249,155)
009	Kentucky Division	4811	Commercial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	(3,675,624)	(3,839,262)	(3,134,976)	(1,640,887)	(1,034,670)	(764,173)	(700,007)	(685,045)	(1,156,708)	(1,179,154)	(2,061,176)	(3,835,101)	(23,706,883)
009	Kentucky Division	4811	Commercial Revenue-Banner	31183	Surcharge revenue	(83,195)	(83,154)	(83,917)	(83,523)	(82,482)	(81,347)	(80,330)	(79,765)	(79,422)	(79,309)	(80,836)	(80,732)	(978,013)
009	Kentucky Division	4811	Commercial Revenue-Banner	31195	WNA	(70,327)	75,018	36,935	(91,977)	(497)	22	49	(26)	(4)	0	13,448	(63,011)	(100,370)
009	Kentucky Division	4812	Industrial Revenue-Banner	31101	Gas Rev-Dist Inc	(151,208)	(169,305)	(118,685)	(75,767)	(55,216)	(60,826)	(45,549)	(38,528)	(49,719)	(51,616)	(71,777)	(129,691)	(1,017,886)
009	Kentucky Division	4812	Industrial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	(13,790)	(13,942)	(13,371)	(13,532)	(13,687)	(13,771)	(13,350)	(13,557)	(13,428)	(12,986)	(13,674)	(12,866)	(161,954)
009	Kentucky Division	4812	Industrial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	(524,588)	(602,128)	(406,738)	(247,623)	(197,517)	(246,890)	(181,896)	(164,869)	(224,511)	(233,005)	(371,384)	(716,118)	(11,177,267)
009	Kentucky Division	4812	Industrial Revenue-Banner	31183	Surcharge revenue	(1,679)	(1,590)	(1,367)	(1,520)	(1,653)	(2,114)	(1,541)	(1,479)	(1,469)	(1,450)	(1,598)	(1,589)	(19,049)
009	Kentucky Division	4812	Industrial Revenue-Banner	31195	WNA	(15)	(11)	43	(17)	-	-	-	-	-	-	(4)	17	13
009	Kentucky Division	4815	Unbilled Comm Revenue	31101	Gas Rev-Dist Inc	(37,617)	95,242	228,048	66,577	108,300	7,417	(5,858)	1,076	(1,135)	(81,348)	(241,945)	39,635	178,392
009	Kentucky Division	4815	Unbilled Comm Revenue	31108	Gas Rev-Dist Inc. Base Charges	(6,328)	(4,528)	(4,303)	(1,631)	872	2,503	4,837	5,063	4,556	3,178	(225)	(844)	3,150
009	Kentucky Division	4815	Unbilled Comm Revenue	31128	Gas Cost Adjustment Surcharge	(126,666)	285,323	683,173	99,830	373,700	25,593	(56,233)	4,065	(4,289)	(471,852)	(1,123,330)	184,020	(126,666)
009	Kentucky Division	4815	Unbilled Comm Revenue	31195	WNA	(51,131)	128,707	(158,525)	91,022	-	-	-	-	-	(13,351)	50,740	(278,823)	(231,360)
009	Kentucky Division	4816	Unbilled Industrial Revenue	31215	CB Gas Rev-Dist Inc	1,106	4,838	(1,812)	(3,086)	(16,224)	-	22,193	71	1,594	(2,759)	100	(6,021)	-
009	Kentucky Division	4816	Unbilled Industrial Revenue	31216	CB Gas Rev-Dist Inc Base Charges	-	-	-	-	-	-	-	(62)	-	-	-	-	(62)
009	Kentucky Division	4816	Unbilled Industrial Revenue	31217	CB Gas Cost Adjustment Surcharge	3,430	39,427	(29,599)	(9,446)	(82,644)	-	95,505	(3,583)	6,810	(11,790)	(11,033)	2,921	0
009	Kentucky Division	4820	Other Sales to Public Authorities	41101	Gas Rev-Dist Inc	(214,039)	(223,578)	(199,437)	(100,833)	(64,910)	(40,807)	(31,088)	(28,530)	(34,047)	(37,996)	(78,142)	(148,244)	(1,201,651)
009	Kentucky Division	4820	Other Sales to Public Authorities	31108	Gas Rev-Dist Inc. Base Charges	(79,256)	(79,212)	(79,834)	(79,218)	(79,020)	(79,230)	(78,824)	(78,256)	(78,645)	(78,445)	(78,795)	(78,143)	(946,878)
009	Kentucky Division	4820	Other Sales to Public Authorities	31128	Gas Cost Adjustment Surcharge	(644,918)	(680,472)	(603,929)	(297,137)	(214,461)	(137,511)	(105,011)	(102,903)	(125,070)	(140,671)	(347,362)	(685,075)	(4,084,520)
009	Kentucky Division	4820	Other Sales to Public Authorities	31183	Surcharge revenue	(6,892)	(6,888)	(6,944)	(6,889)	(6,871)	(6,890)	(6,805)	(6,821)	(6,839)	(6,821)	(6,852)	(6,795)	(82,339)
009	Kentucky Division	4820	Other Sales to Public Authorities	31195	WNA	(12,283)	8,837	12,463	(21,299)	138	1	-	(3)	11	1,208	(7,297)	(18,225)	-
009	Kentucky Division	4825	Unbilled Public Authority Revenue	31101	Gas Rev-Dist Inc	(2,784)	11,456	48,892	4,629	33,632	1,053	(955)	33	(793)	(17,386)	(50,043)	15,618	43,352
009	Kentucky Division	4825	Unbilled Public Authority Revenue	31108	Gas Rev-Dist Inc. Base Charges	(28)	(56)	(309)	(29)	29	-	253	84	(28)	112	29	56	113
009	Kentucky Division	4825	Unbilled Public Authority Revenue	31128	Gas Cost Adjustment Surcharge	(11,096)	34,320	146,466	(9,092)	116,050	3,633	(8,819)	124	(3,000)	(95,814)	(232,347)	72,513	12,938
009	Kentucky Division	4825	Unbilled Public Authority Revenue	31195	WNA	(10,046)	26,162	(33,975)	19,896	-	-	-	-	-	(2,853)	10,620	(52,074)	(42,271)
009	Kentucky Division	4870	Forfeited discounts	31201	Late Fee	29	2	11	2,258	4,258	1,368	917	37	157	53	40	28	9,158
009	Kentucky Division	4880	Miscellaneous service revenues	31301	Misc Service Revenue	(13,260)	(12,790)	(11,209)	(9,900)	(8,793)	(9,545)	(9,881)	(10,592)	(12,088)	(16,083)	(15,541)	(15,426)	(145,108)
009	Kentucky Division	4893	Revenue-Transportation Distribution	31101	Gas Rev-Dist Inc	(1,540,264)	(1,662,421)	(1,517,245)	(1,458,263)	(1,312,711)	(1,271,306)	(1,206,937)	(1,130,802)	(1,198,195)	(1,193,364)	(1,319,261)	(1,543,795)	(16,354,566)
009	Kentucky Division	4893	Revenue-Transportation Distribution	31108	Gas Rev-Dist Inc. Base Charges	(99,025)	(98,515)	(98,345)	(98,855)	(98,345)	(98,345)	(98,855)	(98,825)	(98,855)	(98,345)	(98,855)	(98,855)	(1,184,020)
009	Kentucky Division	4893	Revenue-Transportation Distribution	31183	Surcharge revenue	(87,606)	(89,744)	(86,754)	(89,333)	(78,012)	(73,201)	(68,003)	(65,379)	(69,805)	(71,537)	(74,653)	(86,912)	(940,940)
009	Kentucky Division	4893	Revenue-Transportation Distribution	31215	CB Gas Rev-Dist Inc	(117,123)	119,197	118,517	77,035	89,193	-	146,355	(72,321)	15,661	(145,715)	(232,117)	(21,241)	(22,558)
009	Kentucky Division	4893	Revenue-Transportation Distribution	31216	CB Gas Rev-Dist Inc Base Charges	4,733	(96)	3,616	(6,414)	2,591	-	400	(596)	75	(150)	-	(755)	3,404
009	Kentucky Division	8010	Natural gas field line purchases	04751	Gas Purchases	1,295	2,851	5,089	5,294	1,813	3,778	5,444	8,104	8,826	7,594	11,477	7,409	68,973
009	Kentucky Division	8040	Natural gas city gate purchases	04740	Cashouts	(21,763)	(73,840)	(149,151)	10,623	21,534	11,238	(76,377)	(25,641)	(39,763)	(195,080)	(51,945)	(42,188)	(632,353)
009	Kentucky Division	8040	Natural gas city gate purchases	04751	Gas Purchases	3,781,281	3,483,400	6,193,233	731,199	5,574,216	5,553,718	4,977,770	6,111,783	6,912,381	7,515,724	11,658,203	6,303,664	68,796,031
009	Kentucky Division	8040	Natural gas city gate purchases	04774	Capacity Release	(319,368)	(319,368)	(319,368)	(319,368)	(323,535)	(323,535)	(323,535)	(323,535)	(323,535)	(323,535)	(323,535)	(323,535)	(3,865,749)
009	Kentucky Division	8050	Other purchases	04800	Reimbursement for Gas Loss	(2,981)	(956)	(1,257)	(550)	(643)	(178)	(1,236)	(2,196)	(1,493)	(378)	(210)	(1,023)	(13,101)
009	Kentucky Division	8051	PGA for Residential	04775	PGA Recoveries	7,892,607	8,190,995	6,723,287	3,245,464	1,957,843	1,074,068	756,042	727,372	810,658	903,345	3,862,455	8,006,625	44,150,762
009	Kentucky Division	8052	PGA for Commercial	04775	PGA Recoveries	3,678,736	3,840,725	3,137,168	1,641,747	1,035,217	764,281	700,032	685,073	1,156,751	1,179,206	2,061,541	3,837,465	23,717,941

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Income Statement Accounts
Calendar Year 2021

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	CY21
009	Kentucky Division	8180	Compressor station expenses	01008	Expense Labor Accrual	152	(13)	644	289	384	1,209	(1,897)	213	(665)	1,259	(391)	(1,104)	79
009	Kentucky Division	8180	Compressor station expenses	02005	Non-Inventory Supplies	2,526	737	58	508	312	4,862	338	954	6,456	17	-	128	16,896
009	Kentucky Division	8180	Compressor station expenses	04590	Utilities	77	98	70	142	39	86	74	94	87	219	28	268	1,283
009	Kentucky Division	8180	Compressor station expenses	04599	Capitalized Utility Costs	(63)	(88)	(63)	(125)	(36)	(77)	(67)	(85)	(78)	(197)	(25)	(235)	(1,140)
009	Kentucky Division	8180	Compressor station expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8190	Compressor station fuel and power	04590	Utilities	-	-	200	92	85	88	86	89	86	89	111	110	1,038
009	Kentucky Division	8200	Storage-Measuring and regulating station expenses	01000	Non-project Labor	284	898	-	-	-	-	106	-	880	-	-	-	2,168
009	Kentucky Division	8200	Storage-Measuring and regulating station expenses	01008	Expense Labor Accrual	71	153	(224)	-	-	-	18	(18)	396	(396)	-	-	0
009	Kentucky Division	8200	Storage-Measuring and regulating station expenses	02005	Non-Inventory Supplies	-	182	871	21	-	-	13	-	-	-	-	-	1,087
009	Kentucky Division	8200	Storage-Measuring and regulating station expenses	04590	Utilities	146	231	207	221	165	124	111	61	99	98	101	127	1,692
009	Kentucky Division	8210	Storage-Purification expenses	01000	Non-project Labor	1,614	9,279	1,170	596	-	-	227	-	4,037	-	-	-	16,924
009	Kentucky Division	8210	Storage-Purification expenses	01008	Expense Labor Accrual	(108)	1,916	(1,852)	(170)	(298)	-	38	(38)	1,817	(1,817)	-	-	(512)
009	Kentucky Division	8210	Storage-Purification expenses	02005	Non-Inventory Supplies	-	-	14	-	-	-	26	1,074	61	24	-	-	1,200
009	Kentucky Division	8210	Storage-Purification expenses	04590	Utilities	207	318	319	174	146	136	146	162	165	191	75	209	2,249
009	Kentucky Division	8240	Storage-Other expenses	02001	Inventory Materials	-	-	-	-	-	-	331	418	-	-	-	-	749
009	Kentucky Division	8240	Storage-Other expenses	02004	Warehouse Loading Charge	-	-	-	-	-	-	17	21	-	-	-	-	37
009	Kentucky Division	8250	Storage well royalties	04580	Building Lease/Rents Capitalized	(73)	(11)	-	-	(35)	(16)	(32)	-	(104)	(24)	(13)	-	(309)
009	Kentucky Division	8250	Storage well royalties	04581	Non 842 Building Lease/Rents	457	74	-	-	250	108	183	-	576	149	82	-	1,879
009	Kentucky Division	8250	Storage well royalties	04590	Utilities	845	1,325	1,329	939	476	683	141	116	116	132	172	791	7,067
009	Kentucky Division	8250	Storage well royalties	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8310	Storage-Maintenance of structures and improvements	02005	Non-Inventory Supplies	-	-	250	794	-	-	-	-	13	-	8	-	1,066
009	Kentucky Division	8340	Maintenance of compressor station equipment	01000	Non-project Labor	-	-	-	213	213	-	284	496	950	-	-	-	2,156
009	Kentucky Division	8340	Maintenance of compressor station equipment	01008	Expense Labor Accrual	-	-	-	106	11	(117)	47	126	254	(428)	-	-	-
009	Kentucky Division	8340	Maintenance of compressor station equipment	02005	Non-Inventory Supplies	-	-	-	-	-	-	24	3,387	464	-	-	-	3,875
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	01000	Non-project Labor	14,057	10,316	12,529	14,419	10,983	15,403	25,264	12,682	16,083	13,682	13,816	45,304	204,538
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	01008	Expense Labor Accrual	(998)	(935)	2,433	2,198	(1,169)	3,972	(5,802)	228	2,798	(396)	1,448	(739)	3,038
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	02001	Inventory Materials	-	-	-	-	-	-	2,021	(326)	-	-	1,762	296	3,753
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	02004	Warehouse Loading Charge	-	-	-	-	-	-	101	(16)	-	-	88	15	188
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	03003	Capitalized transportation costs	-	-	-	-	-	(7)	-	-	-	-	-	-	(7)
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	03004	Vehicle Expense	-	-	-	-	-	50	-	-	-	-	-	-	50
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	05411	Meals and Entertainment	-	-	-	-	-	-	212	87	195	-	-	52	545
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	110	-	-	-	-	110
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	05414	Lodging	-	-	-	-	-	-	1,121	959	485	-	-	324	2,889
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	05415	Membership Fees	-	-	-	-	-	-	-	103	-	-	-	-	103
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	05420	Employee Development	-	-	-	104	-	-	-	-	-	-	-	-	104
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	05421	Training	-	-	-	-	-	-	-	-	-	-	-	129	129
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	07421	Service Awards	-	-	-	-	-	-	-	80	-	-	-	-	80
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	59	-	-	-	59
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8500	Transmission-Operation supervision and engineering	04002	Required By Law, Safety	4,206	-	-	-	-	-	-	-	-	-	-	-	4,206
009	Kentucky Division	8550	Other fuel & power for compressor stations	04590	Utilities	-	-	32	38	36	38	38	-	78	36	37	43	376
009	Kentucky Division	8560	Mains expenses	01000	Non-project Labor	8,809	8,020	10,804	10,397	15,499	13,624	17,224	8,715	5,216	14,272	19,732	8,330	140,642
009	Kentucky Division	8560	Mains expenses	01008	Expense Labor Accrual	828	(197)	2,317	877	3,326	331	(5,985)	179	(703)	4,789	4,703	(10,451)	14
009	Kentucky Division	8560	Mains expenses	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-	3,443	-	3,443
009	Kentucky Division	8560	Mains expenses	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	-	172	-	172
009	Kentucky Division	8560	Mains expenses	02005	Non-Inventory Supplies	319	639	1,100	1,751	743	1,252	3,048	750	807	1,582	702	900	13,592
009	Kentucky Division	8560	Mains expenses	03003	Capitalized transportation costs	(3)	(10)	(25)	(11)	(7)	(755)	(228)	(16)	-	-	(31)	(132)	(1,218)
009	Kentucky Division	8560	Mains expenses	03004	Vehicle Expense	16	63	159	61	48	5,153	1,306	67	-	-	186	621	7,680
009	Kentucky Division	8560	Mains expenses	04302	Heavy Equipment	-	-	539	506	-	1,991	(303)	-	1,100	1,243	1,357	756	7,189
009	Kentucky Division	8560	Mains expenses	04307	Heavy Equipment Capitalized	-	-	(528)	(496)	-	(1,951)	297	-	(1,078)	(1,218)	(1,330)	(741)	(7,045)
009	Kentucky Division	8560	Mains expenses	04590	Utilities	1,722	2,320	1,776	2,136	1,436	2,894	2,300	1,861	2,266	1,279	1,155	2,068	23,212
009	Kentucky Division	8560	Mains expenses	04599	Capitalized Utility Costs	(957)	(1,293)	(1,044)	(1,305)	(798)	(1,730)	(1,347)	(1,054)	(1,358)	(700)	(621)	(1,174)	(13,380)
009	Kentucky Division	8560	Mains expenses	05111	Postage/Delivery Services	-	-	-	-	703	-	-	52	-	-	-	-	754
009	Kentucky Division	8560	Mains expenses	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-	24	-	-	25	49
009	Kentucky Division	8560	Mains expenses	05399	Capitalized Telecom Costs	-	-	-	-	-	-	-	-	(15)	-	-	(15)	(29)
009	Kentucky Division	8560	Mains expenses	06111	Contract Labor	-	-	3,225	-	-	-	-	19,250	53,975	-	-	-	76,450
009	Kentucky Division	8560	Mains expenses	07111	Damages	-	-	-	(1,800)	-	-	-	-	-	-	-	-	(1,800)
009	Kentucky Division	8560	Mains expenses	07443	Uniforms	571	-	278	412	159	1,330	924	240	1,110	3,831	494	783	10,132
009	Kentucky Division	8560	Mains expenses	07444	Uniforms Capitalized	(91)	-	(44)	(73)	(22)	(195)	(161)	(58)	(199)	(619)	(81)	(167)	(1,712)
009	Kentucky Division	8560	Mains expenses	07590	Misc General Expense	1,160	-	-	90	100	80	80	-	-	-	-	-	1,509
009	Kentucky Division	8560	Mains expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8560	Mains expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8560	Mains expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8560	Mains expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8570	Transmission-Measuring and regulating station expenses	01000	Non-project Labor	53	121	-	-	-	-	53	-	6,701	1,011	1,197	2,102	11,238
009	Kentucky Division	8570	Transmission-Measuring and regulating station expenses	01008	Expense Labor Accrual	13	17	(30)	-	-	-	9	(9)	3,015	(2,510)	213	(368)	350
009	Kentucky Division	8570	Transmission-Measuring and regulating station expenses	04590	Utilities	599	542	921	577	538	759	816	749	734	548	629	643	8,055
009	Kentucky Division	8580	Transmission and compression of gas by others	04771	Demand Charges-Transportation	638,380	638,380	610,470	629,011	476,107	399,739	382,418	390,370	390,370	382,418	409,108	619,192	5,965,961
009	Kentucky Division	8580	Transmission and compression of gas by others	04772	Commodity-Transportation	110,848	121,060	94,592	44,344	70,784	54,184	42,135	41,940	41,485	49,955	55,686	72,257	799,270
009	Kentucky Division	8580	Transmission and compression of gas by others	04773	Demand-Storage	1,695,046	1,695,046	1,550,621	1,695,046	1,510,748	1,216,810	1,184,095	1,216,810	1,216,810	1,184,095	1,605,407	1,645,683	17,416,216
009	Kentucky Division	8630	Transmission-Maintenance of mains	01000	Non-project Labor	-	-	-	-	228	-	6,072	2,683	5,058	7,576	10,990	4,520	37,127
009	Kentucky Division	8630	Transmission-Maintenance of mains	01008	Expense Labor Accrual	-	-	-	-	125	(125)	1,012	(73)	1,337	1,512	2,806	(5,841)	753
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	43,534	30,441	25,871	33,544	29,310	37,135	50,900	32,417	31,556	34,332	35,037	80,125	464,202
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	560,691	542,132	571,331	570,998	559,567	572,878	889,827	591,456	568,520	568,609	579,691	954,006	7,529,707
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(561,992)	(545,308)	(574,506)	(577,368)	(563,165)	(576,053)	(894,798)	(598,423)	(571,696)	(571,811)	(582,916)	(962,236)	(7,580,271)
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	-	-	-	192	-	-	-	-	-	-	-	-	192
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	1,866	(3,273)	2,738	6,328	(555)	8,017	(15,654)	2,862	2,855	2,966	3,856	(7,668)	4,337
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	376,501	330,007	347,554	361,747	339,323	346,486	558,636	366,456	373,315	363,137	376,829	683,434	4,823,423
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(375,201)	(326,831)	(344,378)	(355,376)	(335,726)	(343,311)	(553,665)	(359,488)	(370,139)	(3			

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	CY21
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	-	-	-	2,528	-	-	1,599	1,536	-	-	-	5,663
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04046	Customer Relations & Assist	-	-	-	-	-	1,098	-	-	-	-	-	-	1,098
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04212	IT Equipment	119	183	184	198	1,919	194	207	210	30,098	233	90	241	33,874
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	-	-	-	-	-	-	-	98	461	-	-	-	559
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04306	Parts	-	-	159	-	253	-	-	-	-	-	-	-	412
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-	(96)	(451)	-	-	-	(548)
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04564	842 Variable Copier Lease Expense	342	468	397	600	394	431	420	388	518	503	422	389	5,273
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	101	119	63	63	1,546	3,524	263	581	96	324	1,238	63	7,980
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04590	Utilities	4,582	6,988	4,536	6,363	4,615	6,125	7,327	9,223	6,520	7,968	7,253	5,308	76,807
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(2,840)	(3,758)	(2,587)	(3,754)	(3,627)	(5,950)	(4,899)	(6,251)	(4,143)	(5,092)	(5,097)	(3,423)	(51,418)
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	1,970	2,000	1,717	913	596	1,947	1,292	1,219	5,574	3,437	1,199	2,429	24,293
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	93	205	223	112	155	216	46	204	110	78	232	101	1,774
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05215	842 Copier Lease Expense	2,963	(674)	6,600	2,963	2,963	2,963	2,963	2,963	2,963	2,963	2,963	2,963	35,557
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	2,653	4,397	3,530	3,530	3,521	3,511	3,511	4,000	3,468	3,439	3,404	3,434	42,399
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05312	Long Distance	299	244	310	97	76	266	195	228	257	302	613	967	3,854
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	5,426	4,833	5,167	5,218	4,437	3,608	5,122	4,757	4,540	4,347	5,066	6,447	58,967
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	2,986	3,841	5,700	4,826	4,448	5,074	5,433	6,607	5,365	5,571	5,779	6,001	61,632
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	58,195	12,531	12,475	11,483	11,514	10,784	9,978	10,476	10,049	10,744	11,179	11,328	180,736
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05376	Cell service for data uses	(935)	6,485	5,223	4,165	5,281	5,110	5,374	5,420	3,582	4,223	4,547	4,309	52,783
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	53	171	464	407	231	406	110	1,031	1,009	159	1,257	108	5,406
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05380	Video Conference	106	-	-	-	-	-	-	-	-	-	-	-	106
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(36,900)	(15,498)	(16,154)	(14,448)	(14,671)	(14,764)	(14,731)	(16,705)	(14,026)	(14,418)	(15,165)	(14,896)	(202,375)
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	1,040	1,395	1,798	2,353	2,362	1,914	2,242	2,513	1,558	918	1,436	2,692	22,220
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	145	119	50	121	105	540
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05413	Transportation	-	-	256	-	496	-	-	-	4	-	-	34	790
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05414	Lodging	-	-	123	121	152	102	-	-	158	-	118	200	975
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05415	Membership Fees	-	-	40	150	299	150	-	-	197	-	-	-	836
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05416	Club Dues - Nondeductible	-	-	-	-	-	-	-	-	-	27	-	-	27
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05417	Club Dues - Deductible	90	74	-	-	-	110	-	-	-	-	65	-	339
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	-	-	-	-	1,526	458	250	8,600	-	75	(3,510)	(2,715)	4,685
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05420	Employee Development	78	-	-	-	-	104	795	-	-	-	-	-	977
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05421	Training	831	-	26	104	201	-	-	-	377	-	353	-	1,892
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05424	Books & Manuals	-	-	-	-	233	-	-	-	641	-	-	-	874
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05425	Regulatory Compliance Training	619	-	-	-	-	-	-	-	-	-	-	-	619
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05426	Safety Training	-	-	4	-	-	-	-	-	-	-	-	-	4
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05427	Technical (Job Skills) Training	-	-	1,285	1,655	-	370	31	-	-	-	-	-	3,341
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	06111	Contract Labor	(12,237)	2,801	4,900	2,829	24,389	58,082	35,081	46,493	88,219	41,923	12,142	48,179	352,803
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	06121	Legal	-	-	-	-	-	-	-	-	-	-	-	20	20
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	-	19	-	-	-	-	-	-	-	-	-	-	19
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07421	Service Awards	-	-	-	-	-	-	-	124	132	50	169	128	604
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07443	Uniforms	-	-	147	-	-	313	403	1,596	935	3,100	4,057	220	10,771
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	-	-	(96)	-	-	(78)	(256)	(1,102)	(593)	(1,921)	(2,426)	(59)	(6,530)
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	1,156	12	167	546	170	681	281	332	1,995	286	141	131	5,897
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07510	Association Dues	-	-	-	-	-	-	10,250	-	-	-	-	-	10,250
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	881	617	3,150	2,609	1,600	616	67	655	(764)	59	77	791	10,356
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	09911	Reimbursements	(981)	-	-	(1,975)	-	400	(820)	-	-	(658)	-	(19)	(4,052)
009	Kentucky Division	8710	Distribution load dispatching	04590	Utilities	20	-	123	-	-	-	-	-	-	-	-	-	143
009	Kentucky Division	8711	Odorization	02001	Inventory Materials	5,018	3,483	25,050	13,077	-	3,049	-	-	555	-	42,474	9,075	101,781
009	Kentucky Division	8711	Odorization	02004	Warehouse Loading Charge	201	139	1,253	654	-	152	-	-	28	-	2,124	454	5,004
009	Kentucky Division	8711	Odorization	02005	Non-Inventory Supplies	-	52	48	-	-	-	46	44	48	-	-	-	239
009	Kentucky Division	8740	Mains and Services Expenses	01000	Non-project Labor	130,459	142,402	163,618	149,252	169,881	138,127	199,765	128,314	116,421	120,342	130,360	191,981	1,780,921
009	Kentucky Division	8740	Mains and Services Expenses	01008	Expense Labor Accrual	8,653	2,986	29,847	9,179	18,809	(3,652)	(56,488)	11,616	7,480	7,782	18,045	(46,219)	8,035
009	Kentucky Division	8740	Mains and Services Expenses	02001	Inventory Materials	17,265	11,887	6,709	15,659	3,492	16,687	18,698	7,930	17,834	11,674	21,909	7,255	156,998
009	Kentucky Division	8740	Mains and Services Expenses	02004	Warehouse Loading Charge	691	475	335	783	175	834	935	397	892	584	1,095	363	7,558
009	Kentucky Division	8740	Mains and Services Expenses	02005	Non-Inventory Supplies	12,206	18,791	16,124	32,257	20,297	27,782	18,426	15,313	47,437	11,627	19,431	13,746	253,437
009	Kentucky Division	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	110,819	115,244	109,802	109,078	108,588	115,788	118,039	120,911	130,213	120,459	119,551	118,379	1,396,871
009	Kentucky Division	8740	Mains and Services Expenses	03003	Capitalized transportation costs	(95,442)	(75,130)	(94,541)	(164,021)	(82,000)	(88,077)	(132,765)	(107,873)	(105,649)	(86,773)	(117,037)	(129,596)	(1,278,903)
009	Kentucky Division	8740	Mains and Services Expenses	03004	Vehicle Expense	63,927	105,134	107,999	169,339	94,503	70,493	92,605	97,651	101,257	81,780	89,336	98,716	1,172,741
009	Kentucky Division	8740	Mains and Services Expenses	03009	842 Variable Heavy Equip Lease Expense	3,678	(15,231)	2,815	3,001	791	-	1,991	1,986	1,930	3,954	5,398	3,989	14,303
009	Kentucky Division	8740	Mains and Services Expenses	04301	Equipment Lease	42,126	35,908	35,585	40,423	36,715	35,575	36,192	36,136	36,728	31,909	29,964	29,097	426,358
009	Kentucky Division	8740	Mains and Services Expenses	04302	Heavy Equipment	14,498	19,493	27,169	28,939	22,882	15,806	12,861	16,822	14,823	17,543	12,198	17,225	220,259
009	Kentucky Division	8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	(56,479)	(44,259)	(87,492)	(74,010)	(61,321)	(53,568)	(57,120)	(56,507)	(59,989)	(63,892)	(64,340)	(57,709)	(736,685)
009	Kentucky Division	8740	Mains and Services Expenses	04309	Non-842 Heavy Equipment	1,007	4,992	3,415	3,157	2,184	3,281	7,242	2,716	7,732	11,790	18,092	8,575	74,184
009	Kentucky Division	8740	Mains and Services Expenses	04560	Non 842 Fleet Lease/Rents	(21,086)	1,723	1,751	1,617	(20,317)	(20,067)	2,904	(36,287)	2,564	(40,038)	3,436	-	(123,801)
009	Kentucky Division	8740	Mains and Services Expenses	04563	842 Variable Fleet Lease Expense	5,767	(71,759)	(31,873)	6,276	(25,893)	(28,640)	14,488	5,903	(79,946)	(13,087)	(2,627)	8,454	(212,936)
009	Kentucky Division	8740	Mains and Services Expenses	04582	Building Maintenance	653	599	539	2,875	658	541	541	-	1,157	989	583	584	9,718
009	Kentucky Division	8740	Mains and Services Expenses	04585	Railroad easements and crossings	-	-	87	-	-	-	517	-	-	-	-	-	604
009	Kentucky Division	8740	Mains and Services Expenses	04590	Utilities	3,678	4,325	3,978	4,422	3,513	4,146	5,421	5,872	4,392	5,175	4,229	5,676	54,828
009	Kentucky Division	8740	Mains and Services Expenses	05010	Office Supplies	782	981	278	849	545	1,050	1,709	2,008	890	279	157	678	10,206
009	Kentucky Division	8740	Mains and Services Expenses	05111	Postage/Delivery Services	195	815	260	190	286	263	47	360	85	342	40		

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	CY21
009	Kentucky Division	8740	Mains and Services Expenses	07443	Uniforms	694	477	482	1,034	2,111	2,216	540	392	-	1,740	3,440	4,043	17,170
009	Kentucky Division	8740	Mains and Services Expenses	07444	Uniforms Capitalized	(402)	(270)	(335)	(653)	(1,249)	(1,237)	(293)	(271)	-	(1,058)	(1,844)	(2,621)	(10,233)
009	Kentucky Division	8740	Mains and Services Expenses	07499	Misc Employee Welfare Exp	-	119	368	95	29	477	40	39	-	-	80	-	1,246
009	Kentucky Division	8740	Mains and Services Expenses	07590	Misc General Expense	172	867	244	753	6,514	(3,149)	(41)	1,076	576	(630)	194	428	7,002
009	Kentucky Division	8740	Mains and Services Expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8740	Mains and Services Expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8740	Mains and Services Expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	22,594	27,184	17,972	21,527	32,251	45,724	64,617	39,115	46,115	45,357	43,806	90,635	496,897
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	(161)	1,148	393	3,575	6,975	11,982	(18,951)	2,921	7,062	1,927	3,605	(11,177)	9,296
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	02001	Inventory Materials	5,059	700	11,143	9,526	25,637	8,994	4,139	2,442	671	2,341	9,109	1,881	81,643
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	02004	Warehouse Loading Charge	202	28	557	476	1,282	450	207	122	34	117	455	94	4,025
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	02005	Non-Inventory Supplies	984	332	1,099	2,433	1,173	961	312	1,573	2,023	739	6,172	1,351	19,152
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	02006	Purchasing Card Charges	-	-	-	64	-	-	-	-	-	-	-	-	64
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	03003	Capitalized transportation costs	-	(40)	(105)	(22)	(41)	-	(6)	(5)	(12)	(230)	(425)	-	(885)
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	03004	Vehicle Expense	-	202	229	106	62	-	21	16	20	400	639	-	1,696
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	04046	Customer Relations & Assist	-	-	-	-	-	-	269	-	-	-	-	-	269
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	04065	Offsite Storage	-	-	-	-	-	-	-	-	-	-	90	241	331
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	04302	Heavy Equipment	-	-	-	-	100	-	-	-	-	-	-	-	100
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	04307	Heavy Equipment Capitalized	-	-	-	-	(98)	-	-	-	-	-	-	-	(98)
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	04582	Building Maintenance	-	-	-	-	-	131	-	-	-	-	-	-	131
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	04590	Utilities	1,026	1,027	895	186	856	1,759	281	186	1,547	625	1,018	421	9,829
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05010	Office Supplies	38	-	14	-	-	-	-	-	-	6	-	-	58
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05111	Postage/Delivery Services	-	11	31	1	-	-	-	12	-	-	-	-	55
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	-	129	-	-	24	13	98	151	-	-	25	-	440
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	50	-	67	48	-	165
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05413	Transportation	-	-	-	-	-	-	233	175	58	-	345	-	811
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	06111	Contract Labor	10,000	17,500	-	-	-	11,880	-	8,000	-	-	-	134	47,514
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	07421	Service Awards	-	-	-	-	-	-	-	50	-	33	48	-	132
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	(542)	-	465	1,382	1,306
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8760	Distribution-Measuring and regulating station expenses-Industrial	01000	Non-project Labor	-	2,772	3,462	381	984	2,620	8,998	8,476	5,443	3,410	3,133	2,710	42,388
009	Kentucky Division	8760	Distribution-Measuring and regulating station expenses-Industrial	01008	Expense Labor Accrual	(93)	693	692	(1,194)	351	1,162	(203)	1,467	(517)	(745)	175	(1,428)	359
009	Kentucky Division	8760	Distribution-Measuring and regulating station expenses-Industrial	02005	Non-Inventory Supplies	-	734	-	-	-	-	-	702	-	-	16	-	1,452
009	Kentucky Division	8760	Distribution-Measuring and regulating station expenses-Industrial	03003	Capitalized transportation costs	-	-	(27)	-	-	-	-	-	-	-	-	-	(27)
009	Kentucky Division	8760	Distribution-Measuring and regulating station expenses-Industrial	03004	Vehicle Expense	-	-	38	-	-	-	-	-	-	-	-	-	38
009	Kentucky Division	8760	Distribution-Measuring and regulating station expenses-Industrial	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	02005	Non-Inventory Supplies	-	-	-	-	58	-	-	-	-	-	-	-	58
009	Kentucky Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04580	Building Lease/Rents Capitalized	-	-	-	-	-	-	(4,708)	(12,964)	-	-	-	-	(17,672)
009	Kentucky Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04581	Non 842 Building Lease/Rents	-	-	-	-	-	-	6,500	18,000	-	-	-	-	24,500
009	Kentucky Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04590	Utilities	352	395	428	380	282	238	261	345	218	278	253	398	3,828
009	Kentucky Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8780	Meter and house regulator expenses	01000	Non-project Labor	74,247	70,871	49,837	53,717	48,430	54,066	76,136	48,888	56,816	53,810	80,739	123,429	790,985
009	Kentucky Division	8780	Meter and house regulator expenses	01008	Expense Labor Accrual	2,514	(844)	6,924	(222)	8,506	(22,453)	4,422	8,456	1,338	21,539	(27,872)	4,523	4,523
009	Kentucky Division	8780	Meter and house regulator expenses	02005	Non-Inventory Supplies	333	2,118	1,663	2,898	1,867	1,494	1,234	2,848	1,924	1,035	2,814	3,857	24,084
009	Kentucky Division	8780	Meter and house regulator expenses	03003	Capitalized transportation costs	(95)	(120)	616	(906)	(279)	(1,119)	(686)	(27)	(246)	(20)	(53)	(418)	(3,353)
009	Kentucky Division	8780	Meter and house regulator expenses	03004	Vehicle Expense	145	208	(1,005)	1,495	482	1,653	1,041	38	384	37	86	624	5,188
009	Kentucky Division	8780	Meter and house regulator expenses	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8780	Meter and house regulator expenses	04582	Building Maintenance	131	240	-	131	-	-	131	-	-	-	191	-	825
009	Kentucky Division	8780	Meter and house regulator expenses	04590	Utilities	1,501	2,130	798	1,458	1,421	1,147	1,559	1,545	2,325	1,158	1,676	1,529	18,247
009	Kentucky Division	8780	Meter and house regulator expenses	05010	Office Supplies	21	157	-	54	21	99	203	74	157	-	28	725	1,540
009	Kentucky Division	8780	Meter and house regulator expenses	05111	Postage/Delivery Services	21	143	67	22	314	75	112	365	111	32	16	183	1,460
009	Kentucky Division	8780	Meter and house regulator expenses	05377	Cell phone equipment and accessories	-	16	-	-	-	-	-	-	-	-	-	-	16
009	Kentucky Division	8780	Meter and house regulator expenses	05399	Capitalized Telecom Costs	-	(9)	-	-	-	-	-	-	-	-	-	-	(9)
009	Kentucky Division	8780	Meter and house regulator expenses	05411	Meals and Entertainment	82	324	5	16	72	51	159	280	61	-	247	336	1,634
009	Kentucky Division	8780	Meter and house regulator expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	29	-	-	-	50	-	79
009	Kentucky Division	8780	Meter and house regulator expenses	05429	Work Environment Training	-	-	-	-	-	-	-	-	-	438	-	-	438
009	Kentucky Division	8780	Meter and house regulator expenses	06111	Contract Labor	85	(85)	-	-	-	-	-	-	-	-	1,559	-	1,559
009	Kentucky Division	8780	Meter and house regulator expenses	07120	Environmental & Safety	-	-	-	-	-	-	-	-	937	-	-	-	937
009	Kentucky Division	8780	Meter and house regulator expenses	07421	Service Awards	-	-	-	-	-	-	-	41	-	-	-	-	4
009	Kentucky Division	8780	Meter and house regulator expenses	07443	Uniforms	292	159	145	-	-	1,265	317	(206)	-	-	159	260	2,392
009	Kentucky Division	8780	Meter and house regulator expenses	07444	Uniforms Capitalized	(173)	(58)	(98)	-	-	(792)	(209)	142	-	-	(98)	(165)	(1,451)
009	Kentucky Division	8780	Meter and house regulator expenses	07499	Misc Employee Welfare Exp	-	-	108	36	-	33	-	-	14	-	-	46	237
009	Kentucky Division	8780	Meter and house regulator expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	144	-	144
009	Kentucky Division	8780	Meter and house regulator expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8780	Meter and house regulator expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8780	Meter and house regulator expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8800	Distribution-Other expenses	02005	Non-Inventory Supplies	-	-	5	-	-	84	86	117	260	-	294	-	846
009	Kentucky Division	8800	Distribution-Other expenses	03003	Capitalized transportation costs	-	-	-	-	-	-	-	-	-	-	(16)	-	(16)
009	Kentucky Division	8800	Distribution-Other expenses	03004	Vehicle Expense	-	-	-	-	-	-	-	-	-	-	24	-	24
009	Kentucky Division	8800	Distribution-Other expenses	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8800	Distribution-Other expenses	04582	Building Maintenance	-	-	74	-	120	122	74	166	-	313	175	-	1,045
009	Kentucky Division	8800	Distribution-Other expenses	04590	Utilities	-	-	-	-	-	-	202	-	-	-	-	-	202
009	Kentucky Division	8800	Distribution-Other expenses	04599	Capitalized Utility Costs	-	-	(46)	-	(79)	(82)	(183)	(113)	-	(216)	(107)	-	(826)
009	Kentucky Division	8800	Distribution-Other expenses	05010	Office Supplies	-	-	-	-	-	-	74	-	-	-	-	-	74
009	Kentucky Division	8800	Distribution-Other expenses	05111	Postage/Delivery Services	-	-	-	-	192	-	-	53	-	-	94	-	339
009	Kentucky Division	8800	Distribution-Other expenses	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-	-	-	12	-	12
009	Kentucky Division	8800	Distribution-Other expenses	05399	Capitalized Telecom Costs	-	-	-	-	-	-	-	-	-	-	(7)	-	(7)
009	Kentucky Division	8800	Distribution-Other expenses	06111	Contract Labor	-	-	-	-	-	-	-	4,000	-	-	-	-	4,000
009	Kentucky Division	8800	Distribution-Other expenses	07120	Environmental & Safety	228	-	-	-	-	-	-	-	917	-	-	-	1,146
009	Kentucky Division	8800	Distribution-Other expenses	07443	Uniforms	-	-	-	-	-	-	-	-	-	159	-	-	159
009	Kentucky Division	8800	Distribution-Other expenses	07444	Uniforms Capitalized	-	-	-	-	-	-	-	-	-	(99)	-	-	(99)
009	Kentucky Division	8800	Distribution-Other expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-	-	368	368
009	Kentucky Division	8800	Distribution-Other expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8800	Distribution-Other expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8800	Distribution-Other expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8800</																

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	CY21
009	Kentucky Division	8810	Distribution-Rents	04308	Locusview amortization	10,537	16,263	16,263	16,263	16,263	16,263	16,955	16,263	16,263	16,263	26,791	21,308	205,698
009	Kentucky Division	8810	Distribution-Rents	04309	Non-842 Heavy Equipment	10,742	-	-	-	10,795	-	-	-	-	-	-	2,507	24,044
009	Kentucky Division	8810	Distribution-Rents	04561	842 Variable Real Estate Lease Expense	-	-	-	(0)	1,500	(0)	-	(0)	(0)	(0)	(0)	(0)	1,500
009	Kentucky Division	8810	Distribution-Rents	04578	842 Real Estate Lease Expense	58,872	58,872	58,872	58,872	59,012	59,012	59,273	59,273	59,273	59,273	59,273	59,273	709,149
009	Kentucky Division	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(33,979)	(31,891)	(33,808)	(35,668)	(36,830)	(36,913)	(42,815)	(39,570)	(37,778)	(37,191)	(40,193)	(38,675)	(445,309)
009	Kentucky Division	8810	Distribution-Rents	04581	Non 842 Building Lease/Rents	-	400	(200)	35	-	500	5,400	1,000	-	-	5,750	-	12,885
009	Kentucky Division	8810	Distribution-Rents	04582	Building Maintenance	31,313	25,841	44,559	40,216	38,631	34,544	30,632	38,215	34,561	27,964	27,149	19,893	393,518
009	Kentucky Division	8810	Distribution-Rents	04590	Utilities	499	399	313	728	745	495	279	513	426	5,288	34	65	9,785
009	Kentucky Division	8810	Distribution-Rents	04592	Misc Rents	-	-	186	715	-	1,212	-	-	-	-	-	-	2,113
009	Kentucky Division	8810	Distribution-Rents	04599	Capitalized Utility Costs	(19,556)	(14,097)	(27,124)	(24,916)	(22,600)	(20,020)	(18,675)	(24,153)	(20,488)	(18,992)	(15,003)	(12,493)	(238,118)
009	Kentucky Division	8810	Distribution-Rents	05010	Office Supplies	53	185	52	-	-	-	-	-	-	-	-	-	290
009	Kentucky Division	8810	Distribution-Rents	07590	Misc General Expense	-	-	-	-	-	124	-	-	-	-	-	-	124
009	Kentucky Division	8810	Distribution-Rents	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8810	Distribution-Rents	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8850	Distribution-Maintenance supervision and engineering	05111	Postage/Delivery Services	54	-	-	-	-	-	-	-	-	-	-	29	83
009	Kentucky Division	8870	Distribution-Maint of mains	01000	Non-project Labor	227	2,077	579	6,426	1,414	1,227	1,090	3,260	973	105	884	443	18,706
009	Kentucky Division	8870	Distribution-Maint of mains	01008	Expense Labor Accrual	36	463	(288)	2,982	(2,435)	20	(616)	959	(703)	(386)	478	(457)	53
009	Kentucky Division	8870	Distribution-Maint of mains	02005	Non-Inventory Supplies	943	-	-	-	34	-	-	21	-	-	-	-	998
009	Kentucky Division	8870	Distribution-Maint of mains	06111	Contract Labor	5,031	-	-	-	-	-	99,815	105,502	38,955	1,075	(1,075)	-	249,303
009	Kentucky Division	8890	Maintenance of measuring and regulating station equipment-General	01000	Non-project Labor	-	-	-	-	-	-	112	-	-	-	-	-	112
009	Kentucky Division	8890	Maintenance of measuring and regulating station equipment-General	01008	Expense Labor Accrual	-	-	-	-	-	-	19	(19)	-	-	-	-	-
009	Kentucky Division	8890	Maintenance of measuring and regulating station equipment-General	02005	Non-Inventory Supplies	1,239	3,167	2,316	2,018	2,909	2,630	469	3,122	3,388	3,747	1,177	1,644	27,827
009	Kentucky Division	8890	Maintenance of measuring and regulating station equipment-General	05111	Postage/Delivery Services	-	-	23	-	-	-	-	-	-	32	11	-	66
009	Kentucky Division	8890	Maintenance of measuring and regulating station equipment-General	06111	Contract Labor	-	-	9,982	25,105	67,015	7,541	8,631	27,882	57,972	-	-	-	204,129
009	Kentucky Division	8910	Maintenance of measuring and regulating station equipment-City gate check stations	01000	Non-project Labor	-	725	259	-	-	-	-	-	-	-	-	-	984
009	Kentucky Division	8910	Maintenance of measuring and regulating station equipment-City gate check stations	01008	Expense Labor Accrual	-	181	(78)	(104)	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8910	Maintenance of measuring and regulating station equipment-City gate check stations	04582	Building Maintenance	-	-	-	-	-	-	-	-	-	-	-	216	216
009	Kentucky Division	8920	Maintenance of services	01000	Non-project Labor	175	-	76	211	1,158	-	263	286	89	393	-	162	2,813
009	Kentucky Division	8920	Maintenance of services	01008	Expense Labor Accrual	14	(44)	30	75	531	(637)	44	56	(60)	157	(197)	27	(2)
009	Kentucky Division	8920	Maintenance of services	02005	Non-Inventory Supplies	26	-	-	-	-	-	-	21	28	-	-	-	74
009	Kentucky Division	8930	Maintenance of meters and house regulators	06111	Contract Labor	-	-	-	-	21,500	23,500	31,000	-	7,000	-	-	-	83,000
009	Kentucky Division	8940	Distribution-Maintenance of other equipment	02005	Non-Inventory Supplies	200	-	21	-	612	-	-	527	170	170	386	-	2,084
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	37,113	47,614	46,451	43,594	47,339	47,702	55,904	35,929	32,247	32,275	28,476	44,584	499,227
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	1,184	2,625	6,677	3,217	4,240	4,970	(21,689)	3,258	1,936	1,626	949	(9,655)	(663)
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	02005	Non-Inventory Supplies	9	-	-	-	-	-	-	-	-	-	-	-	9
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	04212	IT Equipment	-	3,392	-	-	-	-	-	-	-	-	-	-	3,392
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	04562	842 Variable Tower Lease Expense	(3)	(77)	(21)	(21)	(31)	(23)	(29)	(4)	(4)	134	129	221	270
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	04590	Utilities	338	182	526	336	309	317	411	552	537	412	699	471	5,091
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	05316	Telecom Maintenance & Repair	-	-	-	-	-	-	-	-	-	4,887	392	-	5,279
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	05323	Measurement & Meter Reading	-	-	-	-	-	-	-	-	-	6,910	-	-	6,910
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	05352	AMI Tower Fees	-	-	-	-	-	-	-	-	-	-	-	2,744	2,744
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	05353	842 Tower Lease Expense	23,995	23,999	23,999	24,000	24,002	24,007	24,021	24,020	24,019	24,013	24,010	26,348	290,432
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	05399	Capitalized Telecom Costs	-	-	-	-	-	-	-	-	-	(2,919)	(227)	-	(3,146)
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	06111	Contract Labor	-	-	-	-	-	-	380	-	-	-	-	-	380
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	9,384	9,101	8,473	9,073	8,115	9,037	28,268	24,957	24,321	18,841	15,328	11,879	176,776
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	458	(71)	1,114	1,147	(73)	1,411	(1,163)	4,024	2,210	(1,524)	(223)	(7,217)	92
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	02005	Non-Inventory Supplies	42	32	-	319	-	1,608	-	625	34	-	-	-	2,661
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	03003	Capitalized transportation costs	-	(878)	(84)	-	-	(334)	-	(98)	(7)	(15)	(129)	(62)	(1,607)
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	03004	Vehicle Expense	-	1,545	136	-	-	520	-	144	11	21	180	88	2,644
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	2,909	-	-	-	-	-	2,909
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	04582	Building Maintenance	-	290	213	-	-	-	413	-	604	750	5,031	13,821	21,123
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	04590	Utilities	147	201	147	174	415	372	501	147	197	147	147	202	2,796
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	514	312	-	152	363	167	-	586	324	230	-	235	2,883
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	05111	Postage/Delivery Services	-	-	-	-	65	-	-	22	-	388	-	-	476
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	05377	Cell phone equipment and accessories	-	-	-	32	-	-	-	-	-	-	-	80	111
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	05399	Capitalized Telecom Costs	-	-	-	(19)	-	-	-	-	-	-	-	(47)	(66)
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	232	242	644	-	365	180	324	13	753	-	208	272	3,233
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	06116	Bill Print Fees	70,586	69,437	109,453	79,781	59,240	68,129	64,658	64,548	70,544	68,087	67,132	65,732	857,329
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	323	-	-	-	-	518	121	148	-	50	603	-	1,763
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	9040	Customer accounts-Uncollectible accounts	09927	Cust Uncol Acct-Write Off	113,424	126,691	196,530	335,420	247,172	45,484	120,498	43,549	1,333,147	120,362	133,364	(7,328)	2,808,313
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	01000	Non-project Labor	8,833	8,833	8,833	8,833	8,833	9,148	14,195	10,540	9,463	9,619	9,747	14,966	121,845
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	01008	Expense Labor Accrual	442	-	1,325	883	442	1,088	(3,581)	1,323	569	551	1,039	(3,354)	728
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	02001	Inventory Materials	-	-	499	-	-	-	-	-	-	-	-	-	499
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	02004	Warehouse Loading Charge	-	-	25	-	-	-	-	-	-	-	-	-	25
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	200	-	200
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	04002	Required By Law, Safety	-	-	-	-	-	-	-	-	-	-	-	691	691
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	04040	Community Rel&Trade Shows	-	-	83	298	-	-	-	-	1,199	-	-	-	1,580
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	04046	Customer Relations & Assist	-	-	18,373	-	-	-	-	-	-	-	2,544	-	20,916
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05010	Office Supplies	-	1,179	-	-	-	-	-	-	-	-	-	-	1,179
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05411	Meals and Entertainment	-	-	-	23	127	205	518	137	250	170	786	-	2,215
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05413	Transportation	-	-	-	387	95	205	647	-	434	254	-	-	2,023
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05414	Lodging	-	-	-	249	-	147	-	-	-	-	140	-	536
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05417	Club Dues - Deductible	-	-	-	-	-	-	36	-	-	-	-	-	36
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05420	Employee Development	-	171	-	-	-	-	-	-	229	-	-	-	401
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	201	-	-	-	201
009	Kentucky Division	9100	Customer service-Miscellaneous customer service	04044	Advertising	-	-											

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	CY21
009	Kentucky Division	9110	Sales-Supervision	04212	IT Equipment	-	-	-	-	-	-	-	-	-	-	53	-	53
009	Kentucky Division	9110	Sales-Supervision	05010	Office Supplies	50	-	-	-	-	-	-	-	-	-	50	100	200
009	Kentucky Division	9110	Sales-Supervision	05111	Postage/Delivery Services	70	-	-	-	-	-	-	-	-	-	-	77	147
009	Kentucky Division	9110	Sales-Supervision	05411	Meals and Entertainment	-	11	41	-	85	68	132	34	15	-	30	94	511
009	Kentucky Division	9110	Sales-Supervision	05413	Transportation	95	502	1,062	72	1,145	424	1,021	1,145	2,780	539	531	2,753	12,070
009	Kentucky Division	9110	Sales-Supervision	05414	Lodging	-	131	187	-	281	197	403	138	284	-	169	229	2,018
009	Kentucky Division	9110	Sales-Supervision	07499	Misc Employee Welfare Exp	-	-	-	-	-	217	-	-	-	-	-	-	217
009	Kentucky Division	9120	Sales-Demonstrating and selling expenses	04040	Community Rel&Trade Shows	-	-	-	-	297	267	-	-	595	261	-	-	1,420
009	Kentucky Division	9120	Sales-Demonstrating and selling expenses	04044	Advertising	5,000	350	-	4,000	1,550	1,170	3,756	375	2,150	9,049	2,300	36	29,736
009	Kentucky Division	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	3,593	10,246	812	191	3,525	(724)	9,806	18,649	680	1,250	176	-	48,204
009	Kentucky Division	9120	Sales-Demonstrating and selling expenses	07510	Association Dues	5,000	(2,500)	945	-	-	615	385	445	630	475	950	456	7,401
009	Kentucky Division	9120	Sales-Demonstrating and selling expenses	07590	Misc General Expense	208	-	-	-	-	-	-	-	-	-	-	-	208
009	Kentucky Division	9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	1,248	13,386	470	3,317	-	-	-	-	2,206	-	3,061	-	23,687
009	Kentucky Division	9130	Sales-Advertising expenses	04044	Advertising	599	1,695	1,198	2,778	5,801	-	1,317	-	-	325	230	1,282	15,225
009	Kentucky Division	9200	A&G-Administrative & general salaries	01000	Non-project Labor	12,402	12,402	12,402	12,402	12,644	12,402	18,603	12,968	12,802	12,990	14,334	19,666	166,015
009	Kentucky Division	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	620	-	1,860	1,240	753	1,107	(4,961)	1,438	1,222	734	2,106	(5,323)	797
009	Kentucky Division	9210	A&G-Office supplies & expense	04046	Customer Relations & Assist	395	395	395	395	587	395	395	395	395	395	587	395	5,124
009	Kentucky Division	9210	A&G-Office supplies & expense	04070	Insurance-Other	2,138	1,004	102	446	-	-	102	-	835	-	-	-	4,626
009	Kentucky Division	9210	A&G-Office supplies & expense	04212	IT Equipment	219	-	-	-	-	-	-	-	-	-	-	-	219
009	Kentucky Division	9210	A&G-Office supplies & expense	05010	Office Supplies	-	11	-	-	-	-	-	30	-	-	-	-	41
009	Kentucky Division	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	43	-	-	43
009	Kentucky Division	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessories	-	-	-	6	-	-	-	-	-	-	-	-	6
009	Kentucky Division	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	-	-	-	-	-	-	30	-	-	-	33	-	63
009	Kentucky Division	9210	A&G-Office supplies & expense	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-	7	-	7
009	Kentucky Division	9210	A&G-Office supplies & expense	05420	Employee Development	-	-	-	-	-	-	-	140	-	-	-	-	140
009	Kentucky Division	9210	A&G-Office supplies & expense	05421	Training	-	-	-	-	-	-	187	298	-	-	-	-	485
009	Kentucky Division	9210	A&G-Office supplies & expense	07421	Service Awards	-	-	-	-	-	-	-	-	-	-	22	-	22
009	Kentucky Division	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	-	-	29	-	-	-	-	-	19	6	-	138	191
009	Kentucky Division	9210	A&G-Office supplies & expense	07592	Vendor Comp Sales Tax	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(600)
009	Kentucky Division	9220	A&G-Administrative expense transferred-Credit	09341	Admin & General Expenses	430,532	366,888	406,815	447,558	371,179	359,800	474,905	333,522	513,347	252,654	1,197,337	286,432	5,440,968
009	Kentucky Division	9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC O&M	221,984	209,904	235,605	233,339	214,394	218,536	215,982	209,947	237,526	206,356	221,676	226,208	2,651,456
009	Kentucky Division	9220	A&G-Administrative expense transferred-Credit	41132	Billing for SS O&M	426,615	380,628	597,793	420,314	583,703	412,603	761,913	235,334	437,698	443,836	(112,359)	1,125,649	5,713,727
009	Kentucky Division	9230	A&G-Outside services employed	06111	Contract Labor	-	-	80,500	-	-	-	-	-	-	-	-	-	80,500
009	Kentucky Division	9230	A&G-Outside services employed	06121	Legal	6,567	9,442	8,016	6,315	9,761	7,103	9,938	7,860	6,945	21,380	6,252	16,138	115,716
009	Kentucky Division	9240	A&G-Property insurance	04069	Blueflame Property Insurance	33,390	33,390	35,116	35,116	35,116	35,116	35,116	35,116	35,116	35,116	35,116	35,116	417,936
009	Kentucky Division	9240	A&G-Property insurance	04072	Insurance Capitalized	(23,661)	(20,893)	(22,291)	(22,803)	(22,332)	(22,572)	(23,025)	(23,084)	(23,232)	(22,727)	(22,050)	(23,432)	(272,101)
009	Kentucky Division	9250	A&G-Injuries & damages	02001	Inventory Materials	-	-	-	-	-	72	-	-	-	-	-	-	72
009	Kentucky Division	9250	A&G-Injuries & damages	02004	Warehouse Loading Charge	-	-	-	-	-	4	-	-	-	-	-	-	4
009	Kentucky Division	9250	A&G-Injuries & damages	04018	Safety	-	-	-	-	187	-	-	100	-	-	-	-	287
009	Kentucky Division	9250	A&G-Injuries & damages	04070	Insurance-Other	4,907	2,579	2,579	2,966	2,931	2,931	2,931	2,931	2,931	2,931	2,931	4,495	38,041
009	Kentucky Division	9250	A&G-Injuries & damages	05418	Settlement	3,167	5,218	12,987	3,832	7,756	1,751	1,852	1,805	3,129	7,436	4,125	4,630	57,687
009	Kentucky Division	9250	A&G-Injuries & damages	07499	Misc Employee Welfare Exp	-	98	-	-	-	19	78	-	-	-	-	45	239
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	20,875	21,242	22,588	21,992	22,964	23,730	22,433	22,411	22,492	19,093	23,351	25,022	268,193
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	18,710	19,032	20,247	19,711	20,575	21,258	20,103	20,084	20,161	15,869	19,400	20,787	235,937
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	80,605	81,983	87,224	84,915	88,631	91,571	86,604	86,520	86,855	78,716	96,165	103,026	1,052,815
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	16,158	16,437	17,485	17,023	17,770	18,361	17,362	17,345	17,411	16,276	19,890	21,311	212,830
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	4,009	4,074	4,339	4,223	4,404	4,549	4,306	4,302	4,321	5,603	6,836	7,321	58,287
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	791	805	856	834	870	899	850	849	853	805	983	1,053	10,449
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	2,770	2,817	2,997	2,918	3,045	3,146	2,976	2,973	2,985	2,576	3,146	3,370	35,720
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01294	NSC-OPEB Benefits Load	(22,311)	(22,748)	(24,132)	(23,509)	(24,593)	(25,430)	(23,995)	(23,970)	(24,029)	(40,468)	(49,665)	(53,252)	(358,101)
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01296	NSC-OPEB Benefits Projects	-	-	-	(11)	-	-	-	-	-	-	-	(2)	(13)
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01297	NSC-Pension Benefits Load	(1,058)	(1,077)	(1,145)	(1,115)	(1,164)	(1,203)	(1,137)	(1,136)	(1,140)	(8,368)	(10,234)	(10,967)	(39,742)
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01299	NSC-Pension Benefits Projects	-	-	-	(1)	-	-	-	-	-	-	-	(0)	(1)
009	Kentucky Division	9260	A&G-Employee pensions and benefits	02001	Inventory Materials	-	-	-	-	-	278	-	-	-	-	-	-	278
009	Kentucky Division	9260	A&G-Employee pensions and benefits	02004	Warehouse Loading Charge	-	-	-	-	-	14	-	-	-	-	-	-	14
009	Kentucky Division	9260	A&G-Employee pensions and benefits	02005	Non-Inventory Supplies	-	-	-	-	60	28	-	-	-	-	-	-	89
009	Kentucky Division	9260	A&G-Employee pensions and benefits	03003	Capitalized transportation costs	-	-	-	-	-	(309)	-	(29)	-	(151)	-	-	(490)
009	Kentucky Division	9260	A&G-Employee pensions and benefits	03004	Vehicle Expense	-	-	-	-	-	457	-	42	-	220	-	-	719
009	Kentucky Division	9260	A&G-Employee pensions and benefits	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	54	89	25	-	168
009	Kentucky Division	9260	A&G-Employee pensions and benefits	05377	Cell phone equipment and accessories	-	-	56	-	26	-	-	85	-	-	19	-	187
009	Kentucky Division	9260	A&G-Employee pensions and benefits	05399	Capitalized Telecom Costs	-	-	(33)	-	(16)	-	-	(51)	-	-	(11)	-	(111)
009	Kentucky Division	9260	A&G-Employee pensions and benefits	05411	Meals and Entertainment	757	44	305	798	340	536	908	1,802	1,414	1,239	531	276	8,949
009	Kentucky Division	9260	A&G-Employee pensions and benefits	05426	Safety Training	-	-	-	-	-	-	-	268	25	-	-	-	293
009	Kentucky Division	9260	A&G-Employee pensions and benefits	07443	Uniforms	5,195	6,336	3,131	4,191	11,087	29,332	12,031	10,485	6,809	21,265	12,206	10,686	132,752
009	Kentucky Division	9260	A&G-Employee pensions and benefits	07444	Uniforms Capitalized	(3,447)	(3,567)	(1,731)	(2,481)	(6,594)	(17,025)	(7,317)	(6,910)	(4,373)	(12,823)	(7,420)	(6,687)	(80,374)
009	Kentucky Division	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	752	679	2,152	784	3,886	1,164	5,421	611	46	4,427	978	1,010	21,910
009	Kentucky Division	9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time Lapse	-	-	-	-	12,936	-	-	-	-	-	-	-	12,936
009	Kentucky Division	9260	A&G-Employee pensions and benefits	07463	RSU-Management Incentive Plan	-	-	-	-	-	-	-	-	-	-	-	2,537	2,537
009	Kentucky Division	9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	597	1,230	946	1,185	1,114	1,744	1,605	2,795	1,836	113	2,575	88	15,828
009	Kentucky Division	9260	A&G-Employee pensions and benefits	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	9260	A&G-Employee pensions and benefits	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	9260	A&G-Employee pensions and benefits	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	9270	A&G-Franchise requirements	07590	Misc General Expense	-	-	-	1,384	217	159	-	-	-	-	-	-	1,760
009	Kentucky Division	9280	A&G-Regulatory commission expenses	04044	Advertising	-	-	-	-	-	-	94,282	-	-	-	-	-	94,282
009	Kentucky Division	9280	A&G-Regulatory commission expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-	1,944	-	-	-	-	1,944
009	Kentucky Division	9280	A&G-Regulatory commission expenses	05413	Transportation	-	-	-	206	-	-	-	-	-	-	-	418	624
009	Kentucky Division	9280	A&G-Regulatory commission expenses															

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Income Statement Accounts
Calendar Year 2021

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	CY21
091	Mid-States General Office Div	4030	Depreciation Expense	30007	Depr Exp-General Plant	1,923	1,828	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,615	1,615	1,615	20,658
091	Mid-States General Office Div	4030	Depreciation Expense	30031	Vehicle Depreciation	123	123	123	123	123	123	123	123	123	123	123	123	1,476
091	Mid-States General Office Div	4030	Depreciation Expense	30032	Vehicle Depreciation Capitalized	(69)	(66)	(70)	(69)	(69)	(70)	(71)	(72)	(70)	(70)	(68)	(70)	(835)
091	Mid-States General Office Div	4030	Depreciation Expense	30041	Heavy Equipment Depreciation	86	86	86	86	86	17	17	17	17	40	40	40	614
091	Mid-States General Office Div	4030	Depreciation Expense	30042	Heavy Equipment Depreciation Capitalized	(84)	(84)	(84)	(84)	(84)	(16)	(16)	(16)	(16)	(39)	(39)	(39)	(602)
091	Mid-States General Office Div	4030	Depreciation Expense	30061	Tools & Shop Depreciation	462	462	462	462	462	371	371	371	371	443	443	443	5,120
091	Mid-States General Office Div	4030	Depreciation Expense	30062	Tools & Shop Depreciation Capitalized	(258)	(249)	(261)	(261)	(258)	(212)	(215)	(217)	(213)	(254)	(244)	(252)	(2,893)
091	Mid-States General Office Div	4060	Amortization of gas plant acquisition adjustments	09344	Depr & Taxes Other Expense	(8,222)	(8,222)	(8,222)	(8,222)	(8,222)	(8,222)	(8,222)	(8,222)	(8,222)	(8,222)	(8,222)	(8,222)	(98,669)
091	Mid-States General Office Div	4060	Amortization of gas plant acquisition adjustments	30011	Amort Util/Plant Acq Adj	8,222	8,222	8,222	8,222	8,222	8,222	8,222	8,222	8,222	8,222	8,222	8,222	98,669
091	Mid-States General Office Div	4073	Regulatory Debits	30023	Amortization of FAS109 Regulatory Items	11,403	11,403	11,403	11,403	11,403	11,403	11,403	11,403	11,403	11,403	11,403	11,403	136,840
091	Mid-States General Office Div	4073	Regulatory Debits	41136	Billed from HQ - Below the line	(11,403)	(11,403)	(11,403)	(11,403)	(11,403)	(11,403)	(11,403)	(11,403)	(11,403)	(11,403)	(11,403)	(11,403)	(136,840)
091	Mid-States General Office Div	4081	Taxes other than income taxes, utility operating income	01210	Fica Load	30,726	34,102	42,674	17,042	32,210	31,707	7,631	32,572	33,049	27,255	77,461	70,672	437,102
091	Mid-States General Office Div	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	1,281	421	12	14	9	5	11	8	7	3	35	28	1,835
091	Mid-States General Office Div	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	1,292	952	130	27	21	12	9	4	5	6	56	55	2,569
091	Mid-States General Office Div	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	653	266	(64)	17,201	15,288	5,419	27,548	3,120	1,669	7,015	(118,731)	46,689	6,073
091	Mid-States General Office Div	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	320	(215)	(100)	2	(2)	(1)	(2)	1	0	(1)	19	(16)	5
091	Mid-States General Office Div	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	323	(85)	(186)	(38)	(2)	(4)	(6)	(0)	1	1	30	(24)	9
091	Mid-States General Office Div	4081	Taxes other than income taxes, utility operating income	09345	Taxes Other Than Inc Tax	(34,595)	(35,441)	(42,465)	(34,248)	(47,524)	(37,138)	(35,192)	(35,703)	(34,741)	(34,279)	41,129	(117,404)	(447,602)
091	Mid-States General Office Div	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	4081	Taxes other than income taxes, utility operating income	30103	Occupational Licenses	-	-	-	-	-	-	-	-	-	10	-	-	10
091	Mid-States General Office Div	4081	Taxes other than income taxes, utility operating income	41124	Billing from SS - Taxes Other and Depr	91,013	35,626	41,231	40,997	37,610	40,025	51,252	38,703	37,153	31,393	90,052	77,664	612,716
091	Mid-States General Office Div	4081	Taxes other than income taxes, utility operating income	41129	Billing from CSC - Depr & Taxes Other	-	-	-	0	(0)	-	(0)	(0)	-	-	-	-	(0)
091	Mid-States General Office Div	4081	Taxes other than income taxes, utility operating income	41130	Billing for SS Depr & Taxes Other	(91,013)	(35,626)	(41,231)	(40,997)	(37,610)	(40,025)	(51,252)	(38,703)	(37,153)	(31,393)	(90,052)	(77,664)	(612,716)
091	Mid-States General Office Div	4091	Income taxes, utility operating income	30201	Federal Income Taxes	2,712,992	2,130,142	(4,971,043)	1,309,403	258,762	(1,666,190)	(77,278)	291,792	(247,669)	1,010,986	1,310,239	(1,763,365)	298,772
091	Mid-States General Office Div	4091	Income taxes, utility operating income	30202	State Income Taxes	452,379	355,191	(819,813)	193,316	38,203	(240,904)	(11,467)	43,297	(36,875)	149,697	194,661	(292,361)	25,325
091	Mid-States General Office Div	4101	Provision for deferred income taxes	30201	Federal Income Taxes	-	-	123,934	-	-	95,116	-	-	5,372	-	-	(643,989)	(419,567)
091	Mid-States General Office Div	4101	Provision for deferred income taxes	30202	State Income Taxes	-	-	34,918	-	-	26,264	-	-	2,323	-	-	346,095	409,600
091	Mid-States General Office Div	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01006	O&M Project Labor and Contra	-	-	-	-	-	-	-	-	426	34	-	18	478
091	Mid-States General Office Div	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	(192)	175	17	(3)	(3)
091	Mid-States General Office Div	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01014	Expense Labor Transfer Out	-	-	-	-	-	-	-	-	(426)	(34)	-	(18)	(478)
091	Mid-States General Office Div	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01202	Pension Benefits Load	-	-	-	-	-	-	-	-	(10)	8	1	(0)	(1)
091	Mid-States General Office Div	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01203	OPEB Benefits Load	-	-	-	-	-	-	-	-	(9)	7	1	(0)	(2)
091	Mid-States General Office Div	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01221	Workers Comp Benefits Load	-	-	-	-	-	-	-	-	(2)	2	0	(0)	(0)
091	Mid-States General Office Div	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01251	Medical Benefits Load	-	-	-	-	-	-	-	-	(39)	34	3	(1)	(2)
091	Mid-States General Office Div	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01257	ESOP Benefits Load	-	-	-	-	-	-	-	-	(8)	7	1	(0)	(0)
091	Mid-States General Office Div	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01263	RSP FACC Benefits Load	-	-	-	-	-	-	-	-	(2)	2	0	(0)	1
091	Mid-States General Office Div	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01266	Life Benefits Load	-	-	-	-	-	-	-	-	(0)	0	0	(0)	(0)
091	Mid-States General Office Div	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01269	LTD Benefits Load	-	-	-	-	-	-	-	-	(1)	1	0	(0)	(0)
091	Mid-States General Office Div	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01294	NSC-OPEB Benefits Load	-	-	-	-	-	-	-	-	11	(18)	(2)	0	(8)
091	Mid-States General Office Div	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01297	NSC-Pension Benefits Load	-	-	-	-	-	-	-	-	1	(4)	(0)	0	(3)
091	Mid-States General Office Div	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	41136	Billed from HQ - Below the line	-	-	-	-	-	-	-	-	252	(215)	(21)	4	20
091	Mid-States General Office Div	4211	Gain on Disposition of Property	30557	Gain or loss on disposition of leased property	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	4212	Loss on Disposition of Property	30557	Gain or loss on disposition of leased property	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	4261	Donations	30702	Education	-	-	-	-	-	-	-	2,610	600	-	5,000	-	8,210
091	Mid-States General Office Div	4261	Donations	30736	Community Welfare	200	-	-	1,000	-	1,000	850	-	500	500	7,500	-	11,550
091	Mid-States General Office Div	4261	Donations	41136	Billed from HQ - Below the line	(200)	-	-	(1,000)	-	(1,000)	(850)	(2,610)	(1,100)	(500)	(12,500)	-	(19,760)
091	Mid-States General Office Div	4264	Civic, Political and Related	01000	Non-project Labor	1,269	1,270	1,270	1,270	1,270	1,270	1,905	1,270	1,270	1,237	1,200	1,800	16,299
091	Mid-States General Office Div	4264	Civic, Political and Related	01008	Expense Labor Accrual	60	0	190	127	63	127	(508)	127	127	47	102	(420)	43
091	Mid-States General Office Div	4264	Civic, Political and Related	01202	Pension Benefits Load	71	68	78	74	71	74	74	74	74	61	62	66	848
091	Mid-States General Office Div	4264	Civic, Political and Related	01203	OPEB Benefits Load	63	60	69	66	63	66	66	66	66	51	52	55	744
091	Mid-States General Office Div	4264	Civic, Political and Related	01221	Workers Comp Benefits Load	16	15	17	17	16	17	17	17	17	13	13	14	188
091	Mid-States General Office Div	4264	Civic, Political and Related	01251	Medical Benefits Load	271	259	298	285	272	285	285	285	285	251	255	270	3,302
091	Mid-States General Office Div	4264	Civic, Political and Related	01257	ESOP Benefits Load	54	52	60	57	55	57	57	57	57	52	53	56	668
091	Mid-States General Office Div	4264	Civic, Political and Related	01263	RSP FACC Benefits Load	13	13	15	14	13	14	14	14	14	18	18	19	179
091	Mid-States General Office Div	4264	Civic, Political and Related	01266	Life Benefits Load	3	3	3	3	3	3	3	3	3	3	3	3	33
091	Mid-States General Office Div	4264	Civic, Political and Related	01269	LTD Benefits Load	9	9	10	10	9	10	10	10	10	8	8	9	112
091	Mid-States General Office Div	4264	Civic, Political and Related	01294	NSC-OPEB Benefits Load	(78)	(74)	(86)	(82)	(78)	(82)	(82)	(82)	(82)	(134)	(136)	(144)	(1,138)
091	Mid-States General Office Div	4264	Civic, Political and Related	01297	NSC-Pension Benefits Load	(4)	(3)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(27)	(27)	(29)	(117)
091	Mid-States General Office Div	4264	Civic, Political and Related	05411	Meals and Entertainment	6	4	4	-	3	12	26	8	6	48	60	-	176
091	Mid-States General Office Div	4264	Civic, Political and Related	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	3	-	-	3
091	Mid-States General Office Div	4264	Civic, Political and Related	05413	Transportation	-	50	61	-	39	35	136	-	93	79	36	67	595
091	Mid-States General Office Div	4264	Civic, Political and Related	05414	Lodging	-	-	-	-	-	-	87	-	-	52	59	-	198
091	Mid-States General Office Div	4264	Civic, Political and Related	05415	Membership Fees	-	-	-	-	45	-	-	-	-	-	-	-	45
091	Mid-States General Office Div	4264	Civic, Political and Related	05417	Club Dues - Deductible	-	-	-	-	5	-	-	-	-	-	-	-	5
091	Mid-States General Office Div	4264	Civic, Political and Related	05420	Employee Development	-	7	-	-	-	86	-	24	209	-	-	-	326
091	Mid-States General Office Div	4264	Civic, Political and Related	07421	Service Awards	-	-	-	-	-	-	-	-	-	3	-	-	3
091	Mid-States General Office Div	4264	Civic, Political and Related	41136	Billed from HQ - Below the line	(1,753)	(1,730)	(1,985)	(1,837)	(1,846)	(1,969)	(2,086)	(1,870)	(2,145)	(1,764)	(1,758)	(1,766)	(22,510)
091	Mid-States General Office Div	4265	Other deductions	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-	290	-	290
091	Mid-States General Office Div	4265	Other deductions	05411	Meals and Entertainment	-	-	65	57	30	-	412	23	94	19	85	671	1,456
091	Mid-States General Office Div	4265	Other deductions	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	52	119	45	-	336	551
091	Mid-States General Office Div	4265	Other deductions	07499	Misc Employee Welfare Exp	-	-	135	-	212	-	-	-	112	-	359	98	917
091	Mid-States General Office Div	4265	Other deductions	07590	Misc General Expense	-	35	-	-	-	-	-	-	-	-	164	-	199
091	Mid-States General Office Div	4265	Other deductions	30702	Education	-	-	-	-	-	-	-	250	-	-	-	-	250
091	Mid-States General Office Div	4265	Other deductions	30740	Misc Income Deductions	50	-	-	1,171	-	100	441	-	-	205	206	216	2,388
091	Mid-States General Office Div	4265	Other deductions	30743	Entertainment & Sports Events	-	2,661	272	-	-	-	821	-	-	-	-	660	4,414
091	Mid-States General Office Div	4265	Other deductions	41136	Billed from HQ - Below the line	(50)	(2,696)	(472)	(1,228)	(243)	(100)	(1,674)	(325)	(325)	(268)	(1,104)	(1,982)	(10,465)
091	Mid-States General Office Div	4280	Amortization of debt discount and expense	30132	1St Mortg Bonds Series I	648	648	648</										

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	CY21
091	Mid-States General Office Div	8250	Storage well royalties	04581	Non 842 Building Lease/Rents	1,136	-	-	2	3,151	384	-	-	-	788	-	-	5,460
091	Mid-States General Office Div	8250	Storage well royalties	04590	Utilities	1,316	1,407	934	727	652	245	574	140	1,776	(1,138)	1,999	1,945	10,577
091	Mid-States General Office Div	8250	Storage well royalties	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	8410	Other storage expenses-Operation labor and expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-	-	9	9
091	Mid-States General Office Div	8500	Transmission-Operation supervision and engineering	05427	Technical (Job Skills) Training	1,556	868	72	269	-	-	-	-	-	-	-	-	2,764
091	Mid-States General Office Div	8560	Mains expenses	04590	Utilities	399	813	4	324	361	369	396	444	442	427	392	410	4,782
091	Mid-States General Office Div	8560	Mains expenses	04599	Capitalized Utility Costs	(359)	(731)	(4)	(292)	(325)	(332)	(356)	(400)	(398)	(385)	(353)	(369)	(4,304)
091	Mid-States General Office Div	8560	Mains expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	8570	Transmission-Measuring and regulating station expenses	04590	Utilities	89	181	1	72	80	82	88	99	98	95	87	91	1,063
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	107,914	111,379	112,036	112,429	111,676	110,247	152,823	109,536	122,788	124,831	117,706	175,668	1,469,032
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	217,200	214,386	214,229	208,880	210,519	209,076	308,132	221,874	228,718	239,458	237,092	352,957	2,862,521
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(202,816)	(206,886)	(210,085)	(205,385)	(207,344)	(205,901)	(308,354)	(216,647)	(229,396)	(241,281)	(238,927)	(351,445)	(2,824,468)
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	5,234	866	16,969	11,400	5,207	10,239	(46,190)	12,867	16,917	7,161	8,208	(41,345)	7,533
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	01010	PTO Accrual	79,210	-	-	-	-	-	-	-	-	-	-	-	79,210
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	175,287	180,008	182,987	178,491	176,938	175,348	269,429	189,483	198,302	201,170	211,773	310,740	2,449,957
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(189,672)	(187,508)	(187,130)	(181,986)	(180,113)	(178,523)	(269,208)	(194,710)	(197,624)	(199,347)	(209,938)	(312,252)	(2,488,010)
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	11	86	270	66	29	285	368	9,571	55	14,320	20	-	25,080
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(53)	(47)	(32)	(49)	(18)	(62)	(70)	(92)	-	(22)	(50)	(5)	(500)
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	94	93	59	87	31	108	83	135	-	39	87	10	826
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	52,356	40,604	518	57,156	-	37,394	10,637	10,991	106,928	5,520	1,060	10,311	333,473
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	04018	Safety	-	-	-	-	-	-	-	-	-	-	-	170	170
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	04022	Promo Sales, Misc	-	-	-	5,333	-	-	-	-	-	-	-	-	5,333
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	450	-	-	-	-	-	-	-	-	-	-	450
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	04065	Offsite Storage	392	241	316	175	322	-	412	246	246	156	-	241	2,747
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	04201	Software Maintenance	12,994	11,983	14,450	9,518	6,207	12,920	18,838	391	52,388	2,841	5,895	3,027	151,453
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	04212	IT Equipment	99	94	180	24,777	991	55	61	-	126	-	625	199	27,206
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	04306	Parts	20	-	-	-	-	-	-	-	-	-	-	-	20
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	04564	842 Variable Copier Lease Expense	104	330	251	264	-	-	-	-	-	-	-	-	948
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	-	-	-	-	-	509	-	-	-	-	-	-	509
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	04590	Utilities	944	852	915	1,194	1,807	788	1,538	1,456	1,186	1,047	871	833	13,431
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	04592	Misc Rents	55	55	3,716	55	66	66	66	66	66	66	66	66	4,408
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(815)	(733)	(769)	(968)	(1,236)	(1,167)	(1,353)	(1,220)	(1,023)	(902)	(742)	(709)	(11,639)
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	2,579	1,251	788	987	756	569	244	401	587	1,203	708	303	10,378
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	906	410	139	437	881	148	313	187	169	1,363	(788)	60	4,225
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05215	842 Copier Lease Expense	306	(545)	727	180	580	601	571	601	587	573	576	580	5,337
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	(1,063)	(1,862)	(2,145)	(1,577)	(5,241)	(3,146)	3,905	(3,277)	(3,277)	(3,286)	(5,732)	(4,620)	(31,322)
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05312	Long Distance	16	17	9	15	6	9	8	4	7	4	9	8	111
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	229	230	231	236	259	257	255	256	255	255	243	250	2,957
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05317	Telephone Directory	9,876	4,798	4,046	7,517	8,359	6,808	8,093	5,345	769	4,005	10,584	738	70,938
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05323	Measurement & Meter Reading	8,063	7,782	3,821	4,089	4,680	4,422	4,389	5,193	4,685	4,553	4,590	4,566	60,832
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	9,334	9,365	9,364	9,559	8,885	10,384	9,572	9,572	9,572	9,606	9,606	9,606	114,426
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	(31,740)	5,819	6,964	7,674	3,091	8,271	5,354	5,499	5,562	5,279	5,505	5,472	32,750
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05376	Cell service for data uses	8,183	11,908	8,743	7,910	8,946	9,527	11,671	9,912	10,655	8,348	8,216	12,662	116,681
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	223	865	132	148	100	1,087	22	959	394	110	611	-	4,650
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	8,671	(14,885)	(13,740)	(14,185)	(9,418)	(15,656)	(18,582)	(13,909)	(13,843)	(12,136)	(10,697)	(13,830)	(142,210)
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	699	1,166	1,062	1,530	1,374	1,184	1,194	2,429	974	2,009	2,519	1,186	17,327
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	-	36	-	-	-	-	-	114	125	3	67	-	345
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05413	Transportation	-	886	743	2,928	1,367	1,594	2,992	655	4,497	1,263	2,799	2,142	21,868
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05414	Lodging	-	253	1,097	2,892	1,527	418	1,858	2,903	2,567	2,685	2,599	766	19,566
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05415	Membership Fees	-	25	-	-	280	150	-	-	538	-	-	-	993
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	19,449	-	-	-	-	-	-	48,543	195	7,114	-	1,000	76,302
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05420	Employee Development	-	-	-	-	206	746	376	151	1,196	-	-	-	2,676
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05421	Training	-	-	78	-	130	2,537	-	-	169	-	129	-	3,043
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05424	Books & Manuals	-	-	-	-	-	-	-	-	-	-	-	113	113
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05425	Regulatory Compliance Training	-	-	-	-	-	-	150	-	-	-	-	-	150
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	05426	Safety Training	1,264	-	1,295	470	-	912	860	470	395	-	477	1,258	7,400
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	06111	Contract Labor	55	1,555	55	55	-	55	55	7,105	55	55	55	-	9,096
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	-	-	-	-	769	13,063	-	6,022	7,633	-	-	-	27,486
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	07421	Service Awards	-	-	-	-	-	-	-	170	190	3	21	-	384
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	07443	Uniforms	-	-	-	-	-	849	-	-	-	-	-	104	953
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	-	-	-	-	-	(484)	-	-	-	-	-	(59)	(543)
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	257	126	118	280	44	283	150	26	379	150	380	324	2,516
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	07510	Association Dues	370	85	85	-	-	245	-	-	219	-	-	-	1,004
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	-	-	-	-	-	-	-	49	-	-	21	-	70
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	8700	Distribution-Operation supervision and engineering	09911	Reimbursements	-	-	(14,170)	-	-	-	-	-	-	-	-	-	(14,170)
091	Mid-States General Office Div	8710	Distribution load dispatching	05010	Office Supplies	-	-	-	-	-	90	-	-	-	-	-	14	104
091	Mid-States General Office Div	8740	Mains and Services Expenses	01000	Non-project Labor	3,945	2,324	2,866	2,200	1,188	1,064	502	719	479	1,891	1,373	3,195	21,845
091	Mid-States General Office Div	8740	Mains and Services Expenses	01006	O&M Project Labor and Contra	331	-	-	-	-	-	-	-	-	-	-	-	331
091	Mid-States General Office Div	8740	Mains and Services Expenses	01008	Expense Labor Accrual	305	(322)	566	(47)	(447)	38	(608)	168	(36)	780	(172)	(291)	(65)
091	Mid-States General Office Div	8740	Mains and Services Expenses	01014	Expense Labor Transfer Out	(331)	-	-	-	-	-	-	-	-	-	-	-	(331)
091	Mid-States General Office Div	8740	Mains and Services Expenses	02														

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	CY21
091	Mid-States General Office Div	8740	Mains and Services Expenses	05426	Safety Training	6,297	1,525	-	-	(3,674)	525	525	525	525	525	525	525	7,823
091	Mid-States General Office Div	8740	Mains and Services Expenses	07443	Uniforms	-	-	-	-	-	795	506	265	-	-	-	-	1,566
091	Mid-States General Office Div	8740	Mains and Services Expenses	07444	Uniforms Capitalized	-	-	-	-	-	(718)	(457)	(239)	-	-	-	-	(1,414)
091	Mid-States General Office Div	8740	Mains and Services Expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	8740	Mains and Services Expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	8740	Mains and Services Expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	36,034	45,252	37,576	37,162	27,701	11,881	23,426	14,436	12,732	17,204	20,031	20,180	303,616
091	Mid-States General Office Div	8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	3,074	2,304	3,718	3,551	(3,346)	(7,513)	(3,818)	1,148	677	2,872	3,417	(8,656)	(2,572)
091	Mid-States General Office Div	8750	Distribution-Measuring and regulating station expenses	02005	Non-Inventory Supplies	536	-	643	7,642	326	4,029	9,294	11	45,445	7,514	8,784	333	84,557
091	Mid-States General Office Div	8750	Distribution-Measuring and regulating station expenses	03003	Capitalized transportation costs	(13)	(21)	-	-	-	-	-	-	(3)	(15)	(4)	(4)	(59)
091	Mid-States General Office Div	8750	Distribution-Measuring and regulating station expenses	03004	Vehicle Expense	46	105	-	-	-	-	-	-	10	56	14	14	244
091	Mid-States General Office Div	8750	Distribution-Measuring and regulating station expenses	05010	Office Supplies	171	-	101	-	-	-	-	-	-	24	-	-	296
091	Mid-States General Office Div	8750	Distribution-Measuring and regulating station expenses	05111	Postage/Delivery Services	48	97	113	225	94	10	115	74	229	74	102	-	1,178
091	Mid-States General Office Div	8750	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	14	24	411	15	464
091	Mid-States General Office Div	8750	Distribution-Measuring and regulating station expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	115	75	-	-	-	190
091	Mid-States General Office Div	8750	Distribution-Measuring and regulating station expenses	05413	Transportation	-	-	-	118	59	60	-	58	-	58	-	-	353
091	Mid-States General Office Div	8750	Distribution-Measuring and regulating station expenses	07421	Service Awards	-	-	-	-	-	-	-	85	25	-	-	-	110
091	Mid-States General Office Div	8750	Distribution-Measuring and regulating station expenses	07443	Uniforms	-	-	-	-	-	764	1,134	49	37	836	309	-	3,129
091	Mid-States General Office Div	8750	Distribution-Measuring and regulating station expenses	07444	Uniforms Capitalized	-	-	-	-	-	(190)	(300)	(14)	(10)	(230)	(87)	-	(830)
091	Mid-States General Office Div	8750	Distribution-Measuring and regulating station expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	85	170	353	608
091	Mid-States General Office Div	8750	Distribution-Measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	8750	Distribution-Measuring and regulating station expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	8760	Distribution-Measuring and regulating station expenses-Industrial	01000	Non-project Labor	9,543	15,600	15,283	12,779	8,314	3,727	4,872	8,828	8,186	3,950	6,093	7,873	105,046
091	Mid-States General Office Div	8760	Distribution-Measuring and regulating station expenses-Industrial	01008	Expense Labor Accrual	1,121	1,514	2,213	276	(1,817)	(2,150)	(1,610)	2,278	594	(1,709)	1,681	(2,343)	48
091	Mid-States General Office Div	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04306	Parts	-	(594)	-	-	-	-	-	-	-	-	-	-	(594)
091	Mid-States General Office Div	8780	Meter and house regulator expenses	01000	Non-project Labor	-	-	62	83	-	-	282	888	124	-	-	-	1,438
091	Mid-States General Office Div	8780	Meter and house regulator expenses	01008	Expense Labor Accrual	(26)	-	25	17	(41)	-	47	264	(255)	(56)	-	-	(26)
091	Mid-States General Office Div	8780	Meter and house regulator expenses	07421	Service Awards	-	-	-	-	-	-	-	44	-	-	-	-	44
091	Mid-States General Office Div	8800	Distribution-Other expenses	04046	Customer Relations & Assist	-	-	-	-	-	-	-	-	726	44	-	-	769
091	Mid-States General Office Div	8800	Distribution-Other expenses	05010	Office Supplies	-	-	-	-	-	-	-	-	826	55	-	-	882
091	Mid-States General Office Div	8800	Distribution-Other expenses	06111	Contract Labor	63,613	54,707	75,256	62,400	50,077	56,645	57,170	54,706	96,790	54,146	60,043	41,058	726,612
091	Mid-States General Office Div	8810	Distribution-Rents	04307	Heavy Equipment Capitalized	34,768	-	(15)	-	(18)	-	-	(326)	-	-	(329)	-	34,080
091	Mid-States General Office Div	8810	Distribution-Rents	04308	Locusview amortization	(35,511)	-	15	-	-	-	-	333	-	-	336	-	(34,827)
091	Mid-States General Office Div	8810	Distribution-Rents	04309	Non-842 Heavy Equipment	33	-	-	-	18	-	-	-	-	-	-	-	51
091	Mid-States General Office Div	8810	Distribution-Rents	04561	842 Variable Real Estate Lease Expense	2,921	2,921	2,921	(4,090)	2,921	2,921	2,921	2,921	2,921	2,921	2,921	-	25,121
091	Mid-States General Office Div	8810	Distribution-Rents	04578	842 Real Estate Lease Expense	71,407	71,407	71,407	71,407	71,407	73,991	73,991	73,991	73,991	73,991	73,991	73,991	874,971
091	Mid-States General Office Div	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(47,808)	(47,301)	(47,344)	(42,811)	(47,515)	(49,274)	(49,463)	(49,120)	(49,133)	(49,558)	(49,766)	(47,938)	(577,031)
091	Mid-States General Office Div	8810	Distribution-Rents	04582	Building Maintenance	323	2,094	129	2,481	705	-	2,334	326	185	2,578	648	-	11,802
091	Mid-States General Office Div	8810	Distribution-Rents	04592	Misc Rents	3,159	314	19	-	-	-	-	-	-	-	-	-	3,492
091	Mid-States General Office Div	8810	Distribution-Rents	04599	Capitalized Utility Costs	(291)	(1,884)	(116)	(2,233)	(635)	-	(2,100)	(293)	(166)	(2,321)	(583)	-	(10,622)
091	Mid-States General Office Div	8810	Distribution-Rents	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	8810	Distribution-Rents	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	8890	Maintenance of measuring and regulating station equipment-General	01000	Non-project Labor	5,259	10,663	13,375	7,589	7,755	5,244	1,282	1,530	2,452	2,526	2,820	2,392	62,886
091	Mid-States General Office Div	8890	Maintenance of measuring and regulating station equipment-General	01008	Expense Labor Accrual	247	1,351	2,684	(1,556)	471	(856)	(3,195)	322	568	160	429	(1,293)	(669)
091	Mid-States General Office Div	8900	Maintenance of measuring and regulating station equipment-Industrial	01000	Non-project Labor	-	-	-	-	-	-	464	-	850	380	-	-	1,693
091	Mid-States General Office Div	8900	Maintenance of measuring and regulating station equipment-Industrial	01008	Expense Labor Accrual	-	-	-	-	-	-	77	(77)	382	(192)	(190)	-	(0)
091	Mid-States General Office Div	8910	Maintenance of measuring and regulating station equipment-City gate check stations	01000	Non-project Labor	278	1,483	-	247	155	62	3,251	-	1,004	692	285	-	7,457
091	Mid-States General Office Div	8910	Maintenance of measuring and regulating station equipment-City gate check stations	01008	Expense Labor Accrual	70	301	(371)	124	(39)	(45)	502	(542)	452	(106)	(175)	(171)	-
091	Mid-States General Office Div	9010	Customer accounts-Operation supervision	01000	Non-project Labor	10,187	10,187	9,161	7,933	7,933	7,933	11,899	7,933	7,933	8,064	8,171	13,068	110,399
091	Mid-States General Office Div	9010	Customer accounts-Operation supervision	01008	Expense Labor Accrual	509	-	1,118	302	397	793	(3,173)	793	793	462	871	(2,724)	141
091	Mid-States General Office Div	9010	Customer accounts-Operation supervision	05411	Meals and Entertainment	-	3	-	-	-	-	-	-	-	-	-	59	62
091	Mid-States General Office Div	9010	Customer accounts-Operation supervision	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-	-	41	41
091	Mid-States General Office Div	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	-	155	-	-	-	-	-	-	-	124	63	-	341
091	Mid-States General Office Div	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	(4)	39	(39)	-	-	-	-	-	-	62	(24)	(38)	(4)
091	Mid-States General Office Div	9020	Customer accounts-Meter reading expenses	05316	Telecom Maintenance & Repair	-	-	-	-	330	-	-	-	-	-	-	-	330
091	Mid-States General Office Div	9020	Customer accounts-Meter reading expenses	05399	Capitalized Telecom Costs	-	-	-	-	(194)	-	-	-	-	-	-	-	(194)
091	Mid-States General Office Div	9020	Customer accounts-Meter reading expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	68,640	68,118	56,204	70,061	72,136	50,964	76,622	50,968	58,098	58,939	78,588	91,762	801,103
091	Mid-States General Office Div	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	4,669	(130)	5,452	12,549	4,644	(6,548)	(20,356)	5,069	8,305	3,325	17,683	(31,859)	2,803
091	Mid-States General Office Div	9030	Customer accounts-Customer records and collections expenses	04582	Building Maintenance	-	106	106	-	-	-	106	-	106	(100)	-	106	430
091	Mid-States General Office Div	9030	Customer accounts-Customer records and collections expenses	04590	Utilities	-	-	222	191	-	-	-	-	-	-	-	-	413
091	Mid-States General Office Div	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	-	-	127	125	-	43	-	400	-	-	-	-	695
091	Mid-States General Office Div	9030	Customer accounts-Customer records and collections expenses	05111	Postage/Delivery Services	68	89	-	85	15	45	-	-	-	-	49	-	351
091	Mid-States General Office Div	9030	Customer accounts-Customer records and collections expenses	05377	Cell phone equipment and accessories	24	-	-	-	14	-	-	-	-	-	-	-	38
091	Mid-States General Office Div	9030	Customer accounts-Customer records and collections expenses	05399	Capitalized Telecom Costs	(14)	-	-	-	(8)	-	-	-	-	-	-	-	(22)
091	Mid-States General Office Div	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	234	331	191	162	231	288	-	104	92	-	-	14	1,646
091	Mid-States General Office Div	9030	Customer accounts-Customer records and collections expenses	05415	Membership Fees	-	-	-	-	-	-	-	171	-	-	-	-	171
091	Mid-States General Office Div	9030	Customer accounts-Customer records and collections expenses	06111	Contract Labor	-	553	383	426	876	36	-	-	2,122	45	619	646	5,706
091	Mid-States General Office Div	9030	Customer accounts-Customer records and collections expenses	06112	Collection Fees	1,290	1,582	2,699	6,873	2,763	1,398	1,240	1,630	2,272	3,198	8,983	4,278	38,205
091	Mid-States General Office Div	9030	Customer accounts-Customer records and collections expenses	06113	Payment Services	99,827	125,477	118,820	136,232	102,522	104,245	97,186	92,033	101,212	91,157	99,764	106,428	1,274,901
091	Mid-States General Office Div	9030	Customer accounts-Customer records and collections expenses	06116	Bill Print Fees	1,913	2,114	1,883	2,835	1,836	1,953	1,857	1,852	1,832	1,903	1,872	1,877	23,727
091	Mid-States General Office Div	9030	Customer accounts-Customer records and collections expenses	07421	Service Awards	-	-	-	-	-	-	-	-	-	55	-	-	55
091	Mid-States General Office Div	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	-	-	-	44	71	-	-	-	-	-	-	-	114
091	Mid-States General Office Div	9030	Customer accounts-Customer records and collections expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	9090	Customer service-Operating informational and instructional advertising expense	01000	Non-project Labor	12,534	12,551	12,551	12,551	12,551	12,551	18,827	12,551	12,551	12,724	12,865	19,298	164,108
091	Mid-States General Office Div	9090	Customer service-Operating informational and instructional advertising expense	01008	Expense Labor Accrual	558	4	1,883	1,255	628	1,255	(5,021)	1,255	1,255	714	1,357	(4,503)	641
091	Mid-States General Office Div	9090	Customer service-Operating informational and instructional advertising expense	04046	Customer Relations & Assist	-	-	-	-	-	-	-	-	401	-	-	-	401
091	Mid-States General Office Div	9090	Customer service-Operating informational and instructional advertising expense	05411	Meals and Entertainment	-	67	74	-	53	357	-	-	115	-	-	-	666

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Income Statement Accounts
Calendar Year 2021

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	CY21
091	Mid-States General Office Div	9110	Sales-Supervision	02005	Non-Inventory Supplies	-	37	-	-	-	-	-	-	-	-	33	-	70
091	Mid-States General Office Div	9110	Sales-Supervision	04022	Promo Sales, Misc	-	-	-	-	-	-	-	586	-	-	-	-	586
091	Mid-States General Office Div	9110	Sales-Supervision	04046	Customer Relations & Assist	-	-	1,450	-	-	-	-	-	4,008	121	-	-	5,579
091	Mid-States General Office Div	9110	Sales-Supervision	04212	IT Equipment	-	-	77	-	-	-	-	-	-	-	20	-	97
091	Mid-States General Office Div	9110	Sales-Supervision	04582	Building Maintenance	106	-	-	-	106	106	-	106	-	106	106	-	636
091	Mid-States General Office Div	9110	Sales-Supervision	04590	Utilities	385	413	191	-	191	191	413	191	413	191	191	191	2,960
091	Mid-States General Office Div	9110	Sales-Supervision	05010	Office Supplies	-	531	-	51	1,262	715	102	-	-	-	201	-	2,860
091	Mid-States General Office Div	9110	Sales-Supervision	05111	Postage/Delivery Services	118	73	-	81	21	296	562	22	2,306	200	53	104	3,833
091	Mid-States General Office Div	9110	Sales-Supervision	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	49	-	-	-	69	118
091	Mid-States General Office Div	9110	Sales-Supervision	05399	Capitalized Telecom Costs	-	-	-	-	-	-	-	(30)	-	-	-	(41)	(71)
091	Mid-States General Office Div	9110	Sales-Supervision	05411	Meals and Entertainment	-	81	11	89	-	-	-	-	-	-	11	-	191
091	Mid-States General Office Div	9110	Sales-Supervision	05413	Transportation	-	725	227	783	-	-	1,034	974	796	556	1,042	-	6,137
091	Mid-States General Office Div	9110	Sales-Supervision	05414	Lodging	-	-	166	495	-	-	-	-	-	198	469	-	1,328
091	Mid-States General Office Div	9110	Sales-Supervision	07499	Misc Employee Welfare Exp	-	63	-	125	-	44	248	44	97	34	49	125	826
091	Mid-States General Office Div	9110	Sales-Supervision	07590	Misc General Expense	111	-	44	-	237	382	-	-	44	44	-	-	862
091	Mid-States General Office Div	9110	Sales-Supervision	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	9120	Sales-Demonstrating and selling expenses	04022	Promo Sales, Misc	-	-	-	2,116	-	247	-	-	-	-	-	-	2,363
091	Mid-States General Office Div	9130	Sales-Advertising expenses	04021	Promo Other, Misc	-	382	-	23	-	-	-	6,607	-	-	-	-	7,012
091	Mid-States General Office Div	9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	2,406	-	-	-	2,406
091	Mid-States General Office Div	9200	A&G-Administrative & general salaries	04863	A&G Overhead Clearing	(6,289)	(37,621)	(26,548)	(11,617)	(35,221)	(4,216)	(24,180)	(10,553)	(10,521)	(62,916)	(6,691)	(6,102)	(242,474)
091	Mid-States General Office Div	9200	A&G-Administrative & general salaries	05414	Lodging	-	-	-	-	-	-	-	-	11,234	-	-	-	11,234
091	Mid-States General Office Div	9210	A&G-Office supplies & expense	04582	Building Maintenance	-	-	-	-	-	-	-	-	111,347	(111,347)	-	-	-
091	Mid-States General Office Div	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	-	20	-	-	-	-	-	-	200	-	-	53	274
091	Mid-States General Office Div	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	9,259	-	-	-	9,259
091	Mid-States General Office Div	9210	A&G-Office supplies & expense	06111	Contract Labor	(70,000)	-	-	-	-	-	-	-	-	-	-	-	(70,000)
091	Mid-States General Office Div	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	53	5	-	-	58
091	Mid-States General Office Div	9220	A&G-Administrative expense transferred-Credit	09341	Admin & General Expenses	(853,892)	(727,664)	(806,851)	(887,659)	(736,174)	(713,606)	(941,898)	(661,487)	(1,018,141)	(491,928)	(2,331,263)	(557,695)	(10,728,258)
091	Mid-States General Office Div	9220	A&G-Administrative expense transferred-Credit	41101	Billed from Accounting & Tax	175,202	164,937	149,084	179,517	172,326	172,926	182,476	167,208	244,515	177,711	161,377	159,127	2,106,406
091	Mid-States General Office Div	9220	A&G-Administrative expense transferred-Credit	41103	Billed from Customer Service Center	440,183	416,228	467,193	462,700	425,131	433,344	428,281	416,313	471,001	410,823	441,321	450,344	5,262,861
091	Mid-States General Office Div	9220	A&G-Administrative expense transferred-Credit	41105	Billed from Gas Control	102,118	89,532	96,098	108,312	105,387	98,459	83,274	46,620	62,800	46,215	43,515	51,993	934,324
091	Mid-States General Office Div	9220	A&G-Administrative expense transferred-Credit	41107	Billed from HR	90,398	88,353	113,351	111,374	110,830	97,310	132,688	101,340	124,266	112,929	106,185	113,194	1,302,216
091	Mid-States General Office Div	9220	A&G-Administrative expense transferred-Credit	41108	Billed from HR Other	229,888	166,954	313,725	173,202	200,805	919,803	549,136	181,680	(31,739)	142,598	(897,333)	1,541,731	3,490,450
091	Mid-States General Office Div	9220	A&G-Administrative expense transferred-Credit	41109	Billed from IT	351,071	366,841	385,839	369,624	391,930	378,197	409,544	407,137	457,694	373,146	403,580	405,920	4,700,521
091	Mid-States General Office Div	9220	A&G-Administrative expense transferred-Credit	41112	Billed from Investor Relations	5,356	3,933	3,961	4,526	12,216	63,941	-	-	-	-	-	-	93,933
091	Mid-States General Office Div	9220	A&G-Administrative expense transferred-Credit	41113	Billed from Legal & Gov't Affairs	133,732	112,398	302,271	124,956	120,363	166,632	130,608	95,458	130,591	153,019	117,181	118,017	1,705,226
091	Mid-States General Office Div	9220	A&G-Administrative expense transferred-Credit	41115	Billed from Planning & Rates	36,682	35,576	43,151	41,204	92,458	42,524	60,421	48,320	50,502	59,443	48,836	50,825	609,943
091	Mid-States General Office Div	9220	A&G-Administrative expense transferred-Credit	41119	Billed from Treasury and Investor Relations	23,556	15,464	15,144	20,511	29,690	17,925	35,605	24,424	18,767	26,987	26,380	19,828	274,281
091	Mid-States General Office Div	9220	A&G-Administrative expense transferred-Credit	41120	Billed from Risk Mgmt	280,558	281,961	259,230	282,302	282,867	280,560	283,657	264,064	282,690	329,172	332,537	358,615	3,518,216
091	Mid-States General Office Div	9220	A&G-Administrative expense transferred-Credit	41121	Billed from Management Committee	37,288	39,032	64,883	46,101	247,933	49,530	214,495	40,014	25,923	13,570	40,758	44,052	863,579
091	Mid-States General Office Div	9220	A&G-Administrative expense transferred-Credit	41123	Billing for Overhead Capitalized	(731,381)	(721,438)	(682,067)	(779,417)	(732,309)	(1,589,131)	(727,002)	(1,073,123)	(728,293)	(690,498)	(754,722)	(839,088)	(10,048,470)
091	Mid-States General Office Div	9220	A&G-Administrative expense transferred-Credit	41126	Billed from Utility Operations Council	-	11	83	-	11	-	-	-	-	-	-	-	85
091	Mid-States General Office Div	9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC O&M	(440,183)	(416,228)	(467,193)	(462,700)	(425,131)	(433,344)	(428,281)	(416,313)	(471,001)	(410,823)	(441,321)	(450,344)	(5,262,861)
091	Mid-States General Office Div	9220	A&G-Administrative expense transferred-Credit	41132	Billing for SS O&M	(846,123)	(754,914)	(1,185,626)	(833,626)	(1,157,682)	(818,332)	(1,511,132)	(466,747)	(868,105)	(864,166)	218,768	(2,191,684)	(11,279,371)
091	Mid-States General Office Div	9220	A&G-Administrative expense transferred-Credit	41138	Billed from Safety & Enterprise Svc	111,656	111,359	120,892	151,417	123,177	119,656	156,230	163,605	230,387	119,874	152,939	167,471	1,728,661
091	Mid-States General Office Div	9230	A&G-Outside services employed	06111	Contract Labor	528	1,752	1,448	1,544	1,301	2,212	2,006	1,769	2,991	3,627	2,663	2,398	24,239
091	Mid-States General Office Div	9230	A&G-Outside services employed	06121	Legal	4,000	-	(14,090)	-	-	53,699	11,032	-	21,571	524	9,540	19,219	105,494
091	Mid-States General Office Div	9240	A&G-Property insurance	04069	Blueflame Property Insurance	330	330	274	274	274	274	274	274	274	274	274	274	3,403
091	Mid-States General Office Div	9240	A&G-Property insurance	04072	Insurance Capitalized	(374)	(278)	(258)	(352)	(347)	(351)	(357)	(359)	(353)	(353)	(343)	(450)	(4,176)
091	Mid-States General Office Div	9250	A&G-Injuries & damages	01208	Workers Comp Benefits Variance	743	(2,216)	(9,850)	(2,065)	(1,749)	(13,609)	(1,829)	(2,099)	(9,719)	5,760	(4,003)	(32,956)	(73,593)
091	Mid-States General Office Div	9250	A&G-Injuries & damages	01221	Workers Comp Benefits Load	10,869	11,304	11,988	11,198	10,982	11,191	10,823	11,103	11,209	9,401	10,967	11,216	132,251
091	Mid-States General Office Div	9250	A&G-Injuries & damages	04070	Insurance-Other	309	163	163	321	317	317	317	317	317	317	317	486	3,662
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	13,845	14,616	15,317	14,885	13,031	10,503	10,982	12,051	13,290	11,354	12,659	11,195	153,728
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	12,987	13,627	14,189	13,969	12,271	9,743	10,271	9,612	12,413	9,612	10,803	9,476	140,582
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01206	Pension Benefits Variance	2,640	3,954	(2,742)	957	2,843	458	161	(541)	490	3,138	(828)	(5,760)	4,769
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01207	OPEB Benefits Variance	9,130	10,688	4,244	7,562	9,363	7,047	6,528	5,976	7,096	(9,858)	(249,153)	(17,130)	(208,505)
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	56,357	59,077	61,453	60,622	53,282	42,205	44,550	48,638	53,831	49,318	56,214	48,607	634,152
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01252	Medical Benefits Variance	16,317	(61,217)	(59,224)	9,359	11,278	(18,380)	(48,832)	(19,491)	(13,703)	34,389	(26,824)	(47,621)	(223,950)
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	11,083	11,647	12,148	11,919	10,461	8,338	8,772	9,594	10,605	10,049	11,385	9,905	125,907
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01258	ESOP Benefits Variance	(1,825)	(407)	146	(725)	(1,293)	(70)	(1,950)	(2,056)	(1,765)	(230)	(6,340)	2,439	(14,075)
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01261	Other Benefits Variance	624	520	488	905	635	629	594	606	624	624	669	617	7,535
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	3,102	3,211	3,295	3,340	2,956	2,269	2,437	2,636	2,937	3,741	4,371	3,685	37,978
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01264	RSP FACC Benefits Variance	3,532	4,486	3,105	3,417	3,923	3,445	9,710	3,359	3,667	498	(105)	6,363	45,400
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	559	585	608	602	529	418	442	482	534	509	583	502	6,353
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01267	Life Benefits Variance	208	272	2,788	113	194	4,481	30	20	4,459	3,591	(3,382)	4,312	17,086
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	1,957	2,049	2,128	2,106	1,852	1,462	1,546	1,686	1,630	1,865	1,606	1,865	21,756
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01270	LTD Benefits Variance	126	268	(5,473)	(38)	192	(2,707)	(65)	(180)	(2,639)	6,287	(5,391)	(3,037)	(12,657)
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01294	NSC-OPEB Benefits Load	(11,247)	(12,383)	(13,539)	(12,053)	(10,293)	(9,203)	(9,110)	(10,299)	(11,120)	(19,961)	(20,247)	(19,716)	(159,170)
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	01295	NSC-OPEB Benefits Variance													

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	CY21
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	07493	NSC-SERP Capitalized	(429)	(429)	(429)	(429)	(429)	(497)	(513)	(513)	(497)	(469)	(469)	(469)	(5,570)
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	-	237	-	45	219	55	77	114	22	62	48	-	879
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	07604	Restricted Stock Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	9260	A&G-Employee pensions and benefits	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	9302	Miscellaneous general expenses	05415	Membership Fees	-	-	-	480	-	-	-	-	-	-	-	-	480
091	Mid-States General Office Div	9302	Miscellaneous general expenses	07510	Association Dues	-	-	-	-	7,500	-	-	-	-	-	-	-	7,500
093	Tennessee Division	4030	Depreciation Expense	09344	Depr & Taxes Other Expense	915	880	829	830	831	811	809	808	811	759	764	760	9,807
093	Tennessee Division	4030	Depreciation Expense	30004	Depr Exp-Transmission Plant	29,970	29,970	29,970	29,970	29,970	29,970	29,970	29,970	29,970	29,970	29,970	29,970	359,641
093	Tennessee Division	4030	Depreciation Expense	30005	Depr Exp-Distribution Plant	1,115,432	1,114,876	1,125,577	1,125,543	1,126,017	1,148,861	1,147,975	1,145,760	1,143,103	1,143,062	1,152,342	1,147,398	13,635,946
093	Tennessee Division	4030	Depreciation Expense	30007	Depr Exp-General Plant	46,625	46,337	46,792	46,859	46,674	47,185	47,185	42,561	38,686	45,064	45,064	44,956	543,989
093	Tennessee Division	4030	Depreciation Expense	30031	Vehicle Depreciation	9,944	9,944	9,839	9,839	9,839	9,839	9,839	9,839	9,839	9,840	9,840	9,840	118,283
093	Tennessee Division	4030	Depreciation Expense	30032	Vehicle Depreciation Capitalized	(5,549)	(5,364)	(5,572)	(5,556)	(5,503)	(5,618)	(5,715)	(5,749)	(5,637)	(5,635)	(5,428)	(5,590)	(66,916)
093	Tennessee Division	4030	Depreciation Expense	30041	Heavy Equipment Depreciation	228	228	228	228	228	183	183	183	183	183	183	183	2,421
093	Tennessee Division	4030	Depreciation Expense	30042	Heavy Equipment Depreciation Capitalized	(224)	(224)	(224)	(224)	(224)	(179)	(179)	(179)	(179)	(179)	(179)	(179)	(2,373)
093	Tennessee Division	4030	Depreciation Expense	30051	Stores Depreciation	13	13	13	13	13	4	4	4	4	7	7	7	100
093	Tennessee Division	4030	Depreciation Expense	30052	Stores Depreciation Capitalized	(7)	(7)	(7)	(7)	(7)	(2)	(2)	(2)	(2)	(4)	(4)	(4)	(56)
093	Tennessee Division	4030	Depreciation Expense	30061	Tools & Shop Depreciation	23,464	23,582	23,555	23,623	23,715	23,874	24,989	25,460	30,395	26,192	26,360	26,524	301,732
093	Tennessee Division	4030	Depreciation Expense	30062	Tools & Shop Depreciation Capitalized	(13,095)	(12,720)	(13,340)	(13,339)	(13,263)	(13,630)	(14,514)	(14,875)	(17,413)	(14,999)	(14,541)	(15,067)	(170,797)
093	Tennessee Division	4030	Depreciation Expense	41124	Billing from SS - Taxes Other and Depr	44,271	44,291	43,441	42,210	42,443	53,049	53,059	53,337	56,276	53,522	53,628	54,168	593,696
093	Tennessee Division	4030	Depreciation Expense	41129	Billing from CSC - Depr & Taxes Other	33,614	33,728	33,728	33,732	33,752	39,806	39,806	39,819	39,919	40,153	40,153	40,246	448,455
093	Tennessee Division	4060	Amortization of gas plant acquisition adjustments	09344	Depr & Taxes Other Expense	3,446	3,446	3,446	3,446	3,446	3,446	3,446	3,446	3,446	3,360	3,361	3,360	41,096
093	Tennessee Division	4073	Regulatory Debits	41136	Billed from HQ - Below the line	4,941	4,941	4,941	4,941	4,941	4,941	4,941	4,941	4,941	4,935	4,935	4,935	59,276
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	01210	Fica Load	16,906	17,292	10,344	11,836	12,163	11,323	31,425	10,953	11,301	12,461	34,083	29,564	209,652
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	1,235	391	11	12	8	6	13	9	7	4	38	33	1,767
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	1,245	886	117	23	19	13	11	4	5	6	60	64	2,454
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	380	97	(185)	1,781	772	670	(2,122)	(1,404)	1,252	1,145	14,219	(15,522)	1,081
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	309	(211)	(93)	2	(2)	(0)	(2)	1	(0)	(1)	21	(17)	5
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	311	(90)	(175)	(35)	(1)	(2)	(7)	(0)	1	1	33	(25)	11
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	09345	Taxes Other Than Inc Tax	14,499	14,853	17,797	14,353	19,917	15,565	14,749	14,963	14,560	14,010	(16,809)	47,983	186,440
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	445,837	447,579	446,708	446,708	444,478	444,478	444,478	444,478	444,478	207,607	207,607	207,607	4,632,041
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	30104	State Supv & Inspection	48,815	48,815	48,815	47,818	47,818	47,818	47,818	47,818	47,818	47,818	47,818	47,818	576,809
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	30105	Corp/State Franchise Tax	193,400	96,700	96,700	96,700	96,700	96,700	96,700	96,700	96,700	96,700	96,700	131,599	1,291,999
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	30107	City Franchise	167	167	167	167	167	167	167	167	167	167	167	167	2,000
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	30108	Dot Transmission User Tax	-	-	22,479	-	-	-	-	-	-	-	-	-	22,479
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	30109	State Gross Receipts	132,807	112,409	93,461	58,961	38,944	36,415	37,314	35,896	38,585	47,474	73,614	106,854	812,735
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	41129	Billing from CSC - Depr & Taxes Other	11,955	10,266	11,713	11,650	10,340	10,941	12,361	9,533	9,334	9,412	12,175	19,180	138,860
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	41130	Billing for SS Depr & Taxes Other	38,144	14,931	17,280	17,182	15,762	16,774	21,480	16,220	15,571	12,830	36,804	31,741	254,719
093	Tennessee Division	4091	Income taxes, utility operating income	30201	Federal Income Taxes	-	-	(345,250)	-	-	291,990	-	-	(3,072,927)	-	-	(1,008,313)	(4,134,500)
093	Tennessee Division	4091	Income taxes, utility operating income	30202	State Income Taxes	-	-	5,437,565	-	-	(78,141)	-	-	803,043	-	-	53,587	6,216,054
093	Tennessee Division	4101	Provision for deferred income taxes	30201	Federal Income Taxes	-	-	1,810,482	-	-	887,230	-	-	4,313,043	-	-	(457,083)	6,553,672
093	Tennessee Division	4101	Provision for deferred income taxes	30202	State Income Taxes	-	-	(4,825,222)	-	-	223,810	-	-	59,390	-	-	18,185,492	13,643,470
093	Tennessee Division	4101	Provision for deferred income taxes	30208	Amortization of Excess Deferred	-	-	(509,613)	(376,268)	(376,268)	(376,269)	(376,268)	(376,268)	(376,266)	(376,268)	(376,268)	(376,271)	(3,896,028)
093	Tennessee Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	41136	Billed from HQ - Below the line	-	-	-	-	-	-	-	-	(109)	93	9	(2)	(9)
093	Tennessee Division	4170	Revenues from nonutility operations	30526	Misc Other Revenue	(1,025)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(1,075)	(1,075)	(1,150)	(1,100)	(12,775)
093	Tennessee Division	4190	Interest and dividend income	41134	Billed from SS - Below the line	(4,390)	(3,820)	(8,070)	(6,268)	(5,619)	(4,565)	(3,181)	(2,116)	(956)	(3,507)	(2,471)	(2,008)	(46,972)
093	Tennessee Division	4191	Allowance for other funds used during construction	00000	Default	(64,988)	(62,001)	(49,573)	(46,528)	(53,548)	(65,082)	(57,740)	(18,106)	(38,207)	(38,896)	(59,199)	(73,045)	(626,912)
093	Tennessee Division	4191	Allowance for other funds used during construction	41134	Billed from SS - Below the line	(295)	(256)	(296)	(297)	(312)	(326)	-	(540)	(803)	(801)	(846)	(498)	(5,270)
093	Tennessee Division	4210	Miscellaneous nonoperating income	30607	Incentive Rates Income	(254,035)	(244,957)	(41,530)	(188,007)	(149,208)	(144,131)	(158,365)	(103,564)	(146,009)	(245,786)	(221,870)	(220,074)	(2,117,535)
093	Tennessee Division	4210	Miscellaneous nonoperating income	41134	Billed from SS - Below the line	-	-	-	(2)	-	-	-	-	(1)	-	-	(0)	(3)
093	Tennessee Division	4211	Gain on Disposition of Property	00000	Default	-	-	-	-	-	-	-	-	-	-	(47,257)	-	(47,257)
093	Tennessee Division	4211	Gain on Disposition of Property	30557	Gain or loss on disposition of leased property	-	-	-	(4,627)	-	(2,276)	-	-	-	(2,020)	-	-	(8,924)
093	Tennessee Division	4211	Gain on Disposition of Property	41134	Billed from SS - Below the line	-	-	-	-	-	-	(117)	(104)	-	-	-	-	(221)
093	Tennessee Division	4212	Loss on Disposition of Property	30557	Gain or loss on disposition of leased property	-	-	-	4,627	-	2,276	-	-	-	2,020	-	-	8,924
093	Tennessee Division	4212	Loss on Disposition of Property	41134	Billed from SS - Below the line	-	-	-	-	-	-	117	104	-	-	-	-	221
093	Tennessee Division	4261	Donations	07520	Donations	-	-	-	-	-	-	-	200	-	-	-	-	200
093	Tennessee Division	4261	Donations	30702	Education	-	1,000	-	8,250	26,000	2,500	275	54,500	33,504	2,200	350	250	128,829
093	Tennessee Division	4261	Donations	30703	United Way Agencies	-	-	1,000	-	-	-	-	-	-	-	-	-	1,000
093	Tennessee Division	4261	Donations	30705	Health	-	-	-	-	-	-	-	-	-	-	110	-	110
093	Tennessee Division	4261	Donations	30706	Museums & Arts	-	1,500	-	-	-	-	-	-	-	-	-	-	1,500
093	Tennessee Division	4261	Donations	30709	Salvation Army	-	-	-	-	-	-	500	-	-	-	-	-	500
093	Tennessee Division	4261	Donations	30711	Energy Assistance Program	-	12,357	-	-	23,545	-	-	20,070	72,131	-	174,408	-	302,512
093	Tennessee Division	4261	Donations	30736	Community Welfare	4,850	8,500	14,900	18,250	9,000	6,500	5,095	38,315	47,749	2,580	(75)	2,671	158,336
093	Tennessee Division	4261	Donations	41134	Billed from SS - Below the line	389	44	9,909	1,823	2,010	3,907	2,477	1,887	43,383	1,301	911	36,642	104,681
093	Tennessee Division	4261	Donations	41136	Billed from HQ - Below the line	87	-	-	433	-	433	368	1,131	477	216	5,410	-	8,556
093	Tennessee Division	4263	Penalties	41134	Billed from SS - Below the line	227	-	-	-	38	6	-	18	-	-	-	28	318
093	Tennessee Division	4264	Civic, Political and Related	01000	Non-project Labor	-	-	-	-	-	2,654	8,848	5,898	5,898	3,122	337	506	27,264
093	Tennessee Division	4264	Civic, Political and Related	01008	Expense Labor Accrual	-	-	-	-	-	1,725	(251)	590	590	(1,093)	(1,359)	(118)	84
093	Tennessee Division	4264	Civic, Political and Related	01202	Pension Benefits Load	-	-	-	-	-	233	457	345	345	97	(49)	19	1,448
093	Tennessee Division	4264	Civic, Political and Related	01203	OPEB Benefits Load	-	-	-	-	-	208	408	308	308	81	(41)	15	1,286
093	Tennessee Division	4264	Civic, Political and Related	01221	Workers Comp Benefits Load	-	-	-	-	-	52	102	77	77	21	(10)	4	323
093	Tennessee Division	4264	Civic, Political and Related	01251	Medical Benefits Load	-	-	-	-	-	893	1,754	1,324	1,324	398	(200)	76	5,568
093	Tennessee Division	4264	Civic, Political and Related	01257	ESOP Benefits Load	-	-	-	-	-	180	352	266	266	82	(41)	16	1,121
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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	CY21
093	Tennessee Division	4265	Other deductions	05411	Meals and Entertainment	-	-	-	-	4	17	-	-	-	20	17	18	76
093	Tennessee Division	4265	Other deductions	07499	Misc Employee Welfare Exp	321	-	-	-	-	110	-	99	-	55	-	468	1,052
093	Tennessee Division	4265	Other deductions	07520	Donations	-	-	-	-	-	-	49	208	90	-	35	1,000	1,382
093	Tennessee Division	4265	Other deductions	07590	Misc General Expense	219	-	3,500	-	2,765	-	-	5	274	1,040	-	5	7,809
093	Tennessee Division	4265	Other deductions	30736	Community Welfare	-	-	-	13,000	-	-	2,750	-	-	500	-	-	16,250
093	Tennessee Division	4265	Other deductions	30740	Misc Income Deductions	3	-	5	-	392	150	-	-	-	68	-	-	618
093	Tennessee Division	4265	Other deductions	30743	Entertainment & Sports Events	30,075	12,740	-	4,067	-	2,770	30,000	-	-	-	-	104	79,755
093	Tennessee Division	4265	Other deductions	41134	Billed from SS - Below the line	3,898	1,177	2,116	4,782	2,036	4,060	3,509	2,947	2,025	4,298	466	1,742	33,056
093	Tennessee Division	4265	Other deductions	41136	Billed from HQ - Below the line	22	1,168	204	532	105	43	725	141	141	116	478	858	4,533
093	Tennessee Division	4270	Interest on long-Term debt	41134	Billed from SS - Below the line	635,416	634,220	667,382	672,966	672,273	669,581	670,003	670,005	668,861	679,790	678,949	681,969	8,001,412
093	Tennessee Division	4280	Amortization of debt discount and expense	41134	Billed from SS - Below the line	10,209	10,209	10,209	39,333	25,403	24,982	24,982	24,982	24,982	23,670	25,702	(115,280)	129,381
093	Tennessee Division	4280	Amortization of debt discount and expense	41136	Billed from HQ - Below the line	281	281	281	281	281	281	281	281	281	280	280	280	3,369
093	Tennessee Division	4281	Amortization of loss on reacquired debt	41134	Billed from SS - Below the line	4,635	4,635	4,635	4,635	2,855	2,855	2,855	(600)	1,704	1,614	1,614	1,614	33,051
093	Tennessee Division	4290	Amortization of debt premium	41134	Billed from SS - Below the line	(1,135)	(1,135)	(1,135)	(1,135)	(1,135)	(1,135)	(1,135)	(1,135)	(1,135)	(1,075)	(1,075)	(1,075)	(13,436)
093	Tennessee Division	4310	Other interest expense	30118	Penalty - Interest	-	-	-	-	-	-	-	-	-	-	-	40	40
093	Tennessee Division	4310	Other interest expense	30119	Cust Deps-By Acct/Div	3,073	2,855	3,821	2,381	2,381	2,315	2,365	2,356	2,240	2,227	2,143	2,200	30,358
093	Tennessee Division	4310	Other interest expense	30130	Deferred Interest Infrastructure	(104,170)	(104,926)	(113,388)	(131,832)	(137,821)	(102,673)	(131,188)	(153,066)	(201,913)	(200,701)	(200,232)	(213,098)	(1,795,006)
093	Tennessee Division	4310	Other interest expense	30157	Int on Taxes	(13,997)	(18,939)	(22,035)	(24,211)	(23,746)	(19,714)	(20,417)	(19,787)	(23,817)	(28,914)	(31,694)	(39,699)	(286,970)
093	Tennessee Division	4310	Other interest expense	41134	Billed from SS - Below the line	17,121	16,854	38,266	16,974	17,332	32,179	17,274	17,307	(12,192)	13,205	12,658	24,543	211,521
093	Tennessee Division	4320	Allowance for borrowed funds used during construction	00000	Default	(24,056)	(24,044)	(18,047)	(17,084)	(19,794)	(24,082)	(21,328)	(6,632)	(14,051)	(11,675)	(17,769)	(21,183)	(219,744)
093	Tennessee Division	4320	Allowance for borrowed funds used during construction	41134	Billed from SS - Below the line	(111)	(101)	(110)	(111)	(118)	(123)	-	(201)	(301)	(245)	(259)	(147)	(1,826)
093	Tennessee Division	4800	Residential sales	31101	Gas Rev-Dist Inc	(2,278,370)	(2,231,074)	(1,688,359)	(853,897)	(481,339)	(331,125)	(237,603)	(208,564)	(232,509)	(264,183)	(747,572)	(1,676,804)	(11,231,398)
093	Tennessee Division	4800	Residential sales	31108	Gas Rev-Dist Inc. Base Charges	(2,555,988)	(2,557,519)	(2,429,770)	(2,424,381)	(2,148,642)	(2,472,408)	(2,469,117)	(2,473,217)	(2,468,368)	(2,739,501)	(2,758,691)	(2,777,685)	(30,275,287)
093	Tennessee Division	4800	Residential sales	31128	Gas Cost Adjustment Surcharge	(5,560,388)	(5,441,454)	(5,009,222)	(3,043,337)	(1,720,708)	(1,025,386)	(695,181)	(610,349)	(770,030)	(1,017,951)	(3,660,222)	(8,207,976)	(36,762,206)
093	Tennessee Division	4800	Residential sales	31183	Surcharge revenue	(17)	(9)	(3)	(25)	(28)	(19)	(22)	(19)	(15)	(1)	-	(16)	(175)
093	Tennessee Division	4800	Residential sales	31195	WNA	(106,064)	45,519	52,512	(245,262)	(11)	11	16	18,660	(44)	(111,500)	(29,975)	(131,789)	(507,926)
093	Tennessee Division	4805	Unbilled Residential Revenue	31101	Gas Rev-Dist Inc	222,912	236,108	397,688	76,608	239,614	6,631	(6,672)	(6)	(15,407)	(188,566)	(612,187)	249,236	605,959
093	Tennessee Division	4805	Unbilled Residential Revenue	31108	Gas Rev-Dist Inc. Base Charges	(5,900)	67,351	(5,321)	135,339	(162,403)	(1,476)	1,017	(72)	(137,092)	1,010	(1,940)	(3,700)	(113,187)
093	Tennessee Division	4805	Unbilled Residential Revenue	31128	Gas Cost Adjustment Surcharge	544,912	138,047	934,980	273,150	906,207	37,309	(19,484)	(41,936)	(118,962)	(1,053,063)	(3,000,658)	1,221,644	(177,854)
093	Tennessee Division	4805	Unbilled Residential Revenue	31195	WNA	(157,297)	201,873	(281,985)	207,322	-	-	-	-	(11,229)	(12,451)	86,331	(704,838)	(622,274)
093	Tennessee Division	4811	Commercial Revenue-Banner	31101	Gas Rev-Dist Inc	(2,662,719)	(2,641,620)	(1,887,785)	(1,190,868)	(735,038)	(644,103)	(593,329)	(562,525)	(591,286)	(638,646)	(1,064,788)	(2,068,625)	(15,281,331)
093	Tennessee Division	4811	Commercial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	(691,737)	(690,993)	(651,901)	(649,231)	(641,996)	(728,421)	(720,976)	(718,688)	(714,224)	(715,186)	(726,523)	(744,421)	(8,394,294)
093	Tennessee Division	4811	Commercial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	(3,260,613)	(3,242,509)	(2,768,960)	(2,087,176)	(1,293,887)	(995,572)	(861,415)	(808,282)	(968,284)	(1,225,133)	(2,609,569)	(5,078,876)	(25,200,275)
093	Tennessee Division	4811	Commercial Revenue-Banner	31195	WNA	(93,386)	28,247	32,134	(213,152)	(530)	(68)	(1)	18,642	(17)	(144,026)	(20,877)	(103,999)	(497,034)
093	Tennessee Division	4812	Industrial Revenue-Banner	31101	Gas Rev-Dist Inc	(456,897)	(432,183)	(320,079)	(264,458)	(82,775)	(124,584)	(202,770)	(144,289)	(180,487)	(181,105)	(218,752)	(351,748)	(2,960,128)
093	Tennessee Division	4812	Industrial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	(22,560)	(22,619)	(21,617)	(21,904)	(21,057)	(23,956)	(23,638)	(24,219)	(23,470)	(24,009)	(23,722)	(25,542)	(278,312)
093	Tennessee Division	4812	Industrial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	(629,867)	(598,083)	(534,282)	(530,193)	(326,634)	(344,648)	(310,752)	(298,151)	(477,281)	(580,912)	(697,053)	(1,228,950)	(6,556,806)
093	Tennessee Division	4812	Industrial Revenue-Banner	31195	WNA	(12,434)	9,534	(8,450)	(19,305)	(197)	-	-	-	-	(15,081)	1,421	(14,391)	(58,902)
093	Tennessee Division	4815	Unbilled Comm Revenue	31101	Gas Rev-Dist Inc	116,936	333,681	297,733	87,736	176,901	20,180	(16,649)	2,402	896	(171,187)	(581,345)	184,547	451,831
093	Tennessee Division	4815	Unbilled Comm Revenue	31108	Gas Rev-Dist Inc. Base Charges	(4,180)	18,421	(3,160)	(919)	(45,641)	1,302	2,961	2,898	2,541	1,722	(672)	(3,192)	(27,919)
093	Tennessee Division	4815	Unbilled Comm Revenue	31128	Gas Cost Adjustment Surcharge	143,184	200,885	271,268	153,621	375,339	54,434	(24,166)	(54,878)	(82,486)	(576,229)	(1,424,263)	452,127	(511,164)
093	Tennessee Division	4815	Unbilled Comm Revenue	31195	WNA	(149,754)	190,031	(257,817)	190,275	-	-	-	-	(10,062)	(10,723)	80,055	(709,070)	(677,065)
093	Tennessee Division	4816	Unbilled Industrial Revenue	31215	CB Gas Rev-Dist Inc	(1,419)	(4,072)	(46,783)	117,496	(48,411)	(22,970)	540	(15,184)	(3,652)	20,148	(8,310)	(17,228)	(29,846)
093	Tennessee Division	4816	Unbilled Industrial Revenue	31216	CB Gas Rev-Dist Inc Base Charges	-	-	-	-	-	(15)	-	(455)	455	(455)	-	-	(470)
093	Tennessee Division	4816	Unbilled Industrial Revenue	31217	CB Gas Cost Adjustment Surcharge	(4,174)	(19,381)	(50,586)	39,642	(43,483)	19,258	11,316	(87,702)	(89,356)	101,385	(187,433)	(220,372)	(530,887)
093	Tennessee Division	4820	Other Sales to Public Authorities	31101	Gas Rev-Dist Inc	(7,080)	(8,143)	(4,069)	(2,855)	(1,501)	(1,428)	(1,358)	(1,219)	(1,450)	(1,441)	(3,112)	(5,338)	(38,994)
093	Tennessee Division	4820	Other Sales to Public Authorities	31108	Gas Rev-Dist Inc. Base Charges	(12,735)	(12,735)	(12,021)	(11,896)	(9,185)	(11,495)	(11,430)	(11,412)	(11,841)	(12,740)	(11,383)	(12,800)	(141,673)
093	Tennessee Division	4820	Other Sales to Public Authorities	31128	Gas Cost Adjustment Surcharge	(14,709)	(16,936)	(10,176)	(8,500)	(4,411)	(3,841)	(3,546)	(3,139)	(4,359)	(5,443)	(15,733)	(26,174)	(116,966)
093	Tennessee Division	4820	Other Sales to Public Authorities	31195	WNA	(774)	1,519	(1,196)	(273)	(4)	-	-	-	(3)	(993)	147	(1,647)	(3,224)
093	Tennessee Division	4825	Unbilled Public Authority Revenue	31101	Gas Rev-Dist Inc	1,621	1,094	1,556	28	1,751	104	(61)	22	(34)	(676)	(2,472)	1,142	4,075
093	Tennessee Division	4825	Unbilled Public Authority Revenue	31108	Gas Rev-Dist Inc. Base Charges	10	348	9	697	(834)	90	108	90	(561)	10	180	(10)	137
093	Tennessee Division	4825	Unbilled Public Authority Revenue	31128	Gas Cost Adjustment Surcharge	4,007	144	2,786	102	7,027	547	(179)	(450)	(834)	(4,720)	(12,114)	5,594	1,910
093	Tennessee Division	4825	Unbilled Public Authority Revenue	31195	WNA	(756)	975	(1,610)	1,235	-	-	-	-	(67)	(32)	361	(2,774)	(2,669)
093	Tennessee Division	4870	Forfeited discounts	31201	Late Fee	-	14	-	-	57	32	5	67	8	3	28	5	219
093	Tennessee Division	4880	Miscellaneous service revenues	31301	Misc Service Revenue	(4,672)	(4,600)	(4,088)	(3,724)	(3,312)	(3,700)	(3,620)	(3,476)	(4,124)	(4,860)	(4,576)	(6,152)	(50,904)
093	Tennessee Division	4893	Revenue-Transportation Distribution	31101	Gas Rev-Dist Inc	(1,088,047)	(1,197,749)	(1,105,304)	(957,381)	(899,211)	(918,145)	(941,997)	(888,825)	(919,896)	(884,850)	(954,976)	(1,144,871)	(11,901,251)
093	Tennessee Division	4893	Revenue-Transportation Distribution	31108	Gas Rev-Dist Inc. Base Charges	(50,340)	(50,340)	(50,340)	(48,645)	(48,645)	(49,070)	(52,035)	(52,035)	(52,035)	(52,035)	(52,035)	(52,035)	(609,590)
093	Tennessee Division	4893	Revenue-Transportation Distribution	31183	Surcharge revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	4893	Revenue-Transportation Distribution	31215	CB Gas Rev-Dist Inc	(142,303)	95,670	241,811	(49,201)	(3,780)	(13,294)	51,656	(31,071)	35,046	(70,580)	(185,691)	78,468	6,731
093	Tennessee Division	4893	Revenue-Transportation Distribution	31216	CB Gas Rev-Dist Inc Base Charges	(25)	-	1,445	(1,625)	1,425	(18,982)	-	(25)	-	(25)	(6,455)	3,484	(20,783)
093	Tennessee Division	4950	Other gas revenues	31309	Other Gas Revenues	(0)	(1)	(1)	-	-	-	-	-	-	-	-	-	(1)
093	Tennessee Division	4960	Provision for Rate Refunds	31380	COS refund Residential	(100,915)	(93,797)	(82,276)	(58,156)	(34,589)	-	-	-	-	-	-	-	(369,732)
093	Tennessee Division	4960	Provision for Rate Refunds	31381	COS refund Commercial	(66,720)	(66,970)	(53,629)	(36,327)	(19,787)	-	-	-	-	-	-	-	(243,433)
093	Tennessee Division	4960	Provision for Rate Refunds	31382	COS refund Industrial	(7,603)	(9,489)	(8,718)	(5,836)	(2,100)	-	-	-	-	-	-	-	(33,746)
093	Tennessee Division	4960	Provision for Rate Refunds	31384	COS refund Public Auth	(478)	(371)	(335)	(251)	(144)	-	-	-	-	-	-	-	(1,578)
093	Tennessee Division	4960	Provision for Rate Refunds	31385	COS refund Transportation	(23,328)	(24,621)	(22,372)	(13,416)	(11,778)	-	-	-	-	-	-	-	(95,515)
093	Tennessee Division	7350	Miscellaneous production expenses	04590	Utilities	22	63	92	55	57	86	21	19					

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Income Statement Accounts
Calendar Year 2021

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	CY21
093	Tennessee Division	8570	Transmission-Measuring and regulating station expenses	01000	Non-project Labor	101	-	-	-	-	-	-	-	-	-	-	-	101
093	Tennessee Division	8570	Transmission-Measuring and regulating station expenses	01008	Expense Labor Accrual	25	(25)	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8580	Transmission and compression of gas by others	04771	Demand Charges-Transportation	1,429,650	1,880,181	1,875,159	1,879,516	1,593,988	1,595,158	1,598,895	1,596,481	1,346,797	1,345,630	1,346,797	(584,991)	16,903,260
093	Tennessee Division	8580	Transmission and compression of gas by others	04772	Commodity-Transportation	90,555	143,430	134,349	65,686	60,228	38,020	26,463	33,560	30,621	37,465	39,647	44,818	744,842
093	Tennessee Division	8580	Transmission and compression of gas by others	04773	Demand-Storage	340,474	448,781	448,603	448,605	260,140	260,394	259,881	259,780	259,955	259,955	259,951	381,861	3,888,380
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	59,422	57,585	61,879	58,327	57,354	58,688	95,350	69,847	59,511	56,640	58,165	94,166	786,933
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	373,463	367,521	406,536	383,682	380,821	387,216	588,264	395,913	385,581	383,388	386,105	599,344	5,037,835
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(386,548)	(371,518)	(407,434)	(380,648)	(380,398)	(387,216)	(582,951)	(392,209)	(380,596)	(378,363)	(381,046)	(592,228)	(5,021,155)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	2,525	(459)	10,355	4,412	2,381	6,603	(22,256)	8,555	2,333	1,540	6,579	(19,205)	3,364
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	230,373	207,625	201,366	206,432	198,764	207,201	342,969	227,047	213,078	210,025	214,080	372,543	2,831,504
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(217,289)	(203,629)	(200,467)	(209,466)	(199,186)	(207,201)	(348,282)	(230,751)	(218,063)	(215,051)	(219,140)	(379,659)	(2,848,183)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	02001	Inventory Materials	-	31	8,355	8,382	(961)	8,537	2,295	(1,622)	83	1,061	-	-	26,160
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	-	1	418	419	(48)	427	115	(81)	4	53	-	-	1,308
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	2,432	7,076	3,597	7,875	8,249	13,685	18,893	3,468	8,458	5,757	2,464	3,635	85,590
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(357)	(1,880)	(1,238)	(1,704)	(661)	(3,580)	(5,426)	(2,641)	(2,835)	(2,307)	(1,210)	(2,591)	(26,430)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	539	3,031	1,845	2,424	1,064	5,275	7,557	3,781	4,090	3,344	2,054	3,852	38,858
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04001	Safety, Newspaper	-	211	184	-	-	-	79	-	144	55	77	77	827
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04018	Safety	-	220	-	219	1,062	522	350	277	188	-	-	-	2,838
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04021	Promo Other, Misc	-	-	-	-	2,120	-	-	-	-	-	-	-	2,120
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	-	-	-	920	-	-	-	397	-	-	-	1,317
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04044	Advertising	-	-	-	250	-	-	-	-	-	-	-	-	250
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04046	Customer Relations & Assist	-	-	-	-	-	67	105	-	-	-	-	-	171
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04146	Public Relations	-	-	-	-	-	-	-	-	88	-	-	-	88
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04201	Software Maintenance	1,200	1,015	-	161	936	-	-	-	7,779	-	-	-	11,092
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04212	IT Equipment	-	-	-	557	-	-	-	3,587	25,974	4,333	-	-	34,451
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	-	13	-	450	60	1,592	2,858	2,199	348	179	227	1,082	9,008
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04306	Parts	147	-	-	-	-	-	-	-	251	-	-	-	398
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	-	(13)	-	(441)	(59)	(1,560)	(2,801)	(2,155)	(341)	(176)	(222)	(1,060)	(8,827)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	2,864	2,275	5,996	6,314	991	6,241	1,900	6,256	942	4,872	2,496	6,120	47,269
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04585	Railroad easements and crossings	-	-	-	-	-	-	-	-	-	-	1,485	672	2,157
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04590	Utilities	4,925	5,891	5,470	5,812	5,924	5,090	5,736	5,020	9,006	5,290	3,982	6,497	68,644
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(4,985)	(4,667)	(7,908)	(8,455)	(4,526)	(7,695)	(5,115)	(7,463)	(6,453)	(7,539)	(3,897)	(8,183)	(76,886)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	803	659	1,134	2,603	906	1,555	1,153	1,514	1,238	1,805	995	2,224	16,591
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	4,728	(3,635)	2,503	383	1,057	885	654	369	1,037	432	1,074	871	10,359
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05215	842 Copier Lease Expense	1,845	-	3,596	1,772	1,690	1,709	1,709	1,752	1,732	1,703	1,721	1,758	20,989
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	6,108	6,134	6,216	6,187	8,628	7,422	718	7,550	7,622	7,553	9,918	8,900	82,956
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05312	Long Distance	316	281	305	123	85	119	150	192	198	221	475	676	3,141
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	3,770	3,717	3,767	3,654	3,339	2,786	3,223	3,173	3,018	2,910	3,379	4,133	40,868
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05316	Telecom Maintenance & Repair	-	-	-	-	-	-	-	-	-	-	160	-	160
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	1,032	1,026	1,486	934	1,284	934	809	1,331	1,219	1,248	1,483	931	13,717
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	8,473	9,028	9,009	8,404	634	15,225	7,548	7,486	7,096	7,109	7,156	7,143	94,310
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05376	Cell service for data uses	2,781	3,295	3,111	1,876	2,660	2,460	2,972	2,710	1,455	1,714	1,714	2,891	28,491
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	125	125	805	164	99	1,680	227	905	1,629	394	424	126	6,701
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(11,042)	(11,280)	(12,375)	(10,605)	(8,044)	(16,684)	(7,650)	(12,366)	(11,605)	(11,014)	(12,305)	(11,370)	(136,341)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	828	854	856	462	390	1,196	1,055	1,009	1,043	855	972	574	10,094
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	-	14	-	-	-	-	-	129	157	31	74	10	415
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05413	Transportation	-	-	-	-	252	188	-	-	-	-	411	-	852
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05414	Lodging	-	-	94	-	465	170	-	-	864	-	546	2,017	4,156
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05415	Membership Fees	440	645	800	-	-	-	-	-	140	2,385	-	-	4,410
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05416	Club Dues - Nondeductible	-	-	-	-	-	-	-	1,232	-	1,500	-	-	2,732
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05417	Club Dues - Deductible	10	26	-	-	-	700	4	-	-	-	-	-	740
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	-	-	-	24	5,208	-	-	-	-	-	35	-	5,267
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05420	Employee Development	200	-	39	-	-	617	350	1,030	215	-	-	-	2,450
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05421	Training	55	-	946	9	2,498	-	-	1,000	-	525	-	1,646	6,680
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05422	Operator Qualifications Training	-	-	-	-	-	-	787	-	-	-	-	-	787
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05424	Books & Manuals	-	-	-	-	-	-	-	-	-	247	-	-	247
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05425	Regulatory Compliance Training	-	-	-	-	-	-	-	-	85	-	-	-	85
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05427	Technical (Job Skills) Training	-	-	1,217	-	-	-	291	-	-	-	352	-	1,860
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	06111	Contract Labor	(127)	51,744	(4,862)	72,822	33,767	3,814	34,419	(225,278)	127,986	2,503	3,685	2,017	102,490
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	06121	Legal	-	-	-	4,022	1,498	470	-	-	388	-	-	-	6,376
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	224	1,657	1,461	-	312	982	3,077	4,244	1,524	-	-	529	14,010
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07421	Service Awards	-	-	-	-	-	-	-	225	157	69	20	10	481
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07443	Uniforms	1,421	65	675	74	691	2,065	1,059	4,274	711	5,104	735	780	17,653
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	(1,016)	(46)	(493)	(56)	(471)	(1,037)	(763)	(3,156)	(387)	(3,812)	(502)	(388)	(12,126)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	385	735	858	1,221	1,013	715	623	2,060	1,488	525	307	687	10,616
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07510	Association Dues	-	7,500	-	-	-	-	-	-	750	-	1,500	550	10,300
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	39,086	3,157	7,054	263	220	104	90	248	(600)	-	-	487	50,106
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	09911	Reimbursements	(8,383)	-	-	-	-	-	-	-	-	-	-	-	(8,383)
093	Tennessee Division	8711	Odorization	02001	Inventory Materials	-	14,649	795	2,812	-	-	13,359	-	-	-	-	-	31,615
093	Tennessee Division	8711	Odorization	02004	Warehouse Loading Charge	-	586	40	141	-	-	668	-	-	-	-	-	1,434
093	Tennessee Division																	

	Division	Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	CY21
093	Tennessee Division		8740	Mains and Services Expenses	04212	IT Equipment	-	-	-	-	-	-	-	-	-	44	-	-	44
093	Tennessee Division		8740	Mains and Services Expenses	04301	Equipment Lease	13,493	12,249	12,249	12,338	11,387	11,037	11,068	11,044	10,655	10,655	10,655	10,454	137,283
093	Tennessee Division		8740	Mains and Services Expenses	04302	Heavy Equipment	9,096	2,702	4,210	15,454	4,330	10,303	8,287	8,514	5,547	11,691	3,716	8,237	92,087
093	Tennessee Division		8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	(22,478)	(19,002)	(21,953)	(28,240)	(17,877)	(25,014)	(20,697)	(20,927)	(27,006)	(25,752)	(18,186)	(21,045)	(268,177)
093	Tennessee Division		8740	Mains and Services Expenses	04309	Non-842 Heavy Equipment	348	3,674	887	394	791	4,185	1,552	1,109	10,691	2,630	3,464	1,997	31,721
093	Tennessee Division		8740	Mains and Services Expenses	04560	Non 842 Fleet Lease/Rents	(19,308)	1,464	1,464	1,249	(35,404)	(5,151)	(18,242)	(9,755)	1,565	1,593	2,031	-	(78,493)
093	Tennessee Division		8740	Mains and Services Expenses	04563	842 Variable Fleet Lease Expense	3,877	(17,449)	172	5,725	(18,401)	9,108	4,816	4,855	4,145	4,862	(575)	(5,530)	(4,394)
093	Tennessee Division		8740	Mains and Services Expenses	04585	Railroad easements and crossings	-	-	420	216	-	-	125	-	-	-	-	-	761
093	Tennessee Division		8740	Mains and Services Expenses	04590	Utilities	907	1,322	1,691	2,426	3,068	2,071	1,241	1,115	1,444	1,199	2,905	1,074	20,464
093	Tennessee Division		8740	Mains and Services Expenses	05010	Office Supplies	-	68	-	-	143	623	-	-	-	-	-	-	834
093	Tennessee Division		8740	Mains and Services Expenses	05111	Postage/Delivery Services	76	73	-	40	-	-	-	25	40	-	-	-	254
093	Tennessee Division		8740	Mains and Services Expenses	05411	Meals and Entertainment	-	240	225	200	-	-	234	107	-	-	-	29	1,034
093	Tennessee Division		8740	Mains and Services Expenses	05421	Training	-	-	-	-	3,951	-	350	-	-	-	-	-	4,301
093	Tennessee Division		8740	Mains and Services Expenses	05426	Safety Training	-	-	-	-	-	-	-	-	-	-	-	-	27
093	Tennessee Division		8740	Mains and Services Expenses	06111	Contract Labor	280,491	276,691	281,892	291,637	282,542	316,417	282,337	278,257	348,411	7,205	516,901	473,703	3,636,483
093	Tennessee Division		8740	Mains and Services Expenses	07120	Environmental & Safety	-	-	-	-	-	-	542	-	497	-	-	-	1,040
093	Tennessee Division		8740	Mains and Services Expenses	07443	Uniforms	1,455	1,059	920	235	362	5,855	4,472	5,592	518	697	2,596	1,751	25,511
093	Tennessee Division		8740	Mains and Services Expenses	07444	Uniforms Capitalized	(983)	(633)	(633)	(156)	(219)	(3,697)	(2,877)	(3,515)	(212)	(344)	(1,740)	(983)	(15,993)
093	Tennessee Division		8740	Mains and Services Expenses	07499	Misc Employee Welfare Exp	73	-	-	70	100	10	168	-	13	-	-	10	444
093	Tennessee Division		8740	Mains and Services Expenses	07590	Misc General Expense	-	-	(373)	-	-	1,850	54	-	-	-	-	-	1,531
093	Tennessee Division		8740	Mains and Services Expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division		8740	Mains and Services Expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division		8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	40,809	36,465	33,530	33,732	36,937	36,350	54,930	36,584	35,820	36,552	34,953	57,215	473,876
093	Tennessee Division		8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	3,011	(1,086)	4,296	3,454	3,450	3,312	(14,473)	3,649	3,315	2,157	2,696	(11,436)	2,344
093	Tennessee Division		8750	Distribution-Measuring and regulating station expenses	02001	Inventory Materials	467	1,367	621	1,596	7,185	3,360	211	2,730	2,667	4,369	2,861	1,619	29,053
093	Tennessee Division		8750	Distribution-Measuring and regulating station expenses	02004	Warehouse Loading Charge	19	55	31	80	359	168	11	137	133	218	143	81	1,434
093	Tennessee Division		8750	Distribution-Measuring and regulating station expenses	02005	Non-Inventory Supplies	2,014	3,203	517	1,084	185	260	1,163	163	362	612	3,333	484	13,379
093	Tennessee Division		8750	Distribution-Measuring and regulating station expenses	03003	Capitalized transportation costs	(11)	(227)	-	(4)	-	-	-	-	-	(6)	(4)	-	(252)
093	Tennessee Division		8750	Distribution-Measuring and regulating station expenses	03004	Vehicle Expense	41	404	-	18	-	-	-	-	-	23	15	-	501
093	Tennessee Division		8750	Distribution-Measuring and regulating station expenses	04590	Utilities	1,368	1,335	1,974	1,594	1,368	2,884	2,179	3,519	937	1,900	1,556	1,788	22,402
093	Tennessee Division		8750	Distribution-Measuring and regulating station expenses	05010	Office Supplies	109	48	-	-	-	-	-	-	-	-	-	-	158
093	Tennessee Division		8750	Distribution-Measuring and regulating station expenses	05111	Postage/Delivery Services	-	19	-	-	-	-	13	-	-	17	102	16	168
093	Tennessee Division		8750	Distribution-Measuring and regulating station expenses	05377	Cell phone equipment and accessories	-	-	-	25	-	-	44	30	-	-	-	-	99
093	Tennessee Division		8750	Distribution-Measuring and regulating station expenses	05399	Capitalized Telecom Costs	-	-	-	(15)	-	-	(26)	(18)	-	-	-	-	(59)
093	Tennessee Division		8750	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	-	42	-	40	-	-	-	-	-	-	-	10	92
093	Tennessee Division		8750	Distribution-Measuring and regulating station expenses	05414	Lodging	-	-	-	109	-	-	-	-	-	-	-	-	109
093	Tennessee Division		8750	Distribution-Measuring and regulating station expenses	06111	Contract Labor	5,000	11,000	-	-	-	-	4,600	-	11,500	-	-	-	32,100
093	Tennessee Division		8750	Distribution-Measuring and regulating station expenses	07499	Misc Employee Welfare Exp	-	-	-	43	-	-	-	-	43	-	-	-	86
093	Tennessee Division		8750	Distribution-Measuring and regulating station expenses	07590	Misc General Expense	-	-	-	-	-	-	-	(200)	-	-	99	-	(101)
093	Tennessee Division		8750	Distribution-Measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division		8750	Distribution-Measuring and regulating station expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division		8760	Distribution-Measuring and regulating station expenses-Industrial	01000	Non-project Labor	-	-	-	-	165	-	-	-	-	-	-	-	165
093	Tennessee Division		8760	Distribution-Measuring and regulating station expenses-Industrial	01008	Expense Labor Accrual	-	-	-	-	91	(91)	-	-	-	-	-	-	-
093	Tennessee Division		8760	Distribution-Measuring and regulating station expenses-Industrial	04582	Building Maintenance	-	-	-	-	-	3	-	-	-	-	-	-	3
093	Tennessee Division		8760	Distribution-Measuring and regulating station expenses-Industrial	07590	Misc General Expense	-	-	-	-	-	48	5	-	-	-	-	9	62
093	Tennessee Division		8770	Distribution-Measuring and regulating station expenses-City gate check stations	02005	Non-Inventory Supplies	-	-	66	-	-	-	-	-	-	-	-	-	66
093	Tennessee Division		8770	Distribution-Measuring and regulating station expenses-City gate check stations	04590	Utilities	-	-	-	-	-	-	-	-	-	21	-	58	79
093	Tennessee Division		8780	Meter and house regulator expenses	01000	Non-project Labor	33,376	27,688	24,999	26,613	30,631	26,765	39,402	24,940	29,466	37,333	56,557	63,820	421,590
093	Tennessee Division		8780	Meter and house regulator expenses	01008	Expense Labor Accrual	(797)	(1,422)	3,077	3,307	3,541	550	(10,830)	2,162	4,531	5,407	15,268	(23,298)	1,496
093	Tennessee Division		8780	Meter and house regulator expenses	02001	Inventory Materials	-	-	-	-	-	-	-	291	-	-	-	-	291
093	Tennessee Division		8780	Meter and house regulator expenses	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	15	-	-	-	-	15
093	Tennessee Division		8780	Meter and house regulator expenses	02005	Non-Inventory Supplies	227	2,129	701	316	207	163	1,606	-	280	531	70	128	6,360
093	Tennessee Division		8780	Meter and house regulator expenses	02006	Purchasing Card Charges	-	-	-	-	-	-	-	-	-	-	(174)	-	(174)
093	Tennessee Division		8780	Meter and house regulator expenses	03003	Capitalized transportation costs	(20)	(28)	(154)	(51)	(15)	(119)	(231)	-	(8)	(69)	(88)	(41)	(824)
093	Tennessee Division		8780	Meter and house regulator expenses	03004	Vehicle Expense	30	40	204	67	20	159	303	-	10	115	179	57	1,183
093	Tennessee Division		8780	Meter and house regulator expenses	04302	Heavy Equipment	-	-	-	-	-	-	-	-	-	93	-	-	93
093	Tennessee Division		8780	Meter and house regulator expenses	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-	-	-	(91)	-	-	(91)
093	Tennessee Division		8780	Meter and house regulator expenses	04590	Utilities	-	-	-	-	-	-	-	77	-	-	-	-	77
093	Tennessee Division		8780	Meter and house regulator expenses	05010	Office Supplies	-	23	-	-	-	-	14	-	679	-	-	-	716
093	Tennessee Division		8780	Meter and house regulator expenses	05111	Postage/Delivery Services	-	-	-	-	381	-	-	-	22	-	-	-	402
093	Tennessee Division		8780	Meter and house regulator expenses	05377	Cell phone equipment and accessories	-	-	-	-	-	-	42	-	-	77	-	-	119
093	Tennessee Division		8780	Meter and house regulator expenses	05399	Capitalized Telecom Costs	-	-	-	-	-	-	(25)	-	-	(46)	-	-	(71)
093	Tennessee Division		8780	Meter and house regulator expenses	05411	Meals and Entertainment	460	14	519	119	-	309	9	-	161	-	-	12	1,603
093	Tennessee Division		8780	Meter and house regulator expenses	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	114	-	114
093	Tennessee Division		8780	Meter and house regulator expenses	07443	Uniforms	150	148	-	-	-	-	-	-	165	131	150	-	744
093	Tennessee Division		8780	Meter and house regulator expenses	07444	Uniforms Capitalized	(102)	(104)	-	-	-	-	-	-	(122)	(99)	(49)	-	(476)
093	Tennessee Division		8780	Meter and house regulator expenses	07499	Misc Employee Welfare Exp	14	98	10	-	-	26	-	75	28	-	-	-	250
093	Tennessee Division		8780	Meter and house regulator expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	97	-	82	180
093	Tennessee Division		8780	Meter and house regulator expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division		8780	Meter and house regulator expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division		8780	Meter and house regulator expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division		8800	Distribution-Other expenses	02005	Non-Inventory Supplies	-	-	-	-	-	5	52	-	-	-	-	-	57
093	Tennessee Division		8800	Distribution-Other expenses	04599	Capitalized Utility Costs	(283)	(765)	(1,078)	(1,550)	(1,005)	(599)	(890)	(263)	(213)	(203)	(445)	(941)	(8,235)
093	Tennessee Division		8800	Distribution-Other expenses	04801	Company Used Gas	563	1,541	2,187	3,124	2,008	1,195	1,699	500	401	377	847	1,787	16,230
093	Tennessee Division		8800	Distribution-Other expenses	05421	Training	-	-	-	(452)	-	-	-	-	-	-	-	-	(452)
093	Tennessee Division		8800	Distribution-Other expenses	05424	Books & Manuals	-	-	-	-	-	-	-	-	167	-	-	-	167
093	Tennessee Division		8800	Distribution-Other expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division		8810	Distribution-Rents	02005	Non-Inventory Supplies	-	-	-	-	-	51	5	-	56	-	-	-	112
093	Tennessee Division		8810	Distribution-Rents	04307	Heavy Equipment Capitalized	(18,497)	(11,081)	(11,081)	(11,081)	(11,184)	(11,081)	(11,081)	(11,081)	(11,081)	(11,081)	(11,081)	(11,081)	(140,486)
093	Tennessee Division		8810	Distribution-Rents	04308	Locusview amortization	18,874	11,307	11,307	11,307	11,307	11,307	11,307	11,307	11,307	11,307	11,307	11,307	143,247
093	Tennessee Division		8810	Distribution-Rents	04309	Non-842 Heavy Equipment	-	-	-	-	106	-	-	-	-	-	-	-	106

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Income Statement Accounts
Calendar Year 2021

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	CY21
093	Tennessee Division	8810	Distribution-Rents	04585	Railroad easements and crossings	-	-	-	-	-	-	-	-	-	-	-	55	55
093	Tennessee Division	8810	Distribution-Rents	04590	Utilities	2,126	1,622	3,502	2,862	629	2,693	4,258	5,145	4,047	3,312	1,695	2,570	34,460
093	Tennessee Division	8810	Distribution-Rents	04592	Misc Rents	-	444	53	-	-	-	-	-	-	-	-	-	497
093	Tennessee Division	8810	Distribution-Rents	04599	Capitalized Utility Costs	(8,598)	(9,641)	(13,217)	(10,534)	(8,641)	(9,477)	(18,966)	(18,505)	(13,633)	(9,623)	(9,103)	(12,206)	(142,144)
093	Tennessee Division	8810	Distribution-Rents	05111	Postage/Delivery Services	-	-	-	-	-	-	-	226	-	-	-	-	226
093	Tennessee Division	8810	Distribution-Rents	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8810	Distribution-Rents	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8870	Distribution-Maint of mains	01000	Non-project Labor	205	1,355	418	854	1,499	897	957	690	350	749	357	-	8,331
093	Tennessee Division	8870	Distribution-Maint of mains	01008	Expense Labor Accrual	(25)	287	(172)	260	398	(242)	(423)	82	(84)	217	(160)	(214)	(77)
093	Tennessee Division	8870	Distribution-Maint of mains	02005	Non-Inventory Supplies	-	-	-	18	-	1,654	374	7	68	-	-	153	2,274
093	Tennessee Division	8870	Distribution-Maint of mains	04590	Utilities	258	108	362	254	175	370	206	240	264	312	390	221	3,161
093	Tennessee Division	8870	Distribution-Maint of mains	05427	Technical (Job Skills) Training	-	-	6,350	-	-	-	-	-	-	-	-	-	6,350
093	Tennessee Division	8870	Distribution-Maint of mains	06111	Contract Labor	-	-	-	-	-	-	-	-	-	1,075	(1,075)	-	-
093	Tennessee Division	8890	Maintenance of measuring and regulating station equipment-General	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-	-	840	840
093	Tennessee Division	8890	Maintenance of measuring and regulating station equipment-General	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	-	-	42	42
093	Tennessee Division	8890	Maintenance of measuring and regulating station equipment-General	02005	Non-Inventory Supplies	-	-	2,454	-	-	1,673	1,255	-	-	-	-	-	5,382
093	Tennessee Division	8890	Maintenance of measuring and regulating station equipment-General	06111	Contract Labor	-	3,800	3,800	15,000	40,130	9,859	16,900	28,887	52,915	-	505	-	171,796
093	Tennessee Division	8920	Maintenance of services	01000	Non-project Labor	867	429	393	833	-	680	1,112	910	176	129	418	303	6,250
093	Tennessee Division	8920	Maintenance of services	01008	Expense Labor Accrual	204	(109)	50	259	(416)	442	(256)	133	(239)	(15)	186	(200)	37
093	Tennessee Division	8920	Maintenance of services	02001	Inventory Materials	-	-	-	-	138	209	-	-	-	-	-	345	691
093	Tennessee Division	8920	Maintenance of services	02004	Warehouse Loading Charge	-	-	-	-	7	10	-	-	-	-	-	17	35
093	Tennessee Division	8920	Maintenance of services	07590	Misc General Expense	-	-	-	22	-	-	-	-	-	-	-	-	22
093	Tennessee Division	8930	Maintenance of meters and house regulators	02005	Non-Inventory Supplies	-	245	82	-	-	-	-	-	-	-	-	-	327
093	Tennessee Division	8930	Maintenance of meters and house regulators	06111	Contract Labor	-	-	-	-	(10,000)	-	-	-	-	-	-	-	-
093	Tennessee Division	8940	Distribution-Maintenance of other equipment	02001	Inventory Materials	535	-	-	-	-	-	-	-	-	-	15,000	-	5,000
093	Tennessee Division	8940	Distribution-Maintenance of other equipment	02004	Warehouse Loading Charge	21	-	-	-	-	-	-	-	-	-	-	-	21
093	Tennessee Division	8940	Distribution-Maintenance of other equipment	02005	Non-Inventory Supplies	-	478	-	-	-	-	-	-	-	-	-	-	478
093	Tennessee Division	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	10,265	12,335	17,354	12,133	11,883	13,622	15,954	8,911	8,257	7,872	8,143	10,843	137,571
093	Tennessee Division	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	512	518	3,858	(875)	469	2,319	(6,195)	460	597	220	950	(3,079)	(247)
093	Tennessee Division	9020	Customer accounts-Meter reading expenses	04212	IT Equipment	-	2,713	-	-	-	-	-	-	-	-	-	-	2,713
093	Tennessee Division	9020	Customer accounts-Meter reading expenses	04562	842 Variable Tower Lease Expense	(85)	(50)	(89)	(94)	(94)	(94)	(94)	(94)	(40)	41	22	209	(460)
093	Tennessee Division	9020	Customer accounts-Meter reading expenses	04590	Utilities	282	95	124	178	318	241	387	139	475	178	352	108	2,877
093	Tennessee Division	9020	Customer accounts-Meter reading expenses	05353	842 Tower Lease Expense	19,482	15,666	15,666	16,416	15,916	15,916	15,916	15,916	16,689	16,689	16,689	17,461	197,650
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	11,842	11,121	11,088	11,307	11,218	14,379	23,468	14,023	12,933	13,492	12,215	16,890	163,975
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	667	(180)	1,655	1,218	516	3,177	(5,435)	997	912	926	583	(4,514)	521
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	466	-	-	466
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	03003	Capitalized transportation costs	-	-	-	(310)	-	-	-	-	-	-	-	-	(310)
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	03004	Vehicle Expense	-	-	-	404	-	-	-	-	-	-	-	-	404
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	329	-	-	-	329
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	04590	Utilities	-	-	-	-	-	148	-	-	-	-	-	-	148
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	-	168	18	43	-	-	-	-	327	-	54	-	610
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	05111	Postage/Delivery Services	-	28	-	11	-	-	-	-	55	-	-	-	94
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	05377	Cell phone equipment and accessories	-	-	-	8	-	-	-	-	-	-	-	-	8
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	05399	Capitalized Telecom Costs	-	-	-	(5)	-	-	-	-	-	-	-	-	(5)
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	93	257	-	21	-	111	174	-	-	-	-	332	988
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	8	54	38	-	39	140
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	-	-	-	-	-	73	-	-	-	-	-	-	73
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	06116	Bill Print Fees	47,702	46,943	73,758	53,778	39,687	45,857	43,449	43,437	47,553	46,060	45,368	45,987	579,579
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	07421	Service Awards	-	-	-	-	-	-	-	8	46	42	-	39	136
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	-	150	12	-	-	-	-	-	208	-	-	28	397
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	9040	Customer accounts-Uncollectible accounts	09927	Cust Uncol Acct-Write Off	104,058	113,752	165,673	270,885	191,619	37,801	100,333	35,719	(523,315)	113,371	131,128	(7,643)	733,381
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	01000	Non-project Labor	-	-	-	-	-	150	498	332	332	3,160	5,987	8,980	19,440
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	01008	Expense Labor Accrual	-	-	-	-	-	97	(14)	33	33	1,430	2,012	(2,095)	1,497
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	02001	Inventory Materials	-	-	2,679	-	-	-	-	-	-	-	-	-	2,679
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	02004	Warehouse Loading Charge	-	-	134	-	-	-	-	-	-	-	-	-	134
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	04040	Community Rel&Trade Shows	-	-	-	320	-	-	-	-	452	-	-	-	772
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	04046	Customer Relations & Assist	-	-	-	-	-	-	-	-	2,357	-	-	-	2,357
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	05377	Cell phone equipment and accessories	-	-	-	-	-	14	-	-	-	-	-	-	14
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	05399	Capitalized Telecom Costs	-	-	-	-	-	(9)	-	-	-	-	-	-	(9)
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	05411	Meals and Entertainment	-	-	-	-	-	6	-	-	-	-	-	-	6
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	05413	Transportation	-	-	-	-	-	14	-	-	-	-	-	-	14
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	05419	Misc Employee Expense	-	-	-	300	-	-	-	-	-	-	-	-	300
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	05420	Employee Development	-	-	-	-	-	-	-	40	-	-	-	-	40
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	9110	Sales-Supervision	01000	Non-project Labor	14,117	14,169	13,659	13,659	13,659	13,659	21,043	14,213	14,213	14,465	14,672	22,091	183,620
093	Tennessee Division	9110	Sales-Supervision	01008	Expense Labor Accrual	715	13	1,922	1,366	683	1,366	(5,371)	1,467	1,421	837	1,570	(5,121)	867
093	Tennessee Division	9110	Sales-Supervision	04212	IT Equipment	-	-	-	-	-	-	-	-	61	-	-	-	61
093	Tennessee Division	9110	Sales-Supervision	05010	Office Supplies	55	335	-	-	-	-	157	53	-	47	-	187	833
093	Tennessee Division	9110	Sales-Supervision	05111	Postage/Delivery Services	-	-	8	23	-	-	-	-	-	-	-	-	31
093	Tennessee Division	9110	Sales-Supervision	05411	Meals and Entertainment	67	203	108	61	16	58	86	46	104	16	34	51	849
093	Tennessee Division	9110	Sales-Supervision	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	42	-	-	-	55	97
093	Tennessee Division	9110	Sales-Supervision	05413	Transportation	3,749	1,922	3,312	3,491	3,572	2,084	3,531	3,322	6,469	1,121	2,808	3,251	38,632
093	Tennessee Division	9110	Sales-Supervision	05414	Lodging	-	-	188	-	-	-	-	-	-	-	-	-	188
093	Tennessee Division	9110	Sales-Supervision	05415	Membership Fees	-	-	-	-	-	-	-	-	-	-	-	178	178
093	Tennessee Division	9110	Sales-Supervision	05417	Club Dues - Deductible	-	-	-	155	-	-	155	155	-	155	-	-	620
093	Tennessee Division	9110	Sales-Supervision	07421	Service Awards	-	-	-	-	-	-	-	58	-	-	-	30	88
093	Tennessee Division	9110	Sales-Supervision	07499	Misc Employee Welfare Exp	15	-	-	-	-	-	-	-	-	-	-	-	15
093	Tennessee Division	9110	Sales-Supervision	07510	Association Dues	-	-	225	-	-	-	-	-	-	-	-	-	225
093	Tennessee Division	9120	Sales-Demonstrating and selling expenses	04044	Advertising	-	8,500	29,300	1,600	-	11,500	500	20,800	-	3,700	12,500	1,125	89,525
093	Tennessee Division	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	3,306	5,992	885	964	-	2,427	3,612	2,453	741	2,566	26	3,061	26,033
093	Tennessee Division	9120	Sales-Demonstrating and selling expenses	07510	Association Dues	-	1,052	-	-	-	-	-	-	450	-	-	-	1,502
093	Tennessee Division	9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	301	-	-	-									

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Income Statement Accounts
Calendar Year 2021

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	CY21
093	Tennessee Division	9210	A&G-Office supplies & expense	04070	Insurance-Other	200	100	320	300	200	100	-	-	200	-	-	100	1,520
093	Tennessee Division	9210	A&G-Office supplies & expense	04212	IT Equipment	166	-	-	-	-	-	-	-	-	-	-	-	166
093	Tennessee Division	9210	A&G-Office supplies & expense	05010	Office Supplies	-	11	-	-	-	-	-	29	-	-	-	-	40
093	Tennessee Division	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	-	-	-	-	28	-	-	-	-	-	-	-	28
093	Tennessee Division	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessories	-	-	-	6	-	-	-	-	-	-	-	-	6
093	Tennessee Division	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	-	46	-	117	-	133	37	-	12	-	127	-	472
093	Tennessee Division	9210	A&G-Office supplies & expense	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-	7	-	7
093	Tennessee Division	9210	A&G-Office supplies & expense	05420	Employee Development	-	-	-	-	-	-	-	136	-	-	-	-	136
093	Tennessee Division	9210	A&G-Office supplies & expense	05421	Training	-	-	-	-	-	-	10	510	-	-	-	-	520
093	Tennessee Division	9210	A&G-Office supplies & expense	07421	Service Awards	-	-	-	-	-	-	-	-	-	-	21	-	21
093	Tennessee Division	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	-	-	28	-	-	-	-	-	13	5	-	-	47
093	Tennessee Division	9220	A&G-Administrative expense transferred-Credit	09341	Admin & General Expenses	357,866	304,964	338,151	372,018	308,531	299,072	394,750	277,229	426,703	201,051	952,787	227,930	4,461,052
093	Tennessee Division	9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC O&M	188,706	178,437	200,286	198,359	182,254	185,775	183,604	178,473	201,918	177,065	190,209	194,098	2,259,184
093	Tennessee Division	9220	A&G-Administrative expense transferred-Credit	41132	Billing for SS O&M	354,610	316,384	496,896	349,373	485,185	342,963	633,315	195,614	363,823	353,185	(89,410)	895,741	4,697,679
093	Tennessee Division	9230	A&G-Outside services employed	06121	Legal	1,710	543	690	7,696	1,924	28,827	3,275	1,498	6,773	-	13,078	1,925	67,938
093	Tennessee Division	9240	A&G-Property insurance	04069	Blueflame Property Insurance	28,791	28,791	31,025	31,025	31,025	31,025	31,025	31,025	31,025	31,025	31,025	31,025	367,834
093	Tennessee Division	9240	A&G-Property insurance	04072	Insurance Capitalized	(18,711)	(17,212)	(19,411)	(19,558)	(19,326)	(19,475)	(19,752)	(19,855)	(19,673)	(19,548)	(18,966)	(19,955)	(231,443)
093	Tennessee Division	9250	A&G-Injuries & damages	04018	Safety	-	-	-	-	-	100	-	-	-	-	-	-	100
093	Tennessee Division	9250	A&G-Injuries & damages	04070	Insurance-Other	2,984	1,569	1,569	1,720	1,700	1,700	1,700	1,700	1,700	1,700	1,700	2,607	22,349
093	Tennessee Division	9250	A&G-Injuries & damages	05418	Settlement	36,199	447	(2,390)	403	640	208	3,094	9,990	2,583	1,824	733	3,212	56,943
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	14,023	14,215	14,331	13,277	13,100	14,122	13,841	14,244	13,606	12,346	15,185	14,385	166,674
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	12,586	12,753	12,869	11,926	11,767	12,678	12,428	12,787	12,223	10,269	12,624	11,963	146,872
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	54,234	54,947	55,459	51,394	50,709	54,630	53,556	55,103	52,679	51,014	62,652	59,403	655,778
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	10,866	11,011	11,108	10,293	10,156	10,944	10,728	11,039	10,550	10,541	12,952	12,277	132,463
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	2,706	2,739	2,771	2,569	2,535	2,728	2,675	2,635	3,642	4,464	4,237	36,454	36,454
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	533	540	545	505	498	537	526	541	517	522	641	608	6,512
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	1,864	1,889	1,907	1,767	1,743	1,878	1,841	1,894	1,811	1,670	2,050	1,944	22,259
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01294	NSC-OPEB Benefits Load	(14,881)	(15,119)	(15,167)	(14,032)	(13,845)	(14,970)	(14,653)	(15,098)	(14,365)	(25,980)	(32,106)	(30,329)	(220,546)
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01297	NSC-Pension Benefits Load	(710)	(720)	(726)	(673)	(664)	(715)	(701)	(722)	(689)	(5,410)	(6,655)	(6,304)	(24,689)
093	Tennessee Division	9260	A&G-Employee pensions and benefits	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	-	318	-	318
093	Tennessee Division	9260	A&G-Employee pensions and benefits	05426	Safety Training	-	-	-	-	-	-	-	223	25	-	-	-	248
093	Tennessee Division	9260	A&G-Employee pensions and benefits	07443	Uniforms	1,875	1,301	1,700	-	281	3,488	2,367	8,193	2,739	4,560	3,236	3,935	33,676
093	Tennessee Division	9260	A&G-Employee pensions and benefits	07444	Uniforms Capitalized	(803)	(658)	(771)	-	(64)	(2,325)	(1,650)	(4,470)	(1,751)	(2,460)	(1,779)	(2,344)	(19,076)
093	Tennessee Division	9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	9	62	46	108	182	18	80	397	510	(127)	19	13	1,315
093	Tennessee Division	9260	A&G-Employee pensions and benefits	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	9270	A&G-Franchise requirements	04044	Advertising	-	-	-	-	-	-	-	-	-	-	93	-	93
093	Tennessee Division	9280	A&G-Regulatory commission expenses	06111	Contract Labor	745	-	-	-	-	-	-	-	-	-	-	-	745
093	Tennessee Division	9302	Miscellaneous general expenses	05415	Membership Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	9302	Miscellaneous general expenses	07510	Association Dues	15,524	12,736	3,986	3,986	3,986	18,985	4,412	4,864	3,985	22,610	10,069	1,813	106,954
093	Tennessee Division	9302	Miscellaneous general expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	1,646	1,646
093	Tennessee Division	9310	A&G-Rents	04581	Non 842 Building Lease/Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
095	Georgia Div	4081	Taxes other than income taxes, utility operating income	30105	Corp/State Franchise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
095	Georgia Div	4091	Income taxes, utility operating income	30201	Federal Income Taxes	-	-	-	-	-	-	-	-	(34)	-	-	(5)	(39)
095	Georgia Div	4091	Income taxes, utility operating income	30202	State Income Taxes	-	-	-	-	-	-	-	-	-	-	-	(1)	(1)
095	Georgia Div	4101	Provision for deferred income taxes	30201	Federal Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
095	Georgia Div	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	-	-	-	-	-	-	-	-	-	-	26	-	26
096	Virginia Division	4030	Depreciation Expense	09344	Depr & Taxes Other Expense	167	161	152	152	152	148	148	148	148	144	145	145	1,811
096	Virginia Division	4030	Depreciation Expense	30005	Depr Exp-Distribution Plant	203,887	204,134	204,391	205,337	206,219	207,741	208,560	210,288	251,476	216,300	216,314	216,867	2,551,514
096	Virginia Division	4030	Depreciation Expense	30007	Depr Exp-General Plant	6,486	6,486	6,486	6,486	6,486	6,486	6,486	3,416	3,416	5,638	5,638	5,638	69,147
096	Virginia Division	4030	Depreciation Expense	30031	Vehicle Depreciation	20	20	20	20	20	20	20	20	20	20	20	20	244
096	Virginia Division	4030	Depreciation Expense	30032	Vehicle Depreciation Capitalized	(11)	(11)	(12)	(11)	(11)	(12)	(12)	(12)	(12)	(12)	(11)	(12)	(138)
096	Virginia Division	4030	Depreciation Expense	30041	Heavy Equipment Depreciation	317	317	317	317	317	301	301	301	301	301	301	301	3,691
096	Virginia Division	4030	Depreciation Expense	30042	Heavy Equipment Depreciation Capitalized	(311)	(311)	(311)	(311)	(311)	(295)	(295)	(295)	(295)	(295)	(295)	(295)	(3,617)
096	Virginia Division	4030	Depreciation Expense	30061	Tools & Shop Depreciation	7,553	7,529	7,504	7,537	7,860	7,851	7,851	8,333	7,494	7,823	7,823	7,823	92,980
096	Virginia Division	4030	Depreciation Expense	30062	Tools & Shop Depreciation Capitalized	(4,215)	(4,061)	(4,250)	(4,256)	(4,396)	(4,483)	(4,560)	(4,869)	(4,293)	(4,480)	(4,315)	(4,444)	(52,621)
096	Virginia Division	4030	Depreciation Expense	41124	Billing from SS - Taxes Other and Depr	10,729	10,259	10,260	10,306	10,355	10,388	10,390	10,440	10,845	10,523	10,599	10,720	125,814
096	Virginia Division	4030	Depreciation Expense	41129	Billing from CSC - Depr & Taxes Other	6,197	6,219	6,219	6,221	6,223	6,224	6,224	6,225	6,241	6,211	6,211	6,225	74,639
096	Virginia Division	4060	Amortization of gas plant acquisition adjustments	09344	Depr & Taxes Other Expense	631	631	631	631	631	631	631	631	631	639	639	639	7,593
096	Virginia Division	4073	Regulatory Debits	41136	Billed from HQ - Below the line	615	615	615	615	615	615	615	615	615	631	631	631	7,424
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01210	Fica Load	5,246	5,548	3,772	4,183	4,215	3,921	10,936	3,604	3,982	4,350	10,291	9,897	69,946
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	383	125	4	4	3	2	5	3	2	1	11	11	556
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	386	284	43	8	7	5	4	1	2	2	18	21	781
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	(23)	75	122	583	227	230	(726)	(561)	530	383	4,000	(4,525)	315
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	96	(64)	(30)	1	(1)	(0)	(1)	0	0	(0)	6	(5)	2
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	97	(26)	(54)	(13)	(0)	(1)	(2)	(0)	0	0	10	(7)	4
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01256	Payroll Tax Projects	463	1	11	-	-	-	13	22	69	3	-	3	585
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	09345	Taxes Other Than Inc Tax	2,653	2,718	3,257	2,627	3,645	2,849	2,699	2,738	2,665	2,663	(3,196)	9,122	34,442
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	58,277	58,277	58,277	58,277	58,676	58,676	58,676	58,676	58,676	14,891	14,891	14,891	571,161
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	30107	City Franchise	8,343	8,946	8,598	5,945	1,860	2,459	2,325	2,343	2,875	3,480	5,977	9,549	62,700
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	30108	Dot Transmission User Tax	-	-	459	-	-	-	-	-	-	-	-	-	459
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	41129	Billing from CSC - Depr & Taxes Other	1,868	1,604	1,831	1,821	1,616	1,710	1,932	1,490	1,459	1,457	1,884	2,968	21,640
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	41130	Billing for SS Depr & Taxes Other	6,981	2,733	3,162	3,144	2,885	3,070	3,931	2,969	2,850	2,439	6,997	6,034	47,194
096	Virginia Division	4091	Income taxes, utility operating income	30201	Federal Income Taxes	-	-	326,545	-	-	604,954	-	-	68,277	-	-	(654,052)	345,724
096	Virginia Division	4091	Income taxes, utility operating income	30202	State Income Taxes													

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	CY21
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01263	RSP FACC Benefits Load	-	-	-	-	-	-	-	-	2	(2)	(0)	0	(1)
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01266	Life Benefits Load	-	-	-	-	-	-	-	-	0	(0)	(0)	0	0
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01269	LTD Benefits Load	-	-	-	-	-	-	-	-	1	(1)	(0)	0	0
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01294	NSC-OPEB Benefits Load	-	-	-	-	-	-	-	-	(11)	18	2	(0)	8
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01297	NSC-Pension Benefits Load	-	-	-	-	-	-	-	-	(1)	4	0	(0)	3
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	02001	Inventory Materials	3,046	-	2,639	-	-	-	-	778	104	-	-	-	6,567
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	02004	Warehouse Loading Charge	122	-	132	-	-	-	-	39	5	-	-	-	298
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	41136	Billed from HQ - Below the line	-	-	-	-	-	-	-	-	(14)	12	1	(0)	(1)
096	Virginia Division	4170	Revenues from nonutility operations	30526	Misc Other Revenue	(750)	(750)	(750)	(775)	(775)	(775)	(775)	(800)	(800)	(800)	(800)	(800)	(9,350)
096	Virginia Division	4190	Interest and dividend income	41134	Billed from SS - Below the line	(542)	(471)	(996)	(773)	(693)	(563)	(392)	(261)	(118)	(447)	(315)	(256)	(5,827)
096	Virginia Division	4191	Allowance for other funds used during construction	41134	Billed from SS - Below the line	(36)	(32)	(36)	(37)	(39)	(40)	-	(67)	(99)	(102)	(108)	(63)	(659)
096	Virginia Division	4210	Miscellaneous nonoperating income	41134	Billed from SS - Below the line	-	-	-	(0)	-	-	-	-	(0)	-	-	(0)	(0)
096	Virginia Division	4211	Gain on Disposition of Property	41134	Billed from SS - Below the line	-	-	-	-	-	-	(14)	(13)	-	-	-	-	(27)
096	Virginia Division	4212	Loss on Disposition of Property	41134	Billed from SS - Below the line	-	-	-	-	-	-	14	13	-	-	-	-	27
096	Virginia Division	4261	Donations	07520	Donations	550	1,500	-	-	-	-	-	-	-	-	-	-	2,050
096	Virginia Division	4261	Donations	30702	Education	-	-	-	-	5,000	-	-	13,500	4,650	-	-	-	23,150
096	Virginia Division	4261	Donations	30706	Museums & Arts	-	-	-	1,500	-	-	-	-	-	-	-	-	1,500
096	Virginia Division	4261	Donations	30711	Energy Assistance Program	-	2,727	-	-	2,436	-	-	2,011	11,278	-	27,794	-	46,247
096	Virginia Division	4261	Donations	30736	Community Welfare	1,000	1,000	-	1,000	1,000	-	-	5,000	11,500	1,500	-	-	22,000
096	Virginia Division	4261	Donations	41134	Billed from SS - Below the line	48	5	1,222	225	248	482	306	233	5,352	166	116	4,669	13,071
096	Virginia Division	4261	Donations	41136	Billed from HQ - Below the line	11	-	-	54	-	54	46	141	59	28	691	-	1,083
096	Virginia Division	4263	Penalties	30118	Penalty - Interest	-	-	1,200	2,550	-	-	-	5,000	-	6,700	-	-	15,450
096	Virginia Division	4263	Penalties	41134	Billed from SS - Below the line	28	-	-	-	5	1	-	2	-	-	-	4	39
096	Virginia Division	4264	Civic, Political and Related	01000	Non-project Labor	-	-	-	-	-	37	125	83	83	84	84	127	623
096	Virginia Division	4264	Civic, Political and Related	01008	Expense Labor Accrual	-	-	-	-	-	24	(4)	8	8	5	9	(29)	21
096	Virginia Division	4264	Civic, Political and Related	01202	Pension Benefits Load	-	-	-	-	-	3	6	5	5	4	4	5	33
096	Virginia Division	4264	Civic, Political and Related	01203	OPEB Benefits Load	-	-	-	-	-	3	6	4	4	4	4	4	28
096	Virginia Division	4264	Civic, Political and Related	01221	Workers Comp Benefits Load	-	-	-	-	-	1	1	1	1	1	1	1	7
096	Virginia Division	4264	Civic, Political and Related	01251	Medical Benefits Load	-	-	-	-	-	13	25	19	19	17	18	19	129
096	Virginia Division	4264	Civic, Political and Related	01257	ESOP Benefits Load	-	-	-	-	-	3	5	4	4	4	4	4	26
096	Virginia Division	4264	Civic, Political and Related	01263	RSP FACC Benefits Load	-	-	-	-	-	1	1	1	1	1	1	1	7
096	Virginia Division	4264	Civic, Political and Related	01266	Life Benefits Load	-	-	-	-	-	0	0	0	0	0	0	0	1
096	Virginia Division	4264	Civic, Political and Related	01269	LTD Benefits Load	-	-	-	-	-	0	1	1	1	1	1	1	4
096	Virginia Division	4264	Civic, Political and Related	01294	NSC-OPEB Benefits Load	-	-	-	-	-	(4)	(7)	(5)	(5)	(9)	(10)	(10)	(50)
096	Virginia Division	4264	Civic, Political and Related	01297	NSC-Pension Benefits Load	-	-	-	-	-	(0)	(0)	(0)	(0)	(2)	(2)	(2)	(7)
096	Virginia Division	4264	Civic, Political and Related	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	53	-	-	-	53
096	Virginia Division	4264	Civic, Political and Related	05420	Employee Development	-	-	-	-	-	-	-	10	-	-	-	-	10
096	Virginia Division	4264	Civic, Political and Related	30737	Political Activities	2,500	-	2,500	-	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	25,000
096	Virginia Division	4264	Civic, Political and Related	41134	Billed from SS - Below the line	32	49	313	211	34	57	65	282	51	64	37	61	1,255
096	Virginia Division	4264	Civic, Political and Related	41136	Billed from HQ - Below the line	95	93	107	99	99	106	112	101	116	98	97	98	1,221
096	Virginia Division	4265	Other deductions	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-	5	-	5
096	Virginia Division	4265	Other deductions	07499	Misc Employee Welfare Exp	298	111	-	-	-	-	213	-	148	-	71	156	997
096	Virginia Division	4265	Other deductions	07520	Donations	-	-	-	-	-	-	-	201	274	-	-	-	475
096	Virginia Division	4265	Other deductions	07590	Misc General Expense	-	-	600	500	120	-	-	19	83	-	-	-	1,323
096	Virginia Division	4265	Other deductions	30740	Misc Income Deductions	-	-	-	-	-	-	-	95	-	-	-	-	95
096	Virginia Division	4265	Other deductions	41134	Billed from SS - Below the line	481	145	261	590	251	501	433	364	250	548	59	222	4,104
096	Virginia Division	4265	Other deductions	41136	Billed from HQ - Below the line	3	145	25	66	13	5	90	18	18	15	61	110	569
096	Virginia Division	4270	Interest on long-Term debt	41134	Billed from SS - Below the line	78,385	78,237	82,328	83,017	82,931	82,599	82,651	82,652	82,510	86,621	86,514	86,899	995,345
096	Virginia Division	4280	Amortization of debt discount and expense	41134	Billed from SS - Below the line	1,259	1,259	1,259	4,852	3,134	3,082	3,082	3,082	3,082	3,016	3,275	(14,689)	15,693
096	Virginia Division	4280	Amortization of debt discount and expense	41136	Billed from HQ - Below the line	35	35	35	35	35	35	35	35	35	36	36	36	422
096	Virginia Division	4281	Amortization of loss on reacquired debt	41134	Billed from SS - Below the line	572	572	572	572	352	352	352	(74)	210	206	206	206	4,097
096	Virginia Division	4290	Amortization of debt premium	41134	Billed from SS - Below the line	(140)	(140)	(140)	(140)	(140)	(140)	(140)	(140)	(140)	(137)	(137)	(137)	(1,671)
096	Virginia Division	4310	Other interest expense	30119	Cust Deps-By Acct/Div	17	5	(48)	16	19	19	18	15	17	18	17	15	129
096	Virginia Division	4310	Other interest expense	30157	Int on Taxes	(1,531)	(2,022)	(128)	(112)	(75)	(45)	(17)	(45)	(71)	(95)	(111)	(135)	(4,386)
096	Virginia Division	4310	Other interest expense	41134	Billed from SS - Below the line	2,112	2,079	4,720	2,094	2,138	3,970	2,131	2,135	(1,504)	1,683	1,613	3,127	26,298
096	Virginia Division	4320	Allowance for borrowed funds used during construction	41134	Billed from SS - Below the line	(14)	(12)	(14)	(14)	(15)	(15)	-	(25)	(37)	(31)	(33)	(19)	(228)
096	Virginia Division	4800	Residential sales	31101	Gas Rev-Dist Inc	(452,283)	(442,218)	(351,422)	(210,876)	(114,674)	(53,377)	(34,853)	(30,007)	(36,230)	(46,306)	(145,238)	(302,795)	(2,220,279)
096	Virginia Division	4800	Residential sales	31108	Gas Rev-Dist Inc. Base Charges	(217,866)	(217,849)	(218,843)	(218,327)	193,088	(203,759)	(204,982)	(205,092)	(202,323)	(209,558)	(211,006)	(212,029)	(2,128,546)
096	Virginia Division	4800	Residential sales	31128	Gas Cost Adjustment Surcharge	(916,314)	(1,002,194)	(966,843)	(580,488)	(300,116)	(145,936)	(103,464)	(99,370)	(127,808)	(188,932)	(592,551)	(1,235,134)	(6,259,151)
096	Virginia Division	4800	Residential sales	31195	WNA	(12)	(81)	(18)	(54)	5	(20)	(30,970)	1	1	1	2	3	(31,142)
096	Virginia Division	4805	Unbilled Residential Revenue	31101	Gas Rev-Dist Inc	16,456	58,669	66,300	31,724	60,793	1,056	(1,068)	(17)	(10,048)	(31,094)	(104,612)	24,510	112,669
096	Virginia Division	4805	Unbilled Residential Revenue	31108	Gas Rev-Dist Inc. Base Charges	(441)	(339)	(430)	(74)	7,005	(43)	(32)	(107)	220	(3,386)	155	45	2,573
096	Virginia Division	4805	Unbilled Residential Revenue	31128	Gas Cost Adjustment Surcharge	(22,886)	47,631	182,367	103,045	151,768	(809)	(8,805)	(3,858)	(50,491)	(126,784)	(426,541)	99,936	(55,427)
096	Virginia Division	4811	Commercial Revenue-Banner	31101	Gas Rev-Dist Inc	(555,301)	(552,117)	(446,714)	(292,159)	(172,850)	(110,425)	(92,758)	(89,899)	(101,195)	(110,333)	(212,130)	(399,491)	(3,135,371)
096	Virginia Division	4811	Commercial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	(124,591)	(124,427)	(124,814)	(124,258)	203,294	(116,014)	(116,723)	(116,713)	(116,712)	(126,379)	(127,182)	(127,670)	(1,142,188)
096	Virginia Division	4811	Commercial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	(1,373,802)	(1,526,862)	(1,497,649)	(980,130)	(550,873)	(364,834)	(333,388)	(357,786)	(431,376)	(544,880)	(1,041,067)	(1,956,313)	(10,958,959)
096	Virginia Division	4811	Commercial Revenue-Banner	31195	WNA	12	81	18	54	(5)	20	(30,027)	(1)	(1)	(1)	(2)	(3)	(29,855)
096	Virginia Division	4812	Industrial Revenue-Banner	31101	Gas Rev-Dist Inc	(73,453)	(66,368)	(54,755)	(40,907)	(27,518)	(17,928)	(16,469)	(15,646)	(20,967)	(17,219)	(35,887)	(62,463)	(449,580)
096	Virginia Division	4812	Industrial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	(8,028)	(7,286)	(7,365)	(8,003)	18,045	(4,208)	(7,107)	(7,317)	(7,294)	(8,097)	(8,607)	(8,353)	(63,620)
096	Virginia Division	4812	Industrial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	(216,615)	(220,586)	(210,657)	(163,631)	(98,982)	(67,881)	(72,916)	(80,640)	(117,682)	(130,040)	(257,863)	(415,192)	(2,052,686)
096	Virginia Division	4812	Industrial Revenue-Banner	31183	Surcharge revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	4812	Industrial Revenue-Banner	31195	WNA	-	-	-	-	-	-	(2,903)	-	-	-	-	-	(2,903)
096	Virginia Division	4815	Unbilled Comm Revenue	31101	Gas Rev-Dist Inc	(4,117)	86,843	49,488	38,824	68,799	3,304	(3,004)	92	(9,779)	(30,786)	(112,036)	16,166	103,794
096	Virginia Division	4815	Unbilled Comm Revenue	31108	Gas Rev-Dist Inc. Base Charges	(285)	(210)	(260)	(186)	3,810	128	209	105	58	(5,620)	(64)	(76)	(2,391)
096	Virginia Division	4815	Unbilled Comm Revenue	31128	Gas Cost Adjustment Surcharge	(95,085)	115,050	163,628	157,630	199,382	(2,476)	(30,989)	(13,277)	(82,093)	(150,926)	(549,249)	79,254	(209,151)
096	Virginia Division	4816	Unbilled Industrial Revenue	31215	CB Gas Rev-Dist Inc	(156)	(130)	615	845	46	234	(285)	(820)	191	(1,706)	(1,698)	353	(2,512)
096	Virginia Division	4816	Unbilled Industrial Revenue	31216	CB Gas Rev-Dist Inc Base Charges	-	-	-	-	-	18	(187)	-	-	24	-	-	(144)
096	Virginia Division	4816	Unbilled Industrial Revenue	3121														

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	CY21
096	Virginia Division	4960	Provision for Rate Refunds	31387	EDIT Reserve	37,138	37,138	37,138	37,138	(793,815)	(136,771)	-	2,146	-	-	-	-	(779,889)
096	Virginia Division	8001	Intercompany Gas Well-head Purchases	04743	Hedging Settlements	7,164	105,347	41,610	13,176	-	-	-	-	-	-	-	(524,802)	(357,504)
096	Virginia Division	8040	Natural gas city gate purchases	04740	Cashouts	(148,962)	(64,212)	37,650	20,539	14,650	52,734	(8,363)	15,171	(71,327)	(33,547)	(44,329)	(38,612)	(268,607)
096	Virginia Division	8040	Natural gas city gate purchases	04751	Gas Purchases	1,493,609	1,191,563	1,061,822	836,546	716,190	493,446	327,330	491,019	516,723	769,160	1,480,737	2,268,180	11,646,327
096	Virginia Division	8050	Other purchases	04800	Reimbursement for Gas Loss	-	(4)	(12)	(32)	(169)	(69)	(81)	(5)	(692)	(37)	(20)	(94)	(1,215)
096	Virginia Division	8051	PGA for Residential	04775	PGA Recoveries	916,066	1,000,512	966,287	578,974	300,119	145,337	102,955	98,598	126,893	187,865	591,027	1,232,866	6,247,499
096	Virginia Division	8052	PGA for Commercial	04775	PGA Recoveries	1,374,865	1,528,681	1,498,332	981,644	550,870	365,433	333,897	358,583	432,291	545,947	1,042,591	1,958,580	10,971,714
096	Virginia Division	8053	PGA for Industrial	04775	PGA Recoveries	216,615	220,586	210,657	163,631	98,982	67,881	72,916	80,640	117,682	130,040	257,863	415,192	2,052,686
096	Virginia Division	8058	Unbilled PGA Cost	04819	Unbilled PGA-Res	22,886	(47,631)	(182,367)	(103,045)	(151,768)	809	8,805	3,858	50,491	126,784	426,541	(99,936)	55,427
096	Virginia Division	8058	Unbilled PGA Cost	04820	Unbilled PGA-Comm	95,085	(115,050)	(163,628)	(157,630)	(199,382)	2,476	30,989	13,277	82,093	150,926	549,249	(79,254)	209,151
096	Virginia Division	8058	Unbilled PGA Cost	04821	Unbilled PGA-Ind	415	1,414	(994)	(3,293)	(230)	(831)	1,513	5,647	(256)	12,541	9,988	(2,258)	23,656
096	Virginia Division	8059	PGA Offset to Unrecovered Gas Cost	04775	PGA Recoveries	(2,200,545)	(2,370,493)	(2,404,959)	(1,844,728)	(1,306,219)	(1,150,167)	(917,367)	(981,488)	(792,411)	(927,347)	(1,376,794)	(1,610,816)	(17,883,335)
096	Virginia Division	8081	Gas withdrawn from storage-Debit	04756	Storage Injection/Withdrawal	276,346	296,247	439,528	197,388	98,676	82,689	21,324	8,550	6,135	11,896	70,319	424,665	1,933,763
096	Virginia Division	8082	Gas delivered to storage-Credit	04756	Storage Injection/Withdrawal	(73,065)	(72,000)	(82,392)	(124,168)	(211,669)	(164,949)	(97,752)	(213,123)	(225,275)	(387,741)	(697,697)	(225,310)	(2,575,140)
096	Virginia Division	8120	Gas used for other utility operations-Credit	04801	Company Used Gas	39	48	49	41	17	10	3	3	3	3	3	10	226
096	Virginia Division	8120	Gas used for other utility operations-Credit	04802	PGA Recoverable Company Used Gas	194	316	329	317	188	106	79	58	55	60	60	118	1,880
096	Virginia Division	8130	Other gas supply expenses	04755	Purchase Gas-Ind-Actual	(0)	(0)	(0)	0	0	-	(0)	0	(0)	0	-	(0)	(0)
096	Virginia Division	8500	Transmission-Operation supervision and engineering	04002	Required By Law, Safety	423	-	-	-	-	-	-	-	-	-	-	-	423
096	Virginia Division	8580	Transmission and compression of gas by others	04771	Demand Charges-Transportation	507,276	709,688	708,293	709,688	585,406	585,871	580,336	584,548	473,025	472,557	473,025	(431,443)	5,958,271
096	Virginia Division	8580	Transmission and compression of gas by others	04772	Commodity-Transportation	11,783	28,800	23,396	16,528	13,354	10,664	4,790	5,088	3,584	4,821	4,521	(7,362)	119,967
096	Virginia Division	8580	Transmission and compression of gas by others	04773	Demand-Storage	126,394	175,063	175,063	175,063	89,781	89,781	89,781	90,238	90,238	90,238	90,238	145,594	1,427,473
096	Virginia Division	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	17,880	18,240	18,387	18,368	18,804	18,414	29,047	17,971	17,824	17,525	17,660	30,367	240,486
096	Virginia Division	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	87,714	90,159	82,172	89,338	91,088	87,151	131,518	96,916	85,571	89,698	83,068	140,449	1,154,841
096	Virginia Division	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(87,714)	(90,475)	(82,172)	(89,497)	(91,088)	(87,151)	(131,518)	(98,880)	(86,702)	(89,698)	(83,068)	(140,449)	(1,158,411)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	5,460	-	-	-	-	-	158	-	442	-	-	-	6,059
096	Virginia Division	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	433	90	2,795	1,829	1,158	1,627	(7,128)	1,449	1,731	742	1,833	(5,535)	1,024
096	Virginia Division	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	46,280	43,866	40,977	45,476	44,890	43,221	69,233	47,575	45,357	49,070	42,446	89,221	607,613
096	Virginia Division	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(46,280)	(43,550)	(40,977)	(45,318)	(44,890)	(43,221)	(69,233)	(45,611)	(44,225)	(49,070)	(42,446)	(89,221)	(604,043)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	01013	Expense Labor Transfer In	-	-	-	-	-	-	158	-	442	-	-	-	600
096	Virginia Division	8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	-	-	-	-	-	-	(158)	-	(442)	-	-	-	(600)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	02001	Inventory Materials	-	44	727	52	-	500	-	-	-	-	-	-	1,323
096	Virginia Division	8700	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	-	2	36	3	-	25	-	-	-	-	-	-	66
096	Virginia Division	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	-	203	177	243	451	1,796	183	261	2,031	521	1,218	593	7,678
096	Virginia Division	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(11)	(53)	(13)	(495)	-	-	(371)	(456)	(9)	(26)	(22)	(7)	(1,463)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	23	112	24	1,020	-	-	739	884	21	57	28	16	2,923
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	-	2,030	(2,030)	-	-	723	-	-	-	-	8,157	9,698
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04212	IT Equipment	-	-	-	-	-	-	-	-	10,782	-	-	-	10,782
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	-	-	-	-	155	29	-	-	-	-	-	-	184
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	-	-	-	-	(152)	(28)	-	-	-	-	-	-	(180)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04564	842 Variable Copier Lease Expense	108	154	80	146	247	316	252	345	296	281	297	314	2,834
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04590	Utilities	882	975	1,042	1,040	1,056	967	1,087	1,300	2,801	1,877	215	918	14,162
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(414)	(491)	(526)	(535)	(537)	(463)	(567)	(705)	(1,252)	(896)	(132)	(443)	(6,960)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	321	489	125	149	212	626	456	385	856	790	493	538	5,441
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	966	391	26	236	33	173	267	793	216	66	37	143	3,347
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05215	842 Copier Lease Expense	467	(182)	1,117	467	138	140	98	97	37	80	59	18	2,534
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	875	935	872	876	876	892	964	940	600	939	1,289	943	11,000
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05312	Long Distance	48	27	34	11	6	14	37	25	26	36	45	88	397
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	594	415	541	479	375	190	573	563	475	455	553	513	5,725
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	238	238	283	283	283	283	256	283	283	283	283	283	3,279
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	2,064	2,929	2,706	3,323	50	6,868	2,070	2,323	2,099	2,097	2,137	2,163	30,829
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05376	Cell service for data uses	565	804	600	422	574	650	583	676	299	346	271	422	6,212
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	56	112	193	41	57	449	96	160	175	85	65	335	1,823
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(2,226)	(2,838)	(2,748)	(2,929)	(1,083)	(5,427)	(2,398)	(2,662)	(2,068)	(2,243)	(2,347)	(2,456)	(31,425)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	-	111	-	28	45	146	19	37	316	187	49	134	1,072
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-	55	-	55
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05413	Transportation	-	-	-	-	-	188	-	-	-	-	-	-	188
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05414	Lodging	-	-	-	132	-	318	-	-	523	-	-	-	973
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05415	Membership Fees	-	-	-	-	-	-	-	-	40	-	-	-	40
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	-	-	-	-	2,654	-	-	-	-	-	-	-	2,654
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05420	Employee Development	200	-	39	-	-	826	-	-	215	-	-	-	1,280
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05421	Training	-	-	-	-	-	-	-	-	-	300	-	-	300
096	Virginia Division	8700	Distribution-Operation supervision and engineering	06111	Contract Labor	19,041	3,025	3,785	15,052	(4,769)	(13,603)	3,994	9,993	19,292	1,070	2,899	455	60,233
096	Virginia Division	8700	Distribution-Operation supervision and engineering	06121	Legal	225	1,243	2,588	-	-	-	1,415	5,724	4,004	-	-	6,720	21,919
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	-	750	-	-	-	-	63	42	-	485	9	-	1,349
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07421	Service Awards	-	-	-	-	-	-	-	-	-	-	33	-	33
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	11	23	5	-	-	15	-	-	231	46	-	-	330
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07510	Association Dues	6,970	-	-	-	-	-	-	-	-	-	-	-	6,970
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	711	-	-	-	-	47	-	354	620	-	-	-	1,732
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8700	Distribution-Operation supervision and engineering	09911	Reimbursements	-	-	-	-	-	-	-	-	(1,725)	-	-	-	(1,725)
096	Virginia Division	8710	Distribution load dispatching	04582	Building Maintenance	-	-	-	-	-	-	-	-	39	-	-	-	39
096	Virginia Division	8740	Mains and Services Expenses	01000	Non-project Labor	21,729	25,665	27,279	24,328	24,368	26,059	36,557	24,690</					

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Income Statement Accounts
Calendar Year 2021

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	CY21
096	Virginia Division	8740	Mains and Services Expenses	04309	Non-842 Heavy Equipment	53	730	-	1,509	178	205	1,999	762	762	973	1,289	758	9,219
096	Virginia Division	8740	Mains and Services Expenses	04560	Non 842 Fleet Lease/Rents	550	550	550	600	550	(13,464)	(37,395)	(13,259)	450	615	821	-	(59,433)
096	Virginia Division	8740	Mains and Services Expenses	04563	842 Variable Fleet Lease Expense	847	2,490	1,013	148	2,407	(411)	(99)	(18,978)	96	(45,482)	137	452	(57,379)
096	Virginia Division	8740	Mains and Services Expenses	04590	Utilities	498	138	195	273	338	329	279	504	255	296	292	269	3,668
096	Virginia Division	8740	Mains and Services Expenses	05010	Office Supplies	240	-	-	-	-	-	-	-	-	-	-	66	306
096	Virginia Division	8740	Mains and Services Expenses	05364	Cellular, radio, pager charges	43	43	43	43	43	85	43	43	43	43	43	43	553
096	Virginia Division	8740	Mains and Services Expenses	05399	Capitalized Telecom Costs	(25)	(24)	(25)	(25)	(25)	(50)	(26)	(26)	(25)	(25)	(25)	(25)	(327)
096	Virginia Division	8740	Mains and Services Expenses	06111	Contract Labor	14,328	14,403	13,429	17,164	16,721	16,693	14,964	19,406	57,263	15,012	15,295	14,346	229,025
096	Virginia Division	8740	Mains and Services Expenses	07443	Uniforms	-	572	-	-	-	1,855	500	130	109	545	907	-	4,618
096	Virginia Division	8740	Mains and Services Expenses	07444	Uniforms Capitalized	-	(273)	-	-	-	(833)	(193)	(67)	(34)	(250)	(571)	-	(2,222)
096	Virginia Division	8740	Mains and Services Expenses	07499	Misc Employee Welfare Exp	188	-	-	-	-	-	-	-	-	-	-	-	188
096	Virginia Division	8740	Mains and Services Expenses	07590	Misc General Expense	150	476	2,127	2,011	(85)	2,944	(2,334)	1,575	1,237	513	-	-	8,614
096	Virginia Division	8740	Mains and Services Expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8740	Mains and Services Expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8740	Mains and Services Expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	6,486	6,499	7,040	6,902	6,913	6,280	9,681	5,328	6,031	7,571	6,838	10,836	86,405
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	207	3	1,191	635	351	280	(2,468)	251	849	1,072	317	(2,297)	391
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	02001	Inventory Materials	-	-	-	-	165	-	-	203	62	-	-	150	579
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	02004	Warehouse Loading Charge	-	-	-	-	8	-	-	10	3	-	-	7	29
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	02005	Non-Inventory Supplies	134	316	108	301	39	-	34	38	-	-	-	-	970
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	03003	Capitalized transportation costs	(11)	-	-	-	-	-	-	-	-	-	-	-	(11)
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	03004	Vehicle Expense	41	-	-	-	-	-	-	-	-	-	-	-	41
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	04590	Utilities	266	296	235	315	179	118	90	93	84	87	93	125	1,981
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	-	-	-	14	-	-	-	-	-	-	-	-	14
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	38	-	-	-	38
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	06111	Contract Labor	-	3,000	-	1,540	-	-	-	-	-	-	-	-	4,540
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	07421	Service Awards	-	-	-	-	-	-	-	-	63	-	-	-	63
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	43	-	-	-	43
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	07590	Misc General Expense	-	-	-	-	-	89	-	-	-	24	85	-	198
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04590	Utilities	86	-	-	18	21	21	-	85	19	22	21	22	316
096	Virginia Division	8780	Meter and house regulator expenses	01000	Non-project Labor	10,149	7,097	7,364	9,173	7,251	7,567	13,698	7,175	9,839	11,713	10,351	17,549	118,927
096	Virginia Division	8780	Meter and house regulator expenses	01008	Expense Labor Accrual	(551)	(763)	1,171	1,641	(599)	931	(2,636)	228	1,916	1,429	354	(3,286)	(164)
096	Virginia Division	8780	Meter and house regulator expenses	02005	Non-Inventory Supplies	-	3,844	30	-	-	218	341	622	-	187	41	36	5,319
096	Virginia Division	8780	Meter and house regulator expenses	03003	Capitalized transportation costs	(7)	-	-	-	-	-	-	-	(15)	-	-	-	(22)
096	Virginia Division	8780	Meter and house regulator expenses	03004	Vehicle Expense	10	-	-	-	-	-	-	-	20	-	-	-	30
096	Virginia Division	8780	Meter and house regulator expenses	05411	Meals and Entertainment	-	-	-	20	-	-	-	-	20	-	-	-	39
096	Virginia Division	8780	Meter and house regulator expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8800	Distribution-Other expenses	04044	Advertising	-	-	-	-	-	396	-	-	-	-	-	396	792
096	Virginia Division	8800	Distribution-Other expenses	04590	Utilities	-	-	-	-	-	-	-	-	-	989	-	-	989
096	Virginia Division	8800	Distribution-Other expenses	04599	Capitalized Utility Costs	-	-	-	-	-	-	-	-	-	(454)	-	-	(454)
096	Virginia Division	8800	Distribution-Other expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	44	-	-	-	44
096	Virginia Division	8800	Distribution-Other expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8810	Distribution-Rents	04307	Heavy Equipment Capitalized	(4,031)	(4,031)	(4,031)	(4,031)	(4,134)	(4,031)	(4,031)	(4,031)	(4,031)	(4,031)	(4,031)	(4,031)	(48,470)
096	Virginia Division	8810	Distribution-Rents	04308	Locusview amortization	4,113	4,113	4,113	4,113	4,113	4,113	4,113	4,113	4,113	4,113	4,113	4,113	49,353
096	Virginia Division	8810	Distribution-Rents	04309	Non-842 Heavy Equipment	-	-	-	-	106	-	-	-	-	-	-	-	106
096	Virginia Division	8810	Distribution-Rents	04561	842 Variable Real Estate Lease Expense	-	-	-	-	-	-	-	-	-	-	-	1,296	1,296
096	Virginia Division	8810	Distribution-Rents	04578	842 Real Estate Lease Expense	9,695	9,695	9,695	10,157	10,526	10,591	10,607	10,612	10,612	10,612	10,612	10,612	124,029
096	Virginia Division	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(5,504)	(5,544)	(5,322)	(6,022)	(6,340)	(6,299)	(6,157)	(6,741)	(6,227)	(6,020)	(6,135)	(6,175)	(72,486)
096	Virginia Division	8810	Distribution-Rents	04582	Building Maintenance	1,895	1,115	1,988	3,523	1,193	2,345	3,000	4,344	4,907	6,080	2,754	3,044	36,189
096	Virginia Division	8810	Distribution-Rents	04590	Utilities	196	177	131	211	160	195	85	213	33	100	157	131	1,790
096	Virginia Division	8810	Distribution-Rents	04592	Misc Rents	-	-	-	3,551	-	-	3,750	-	-	-	-	-	7,301
096	Virginia Division	8810	Distribution-Rents	04599	Capitalized Utility Costs	(1,193)	(633)	(1,180)	(2,189)	(838)	(1,454)	(1,886)	(2,802)	(3,636)	(3,037)	(1,724)	(1,680)	(22,252)
096	Virginia Division	8810	Distribution-Rents	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8810	Distribution-Rents	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8870	Distribution-Maint of mains	01000	Non-project Labor	346	295	383	438	294	346	625	271	331	77	485	708	4,597
096	Virginia Division	8870	Distribution-Maint of mains	01008	Expense Labor Accrual	47	(13)	80	66	(57)	63	(121)	(9)	54	(110)	252	(173)	79
096	Virginia Division	8870	Distribution-Maint of mains	02005	Non-Inventory Supplies	1,258	353	315	1,344	249	382	341	428	209	508	363	525	6,272
096	Virginia Division	8870	Distribution-Maint of mains	04590	Utilities	848	381	171	581	268	881	404	682	399	497	555	491	6,160
096	Virginia Division	8890	Maintenance of measuring and regulating station equipment-General	02001	Inventory Materials	-	-	-	-	4,620	-	-	-	-	-	-	748	5,368
096	Virginia Division	8890	Maintenance of measuring and regulating station equipment-General	02004	Warehouse Loading Charge	-	-	-	-	231	-	-	-	-	-	-	37	268
096	Virginia Division	8890	Maintenance of measuring and regulating station equipment-General	06111	Contract Labor	1,055	-	2,100	-	3,000	-	2,200	-	-	-	-	3,065	11,421
096	Virginia Division	8910	Maintenance of measuring and regulating station equipment-City gate check stations	04590	Utilities	260	35	82	237	40	337	163	124	130	131	243	209	1,992
096	Virginia Division	8920	Maintenance of services	01000	Non-project Labor	68	195	120	188	120	150	-	631	-	-	231	62	1,766
096	Virginia Division	8920	Maintenance of services	01008	Expense Labor Accrual	17	32	(1)	46	(28)	32	(98)	221	(221)	-	138	(128)	10
096	Virginia Division	8920	Maintenance of services	02001	Inventory Materials	-	-	-	-	-	209	-	-	-	-	-	-	209
096	Virginia Division	8920	Maintenance of services	02004	Warehouse Loading Charge	-	-	-	-	-	10	-	-	-	-	-	-	10
096	Virginia Division	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	8,977	14,259	14,447	9,714	10,553	10,578	12,679	9,341	9,074	6,074	6,586	10,525	122,806
096	Virginia Division	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	364	1,320	2,214	(922)	947	1,071	(4,762)	1,156	814	(1,046)	915	(2,198)	(126)
096	Virginia Division	9020	Customer accounts-Meter reading expenses	04212	IT Equipment	-	678	-	-	-	-	-	-	-	-	-	-	678
096	Virginia Division	9020	Customer accounts-Meter reading expenses	04562	842 Variable Tower Lease Expense	(39)	(17)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	61	61	61	(146)
096	Virginia Division	9020	Customer accounts-Meter reading expenses	05351	AMI Tower Rent	-	3,000	-	-	-	-	-	-	-	-	-	-	3,000
096	Virginia Division	9020	Customer accounts-Meter reading expenses	05353	842 Tower Lease Expense	9,160	9,160	9,160	9,160	9,160	9,160	9,160	9,160	9,160	9,160	9,160	9,160	109,925
096	Virginia Division	9020	Customer accounts-Meter reading expenses	07590	Misc General Expense	20,367	26,892	10,720	-	-	14,986	5,780	-	-	-	-	-	78,746
096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	627	739	739	627	627	688	1,106	627	627	769	720	964	8,860
096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	31	28	111	18	31	102	(263)	35	63	102	48	(271)	35
096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	-	-	-	4	-	-	-	-	-	-	-	-	4
096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	-	-	-	26	-	-	-	-	-	-	-	-	26
096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	20	-	-	-	-	20
096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	06116	Bill Print Fees	7,684	7,658	11,901	8,657	6,383	7,446	7,088	7,102	7,698	7,399	7,300	7,355	93,671
096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	07421	Service Awards	-	-	-	-	-	-	-	20	-	-	-	-	20
096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	-												

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Income Statement Accounts
Calendar Year 2021

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	JUN-21	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	CY21
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	04002	Required By Law, Safety	-	-	-	2,228	-	-	-	-	-	-	-	-	2,228
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	04040	Community Rel&Trade Shows	-	-	-	81	-	-	-	-	-	-	-	-	81
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	04044	Advertising	-	-	980	-	-	-	2,944	-	250	-	-	-	4,174
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	05420	Employee Development	-	-	-	-	-	-	-	240	-	-	-	-	240
096	Virginia Division	9110	Sales-Supervision	01000	Non-project Labor	3,977	3,977	3,977	3,977	3,977	3,977	5,965	3,977	3,977	4,042	4,096	6,144	52,059
096	Virginia Division	9110	Sales-Supervision	01008	Expense Labor Accrual	199	-	596	398	199	398	(1,591)	398	398	232	436	(1,434)	229
096	Virginia Division	9110	Sales-Supervision	05411	Meals and Entertainment	-	-	-	-	-	-	43	4	8	32	-	36	123
096	Virginia Division	9110	Sales-Supervision	05413	Transportation	1,182	-	641	999	634	818	1,918	825	1,742	478	764	1,539	11,540
096	Virginia Division	9110	Sales-Supervision	05414	Lodging	-	-	-	-	-	-	144	-	-	-	-	252	396
096	Virginia Division	9120	Sales-Demonstrating and selling expenses	04044	Advertising	-	-	-	-	-	-	-	1,500	-	-	-	-	1,500
096	Virginia Division	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	779	2,549	-	-	-	-	-	-	-	-	-	-	3,328
096	Virginia Division	9120	Sales-Demonstrating and selling expenses	07510	Association Dues	-	595	-	-	-	-	-	-	-	-	250	-	845
096	Virginia Division	9200	A&G-Administrative & general salaries	01000	Non-project Labor	8,579	8,579	8,579	8,579	8,814	8,579	12,869	8,579	8,967	9,063	9,109	13,663	113,962
096	Virginia Division	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	429	-	1,287	858	558	729	(3,432)	858	1,033	496	934	(3,188)	561
096	Virginia Division	9210	A&G-Office supplies & expense	04070	Insurance-Other	-	400	600	100	-	600	-	-	500	220	300	-	2,720
096	Virginia Division	9210	A&G-Office supplies & expense	04212	IT Equipment	124	-	-	-	-	-	-	-	-	-	-	-	124
096	Virginia Division	9210	A&G-Office supplies & expense	05010	Office Supplies	-	11	-	-	-	-	-	29	-	-	-	-	40
096	Virginia Division	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessories	-	-	-	6	-	-	-	-	-	-	-	-	6
096	Virginia Division	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-	16	-	16
096	Virginia Division	9210	A&G-Office supplies & expense	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-	7	-	7
096	Virginia Division	9210	A&G-Office supplies & expense	05420	Employee Development	-	-	-	-	-	-	-	136	-	-	-	-	136
096	Virginia Division	9210	A&G-Office supplies & expense	05421	Training	-	-	-	-	-	-	10	410	-	-	-	-	420
096	Virginia Division	9210	A&G-Office supplies & expense	07421	Service Awards	-	-	-	-	-	-	-	-	-	-	21	-	21
096	Virginia Division	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	5	-	-	44
096	Virginia Division	9210	A&G-Office supplies & expense	07590	Misc General Expense	(714)	(822)	(810)	(735)	(616)	(490)	(381)	(338)	(358)	(351)	(391)	(602)	(6,608)
096	Virginia Division	9220	A&G-Administrative expense transferred-Credit	09341	Admin & General Expenses	65,493	55,812	61,886	68,083	56,465	54,734	72,244	50,736	78,091	38,223	181,139	43,333	826,238
096	Virginia Division	9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC O&M	29,492	27,887	31,302	31,001	28,484	29,034	28,695	27,893	31,557	27,402	29,436	30,038	352,221
096	Virginia Division	9220	A&G-Administrative expense transferred-Credit	41132	Billing for SS O&M	64,898	57,902	90,938	63,939	88,794	62,766	115,904	35,800	66,584	67,146	(16,998)	170,294	867,965
096	Virginia Division	9230	A&G-Outside services employed	05418	Settlement	-	-	-	-	-	-	-	-	238,500	-	-	-	238,500
096	Virginia Division	9230	A&G-Outside services employed	06121	Legal	8,954	14,605	70,831	24,057	30,487	3,575	18,033	74,153	63,888	-	8,444	17,116	334,143
096	Virginia Division	9240	A&G-Property insurance	04069	Blueflame Property Insurance	4,849	4,849	5,024	5,024	5,024	5,024	5,024	5,024	5,024	5,024	5,024	5,024	59,941
096	Virginia Division	9240	A&G-Property insurance	04072	Insurance Capitalized	(3,329)	(3,216)	(3,577)	(3,352)	(3,262)	(3,653)	(3,354)	(3,372)	(3,619)	(3,451)	(3,395)	(3,456)	(41,035)
096	Virginia Division	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	69	0	2	-	-	-	2	3	10	0	-	0	87
096	Virginia Division	9250	A&G-Injuries & damages	04070	Insurance-Other	840	442	442	539	533	533	533	533	533	533	533	817	6,809
096	Virginia Division	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	4,181	4,520	5,307	4,560	4,423	4,816	4,756	4,550	4,821	4,218	4,222	4,993	55,366
096	Virginia Division	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	3,802	4,101	4,812	4,144	4,021	4,370	4,318	4,134	4,380	3,526	3,532	4,172	49,311
096	Virginia Division	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	16,417	17,700	20,771	17,891	17,362	18,865	18,640	17,850	18,913	17,687	17,728	20,899	220,722
096	Virginia Division	9260	A&G-Employee pensions and benefits	01253	Medical Benefits Projects	1,183	3	28	-	-	-	32	55	177	7	-	7	1,493
096	Virginia Division	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	3,271	3,530	4,143	3,566	3,459	3,762	3,716	3,557	3,769	3,640	3,647	4,303	44,362
096	Virginia Division	9260	A&G-Employee pensions and benefits	01259	ESOP Benefits Projects	235	1	6	-	-	-	6	11	35	1	-	1	297
096	Virginia Division	9260	A&G-Employee pensions and benefits	01262	Other Benefits Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	845	906	1,062	919	893	966	956	917	972	1,286	1,291	1,517	12,529
096	Virginia Division	9260	A&G-Employee pensions and benefits	01265	RSP FACC Benefits Projects	59	0	1	-	-	-	2	3	9	0	-	0	75
096	Virginia Division	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	162	174	205	176	171	186	184	176	186	181	182	214	2,197
096	Virginia Division	9260	A&G-Employee pensions and benefits	01268	Life Benefits Projects	12	0	0	-	-	-	0	1	2	0	-	0	15
096	Virginia Division	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	566	610	716	617	599	650	643	615	652	581	582	686	7,516
096	Virginia Division	9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	38	0	1	-	-	-	1	2	6	0	-	0	48
096	Virginia Division	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	308	1	7	-	-	-	8	14	46	2	-	2	389
096	Virginia Division	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	275	1	6	-	-	-	7	13	41	1	-	1	346
096	Virginia Division	9260	A&G-Employee pensions and benefits	01294	NSC-OPEB Benefits Load	(4,133)	(4,529)	(5,328)	(4,528)	(4,381)	(4,817)	(4,744)	(4,517)	(4,786)	(8,450)	(8,424)	(10,066)	(68,703)
096	Virginia Division	9260	A&G-Employee pensions and benefits	01296	NSC-OPEB Benefits Projects	(320)	(1)	(8)	-	-	-	(9)	(16)	(26)	-	-	-	(380)
096	Virginia Division	9260	A&G-Employee pensions and benefits	01297	NSC-Pension Benefits Load	(211)	(228)	(268)	(230)	(223)	(243)	(240)	(230)	(244)	(1,847)	(1,849)	(2,187)	(8,001)
096	Virginia Division	9260	A&G-Employee pensions and benefits	01299	NSC-Pension Benefits Projects	(15)	(0)	(0)	-	-	-	(0)	(1)	(1)	-	-	-	(18)
096	Virginia Division	9260	A&G-Employee pensions and benefits	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	15	-	-	-	15
096	Virginia Division	9260	A&G-Employee pensions and benefits	07443	Uniforms	326	697	427	305	450	126	32	-	184	265	-	153	2,966
096	Virginia Division	9260	A&G-Employee pensions and benefits	07444	Uniforms Capitalized	(226)	(493)	(232)	(222)	(214)	(35)	(16)	-	(130)	(122)	-	(114)	(1,805)
096	Virginia Division	9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	685	243	204	579	450	841	510	375	548	54	121	671	5,280
096	Virginia Division	9260	A&G-Employee pensions and benefits	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	9260	A&G-Employee pensions and benefits	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	9270	A&G-Franchise requirements	07590	Misc General Expense	-	-	-	-	-	1,060	-	530	-	-	-	-	1,590
096	Virginia Division	9302	Miscellaneous general expenses	07510	Association Dues	1,208	2,142	674	1,161	629	674	1,085	3,674	674	618	868	1,350	14,759
096	Virginia Division	9302	Miscellaneous general expenses	07590	Misc General Expense	727	-	-	-	-	-	-	-	-	-	-	-	727
096	Virginia Division	9310	A&G-Rents	04581	Non 842 Building Lease/Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
						(9,649,896)	(7,576,744)	(7,971,747)	(4,461,757)	(1,319,966)	(2,358,630)	(574,364)	(1,150,565)	3,099,781	(3,614,727)	(4,631,687)	18,027,075	(22,183,226)

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Balance Sheet Accounts
Calendar 2022

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22
002	Shared Services General Office	1460	A/R from Associated Companies	00000	Default	(372,757,762)	(358,286,841)	(314,485,893)	(308,655,347)	(317,668,586)	(341,257,922)	(370,557,044)	(387,345,391)	(410,591,905)	(430,481,969)	(445,669,528)	(425,150,513)
002	Shared Services General Office	2160	Retained Earnings	00000	Default	(710,786,950)	(710,786,950)	(710,786,950)	(710,786,950)	(710,786,950)	(710,786,950)	(710,786,950)	(710,786,950)	(710,786,950)	(710,786,950)	(770,273,252)	(770,273,252)
009	Kentucky Division	1010	Gas Plant in Service	10001	Lp - Production Plant	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)
009	Kentucky Division	1010	Gas Plant in Service	10002	Ng - Production Plant	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369
009	Kentucky Division	1010	Gas Plant in Service	10003	Ng - Storage Plant	16,168,207	16,168,207	16,168,207	16,124,963	16,124,963	16,124,960	16,121,237	16,121,237	16,619,829	16,619,829	16,619,829	16,619,829
009	Kentucky Division	1010	Gas Plant in Service	10004	Transmission Plant	33,162,679	33,162,679	33,162,679	33,162,679	33,162,679	33,162,679	33,162,679	33,162,679	33,162,679	33,161,239	33,161,239	33,161,239
009	Kentucky Division	1010	Gas Plant in Service	10006	General Dist System Plant	754,064,576	756,799,536	760,634,832	762,894,730	764,978,571	761,749,107	775,180,402	778,288,928	782,029,769	786,348,487	788,372,336	771,670,062
009	Kentucky Division	1010	Gas Plant in Service	10008	General Plant	25,347,311	25,497,328	25,432,577	25,478,417	25,470,619	23,617,886	23,699,539	23,738,242	23,729,201	23,718,549	23,718,549	23,649,579
009	Kentucky Division	1070	Construction work in progress	01005	Capitalized Project Labor	50,979,588	51,316,845	51,647,448	51,953,443	52,254,299	52,538,865	52,922,140	53,217,368	53,521,216	53,817,612	54,115,902	54,517,587
009	Kentucky Division	1070	Construction work in progress	01009	Capital Labor Accrual	(230,790)	(214,996)	(129,817)	(93,676)	(52,803)	11,497	(244,490)	(155,804)	(85,366)	(50,151)	(10,655)	(235,965)
009	Kentucky Division	1070	Construction work in progress	01252	Medical Benefits Variance	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132
009	Kentucky Division	1070	Construction work in progress	01253	Medical Benefits Projects	6,724,168	6,757,888	6,824,817	6,884,760	6,943,701	7,001,143	7,076,876	7,134,712	7,199,378	7,257,442	7,313,602	7,387,208
009	Kentucky Division	1070	Construction work in progress	01256	Payroll Tax Projects	2,673,782	2,687,553	2,713,012	2,737,492	2,761,561	2,783,710	2,813,719	2,837,338	2,859,468	2,883,180	2,907,043	2,938,580
009	Kentucky Division	1070	Construction work in progress	01259	ESOP Benefits Projects	1,435,059	1,462,247	1,462,747	1,475,637	1,493,612	1,507,625	1,503,635	1,521,605	1,537,294	1,552,508	1,564,296	1,566,135
009	Kentucky Division	1070	Construction work in progress	01262	Other Benefits Projects	32,903	32,757	34,274	33,969	35,427	35,537	32,128	33,052	33,695	34,315	34,290	31,925
009	Kentucky Division	1070	Construction work in progress	01265	RSP FACC Benefits Projects	241,186	243,562	247,955	252,178	256,330	260,152	265,441	269,515	273,334	277,424	281,526	286,926
009	Kentucky Division	1070	Construction work in progress	01268	Life Benefits Projects	194,130	201,369	239,186	255,573	274,017	302,637	191,666	230,967	262,266	278,231	275,200	189,900
009	Kentucky Division	1070	Construction work in progress	01271	LTD Benefits Projects	214,516	215,614	217,662	219,613	221,553	223,319	225,755	227,647	229,420	231,320	233,230	235,742
009	Kentucky Division	1070	Construction work in progress	01290	Other Benefits Projects	8,445,792	8,445,792	8,445,792	8,445,792	8,445,792	8,445,792	8,445,792	8,445,792	8,445,792	8,445,792	8,445,792	8,445,792
009	Kentucky Division	1070	Construction work in progress	01291	Pension Benefits Projects	2,704,587	2,712,816	2,728,115	2,742,741	2,757,223	2,770,463	2,788,720	2,802,883	2,816,144	2,830,363	2,842,494	2,855,465
009	Kentucky Division	1070	Construction work in progress	01292	OPEB Benefits Projects	2,577,942	2,584,718	2,597,648	2,609,677	2,621,953	2,632,895	2,647,518	2,659,381	2,670,453	2,682,336	2,690,876	2,697,185
009	Kentucky Division	1070	Construction work in progress	01293	Workers Comp Benefits Projects	674,385	676,141	679,386	682,507	685,576	688,399	692,309	695,320	698,141	701,165	704,016	707,520
009	Kentucky Division	1070	Construction work in progress	01296	NSC-OPEB Benefits Projects	(1,585,488)	(1,647,342)	(1,708,531)	(1,771,126)	(1,830,380)	(1,890,843)	(1,981,777)	(2,044,048)	(2,108,715)	(2,216,110)	(2,317,361)	(2,481,738)
009	Kentucky Division	1070	Construction work in progress	01299	NSC-Pension Benefits Projects	(143,916)	(156,394)	(168,738)	(181,365)	(193,318)	(205,515)	(223,859)	(236,421)	(249,466)	(261,350)	(272,554)	(290,743)
009	Kentucky Division	1070	Construction work in progress	02001	Inventory Materials	124,174,905	124,735,103	125,474,044	126,096,968	126,928,191	127,732,986	128,628,010	129,519,878	130,938,613	131,665,392	132,402,141	133,193,719
009	Kentucky Division	1070	Construction work in progress	02002	Material Cost - Major Items	1,149,865	1,149,865	1,149,865	1,269,382	1,269,382	1,269,382	1,269,382	1,269,382	1,269,382	1,269,382	1,269,382	1,269,382
009	Kentucky Division	1070	Construction work in progress	02004	Warehouse Loading Charge	8,592,671	8,616,381	8,640,404	8,675,463	8,704,214	8,735,757	8,764,988	8,768,122	8,769,766	8,774,136	8,901,987	8,942,032
009	Kentucky Division	1070	Construction work in progress	03004	Vehicle Expense	59,825	59,825	60,937	60,937	60,937	61,877	63,168	63,168	63,168	69,764	69,764	77,027
009	Kentucky Division	1070	Construction work in progress	04201	Software Maintenance	52,014	52,014	52,014	52,014	52,014	52,014	52,014	52,014	52,014	52,014	52,014	52,014
009	Kentucky Division	1070	Construction work in progress	04212	IT Equipment	1,031,162	1,070,483	1,070,483	1,070,483	1,071,729	1,114,748	1,128,110	1,127,688	1,145,659	1,145,659	1,145,659	1,154,115
009	Kentucky Division	1070	Construction work in progress	04301	Equipment Lease	186,471	186,471	186,502	186,647	187,711	191,816	192,123	192,429	192,732	193,492	193,800	194,316
009	Kentucky Division	1070	Construction work in progress	04302	Heavy Equipment	5,765,402	5,827,558	5,832,721	5,858,519	5,858,519	5,863,008	5,864,523	5,864,523	5,876,066	6,136,131	6,149,542	6,137,464
009	Kentucky Division	1070	Construction work in progress	04309	Non-842 Heavy Equipment	448	448	448	448	448	448	448	448	448	448	448	448
009	Kentucky Division	1070	Construction work in progress	04581	Non 842 Building Lease/Rents	17,603	17,603	18,072	18,072	18,072	18,329	18,860	18,860	21,435	21,435	21,435	21,683
009	Kentucky Division	1070	Construction work in progress	04590	Utilities	1,993	1,993	2,052	2,052	2,052	2,055	2,236	2,236	4,530	4,530	4,530	4,553
009	Kentucky Division	1070	Construction work in progress	04861	A&G Overhead	74,076,441	74,286,248	74,663,114	75,093,182	75,484,530	75,917,054	76,620,361	77,052,012	77,515,055	77,998,390	78,419,216	79,200,905
009	Kentucky Division	1070	Construction work in progress	04862	A&G Overhead Load	167,294,794	168,156,034	169,112,538	170,015,056	170,978,243	171,841,221	172,796,442	173,928,974	174,513,749	175,587,015	176,482,762	177,208,928
009	Kentucky Division	1070	Construction work in progress	04863	A&G Overhead Clearing	(87,558,896)	(87,949,882)	(88,485,932)	(88,901,635)	(89,344,925)	(89,987,365)	(90,457,916)	(90,992,208)	(91,608,660)	(92,138,920)	(92,582,822)	(93,213,993)
009	Kentucky Division	1070	Construction work in progress	04871	WIP Closing	(696,320,688)	(699,748,850)	(703,929,860)	(707,338,420)	(710,295,294)	(718,173,434)	(722,858,358)	(727,772,509)	(746,234,321)	(749,865,889)	(753,944,067)	(756,222,968)
009	Kentucky Division	1070	Construction work in progress	04873	WIP Interest Cap AFUDC	6,057,245	6,167,009	6,291,177	6,425,988	6,579,187	6,683,148	6,819,443	6,966,523	7,030,966	7,064,451	7,109,574	7,167,486
009	Kentucky Division	1070	Construction work in progress	04888	Land	1,295,669	1,295,669	1,295,981	1,295,981	1,295,981	1,295,981	1,295,981	1,295,981	1,295,981	1,295,981	1,295,981	1,295,981
009	Kentucky Division	1070	Construction work in progress	04889	Land Rights	5,625,630	5,625,630	5,779,765	5,823,458	5,874,168	5,946,994	5,956,994	5,965,833	5,970,311	5,974,637	5,978,573	6,049,990
009	Kentucky Division	1070	Construction work in progress	05010	Office Supplies	389,625	389,625	389,625	389,625	389,625	389,625	389,625	389,625	389,625	389,625	389,625	389,625
009	Kentucky Division	1070	Construction work in progress	05310	Monthly Lines and service	11,567	11,567	11,849	11,849	11,849	12,030	12,202	12,202	13,111	13,111	13,111	13,287
009	Kentucky Division	1070	Construction work in progress	05411	Meals and Entertainment	116,239	117,543	118,381	118,908	119,143	119,371	119,552	119,829	120,142	120,454	120,671	121,346
009	Kentucky Division	1070	Construction work in progress	05413	Transportation	4,474	4,474	4,474	4,474	4,474	4,474	4,474	4,474	4,474	4,474	4,474	4,474
009	Kentucky Division	1070	Construction work in progress	05414	Lodging	116,542	120,387	122,202	122,202	122,202	122,202	122,202	122,202	122,202	122,202	122,202	122,202
009	Kentucky Division	1070	Construction work in progress	05418	Settlement	582	582	582	582	582	582	582	582	582	582	582	582
009	Kentucky Division	1070	Construction work in progress	05419	Misc Employee Expense	69,105	69,105	69,105	69,105	69,105	69,105	69,105	69,847	69,847	70,197	70,197	70,197
009	Kentucky Division	1070	Construction work in progress	06111	Contract Labor	305,498,872	307,981,206	310,864,698	313,379,274	316,029,228	319,048,125	321,891,044	325,308,916	329,052,029	330,943,451	333,692,370	335,442,174
009	Kentucky Division	1070	Construction work in progress	07590	Misc General Expense	43,707,406	43,962,329	44,308,878	44,652,385	45,023,465	45,301,225	45,648,010	45,929,587	46,201,716	46,505,368	46,782,567	47,031,333
009	Kentucky Division	1070	Construction work in progress	07591	Supplies & Expense	231,890	231,890	231,890	231,890	231,890	231,890	231,890	231,890	231,890	231,890	231,890	231,890
009	Kentucky Division	1070	Construction work in progress	07600	CWIP Accruals	403,496	381,662	558,158	380,604	555,636	482,459	626,950	545,428	379,421	505,928	596,483	509,945
009	Kentucky Division	1070	Construction work in progress	07601	Vehicle Cap Accrual	93,157	124,957	145,028	164,041	111,941	149,485	140,610	139,331	155,644	135,333	93,416	131,588
009	Kentucky Division	1070	Construction work in progress	07602	Depreciation Cap Accrual	16,461	17,635	17,753	18,006	17,379	17,647	18,262	18,398	17,756	17,780	17,442	17,753
009	Kentucky Division	1070	Construction work in progress	07603	Rent Cap Accrual	34,716	41,272	41,215	42,984	39,309	39,916	39,278	38,372	33,763	33,077	34,509	37,980
009	Kentucky Division	1070	Construction work in progress	07605	Heavy Equipment Cap Accrual	75,508	107,780	80,641	72,888	76,206	85,060	75,518	85,372	86,912	65,829	86,024	98,711
009	Kentucky																

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Balance Sheet Accounts
Calendar 2022

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22
009	Kentucky Division	1630	Stores Expense Undistributed	02004	Warehouse Loading Charge	28	28	28	30	30	30	30	30	32	-	-	-
009	Kentucky Division	1630	Stores Expense Undistributed	02005	Non-Inventory Supplies	161	161	161	161	161	161	161	161	161	-	593	593
009	Kentucky Division	1630	Stores Expense Undistributed	04561	842 Variable Real Estate Lease Expense	-	-	-	76	76	263	327	391	450	60	120	180
009	Kentucky Division	1630	Stores Expense Undistributed	04590	Utilities	20,418	21,387	22,592	23,275	24,108	24,634	24,662	25,070	25,905	407	806	1,238
009	Kentucky Division	1630	Stores Expense Undistributed	05111	Postage/Delivery Services	34	34	34	54	54	54	54	54	54	-	-	-
009	Kentucky Division	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	(975,015)	(999,016)	(1,023,322)	(1,058,683)	(1,087,684)	(1,119,500)	(1,149,182)	(1,152,362)	(1,154,024)	(1,059,423)	(1,087,651)	(1,132,209)
009	Kentucky Division	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	132,177	137,105	142,032	146,960	151,887	156,814	161,742	166,669	171,597	4,927	9,855	14,782
009	Kentucky Division	1641	Gas stored underground-Current	15901	P/L Stored Gas	2,116,952	887,632	203,504	987,036	2,558,266	3,963,875	5,062,681	6,456,134	8,034,669	9,118,424	8,022,844	7,016,935
009	Kentucky Division	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	4,354,734	3,237,670	2,360,030	3,331,034	4,543,123	6,125,905	7,412,357	9,007,460	10,657,934	11,875,985	11,722,216	10,607,747
009	Kentucky Division	1641	Gas stored underground-Current	16013	Bon Harbor Storage	1,573,465	1,029,547	722,179	1,041,466	1,638,215	2,366,762	2,835,633	3,465,032	4,116,554	4,561,617	4,068,435	3,580,082
009	Kentucky Division	1641	Gas stored underground-Current	16014	Grandview Storage	547,258	449,063	368,783	440,742	671,316	892,772	1,026,048	1,233,514	1,437,006	1,569,616	1,405,706	1,236,547
009	Kentucky Division	1641	Gas stored underground-Current	16015	Hickory Storage	1,006,926	588,267	486,798	628,906	1,111,741	1,384,342	1,356,283	2,258,488	2,677,047	2,949,308	2,647,689	2,394,123
009	Kentucky Division	1641	Gas stored underground-Current	16016	Kirkwood Storage	531,600	379,287	282,435	353,476	585,300	734,594	703,149	1,119,002	1,315,828	1,443,644	1,307,731	1,152,782
009	Kentucky Division	1641	Gas stored underground-Current	16017	St. Charles Storage	5,396,740	4,159,364	3,536,003	4,223,137	6,249,605	8,308,290	9,685,396	11,513,293	13,381,505	14,591,936	13,083,425	11,534,358
009	Kentucky Division	1650	Prepayments	13030	Prepaid-Ky Psc Assessment	127,924	102,339	76,754	51,169	25,585	(0)	233,985	212,713	191,442	170,171	148,899	127,628
009	Kentucky Division	1650	Prepayments	13090	Prepaid DOT Fee/Right-of-way	-	-	-	-	21,995	16,496	10,998	5,499	-	-	-	-
009	Kentucky Division	1650	Prepayments	13124	Ppd SW & HW Maint	(173,142)	(174,439)	(174,439)	(183,070)	(184,896)	(186,721)	(188,547)	(190,372)	(192,198)	(168,806)	(170,632)	(172,457)
009	Kentucky Division	1740	Miscellaneous current and accrued assets	27387	Storage Imbalance	(974,701)	(468,898)	(1,289,628)	(231,951)	(549,706)	(900,771)	(1,019,306)	(1,019,306)	(1,019,306)	(1,019,306)	(1,019,306)	(1,019,306)
009	Kentucky Division	1823	Other Regulatory Assets	13751	KY Rate Case	15,822	10,548	5,274	-	-	-	-	331,999	321,939	311,878	301,818	291,757
009	Kentucky Division	1840	Clearing Account	13207	Ppd Locusview	413,047	397,909	383,612	377,725	413,597	383,327	379,798	379,798	377,288	377,288	447,297	417,027
009	Kentucky Division	1840	Clearing Account	13635	Capital Benefits F Medical Load Clr	(564,657)	(651,763)	(769,987)	(890,559)	(1,009,252)	(1,125,775)	(1,307,346)	(1,428,149)	(1,552,294)	(125,814)	(239,691)	(416,692)
009	Kentucky Division	1840	Clearing Account	13637	Capital Benefits F Emp ESOP Load Clr	(116,526)	(134,579)	(159,080)	(184,069)	(208,668)	(232,817)	(270,447)	(295,484)	(321,351)	(26,075)	(50,740)	(90,869)
009	Kentucky Division	1840	Clearing Account	13639	Capital Benefits F RSP FACC Load Clr	(38,577)	(44,713)	(53,041)	(61,535)	(69,896)	(78,104)	(90,895)	(99,405)	(108,197)	(8,863)	(17,185)	(30,627)
009	Kentucky Division	1840	Clearing Account	13640	Capital Benefits F Basic Life Load Clr	(5,740)	(6,629)	(7,837)	(9,067)	(10,279)	(11,469)	(13,322)	(14,556)	(15,830)	(1,284)	(2,495)	(4,457)
009	Kentucky Division	1840	Clearing Account	13641	Capital Benefits F LTD Load Clr	(18,426)	(21,272)	(25,134)	(29,073)	(32,951)	(36,757)	(42,689)	(46,636)	(50,714)	(4,110)	(7,984)	(14,263)
009	Kentucky Division	1840	Clearing Account	13642	Capital Benefits G Medical Trans out	(739)	(739)	(739)	(739)	(739)	(739)	(739)	(1,449)	(1,449)	(1,449)	-	-
009	Kentucky Division	1840	Clearing Account	13643	Capital Benefits G Payroll Tax Trans out	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	1840	Clearing Account	13644	Capital Benefits G Emp ESOP Trans out	(153)	(153)	(153)	(153)	(153)	(153)	(300)	(300)	(300)	(300)	-	-
009	Kentucky Division	1840	Clearing Account	13646	Capital Benefits G RSP FACC Trans out	(52)	(52)	(52)	(52)	(52)	(52)	(102)	(102)	(102)	(102)	-	-
009	Kentucky Division	1840	Clearing Account	13647	Capital Benefits G Basic Life Trans out	(8)	(8)	(8)	(8)	(8)	(8)	(15)	(15)	(15)	(15)	-	-
009	Kentucky Division	1840	Clearing Account	13648	Capital Benefits G LTD Trans out	(24)	(24)	(24)	(24)	(24)	(24)	(47)	(47)	(47)	(47)	-	-
009	Kentucky Division	1840	Clearing Account	13649	Expense Benefits H Medical Trans out	(13,353)	(14,047)	(14,128)	(14,128)	(14,491)	(14,491)	(14,491)	(14,491)	(14,491)	(14,491)	-	-
009	Kentucky Division	1840	Clearing Account	13651	Expense Benefits H Emp ESOP Trans out	(2,767)	(2,911)	(2,928)	(2,928)	(3,003)	(3,003)	(3,003)	(3,003)	(3,003)	(3,003)	-	-
009	Kentucky Division	1840	Clearing Account	13653	Expense Benefits H RSP FACC Trans out	(941)	(990)	(995)	(995)	(1,021)	(1,021)	(1,021)	(1,021)	(1,021)	(1,021)	-	-
009	Kentucky Division	1840	Clearing Account	13654	Expense Benefits H Basic Life Trans out	(136)	(143)	(144)	(144)	(148)	(148)	(148)	(148)	(148)	(148)	-	-
009	Kentucky Division	1840	Clearing Account	13655	Expense Benefits H LTD Trans out	(436)	(459)	(462)	(462)	(473)	(473)	(473)	(473)	(473)	(473)	-	-
009	Kentucky Division	1840	Clearing Account	13656	Capital Benefits I Medical Trans in	-	-	-	-	-	-	(18)	(18)	(18)	(18)	-	-
009	Kentucky Division	1840	Clearing Account	13657	Capital Benefits I Payroll Tax Trans in	-	-	-	-	-	-	(7)	(7)	(7)	(7)	-	-
009	Kentucky Division	1840	Clearing Account	13658	Capital Benefits I Emp ESOP Trans in	-	-	-	-	-	-	(4)	(4)	(4)	(4)	-	-
009	Kentucky Division	1840	Clearing Account	13660	Capital Benefits I RSP FACC Trans in	-	-	-	-	-	-	(1)	(1)	(1)	(1)	-	-
009	Kentucky Division	1840	Clearing Account	13661	Capital Benefits I Basic Life Trans in	-	-	-	-	-	-	(0)	(0)	(0)	(0)	-	-
009	Kentucky Division	1840	Clearing Account	13662	Capital Benefits I LTD Trans in	-	-	-	-	-	-	(1)	(1)	(1)	(1)	-	-
009	Kentucky Division	1840	Clearing Account	13663	Expense Benefits J Medical Trans in	(13,572)	(14,415)	(14,496)	(14,496)	(14,496)	(14,496)	(14,496)	(14,496)	(14,496)	(14,496)	-	-
009	Kentucky Division	1840	Clearing Account	13664	Expense Benefits J Payroll Tax Trans in	(5,543)	(5,887)	(5,920)	(5,920)	(5,920)	(5,920)	(5,920)	(5,920)	(5,920)	(5,920)	-	-
009	Kentucky Division	1840	Clearing Account	13665	Expense Benefits J Emp ESOP Trans in	(2,813)	(2,988)	(3,004)	(3,004)	(3,004)	(3,004)	(3,004)	(3,004)	(3,004)	(3,004)	-	-
009	Kentucky Division	1840	Clearing Account	13667	Expense Benefits J RSP FACC Trans in	(956)	(1,015)	(1,021)	(1,021)	(1,021)	(1,021)	(1,021)	(1,021)	(1,021)	(1,021)	-	-
009	Kentucky Division	1840	Clearing Account	13668	Expense Benefits J Basic Life Trans in	(139)	(147)	(148)	(148)	(148)	(148)	(148)	(148)	(148)	(148)	-	-
009	Kentucky Division	1840	Clearing Account	13669	Expense Benefits J LTD Trans in	(443)	(471)	(474)	(474)	(474)	(474)	(474)	(474)	(474)	(474)	-	-
009	Kentucky Division	1840	Clearing Account	13670	Benefits K Medical Transfers	13,572	14,415	14,496	14,496	14,496	14,496	14,514	14,514	14,514	14,514	-	-
009	Kentucky Division	1840	Clearing Account	13671	Benefits K Payroll Tax Transfers	5,543	5,887	5,920	5,920	5,920	5,920	5,927	5,927	5,927	-	-	-
009	Kentucky Division	1840	Clearing Account	13672	Benefits K Emp ESOP Transfers	2,813	2,988	3,004	3,004	3,004	3,004	3,008	3,008	3,008	-	-	-
009	Kentucky Division	1840	Clearing Account	13674	Benefits K RSP FACC Transfers	956	1,015	1,021	1,021	1,021	1,021	1,022	1,022	1,022	-	-	-
009	Kentucky Division	1840	Clearing Account	13675	Benefits K Basic Life Transfers	139	147	148	148	148	148	148	148	148	-	-	-
009	Kentucky Division	1840	Clearing Account	13676	Benefits K LTD Transfers	443	471	474	474	474	474	474	474	474	-	-	-
009	Kentucky Division	1840	Clearing Account	13802	842 Copier and Other Lease	82,924	85,887	88,850	91,813	94,776	97,740	100,703	103,666	-	-	-	-
009	Kentucky Division	1840	Clearing Account	13807	Cap Benefits F Pension Load Clr	(138,995)	(160,294)	(189,201)	(218,682)	(247,704)	(276,196)	(320,592)	(350,130)	(380,649)	(30,763)	(55,302)	(87,877)
009	Kentucky Division	1840	Clearing Account	13808	Cap Benefits F FAS 106 Load Clr	(116,147)	(133,799)	(157,758)	(182,192)	(206,246)	(229,860)	(266,656)	(291,137)	(316,432)	(25,497)	(42,709)	(59,585)
009	Kentucky Division	1840	Clearing Account	13809	Cap Benefits F Workers Comp Clr	(29,762)	(34,297)	(40,453)	(46,731)	(52,911)	(58,978)	(68,432)	(74,722)	(81,220)	(6,551)	(12,331)	(21,063)
009	Kentucky Division	1840	Clearing Account	13815	Benefits K Pension Transfers	3,319	3,525	3,544	3,544	3,544	3,544	3,548	3,548	3,548	-	-	-
009	Kentucky Division	1840	Clearing Account	13816	Benefits K FAS106 Transfers	2,750	2,921	2,938	2,938	2,938	2,938	2,941	2,941	2,941	-	-	-
009	Kentucky Division	1840	Clearing Account	13823	Medical/Dental Insurance Clearing	34,000	36,308	36,423	36,423	37,462	37,462	37,462	38,846	38,846	1,019	1,019	1,077
009	Kentucky Division	1840	Clearing Account	13826	Employer ESOP Matching	176,334	214,745	252,851	291,548	330,095	368,013	425,860	464,480	504,539	41,200	82,953	148,188
009	Kentucky Division	1840	Clearing Account	13836	PA Entry Clearing	4,975,961	5,263,188	5,641,699	5,997,184	6,366,057	6,673,976	7,037,138	7,384,990	7,752,218	8,125,217	8,459,532	8,765,532
009	Kentucky Division	1840	Clearing Account	13841	Employer ESOP Matching Accrual	(4,910)	(5,218)	406	2,607	6,386	9,971	(7,101)	(1,294)	3,288	2,630	7,110	(9,157)
009	Kentucky Division	1840	Clearing Account	13861	RSP FACC	67,605	81,836	95,800	110,588	125,918	141,187	164,481	180,370	196,672	16,641	33,560	60,414
009	Kentucky Division	1840	Clearing Account	13870	Capital Benefits G Workers Comp Trans out	(38)	(38)	(38)	(38)	(38)	(38)	(75)	(75)	(75)	(75)	-	-
009	Kentucky Division	1840	Clearing Account	13871	Capital Benefits I Pension Trans in	-	-	-	-	-	-	(4)	(4)	(4)	(4)	-	-
009	Kentucky Division	1840	Clearing Account	13872	Capital Benefits I FAS106 Trans in	-	-	-	-	-	-	(3)	(3)	(3)	(3)	-	-
009	Kentucky Division	1840	Clearing Account	13873	Capital Benefits G Pension Trans out	(181)	(181)	(181)	(181)	(181)	(181)	(354)	(354)	(354)	(354)	-	-
009	Kentucky Division	1840	Clearing Account	13874	Capital Benefits G FAS106 Trans out	(150)	(150)	(150)	(150)	(150)	(150)	(294)	(294)	(294)	(294)	-	-
009	Kentucky Division	1840	Clearing Account	13875	Expense Benefits H Pension Trans out	(3,265)	(3,435)	(3,454)	(3,454)	(3,543)	(3,543)	(3,543)	(3,543)	(3,543)	(3,543)	-	-

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22
009	Kentucky Division	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	11,445,754	11,417,921	12,674,976	12,647,144	12,619,312	14,564,410	14,399,473	14,234,536	12,825,206	12,660,269	12,495,333	12,418,281
009	Kentucky Division	1900	Accumulated Deferred Income Taxes	28206	Accum Defer State Inc Tax	11,556,103	11,556,103	6,026,507	6,026,507	6,026,507	5,448,826	5,448,826	5,448,826	7,977,692	7,977,692	7,977,692	7,939,298
009	Kentucky Division	1910	Unrecovered Purchased Gas Costs	14084	Gas Purchases	17,776,366	14,018,240	11,183,103	4,038,037	4,238,969	7,270,743	2,256,449	2,426,515	6,090,009	7,657,756	14,189,933	19,537,920
009	Kentucky Division	1910	Unrecovered Purchased Gas Costs	14087	PBR Recoveries	1,582,270	1,070,626	729,394	437,242	332,238	3,759,024	3,915,110	4,083,426	4,312,448	4,476,007	4,540,705	4,407,500
009	Kentucky Division	1910	Unrecovered Purchased Gas Costs	14088	Recoveries	(8,649,507)	(9,593,059)	(6,410,077)	(1,961,795)	4,993,617	2,757,836	9,221,861	11,954,180	11,029,195	10,084,103	8,969,229	(703,828)
009	Kentucky Division	1910	Unrecovered Purchased Gas Costs	14089	Unbilled Recoveries	(11,149,920)	(7,235,138)	(4,738,583)	(3,145,583)	(1,497,295)	(1,541,837)	(1,799,245)	(1,770,799)	(2,184,737)	(4,353,799)	(11,998,205)	(18,552,334)
009	Kentucky Division	1910	Unrecovered Purchased Gas Costs	29005	Bad Debt Gas Cost	204,483	256,596	394,456	487,850	517,306	581,151	838,119	955,287	1,090,098	1,160,425	-	123,622
009	Kentucky Division	2270	Obligations under Capital Leases - Non Current	13207	Ppd Locustview	(91,895)	(91,955)	(92,015)	(92,075)	(522,201)	(492,636)	(493,344)	(494,053)	(494,763)	(495,476)	(405,352)	(375,549)
009	Kentucky Division	2270	Obligations under Capital Leases - Non Current	22702	842 Real Estate Lease - Distribution	(6,252,950)	(6,201,002)	(6,148,943)	(6,096,775)	(6,092,508)	(6,040,113)	(5,987,608)	(5,934,992)	(5,882,265)	(5,829,427)	(5,776,478)	(5,723,417)
009	Kentucky Division	2270	Obligations under Capital Leases - Non Current	27004	842 Fleet Lease	(3,696,687)	(3,649,963)	(3,534,782)	(3,459,619)	(3,402,937)	(3,336,139)	(3,274,115)	(3,322,347)	(3,287,722)	(3,210,828)	(3,137,338)	(3,027,745)
009	Kentucky Division	2270	Obligations under Capital Leases - Non Current	27005	842 Tower Lease	(3,946,622)	(3,932,264)	(3,919,061)	(3,905,826)	(3,892,492)	(3,879,058)	(3,865,556)	(3,851,990)	(3,838,390)	(3,824,715)	(3,810,966)	(3,797,076)
009	Kentucky Division	2270	Obligations under Capital Leases - Non Current	27006	842 Copier and Other Lease	(3,202)	(3,202)	(3,202)	(3,202)	(3,202)	(3,202)	(3,202)	(3,202)	(3,202)	(3,202)	-	-
009	Kentucky Division	2320	Accounts Payable	13090	Prepaid DOT Fee/Right-of-way	-	-	-	-	-	-	-	-	-	(5,499)	(10,998)	(16,496)
009	Kentucky Division	2320	Accounts Payable	21000	Net Payroll	(3,440,520)	(4,020,169)	(4,598,244)	(5,184,471)	(584,608)	(1,160,399)	(2,033,737)	(2,627,297)	-	(639,611)	(1,941,910)	(2,927,885)
009	Kentucky Division	2320	Accounts Payable	21007	Emp Supp Life Ins	(3,242)	(7)	(7)	(7)	-	-	-	-	-	-	-	(3,072)
009	Kentucky Division	2320	Accounts Payable	21010	Emp Ad&D	(408)	(4)	(4)	(4)	-	-	-	-	-	-	-	4
009	Kentucky Division	2320	Accounts Payable	21012	Emp ESOP	-	-	-	-	-	-	-	(18)	-	-	-	-
009	Kentucky Division	2320	Accounts Payable	21016	Emp Credit Union	-	-	-	-	-	-	-	(2,260)	-	-	-	-
009	Kentucky Division	2320	Accounts Payable	21018	Emp United Way	(4,183)	(5,461)	-	(1,279)	(2,557)	(138)	(1,987)	(3,220)	-	(1,233)	(2,465)	-
009	Kentucky Division	2320	Accounts Payable	21020	Federal PAC	-	-	-	-	-	331	-	-	-	-	333	-
009	Kentucky Division	2320	Accounts Payable	21033	Empr Esop	(11,832)	(11,523)	(17,148)	(19,348)	(23,128)	(26,543)	(9,641)	(15,448)	(20,030)	(22,660)	(27,140)	(10,873)
009	Kentucky Division	2320	Accounts Payable	21035	Empr Ltd Ins	160,009	166,224	172,473	178,765	184,984	191,203	197,380	203,431	209,672	216,052	222,586	222,586
009	Kentucky Division	2320	Accounts Payable	21036	Empr Basic Life	95,201	98,948	102,714	106,507	110,255	114,004	117,732	121,386	125,156	129,005	132,961	132,961
009	Kentucky Division	2320	Accounts Payable	21043	Emp Medical Prem W/H	(216,410)	(263,539)	(310,665)	(356,338)	(402,768)	(448,970)	(518,162)	(564,731)	(612,167)	(48,410)	(96,448)	(169,231)
009	Kentucky Division	2320	Accounts Payable	21045	Emp Dental Prem W/H	(10,818)	(13,197)	(15,578)	(17,890)	(20,227)	(22,547)	(26,021)	(28,355)	(30,751)	(2,476)	(4,941)	(8,669)
009	Kentucky Division	2320	Accounts Payable	21047	Medical/Dental Clearing	2,177	2,177	2,177	2,177	2,177	2,177	2,177	2,177	2,177	2,177	-	-
009	Kentucky Division	2320	Accounts Payable	21050	Accrued Payroll	(280,500)	(304,415)	(448,573)	(511,126)	(590,452)	(707,637)	(260,487)	(411,142)	(529,738)	(614,514)	(710,094)	(285,889)
009	Kentucky Division	2320	Accounts Payable	21052	Vision Plan	-	-	-	-	-	-	-	-	-	-	(1,961)	-
009	Kentucky Division	2320	Accounts Payable	21053	Pretax Flex Medical Plan	(3,522)	1,213	1,907	2,715	5,337	5,418	2,911	3,064	2,008	605	(1,493)	(4,039)
009	Kentucky Division	2320	Accounts Payable	21054	Pretax Dependent Care Plan	(122)	(506)	(891)	(878)	(1,923)	(2,308)	(2,885)	(3,269)	(3,654)	(4,039)	(4,423)	(5,000)
009	Kentucky Division	2320	Accounts Payable	21101	Estimated Gas Cost	(9,031,341)	(5,090,405)	(2,849,679)	(13,429,312)	(16,007,996)	(15,896,853)	(11,924,556)	(15,482,829)	(17,072,134)	(14,295,864)	(6,903,541)	(13,520,378)
009	Kentucky Division	2320	Accounts Payable	21136	Aligne Accounts Payable	-	-	-	-	-	-	(9,067)	(9,067)	-	-	-	-
009	Kentucky Division	2320	Accounts Payable	21178	Health Spending Account	-	-	-	-	-	1,994	-	-	-	-	2,074	(1,972)
009	Kentucky Division	2320	Accounts Payable	21306	RSP FACC Empr Payable	(14,583)	(28,814)	(42,778)	(56,900)	(71,296)	(86,565)	(107,135)	(123,024)	(137,577)	(152,034)	(168,952)	-
009	Kentucky Division	2320	Accounts Payable	21308	Emp Lifelock Deductions	-	-	-	-	-	-	-	-	-	-	(229)	-
009	Kentucky Division	2320	Accounts Payable	23501	Customer Contributions	(84,946)	(88,664)	(92,658)	(84,240)	(87,782)	(90,996)	(94,212)	(98,056)	(101,025)	(105,415)	43,742	39,747
009	Kentucky Division	2320	Accounts Payable	24612	Other A/P-Unclaimed Property	(526,786)	(527,097)	(529,022)	(530,255)	(530,197)	(532,045)	(532,045)	(532,045)	(532,071)	(623,431)	(623,225)	(623,136)
009	Kentucky Division	2350	Customer deposits	25000	Customer Deposits- Active	(1,092,516)	(1,103,199)	(1,111,961)	(1,111,292)	(1,093,884)	(1,054,346)	(984,937)	(929,141)	(809,468)	(806,559)	(754,813)	(690,105)
009	Kentucky Division	2360	Taxes accrued	25102	Empr Fica-Accrual	(8,566)	(7,459)	(7,522)	(10,616)	(11,641)	20,899	(9,785)	(7,048)	(7,617)	(14,055)	(39,196)	(9,318)
009	Kentucky Division	2360	Taxes accrued	25104	Empr Futa-Accrual	(554)	(151)	(12)	(6)	(10)	10	(5)	(6)	(10)	(26)	(53)	(8)
009	Kentucky Division	2360	Taxes accrued	25107	State Unemployment Tax	(290)	(181)	(39)	(4)	457	178	160	152	(1,012)	(1,699)	(1,713)	(1,691)
009	Kentucky Division	2360	Taxes accrued	25201	Ad Valorem Tax	(7,297,490)	(5,947,119)	(6,376,750)	(6,648,035)	(7,309,083)	(8,016,942)	(8,796,530)	(9,576,530)	(10,251,220)	(10,982,179)	(11,762,179)	(12,482,221)
009	Kentucky Division	2370	Interest accrued	26919	Int On Customer Deposits	(909)	(907)	(953)	(996)	(1,024)	(1,049)	(1,053)	(1,060)	(1,093)	(1,090)	(1,119)	(1,150)
009	Kentucky Division	2410	Tax collections	27201	Emp Fica-Accrual	(879)	(78)	(78)	108	108	34,941	(343)	(343)	(343)	(343)	(343)	(319)
009	Kentucky Division	2410	Tax collections	27204	Emp Fit-Accrual	(2,217)	(139)	(139)	61	61	42,332	(403)	(403)	(403)	(403)	(403)	(334)
009	Kentucky Division	2410	Tax collections	27205	Emp Sit-Accrual	(633)	(122)	(122)	(122)	(122)	19,272	(375)	(375)	(375)	(375)	(375)	(365)
009	Kentucky Division	2410	Tax collections	27206	Emp Local Tax-Accrual	(207)	(77)	(77)	(77)	(77)	8,499	310	(122)	(39)	(39)	(39)	(33)
009	Kentucky Division	2410	Tax collections	27209	City Franchise Tax	(293,327)	(604,703)	(834,249)	(196,747)	(320,996)	(414,240)	(98,304)	(189,501)	(286,527)	(132,050)	(310,071)	(634,595)
009	Kentucky Division	2410	Tax collections	27210	State Sales Tax	(355,324)	(350,787)	(174,795)	(147,758)	(106,939)	(131,743)	(100,633)	(132,564)	(169,754)	(202,320)	(260,929)	(461,585)
009	Kentucky Division	2410	Tax collections	27211	County Sales Tax	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
009	Kentucky Division	2410	Tax collections	27212	City Sales Tax	(58,940)	(73,553)	(64,732)	(61,292)	(54,124)	(55,449)	(66,405)	(61,438)	(54,721)	(25,484)	(62,392)	(70,579)
009	Kentucky Division	2410	Tax collections	27215	KY Utility School Tax	(725,116)	(816,396)	(602,667)	(477,002)	(321,378)	(241,460)	(223,871)	(233,590)	(260,183)	(331,935)	(463,866)	(848,407)
009	Kentucky Division	2410	Tax collections	27235	WKG County-School Taxes	-	-	-	-	-	67	-	-	-	-	-	-
009	Kentucky Division	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan	1,193,301	1,193,301	1,193,301	1,193,301	-	-	-	-	11,696	11,696	1,031,264	1,031,264
009	Kentucky Division	2420	Miscellaneous current and accrued liabilities	27346	Gas Research Institute	(47,486)	(108,799)	(149,261)	(30,104)	(43,114)	(50,154)	(55,348)	(10,231)	(16,960)	(10,575)	(28,093)	(68,277)
009	Kentucky Division	2420	Miscellaneous current and accrued liabilities	27353	Deferred Billing AR	(930,092)	(768,175)	(913,172)	(806,188)	(877,009)	(975,912)	(1,023,184)	(1,618,781)	(1,659,177)	(1,937,673)	(1,928,960)	(1,127,668)
009	Kentucky Division	2420	Miscellaneous current and accrued liabilities	27384	Texas Gas Imbalance	(6,261,576)	(12,030,789)	(19,087,771)	(17,087,356)	(19,799,212)	(13,812,971)	(10,263,553)	(7,256,694)	(3,914,362)	(819,083)	(3,096,014)	(3,986,735)
009	Kentucky Division	2420	Miscellaneous current and accrued liabilities	27909	TCJA EDIT 2017	(1,463,766)	(1,463,766)	(1,463,766)	(1,463,766)	(1,463,766)	(8,674,414)	(8,674,414)	(8,674,414)	(8,674,414)	(8,674,414)	(8,674,414)	(8,674,414)
009	Kentucky Division	2420	Miscellaneous current and accrued liabilities	27910	Cost of Service Reserve	(57,684)	(57,684)	(57,684)	(57,684)	(57,684)	-	-	-	-	-	-	-
009	Kentucky Division	2430	Obligations under Capital Leases - Current	13207	Ppd Locustview	(84,094)	(69,030)	(54,783)	(48,935)	(229,459)	(229,926)	(230,394)	(230,864)	(231,334)	(231,805)	(232,278)	(232,752)
009	Kentucky Division	2430	Obligations under Capital Leases - Current	27002	842 Real Estate Lease - Distribution	(677,372)	(678,973)	(680,577)	(681,885)	(623,141)	(624,454)	(625,769)	(627,088)	(628,409)	(629,734)	(631,061)	(632,391)
009	Kentucky Division	2430	Obligations under Capital Leases - Current	27004	842 Fleet Lease	(1,569,627)	(1,563,343)	(1,547,352)	(1,537,096)	(1,528,583)	(1,516,627)	(1,508,964)	(1,525,694)	(1,519,485)	(1,492,642)	(1,479,116)	(1,458,917)
009	Kentucky Division	2430	Obligations under Capital Leases - Current	27005	842 Tower Lease	(166,001)	(167,417)	(168,235)	(169,055)	(169,877)	(170,705)	(171,534)	(172,367)	(173,201)	(174,038)	(174,878)	(175,723)
009	Kentucky Division	2430	Obligations under Capital Leases - Current	27006	842 Copier and Other Lease	(20,626)	(17,698)	(14,764)	(11,826)	(8,883)	(5,934)	(2,981)	(23)	-	-	-	-
009	Kentucky Division	2520	Customer advances for construction	27341	Cust Adv for Construction	(817,141)	(804,060)	(792,174)	(792,174)	(785,742)	(785,742)	(785,742)	(779,815)	(779,815)	(779,815)	(774,367)	(762,377)
009	Kentucky Division	2530	Other deferred credits	14001	Conservation Project Cost	7,787,940	7,714,505	7,714,505	7,714,505	7,714,505	7,714,505	7,714,505	7,714,505	7,719,258	7,719,258	7,720,300	7,720,300
009	Kentucky Division	2530	Other deferred credits	14135	Conservation Project Recoveries	(7,818,187)	(7,826,651)	(7,826,68									

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Balance Sheet Accounts
Calendar 2022

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22
091	Mid-States General Office Div	1070	Construction work in progress	01293	Workers Comp Benefits Projects	(254)	3,059	5,146	5,881	6,993	8,343	2,487	4,562	6,000	6,810	6,742	2,127
091	Mid-States General Office Div	1070	Construction work in progress	01296	NSC-OPEB Benefits Projects	(640,486)	(663,680)	(688,700)	(711,398)	(735,981)	(758,847)	(792,147)	(814,207)	(836,077)	(873,770)	(910,265)	(964,825)
091	Mid-States General Office Div	1070	Construction work in progress	01299	NSC-Pension Benefits Projects	(60,101)	(64,780)	(69,827)	(74,406)	(79,365)	(83,978)	(90,696)	(95,146)	(99,558)	(103,729)	(107,767)	(113,804)
091	Mid-States General Office Div	1070	Construction work in progress	02001	Inventory Materials	1,367,943	1,367,943	1,367,943	1,367,943	1,367,943	1,367,943	1,367,943	1,367,943	1,367,943	1,367,943	1,367,943	1,367,943
091	Mid-States General Office Div	1070	Construction work in progress	02002	Material Cost - Major Items	2,081	2,081	2,081	2,081	2,081	2,081	2,081	2,081	2,081	2,081	2,081	2,081
091	Mid-States General Office Div	1070	Construction work in progress	02004	Warehouse Loading Charge	33,114	33,114	33,114	33,114	33,114	33,114	33,114	33,114	33,114	33,114	33,114	33,114
091	Mid-States General Office Div	1070	Construction work in progress	04070	Insurance-Other	447,299	447,739	448,147	448,568	449,093	449,481	449,815	450,373	450,834	451,172	451,641	451,963
091	Mid-States General Office Div	1070	Construction work in progress	04201	Software Maintenance	279,180	279,180	279,180	279,180	279,180	279,180	279,180	279,180	279,180	279,180	279,180	279,180
091	Mid-States General Office Div	1070	Construction work in progress	04212	IT Equipment	236,123	236,123	236,123	236,123	236,123	236,123	236,123	236,123	236,123	236,123	236,123	236,123
091	Mid-States General Office Div	1070	Construction work in progress	04302	Heavy Equipment	7,643,016	7,688,987	7,776,969	7,838,326	7,900,565	7,956,515	8,024,338	8,077,013	8,144,054	8,212,840	8,260,441	8,328,238
091	Mid-States General Office Div	1070	Construction work in progress	04590	Utilities	94,545	94,545	96,652	98,082	100,888	105,001	104,986	104,811	112,474	109,467	118,850	118,105
091	Mid-States General Office Div	1070	Construction work in progress	04861	A&G Overhead	73,871,265	74,621,405	74,858,202	75,126,460	75,429,691	75,702,847	76,011,103	76,385,460	76,617,106	76,754,022	77,078,223	77,547,526
091	Mid-States General Office Div	1070	Construction work in progress	04862	A&G Overhead Load	15,842,933	15,974,933	16,037,393	16,135,393	16,228,393	16,283,161	16,552,161	16,644,875	16,838,521	16,900,141	17,006,141	17,166,773
091	Mid-States General Office Div	1070	Construction work in progress	04863	A&G Overhead Clearing	(115,698,123)	(116,383,703)	(116,622,632)	(117,302,300)	(118,112,269)	(118,142,229)	(119,212,013)	(120,197,362)	(119,889,649)	(120,601,987)	(121,279,932)	(121,401,737)
091	Mid-States General Office Div	1070	Construction work in progress	04871	WIP Closing	(3,399,845)	(3,399,845)	(3,399,845)	(3,399,845)	(3,399,845)	(3,399,845)	(3,399,845)	(3,399,845)	(3,399,845)	(3,399,845)	(3,399,845)	(3,399,845)
091	Mid-States General Office Div	1070	Construction work in progress	04873	WIP Interest Cap AFUDC	42,888	42,888	42,888	42,888	42,888	42,888	42,888	42,888	42,888	42,888	42,888	42,888
091	Mid-States General Office Div	1070	Construction work in progress	05010	Office Supplies	61,563	61,563	61,563	61,563	61,563	61,563	61,563	61,563	61,563	61,563	61,563	61,563
091	Mid-States General Office Div	1070	Construction work in progress	05310	Monthly Lines and service	7,895,076	7,935,230	7,976,292	8,019,572	8,064,265	8,089,814	8,146,793	8,179,910	8,228,276	8,272,109	8,314,286	8,356,306
091	Mid-States General Office Div	1070	Construction work in progress	05411	Meals and Entertainment	655	655	655	655	655	655	655	655	655	655	655	655
091	Mid-States General Office Div	1070	Construction work in progress	05419	Misc Employee Expense	4,673	4,673	4,673	4,673	4,673	4,673	4,673	4,673	4,673	4,673	4,673	4,673
091	Mid-States General Office Div	1070	Construction work in progress	06111	Contract Labor	461,274	461,274	461,274	461,274	461,274	461,274	461,274	461,274	461,274	461,274	461,274	461,274
091	Mid-States General Office Div	1070	Construction work in progress	07443	Uniforms	603,535	607,893	614,335	617,295	626,035	630,911	634,823	638,380	650,591	659,035	679,161	694,294
091	Mid-States General Office Div	1070	Construction work in progress	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	2,444,350	2,453,857	2,462,417	2,471,822	2,481,006	2,567,197	2,581,971	2,629,199	2,629,199	2,639,543	2,666,367	2,686,860
091	Mid-States General Office Div	1070	Construction work in progress	07590	Misc General Expense	7,559,722	7,567,588	7,557,305	7,557,772	7,572,045	7,601,072	7,585,095	7,606,215	7,603,891	7,613,729	7,638,264	7,629,654
091	Mid-States General Office Div	1070	Construction work in progress	07591	Supplies & Expense	(27,860)	(27,860)	(27,860)	(27,860)	(27,860)	(27,860)	(27,860)	(27,860)	(27,860)	(27,860)	(27,860)	(27,860)
091	Mid-States General Office Div	1070	Construction work in progress	07600	CWIP Accruals	289,896	290,954	329,163	330,274	329,163	329,163	329,163	329,163	(169,739)	329,163	410,450	329,163
091	Mid-States General Office Div	1070	Construction work in progress	07601	Vehicle Cap Accrual	12,137	12,042	2,196	11,389	13,132	12,567	13,569	11,233	12,685	11,818	12,132	16,060
091	Mid-States General Office Div	1070	Construction work in progress	07602	Depreciation Cap Accrual	340	360	362	366	355	361	364	366	363	353	347	352
091	Mid-States General Office Div	1070	Construction work in progress	07603	Rent Cap Accrual	47,604	47,464	52,267	65,864	49,106	47,817	51,431	47,756	51,387	48,062	48,962	47,866
091	Mid-States General Office Div	1070	Construction work in progress	07604	Restricted Stock Cap Accrual	9,507	8,560	9,405	9,184	86,192	14,774	47,228	-	10,344	26,824	20,492	10,777
091	Mid-States General Office Div	1070	Construction work in progress	07605	Heavy Equipment Cap Accrual	-	589	-	-	-	-	1,285	-	-	-	-	-
091	Mid-States General Office Div	1070	Construction work in progress	07606	Insurance Cap Accrual	329	349	326	344	330	335	558	341	338	411	322	325
091	Mid-States General Office Div	1070	Construction work in progress	07607	Telecom Cap Accrual	13,034	12,030	14,179	14,800	6,234	17,279	1,519	12,825	12,096	16,093	12,342	11,338
091	Mid-States General Office Div	1070	Construction work in progress	07608	Uniform Cap Accrual	93	9	-	182	71	422	146	98	132	100	166	260
091	Mid-States General Office Div	1070	Construction work in progress	07609	Utility Cap Accrual	2,651	2,281	1,718	3,033	4,462	7,183	6,262	7,777	10,233	9,483	5,292	3,612
091	Mid-States General Office Div	1070	Construction work in progress	07612	Benefits Cap Accrual	422,324	348,364	393,468	406,681	376,615	314,227	419,399	361,056	274,210	358,529	358,399	328,486
091	Mid-States General Office Div	1070	Construction work in progress	07613	NSC Cap Accrual	(92,931)	(99,775)	(99,843)	(99,896)	(95,177)	(98,777)	(21,482)	(99,504)	(93,908)	28,556	19,419	157,186
091	Mid-States General Office Div	1070	Construction work in progress	07614	Other Benefits Cap Accrual	108,365	-	-	-	-	-	92,714	-	(28,380)	-	57,741	-
091	Mid-States General Office Div	1070	Construction work in progress	09911	Reimbursements	-	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)
091	Mid-States General Office Div	1080	Accum Prov for Depreciation	00000	Default	(363,125)	(365,345)	(367,565)	(369,785)	(372,005)	(374,225)	(376,445)	(378,665)	(380,886)	(383,106)	(385,326)	(114,389)
091	Mid-States General Office Div	1080	Accum Prov for Depreciation	04881	WIP Salvage	554,611	554,611	554,611	554,611	554,611	554,611	554,611	554,611	554,611	554,611	554,611	554,611
091	Mid-States General Office Div	1080	Accum Prov for Depreciation	04882	WIP Removal Cost	(607,128)	(607,128)	(607,128)	(607,128)	(607,128)	(607,128)	(607,128)	(607,128)	(607,128)	(607,128)	(607,128)	(607,128)
091	Mid-States General Office Div	1140	Gas plant acquisition adjustments	10011	Acquisition Adj - Winn	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495
091	Mid-States General Office Div	1150	Accumulated provision for amortization of gas plant acquisition adjustments	10010	Great River Acquisition	202,449	202,449	202,449	202,449	202,449	202,449	202,449	202,449	202,449	202,449	202,449	202,449
091	Mid-States General Office Div	1150	Accumulated provision for amortization of gas plant acquisition adjustments	10014	Amort-Acquisition Adj-Winn	(1,597,524)	(1,605,747)	(1,613,969)	(1,622,191)	(1,630,414)	(1,638,636)	(1,646,859)	(1,655,081)	(1,663,303)	(1,671,526)	(1,679,748)	(1,687,971)
091	Mid-States General Office Div	1150	Accumulated provision for amortization of gas plant acquisition adjustments	10016	Amort-Acquisition Adj Oceana	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)
091	Mid-States General Office Div	1420	Customer accounts receivable	10921	Special Billing-Gas Serv	0	0	0	0	0	0	0	0	0	0	0	0
091	Mid-States General Office Div	1430	Other Accounts Receivable	11350	Other A/R Emp Payroll Ded	(42,981)	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	1430	Other Accounts Receivable	11373	Employee equity advance	-	-	-	-	245,381	238,171	94,150	277,903	11,997	34,150	34,150	34,150
091	Mid-States General Office Div	1440	Accum prov for uncollectible accounts	12009	Damage Claims-Oracle AR	(372,933)	(361,673)	(362,653)	(92,780)	(45,150)	(48,915)	(42,117)	(51,559)	(72,660)	(86,653)	(48,388)	(60,854)
091	Mid-States General Office Div	1460	A/R from Associated Companies	12706	Inventory Transfer to Mid-Tex	-	-	-	(162,791)	(179,963)	(215,278)	(215,278)	(338,916)	(324,492)	(324,492)	(324,492)	(324,492)
091	Mid-States General Office Div	1540	Plant Materials and Operating Supplies	12900	Plnt M&S General	643,705	643,705	659,407	687,974	705,146	712,515	708,540	826,736	3,087,897	1,078,044	1,101,536	1,086,096
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01000	Non-project Labor	472,870	488,848	504,827	520,805	536,784	552,762	576,730	592,708	608,687	16,176	32,548	57,107
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	363	363	2,760	3,559	5,157	6,754	(436)	1,961	3,559	907	2,653	(3,896)
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01202	Pension Benefits Load	24,204	24,970	25,850	26,653	27,495	28,337	29,141	30,021	30,863	567	1,169	1,767
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01203	OPEB Benefits Load	19,559	20,193	20,923	21,589	22,286	22,984	23,650	24,380	25,078	294	605	915
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01221	Workers Comp Benefits Load	5,730	5,893	6,080	6,252	6,431	6,610	6,969	7,148	7,148	152	313	474
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01251	Medical Benefits Load	98,354	101,484	105,084	108,370	111,814	115,257	118,543	122,143	125,586	3,082	6,350	9,599
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01257	ESOP Benefits Load	19,175	19,824	20,570	21,251	21,965	22,678	23,360	24,106	24,819	699	1,440	2,176
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01263	RSP FACC Benefits Load	4,603	4,824	5,077	5,309	5,551	5,794	6,026	6,279	6,522	234	482	729
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01266	Life Benefits Load	946	978	1,015	1,049	1,084	1,119	1,153	1,189	1,224	34	70	106
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01269	LTD Benefits Load	2,872	2,975	3,092	3,200	3,312	3,425	3,532	3,649	3,762	109	225	341
091	Mid-States General Office Div	1630	Stores Expense Undistributed														

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Balance Sheet Accounts
Calendar 2022

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	
091	Mid-States General Office Div	1840	Clearing Account	13605	Benefits A Cr Exp Basic Life Load	(8,094)	(9,947)	(12,051)	(13,955)	(15,962)	(17,999)	(19,941)	(22,036)	(24,131)	(2,261)	(4,538)	(6,858)	
091	Mid-States General Office Div	1840	Clearing Account	13606	Benefits A Cr Exp LTD Load	(25,901)	(31,830)	(38,564)	(44,655)	(51,079)	(57,597)	(63,811)	(70,516)	(77,219)	(7,234)	(14,522)	(21,947)	
091	Mid-States General Office Div	1840	Clearing Account	13607	Benefits B Medical Variance Clr	41,958	88,341	93,244	89,018	86,158	114,980	159,823	163,201	266,003	(76,811)	(68,262)	(8,220)	
091	Mid-States General Office Div	1840	Clearing Account	13609	Benefits B Emp ESOP Variance Clr	2,484	7,086	11,064	14,548	10,421	12,590	16,935	19,410	20,604	5,803	3,838	9,636	
091	Mid-States General Office Div	1840	Clearing Account	13610	Benefits B Emp other Variance Clr	(6,203)	(7,748)	(9,273)	(10,791)	(12,306)	(13,830)	(15,313)	(16,625)	(20,468)	(796)	(3,122)	(5,448)	
091	Mid-States General Office Div	1840	Clearing Account	13611	Benefits B RSP FACC Variance Clr	(19,008)	(21,470)	(19,187)	(21,010)	(22,166)	(22,626)	(43,031)	(44,457)	(47,305)	(2,821)	(6,756)	(30,628)	
091	Mid-States General Office Div	1840	Clearing Account	13612	Benefits B Emp Basic Life Variance Clr	(11,542)	(12,038)	(23,428)	(23,727)	(23,857)	(35,093)	(35,277)	(35,099)	(45,906)	115	187	545	
091	Mid-States General Office Div	1840	Clearing Account	13613	Benefits B Emp LTD Variance Clr	3,556	1,692	7,220	5,989	5,299	10,571	9,706	10,003	16,335	9,598	19,058	29,436	
091	Mid-States General Office Div	1840	Clearing Account	13621	Capital Benefits D True up Medical	24,701	52,185	55,654	53,555	51,930	68,955	95,471	98,141	159,304	(34,181)	(32,840)	4,052	
091	Mid-States General Office Div	1840	Clearing Account	13623	Capital Benefits D True up Emp ESOP	1,443	4,187	6,624	8,747	6,330	7,611	10,158	11,745	12,481	3,129	1,348	5,265	
091	Mid-States General Office Div	1840	Clearing Account	13624	Capital Benefits D True up Emp other	(3,624)	(4,544)	(5,461)	(6,379)	(7,261)	(8,163)	(9,064)	(9,861)	(12,147)	(455)	(1,784)	(3,120)	
091	Mid-States General Office Div	1840	Clearing Account	13625	Capital Benefits D True up RSP FACC	(11,205)	(12,678)	(11,358)	(12,464)	(13,112)	(13,389)	(25,521)	(26,384)	(28,082)	(1,549)	(4,026)	(17,507)	
091	Mid-States General Office Div	1840	Clearing Account	13626	Capital Benefits D True up Basic Life	(6,744)	(7,059)	(13,791)	(14,018)	(14,067)	(20,704)	(20,875)	(20,807)	(27,231)	66	74	308	
091	Mid-States General Office Div	1840	Clearing Account	13627	Capital Benefits D True up LTD	2,082	1,002	4,274	3,569	3,160	6,273	5,772	5,975	9,739	5,486	10,787	16,845	
091	Mid-States General Office Div	1840	Clearing Account	13628	Capital Benefits E Cap TU offset Medical	(24,701)	(52,185)	(55,654)	(53,555)	(51,930)	(68,955)	(95,471)	(98,141)	(159,304)	34,181	32,840	(4,052)	
091	Mid-States General Office Div	1840	Clearing Account	13630	Capital Benefits E Cap TU offset Emp ESOP	(1,443)	(4,187)	(6,624)	(8,747)	(6,330)	(7,611)	(10,158)	(11,745)	(12,481)	(3,129)	(1,348)	(5,265)	
091	Mid-States General Office Div	1840	Clearing Account	13631	Capital Benefits E Cap TU offset Emp other	3,624	4,544	5,461	6,379	7,261	8,163	9,064	9,861	12,147	455	1,784	3,120	
091	Mid-States General Office Div	1840	Clearing Account	13632	Capital Benefits E Cap TU offset RSP FACC	11,205	12,678	11,358	12,464	13,112	13,389	25,521	26,384	28,082	1,549	4,026	17,507	
091	Mid-States General Office Div	1840	Clearing Account	13633	Capital Benefits E Cap TU offset Basic Life	6,744	7,059	13,791	14,018	14,067	20,704	20,875	20,807	27,231	(66)	(74)	(308)	
091	Mid-States General Office Div	1840	Clearing Account	13634	Capital Benefits E Cap TU offset LTD	(2,082)	(1,002)	(4,274)	(3,569)	(3,160)	(6,273)	(5,772)	(5,975)	(9,739)	(5,486)	(10,787)	(16,845)	
091	Mid-States General Office Div	1840	Clearing Account	13635	Capital Benefits F Medical Load Clr	(104,848)	(212,127)	(299,281)	(356,124)	(423,742)	(492,702)	(442,885)	(524,254)	(593,033)	(58,794)	(105,926)	(70,008)	
091	Mid-States General Office Div	1840	Clearing Account	13637	Capital Benefits F Emp ESOP Load Clr	(22,524)	(44,757)	(62,820)	(74,600)	(88,614)	(102,906)	(92,581)	(109,445)	(123,699)	(12,185)	(25,349)	(17,205)	
091	Mid-States General Office Div	1840	Clearing Account	13639	Capital Benefits F RSP FACC Load Clr	(9,298)	(16,855)	(22,995)	(26,999)	(31,762)	(36,620)	(33,111)	(38,843)	(43,688)	(4,142)	(8,421)	(5,693)	
091	Mid-States General Office Div	1840	Clearing Account	13640	Capital Benefits F Basic Life Load Clr	(1,110)	(2,205)	(3,095)	(3,675)	(4,365)	(5,069)	(4,561)	(5,391)	(6,093)	(600)	(1,234)	(836)	
091	Mid-States General Office Div	1840	Clearing Account	13641	Capital Benefits F LTD Load Clr	(3,459)	(6,964)	(9,811)	(11,668)	(13,878)	(16,130)	(14,503)	(17,161)	(19,408)	(1,921)	(3,950)	(2,676)	
091	Mid-States General Office Div	1840	Clearing Account	13642	Capital Benefits G Medical Trans out	-	-	-	(47)	(47)	(47)	(265)	(417)	(431)	(122)	(199)	(208)	
091	Mid-States General Office Div	1840	Clearing Account	13643	Capital Benefits G Payroll Tax Trans out	-	-	-	-	-	-	(0)	0	-	-	-	(0)	
091	Mid-States General Office Div	1840	Clearing Account	13644	Capital Benefits G Emp ESOP Trans out	-	-	-	(10)	(10)	(10)	(55)	(86)	(89)	(25)	(41)	(43)	
091	Mid-States General Office Div	1840	Clearing Account	13646	Capital Benefits G RSP FACC Trans out	-	-	-	(3)	(3)	(3)	(19)	(29)	(30)	(9)	(14)	(15)	
091	Mid-States General Office Div	1840	Clearing Account	13647	Capital Benefits G Basic Life Trans out	-	-	-	(0)	(0)	(0)	(3)	(4)	(4)	(1)	(2)	(2)	
091	Mid-States General Office Div	1840	Clearing Account	13648	Capital Benefits G LTD Trans out	-	-	-	(2)	(2)	(2)	(9)	(14)	(14)	(4)	(6)	(7)	
091	Mid-States General Office Div	1840	Clearing Account	13649	Expense Benefits H Medical Trans out	(203)	(203)	(203)	(203)	(203)	(203)	(203)	(203)	(203)	(203)	-	-	-
091	Mid-States General Office Div	1840	Clearing Account	13651	Expense Benefits H Emp ESOP Trans out	(42)	(42)	(42)	(42)	(42)	(42)	(42)	(42)	(42)	(42)	-	-	-
091	Mid-States General Office Div	1840	Clearing Account	13653	Expense Benefits H RSP FACC Trans out	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	-	-	-
091	Mid-States General Office Div	1840	Clearing Account	13654	Expense Benefits H Basic Life Trans out	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-
091	Mid-States General Office Div	1840	Clearing Account	13655	Expense Benefits H LTD Trans out	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	-	-	-
091	Mid-States General Office Div	1840	Clearing Account	13802	842 Copier and Other Lease	13,917	14,414	14,911	15,408	15,905	16,402	16,899	17,396	-	-	-	-	
091	Mid-States General Office Div	1840	Clearing Account	13807	Cap Benefits F Pension Load Clr	(24,156)	(50,387)	(71,697)	(85,596)	(102,129)	(118,991)	(106,810)	(126,706)	(143,523)	(14,376)	(15,353)	(8,743)	
091	Mid-States General Office Div	1840	Clearing Account	13808	Cap Benefits F FAS 106 Load Clr	(18,512)	(40,252)	(57,915)	(69,434)	(83,137)	(97,112)	(87,017)	(103,506)	(117,445)	(11,915)	(2,751)	674	
091	Mid-States General Office Div	1840	Clearing Account	13809	Cap Benefits F Workers Comp Clr	(4,883)	(10,469)	(15,007)	(17,966)	(21,487)	(25,078)	(30,061)	(36,720)	(30,301)	(3,061)	(5,039)	(3,267)	
091	Mid-States General Office Div	1840	Clearing Account	13820	Workers' Comp Clearing	21,255	42,195	42,902	63,842	87,045	73,613	116,397	137,337	140,237	20,901	49,358	14,085	
091	Mid-States General Office Div	1840	Clearing Account	13821	Basic Life Insurance Clearing	31,138	36,163	52,722	57,747	62,772	78,913	83,939	88,964	104,872	5,071	10,142	15,214	
091	Mid-States General Office Div	1840	Clearing Account	13822	FAS/106 Clearing	(303,693)	(237,831)	(171,969)	(106,106)	(40,244)	25,618	91,481	157,343	223,205	36,508	73,015	109,523	
091	Mid-States General Office Div	1840	Clearing Account	13823	Medical/Dental Insurance Clearing	1,835,500	2,230,378	2,730,771	3,197,945	3,679,254	4,130,943	4,560,273	5,065,206	5,461,998	566,247	1,020,212	1,449,873	
091	Mid-States General Office Div	1840	Clearing Account	13824	LTD Clearing	59,167	75,522	86,533	102,888	119,243	129,670	146,025	162,380	172,369	6,997	13,995	20,992	
091	Mid-States General Office Div	1840	Clearing Account	13826	Employer ESOP Matching	130,465	158,682	187,917	215,733	243,626	271,190	312,706	339,610	367,190	27,458	55,725	97,086	
091	Mid-States General Office Div	1840	Clearing Account	13827	ESOP-Other Clearing	11,667	12,466	13,028	15,353	23,380	27,131	27,906	30,113	33,725	3,458	6,916	6,916	
091	Mid-States General Office Div	1840	Clearing Account	13828	Pension Cost Clearing	468,352	585,440	702,528	819,616	936,704	1,053,792	1,170,880	1,287,968	1,405,056	74,589	149,178	223,767	
091	Mid-States General Office Div	1840	Clearing Account	13836	PA Entry Clearing	(5,508,851)	(5,813,118)	(6,221,398)	(6,611,371)	(7,022,727)	(7,355,104)	(7,760,877)	(8,134,129)	(8,536,466)	(8,948,276)	(9,316,684)	(9,661,819)	
091	Mid-States General Office Div	1840	Clearing Account	13841	Employer ESOP Matching Accrual	(4,032)	(4,186)	504	1,257	4,084	6,643	(5,732)	(1,890)	1,138	1,312	4,584	(6,896)	
091	Mid-States General Office Div	1840	Clearing Account	13850	Benefits A Cr Exp Workers Comp	(41,534)	(50,982)	(61,715)	(71,422)	(81,661)	(92,049)	(101,953)	(112,639)	(123,322)	(10,060)	(20,195)	(30,519)	
091	Mid-States General Office Div	1840	Clearing Account	13851	Benefits B Worker's Comp Variance Clr	79,052	81,207	106,860	110,025	111,787	150,238	132,143	137,741	160,854	4,079	(1,608)	57,827	
091	Mid-States General Office Div	1840	Clearing Account	13860	Clearing Account - Benefits Other	6,203	7,748	9,273	10,791	12,306	13,830	15,313	16,625	20,468	796	3,122	5,448	
091	Mid-States General Office Div	1840	Clearing Account	13861	RSP FACC	45,327	55,077	65,368	75,841	86,293	96,290	112,145	122,842	133,748	10,658	21,769	38,438	
091	Mid-States General Office Div	1840	Clearing Account	13870	Capital Benefits G Workers Comp Trans out	-	-	-	(2)	(2)	(2)	(14)	(22)	(22)	(6)	(10)	(11)	
091	Mid-States General Office Div	1840	Clearing Account	13873	Capital Benefits G Pension Trans out	-	-	-	(12)	(12)	(12)	(65)	(102)	(105)	(30)	(49)	(50)	
091	Mid-States General Office Div	1840	Clearing Account	13874	Capital Benefits G FAS106 Trans out	-	-	-	(10)	(10)	(10)	(54)	(85)	(87)	(25)	(40)	(41)	
091	Mid-States General Office Div	1840	Clearing Account	13875	Expense Benefits H Pension Trans out	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	-	-	-	
091	Mid-States General Office Div	1840	Clearing Account	13876	Expense Benefits H FAS106 Trans out	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	-	-	-	
091	Mid-States General Office Div	1840	Clearing Account	13880	Benefits A Cr Exp Load Pension	(193,854)	(238,224)	(288,625)	(334,211)	(382,293)	(431,077)	(477,583)	(527,769)	(577,935)	(37,529)	(75,334)	(113,848)	
091	Mid-States General Office Div	1840	Clearing Account	13881	Benefits A Cr Exp Load FAS106	(160,668)	(197,442)	(239,215)	(276,997)	(316,848)	(357,281)	(395,826)	(437,420)	(478,998)	(19,443)	(39,029)	(58,981)	
091	Mid-States General Office Div	1840	Clearing Account	13882	Capital Benefits E Cap TU offset Pension	(910)	4,103	85	2,341	2,206	1,971	2,711	(1,870)	(4,903)	(28,074)	(32,386)	(41,794)	
091	Mid-States General Office Div	1840	Clearing Account	13883	Capital Benefits E Cap TU offset FAS106	(405,826)	(420,237)	(442,300)	(459,279)	(477,548)	(496,206)	(514,523)	(537,190)	(558,322)	(37,534)	(39,665)	(45,767)	
091	Mid-States General Office Div	1840	Clearing Account	13886	Capital Benefits D True up Pension	910	(4,103)	(85)	(2,341)	(2,206)	(1,971)	2,711	1,870	28,074	32,386	41,794	45,767	
091	Mid-States General Office Div	1840	Clearing Account	13887	Capital Benefits D True up FAS106	405,826	420,237	442,300	459,279	477,548	496,206	514,523	537,190	558,322	37,534	39,665	45,767	
091	Mid-States General Office Div	1840	Clearing Account	13889	Benefits B Pension Variance Clr	1,330	(7,299)	(601)	(4,933)	(4,340)	(3,937)	(5,084)	2,455	7,524	33,001	42,478	58,022	
091	Mid-States General Office Div	1840	Clearing Account	13890	Benefits B FAS106 Variance Clr	693,184	717,213	753,946	781,902	813,210	844,726	874,956	912,386	947,769	41,002	46,7		

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22
091	Mid-States General Office Div	2270	Obligations under Capital Leases - Non Current	27004	842 Fleet Lease	(218,231)	(207,422)	(197,309)	(187,810)	(178,284)	(168,731)	(159,151)	(149,544)	(139,909)	(130,247)	(120,557)	(110,840)
091	Mid-States General Office Div	2282	Accumulated provision for injuries and damages	28102	Workers' Comp-Ins Reserve	(565,470)	(571,551)	(559,527)	(567,890)	(578,658)	(552,028)	(559,527)	(573,161)	(568,668)	(578,233)	(528,791)	
091	Mid-States General Office Div	2320	Accounts Payable	21000	Net Payroll	5,353,259	6,290,482	7,220,413	8,157,822	933,932	1,865,660	3,296,335	4,277,089	-	1,037,804	3,121,083	4,725,664
091	Mid-States General Office Div	2320	Accounts Payable	21007	Emp Supp Life Ins	(1,520)	7	7	7	-	-	-	-	-	-	-	(1,605)
091	Mid-States General Office Div	2320	Accounts Payable	21010	Emp Ad&D	(160)	3	3	3	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	2320	Accounts Payable	21016	Emp Credit Union	-	-	-	-	-	-	-	2,260	-	-	-	-
091	Mid-States General Office Div	2320	Accounts Payable	21018	Emp United Way	(4,439)	(6,419)	-	(1,930)	(3,860)	138	(2,756)	(4,673)	-	(1,867)	(3,706)	(21)
091	Mid-States General Office Div	2320	Accounts Payable	21020	Federal PAC	-	-	-	-	-	804	-	-	-	-	816	-
091	Mid-States General Office Div	2320	Accounts Payable	21033	Empr Esop	(8,620)	(8,465)	(13,155)	(13,908)	(16,736)	(19,295)	(6,919)	(10,762)	(13,790)	(15,102)	(18,374)	(6,893)
091	Mid-States General Office Div	2320	Accounts Payable	21035	Empr Ltd Ins	(209,695)	(221,228)	(227,350)	(239,075)	(250,682)	(256,496)	(268,255)	(280,066)	(285,464)	(287,890)	(290,291)	(297,232)
091	Mid-States General Office Div	2320	Accounts Payable	21036	Empr Basic Life	(114,832)	(116,869)	(130,396)	(132,517)	(134,635)	(147,918)	(150,091)	(152,292)	(165,349)	(167,581)	(169,788)	(174,859)
091	Mid-States General Office Div	2320	Accounts Payable	21040	Empr Medical/Dental	(462,803)	(462,803)	(470,752)	(470,752)	(470,752)	(486,923)	(486,923)	(486,923)	(499,213)	(499,213)	(499,213)	(499,213)
091	Mid-States General Office Div	2320	Accounts Payable	21043	Emp Medical Prem W/H	332,709	407,002	481,551	555,038	628,722	702,653	814,226	889,101	964,538	76,882	153,878	269,727
091	Mid-States General Office Div	2320	Accounts Payable	21045	Emp Dental Prem W/H	16,587	20,305	24,054	27,749	31,441	35,142	40,723	44,466	48,254	3,874	7,761	13,598
091	Mid-States General Office Div	2320	Accounts Payable	21047	Medical/Dental Clearing	(3,350)	(3,350)	(3,350)	(3,350)	(3,350)	(3,350)	(3,350)	(3,350)	(3,350)	-	-	-
091	Mid-States General Office Div	2320	Accounts Payable	21048	Med/Dental-Other Exp Pymt	(8,140)	(7,792)	(7,784)	(7,777)	(7,781)	(7,787)	(7,480)	(7,488)	(7,494)	(1,496)	(1,506)	(1,510)
091	Mid-States General Office Div	2320	Accounts Payable	21049	PTO Accrual	(519,841)	(519,841)	(519,841)	(519,841)	(519,841)	(519,841)	(519,841)	(519,841)	(519,841)	(519,841)	(519,841)	(519,841)
091	Mid-States General Office Div	2320	Accounts Payable	21050	Accrued Payroll	(141,915)	(138,475)	(229,307)	(225,837)	(294,361)	(314,396)	(129,887)	(204,588)	(264,187)	(300,131)	(354,784)	(130,983)
091	Mid-States General Office Div	2320	Accounts Payable	21052	Vision Plan	-	-	-	-	-	-	-	-	-	-	(929)	-
091	Mid-States General Office Div	2320	Accounts Payable	21053	Pretax Flex Medical Plan	(317)	124	1,444	(246)	(528)	(897)	(2,046)	413	(620)	(1,560)	(2,255)	(3,336)
091	Mid-States General Office Div	2320	Accounts Payable	21054	Pretax Dependent Care Plan	(2,836)	(3,605)	(927)	(3,077)	(3,186)	(3,955)	(1,109)	(1,494)	(396)	(1,230)	(461)	(1,230)
091	Mid-States General Office Div	2320	Accounts Payable	21178	Health Spending Account	-	-	-	-	-	5,393	-	-	-	-	5,071	(5,071)
091	Mid-States General Office Div	2320	Accounts Payable	21306	RSP FACC Empr Payable	(9,951)	(19,702)	(29,993)	(39,617)	(48,879)	(58,876)	(74,731)	(85,428)	(93,744)	(104,402)	(115,513)	-
091	Mid-States General Office Div	2320	Accounts Payable	21308	Emp Lifelock Deductions	-	-	-	-	-	-	-	-	-	-	(340)	-
091	Mid-States General Office Div	2320	Accounts Payable	23501	Customer Contributions	1,068,471	1,068,471	1,068,471	1,068,471	1,068,471	1,068,471	1,068,471	1,068,471	1,068,471	1,068,471	1,068,471	1,068,471
091	Mid-States General Office Div	2320	Accounts Payable	24618	Stocked Item PO Clearing	(54,523)	(54,523)	(53,581)	(70,805)	(70,805)	(69,333)	(69,349)	(69,349)	(55,965)	(99,891)	(97,420)	(78,172)
091	Mid-States General Office Div	2360	Taxes accrued	25102	Empr Fica-Accrual	(82,229)	(95,554)	(114,826)	(133,848)	(153,420)	(145,429)	(223,966)	(187,024)	(215,112)	(235,958)	(8,600)	(39,853)
091	Mid-States General Office Div	2360	Taxes accrued	25104	Empr Futa-Accrual	(365)	(110)	(39)	(34)	(6)	(5)	(3)	(4)	(6)	(14)	(30)	(4)
091	Mid-States General Office Div	2360	Taxes accrued	25107	State Unemployment Tax	(176)	(99)	(25)	(2)	174	(2)	(2)	(2)	2,078	1,679	1,671	1,684
091	Mid-States General Office Div	2360	Taxes accrued	25114	State Franchise Tax Accrl	2,518	2,518	2,518	2,518	2,518	2,518	2,518	2,518	2,518	2,518	2,518	2,518
091	Mid-States General Office Div	2360	Taxes accrued	25201	Ad Valorem Tax	(17,337)	(17,337)	(17,337)	(17,337)	(17,337)	(17,337)	(11,605)	(5,934)	(263)	(303)	(343)	517
091	Mid-States General Office Div	2410	Tax collections	27201	Emp Fica-Accrual	(6,353)	(1,015)	(1,436)	(1,436)	(1,664)	24,643	(1,212)	(1,212)	(994)	(994)	(16,596)	(994)
091	Mid-States General Office Div	2410	Tax collections	27204	Emp Fit-Accrual	(2,165)	(1,694)	(2,165)	(2,165)	(2,489)	33,621	(2,025)	(2,025)	(2,243)	(2,243)	(67,832)	(2,243)
091	Mid-States General Office Div	2410	Tax collections	27205	Emp Sit-Accrual	(92)	(92)	(92)	(92)	(92)	3,304	162	162	162	162	(8,367)	162
091	Mid-States General Office Div	2410	Tax collections	27206	Emp Local Tax-Accrual	77	77	77	77	77	1,250	202	202	202	202	202	202
091	Mid-States General Office Div	2410	Tax collections	27209	City Franchise Tax	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
091	Mid-States General Office Div	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan	(2,608,150)	(2,839,150)	(3,048,150)	(3,219,150)	(1,616,000)	(1,773,000)	(2,423,616)	(2,423,616)	(2,703,944)	(2,861,944)	(1,914,327)	(2,154,327)
091	Mid-States General Office Div	2430	Obligations under Capital Leases - Current	13207	Ppd Locustview	(153)	(153)	(153)	(153)	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	2430	Obligations under Capital Leases - Current	27002	842 Real Estate Lease - Distribution	(961,360)	(964,123)	(966,890)	(969,660)	(897,247)	(900,023)	(902,802)	(905,353)	(907,906)	(910,463)	(913,022)	(915,585)
091	Mid-States General Office Div	2430	Obligations under Capital Leases - Current	27004	842 Fleet Lease	(139,505)	(139,411)	(138,590)	(137,125)	(136,113)	(135,098)	(134,080)	(133,060)	(132,037)	(131,011)	(129,983)	(128,952)
091	Mid-States General Office Div	2430	Obligations under Capital Leases - Current	27006	842 Copier and Other Lease	(3,953)	(3,462)	(2,970)	(2,477)	(1,983)	(1,489)	(993)	(497)	-	-	-	-
091	Mid-States General Office Div	2530	Other deferred credits	27706	Fas 106/OPEB	14,284,438	14,605,630	14,926,823	15,248,016	15,569,208	15,890,401	16,211,594	16,532,786	16,853,979	20,142,653	20,484,464	20,826,274
091	Mid-States General Office Div	2530	Other deferred credits	27709	Fas106-Veba Trust/Admin	-	-	-	-	-	-	42,834	48,513	3,077	3,084	8,430	-
091	Mid-States General Office Div	2530	Other deferred credits	27712	Deferred Retirement Costs	(3,707,435)	(3,711,149)	(3,714,863)	(3,718,578)	(3,722,292)	(3,726,006)	(3,729,721)	(3,733,435)	(3,737,149)	(3,740,864)	(3,744,578)	(3,748,293)
091	Mid-States General Office Div	2530	Other deferred credits	27713	Dir Retirement Plan Accr	(304,163)	(299,046)	(293,929)	(288,812)	(283,695)	(278,578)	(273,461)	(268,343)	(263,226)	(258,872)	(254,517)	(250,163)
091	Mid-States General Office Div	2530	Other deferred credits	27728	FAS 106 Premiums Incurred	95,997	83,251	89,827	103,087	107,217	114,128	121,047	126,582	132,108	(82,068)	(76,595)	(68,341)
091	Mid-States General Office Div	2530	Other deferred credits	27729	FAS 106 Claims Incurred	980,172	1,137,732	1,300,160	1,446,196	1,597,269	1,783,272	1,974,026	1,937,861	2,055,336	182,883	315,908	468,255
091	Mid-States General Office Div	2530	Other deferred credits	27730	FAS 106 Premiums W/H	(450,984)	(482,069)	(479,310)	(565,429)	(593,780)	(649,178)	(693,790)	(726,583)	(843,411)	(20,679)	(67,630)	(98,627)
091	Mid-States General Office Div	2530	Other deferred credits	27731	FAS 106 Admin Fees	-	-	-	-	-	-	98,220	112,499	10,043	16,628	25,816	-
091	Mid-States General Office Div	2530	Other deferred credits	27749	FAS 106 Retiree Life Insurance Premiums	63,943	72,734	81,285	89,820	98,262	106,704	115,145	123,437	131,729	8,264	16,467	16,467
091	Mid-States General Office Div	2530	Other deferred credits	27751	Medicare Advantage Plan Premiums	-	-	-	-	-	-	2,530	2,530	-	-	-	-
091	Mid-States General Office Div	2530	Other deferred credits	27795	HRA Retiree via Benefits	-	-	-	-	-	-	978,739	1,194,414	1,307,559	103,423	195,190	286,977
091	Mid-States General Office Div	2820	Accum deferred income taxes-Other property	28201	Accum Defer Fed Income	(685,114)	(685,114)	(687,968)	(687,968)	(687,968)	(689,024)	(689,024)	(689,024)	(665,103)	(665,103)	(665,103)	(666,380)
091	Mid-States General Office Div	2820	Accum deferred income taxes-Other property	28206	Accum Defer State Inc Tax	(185,267)	(185,267)	(186,081)	(186,081)	(186,081)	(186,884)	(186,884)	(186,884)	(180,196)	(180,196)	(180,196)	(180,279)
091	Mid-States General Office Div	2830	Accumulated deferred income taxes-Other	28201	Accum Defer Fed Income	(5,403,391)	(5,403,391)	(5,143,984)	(5,143,984)	(5,143,984)	(5,339,047)	(5,339,047)	(5,339,047)	(5,629,811)	(5,629,811)	(5,629,811)	(5,752,366)
091	Mid-States General Office Div	2830	Accumulated deferred income taxes-Other	28206	Accum Defer State Inc Tax	(1,461,167)	(1,461,167)	(1,391,348)	(1,391,348)	(1,391,348)	(1,448,114)	(1,448,114)	(1,448,114)	(1,525,270)	(1,525,270)	(1,525,270)	(1,556,209)
092	Illinois Division	2830	Accumulated deferred income taxes-Other	28206	Accum Defer State Inc Tax	0	0	0	0	0	0	0	0	0	0	0	0
093	Tennessee Division	1010	Gas Plant in Service	10004	Transmission Plant	14,598,444	14,598,444	14,598,444	14,598,444	14,598,444	14,598,444	14,598,444	14,598,444	14,598,444	14,598,444	14,598,444	14,598,444
093	Tennessee Division	1010	Gas Plant in Service	10006	General Dist System Plant	710,411,681	716,002,670	720,245,998	724,142,603	722,531,153	723,840,982	734,499,891	742,931,426	755,408,318	760,546,652	762,327,499	759,697,036
093	Tennessee Division	1010	Gas Plant in Service	10008	General Plant	19,107,596	19,544,712	19,533,686	19,539,409	19,548,872	19,494,531	19,695,603	19,768,674	19,445,434	19,381,771	19,382,072	19,372,057
093	Tennessee Division	1070	Construction work in progress	01005	Capitalized Project Labor	35,136,523	35,298,057	35,490,674	35,673,813	35,858,415	36,026,593	36,293,296	36,495,917	36,688,257	36,875,572	37,063,419	37,313,590
093	Tennessee Division	1070	Construction work in progress	01009	Capital Labor Accrual	208,556	213,483	275,316	300,186	334,946	379,348	205,469	270,140	309,518	335,089	367,086	205,971
093	Tennessee Division	1070	Construction work in progress	01252	Medical Benefits Variance	737	737	737	737	737	737	737	737	737	737	737	737
093	Tennessee Division	1070	Construction work in progress	01253	Medical Benefits Projects	3,885,125	3,895,699	3,933,731	3,969,612	4,005,806	4,038,756	4,091,001	4,130,695	4,169,165	4,205,860	4,241,286	4,286,833
093	Tennessee Division	1070	Construction work in progress	01256	Payroll Tax Projects	1,560,005	1,564,323	1,579,604	1,594,255	1,609,016	1,622,470	1,643,806	1,660,016	1,675,115	1,690,101	1,705,128	1,724,940
093	Tennessee Division	1070															

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22
093	Tennessee Division	1070	Construction work in progress	04882	WIP Removal Cost	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)
093	Tennessee Division	1070	Construction work in progress	04888	Land	1,596,057	1,596,057	1,596,057	1,596,057	1,596,057	1,596,057	1,596,057	1,596,057	1,596,057	1,596,057	1,596,057	1,596,057
093	Tennessee Division	1070	Construction work in progress	04889	Land Rights	5,069,630	5,115,653	5,139,550	5,073,397	5,126,357	5,134,357	5,280,832	5,394,875	5,440,057	5,498,405	5,549,325	5,910,995
093	Tennessee Division	1070	Construction work in progress	05010	Office Supplies	85,058	85,058	85,058	85,058	85,058	85,058	85,058	85,058	85,058	85,058	85,058	85,058
093	Tennessee Division	1070	Construction work in progress	05310	Monthly Lines and service	3,300	3,300	3,332	3,332	3,338	3,338	3,338	3,338	3,419	3,419	3,419	3,480
093	Tennessee Division	1070	Construction work in progress	05411	Meals and Entertainment	29,891	29,891	29,955	29,955	29,955	29,997	29,997	30,033	30,185	30,194	30,204	30,266
093	Tennessee Division	1070	Construction work in progress	05413	Transportation	882	882	882	882	882	902	902	902	902	902	902	902
093	Tennessee Division	1070	Construction work in progress	05414	Lodging	111,944	111,944	111,944	111,944	111,944	112,388	112,388	112,388	112,388	112,388	112,388	112,388
093	Tennessee Division	1070	Construction work in progress	05419	Misc Employee Expense	90,371	90,371	90,412	90,412	90,412	90,416	90,416	92,784	95,086	95,086	95,086	95,086
093	Tennessee Division	1070	Construction work in progress	06111	Contract Labor	224,743,637	227,231,679	229,741,298	231,911,210	235,412,398	240,395,941	244,877,465	249,074,126	254,519,607	256,101,093	259,066,954	261,137,250
093	Tennessee Division	1070	Construction work in progress	07443	Uniforms	308,872	312,251	316,408	318,847	323,187	324,526	327,193	329,953	334,986	339,589	345,469	351,224
093	Tennessee Division	1070	Construction work in progress	07590	Misc General Expense	31,386,326	31,547,108	31,706,421	31,894,251	32,088,938	32,268,080	32,496,300	32,709,503	32,921,656	33,137,793	33,341,085	33,667,484
093	Tennessee Division	1070	Construction work in progress	07591	Supplies & Expense	(815,431)	(815,431)	(815,431)	(815,431)	(815,431)	(815,431)	(815,431)	(815,431)	(815,431)	(815,431)	(815,431)	(815,431)
093	Tennessee Division	1070	Construction work in progress	07600	CWIP Accruals	(29,002)	(19,524)	40,457	(17,882)	77,440	(22,908)	2,346	103,735	(2,456)	(33,133)	127,646	(9,825)
093	Tennessee Division	1070	Construction work in progress	07601	Vehicle Cap Accrual	61,137	70,235	83,318	76,413	78,003	80,506	80,690	79,273	83,449	73,125	78,077	73,926
093	Tennessee Division	1070	Construction work in progress	07602	Depreciation Cap Accrual	19,666	21,307	21,541	21,804	21,126	21,518	22,756	23,058	23,433	21,528	21,898	21,898
093	Tennessee Division	1070	Construction work in progress	07603	Rent Cap Accrual	24,105	23,420	26,794	24,978	24,233	24,502	23,372	24,497	30,556	25,162	26,815	21,814
093	Tennessee Division	1070	Construction work in progress	07605	Heavy Equipment Cap Accrual	36,611	29,689	31,306	23,078	37,594	38,460	36,392	29,886	27,760	27,583	46,238	35,481
093	Tennessee Division	1070	Construction work in progress	07606	Insurance Cap Accrual	18,299	19,393	19,014	19,345	18,583	18,807	20,283	19,297	19,000	18,910	18,073	18,281
093	Tennessee Division	1070	Construction work in progress	07607	Telecom Cap Accrual	10,787	11,451	11,599	12,187	7,204	17,425	12,579	12,356	12,430	11,455	12,531	12,917
093	Tennessee Division	1070	Construction work in progress	07608	Uniform Cap Accrual	4,292	4,517	2,561	4,296	1,504	2,872	3,519	5,154	4,849	5,930	7,254	4,293
093	Tennessee Division	1070	Construction work in progress	07609	Utility Cap Accrual	15,253	16,659	23,488	22,600	21,230	21,236	25,295	33,881	30,919	19,273	20,184	17,339
093	Tennessee Division	1070	Construction work in progress	09911	Reimbursements	(21,233,399)	(21,334,280)	(21,426,142)	(21,456,773)	(21,521,776)	(22,046,864)	(22,085,660)	(22,132,968)	(22,217,034)	(22,289,783)	(23,212,263)	(23,241,402)
093	Tennessee Division	1070	Construction work in progress	10028	MEC Payment	51,770	51,770	51,770	51,770	51,770	51,770	51,770	51,770	51,770	51,770	51,770	51,770
093	Tennessee Division	1070	Construction work in progress	14218	Rule 8209	217,645	217,645	217,645	217,645	217,645	217,645	2,640,601	2,640,601	2,640,601	2,640,601	2,640,601	2,640,601
093	Tennessee Division	1080	Accum Prov for Depreciation	00000	Default	(235,044,368)	(235,685,196)	(236,816,040)	(238,130,130)	(233,769,319)	(230,723,231)	(235,115,551)	(235,669,078)	(231,957,964)	(235,701,270)	(236,288,825)	(231,833,564)
093	Tennessee Division	1080	Accum Prov for Depreciation	04881	WIP Salvage	(401,474)	(401,474)	(401,474)	(401,474)	(401,474)	(401,474)	(401,474)	(401,474)	(401,474)	(401,474)	(401,474)	(401,474)
093	Tennessee Division	1080	Accum Prov for Depreciation	04882	WIP Removal Cost	1,190,747	1,281,782	1,222,635	1,281,206	1,302,946	1,235,491	1,326,707	1,403,568	1,337,873	1,292,766	1,304,997	1,300,760
093	Tennessee Division	1210	Nonutility property	10006	General Dist System Plant	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
093	Tennessee Division	1210	Nonutility property	10008	General Plant	(544,442)	(544,442)	(544,442)	(544,442)	(544,442)	(544,442)	(544,442)	(544,442)	(544,442)	(544,442)	(544,442)	(544,442)
093	Tennessee Division	1210	Nonutility property	10222	Nonutility-Land	544,442	544,442	544,442	544,442	544,442	544,442	544,442	544,442	544,442	544,442	544,442	544,442
093	Tennessee Division	1420	Customer accounts receivable	10911	Unbilled Base Charge	1,756,236	1,767,223	1,776,066	1,638,207	1,638,627	1,680,398	1,674,331	1,669,467	1,803,419	1,801,569	1,807,011	1,814,679
093	Tennessee Division	1420	Customer accounts receivable	10912	Unbilled Commodity Charge	14,065,950	8,542,904	4,994,680	3,158,035	2,023,335	2,170,539	2,299,646	2,285,734	2,444,966	5,099,911	12,283,033	16,843,838
093	Tennessee Division	1420	Customer accounts receivable	10915	Mechanized Billing	17,372,118	21,892,482	13,386,212	11,696,777	8,208,320	7,250,596	7,126,110	5,436,964	6,442,234	7,306,471	9,702,761	16,051,096
093	Tennessee Division	1420	Customer accounts receivable	10917	Unapplied CIS Payments	784	784	784	784	784	784	784	784	784	784	784	784
093	Tennessee Division	1420	Customer accounts receivable	10918	Misc CIS Charges	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)
093	Tennessee Division	1420	Customer accounts receivable	10921	Special Billing-Gas Serv	2,937,988	2,114,144	2,078,762	1,639,548	1,554,620	1,900,126	2,362,211	2,422,566	2,370,248	2,596,099	2,582,629	2,410,761
093	Tennessee Division	1420	Customer accounts receivable	10929	Reclass of Credit Balances	939,313	816,025	944,505	880,451	971,844	1,069,794	1,150,233	1,196,040	1,251,106	1,404,003	1,383,384	1,002,828
093	Tennessee Division	1420	Customer accounts receivable	10930	AR Transfers Between Customers	150,783	170,998	190,965	190,971	191,047	190,719	199,442	210,021	315,515	315,253	315,310	315,209
093	Tennessee Division	1430	Other Accounts Receivable	10997	Oracle AR Damage Claims	119,113	107,809	98,464	112,706	46,296	69,011	54,108	67,558	106,205	117,400	62,696	68,761
093	Tennessee Division	1430	Other Accounts Receivable	10999	Oracle AR Other	-	1,717	42,458	34,148	1,541	494,948	506,321	12,747	8,969	5,900	5,800	5,140
093	Tennessee Division	1430	Other Accounts Receivable	11350	Other A/R Emp Payroll Ded	-	-	-	-	-	-	-	-	-	649	-	-
093	Tennessee Division	1440	Accum prov for uncollectible accounts	12001	Beginning of Year Reserve	(1,334,169)	(1,334,169)	(1,334,169)	(1,334,169)	(1,334,169)	(1,334,169)	(1,334,169)	(1,334,169)	(1,334,169)	(1,003,234)	(1,003,234)	(1,003,234)
093	Tennessee Division	1440	Accum prov for uncollectible accounts	12003	Monthly Bad Debt Provision	(485,623)	(563,036)	(415,114)	(559,750)	(620,534)	(604,638)	(628,350)	(575,196)	(250,728)	(30,298)	(57,315)	(140,420)
093	Tennessee Division	1440	Accum prov for uncollectible accounts	12004	SAP Customer AR Writeoffs	231,929	262,194	290,018	291,982	326,242	360,650	408,994	498,225	605,702	64,459	125,659	166,368
093	Tennessee Division	1440	Accum prov for uncollectible accounts	12005	SAP Customer AR Recoveries	(18,129)	(20,697)	(22,072)	(22,847)	(23,673)	(25,141)	(25,910)	(27,493)	(30,569)	(12,046)	(23,559)	(30,345)
093	Tennessee Division	1440	Accum prov for uncollectible accounts	12014	Writeoff Misc Service Revenue	5,407	5,963	6,104	6,703	7,138	7,344	7,924	8,569	9,155	534	1,131	1,523
093	Tennessee Division	1440	Accum prov for uncollectible accounts	12016	Recovery Misc Service Revenue	(1,301)	(1,605)	(1,719)	(1,787)	(2,132)	(2,330)	(2,389)	(2,489)	(2,627)	(229)	(496)	(783)
093	Tennessee Division	1630	Stores Expense Undistributed	02001	Inventory Materials	65	65	65	65	65	65	65	65	65	-	-	-
093	Tennessee Division	1630	Stores Expense Undistributed	02004	Warehouse Loading Charge	3	3	3	3	3	3	3	3	3	-	-	-
093	Tennessee Division	1630	Stores Expense Undistributed	02005	Non-Inventory Supplies	216	216	216	216	216	216	216	216	216	-	-	-
093	Tennessee Division	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	(972,559)	(1,008,691)	(1,032,492)	(1,087,016)	(1,123,021)	(1,154,996)	(1,182,770)	(1,186,538)	(1,195,757)	(1,263,745)	(1,293,585)	(1,332,452)
093	Tennessee Division	1641	Gas stored underground-Current	15900	CIG No Notice	1,774,623	906,878	369,794	1,034,527	2,137,641	3,146,052	4,444,428	5,856,513	7,342,608	8,278,487	7,627,141	6,194,682
093	Tennessee Division	1641	Gas stored underground-Current	15902	P/L Stored Gas Lig-La	157,999	60,725	10,694	35,639	171,451	292,039	437,697	548,407	668,678	810,293	709,851	551,392
093	Tennessee Division	1641	Gas stored underground-Current	15933	P/L Storage-Tenn Gas-Fs3981	0	0	0	0	0	0	0	0	0	0	0	0
093	Tennessee Division	1641	Gas stored underground-Current	15941	P/L Storage-Tex Ea-Gss	1,086,457	667,510	404,585	591,470	957,800	1,113,127	1,316,636	1,691,639	2,117,384	2,357,551	2,243,904	1,824,445
093	Tennessee Division	1641	Gas stored underground-Current	15946	GS Under Texas Eastern	272,384	127,918	37,399	138,247	302,290	449,679	639,890	837,356	1,036,730	1,160,852	1,056,545	848,490
093	Tennessee Division	1641	Gas stored underground-Current	16038	Monroe Gas Storage	269,907	134,702	52,747	81,636	213,233	376,916	572,740	730,084	922,009	1,115,052	983,996	834,938
093	Tennessee Division	1641	Gas stored underground-Current	16040	TGP FS-PA K 309552	0	0	0	0	0	0	0	0	0	0	0	0
093	Tennessee Division	1650	Prepayments	13009	Prepaid-Gross Receipt Tax	315,074	212,533	127,462	72,842	36,070	-	(18,283)	616,576	597,518	555,969	488,036	381,165
093	Tennessee Division	1650	Prepayments	13041	Tennessee Regulatory Authority	95,636	47,818	651,520	597,227	542,934	488,640	434,347	380,054	325,760	271,467	217,174	162,880
093	Tennessee Division	1650	Prepayments	13060	Prepaid - Sports Events	-	-	79,600	79,600	79,600	79,600	79,600	79,600	79,600	39,800	19,900	-
093	Tennessee Division	1650	Prepayments	13124	Ppd SW & HW Maint	1,941,763	1,693,012	1,446,801	1,183,689	933,904	684,118	434,333	18				

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Balance Sheet Accounts
Calendar 2022

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22
093	Tennessee Division	1840	Clearing Account	13676	Benefits K LTD Transfers	-	-	-	6	20	26	26	26	26	-	-	-
093	Tennessee Division	1840	Clearing Account	13802	842 Copier and Other Lease	38,972	40,364	41,756	43,148	44,540	45,932	47,324	49,149	-	-	-	-
093	Tennessee Division	1840	Clearing Account	13807	Cap Benefits F Pension Load Clr	(88,076)	(100,970)	(119,780)	(139,036)	(158,571)	(177,828)	(208,012)	(228,521)	(248,782)	(20,668)	(37,574)	(58,633)
093	Tennessee Division	1840	Clearing Account	13808	Cap Benefits F FAS 106 Load Clr	(73,622)	(84,309)	(99,899)	(115,858)	(132,049)	(148,009)	(173,026)	(190,025)	(206,817)	(17,130)	(29,059)	(39,969)
093	Tennessee Division	1840	Clearing Account	13809	Cap Benefits F Workers Comp Clr	(18,863)	(21,609)	(25,614)	(29,715)	(33,875)	(37,975)	(44,403)	(48,770)	(53,084)	(4,401)	(8,371)	(14,016)
093	Tennessee Division	1840	Clearing Account	13815	Benefits K Pension Transfers	-	-	-	45	143	183	183	183	183	-	-	-
093	Tennessee Division	1840	Clearing Account	13816	Benefits K FAS106 Transfers	-	-	-	32	104	132	132	132	132	-	-	-
093	Tennessee Division	1840	Clearing Account	13823	Medical/Dental Insurance Clearing	6,577	6,577	7,423	7,423	7,423	7,423	7,423	7,423	7,423	-	-	-
093	Tennessee Division	1840	Clearing Account	13826	Employer ESOP Matching	60,739	75,135	89,210	103,081	117,597	132,217	155,238	171,515	187,220	16,106	32,924	59,582
093	Tennessee Division	1840	Clearing Account	13836	PA Entry Clearing	207,892	205,895	213,465	224,210	245,052	248,330	269,417	274,087	287,321	305,410	318,248	338,439
093	Tennessee Division	1840	Clearing Account	13841	Employer ESOP Matching Accrual	(1,642)	(1,448)	566	1,168	2,943	4,467	(1,931)	743	2,085	1,006	3,079	(3,410)
093	Tennessee Division	1840	Clearing Account	13861	RSP FACC	30,198	37,470	44,096	50,639	57,252	63,630	74,008	81,828	89,797	8,152	16,333	29,456
093	Tennessee Division	1840	Clearing Account	13870	Capital Benefits G Workers Comp Trans out	-	-	-	(15)	(15)	(15)	(15)	(15)	(15)	-	-	(14)
093	Tennessee Division	1840	Clearing Account	13871	Capital Benefits I Pension Trans in	-	-	-	(45)	(143)	(183)	(183)	(183)	(183)	-	-	-
093	Tennessee Division	1840	Clearing Account	13872	Capital Benefits I FAS106 Trans in	-	-	-	(32)	(104)	(132)	(132)	(132)	(132)	-	-	-
093	Tennessee Division	1840	Clearing Account	13873	Capital Benefits G Pension Trans out	-	-	-	(71)	(71)	(71)	(71)	(71)	(71)	-	-	(54)
093	Tennessee Division	1840	Clearing Account	13874	Capital Benefits G FAS106 Trans out	-	-	-	(59)	(59)	(59)	(59)	(59)	(59)	-	-	(28)
093	Tennessee Division	1840	Clearing Account	13875	Expense Benefits H Pension Trans out	(7)	(44)	(44)	(44)	(64)	(64)	(64)	(64)	(64)	(2)	(2)	(2)
093	Tennessee Division	1840	Clearing Account	13876	Expense Benefits H FAS106 Trans out	(6)	(36)	(36)	(36)	(53)	(53)	(53)	(53)	(53)	(1)	(1)	(1)
093	Tennessee Division	1840	Clearing Account	13893	Expense Benefits H Workers Comp Transfer out	(2)	(9)	(9)	(9)	(14)	(14)	(14)	(14)	(14)	(0)	(0)	(0)
093	Tennessee Division	1840	Clearing Account	13895	Capital Benefits I Workers Comp Trans in	-	-	-	(7)	(23)	(29)	(29)	(29)	(29)	-	-	-
093	Tennessee Division	1840	Clearing Account	13896	842 Fleet Lease	2,049,057	2,121,879	2,192,469	-	69,470	139,829	208,212	275,834	-	-	-	-
093	Tennessee Division	1840	Clearing Account	13899	Benefits K Workers Comp Transfers	-	-	-	7	23	29	29	29	29	-	-	-
093	Tennessee Division	1840	Clearing Account	27002	842 Real Estate Lease - Distribution	(27,696)	(27,871)	(29,546)	(33,127)	(33,344)	(37,353)	(33,753)	(14,013)	(32,416)	(33,280)	(681)	(1,492)
093	Tennessee Division	1840	Clearing Account	27004	842 Fleet Lease	(2,049,057)	(2,121,084)	(2,191,675)	-	(69,470)	(139,829)	(208,212)	(275,834)	-	-	-	-
093	Tennessee Division	1840	Clearing Account	27005	842 Tower Lease	10,557	10,557	10,557	10,557	10,557	10,557	10,557	10,557	10,557	10,557	-	-
093	Tennessee Division	1840	Clearing Account	27006	842 Copier and Other Lease	(38,972)	(40,364)	(41,756)	(43,148)	(44,540)	(45,932)	(47,324)	(49,149)	-	-	-	-
093	Tennessee Division	1840	Clearing Account	13636	Capital Benefits F Payroll Tax Load Clr	-	-	-	-	-	-	-	-	-	-	0	0
093	Tennessee Division	1860	Miscellaneous deferred debits	13207	Ppd Locusview	20,423	9,132	4,976	812	419,758	408,221	396,687	385,155	373,625	362,097	350,384	338,672
093	Tennessee Division	1860	Miscellaneous deferred debits	13957	Def Dr - Payroll Clearing	-	-	-	-	(6,925)	(8,414)	(7,762)	(8,113)	-	-	-	-
093	Tennessee Division	1860	Miscellaneous deferred debits	14218	Rule 8209	3,391,503	4,310,332	4,878,741	5,397,230	5,950,243	6,556,513	4,454,848	4,882,678	5,617,701	6,188,294	6,777,323	7,388,819
093	Tennessee Division	1860	Miscellaneous deferred debits	27002	842 Real Estate Lease - Distribution	1,757,327	1,713,800	1,670,233	1,626,626	1,582,979	1,630,614	1,587,114	1,543,572	1,499,988	1,456,362	1,412,693	1,368,981
093	Tennessee Division	1860	Miscellaneous deferred debits	27004	842 Fleet Lease	2,315,296	2,247,872	2,182,511	2,153,767	2,089,289	2,074,462	2,004,217	1,941,310	1,916,834	1,900,303	1,892,418	1,922,745
093	Tennessee Division	1860	Miscellaneous deferred debits	27005	842 Tower Lease	2,345,714	2,334,210	2,322,683	2,311,133	2,299,560	2,411,195	2,474,229	2,462,010	2,449,767	2,437,500	2,425,208	2,412,892
093	Tennessee Division	1860	Miscellaneous deferred debits	27006	842 Copier and Other Lease	10,808	9,432	8,054	6,674	5,291	3,907	2,519	8,151	6,825	-	-	-
093	Tennessee Division	1860	Miscellaneous deferred debits	27006	842 Copier Lease	-	-	-	-	-	-	-	-	-	6,627	6,430	6,231
093	Tennessee Division	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	6,833,227	6,700,095	8,988,903	8,855,772	8,722,640	9,233,497	9,100,365	8,967,234	8,060,441	7,927,309	7,794,177	6,783,276
093	Tennessee Division	1900	Accumulated Deferred Income Taxes	28206	Accum Defer State Inc Tax	12,091,587	12,091,587	5,874,608	5,874,608	5,874,608	5,238,188	5,238,188	5,238,188	7,202,978	7,202,978	7,202,978	7,194,014
093	Tennessee Division	1910	Unrecovered Purchased Gas Costs	14084	Gas Purchases	13,377,643	13,304,725	7,654,097	7,195,286	5,874,377	6,045,352	5,321,017	7,896,568	7,572,799	7,128,400	10,386,031	19,630,948
093	Tennessee Division	1910	Unrecovered Purchased Gas Costs	14087	PBR Recoveries	2,522,528	2,257,983	1,987,637	1,977,982	2,037,408	2,121,662	2,222,535	2,333,763	2,438,183	2,542,466	2,617,404	2,615,472
093	Tennessee Division	1910	Unrecovered Purchased Gas Costs	14088	Recoveries	(574,083)	(4,832,503)	(2,590,690)	(1,724,430)	791,615	1,798,139	2,775,098	2,914,061	3,383,372	2,386,627	(1,572,896)	(10,705,177)
093	Tennessee Division	1910	Unrecovered Purchased Gas Costs	14089	Unbilled Recoveries	(12,667,158)	(4,223,187)	(2,837,598)	(1,999,250)	(2,574,280)	(3,140,329)	(3,094,831)	(3,210,676)	(5,532,257)	(11,553,648)	(14,821,987)	-
093	Tennessee Division	1910	Unrecovered Purchased Gas Costs	27314	Pipeline Refunds	-	(2,235,077)	(1,941,732)	(1,706,507)	(1,593,998)	(1,522,700)	(1,461,865)	(1,404,901)	(1,338,729)	(1,246,022)	(1,095,768)	(791,639)
093	Tennessee Division	1910	Unrecovered Purchased Gas Costs	29005	Bad Debt Gas Cost	148,323	157,335	163,737	175,847	192,588	220,084	262,296	121,839	215,147	253,399	285,759	296,506
093	Tennessee Division	2270	Obligations under Capital Leases - Non Current	13207	Ppd Locusview	-	-	-	-	(49,910)	(50,458)	(51,007)	(52,564)	(52,110)	(52,664)	21,589	21,221
093	Tennessee Division	2270	Obligations under Capital Leases - Non Current	27002	842 Real Estate Lease - Distribution	(1,253,155)	(1,211,096)	(1,169,000)	(1,126,867)	(1,126,190)	(1,145,707)	(1,100,641)	(1,055,445)	(1,010,206)	(964,923)	(919,596)	(874,226)
093	Tennessee Division	2270	Obligations under Capital Leases - Non Current	27004	842 Fleet Lease	(1,503,692)	(1,448,188)	(1,393,462)	(1,370,966)	(1,324,060)	(1,318,311)	(1,270,895)	(1,223,459)	(1,209,517)	(1,201,286)	(1,200,833)	(1,234,454)
093	Tennessee Division	2270	Obligations under Capital Leases - Non Current	27005	842 Tower Lease	(2,271,850)	(2,262,607)	(2,253,330)	(2,244,010)	(2,234,667)	(2,346,630)	(2,400,534)	(2,389,827)	(2,379,062)	(2,368,233)	(2,357,357)	(2,346,376)
093	Tennessee Division	2270	Obligations under Capital Leases - Non Current	27006	842 Copier and Other Lease	-	-	-	-	-	-	-	(4,623)	(4,420)	-	-	-
093	Tennessee Division	2270	Obligations under Capital Leases - Non Current	27006	842 Copier Lease	-	-	-	-	-	-	-	-	-	(4,215)	(4,010)	(3,805)
093	Tennessee Division	2320	Accounts Payable	21000	Net Payroll	(1,346,491)	(1,607,226)	(1,861,720)	(2,113,751)	(254,272)	(518,187)	(929,336)	(1,218,859)	649	(294,815)	(877,301)	(1,346,972)
093	Tennessee Division	2320	Accounts Payable	21007	Emp Supp Life Ins	(420)	-	-	-	-	-	-	-	-	-	-	(566)
093	Tennessee Division	2320	Accounts Payable	21010	Emp Ad&D	(105)	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	2320	Accounts Payable	21018	Emp United Way	(1,998)	(2,562)	-	(543)	(1,087)	-	(825)	(1,374)	-	(554)	(1,130)	21
093	Tennessee Division	2320	Accounts Payable	21020	Federal PAC	-	-	-	-	-	67	-	-	-	-	69	-
093	Tennessee Division	2320	Accounts Payable	21033	Empr Esop	(4,126)	(4,319)	(6,334)	(6,935)	(8,710)	(10,234)	(3,837)	(6,511)	(7,853)	(8,859)	(10,931)	(4,443)
093	Tennessee Division	2320	Accounts Payable	21035	Empr Ltd Ins	31,999	34,385	36,752	39,148	41,567	44,096	46,649	49,275	51,820	54,472	57,270	57,270
093	Tennessee Division	2320	Accounts Payable	21036	Empr Basic Life	19,017	20,444	21,859	23,290	24,738	26,251	27,782	29,357	30,886	32,476	34,160	34,160
093	Tennessee Division	2320	Accounts Payable	21043	Emp Medical Prem W/H	(77,515)	(95,909)	(114,377)	(133,051)	(151,435)	(170,450)	(199,759)	(219,352)	(238,639)	(19,757)	(39,769)	(69,910)
093	Tennessee Division	2320	Accounts Payable	21045	Emp Dental Prem W/H	(3,910)	(4,836)	(5,782)	(6,741)	(7,688)	(8,666)	(10,170)	(11,177)	(12,166)	(996)	(2,003)	(3,508)
093	Tennessee Division	2320	Accounts Payable	21047	Medical/Dental Clearing	789	789	789	789	789	789	789	789	789	-	-	-
093	Tennessee Division	2320	Accounts Payable	21050	Accrued Payroll	(190,953)	(196,691)	(296,137)	(332,483)	(391,234)	(468,749)	(151,220)	(244,429)	(301,428)	(350,984)	(398,466)	(161,480)
093	Tennessee Division	2320	Accounts Payable	21052	Vision Plan	-	-	-	-	-	-	-	-	-	-	(708)	-
093	Tennessee Division	2320	Accounts Payable	21053	Pretax Flex Medical Plan	2,529	3,020	4,407	1,446	1,369	1,687	781	914	822	602	209	(1,048)
093	Tennessee Division	2320	Accounts Payable	21054	Pretax Dependent Care Plan	(4,615)	(5,000)	(5,385)	(1,538)	(1,923)	(2,308)	(2,885)	(3,269)	(3,654)	(4,039)	(385)	(961)
093	Tennessee Division	2320	Accounts Payable	21101	Estimated Gas Cost	(11,149,930)	(12,031,066)	(7,258,065)	(8,876,063)	(8,232,836)	(8,035,990)	(7,233,048)	(10,295,125)	(9,968,234)	(8,740,949)	(8,989,438)	(16,728,097)
093	Tennessee Division	2320	Accounts Payable	21136	Aligne Accounts Payable	-	-	-	-	-	-	(56,589)	(56,589)	(56,589)	-	-	-
093	Tennessee Division	2320	Accounts Payable	21178	Health Spending Account	-	-	-	-	-	881	-	-	-	-	781	(781)
093	Tennessee Division	2320	Accounts Payable	21306	RSP FACC Empr Payable	(6,707)	(13,978)	(20,605)	(27,148)	(33,761)	(40,139)	(50,517)	(58,337)	(66,306)	(74,458)	(82,639)	-
093	Tennessee Division	2320	Accounts Payable	21307	Involuntary Deductions	-	-	-	-	-	-	-	-	(649)	(649)	-	-
093</																	

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Balance Sheet Accounts
Calendar 2022

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22
093	Tennessee Division	2420	Miscellaneous current and accrued liabilities	27346	Gas Research Institute	(22)	(22)	(22)	(23)	(23)	(24)	(25)	(26)	(27)	(28)	(28)	(29)
093	Tennessee Division	2420	Miscellaneous current and accrued liabilities	27353	Deferred Billing AR	(939,313)	(816,025)	(944,505)	(880,451)	(971,844)	(1,069,794)	(1,150,233)	(1,196,040)	(1,251,106)	(1,404,003)	(1,383,384)	(1,002,828)
093	Tennessee Division	2420	Miscellaneous current and accrued liabilities	27384	Texas Gas Imbalance	(548,569)	(732,778)	(771,118)	(888,599)	(1,289,251)	(860,646)	(696,744)	(548,820)	(360,429)	(75,295)	(302,487)	(612,615)
093	Tennessee Division	2420	Miscellaneous current and accrued liabilities	27909	TCJA EDIT 2017	(6,112,797)	(6,112,797)	(6,112,797)	(6,112,797)	(6,112,797)	(6,112,797)	(6,112,797)	(6,112,797)	(6,112,797)	(6,112,797)	(6,112,797)	(6,112,797)
093	Tennessee Division	2430	Obligations under Capital Leases - Current	13207	Ppd Locusview	(20,159)	(9,241)	(5,045)	(841)	(140,350)	(140,701)	(141,054)	(141,408)	(141,762)	(142,118)	(142,474)	(142,831)
093	Tennessee Division	2430	Obligations under Capital Leases - Current	27002	842 Real Estate Lease - Distribution	(549,046)	(547,726)	(546,402)	(545,075)	(502,182)	(530,376)	(531,820)	(533,200)	(534,580)	(535,962)	(537,345)	(538,730)
093	Tennessee Division	2430	Obligations under Capital Leases - Current	27004	842 Fleet Lease	(811,604)	(800,478)	(789,843)	(783,595)	(766,023)	(756,946)	(734,116)	(718,646)	(708,111)	(699,811)	(692,380)	(689,085)
093	Tennessee Division	2430	Obligations under Capital Leases - Current	27005	842 Tower Lease	(121,860)	(121,366)	(120,873)	(120,379)	(119,885)	(121,492)	(132,887)	(133,551)	(134,217)	(134,885)	(135,555)	(136,229)
093	Tennessee Division	2430	Obligations under Capital Leases - Current	27006	842 Copier and Other Lease	(10,808)	(9,432)	(8,054)	(6,674)	(5,291)	(3,907)	(2,519)	(3,528)	(2,405)	-	-	-
093	Tennessee Division	2430	Obligations under Capital Leases - Current	27006	842 Copier Lease	-	-	-	-	-	-	-	-	-	(2,412)	(2,419)	(2,426)
093	Tennessee Division	2520	Customer advances for construction	27341	Cust Adv for Construction	(20,280)	(20,280)	(20,280)	(20,280)	(20,280)	(20,280)	(20,280)	(20,280)	(20,280)	(20,280)	(20,280)	(20,280)
093	Tennessee Division	2530	Other deferred credits	14135	Conservation Project Recoveries	4	4	4	4	4	3	4	3	3	3	3	3
093	Tennessee Division	2530	Other deferred credits	27909	TCJA EDIT 2017	(15,146,725)	(14,637,325)	(14,127,926)	(13,618,527)	(13,109,127)	(12,599,726)	(12,090,326)	(11,580,926)	(11,071,528)	(10,562,129)	(10,052,729)	(9,543,328)
093	Tennessee Division	2820	Accum deferred income taxes-Other property	28201	Accum Defer Fed Income	(70,601,579)	(70,601,579)	(74,458,920)	(74,458,920)	(74,458,920)	(75,004,946)	(75,004,946)	(75,004,946)	(76,908,435)	(76,908,435)	(76,908,435)	(78,420,883)
093	Tennessee Division	2820	Accum deferred income taxes-Other property	28206	Accum Defer State Inc Tax	(18,516,261)	(18,516,261)	(19,793,200)	(19,793,200)	(19,793,200)	(19,973,958)	(19,973,958)	(19,973,958)	(21,411,540)	(21,411,540)	(21,411,540)	(21,912,217)
093	Tennessee Division	2830	Accumulated deferred income taxes-Other	28201	Accum Defer Fed Income	(7,387,151)	(7,387,151)	(6,278,090)	(6,278,090)	(5,803,219)	(5,803,219)	(5,803,219)	(5,803,219)	(6,763,792)	(6,763,792)	(6,763,792)	(5,679,096)
093	Tennessee Division	2830	Accumulated deferred income taxes-Other	28206	Accum Defer State Inc Tax	(2,313,235)	(2,313,235)	(1,813,876)	(1,813,876)	(1,813,876)	(1,524,460)	(1,524,460)	(1,524,460)	(3,529,965)	(3,529,965)	(3,529,965)	(3,567,533)
095	Georgia Div	1010	Gas Plant in Service	10006	General Dist System Plant	51,436	51,436	51,436	51,436	51,436	51,436	51,436	51,436	51,436	51,436	51,436	51,436
095	Georgia Div	1010	Gas Plant in Service	10008	General Plant	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)
095	Georgia Div	1080	Accum Prov for Depreciation	00000	Default	-	-	-	-	-	-	-	-	-	-	-	-
095	Georgia Div	1080	Accum Prov for Depreciation	04881	WIP Salvage	6,476	6,476	6,476	6,476	6,476	6,476	6,476	6,476	6,476	6,476	6,476	6,476
095	Georgia Div	1080	Accum Prov for Depreciation	04882	WIP Removal Cost	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)
095	Georgia Div	1420	Customer accounts receivable	10915	Mechanized Billing	-	-	-	-	-	-	-	-	-	-	-	-
095	Georgia Div	1440	Accum prov for uncollectible accounts	12001	Beginning of Year Reserve	-	-	-	-	-	-	-	-	-	-	-	-
095	Georgia Div	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	(0)	(0)	1	1	1	(0)	(0)	(0)	(0)	(0)	(0)	(0)
095	Georgia Div	1900	Accumulated Deferred Income Taxes	28206	Accum Defer State Inc Tax	0	0	0	0	0	0	0	0	0	0	0	0
095	Georgia Div	2350	Customer deposits	25000	Customer Deposits- Active	-	-	-	-	-	-	-	-	-	-	-	-
095	Georgia Div	2360	Taxes accrued	25114	State Franchise Tax Accr	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)
095	Georgia Div	2370	Interest accrued	26919	Int On Customer Deposits	-	-	-	-	-	-	-	-	-	-	-	-
095	Georgia Div	2820	Accum deferred income taxes-Other property	28201	Accum Defer Fed Income	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
095	Georgia Div	2820	Accum deferred income taxes-Other property	28206	Accum Defer State Inc Tax	0	0	0	0	0	0	0	0	0	0	0	0
096	Virginia Division	1010	Gas Plant in Service	10006	General Dist System Plant	117,326,500	117,633,457	117,888,109	118,346,308	117,683,467	116,622,957	118,247,571	121,898,830	123,379,994	124,927,177	124,537,670	123,820,381
096	Virginia Division	1010	Gas Plant in Service	10008	General Plant	1,554,172	1,555,423	1,532,260	1,510,215	1,515,746	1,541,707	1,528,929	1,502,523	1,476,668	1,476,668	1,476,668	1,482,600
096	Virginia Division	1070	Construction work in progress	01005	Capitalized Project Labor	8,546,226	8,594,886	8,641,605	8,677,881	8,714,223	8,755,758	8,824,666	8,869,135	8,911,130	8,948,692	8,991,620	9,043,709
096	Virginia Division	1070	Construction work in progress	01009	Capital Labor Accrual	(67,934)	(66,056)	(55,927)	(45,931)	(47,056)	(37,108)	(72,744)	(59,324)	(51,174)	(48,306)	(35,409)	(73,863)
096	Virginia Division	1070	Construction work in progress	01252	Medical Benefits Variance	163	163	163	163	163	163	163	163	163	163	163	163
096	Virginia Division	1070	Construction work in progress	01253	Medical Benefits Projects	945,242	949,246	958,856	965,962	973,082	981,653	995,151	1,003,863	1,013,004	1,020,363	1,028,398	1,038,017
096	Virginia Division	1070	Construction work in progress	01256	Payroll Tax Projects	377,735	379,371	382,889	385,791	388,699	391,845	397,357	400,915	403,900	406,905	410,340	414,382
096	Virginia Division	1070	Construction work in progress	01259	ESOP Benefits Projects	206,635	207,438	210,165	212,032	213,835	215,884	215,950	218,660	220,680	222,510	224,655	224,308
096	Virginia Division	1070	Construction work in progress	01262	Other Benefits Projects	5,367	5,332	5,526	5,533	5,660	5,686	5,208	5,348	5,419	5,484	5,552	5,154
096	Virginia Division	1070	Construction work in progress	01265	RSP FACC Benefits Projects	32,815	33,097	33,704	34,205	34,706	35,249	36,200	36,813	37,328	37,846	38,436	39,129
096	Virginia Division	1070	Construction work in progress	01268	Life Benefits Projects	30,185	31,046	35,555	39,991	39,573	43,993	28,576	34,523	38,155	39,482	41,836	27,313
096	Virginia Division	1070	Construction work in progress	01271	LTD Benefits Projects	31,287	31,417	31,700	31,932	32,166	32,417	32,855	33,140	33,379	33,620	33,895	34,217
096	Virginia Division	1070	Construction work in progress	01290	Other Benefits Projects	1,871,665	1,871,665	1,871,665	1,871,665	1,871,665	1,871,665	1,871,665	1,871,665	1,871,665	1,871,665	1,871,665	1,871,665
096	Virginia Division	1070	Construction work in progress	01291	Pension Benefits Projects	407,596	408,572	410,687	412,421	414,170	416,051	419,338	421,471	423,259	425,060	426,764	428,425
096	Virginia Division	1070	Construction work in progress	01292	OPEB Benefits Projects	433,492	434,292	436,077	437,508	438,985	440,541	443,194	444,981	446,472	447,977	449,149	449,944
096	Virginia Division	1070	Construction work in progress	01293	Workers Comp Benefits Projects	96,432	96,640	97,089	97,459	97,829	98,231	98,933	99,387	99,767	100,151	100,557	101,006
096	Virginia Division	1070	Construction work in progress	01296	NSC-OPEB Benefits Projects	(222,598)	(232,867)	(242,093)	(252,557)	(261,015)	(269,761)	(284,236)	(293,569)	(302,938)	(317,802)	(333,768)	(356,766)
096	Virginia Division	1070	Construction work in progress	01299	NSC-Pension Benefits Projects	(20,940)	(23,011)	(24,873)	(26,984)	(28,690)	(30,454)	(33,374)	(35,257)	(37,147)	(38,792)	(40,558)	(43,103)
096	Virginia Division	1070	Construction work in progress	02001	Inventory Materials	15,510,903	15,577,301	15,737,827	15,786,317	15,909,387	16,453,200	16,382,962	16,490,703	16,609,277	16,705,721	16,845,038	16,933,688
096	Virginia Division	1070	Construction work in progress	02002	Material Cost - Major Items	35,882	35,882	35,882	35,882	35,882	35,882	41,862	41,862	41,862	41,862	41,862	41,862
096	Virginia Division	1070	Construction work in progress	02004	Warehouse Loading Charge	960,865	963,922	970,242	971,777	974,145	976,543	979,371	979,799	980,148	984,001	990,361	993,306
096	Virginia Division	1070	Construction work in progress	02005	Non-Inventory Supplies	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733
096	Virginia Division	1070	Construction work in progress	03004	Vehicle Expense	8,662	8,662	9,183	9,183	9,183	9,645	9,645	9,645	10,592	10,592	10,592	10,795
096	Virginia Division	1070	Construction work in progress	04212	IT Equipment	245,710	249,804	249,804	249,804	249,804	249,804	249,804	249,804	249,804	249,804	249,804	249,804
096	Virginia Division	1070	Construction work in progress	04301	Equipment Lease	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890
096	Virginia Division	1070	Construction work in progress	04302	Heavy Equipment	897,480	907,363	911,636	915,903	927,536	931,607	938,725	945,327	954,322	957,628	961,225	969,947
096	Virginia Division	1070	Construction work in progress	04581	Non 842 Building Lease/Rents	2,266	2,266	2,433	2,433	2,433	2,614	2,614	2,614	2,915	2,915	2,915	2,963
096	Virginia Division	1070	Construction work in progress	04590	Utilities	738	738	799	799	799	835	835	835	929	929	929	944
096	Virginia Division	1070	Construction work in progress	04861	A&G Overhead	11,047,460	11,091,365	11,152,123	11,242,109	11,306,952	11,368,452	11,469,525	11,537,384	11,607,035	11,678,414	11,750,011	11,864,673
096	Virginia Division	1070	Construction work in progress	04862	A&G Overhead Load	24,059,946	24,226,318	24,297,420	24,408,474	24,619,002	24,788,336	25,126,828	25,331,016	25,202,530	25,450,078	25,635,553	25,684,856
096	Virginia Division	1070	Construction work in progress	04863	A&G Overhead Clearing	(13,675,656)	(13,793,585)	(13,794,787)	(13,881,786)	(14,037,903)	(14,057,303)	(14,312,114)	(14,322,645)	(14,460,080)	(14,558,312)	(14,558,312)	(14,584,375)
096	Virginia Division	1070	Construction work in progress	04871	WIP Closing	(88,310,369)	(88,674,411)	(88,955,071)	(89,464,370)	(89,669,413)	(90,160,272)	(90,449,299)	(94,138,942)	(97,205,037)	(97,358,850)	(97,743,928)	(98,634,163)
096	Virginia Division	1070	Construction work in progress	04873	WIP Interest Cap AFUDC	0	0	0	0	0	0	0	0	0	0	0	0
096	Virginia Division	1070	Construction work in progress	04888	Land	8,500	8,500	8,500	8,50								

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22
096	Virginia Division	1420	Customer accounts receivable	10915	Mechanized Billing	3,861,930	5,073,347	2,674,366	2,905,463	3,413,901	1,672,537	1,094,025	955,663	1,371,582	1,836,775	1,954,858	3,243,797
096	Virginia Division	1420	Customer accounts receivable	10917	Unapplied CIS Payments	87	87	87	87	87	87	87	87	87	87	87	87
096	Virginia Division	1420	Customer accounts receivable	10918	Misc CIS Charges	(30)	8	8	44	8	8	8	8	8	8	8	8
096	Virginia Division	1420	Customer accounts receivable	10921	Special Billing-Gas Serv	670,362	470,407	623,502	1,901,913	287,209	484,339	347,853	329,537	452,845	435,693	679,363	551,031
096	Virginia Division	1420	Customer accounts receivable	10929	Reclass of Credit Balances	241,480	230,397	311,189	305,836	327,630	399,580	556,117	524,054	361,242	371,718	354,250	282,426
096	Virginia Division	1420	Customer accounts receivable	10930	AR Transfers Between Customers	(463,784)	(463,784)	(463,766)	(463,766)	(463,893)	(463,894)	(463,881)	(463,881)	(479,920)	(479,931)	(479,931)	(468,243)
096	Virginia Division	1430	Other Accounts Receivable	10997	Oracle AR Damage Claims	19,458	8,484	8,162	10,011	8,820	10,604	6,078	15,451	22,378	24,575	8,622	7,861
096	Virginia Division	1430	Other Accounts Receivable	10999	Oracle AR Other	25,000	2,700	1,400	-	-	-	1,750	22,764	23,564	13,565	18,497	5,000
096	Virginia Division	1440	Accum prov for uncollectible accounts	12001	Beginning of Year Reserve	(255,159)	(255,159)	(255,159)	(255,159)	(255,159)	(255,159)	(255,159)	(255,159)	(255,159)	(201,932)	(201,932)	(201,932)
096	Virginia Division	1440	Accum prov for uncollectible accounts	12003	Monthly Bad Debt Provision	(69,070)	(79,036)	(60,343)	(80,357)	(87,623)	(85,815)	(90,374)	(84,423)	(32,000)	(4,170)	(11,565)	(37,300)
096	Virginia Division	1440	Accum prov for uncollectible accounts	12004	SAP Customer AR Witeoffs	19,870	23,400	30,582	35,248	38,721	44,048	51,875	74,446	86,123	11,314	30,001	49,674
096	Virginia Division	1440	Accum prov for uncollectible accounts	12005	SAP Customer AR Recoveries	(1,241)	(1,703)	(1,724)	(1,763)	(1,761)	(1,979)	(2,116)	(2,294)	(2,731)	(477)	(1,657)	(2,384)
096	Virginia Division	1440	Accum prov for uncollectible accounts	12014	Writeoff Misc Service Revenue	900	959	1,079	1,219	1,279	1,385	1,590	1,832	2,007	60	534	721
096	Virginia Division	1440	Accum prov for uncollectible accounts	12016	Recovery Misc Service Revenue	(58)	(58)	(58)	(58)	(84)	(84)	(106)	(107)	(171)	(21)	(27)	(152)
096	Virginia Division	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	(107,988)	(111,078)	(117,434)	(119,017)	(121,405)	(123,826)	(126,681)	(127,112)	(127,463)	(131,349)	(137,798)	(140,761)
096	Virginia Division	1641	Gas stored underground-Current	15933	P/L Storage-Tenn Gas-Fs3981	806,895	384,535	102,441	206,943	910,924	1,168,277	1,268,013	1,919,962	2,506,309	2,954,181	2,590,706	2,107,166
096	Virginia Division	1641	Gas stored underground-Current	15937	P/L Storage-Etn-Va Early	99,074	47,965	84,104	132,618	148,293	119,378	267,727	386,154	399,203	424,613	427,912	367,071
096	Virginia Division	1641	Gas stored underground-Current	15938	Prepaid Comm Etn-Saltville	494,344	318,776	345,692	453,534	874,991	699,674	1,231,482	1,830,460	1,828,673	1,964,565	1,965,200	1,629,127
096	Virginia Division	1641	Gas stored underground-Current	15947	Lng Stored	484,517	252,246	110,933	281,113	619,894	888,122	1,275,113	1,557,078	1,856,145	2,002,153	2,051,665	1,936,282
096	Virginia Division	1641	Gas stored underground-Current	16040	TGP FS-PA K 309552	805,656	386,498	109,870	205,902	909,785	1,166,844	1,268,208	1,918,556	2,506,652	2,952,364	2,588,835	2,105,092
096	Virginia Division	1641	Gas stored underground-Current	16049	Jefferson AMD-311	187,146	75,260	29,432	109,080	191,350	335,271	507,371	579,574	742,176	900,678	800,438	625,773
096	Virginia Division	1641	Gas stored underground-Current	16050	Monroe Atmos S00414 S	303,562	142,498	60,804	134,030	236,884	427,119	627,678	748,145	949,046	1,150,497	1,013,111	834,703
096	Virginia Division	1650	Prepayments	13124	Ppd SW & HW Maint	(4,033)	(4,399)	(4,399)	(6,840)	(7,356)	(7,872)	(8,388)	(8,904)	(9,421)	(2,807)	(3,323)	(3,839)
096	Virginia Division	1740	Miscellaneous current and accrued assets	27403	Options-Open Positions	1,427,265	762,539	1,030,556	1,577,058	1,845,454	899,951	2,104,698	2,611,325	1,384,007	864,735	1,142,851	-
096	Virginia Division	1823	Other Regulatory Assets	13707	VA WNA	-	-	-	-	-	-	351,955	342,981	332,534	312,848	284,407	228,559
096	Virginia Division	1840	Clearing Account	13207	Ppd Locusview	(98,892)	(103,097)	(107,302)	(111,507)	(140,680)	(140,680)	(140,680)	(140,680)	(140,680)	(140,680)	(167,330)	(167,330)
096	Virginia Division	1840	Clearing Account	13635	Capital Benefits F Medical Load Clr	(85,682)	(99,826)	(117,565)	(137,573)	(153,767)	(170,523)	(198,367)	(216,611)	(234,569)	(17,268)	(35,120)	(59,792)
096	Virginia Division	1840	Clearing Account	13637	Capital Benefits F Emp ESOP Load Clr	(17,678)	(20,609)	(24,285)	(28,432)	(31,788)	(35,261)	(44,812)	(48,534)	(3,579)	(7,454)	(13,048)	(13,048)
096	Virginia Division	1840	Clearing Account	13639	Capital Benefits F RSP FACC Load Clr	(5,843)	(6,840)	(8,089)	(9,499)	(10,639)	(11,820)	(13,781)	(15,066)	(16,332)	(1,216)	(2,524)	(4,397)
096	Virginia Division	1840	Clearing Account	13640	Capital Benefits F Basic Life Load Clr	(871)	(1,015)	(1,196)	(1,400)	(1,566)	(1,737)	(2,021)	(2,207)	(2,391)	(176)	(366)	(640)
096	Virginia Division	1840	Clearing Account	13641	Capital Benefits F LTD Load Clr	(2,796)	(3,258)	(3,837)	(4,491)	(5,020)	(5,568)	(6,477)	(7,073)	(7,660)	(564)	(1,173)	(2,048)
096	Virginia Division	1840	Clearing Account	13663	Expense Benefits J Medical Trans in	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(7)	(7)
096	Virginia Division	1840	Clearing Account	13664	Expense Benefits J Payroll Tax Trans in	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(3)	(3)
096	Virginia Division	1840	Clearing Account	13665	Expense Benefits J Emp ESOP Trans in	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(1)	(1)	(1)
096	Virginia Division	1840	Clearing Account	13667	Expense Benefits J RSP FACC Trans in	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
096	Virginia Division	1840	Clearing Account	13668	Expense Benefits J Basic Life Trans in	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
096	Virginia Division	1840	Clearing Account	13669	Expense Benefits J LTD Trans in	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
096	Virginia Division	1840	Clearing Account	13670	Benefits K Medical Transfers	14	14	14	14	14	14	14	14	14	14	7	7
096	Virginia Division	1840	Clearing Account	13671	Benefits K Payroll Tax Transfers	6	6	6	6	6	6	6	6	6	3	3	3
096	Virginia Division	1840	Clearing Account	13672	Benefits K Emp ESOP Transfers	3	3	3	3	3	3	3	3	3	1	1	1
096	Virginia Division	1840	Clearing Account	13674	Benefits K RSP FACC Transfers	1	1	1	1	1	1	1	1	1	1	1	1
096	Virginia Division	1840	Clearing Account	13675	Benefits K Basic Life Transfers	0	0	0	0	0	0	0	0	0	0	0	0
096	Virginia Division	1840	Clearing Account	13676	Benefits K LTD Transfers	0	0	0	0	0	0	0	0	0	0	0	0
096	Virginia Division	1840	Clearing Account	13802	842 Copier and Other Lease	13,079	13,546	14,014	14,481	14,948	15,415	15,882	16,349	-	-	-	-
096	Virginia Division	1840	Clearing Account	13807	Cap Benefits F Pension Load Clr	(221,099)	(24,558)	(28,895)	(33,787)	(37,747)	(41,844)	(48,652)	(53,113)	(57,504)	(4,222)	(8,042)	(12,583)
096	Virginia Division	1840	Clearing Account	13808	Cap Benefits F FAS 106 Load Clr	(17,639)	(20,506)	(24,101)	(28,155)	(31,437)	(34,833)	(40,475)	(44,173)	(47,812)	(3,499)	(6,150)	(8,502)
096	Virginia Division	1840	Clearing Account	13809	Cap Benefits F Workers Comp Clr	(4,519)	(5,265)	(6,179)	(7,221)	(8,064)	(8,937)	(10,387)	(11,336)	(12,272)	(899)	(1,804)	(3,021)
096	Virginia Division	1840	Clearing Account	13815	Benefits K Pension Transfers	3	3	3	3	3	3	3	3	3	3	2	2
096	Virginia Division	1840	Clearing Account	13816	Benefits K FAS106 Transfers	3	3	3	3	3	3	3	3	3	1	1	1
096	Virginia Division	1840	Clearing Account	13823	Medical/Dental Insurance Clearing	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-	-	-
096	Virginia Division	1840	Clearing Account	13826	Employer ESOP Matching	27,319	33,250	39,054	44,927	50,596	56,165	66,027	70,960	76,835	6,181	12,511	21,370
096	Virginia Division	1840	Clearing Account	13836	PA Entry Clearing	334,276	353,312	375,512	399,254	420,896	442,076	463,600	484,330	506,206	526,927	548,182	566,831
096	Virginia Division	1840	Clearing Account	13841	Employer ESOP Matching Accrual	(613)	(771)	62	386	851	1,348	(1,073)	(177)	387	462	1,177	(1,461)
096	Virginia Division	1840	Clearing Account	13861	RSP FACC	10,862	13,319	15,817	18,450	20,986	23,651	27,932	30,856	33,721	3,041	5,985	10,404
096	Virginia Division	1840	Clearing Account	13877	Expense Benefits J Pension Trans in	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(2)	(2)	(2)
096	Virginia Division	1840	Clearing Account	13878	Expense Benefits J FAS106 Trans in	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(1)	(1)	(1)
096	Virginia Division	1840	Clearing Account	13896	842 Fleet Lease	500,187	518,479	536,771	-	18,292	36,584	54,876	73,168	-	-	-	-
096	Virginia Division	1840	Clearing Account	13897	Expense Benefits J Workers Comp Trans in	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(0)	(0)	(0)
096	Virginia Division	1840	Clearing Account	13899	Benefits K Workers Comp Transfers	1	1	1	1	1	1	1	1	1	0	0	0
096	Virginia Division	1840	Clearing Account	27002	842 Real Estate Lease - Distribution	250	(6,000)	8,000	8,000	1,750	(4,500)	(4,000)	8,000	8,000	4,759	3,144	2,787
096	Virginia Division	1840	Clearing Account	27004	842 Fleet Lease	(500,187)	(518,479)	(536,771)	-	(18,292)	(36,584)	(54,876)	(73,168)	-	-	-	-
096	Virginia Division	1840	Clearing Account	27005	842 Tower Lease	(3,711)	(3,684)	(3,657)	(3,631)	(3,604)	(3,577)	(3,551)	(3,524)	(3,497)	-	121	242
096	Virginia Division	1840	Clearing Account	27006	842 Copier and Other Lease	(13,079)	(13,546)	(14,014)	(14,481)	(14,948)	(15,415)	(15,882)	(16,349)	-	-	-	-
096	Virginia Division	1840	Clearing Account	13636	Capital Benefits F Payroll Tax Load Clr	-	-	-	-	-	-	-	-	-	-	(0)	0
096	Virginia Division	1860	Miscellaneous deferred debits	13207	Ppd Locusview	14,741	10,646	6,545	2,436	149,914	145,793	141,674	137,555	133,437	129,320	125,137	120,954
096	Virginia Division	1860	Miscellaneous deferred debits	13957	Def Dr - Payroll Clearing	(7,500)	(12,380)	2,814	(345)	6,925	7,327	7,327	7,327	-	-	-	-
096	Virginia Division	1860	Miscellaneous deferred debits	27002	842 Real Estate Lease - Distribution	310,461	300,220	289,967	279,701	269,423	259,132	248,828	238,512	228,182	217,840	387,123	377,571
096	Virginia Division	1860	Miscellaneous deferred debits	27004	842 Fleet Lease	766,442	749,719	732,961	716,166	699,335	682,468	665,565	648,625	631,649	614,636	597,587	580,500
096	Virginia Division	1860	Miscellaneous deferred debits	27005	842 Tower Lease	1,580,778	1,575,821	1,570,857	1,565,887	1,560,908	1,555,923	1,550,931	1,545,932	1,540,925	1,535,910	1,530,889	1,525,859
096	Virginia Division	1860	Miscellaneous deferred debits	27006	842 Copier and Other Lease	3,715	3,253	2,791	2,328	1,864	1,399	933	467	-	-	-	-
096	Virginia Division	1860	Miscellaneous deferred debits	27403	Options-Open Positions	102,239	-	-	877	33,427	868	31,778					

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22
096	Virginia Division	2320	Accounts Payable	21035	Empr Ltd Ins	14,296	15,276	16,255	17,238	18,202	19,128	20,052	20,993	21,937	22,880	23,877	23,877
096	Virginia Division	2320	Accounts Payable	21036	Empr Basic Life	8,426	9,010	9,595	10,181	10,758	11,312	11,866	12,432	13,000	13,567	14,169	14,169
096	Virginia Division	2320	Accounts Payable	21043	Emp Medical Prem W/H	(38,783)	(47,554)	(56,508)	(65,649)	(74,519)	(83,233)	(96,304)	(105,018)	(113,732)	(8,714)	(17,660)	(30,587)
096	Virginia Division	2320	Accounts Payable	21045	Emp Dental Prem W/H	(1,859)	(2,272)	(2,694)	(3,117)	(3,526)	(3,928)	(4,532)	(4,934)	(5,336)	(402)	(817)	(1,421)
096	Virginia Division	2320	Accounts Payable	21047	Medical/Dental Clearing	384	384	384	384	384	384	384	384	384	-	-	-
096	Virginia Division	2320	Accounts Payable	21050	Accrued Payroll	(53,322)	(54,983)	(78,836)	(97,199)	(102,988)	(121,941)	(49,665)	(80,859)	(103,546)	(114,755)	(135,401)	(49,547)
096	Virginia Division	2320	Accounts Payable	21052	Vision Plan	-	-	-	-	-	-	-	-	-	-	(280)	-
096	Virginia Division	2320	Accounts Payable	21053	Pretax Flex Medical Plan	6,820	7,216	6,957	1,525	3,199	3,090	2,178	1,783	1,195	522	(271)	(1,329)
096	Virginia Division	2320	Accounts Payable	21054	Pretax Dependent Care Plan	(547)	(547)	(547)	-	-	-	-	-	-	-	-	-
096	Virginia Division	2320	Accounts Payable	21101	Estimated Gas Cost	(3,508,363)	(4,202,413)	(2,001,752)	(2,914,165)	(2,689,753)	(2,121,661)	(1,548,883)	(2,306,853)	(2,226,665)	(2,156,637)	(2,131,705)	(3,333,714)
096	Virginia Division	2320	Accounts Payable	21178	Health Spending Account	-	-	-	-	-	363	-	-	-	-	363	(363)
096	Virginia Division	2320	Accounts Payable	21306	RSP FACC Empr Payable	(2,492)	(4,949)	(7,447)	(9,548)	(12,084)	(14,749)	(19,030)	(21,954)	(24,819)	(27,859)	(30,804)	-
096	Virginia Division	2320	Accounts Payable	21308	Emp Lifelock Deductions	-	-	-	-	-	-	-	-	-	-	(76)	-
096	Virginia Division	2320	Accounts Payable	23501	Customer Contributions	(130,814)	(131,472)	(132,205)	(132,740)	(133,398)	(134,244)	(134,827)	(135,536)	(136,003)	(136,713)	(137,656)	(138,351)
096	Virginia Division	2320	Accounts Payable	24612	Other A/P-Unclaimed Property	(107,009)	(107,266)	(108,007)	(108,109)	(108,109)	(108,120)	(108,120)	(108,120)	(108,120)	(157,348)	(157,348)	(157,348)
096	Virginia Division	2320	Accounts Payable	29021	Deferred Option Premiums	(34,294)	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	2350	Customer deposits	25000	Customer Deposits- Active	(271,803)	(266,519)	(270,776)	(270,541)	(267,450)	(259,601)	(241,857)	(224,404)	(213,162)	(173,679)	(156,953)	(129,988)
096	Virginia Division	2360	Taxes accrued	25102	Empr Fica-Accrual	(548)	(1,175)	(1,273)	(2,097)	(2,270)	3,048	(1,876)	(1,338)	(1,533)	(3,052)	(8,703)	(1,639)
096	Virginia Division	2360	Taxes accrued	25104	Empr Futa-Accrual	(121)	(31)	(3)	(1)	(2)	(2)	(1)	(1)	(3)	(6)	(12)	(2)
096	Virginia Division	2360	Taxes accrued	25107	State Unemployment Tax	(63)	(37)	(8)	(1)	65	(1)	(1)	(1)	173	(3)	(6)	(1)
096	Virginia Division	2360	Taxes accrued	25115	Permit Fees	(20,253)	(33,687)	(7,703)	(14,620)	(20,091)	(4,594)	(7,859)	(11,210)	(4,379)	(9,246)	(14,629)	(9,098)
096	Virginia Division	2360	Taxes accrued	25201	Ad Valorem Tax	(100,242)	(148,942)	(197,642)	(246,342)	(229,077)	(85,588)	(134,288)	(182,988)	(231,688)	(286,188)	(45,202)	(99,702)
096	Virginia Division	2360	Taxes accrued	26503	State Income Tax	0	0	0	0	0	0	0	0	0	0	0	0
096	Virginia Division	2370	Interest accrued	26919	Int On Customer Deposits	(133)	(135)	(143)	(149)	(152)	(154)	(153)	(144)	(148)	(153)	(144)	(155)
096	Virginia Division	2410	Tax collections	27201	Emp Fica-Accrual	1,130	329	329	329	329	6,015	329	329	329	329	329	329
096	Virginia Division	2410	Tax collections	27204	Emp Fit-Accrual	2,765	687	687	687	687	8,810	687	687	687	687	687	687
096	Virginia Division	2410	Tax collections	27205	Emp Sit-Accrual	725	213	213	213	213	3,580	213	213	213	213	213	213
096	Virginia Division	2410	Tax collections	27206	Emp Local Tax-Accrual	130	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	2410	Tax collections	27209	City Franchise Tax	(114)	(114)	(114)	(114)	(114)	(114)	(114)	(114)	(114)	(114)	(114)	(114)
096	Virginia Division	2410	Tax collections	27210	State Sales Tax	(8,143)	(7,803)	(8,934)	(8,225)	(8,032)	(8,092)	(8,051)	(7,688)	(7,322)	(7,098)	(7,098)	(7,834)
096	Virginia Division	2410	Tax collections	27211	County Sales Tax	(96,965)	(105,054)	(95,020)	(89,441)	(68,372)	(47,252)	(42,062)	(39,903)	(43,971)	(58,604)	(73,508)	(92,111)
096	Virginia Division	2410	Tax collections	27212	City Sales Tax	0	0	(1)	0	(2)	2	0	1	10	(5)	(7)	(2)
096	Virginia Division	2410	Tax collections	27223	Consumer Tax	(11,706)	(14,521)	(9,695)	(8,023)	(4,034)	(2,215)	(1,842)	(1,606)	(1,972)	(3,675)	(5,631)	(10,371)
096	Virginia Division	2410	Tax collections	27279	VA State Tax	(46,310)	(57,319)	(38,385)	(31,837)	(16,178)	(9,045)	(7,577)	(6,651)	(8,078)	(14,767)	(22,454)	(41,061)
096	Virginia Division	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan	176,732	176,732	176,732	176,732	-	-	-	-	-	-	144,707	144,707
096	Virginia Division	2420	Miscellaneous current and accrued liabilities	27353	Deferred Billing AR	(241,480)	(230,397)	(311,189)	(305,836)	(327,630)	(399,580)	(556,117)	(524,054)	(361,242)	(371,718)	(354,250)	(282,426)
096	Virginia Division	2420	Miscellaneous current and accrued liabilities	27401	Nymex Swaps-Open Positions	0	-	-	-	-	-	-	-	-	-	-	(487,721)
096	Virginia Division	2420	Miscellaneous current and accrued liabilities	27724	Def Cr-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	2420	Miscellaneous current and accrued liabilities	27909	TCJA EDIT 2017	(999,406)	(999,406)	(999,406)	(999,406)	(999,406)	(999,406)	(999,406)	(999,406)	(999,406)	(999,406)	(999,406)	(999,406)
096	Virginia Division	2430	Obligations under Capital Leases - Current	13207	Ppd Locusview	(15,104)	(10,917)	(6,724)	(2,523)	(49,930)	(50,055)	(50,181)	(50,308)	(50,434)	(50,561)	(50,688)	(50,816)
096	Virginia Division	2430	Obligations under Capital Leases - Current	27002	842 Real Estate Lease - Distribution	(134,192)	(134,371)	(134,550)	(134,729)	(124,516)	(124,696)	(124,876)	(125,122)	(125,368)	(125,615)	(114,950)	(115,300)
096	Virginia Division	2430	Obligations under Capital Leases - Current	27004	842 Fleet Lease	(213,678)	(212,260)	(210,840)	(209,416)	(207,988)	(205,225)	(202,457)	(199,682)	(195,956)	(192,033)	(188,101)	(184,161)
096	Virginia Division	2430	Obligations under Capital Leases - Current	27005	842 Tower Lease	(36,393)	(36,667)	(36,943)	(37,218)	(37,495)	(37,772)	(38,053)	(38,334)	(38,615)	(38,899)	(39,183)	(39,468)
096	Virginia Division	2430	Obligations under Capital Leases - Current	27006	842 Copier and Other Lease	(3,715)	(3,253)	(2,791)	(2,328)	(1,864)	(1,399)	(933)	(467)	-	-	-	-
096	Virginia Division	2520	Customer advances for construction	27341	Cust Adv for Construction	(8,762)	(8,762)	(8,762)	(8,762)	(8,762)	(8,762)	(8,762)	(8,762)	(8,762)	(8,762)	(8,762)	(8,762)
096	Virginia Division	2530	Other deferred credits	14135	Conservation Project Recoveries	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
096	Virginia Division	2530	Other deferred credits	27401	Nymex Swaps-Open Positions	-	-	-	-	-	-	-	-	(92,875)	(112,573)	33,509	(140,536)
096	Virginia Division	2530	Other deferred credits	27909	TCJA EDIT 2017	(2,840,080)	(2,756,796)	(2,673,512)	(2,590,228)	(2,506,945)	(2,423,660)	(2,340,376)	(2,257,092)	(2,173,810)	(2,090,526)	(2,007,242)	(1,923,957)
096	Virginia Division	2540	Other Regulatory Liabilities	13707	VA WNA	(29,050)	(17,029)	(9,836)	(4,051)	(1,781)	(895)	-	-	-	-	-	-
096	Virginia Division	2820	Accum deferred income taxes-Other property	28201	Accum Defer Fed Income	(13,759,042)	(13,759,042)	(14,004,416)	(14,004,416)	(14,004,416)	(14,012,944)	(14,012,944)	(14,012,944)	(14,558,358)	(14,558,358)	(14,558,358)	(14,721,206)
096	Virginia Division	2820	Accum deferred income taxes-Other property	28206	Accum Defer State Inc Tax	(449,107)	(449,107)	(470,525)	(470,525)	(470,525)	(471,268)	(471,268)	(471,268)	(615,221)	(615,221)	(615,221)	(629,434)
096	Virginia Division	2830	Accumulated deferred income taxes-Other	28201	Accum Defer Fed Income	(1,552,244)	(1,552,244)	(1,689,720)	(1,689,720)	(1,689,720)	(879,027)	(879,027)	(879,027)	(818,232)	(818,232)	(818,232)	(1,102,833)
096	Virginia Division	2830	Accumulated deferred income taxes-Other	28206	Accum Defer State Inc Tax	(130,513)	(130,513)	(137,536)	(137,536)	(137,536)	(61,798)	(61,798)	(61,798)	(417,663)	(417,663)	(417,663)	(457,433)
098	Iowa Division	2820	Accum deferred income taxes-Other property	28201	Accum Defer Fed Income	0	0	0	0	0	0	0	0	0	0	0	0
098	Iowa Division	2820	Accum deferred income taxes-Other property	28206	Accum Defer State Inc Tax	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
KMD YTD Net Income						(1,971,986)	(10,956,991)	(19,798,640)	(25,018,761)	(27,053,346)	(34,879,864)	(36,649,943)	(39,849,478)	(32,663,656)	22,116,368	15,620,079	4,502,671
						(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	-	-	-	-

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	CY22
009	Kentucky Division	4030	Depreciation Expense	09344	Depr & Taxes Other Expense	966	955	954	952	958	955	953	952	954	949	952	838	11,339
009	Kentucky Division	4030	Depreciation Expense	30002	Depr Exp-Natural Gas Prod	22,466	22,466	22,466	22,407	22,407	23,540	23,529	23,529	29,761	24,573	24,573	24,573	286,292
009	Kentucky Division	4030	Depreciation Expense	30004	Depr Exp-Transmission Plant	32,251	32,251	32,251	32,251	32,251	39,365	39,365	39,365	39,355	39,363	39,363	39,363	436,796
009	Kentucky Division	4030	Depreciation Expense	30005	Depr Exp-Distribution Plant	1,565,407	1,568,436	1,573,973	1,576,435	1,580,301	1,164,345	1,289,877	1,302,624	1,411,406	1,302,274	1,303,502	1,306,279	16,944,858
009	Kentucky Division	4030	Depreciation Expense	30007	Depr Exp-General Plant	60,210	61,046	59,991	60,057	59,901	50,981	51,265	55,854	48,934	57,549	57,549	56,809	680,146
009	Kentucky Division	4030	Depreciation Expense	30031	Vehicle Depreciation	858	858	858	858	858	812	812	812	812	812	812	812	9,975
009	Kentucky Division	4030	Depreciation Expense	30032	Vehicle Depreciation Capitalized	(457)	(488)	(490)	(496)	(479)	(462)	(466)	(470)	(465)	(451)	(442)	(450)	(5,616)
009	Kentucky Division	4030	Depreciation Expense	30061	Tools & Shop Depreciation	30,055	30,164	30,204	30,278	30,278	30,227	30,997	30,997	30,213	31,223	31,223	31,223	367,081
009	Kentucky Division	4030	Depreciation Expense	30062	Tools & Shop Depreciation Capitalized	(16,004)	(17,148)	(17,263)	(17,510)	(16,900)	(17,185)	(17,796)	(17,928)	(17,291)	(17,329)	(17,000)	(17,303)	(206,658)
009	Kentucky Division	4030	Depreciation Expense	41124	Billing from SS - Taxes Other and Depr	56,647	56,659	56,669	56,726	56,805	73,747	73,170	85,605	87,823	72,820	72,822	72,644	822,137
009	Kentucky Division	4030	Depreciation Expense	41129	Billing from CSC - Depr & Taxes Other	39,941	39,964	39,960	39,960	42,482	50,465	50,453	50,549	50,904	49,556	49,556	49,496	553,288
009	Kentucky Division	4060	Amortization of gas plant acquisition adjustments	09344	Depr & Taxes Other Expense	4,223	4,223	4,223	4,223	4,223	4,223	4,223	4,223	4,223	4,179	4,179	4,179	50,543
009	Kentucky Division	4073	Regulatory Debits	41136	Billed from HQ - Below the line	5,837	5,837	5,837	5,837	5,837	5,837	5,837	5,837	5,837	5,802	5,802	5,802	69,943
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01210	Fica Load	25,623	24,604	16,542	21,449	19,582	20,061	56,649	16,762	14,546	24,930	59,774	53,994	354,514
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	1,846	502	26	12	17	15	28	15	19	47	82	45	2,656
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	967	604	87	7	(490)	5	16	7	(1,348)	23	41	28	(52)
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	(524)	(306)	63	3,280	1,025	2,294	(4,601)	(2,737)	568	6,438	25,142	(29,854)	788
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	545	(403)	(139)	(6)	4	0	(6)	1	4	16	27	(46)	(2)
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	272	(109)	(142)	(35)	(298)	298	(1)	0	(677)	687	14	(22)	(13)
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01256	Payroll Tax Projects	8,554	417	33	-	1,779	99	-	-	-	-	-	-	10,882
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	09345	Taxes Other Than Inc Tax	16,296	16,916	(10,756)	21,985	15,522	23,453	18,606	11,083	22,878	16,916	(25,468)	29,415	156,847
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	774,130	774,130	774,130	774,130	774,130	774,130	774,130	774,130	774,130	774,130	774,130	774,130	9,289,560
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30107	City Franchise	87	-	87	91	50	-	-	240	96	-	85	383	1,118
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30108	Dot Transmission User Tax	-	-	-	65,985	(21,995)	5,499	79,345	5,499	5,499	5,499	5,499	5,499	156,327
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30112	Public Serv Comm Assessment	25,585	25,585	25,585	25,585	25,585	25,585	21,271	21,271	21,271	21,271	21,271	21,271	281,136
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30181	Other Indirect Tax Expense	252	-	-	-	-	-	-	-	-	-	-	-	252
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	41129	Billing from CSC - Depr & Taxes Other	14,990	12,869	1,992	14,547	13,048	13,963	18,488	8,033	13,154	12,185	16,940	9,115	149,325
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	41130	Billing for SS Depr & Taxes Other	19,870	20,526	1,724	23,560	20,175	22,578	31,488	13,947	20,871	18,320	51,396	13,233	257,688
009	Kentucky Division	4091	Income taxes, utility operating income	30201	Federal Income Taxes	-	-	20,497	-	-	1,657,438	-	-	(7,029,676)	-	-	(1,376,199)	(6,727,940)
009	Kentucky Division	4091	Income taxes, utility operating income	30202	State Income Taxes	-	-	(5,442,823)	-	-	(305,617)	-	-	2,196,559	-	-	(11,803)	(3,563,684)
009	Kentucky Division	4101	Provision for deferred income taxes	30201	Federal Income Taxes	-	-	2,282,835	-	-	(2,093,487)	-	-	8,378,552	-	-	(729,024)	7,838,876
009	Kentucky Division	4101	Provision for deferred income taxes	30202	State Income Taxes	-	-	6,402,836	-	-	526,539	-	-	2,335,465	-	-	17,789,225	27,054,065
009	Kentucky Division	4101	Provision for deferred income taxes	30208	Amortization of Excess Deferred	(94,148)	(94,148)	(94,147)	(94,148)	(94,148)	(557,932)	(557,931)	(557,931)	(557,930)	(557,931)	(557,931)	(557,932)	(4,376,258)
009	Kentucky Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	41136	Billed from HQ - Below the line	2	-	-	-	-	-	-	-	-	-	-	-	2
009	Kentucky Division	4170	Revenues from nonutility operations	30526	Misc Other Revenue	(2,875)	(2,900)	(2,875)	(2,875)	(2,875)	(2,900)	(2,900)	(2,950)	(2,925)	(2,925)	(2,925)	(2,950)	(34,875)
009	Kentucky Division	4190	Interest and dividend income	41134	Billed from SS - Below the line	(3,317)	(2,324)	(5,256)	(10,846)	(16,714)	(16,895)	(14,067)	(9,652)	689	(49,459)	(27,136)	(23,993)	(178,970)
009	Kentucky Division	4191	Allowance for other funds used during construction	00000	Default	(78,513)	(84,483)	(96,897)	(105,785)	(119,552)	(88,156)	(104,236)	(112,421)	(50,212)	(25,462)	(35,201)	(45,890)	(946,808)
009	Kentucky Division	4210	Miscellaneous nonoperating income	30607	Incentive Rates Income	-	-	-	-	-	(3,456,946)	(211,850)	(215,225)	(289,255)	(254,329)	(214,313)	(204,410)	(4,846,327)
009	Kentucky Division	4211	Gain on Disposition of Property	30557	Gain or loss on disposition of leased property	(5,673)	-	-	-	-	-	-	-	-	(14,869)	-	-	(20,542)
009	Kentucky Division	4211	Gain on Disposition of Property	41136	Billed from HQ - Below the line	(2,894)	-	-	-	-	-	-	-	-	-	-	-	(2,894)
009	Kentucky Division	4212	Loss on Disposition of Property	30557	Gain or loss on disposition of leased property	5,673	-	-	-	-	-	-	-	-	14,869	-	-	20,542
009	Kentucky Division	4212	Loss on Disposition of Property	41136	Billed from HQ - Below the line	2,894	-	-	-	-	-	-	-	-	-	-	-	2,894
009	Kentucky Division	4261	Donations	07520	Donations	-	-	-	-	-	-	100	-	-	-	-	-	100
009	Kentucky Division	4261	Donations	30702	Education	200	500	3,200	200	100	5,000	2,850	100	2,500	2,500	4,000	2,600	23,750
009	Kentucky Division	4261	Donations	30703	United Way Agencies	-	-	-	-	1,500	-	-	-	-	-	-	-	1,500
009	Kentucky Division	4261	Donations	30705	Health	-	-	-	-	-	-	-	537	5,000	500	-	823	6,860
009	Kentucky Division	4261	Donations	30706	Museums & Arts	2,000	-	-	-	1,300	1,920	1,500	-	4,000	3,000	500	-	14,220
009	Kentucky Division	4261	Donations	30710	Youth Clubs & Centers	1,000	2,000	1,800	1,850	1,000	1,000	-	500	13,000	-	2,500	3,000	27,650
009	Kentucky Division	4261	Donations	30711	Energy Assistance Program	12,209	-	-	-	-	-	-	9,915	281,000	9,974	10,000	-	323,098
009	Kentucky Division	4261	Donations	30735	ZNE Homes	-	-	-	-	-	-	100,000	-	-	-	-	5,520	105,520
009	Kentucky Division	4261	Donations	30736	Community Welfare	9,756	32,700	110,450	(3,200)	11,424	6,975	(37,812)	2,250	185,600	25,550	10,250	13,282	367,225
009	Kentucky Division	4261	Donations	30740	Misc Income Deductions	-	-	-	71	-	-	-	-	500	-	-	-	571
009	Kentucky Division	4261	Donations	41134	Billed from SS - Below the line	470	384	10,241	2,076	677	982	90	427	95,389	-	-	2,418	113,154
009	Kentucky Division	4261	Donations	41136	Billed from HQ - Below the line	2,560	-	-	-	-	-	-	-	-	-	-	-	2,560
009	Kentucky Division	4263	Penalties	30118	Penalty - Interest	20,000	12,000	-	4,000	4,000	(4,000)	8,000	8,000	92,000	-	4,000	8,000	156,000
009	Kentucky Division	4263	Penalties	41134	Billed from SS - Below the line	82	-	-	216	142	555	-	-	-	207	-	-	1,202
009	Kentucky Division	4264	Civic, Political and Related	01000	Non-project Labor	479	479	479	479	479	479	718	479	479	486	493	740	6,268
009	Kentucky Division	4264	Civic, Political and Related	01008	Expense Labor Accrual	24	-	72	24	48	48	(215)	72	48	28	53	(197)	4
009	Kentucky Division	4264	Civic, Political and Related	01202	Pension Benefits Load	24	23	26	24	25	25	24	26	25	17	18	18	277
009	Kentucky Division	4264	Civic, Political and Related	01203	OPEB Benefits Load	20	19	22	20	21	21	20	22	21	9	9	9	213
009	Kentucky Division	4264	Civic, Political and Related	01221	Workers Comp Benefits Load	5	5	6	5	5	5	5	6	5	5	5	5	62
009	Kentucky Division	4264	Civic, Political and Related	01251	Medical Benefits Load	99	94	108	99	103	103	99	108	103	93	99	98	1,204
009	Kentucky Division	4264	Civic, Political and Related	01257	ESOP Benefits Load	20	19	22	20	21	21	20	22	21	21	22	22	255
009	Kentucky Division	4264	Civic, Political and Related	01263	RSP FACC Benefits Load	7	7	8	7	7	7	7	8	7	7	7	7	86
009	Kentucky Division	4264	Civic, Political and Related	01266	Life Benefits Load	1	1	1	1	1	1	1	1	1	1	1	1	13
009	Kentucky Division	4264	Civic, Political and Related	01269	LTD Benefits Load	3	3	4	3	3	3	3	4	3	3	4	3	40
009	Kentucky Division	4264	Civic, Political and Related	01294	NSC-OPEB Benefits Load	(52)	(50)	(57)	(52)	(55)	(55)	(52)	(57)	(55)	(88)	(93)	(93)	(760)
009	Kentucky Division	4264	Civic, Political and Related	01297	NSC-Pension Benefits Load	(11)	(10)	(12)	(11)	(11)	(11)	(11)	(12)	(11)	(10)	(10)	(10)	(128)
009	Kentucky Division	4264	Civic, Political and Related	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	15	-	15
009	Kentucky Division	4264	Civic, Political and Related	05411	Meals and Entertainment	2	28	212	-	17	-	6	25	6	9	9	32	344
009	Kentucky Division	4264	Civic, Political and Related	05412	Spousal & Dependent Travel	2	-	-	-	-	-	-	-	-	-	-	-	2
009	Kentucky Division	4264	Civic, Political and Related	05413	Transportation	12	19	534	-	2	-	4	20	20	27	18	39	695
009	Kentucky Division	4264</																

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	CY22
009	Kentucky Division	4280	Amortization of debt discount and expense	41134	Billed from SS - Below the line	12,646	12,646	11,485	12,259	12,259	12,259	12,259	12,259	12,259	11,455	15,234	15,709	152,725
009	Kentucky Division	4280	Amortization of debt discount and expense	41136	Billed from HQ - Below the line	332	332	332	332	332	332	332	332	332	330	330	330	3,975
009	Kentucky Division	4281	Amortization of loss on reacquired debt	41134	Billed from SS - Below the line	1,909	1,909	1,909	1,909	597	597	597	597	597	558	558	558	12,298
009	Kentucky Division	4290	Amortization of debt premium	41134	Billed from SS - Below the line	(1,272)	(1,272)	(1,272)	(1,272)	(1,272)	(1,272)	(1,272)	(1,272)	(1,272)	(1,188)	(1,188)	(1,188)	(15,009)
009	Kentucky Division	4310	Other interest expense	30119	Cust Deps-By Acct/Div	104	119	108	97	139	98	104	94	96	100	95	102	1,254
009	Kentucky Division	4310	Other interest expense	30157	Int on Taxes	-	5,444	-	-	-	-	-	-	-	-	-	-	5,444
009	Kentucky Division	4310	Other interest expense	41134	Billed from SS - Below the line	16,516	14,436	28,795	14,760	15,175	28,079	15,050	15,050	44,854	15,333	13,827	27,715	249,589
009	Kentucky Division	4320	Allowance for borrowed funds used during construction	00000	Default	(23,496)	(25,282)	(27,271)	(29,026)	(33,647)	(15,806)	(32,059)	(34,659)	(14,231)	(8,023)	(9,922)	(12,021)	(265,442)
009	Kentucky Division	4800	Residential sales	31101	Gas Rev-Dist Inc	(2,310,952)	(3,001,273)	(1,989,902)	(1,473,596)	(568,866)	(283,810)	(238,049)	(215,507)	(257,494)	(434,362)	(944,107)	(2,250,436)	(13,968,353)
009	Kentucky Division	4800	Residential sales	31108	Gas Rev-Dist Inc. Base Charges	(3,186,359)	(3,120,639)	(3,128,176)	(3,103,104)	(3,091,477)	(3,076,691)	(3,047,176)	#####	(3,023,955)	(3,046,898)	(3,085,532)	(3,105,806)	(37,062,668)
009	Kentucky Division	4800	Residential sales	31128	Gas Cost Adjustment Surcharge	(10,192,878)	(12,503,323)	(8,266,051)	(6,149,336)	(3,064,703)	(1,378,271)	(1,151,669)	#####	(1,590,866)	(2,684,390)	(5,843,643)	(13,929,160)	(68,086,069)
009	Kentucky Division	4800	Residential sales	31183	Surcharge revenue	(227,847)	(223,148)	(223,686)	(221,893)	(210,917)	(42,283)	(25)	9	0	(24,508)	(75,891)	(180,951)	(1,431,141)
009	Kentucky Division	4800	Residential sales	31195	WNA	(616,182)	251,736	(200,212)	71,208	216	(14)	3	(3)	14	(207,827)	12,335	(688,723)	
009	Kentucky Division	4805	Unbilled Residential Revenue	31101	Gas Rev-Dist Inc	(876,779)	625,508	387,013	362,858	234,397	(5,413)	(7,548)	472	(31,782)	(291,957)	(892,036)	(729,914)	(1,225,181)
009	Kentucky Division	4805	Unbilled Residential Revenue	31108	Gas Rev-Dist Inc. Base Charges	(16,513)	(7,166)	(6,721)	(10,836)	13,525	114,615	8,512	5,568	8,675	4,902	(2,798)	(4,796)	106,967
009	Kentucky Division	4805	Unbilled Residential Revenue	31128	Gas Cost Adjustment Surcharge	(3,423,326)	2,598,283	1,607,606	1,065,683	1,266,829	41,252	(212,700)	2,916	(196,253)	(1,599,914)	(5,110,381)	(4,181,606)	(8,141,611)
009	Kentucky Division	4805	Unbilled Residential Revenue	31195	WNA	867,083	(283,756)	(46,645)	76,857	-	-	-	-	-	(11,389)	231,655	191,800	1,025,605
009	Kentucky Division	4811	Commercial Revenue-Banner	31101	Gas Rev-Dist Inc	(1,085,882)	(1,369,211)	(934,351)	(684,128)	(325,398)	(236,518)	(219,055)	(199,470)	(282,953)	(390,287)	(485,651)	(1,001,897)	(7,214,802)
009	Kentucky Division	4811	Commercial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	(974,238)	(958,339)	(959,887)	(953,207)	(959,093)	(1,133,403)	(1,166,578)	#####	(1,153,712)	(1,164,325)	(1,191,071)	(1,201,431)	(12,974,172)
009	Kentucky Division	4811	Commercial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	(4,980,001)	(5,955,342)	(4,017,513)	(2,949,206)	(1,782,128)	(1,189,058)	(1,094,605)	#####	(1,869,562)	(2,648,408)	(3,086,642)	(6,404,067)	(37,234,382)
009	Kentucky Division	4811	Commercial Revenue-Banner	31183	Surcharge revenue	(84,321)	(83,445)	(83,445)	(82,858)	(78,598)	(15,741)	(23)	8	4	(13,857)	(28,499)	(529,817)	
009	Kentucky Division	4811	Commercial Revenue-Banner	31195	WNA	(243,071)	98,242	(78,078)	27,209	1,365	(27)	(3)	(0)	-	(1)	(79,954)	(5,234)	(279,550)
009	Kentucky Division	4812	Industrial Revenue-Banner	31101	Gas Rev-Dist Inc	(160,070)	(183,333)	(135,987)	(117,196)	(67,013)	(68,841)	(69,369)	(39,704)	(37,810)	(49,142)	(67,992)	(139,444)	(1,135,901)
009	Kentucky Division	4812	Industrial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	(13,953)	(12,979)	(13,547)	(12,677)	(13,642)	(15,863)	(16,919)	(16,271)	(16,139)	(16,724)	(15,759)	(16,375)	(180,849)
009	Kentucky Division	4812	Industrial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	(894,526)	(974,023)	(705,051)	(614,422)	(434,620)	(452,368)	(463,649)	(283,986)	(299,436)	(377,580)	(507,066)	(1,106,432)	(7,113,210)
009	Kentucky Division	4812	Industrial Revenue-Banner	31183	Surcharge revenue	(1,758)	(1,731)	(1,692)	(1,789)	(1,537)	(875)	-	-	-	(1,419)	(3,381)	(6,668)	(20,850)
009	Kentucky Division	4812	Industrial Revenue-Banner	31195	WNA	(63)	30	1	(9)	-	-	-	-	-	-	(1)	0	(42)
009	Kentucky Division	4815	Unbilled Comm Revenue	31101	Gas Rev-Dist Inc	(352,495)	251,196	175,585	147,208	63,854	(4,410)	(6,058)	1,369	(27,175)	(84,896)	(322,825)	(328,234)	(486,881)
009	Kentucky Division	4815	Unbilled Comm Revenue	31108	Gas Rev-Dist Inc. Base Charges	(9,365)	(6,103)	(4,219)	(3,685)	4,641	(86,347)	7,128	6,963	7,293	3,003	(2,607)	(4,917)	(88,215)
009	Kentucky Division	4815	Unbilled Comm Revenue	31128	Gas Cost Adjustment Surcharge	(1,435,117)	1,098,380	767,761	418,057	363,278	41,880	(197,088)	8,901	(176,634)	(472,759)	(1,986,724)	(2,020,016)	(3,590,081)
009	Kentucky Division	4815	Unbilled Comm Revenue	31195	WNA	342,151	(112,941)	(14,919)	27,143	-	-	-	-	-	(3,958)	83,552	81,933	402,962
009	Kentucky Division	4816	Unbilled Industrial Revenue	31215	CB Gas Rev-Dist Inc	(3,433)	(510)	(539)	9,138	(10,455)	(12,616)	17,725	5,639	(2,738)	2,569	(15,424)	(3,968)	(14,611)
009	Kentucky Division	4816	Unbilled Industrial Revenue	31216	CB Gas Rev-Dist Inc Base Charges	-	-	-	-	-	62	(255)	-	-	-	-	-	(193)
009	Kentucky Division	4816	Unbilled Industrial Revenue	31217	CB Gas Cost Adjustment Surcharge	(55,833)	4,474	(7,682)	52,576	(99,554)	(133,530)	183,135	16,313	(24,099)	22,616	(152,124)	(34,907)	(228,614)
009	Kentucky Division	4820	Other Sales to Public Authorities	31101	Gas Rev-Dist Inc	(179,223)	(233,366)	(160,484)	(122,327)	(67,418)	(41,493)	(32,666)	(31,362)	(39,605)	(54,505)	(89,108)	(175,796)	(1,227,353)
009	Kentucky Division	4820	Other Sales to Public Authorities	31108	Gas Rev-Dist Inc. Base Charges	(79,901)	(79,131)	(79,276)	(78,821)	(79,177)	(95,634)	(98,721)	(99,479)	(99,330)	(99,163)	(100,230)	(99,681)	(1,088,544)
009	Kentucky Division	4820	Other Sales to Public Authorities	31128	Gas Cost Adjustment Surcharge	(835,863)	(1,040,758)	(697,820)	(530,631)	(360,269)	(208,904)	(162,061)	(190,291)	(252,255)	(346,870)	(570,558)	(1,135,536)	(6,331,816)
009	Kentucky Division	4820	Other Sales to Public Authorities	31183	Surcharge revenue	(6,948)	(6,881)	(6,894)	(6,854)	(6,530)	(1,627)	-	-	-	(1,700)	(5,183)	(10,320)	(52,936)
009	Kentucky Division	4820	Other Sales to Public Authorities	31195	WNA	(48,271)	18,069	(12,881)	2,708	1,679	(3)	-	3	-	-	(14,306)	(545)	(53,548)
009	Kentucky Division	4825	Unbilled Public Authority Revenue	31101	Gas Rev-Dist Inc	(70,118)	48,860	29,472	24,104	20,694	(766)	(1,031)	49	(2,608)	(20,498)	(64,213)	(51,607)	(87,662)
009	Kentucky Division	4825	Unbilled Public Authority Revenue	31108	Gas Rev-Dist Inc. Base Charges	(169)	(112)	(85)	(84)	281	(7,411)	297	132	66	231	(165)	(33)	(7,052)
009	Kentucky Division	4825	Unbilled Public Authority Revenue	31128	Gas Cost Adjustment Surcharge	(287,859)	213,645	128,870	56,684	117,735	5,856	(30,755)	316	(16,952)	(119,006)	(395,177)	(317,600)	(644,243)
009	Kentucky Division	4825	Unbilled Public Authority Revenue	31195	WNA	63,692	(21,703)	(3,438)	5,757	-	-	-	-	-	(801)	16,658	13,492	73,657
009	Kentucky Division	4870	Forfeited discounts	31201	Late Fee	8	14	21	20	4	1	-	6	3	-	-	-	77
009	Kentucky Division	4880	Miscellaneous service revenues	31301	Misc Service Revenue	(15,539)	(12,422)	(14,109)	(11,781)	(11,039)	(13,264)	(12,258)	(10,748)	(10,287)	(15,595)	(15,328)	(11,296)	(153,666)
009	Kentucky Division	4893	Revenue-Transportation Distribution	31101	Gas Rev-Dist Inc	(1,474,994)	(1,773,644)	(1,556,123)	(1,564,287)	(1,394,672)	(1,289,997)	(1,380,032)	#####	(1,468,491)	(1,417,109)	(1,645,983)	(1,736,600)	(18,025,569)
009	Kentucky Division	4893	Revenue-Transportation Distribution	31108	Gas Rev-Dist Inc. Base Charges	(98,855)	(99,365)	(98,855)	(98,855)	(98,855)	(98,855)	(115,685)	(116,280)	(115,685)	(116,280)	(115,685)	(116,280)	(1,288,940)
009	Kentucky Division	4893	Revenue-Transportation Distribution	31183	Surcharge revenue	(92,586)	(99,134)	(98,745)	(84,696)	(82,215)	(80,511)	(21,403)	(10,000)	(9,760)	(9,950)	(43,732)	(46,201)	(678,934)
009	Kentucky Division	4893	Revenue-Transportation Distribution	31215	CB Gas Rev-Dist Inc	(221,258)	217,456	29,934	156,325	93,782	(18,137)	65,461	(141,719)	37,709	(262,284)	(104,895)	(61,339)	(208,964)
009	Kentucky Division	4893	Revenue-Transportation Distribution	31216	CB Gas Rev-Dist Inc Base Charges	296	608	-	-	(50)	(12,526)	(659)	670	-	-	(670)	670	(11,661)
009	Kentucky Division	4960	Provision for Rate Refunds	31379	Cost of Service Reserve	-	-	-	-	-	(57,684)	-	-	-	-	-	-	(57,684)
009	Kentucky Division	7770	Gas processed by others	04040	Community Rel&Trade Shows	-	-	25	-	-	-	-	-	-	-	-	-	25
009	Kentucky Division	8010	Natural gas field line purchases	04751	Gas Purchases	4,663	3,311	4,264	4,255	5,722	13,121	25,465	35,143	48,822	33,117	31,335	8,653	217,870
009	Kentucky Division	8040	Natural gas city gate purchases	04740	Cashouts	49,346	(38,626)	55,795	(216,052)	(52,594)	5,872	(57,096)	275,551	(618,362)	(276,618)	(231,521)	(371,400)	(1,475,705)
009	Kentucky Division	8040	Natural gas city gate purchases	04751	Gas Purchases	5,411,028	7,021,851	3,309,829	925,063	11,762,829	14,814,913	14,729,837	#####	14,267,123	15,906,838	12,669,748	5,032,149	116,572,868
009	Kentucky Division	8040	Natural gas city gate purchases	04774	Capacity Release	(323,535)	(323,535)	(323,535)	(323,535)	(329,785)	(329,785)	(329,785)	(329,785)	(329,785)	(329,785)	(329,785)	(329,785)	(3,932,415)
009	Kentucky Division	8050	Other purchases	04800	Reimbursement for Gas Loss	(1,520)	(2,081)	(824)	(971)	(1,652)	(980)	(1,030)	(554)	(1,689)	(1,773)	(376)	(2,127)	(15,576)
009	Kentucky Division	8051	PGA for Residential	04775	PGA Recoveries	10,191,091	12,500,790	8,264,007	6,147,904	3,064,464	1,378,460	1,151,724	1,332,136	1,591,143	2,684,628	5,842,596	13,927,316	68,076,258
009	Kentucky Division	8052	PGA for Commercial	04775	PGA Recoveries	4,982,328	5,958,982	4,020,398	2,951,547	1,782,689	1,189,173	1,094,949	1,264,140	1,869,884	2,642,938	3,087,891	6,406,676	37,251,595
009	Kentucky Division	8053	PGA for Industrial	04775	PGA Recoveries	893,988	972,668	704,106	613,899	434,316	452,291	463,555	283,879	299,336	377,475	506,860	1,105,661	7,108,035
009	Kentucky Division	8054	PGA for Public Authorities	04775	PGA Recoveries	835,971	1,041,006	697,936	530,652	360,281	208,909	162,066	190,299	252,261	346,876	570,562	1,135,590	6,332,409
009	Kentucky Division	8058	Unbilled PGA Cost	04819	Unbilled PGA-Res	3,423,326	(2,598,283)	(1,607,606)	(1,065,683)	(1,266,829)	(41,252)	212,700	(2,916)	196,253	1,599,914			

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Income Statement Accounts
Calendar Year 2022

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	CY22
009	Kentucky Division	8210	Storage-Purification expenses	01008	Expense Labor Accrual	1,141	876	(1,418)	(599)	-	-	-	381	(381)	-	590	414	1,004
009	Kentucky Division	8210	Storage-Purification expenses	02005	Non-Inventory Supplies	-	194	-	-	-	-	93	-	-	-	12	4,374	4,672
009	Kentucky Division	8210	Storage-Purification expenses	04590	Utilities	267	273	264	253	250	86	241	177	180	156	148	245	2,541
009	Kentucky Division	8250	Storage well royalties	04580	Building Lease/Rents Capitalized	(116)	(14)	-	(15)	(30)	(21)	-	(36)	(72)	(29)	(18)	-	(351)
009	Kentucky Division	8250	Storage well royalties	04581	Non 842 Building Lease/Rents	457	74	-	80	170	108	-	183	347	149	82	-	1,649
009	Kentucky Division	8250	Storage well royalties	04590	Utilities	1,449	2,123	2,528	1,719	1,238	482	214	186	224	-	647	1,044	11,855
009	Kentucky Division	8250	Storage well royalties	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8260	Storage-Rents	05010	Office Supplies	-	-	107	-	-	-	-	-	-	-	-	-	107
009	Kentucky Division	8340	Maintenance of compressor station equipment	01000	Non-project Labor	-	-	362	-	-	786	3,760	2,016	-	631	1,322	2,430	11,308
009	Kentucky Division	8340	Maintenance of compressor station equipment	01008	Expense Labor Accrual	-	-	163	(163)	-	550	76	180	(807)	347	512	(455)	405
009	Kentucky Division	8340	Maintenance of compressor station equipment	02005	Non-Inventory Supplies	-	-	91	-	-	-	245	-	-	-	-	-	336
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	01000	Non-project Labor	16,757	9,341	11,857	16,532	14,204	12,216	19,255	11,431	12,747	12,420	16,195	29,946	182,901
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	01008	Expense Labor Accrual	(2,524)	(2,225)	2,533	2,930	256	29	(5,342)	1,363	1,801	457	3,696	(5,536)	(2,560)
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	02001	Inventory Materials	-	-	3,242	275	293	7,900	-	828	586	1,852	772	1,013	16,762
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	02004	Warehouse Loading Charge	-	-	162	14	15	395	-	4	3	9	4	5	611
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	05411	Meals and Entertainment	325	116	-	39	-	-	190	198	320	208	281	237	1,913
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	50	-	-	-	-	50
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	05413	Transportation	-	-	-	-	-	-	-	-	-	-	642	-	642
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	05414	Lodging	1,128	1,496	-	-	-	-	366	852	642	727	882	-	6,094
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	07421	Service Awards	-	-	-	-	-	-	-	50	-	-	-	-	50
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-	-	92	92
009	Kentucky Division	8550	Other fuel & power for compressor stations	04590	Utilities	42	-	117	-	20	-	81	37	37	40	39	43	456
009	Kentucky Division	8560	Mains expenses	01000	Non-project Labor	8,582	15,441	13,990	11,847	9,542	14,021	10,860	2,974	10,261	10,474	14,473	10,372	132,836
009	Kentucky Division	8560	Mains expenses	01008	Expense Labor Accrual	1,186	2,058	1,664	(372)	(199)	4,090	(8,005)	(621)	3,941	630	3,646	(7,679)	340
009	Kentucky Division	8560	Mains expenses	02001	Inventory Materials	-	-	-	6,792	-	-	-	-	-	-	-	-	6,792
009	Kentucky Division	8560	Mains expenses	02004	Warehouse Loading Charge	-	-	-	340	-	-	-	-	-	-	-	-	340
009	Kentucky Division	8560	Mains expenses	02005	Non-Inventory Supplies	1,061	2,795	2,262	586	1,048	8,693	1,356	2,258	448	2,627	2,441	1,120	26,694
009	Kentucky Division	8560	Mains expenses	03003	Capitalized transportation costs	-	(170)	(16)	125	(23)	(43)	(28)	(355)	(926)	(58)	(10)	(113)	(1,617)
009	Kentucky Division	8560	Mains expenses	03004	Vehicle Expense	-	904	100	(652)	131	221	132	1,820	4,442	297	48	541	7,985
009	Kentucky Division	8560	Mains expenses	04302	Heavy Equipment	1,882	8,703	459	4,139	-	2,109	153	498	574	498	5,745	5,615	30,374
009	Kentucky Division	8560	Mains expenses	04307	Heavy Equipment Capitalized	(1,844)	(8,529)	(450)	(4,056)	-	(2,066)	(150)	(488)	(563)	(488)	(5,630)	(5,502)	(29,766)
009	Kentucky Division	8560	Mains expenses	04590	Utilities	2,901	2,088	2,689	1,446	2,443	1,502	1,088	3,005	2,322	2,162	2,143	2,019	25,807
009	Kentucky Division	8560	Mains expenses	04599	Capitalized Utility Costs	(1,505)	(1,183)	(1,511)	(760)	(1,293)	(766)	(615)	(1,783)	(1,271)	(1,171)	(1,141)	(1,091)	(14,091)
009	Kentucky Division	8560	Mains expenses	05010	Office Supplies	-	-	-	-	-	-	-	-	13	-	-	-	13
009	Kentucky Division	8560	Mains expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	53	-	-	53
009	Kentucky Division	8560	Mains expenses	05377	Cell phone equipment and accessories	-	-	-	-	-	37	-	-	-	59	-	-	96
009	Kentucky Division	8560	Mains expenses	05399	Capitalized Telecom Costs	-	-	-	-	-	(22)	-	-	-	(34)	-	-	(56)
009	Kentucky Division	8560	Mains expenses	05411	Meals and Entertainment	-	-	-	-	-	38	-	-	146	-	-	-	184
009	Kentucky Division	8560	Mains expenses	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	368	-	-	368
009	Kentucky Division	8560	Mains expenses	06111	Contract Labor	300	-	-	-	-	-	-	-	-	11,935	3,720	19,796	35,751
009	Kentucky Division	8560	Mains expenses	07443	Uniforms	521	33	-	422	-	176	318	631	133	2,685	1,664	997	7,580
009	Kentucky Division	8560	Mains expenses	07444	Uniforms Capitalized	(132)	(6)	-	(81)	-	(34)	(67)	(123)	(28)	(524)	(358)	(208)	(1,561)
009	Kentucky Division	8560	Mains expenses	07590	Misc General Expense	-	-	-	131	80	-	-	180	-	368	98	-	857
009	Kentucky Division	8560	Mains expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8560	Mains expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8560	Mains expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8560	Mains expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8570	Transmission-Measuring and regulating station expenses	01000	Non-project Labor	-	-	-	72	-	72	210	718	407	-	543	68	2,090
009	Kentucky Division	8570	Transmission-Measuring and regulating station expenses	01008	Expense Labor Accrual	(350)	-	-	36	(36)	51	(16)	252	(84)	(204)	353	(341)	(339)
009	Kentucky Division	8570	Transmission-Measuring and regulating station expenses	02005	Non-Inventory Supplies	-	-	395	-	-	8	189	63	4	-	-	-	659
009	Kentucky Division	8570	Transmission-Measuring and regulating station expenses	04590	Utilities	749	823	589	648	546	370	506	742	514	566	643	540	7,237
009	Kentucky Division	8570	Transmission-Measuring and regulating station expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-	-	48	48
009	Kentucky Division	8580	Transmission and compression of gas by others	04771	Demand Charges-Transportation	637,797	637,797	609,486	628,629	473,786	399,226	382,106	390,058	390,058	382,106	408,394	616,685	5,956,129
009	Kentucky Division	8580	Transmission and compression of gas by others	04772	Commodity-Transportation	58,383	151,605	82,718	69,374	69,981	50,518	44,444	40,595	42,164	49,148	64,206	74,986	798,124
009	Kentucky Division	8580	Transmission and compression of gas by others	04773	Demand-Storage	1,693,825	1,693,825	1,549,399	1,693,825	1,509,527	1,215,589	1,182,874	1,215,589	1,215,589	1,182,874	1,604,186	1,645,073	17,402,174
009	Kentucky Division	8630	Transmission-Maintenance of mains	01000	Non-project Labor	527	-	1,144	2,073	5,558	566	1,473	1,844	11,966	12,729	5,438	6,666	49,983
009	Kentucky Division	8630	Transmission-Maintenance of mains	01008	Expense Labor Accrual	(595)	(158)	515	522	2,298	(2,938)	(151)	492	5,245	1,018	(3,466)	(2,424)	358
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	32,068	31,684	29,955	39,855	29,694	36,424	71,131	35,226	42,835	38,155	38,124	83,225	508,376
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	548,341	589,349	592,086	611,778	576,708	570,582	922,381	587,302	622,547	601,164	595,148	934,827	7,752,213
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(550,406)	(607,374)	(603,491)	(614,248)	(583,651)	(593,569)	(926,941)	(616,655)	(637,140)	(642,234)	(605,273)	(981,160)	(7,962,143)
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	105,784	4,452	412	-	16,833	1,239	-	-	-	-	-	-	128,720
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	(3,393)	(228)	3,746	6,448	(2,111)	7,680	(13,642)	2,235	7,327	(432)	3,795	(10,910)	517
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	389,659	373,876	373,539	395,934	353,929	386,003	626,925	395,206	413,376	424,500	385,367	678,950	5,197,263
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(387,594)	(355,851)	(362,134)	(393,464)	(346,986)	(363,016)	(622,365)	(365,853)	(398,783)	(383,429)	(375,242)	(632,616)	(4,987,333)
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01013	Expense Labor Transfer In	106,920	5,213	412	-	-	-	-	-	-	-	-	-	112,545
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	(105,784)	(4,452)	(412)	-	-	-	-	-	-	-	-	-	(110,648)
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	02001	Inventory Materials	9,660	1,787	19	508	395	59	-	-	-	-	-	-	12,429
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	483	89	1	25	20	3	-	-	-	-	-	-	621
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	1,642	2,396	2,071	4,224	2,038	2,449	1,424	2,651	3,901	1,779	1,367	1,920	27,860
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	02006	Purchasing Card Charges	-	-	-	-	27	-	-	-	-	-	-	-	27
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(814)	(833)	(727)	(3,362)	(688)	(1,149)	(1,541)	(564)	(1,522)	(1,525)	(3,499)	(1,688)	(17,912)
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	1,229	1,383	1,062	5,066	950	1,723	2,357	733	2,272	2,374	5,966	2,732	27,846
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	-	-	37,660	-	-	-	-	-	-	-	-	37,660
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04018	Safety	-	-	-	-	-	-	-	-	-	-	-	2,809	2,809
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	-	306	-	-	194	-	181	430	127	1,868	123	3,229
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04044	Advertising	-	-	-	-	-	-	-	-	200	250	-	-	450
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04046	Customer Relations & Assist	-	-	-	-	-	-	-	-	260	-	-	-	260
009	Kentucky Division																	

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	CY22
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	3,531	3,482	3,506	3,336	3,382	2,430	3,495	5,108	3,529	3,206	3,101	3,209	41,315
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05312	Long Distance	639	1,015	905	1,074	1,111	801	959	803	510	377	715	790	9,698
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	5,523	5,648	5,504	6,362	3,401	5,435	6,240	5,003	5,169	4,598	5,545	6,022	64,451
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05316	Telecom Maintenance & Repair	199	-	-	-	-	-	-	-	-	-	-	-	199
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	5,710	5,475	5,608	5,582	4,716	5,026	6,270	5,458	5,427	5,646	4,195	5,420	64,531
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	11,306	11,110	10,630	9,163	9,456	7,495	10,795	10,813	14,568	6,699	12,432	11,891	126,358
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05376	Cell service for data uses	4,035	4,622	4,445	4,404	7,072	4,477	5,339	4,359	4,359	4,403	4,931	1,970	51,769
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	491	73	521	2,531	394	8,578	1,621	7,610	546	744	341	1,140	24,590
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(14,046)	(14,630)	(14,735)	(15,021)	(11,637)	(18,050)	(15,956)	(20,646)	(16,940)	(11,939)	(14,170)	(13,549)	(181,319)
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	4,405	2,917	2,219	3,890	4,697	2,756	4,196	6,154	7,993	6,132	7,524	6,829	59,712
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	276	-	73	-	32	-	-	91	57	26	-	-	555
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05413	Transportation	1,757	-	-	-	-	360	206	-	459	116	170	30	3,098
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05414	Lodging	256	1,725	3,326	1,955	661	881	4,046	2,344	5,113	3,612	13,883	676	38,477
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05415	Membership Fees	-	-	-	-	290	100	-	346	3,027	-	-	504	4,267
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05416	Club Dues - Nondeductible	-	600	-	-	-	-	-	-	-	-	391	201	1,193
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05417	Club Dues - Deductible	-	-	-	-	-	280	33	-	120	55	-	-	488
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	4,044	819	3,441	150	6,464	1,630	1,232	6,733	1,363	(1,720)	(1,500)	(100)	22,556
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05420	Employee Development	-	-	-	-	375	20	350	350	-	752	-	-	1,847
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05421	Training	-	-	188	-	1,295	-	-	-	5,008	-	350	-	6,840
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05426	Safety Training	-	-	2,850	1,575	-	-	613	-	256	-	-	-	5,294
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05427	Technical (Job Skills) Training	-	-	-	-	125	-	400	-	-	-	-	-	525
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	06111	Contract Labor	4,486	73,095	24,950	(55,505)	65,808	40,673	38,673	(52,386)	(2,933)	1,812	2,950	2,180	143,800
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	06121	Legal	121	-	-	-	-	-	-	-	-	-	-	-	121
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	-	-	-	-	2,166	93	-	344	2,118	-	44	94	4,859
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07421	Service Awards	214	-	-	-	-	-	-	91	47	64	-	-	416
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07443	Uniforms	25	2,180	411	535	1,594	1,039	892	1,426	2,513	3,524	3,650	3,675	21,463
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	(13)	(1,504)	(272)	(330)	(954)	(690)	(568)	(963)	(1,492)	(2,023)	(2,275)	(2,045)	(13,129)
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	103	442	231	1,212	1,993	255	847	252	3,956	83	427	1,267	11,069
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07510	Association Dues	-	-	-	-	-	-	-	-	-	10,250	-	-	10,250
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	799	860	131	11	-	202	252	-	91	2,450	53	25	4,872
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	09911	Reimbursements	(1,274)	-	-	(2,253)	-	-	(1,130)	(199,715)	-	(777)	-	-	(205,149)
009	Kentucky Division	8710	Distribution load dispatching	04590	Utilities	-	37	-	-	-	-	-	-	-	-	-	-	37
009	Kentucky Division	8711	Odorization	02001	Inventory Materials	-	8,500	4,905	315	4,633	16,265	5,668	1,285	9,214	6,150	7,166	-	64,102
009	Kentucky Division	8711	Odorization	02004	Warehouse Loading Charge	-	425	245	16	232	813	283	6	46	31	36	-	2,133
009	Kentucky Division	8711	Odorization	02005	Non-Inventory Supplies	101	82	-	-	-	-	-	68	223	-	68	-	543
009	Kentucky Division	8711	Odorization	06111	Contract Labor	-	-	232	-	-	-	-	-	-	-	-	-	232
009	Kentucky Division	8740	Mains and Services Expenses	01000	Non-project Labor	125,943	145,655	144,567	131,383	141,325	143,006	207,717	154,293	160,670	176,331	175,456	233,438	1,939,785
009	Kentucky Division	8740	Mains and Services Expenses	01006	O&M Project Labor and Contra	-	-	-	-	7,259	-	-	-	-	-	-	-	7,259
009	Kentucky Division	8740	Mains and Services Expenses	01008	Expense Labor Accrual	5,786	5,914	21,359	636	17,990	16,422	(65,485)	27,098	18,618	16,647	17,064	(75,140)	6,909
009	Kentucky Division	8740	Mains and Services Expenses	01014	Expense Labor Transfer Out	-	-	-	-	(1,855)	-	-	-	-	-	-	-	(1,855)
009	Kentucky Division	8740	Mains and Services Expenses	02001	Inventory Materials	23,443	23,761	31,449	20,007	16,056	(6,587)	14,590	23,578	15,032	16,861	15,499	16,881	210,569
009	Kentucky Division	8740	Mains and Services Expenses	02004	Warehouse Loading Charge	1,172	1,188	1,572	1,000	803	(329)	730	118	75	84	78	84	6,575
009	Kentucky Division	8740	Mains and Services Expenses	02005	Non-Inventory Supplies	15,800	17,896	27,785	24,426	20,697	13,704	13,327	25,861	19,234	18,368	26,860	21,795	245,753
009	Kentucky Division	8740	Mains and Services Expenses	02006	Purchasing Card Charges	82	-	-	-	-	-	-	8	-	-	-	-	258
009	Kentucky Division	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	126,661	113,639	115,924	118,572	113,872	114,446	105,797	112,195	113,271	111,649	111,347	112,579	1,369,950
009	Kentucky Division	8740	Mains and Services Expenses	03003	Capitalized transportation costs	(92,254)	(123,629)	(145,178)	(159,723)	(111,186)	(148,216)	(138,728)	(138,339)	(152,547)	(133,495)	(89,237)	(128,675)	(1,561,207)
009	Kentucky Division	8740	Mains and Services Expenses	03004	Vehicle Expense	87,534	160,799	134,260	147,396	139,185	139,018	132,006	147,762	130,077	120,883	142,057	116,017	1,596,994
009	Kentucky Division	8740	Mains and Services Expenses	03009	842 Variable Heavy Equip Lease Expense	2,301	15	980	5,113	-	7,849	2,169	6,024	2,019	2,269	6,573	6,330	41,641
009	Kentucky Division	8740	Mains and Services Expenses	04301	Equipment Lease	29,435	33,396	36,755	31,197	29,914	28,443	30,519	32,223	32,223	32,223	32,223	31,494	380,047
009	Kentucky Division	8740	Mains and Services Expenses	04302	Heavy Equipment	12,012	37,438	21,835	22,148	21,764	17,493	10,112	23,597	26,908	16,560	18,407	20,544	248,820
009	Kentucky Division	8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	(52,781)	(77,186)	(60,329)	(57,289)	(55,638)	(63,250)	(50,139)	(65,140)	(64,091)	(45,598)	(59,743)	(72,560)	(723,744)
009	Kentucky Division	8740	Mains and Services Expenses	04309	Non-842 Heavy Equipment	10,110	7,912	1,991	-	5,095	10,755	8,362	4,625	4,524	(3,759)	3,759	15,672	68,006
009	Kentucky Division	8740	Mains and Services Expenses	04560	Non 842 Fleet Lease/Rents	(27,394)	4,752	3,174	-	(64,453)	2,041	1,988	(21,484)	3,312	3,788	(88,366)	(41)	(182,684)
009	Kentucky Division	8740	Mains and Services Expenses	04563	842 Variable Fleet Lease Expense	(12,588)	(67,160)	(6,547)	8,256	10,125	6,462	6,715	7,194	15,277	8,892	8,098	7,044	(8,232)
009	Kentucky Division	8740	Mains and Services Expenses	04582	Building Maintenance	899	871	3,433	565	568	1,749	782	694	1,589	3,882	1,391	1,334	17,755
009	Kentucky Division	8740	Mains and Services Expenses	04585	Railroad easements and crossings	-	-	87	-	-	-	-	565	-	-	-	35,032	35,684
009	Kentucky Division	8740	Mains and Services Expenses	04590	Utilities	4,118	5,799	6,576	10,652	5,482	5,457	3,627	8,679	8,032	5,853	5,184	5,208	74,667
009	Kentucky Division	8740	Mains and Services Expenses	05010	Office Supplies	1,237	719	1,694	2,131	648	1,672	225	2,824	1,545	890	993	1,072	15,649
009	Kentucky Division	8740	Mains and Services Expenses	05111	Postage/Delivery Services	134	272	85	373	624	352	382	269	633	263	360	661	4,407
009	Kentucky Division	8740	Mains and Services Expenses	05377	Cell phone equipment and accessories	72	14	-	43	-	-	528	59	225	611	37	671	2,258
009	Kentucky Division	8740	Mains and Services Expenses	05399	Capitalized Telecom Costs	(40)	(8)	-	(26)	-	-	(316)	(36)	(134)	(352)	(21)	(385)	(1,317)
009	Kentucky Division	8740	Mains and Services Expenses	05411	Meals and Entertainment	-	197	245	1,230	753	304	149	190	806	1,452	95	418	5,838
009	Kentucky Division	8740	Mains and Services Expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	610	49	-	-	-	-	659
009	Kentucky Division	8740	Mains and Services Expenses	05413	Transportation	-	-	-	-	-	-	854	2,100	3,208	1,649	-	1,086	8,897
009	Kentucky Division	8740	Mains and Services Expenses	05414	Lodging	-	-	-	3,268	1,047	-	559	-	804	-	-	144	5,822
009	Kentucky Division	8740	Mains and Services Expenses	05421	Training	-	-	-	-	371	275	-	-	-	-	69	-	714
009	Kentucky Division	8740	Mains and Services Expenses	05429	Work Environment Training	-	-	368	881	-	-	-	543	736	-	-	539	3,067
009	Kentucky Division	8740	Mains and Services Expenses	06111	Contract Labor	192,121	199,701	223,263	222,936	237,886	313,150	293,298	361,008	525,941	29,043	417,408	208,319	3,224,076
009	Kentucky Division	8740	Mains and Services Expenses	06112	Collection Fees	-	-	51	-	-	-	-	-	-	-	-	-	51
009	Kentucky Division	8740	Mains and Services Expenses	07120	Environmental & Safety	62	371	23	158	52	304	254	303	551	5			

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Income Statement Accounts
Calendar Year 2022

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	CY22
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	04590	Utilities	95	199	217	971	301	647	635	693	668	598	353	495	5,874
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05010	Office Supplies	92	155	-	46	-	-	33	-	-	67	-	-	393
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05111	Postage/Delivery Services	26	133	40	38	217	167	-	-	-	-	32	-	653
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05377	Cell phone equipment and accessories	-	-	64	-	-	-	-	52	-	-	-	-	115
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05399	Capitalized Telecom Costs	-	-	(38)	-	-	-	-	(31)	-	-	-	-	(69)
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	99	-	-	200	29	65	-	-	138	134	-	29	694
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-	-	50	50
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05413	Transportation	58	-	-	-	-	77	-	-	-	-	-	76	211
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05414	Lodging	-	-	-	-	-	-	-	-	1,326	1,450	-	-	2,776
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05421	Training	-	-	-	-	-	-	-	703	-	-	-	-	703
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05427	Technical (Job Skills) Training	-	-	-	-	-	-	-	796	-	-	-	-	796
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	06111	Contract Labor	10,000	10,000	10,000	-	-	-	4,000	-	44,700	-	682	197	79,578
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	07421	Service Awards	-	-	-	-	-	-	-	-	-	-	-	50	50
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	07443	Uniforms	-	-	-	-	-	153	558	-	-	-	-	-	711
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	07444	Uniforms Capitalized	-	-	-	-	-	(38)	(146)	-	-	-	-	-	(185)
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	75	-	-	-	-	-	-	75
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8760	Distribution-Measuring and regulating station expenses-Industrial	01000	Non-project Labor	262	1,038	4,014	-	830	1,384	-	-	-	-	-	-	7,528
009	Kentucky Division	8760	Distribution-Measuring and regulating station expenses-Industrial	01008	Expense Labor Accrual	(373)	233	1,495	(1,806)	498	471	(969)	-	-	-	-	-	(452)
009	Kentucky Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	02005	Non-Inventory Supplies	404	-	-	-	848	-	-	-	-	-	-	-	1,252
009	Kentucky Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04580	Building Lease/Rents Capitalized	-	-	-	(4,380)	-	-	-	(4,317)	-	-	-	(3,697)	(12,394)
009	Kentucky Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04581	Non 842 Building Lease/Rents	-	-	-	6,000	-	-	-	6,500	-	-	-	6,000	18,500
009	Kentucky Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04590	Utilities	496	533	496	439	402	282	430	277	422	144	457	559	4,938
009	Kentucky Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8780	Meter and house regulator expenses	01000	Non-project Labor	60,148	55,855	48,756	50,406	55,918	55,100	62,877	32,130	40,961	63,168	76,481	122,417	724,217
009	Kentucky Division	8780	Meter and house regulator expenses	01008	Expense Labor Accrual	(2,527)	(1,288)	5,184	3,263	8,347	5,019	(28,090)	2,372	7,629	14,262	14,971	(29,310)	(169)
009	Kentucky Division	8780	Meter and house regulator expenses	02005	Non-Inventory Supplies	850	2,104	726	1,125	1,384	1,020	1,133	1,532	1,135	2,056	2,532	2,432	18,029
009	Kentucky Division	8780	Meter and house regulator expenses	02006	Purchasing Card Charges	23	-	-	-	-	-	-	-	-	-	-	-	23
009	Kentucky Division	8780	Meter and house regulator expenses	03003	Capitalized transportation costs	(43)	(124)	968	(1,026)	(27)	(59)	(99)	-	(498)	(201)	(658)	(603)	(2,368)
009	Kentucky Division	8780	Meter and house regulator expenses	03004	Vehicle Expense	72	183	(1,405)	1,502	50	84	148	-	753	332	1,090	1,040	3,848
009	Kentucky Division	8780	Meter and house regulator expenses	04302	Heavy Equipment	-	-	-	25	-	-	-	-	-	-	-	-	25
009	Kentucky Division	8780	Meter and house regulator expenses	04307	Heavy Equipment Capitalized	-	-	-	(25)	-	-	-	-	-	-	-	-	(25)
009	Kentucky Division	8780	Meter and house regulator expenses	04582	Building Maintenance	131	-	-	-	-	-	-	-	-	-	-	-	131
009	Kentucky Division	8780	Meter and house regulator expenses	04590	Utilities	1,439	1,290	1,451	1,575	1,209	1,202	406	1,405	2,150	1,291	1,183	1,220	15,822
009	Kentucky Division	8780	Meter and house regulator expenses	05010	Office Supplies	224	905	302	(406)	-	976	260	76	428	157	243	504	3,667
009	Kentucky Division	8780	Meter and house regulator expenses	05111	Postage/Delivery Services	56	313	3,468	539	250	-	257	354	87	13	491	445	6,272
009	Kentucky Division	8780	Meter and house regulator expenses	05377	Cell phone equipment and accessories	-	46	-	-	-	48	111	162	-	-	-	-	367
009	Kentucky Division	8780	Meter and house regulator expenses	05399	Capitalized Telecom Costs	-	(27)	-	-	-	(28)	(67)	(98)	-	-	-	-	(219)
009	Kentucky Division	8780	Meter and house regulator expenses	05411	Meals and Entertainment	60	58	38	36	22	228	55	205	716	131	1,966	-	3,515
009	Kentucky Division	8780	Meter and house regulator expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	45	-	-	37	50	133
009	Kentucky Division	8780	Meter and house regulator expenses	05413	Transportation	-	-	-	-	-	-	-	-	4,327	209	2,041	-	6,577
009	Kentucky Division	8780	Meter and house regulator expenses	05414	Lodging	-	-	-	-	-	-	-	-	-	3,014	-	-	3,014
009	Kentucky Division	8780	Meter and house regulator expenses	07421	Service Awards	-	-	-	-	-	-	-	46	-	-	53	-	99
009	Kentucky Division	8780	Meter and house regulator expenses	07443	Uniforms	-	-	300	43	-	-	-	200	200	184	340	379	1,647
009	Kentucky Division	8780	Meter and house regulator expenses	07444	Uniforms Capitalized	-	-	(202)	(28)	-	-	-	(104)	(142)	(113)	(172)	(218)	(978)
009	Kentucky Division	8780	Meter and house regulator expenses	07499	Misc Employee Welfare Exp	123	-	-	-	92	-	-	-	133	-	-	50	398
009	Kentucky Division	8780	Meter and house regulator expenses	07590	Misc General Expense	(108)	-	-	-	-	-	-	-	-	-	-	-	(108)
009	Kentucky Division	8780	Meter and house regulator expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8780	Meter and house regulator expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8780	Meter and house regulator expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8790	Customer installations expenses	02005	Non-Inventory Supplies	-	-	1,963	-	-	-	-	-	-	-	-	-	1,963
009	Kentucky Division	8800	Distribution-Other expenses	02005	Non-Inventory Supplies	-	61	-	-	1,150	-	-	647	336	562	70	-	2,826
009	Kentucky Division	8800	Distribution-Other expenses	03003	Capitalized transportation costs	-	-	-	-	-	-	-	(43)	(123)	(43)	(12)	(103)	(323)
009	Kentucky Division	8800	Distribution-Other expenses	03004	Vehicle Expense	-	-	-	-	-	-	-	68	183	118	19	180	568
009	Kentucky Division	8800	Distribution-Other expenses	04302	Heavy Equipment	-	-	-	-	-	-	-	-	-	-	-	28	28
009	Kentucky Division	8800	Distribution-Other expenses	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-	-	-	-	-	(27)	(27)
009	Kentucky Division	8800	Distribution-Other expenses	04582	Building Maintenance	-	-	-	-	-	64	-	-	146	411	46	-	666
009	Kentucky Division	8800	Distribution-Other expenses	04599	Capitalized Utility Costs	-	-	-	-	-	(45)	-	-	(93)	(153)	(17)	-	(308)
009	Kentucky Division	8800	Distribution-Other expenses	05010	Office Supplies	-	-	-	-	-	-	60	365	68	621	-	1,114	-
009	Kentucky Division	8800	Distribution-Other expenses	05111	Postage/Delivery Services	-	16	-	-	-	-	-	-	-	-	-	-	16
009	Kentucky Division	8800	Distribution-Other expenses	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-	76	10	-	-	86
009	Kentucky Division	8800	Distribution-Other expenses	05399	Capitalized Telecom Costs	-	-	-	-	-	-	-	-	(45)	(5)	-	-	(51)
009	Kentucky Division	8800	Distribution-Other expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	70	-	9	-	78
009	Kentucky Division	8800	Distribution-Other expenses	07443	Uniforms	150	-	-	70	72	-	-	-	152	1,618	-	259	2,320
009	Kentucky Division	8800	Distribution-Other expenses	07444	Uniforms Capitalized	(79)	-	-	(46)	(43)	-	-	-	(97)	(849)	-	(181)	(1,295)
009	Kentucky Division	8800	Distribution-Other expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-	113	-	113
009	Kentucky Division	8800	Distribution-Other expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8800	Distribution-Other expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8800	Distribution-Other expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8800	Distribution-Other expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8810	Distribution-Rents	02005	Non-Inventory Supplies	-	-	-	403	-	403	-	-	-	-	124	-	930
009	Kentucky Division	8810	Distribution-Rents	04307	Heavy Equipment Capitalized	(20,882)	(20,882)	(20,007)	(11,519)	(20,568)	(19,744)	(24,351)	(19,744)	(19,744)	(19,744)	(19,744)	(19,744)	(236,671)
009	Kentucky Division	8810	Distribution-Rents	04308	Locusview amortization	21,308	21,308	20,416	11,754	20,987	20,147	24,847	20,147	20,147	-	-	-	181,062
009	Kentucky Division	8810	Distribution-Rents	04308	842 Locusview Lease Expense	-	-	-	-	-	-	-	-	-	20,147	20,147	20,147	60,440
009	Kentucky Division	8810	Distribution-Rents	04561	842 Variable Real Estate Lease Expense	842	(0)	882	25	(0)	378	21	21	20	441	83	83	2,798
009	Kentucky Division	8810	Distribution-Rents	04578	842 Real Estate Lease Expense	59,273	59,273	59,273	59,273	59,273	59,273	59,273	52,273	52,273	55,773	55,773	55,773	686,775
009	Kentucky Division	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(34,600)	(41,258)	(41,215)	(38,589)	(39,279)	(39,895)	(39,278)	(33,774)	(33,691)	(33,048)	(34,492)	(34,284)	(443,403)
009	Kentucky Division	8810	Distribution-Rents	04581	Non 842 Building Lease/Rents	-	400	-	35	-	500	700	-	1,000	5,750	-	-	8,385
009	Kentucky Division	8810	Distribution-Rents	04582	Building Maintenance	18,218	47,364	39,593	24,531	25,631	27,443	29,993	24,438	26,090	33,654	19,503	19,409	335,867
009	Kentucky Division	8810	Distribution-Rents	04590	Utilities	393	5,350	660	891	35	-	96	243	272	62	147	402	8,550
009	Kentucky Division	8810	Distribution-Rents	04599	Capitalized Utility Costs	(10,393)	(34,280)	(24,969)	(15,051)	(13,876)	(14,780)	(17,176)	(14,501)	(15,372)	(18,711)	(10,627)	(11,625)	(201,360)
009	Kentucky Division	8810	Distribution-Rents	05010	Office Supplies	-												

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Income Statement Accounts
Calendar Year 2022

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	CY22
009	Kentucky Division	8870	Distribution-Maint of mains	03003	Capitalized transportation costs	-	-	-	(51)	-	-	-	-	-	-	-	-	(51)
009	Kentucky Division	8870	Distribution-Maint of mains	03004	Vehicle Expense	-	-	-	78	-	-	-	-	-	-	-	-	78
009	Kentucky Division	8870	Distribution-Maint of mains	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	121
009	Kentucky Division	8870	Distribution-Maint of mains	05377	Cell phone equipment and accessories	-	-	-	-	-	-	127	-	-	-	-	32	159
009	Kentucky Division	8870	Distribution-Maint of mains	05399	Capitalized Telecom Costs	-	-	-	-	-	-	(76)	-	-	-	-	(18)	(94)
009	Kentucky Division	8870	Distribution-Maint of mains	05411	Meals and Entertainment	-	-	-	-	-	16	-	-	243	64	702	75	1,099
009	Kentucky Division	8870	Distribution-Maint of mains	05413	Transportation	-	-	-	-	-	-	-	-	2,037	-	1,429	1,250	4,716
009	Kentucky Division	8870	Distribution-Maint of mains	05421	Training	-	-	-	-	-	-	-	-	-	-	60	-	60
009	Kentucky Division	8870	Distribution-Maint of mains	06111	Contract Labor	-	-	9,570	10,941	-	10,800	39,429	6,098	5,758	7,307	-	7,103	97,004
009	Kentucky Division	8870	Distribution-Maint of mains	07443	Uniforms	-	277	-	127	-	-	77	-	-	-	-	191	673
009	Kentucky Division	8870	Distribution-Maint of mains	07444	Uniforms Capitalized	-	(155)	-	(83)	-	-	(50)	-	-	-	-	(109)	(397)
009	Kentucky Division	8870	Distribution-Maint of mains	07499	Misc Employee Welfare Exp	-	87	-	-	-	-	-	-	-	-	202	-	289
009	Kentucky Division	8870	Distribution-Maint of mains	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8870	Distribution-Maint of mains	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8870	Distribution-Maint of mains	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8890	Maintenance of measuring and regulating station equipment-General	01000	Non-project Labor	1,378	-	-	-	-	-	-	629	-	-	-	-	2,007
009	Kentucky Division	8890	Maintenance of measuring and regulating station equipment-General	01008	Expense Labor Accrual	413	(413)	-	-	-	-	-	252	(252)	-	-	-	-
009	Kentucky Division	8890	Maintenance of measuring and regulating station equipment-General	02005	Non-Inventory Supplies	3,571	2,350	625	1,383	2,471	1,870	3,303	1,114	1,768	1,434	4,342	3,540	27,771
009	Kentucky Division	8890	Maintenance of measuring and regulating station equipment-General	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	91	91
009	Kentucky Division	8890	Maintenance of measuring and regulating station equipment-General	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-	-	78	78
009	Kentucky Division	8890	Maintenance of measuring and regulating station equipment-General	06111	Contract Labor	-	-	4,982	7,500	12,500	19,343	21,715	9,982	73,559	-	3,657	-	153,238
009	Kentucky Division	8900	Maintenance of measuring and regulating station equipment-Industrial	01000	Non-project Labor	-	91	-	-	-	-	-	-	-	-	-	-	91
009	Kentucky Division	8900	Maintenance of measuring and regulating station equipment-Industrial	01008	Expense Labor Accrual	-	27	(27)	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8900	Maintenance of measuring and regulating station equipment-Industrial	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8910	Maintenance of measuring and regulating station equipment-City gate check stations	01000	Non-project Labor	-	-	-	-	-	-	-	371	-	-	-	-	371
009	Kentucky Division	8910	Maintenance of measuring and regulating station equipment-City gate check stations	01008	Expense Labor Accrual	-	-	-	-	-	-	-	148	(148)	-	-	-	-
009	Kentucky Division	8920	Maintenance of services	01000	Non-project Labor	-	-	-	-	702	795	671	937	1,668	1,249	610	294	6,925
009	Kentucky Division	8920	Maintenance of services	01008	Expense Labor Accrual	(27)	-	-	-	421	136	(445)	263	459	(147)	(290)	(347)	22
009	Kentucky Division	8920	Maintenance of services	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	144	-	-	-	144
009	Kentucky Division	8930	Maintenance of meters and house regulators	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	125	-	15	-	140
009	Kentucky Division	8930	Maintenance of meters and house regulators	06111	Contract Labor	-	-	-	2,500	22,500	25,500	11,669	4,331	22,000	-	-	-	88,500
009	Kentucky Division	8940	Distribution-Maintenance of other equipment	02005	Non-Inventory Supplies	380	378	323	-	148	85	28	-	482	-	-	-	1,825
009	Kentucky Division	8940	Distribution-Maintenance of other equipment	05010	Office Supplies	-	-	-	17	-	-	-	-	-	-	-	-	17
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	32,832	34,385	32,071	34,532	33,522	26,953	37,128	24,877	21,317	20,374	23,169	31,426	352,586
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	2,419	466	4,117	2,834	2,847	(1,246)	(12,679)	3,763	708	547	3,854	(9,822)	(2,193)
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	04562	842 Variable Tower Lease Expense	419	456	488	488	716	852	962	1,137	1,137	1,420	1,438	1,563	11,077
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	04590	Utilities	447	378	621	664	574	380	494	475	415	425	433	399	5,705
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	05353	842 Tower Lease Expense	28,180	26,384	26,385	27,581	26,383	26,348	26,451	26,411	26,402	26,394	26,388	26,384	319,690
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	07443	Uniforms	-	-	-	-	159	-	-	-	-	-	280	-	439
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	07444	Uniforms Capitalized	-	-	-	-	(71)	-	-	-	-	-	(171)	-	(242)
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	6,058	12,888	21,478	29,040	22,324	29,933	52,095	33,256	23,840	25,026	22,651	27,388	305,977
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	(162)	2,049	5,799	4,855	(1,126)	7,559	(12,270)	4,620	(1,382)	1,844	959	(10,158)	2,585
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	02005	Non-Inventory Supplies	-	-	-	503	51	-	65	49	693	-	157	79	1,597
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	03003	Capitalized transportation costs	(46)	(190)	-	-	-	-	-	(24)	(22)	-	-	(146)	(427)
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	03004	Vehicle Expense	77	280	-	-	-	-	-	36	33	-	-	229	656
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	04582	Building Maintenance	8,596	442	2,938	-	-	508	-	(479)	-	-	-	-	12,005
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	04590	Utilities	174	52	304	25	-	182	182	(25)	157	336	379	-	1,765
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	86	-	117	262	-	23	89	-	157	183	-	-	917
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	28	-	-	28
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	05377	Cell phone equipment and accessories	-	-	-	-	-	-	16	-	-	-	-	-	16
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	05399	Capitalized Telecom Costs	-	-	-	-	-	-	(10)	-	-	-	-	-	(10)
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	454	-	148	-	-	322	233	142	370	785	2,100	1,073	5,628
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-	50	-	50
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	05414	Lodging	-	-	-	-	-	-	-	-	-	-	1,190	-	1,190
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	06112	Collection Fees	-	215	-	-	-	25	-	-	-	1,357	692	67	2,356
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	06116	Bill Print Fees	71,690	69,642	70,746	113,631	85,261	59,195	69,326	70,275	69,026	68,855	73,076	71,456	892,178
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	07421	Service Awards	-	-	-	-	-	-	-	-	-	-	50	-	50
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	07443	Uniforms	-	-	-	-	-	-	-	-	203	-	-	-	203
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	07444	Uniforms Capitalized	-	-	-	-	-	-	-	-	(132)	-	-	-	(132)
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	732	-	761	1,493
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	07590	Misc General Expense	-	-	-	-	-	-	53	-	-	58	95	-	207
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	9040	Customer accounts-Uncollectible accounts	09927	Cust Uncol Acct-Write Off	252,706	77,471	(151,382)	160,404	70,350	(18,414)	27,211	(62,063)	108,367	33,317	56,104	168,691	722,762
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	01000	Non-project Labor	9,747	10,380	9,747	9,747	9,747	9,747	14,621	9,747	9,747	9,898	9,936	14,735	127,799
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	01008	Expense Labor Accrual	430	190	1,272	487	975	975	(4,386)	1,462	975	570	1,015	(4,003)	(39)
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	02001	Inventory Materials	-	-	-	1,111	582	32	-	-	-	-	-	656	2,382
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	02004	Warehouse Loading Charge	-	-	-	56	29	2	-	-	-	-	-	3	90
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	-	272	272
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	04040	Community Rel&Trade Shows	7,753	-	513	-	684	1,166	-	-	-	466	13,450	-	24,032
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	04044	Advertising	-	-	-	-	448	-	-	-	862	492	-	-	1,802
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	04046	Customer Relations & Assist	-	-	462	-	1,220	769	-	-	-	3,373	-	-	5,824
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05010	Office Supplies	-	-	26	31	-	13	-	171	60	284	-	64	648
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05411	Meals and Entertainment	415	253	778	89	1,021	382	782	1,071	304	232	469	889	6,685
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05412	Spousal & Dependent Travel	45	-	-	-	-	-	-	-	-	-	-	-	45
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05413	Transportation	71	362	551	-	43	-	68	746	509	347	-	745	3,444
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05414	Lodging	-	-	184	-	-	-	126	608	246	-	-	-	1,164
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05415	Membership Fees	-	-	-	-	-	-	-	-	314	-	-	-	314
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05417	Club Dues - Deductible	-	-	-	-	-	33	-	-	-	-	-	-	33
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05419	Misc Employee Expense	-	-	-	-	229	-	592	-	-	-	-	-	821
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05420	Employee Development	-	-	-	-	259	-	16	-	-	-	-	-	27

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Income Statement Accounts
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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	CY22
009	Kentucky Division	9110	Sales-Supervision	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	362	-	-	-	362
009	Kentucky Division	9110	Sales-Supervision	04046	Customer Relations & Assist	-	1,078	102	-	-	-	-	-	-	-	1,222	-	2,402
009	Kentucky Division	9110	Sales-Supervision	05010	Office Supplies	75	205	-	-	-	30	-	-	-	-	134	-	444
009	Kentucky Division	9110	Sales-Supervision	05111	Postage/Delivery Services	-	73	-	-	-	-	-	-	-	-	-	-	255
009	Kentucky Division	9110	Sales-Supervision	05411	Meals and Entertainment	13	28	137	14	137	242	65	396	249	113	266	567	2,227
009	Kentucky Division	9110	Sales-Supervision	05412	Spousal & Dependent Travel	-	-	-	-	-	16	-	-	-	-	-	48	64
009	Kentucky Division	9110	Sales-Supervision	05413	Transportation	1,412	745	2,357	1,556	2,127	1,066	210	1,718	1,997	1,345	1,234	1,909	17,678
009	Kentucky Division	9110	Sales-Supervision	05414	Lodging	168	268	948	524	292	1,299	-	810	480	323	994	772	6,877
009	Kentucky Division	9110	Sales-Supervision	05415	Membership Fees	-	-	152	(30)	-	-	-	-	-	-	-	-	122
009	Kentucky Division	9110	Sales-Supervision	07421	Service Awards	-	-	-	-	-	-	-	-	-	-	-	25	25
009	Kentucky Division	9110	Sales-Supervision	07443	Uniforms	-	-	-	-	-	-	-	100	-	-	-	-	100
009	Kentucky Division	9110	Sales-Supervision	07444	Uniforms Capitalized	-	-	-	-	-	-	-	(25)	-	-	-	-	(25)
009	Kentucky Division	9110	Sales-Supervision	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	9120	Sales-Demonstrating and selling expenses	04040	Community Rel&Trade Shows	-	-	-	-	2,383	-	-	-	851	-	-	1,134	4,368
009	Kentucky Division	9120	Sales-Demonstrating and selling expenses	04044	Advertising	5,660	10,750	-	-	813	-	-	-	-	-	-	8,500	25,723
009	Kentucky Division	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	4,582	3,653	1,548	318	-	907	2,574	7,638	3,164	302	1,916	-	26,601
009	Kentucky Division	9120	Sales-Demonstrating and selling expenses	05010	Office Supplies	-	-	-	48	-	-	-	72	-	-	-	-	120
009	Kentucky Division	9120	Sales-Demonstrating and selling expenses	07510	Association Dues	300	-	-	-	2,180	480	1,130	-	-	475	-	-	4,565
009	Kentucky Division	9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	1,611	1,531	-	2,464	9,318	-	5,728	-	-	549	2,052	-	23,252
009	Kentucky Division	9130	Sales-Advertising expenses	04044	Advertising	999	675	2,369	3,469	1,156	4,148	2,499	2,733	3,235	5,172	2,005	1,159	29,619
009	Kentucky Division	9130	Sales-Advertising expenses	04046	Customer Relations & Assist	-	-	-	1,030	-	-	-	-	-	-	-	-	1,030
009	Kentucky Division	9130	Sales-Advertising expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	-	1,230
009	Kentucky Division	9200	A&G-Administrative & general salaries	01000	Non-project Labor	13,111	13,111	13,111	13,353	13,353	13,353	20,030	13,353	13,353	13,659	13,490	20,234	173,513
009	Kentucky Division	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	656	-	1,967	777	1,335	1,335	(6,009)	2,003	1,335	836	1,256	(5,396)	95
009	Kentucky Division	9210	A&G-Office supplies & expense	04022	Promo Sales, Misc	-	-	-	-	-	-	-	-	-	-	-	1,500	1,500
009	Kentucky Division	9210	A&G-Office supplies & expense	04046	Customer Relations & Assist	665	395	395	665	587	587	395	395	574	665	587	395	6,305
009	Kentucky Division	9210	A&G-Office supplies & expense	04070	Insurance-Other	2,236	1,000	100	442	-	-	100	733	-	102	-	-	4,712
009	Kentucky Division	9210	A&G-Office supplies & expense	04590	Utilities	-	350	310	175	-	-	-	-	-	-	-	-	834
009	Kentucky Division	9210	A&G-Office supplies & expense	05010	Office Supplies	15	-	6	-	-	119	18	106	-	-	-	50	314
009	Kentucky Division	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessories	-	-	-	-	-	60	2	-	-	-	-	-	62
009	Kentucky Division	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	22	-	-	-	-	-	22	-	2	-	-	41	87
009	Kentucky Division	9210	A&G-Office supplies & expense	05412	Spousal & Dependent Travel	-	-	-	-	-	11	-	-	-	-	-	-	11
009	Kentucky Division	9210	A&G-Office supplies & expense	05413	Transportation	-	-	-	-	-	-	-	-	234	-	-	-	234
009	Kentucky Division	9210	A&G-Office supplies & expense	05415	Membership Fees	318	-	-	-	26	-	-	-	-	-	-	-	343
009	Kentucky Division	9210	A&G-Office supplies & expense	05421	Training	-	-	-	-	58	-	-	-	-	-	-	-	58
009	Kentucky Division	9210	A&G-Office supplies & expense	06111	Contract Labor	-	-	-	-	-	-	-	-	900	-	-	-	900
009	Kentucky Division	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	-	-	-	-	-	43	-	52	-	-	-	12	108
009	Kentucky Division	9210	A&G-Office supplies & expense	07510	Association Dues	-	-	350	-	-	-	-	-	-	918	350	-	1,618
009	Kentucky Division	9210	A&G-Office supplies & expense	07592	Vendor Comp Sales Tax	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(600)
009	Kentucky Division	9220	A&G-Administrative expense transferred-Credit	09341	Admin & General Expenses	371,774	279,713	372,203	316,580	397,744	303,260	565,020	303,002	478,220	394,617	414,510	390,844	4,587,487
009	Kentucky Division	9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC O&M	215,856	168,857	190,559	176,762	197,460	189,065	202,529	196,482	211,418	187,662	188,731	194,206	2,319,587
009	Kentucky Division	9220	A&G-Administrative expense transferred-Credit	41132	Billing for SS O&M	442,013	391,876	562,450	433,076	567,770	406,789	761,126	336,462	531,435	500,912	454,147	459,973	5,848,027
009	Kentucky Division	9230	A&G-Outside services employed	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	388	388
009	Kentucky Division	9230	A&G-Outside services employed	06121	Legal	(8,684)	(541)	15,193	(2,178)	18,234	12,329	6,095	6,000	21,928	7,807	6,000	8,306	90,487
009	Kentucky Division	9240	A&G-Property insurance	04069	Blueflame Property Insurance	35,116	35,116	33,886	33,886	33,886	33,886	33,886	33,886	33,886	33,886	33,886	33,886	409,090
009	Kentucky Division	9240	A&G-Property insurance	04072	Insurance Capitalized	(22,388)	(23,069)	(22,016)	(22,516)	(21,498)	(21,825)	(24,214)	(22,695)	(22,049)	(22,173)	(20,973)	(21,215)	(266,631)
009	Kentucky Division	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	1,091	53	4	-	227	13	-	-	-	-	-	-	1,387
009	Kentucky Division	9250	A&G-Injuries & damages	04018	Safety	-	-	-	-	-	-	-	-	186	45	38	34	304
009	Kentucky Division	9250	A&G-Injuries & damages	04070	Insurance-Other	2,931	2,931	2,931	3,169	3,116	3,116	6,468	3,116	4,452	3,116	3,116	3,116	41,579
009	Kentucky Division	9250	A&G-Injuries & damages	05418	Settlement	17,044	23,902	16,836	43,013	260,083	24,322	1,883	2,968	7,354	267	2,148	2,772	402,591
009	Kentucky Division	9250	A&G-Injuries & damages	07499	Misc Employee Welfare Exp	-	85	-	457	46	-	385	731	238	-	81	22	2,045
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	18,322	19,604	21,237	20,623	20,784	22,253	21,335	22,266	22,648	17,239	17,906	17,817	242,034
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	15,229	16,290	17,650	17,138	17,273	18,491	17,728	18,503	18,818	9,028	9,376	9,330	184,854
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	75,562	80,775	87,546	84,991	85,677	91,684	87,899	91,765	93,296	93,973	97,605	97,119	1,067,892
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01253	Medical Benefits Projects	20,946	1,021	81	-	4,356	243	-	-	-	-	-	-	26,646
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	15,622	16,705	18,103	17,576	17,716	18,961	18,179	18,976	19,295	21,276	22,099	21,989	226,497
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01259	ESOP Benefits Projects	4,341	212	17	-	903	50	-	-	-	-	-	-	5,522
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01262	Other Benefits Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	5,381	5,746	6,231	6,047	6,098	6,521	6,251	6,529	6,634	7,213	7,490	7,454	77,596
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01265	RSP FACC Benefits Projects	1,476	72	6	-	307	17	-	-	-	-	-	-	1,877
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	773	826	895	869	876	937	899	938	-	1,044	1,084	1,079	11,173
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01268	Life Benefits Projects	214	10	1	-	44	2	-	-	-	-	-	-	272
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	2,473	2,643	2,865	2,781	2,803	3,000	2,876	3,002	3,052	3,340	3,469	3,452	35,755
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	684	33	3	-	142	8	-	-	-	-	-	-	871
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	5,121	250	20	-	1,065	59	-	-	-	-	-	-	6,515
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	4,245	207	16	-	883	49	-	-	-	-	-	-	5,400
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01294	NSC-OPEB Benefits Load	(38,787)	(41,622)	(45,026)	(43,762)	(44,071)	(47,263)	(45,318)	(47,240)	(48,119)	(87,042)	(90,448)	(89,975)	(668,674)
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01296	NSC-OPEB Benefits Projects	(11,012)	(464)	(43)	-	(2,508)	(129)	-	-	-	-	-	-	(14,155)
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01297	NSC-Pension Benefits Load	(8,029)	(8,592)	(9,307)	(9,038)	(9,109)	(9,753)	(9,351)	(9,758)	(9,926)	(9,815)	(10,195)	(10,144)	(113,018)
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01299	NSC-Pension Benefits Projects	(2,221)	(94)	(9)	-	(506)	(26)	-	-	-	-	-	-	(2,856)
009	Kentucky Division	9260	A&G-Employee pensions and benefits	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	32	-
009	Kentucky Division	9260	A&G-Employee pensions and benefits	05377	Cell phone equipment and accessories	-	-	-	69	-	-	-	-	-	-	-	-	69
009	Kentucky Division	9260	A&G-Employee pensions and benefits	05399	Capitalized Telecom Costs	-	-	-	(41)	-	-	-	-	-	-	-	-	(41)
009	Kentucky Division	9260	A&G-Employee pensions and benefits	05411	Meals and Entertainment	393	475	1,222	355	282	671	939	1,004	942	1,028	1,386	788	9,486
009	Kentucky Division	9260	A&G-Employee pensions and benefits	05427	Technical (Job Skills) Training	201	-	-	-	-	48	-	-	142	-	-	-	391
009	Kentucky Division	9260	A&G-Employee pensions and benefits	07120	Environmental & Safety	18	-	-	-	-	-	-	-	-	-	-	-	18
009	Kentucky Division	9260	A&G-Employee pensions and benefits	07443	Uniforms	5,731	6,364	3,076	11,935	6,624	3,460	3,631	5,752	7				

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Income Statement Accounts
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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	CY22
009	Kentucky Division	9280	A&G-Regulatory commission expenses	07590	Misc General Expense	5,274	5,274	5,274	8,323	-	-	-	30,182	10,061	10,061	10,061	10,061	94,569
009	Kentucky Division	9302	Miscellaneous general expenses	04046	Customer Relations & Assist	-	-	-	-	-	-	-	530	-	-	-	-	530
009	Kentucky Division	9302	Miscellaneous general expenses	05411	Meals and Entertainment	-	-	-	-	10	-	-	-	-	1,326	2,375	283	3,993
009	Kentucky Division	9302	Miscellaneous general expenses	05415	Membership Fees	-	-	349	-	-	-	-	100	-	-	-	1,097	1,546
009	Kentucky Division	9302	Miscellaneous general expenses	07510	Association Dues	32,772	10,032	8,832	4,832	16,572	19,332	9,368	6,052	26,177	20,753	4,830	6,251	165,801
009	Kentucky Division	9302	Miscellaneous general expenses	07590	Misc General Expense	-	-	145	-	-	-	-	-	-	-	360	-	505
091	Mid-States General Offi	4030	Depreciation Expense	09344	Depr & Taxes Other Expense	(1,880)	(1,860)	(1,858)	(1,854)	(1,865)	(1,860)	(1,856)	(1,854)	(1,857)	(1,867)	(1,873)	(1,649)	(22,134)
091	Mid-States General Offi	4030	Depreciation Expense	30007	Depr Exp-General Plant	1,615	1,615	1,615	1,615	1,615	1,615	1,615	1,615	1,615	1,615	1,615	1,396	19,158
091	Mid-States General Offi	4030	Depreciation Expense	30031	Vehicle Depreciation	123	123	123	123	123	123	123	123	123	123	123	123	1,476
091	Mid-States General Offi	4030	Depreciation Expense	30032	Vehicle Depreciation Capitalized	(66)	(70)	(70)	(71)	(69)	(70)	(71)	(71)	(70)	(68)	(67)	(68)	(831)
091	Mid-States General Offi	4030	Depreciation Expense	30041	Heavy Equipment Depreciation	40	40	40	40	40	40	40	40	40	40	40	40	476
091	Mid-States General Offi	4030	Depreciation Expense	30042	Heavy Equipment Depreciation Capitalized	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(466)
091	Mid-States General Offi	4030	Depreciation Expense	30061	Tools & Shop Depreciation	443	443	443	443	443	443	443	443	443	443	443	443	5,313
091	Mid-States General Offi	4030	Depreciation Expense	30062	Tools & Shop Depreciation Capitalized	(236)	(252)	(253)	(256)	(247)	(252)	(254)	(256)	(253)	(246)	(241)	(245)	(2,991)
091	Mid-States General Offi	4060	Amortization of gas plant acquisition adjustments	09344	Depr & Taxes Other Expense	(8,222)	(8,222)	(8,222)	(8,222)	(8,222)	(8,222)	(8,222)	(8,222)	(8,222)	(8,222)	(8,222)	(8,222)	(98,669)
091	Mid-States General Offi	4060	Amortization of gas plant acquisition adjustments	30011	Amort Util/Plant Acq Adj	8,222	8,222	8,222	8,222	8,222	8,222	8,222	8,222	8,222	8,222	8,222	8,222	98,669
091	Mid-States General Offi	4073	Regulatory Debits	30023	Amortization of FAS109 Regulatory Items	11,403	11,403	11,403	11,403	11,403	11,403	11,403	11,403	11,403	11,403	11,403	11,404	136,841
091	Mid-States General Offi	4073	Regulatory Debits	41136	Billed from HQ - Below the line	(11,403)	(11,403)	(11,403)	(11,403)	(11,403)	(11,403)	(11,403)	(11,403)	(11,403)	(11,403)	(11,403)	(11,404)	(136,841)
091	Mid-States General Offi	4081	Taxes other than income taxes, utility operating income	01210	Fica Load	21,496	25,675	(29,202)	34,315	21,844	37,677	20,737	45,701	39,721	22,297	68,791	19,462	328,513
091	Mid-States General Offi	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	1,112	274	17	6	10	8	17	9	11	26	46	24	1,560
091	Mid-States General Offi	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	583	329	56	4	(290)	3	9	4	(784)	13	23	15	(35)
091	Mid-States General Offi	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	7,969	6,984	8,336	8,508	8,830	7,802	21,139	(18,465)	11,659	10,503	(119,038)	38,379	(7,393)
091	Mid-States General Offi	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	329	(251)	(75)	(4)	3	(1)	(3)	1	2	9	15	(26)	(1)
091	Mid-States General Offi	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	166	(76)	(74)	(23)	(176)	176	(0)	0	(394)	399	8	(13)	(7)
091	Mid-States General Offi	4081	Taxes other than income taxes, utility operating income	09345	Taxes Other Than Inc Tax	(31,730)	(32,935)	20,942	(42,806)	(30,222)	(45,664)	(36,227)	(21,579)	(44,545)	(33,287)	50,114	(57,881)	(305,820)
091	Mid-States General Offi	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	-	-	-	-	-	-	(5,671)	(5,671)	(5,671)	40	40	40	(16,893)
091	Mid-States General Offi	4081	Taxes other than income taxes, utility operating income	30103	Occupational Licenses	75	-	-	-	-	-	-	-	-	-	-	-	75
091	Mid-States General Offi	4081	Taxes other than income taxes, utility operating income	41124	Billing from SS - Taxes Other and Depr	38,687	39,965	3,357	45,872	39,281	43,960	61,309	27,155	40,638	36,050	101,134	26,039	503,445
091	Mid-States General Offi	4081	Taxes other than income taxes, utility operating income	41129	Billing from CSC - Depr & Taxes Other	-	(0)	-	-	-	(0)	(0)	-	-	-	-	-	(0)
091	Mid-States General Offi	4081	Taxes other than income taxes, utility operating income	41130	Billing for SS Depr & Taxes Other	(38,687)	(39,965)	(3,357)	(45,872)	(39,281)	(43,960)	(61,309)	(27,155)	(40,638)	(36,050)	(101,134)	(26,039)	(503,444)
091	Mid-States General Offi	4091	Income taxes, utility operating income	30201	Federal Income Taxes	3,101,532	2,792,296	(5,224,722)	1,548,238	495,619	(2,513,435)	257,947	735,816	(901,664)	1,222,475	1,812,648	(2,843,966)	482,782
091	Mid-States General Offi	4091	Income taxes, utility operating income	30202	State Income Taxes	456,945	411,386	(805,964)	228,100	73,019	(344,886)	37,673	107,465	(168,308)	180,407	267,502	(431,170)	12,169
091	Mid-States General Offi	4101	Provision for deferred income taxes	30201	Federal Income Taxes	-	-	(648,626)	-	-	454,911	-	-	(81,247)	-	-	(258,606)	(533,568)
091	Mid-States General Offi	4101	Provision for deferred income taxes	30202	State Income Taxes	-	-	(174,498)	-	-	123,919	-	-	(23,353)	-	-	299,369	225,437
091	Mid-States General Offi	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01008	Expense Labor Accrual	3	-	-	-	-	-	-	-	-	-	-	-	3
091	Mid-States General Offi	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01202	Pension Benefits Load	0	-	-	-	-	-	-	-	-	-	-	-	0
091	Mid-States General Offi	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01203	OPEB Benefits Load	0	-	-	-	-	-	-	-	-	-	-	-	0
091	Mid-States General Offi	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01221	Workers Comp Benefits Load	0	-	-	-	-	-	-	-	-	-	-	-	0
091	Mid-States General Offi	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01251	Medical Benefits Load	1	-	-	-	-	-	-	-	-	-	-	-	1
091	Mid-States General Offi	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01257	ESOP Benefits Load	0	-	-	-	-	-	-	-	-	-	-	-	0
091	Mid-States General Offi	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01263	RSP FACC Benefits Load	0	-	-	-	-	-	-	-	-	-	-	-	0
091	Mid-States General Offi	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01266	Life Benefits Load	0	-	-	-	-	-	-	-	-	-	-	-	0
091	Mid-States General Offi	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01269	LTD Benefits Load	0	-	-	-	-	-	-	-	-	-	-	-	0
091	Mid-States General Offi	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01294	NSC-OPEB Benefits Load	(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
091	Mid-States General Offi	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01297	NSC-Pension Benefits Load	(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
091	Mid-States General Offi	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	41136	Billed from HQ - Below the line	(4)	-	-	-	-	-	-	-	-	-	-	-	(4)
091	Mid-States General Offi	4211	Gain on Disposition of Property	30557	Gain or loss on disposition of leased property	(5,653)	-	-	-	-	-	-	-	-	-	-	-	(5,653)
091	Mid-States General Offi	4211	Gain on Disposition of Property	41136	Billed from HQ - Below the line	5,653	-	-	-	-	-	-	-	-	-	-	-	5,653
091	Mid-States General Offi	4212	Loss on Disposition of Property	30557	Gain or loss on disposition of leased property	5,653	-	-	-	-	-	-	-	-	-	-	-	5,653
091	Mid-States General Offi	4212	Loss on Disposition of Property	41136	Billed from HQ - Below the line	(5,653)	-	-	-	-	-	-	-	-	-	-	-	(5,653)
091	Mid-States General Offi	4261	Donations	30736	Community Welfare	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000
091	Mid-States General Offi	4261	Donations	41136	Billed from HQ - Below the line	(5,000)	-	-	-	-	-	-	-	-	-	-	-	(5,000)
091	Mid-States General Offi	4264	Civic, Political and Related	01000	Non-project Labor	1,200	1,200	1,200	1,200	1,200	1,200	1,800	1,200	1,200	1,216	1,233	1,849	15,698
091	Mid-States General Offi	4264	Civic, Political and Related	01008	Expense Labor Accrual	60	0	180	60	120	120	(540)	180	120	69	132	(493)	8
091	Mid-States General Offi	4264	Civic, Political and Related	01202	Pension Benefits Load	60	57	66	60	63	63	60	66	63	43	45	45	693
091	Mid-States General Offi	4264	Civic, Political and Related	01203	OPEB Benefits Load	50	48	55	50	52	52	50	55	52	22	23	23	533
091	Mid-States General Offi	4264	Civic, Political and Related	01221	Workers Comp Benefits Load	13	12	14	13	13	13	13	14	13	11	12	12	155
091	Mid-States General Offi	4264	Civic, Political and Related	01251	Medical Benefits Load	247	235	270	247	259	259	247	270	259	232	246	245	3,015
091	Mid-States General Offi	4264	Civic, Political and Related	01257	ESOP Benefits Load	51	49	56	51	54	54	51	56	54	53	56	55	639
091	Mid-States General Offi	4264	Civic, Political and Related	01263	RSP FACC Benefits Load	17	17	19	17	18	18	17	19	18	18	19	19	216
091	Mid-States General Offi	4264	Civic, Political and Related	01266	Life Benefits Load	3	2	3	3	3	3	3	3	3	3	3	3	31
091	Mid-States General Offi	4264	Civic, Political and Related	01269	LTD Benefits Load	8	8	9	8	8	8	8	9	8	8	9	9	101
091	Mid-States General Offi	4264	Civic, Political and Related	01294	NSC-OPEB Benefits Load	(131)	(125)	(144)	(131)	(137)	(137)	(131)	(144)	(137)	(220)	(233)	(232)	(1,902)
091	Mid-States General Offi	4264	Civic, Political and Related	01297	NSC-Pension Benefits Load	(26)	(25)	(29)	(26)	(28)	(28)	(26)	(29)	(28)	(24)	(26)	(26)	(321)
091	Mid-States General Offi	4264	Civic, Political and Related	05377	Cell phone equipment and accessories	-	-	5	-	-	-	-	-	-	-	-	-	5
091	Mid-States General Offi	4264	Civic, Political and Related	05411	Meals and Entertainment	7	17	50	-	17	50	6	26	2,329	3,928	49	43	6,521
091	Mid-States General Offi	4264	Civic, Political and Related	05412	Spousal & Dependent Travel	-	-	-	-	-	6	-	-	-	-	-	2	7
091	Mid-States General Offi	4264	Civic, Political and Related	05413	Transportation	-	199	63	52	43	68	252	188	453	46	73	154	1,591
091	Mid-States General Offi	4264	Civic, Political and Related	05414	Lodging	-	100	43	-	11	13	13	166	1,356	422	39	121	2,283
091	Mid-States General Offi	4264	Civic, Political and Related	05415	Membership Fees	-	-	-	-	38	-	-	-	-	-	-	-	38
091	Mid-States General Offi	4264	Civic, Political and Related	05420	Employee Development	81	-	-	32	81	-	-	99	81	-	-	136	510
091	Mid-States General Offi	4264	Civic, Political and Related	07499	Misc Employee Welfare Exp	-	-	-	-	-	21	-	-	-	-	-	-	21
091	Mid-States General Offi	4264	Civic, Political and Related	41136	Billed from HQ - Below the line	(1,639)	(1,794)	(1,861)	(1,635)	(1,815)	(1,783)	(1,823)	(2,178)	(5,844)	(5,826)	(1,680)	(1,966)	(29,843)
091	Mid-States General Offi	4265	Other deductions	02005	Non-Inventory Supplies	-	-	-	-	-	382	-	-	-	-	-	-	382
091	Mid-States General Offi	4265	Other deductions	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-	300	-	300
091	Mid-States General Offi	4265	Other deductions	05411	Meals and Entertainment	8	55	540	10	5,742	1,482	581	311	1,091	807			

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Income Statement Accounts
Calendar Year 2022

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	CY22
091	Mid-States General Offi	8180	Compressor station expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8190	Compressor station fuel and power	04590	Utilities	70	51	85	22	780	8,132	1,947	1,947	1,947	(751)	900	474	15,604
091	Mid-States General Offi	8210	Storage-Purification expenses	04590	Utilities	335	384	321	145	120	118	148	144	152	149	256	415	2,686
091	Mid-States General Offi	8240	Storage-Other expenses	04590	Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8250	Storage well royalties	04580	Building Lease/Rents Capitalized	(70)	12	-	(286)	(276)	(75)	-	-	-	(147)	-	(8)	(850)
091	Mid-States General Offi	8250	Storage well royalties	04581	Non 842 Building Lease/Rents	276	(65)	-	1,487	1,540	384	-	-	-	755	-	40	4,416
091	Mid-States General Offi	8250	Storage well royalties	04590	Utilities	3,267	2,502	2,204	1,072	594	478	431	413	417	1,017	1,007	1,667	15,070
091	Mid-States General Offi	8250	Storage well royalties	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8500	Transmission-Operation supervision and engineering	06111	Contract Labor	-	-	-	-	-	-	-	-	44,730	-	-	-	44,730
091	Mid-States General Offi	8560	Mains expenses	04590	Utilities	428	456	420	400	412	438	5	444	918	458	414	413	5,204
091	Mid-States General Offi	8560	Mains expenses	04599	Capitalized Utility Costs	(385)	(411)	(378)	(360)	(371)	(394)	(4)	(400)	(826)	(412)	(372)	(371)	(4,684)
091	Mid-States General Offi	8560	Mains expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8570	Transmission-Measuring and regulating station expenses	04590	Utilities	95	101	93	89	92	97	1	99	204	102	92	92	1,156
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	110,384	106,255	116,608	107,729	123,579	108,900	159,936	112,583	111,266	122,375	113,147	185,032	1,477,794
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	224,201	222,507	238,463	216,367	235,085	219,673	382,316	263,305	272,376	275,443	263,165	403,183	3,216,083
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(226,118)	(222,809)	(240,345)	(218,043)	(236,142)	(219,660)	(381,719)	(255,687)	(259,315)	(265,015)	(265,350)	(365,550)	(3,145,754)
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	985	-	-	-	-	-	-	-	-	-	-	-	985
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	3,542	(943)	20,597	1,391	20,283	2,083	(49,574)	18,377	10,600	11,673	6,240	(42,707)	1,561
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	199,210	197,512	216,641	194,963	212,054	193,775	276,473	185,329	184,962	182,401	185,623	277,860	2,506,803
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(197,293)	(197,210)	(214,759)	(193,287)	(210,996)	(193,788)	(277,070)	(192,947)	(198,023)	(192,829)	(193,437)	(315,493)	(2,577,133)
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	(985)	-	-	-	-	-	-	-	-	-	-	-	(985)
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	85	357	20	280	864	-	-	197	1,110	468	372	276	4,028
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(33)	(102)	(26)	(23)	(14)	(48)	(78)	(46)	(60)	(78)	(17)	(1,012)	(1,537)
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	62	180	45	40	25	85	136	82	106	112	30	1,167	2,069
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	61,711	5,659	31,584	23,882	57,120	3,691	97,437	28,408	3,781	16,515	13,552	10,960	354,302
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	-	-	-	-	1,500	-	2,325	1,098	-	-	-	4,923
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	04065	Offsite Storage	270	463	342	342	342	342	331	371	312	350	-	1,257	4,720
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	04201	Software Maintenance	9,028	4,972	11,235	1,844	1,857	11,801	31,817	18,927	5,578	12,795	16,728	14,668	141,250
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	04212	IT Equipment	149	236	253	2,389	1,378	55	9,257	2,808	1,237	869	1,038	133	19,803
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	04564	842 Variable Copier Lease Expense	-	-	88	312	63	96	65	65	-	118	95	81	982
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	-	-	-	106	-	2,570	106	-	2,638	-	-	-	5,421
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	04590	Utilities	1,020	1,060	1,082	1,107	1,404	1,776	614	2,962	1,823	1,401	1,368	1,171	16,788
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	04592	Misc Rents	66	66	408	60	60	60	60	60	60	3,379	60	126	4,465
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(825)	(895)	(884)	(1,014)	(1,140)	(2,922)	(447)	(2,600)	(3,151)	(1,203)	(1,181)	(1,010)	(17,273)
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	1,802	338	1,356	938	877	1,341	2,213	3,657	14,944	3,491	2,820	1,564	35,340
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	413	641	247	576	358	851	474	1,175	835	415	692	55	6,731
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05215	842 Copier Lease Expense	562	568	386	74	327	365	322	320	575	539	225	368	4,631
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	(4,627)	(4,629)	(4,625)	(4,629)	(6,621)	(4,152)	(5,180)	(5,199)	(5,825)	(5,789)	(5,846)	(4,410)	(61,534)
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05312	Long Distance	10	13	7	13	6	5	6	14	15	18	8	9	124
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	242	240	241	238	240	238	255	327	329	317	320	320	3,307
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05317	Telephone Directory	748	6,128	-	10,458	2,671	2,741	3,784	6,593	4,134	-	-	7,632	44,889
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05323	Measurement & Meter Reading	4,137	3,719	3,649	4,086	2,358	2,829	2,706	2,668	2,271	4,596	4,159	3,066	40,242
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	9,613	10,236	9,622	8,673	8,673	8,671	(8,135)	9,031	9,095	9,082	8,577	9,509	92,647
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	6,128	5,736	5,349	5,059	3,320	6,237	5,116	5,177	6,674	11,048	5,860	7,057	70,857
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05376	Cell service for data uses	12,053	7,644	12,601	13,977	4,794	13,718	10,121	10,193	8,967	11,396	12,718	7,227	125,409
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	-	1,017	523	1,223	285	4,544	320	1,747	946	1,744	49	1,929	14,326
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(13,016)	(11,967)	(14,144)	(14,744)	(6,215)	(17,259)	(1,498)	(12,804)	(12,037)	(16,045)	(12,291)	(11,316)	(143,338)
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	2,211	2,060	2,711	2,268	4,834	3,163	5,202	6,592	10,826	2,505	10,554	5,473	58,400
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	91	-	37	-	24	42	-	229	-	50	-	1,043	1,516
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05413	Transportation	1,666	1,870	1,746	1,676	2,238	3,144	5,503	5,958	8,956	1,803	7,841	7,832	50,234
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05414	Lodging	1,416	1,046	2,081	2,738	4,834	5,131	4,647	6,649	11,111	2,860	6,112	5,702	54,326
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05415	Membership Fees	180	-	88	-	380	345	-	614	446	-	-	-	2,054
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	-	-	-	-	23,902	651	27,126	2,270	73,282	(25,868)	305	9	101,676
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05420	Employee Development	614	-	184	243	614	679	770	1,576	1,253	347	420	614	7,314
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05421	Training	920	-	-	110	-	400	-	740	869	-	-	-	3,039
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05425	Regulatory Compliance Training	-	-	-	-	-	-	-	795	-	259	-	-	1,054
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05426	Safety Training	1,659	1,112	2,529	92	826	908	2,390	1,511	3,355	-	777	1,669	16,828
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	06111	Contract Labor	55	55	55	-	55	55	112	58	58	319	58	-	876
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	121	-	-	1,087	-	-	7,271	-	-	-	1,620	1,320	11,418
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	07421	Service Awards	86	-	-	-	-	-	-	49	-	50	-	15	199
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	07443	Uniforms	-	-	-	-	-	224	152	173	-	(43)	-	114	620
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	-	-	-	-	-	(204)	(72)	(98)	-	39	-	(103)	(439)
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	574	241	218	150	358	2,123	767	478	1,777	2,488	410	2,944	12,529
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	07510	Association Dues	25	-	-	-	-	-	-	-	-	-	-	-	25
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	-	-	-	-	-	-	1,270	358	2,553	-	130	-	4,311
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8740	Mains and Services Expenses	01000	Non-project Labor	1,793	906	4,807	4,080	2,117	1,178	36,470	19,907	22,923	20,950	23,704	37,171	176,006
091	Mid-States General Offi	8740	Mains and Services Expenses	01008	Expense Labor Accrual	5	(266)	1,891	(123)	(770)	(446)	5,254	1,884	3,498	61	3,885	(9,213)	5,663
091	Mid-States General Offi	8740	Mains and Services Expenses	02005	Non-Inventory Supplies	49	-	-	-	-	-	-	-	-	233	-	-	282
091	Mid-States General Offi	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	13,024	11,747	10,741	10,901	10,196								

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	CY22
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	03003	Capitalized transportation costs	-	(4)	-	(3)	-	(5)	-	-	-	-	-	-	(12)
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	03004	Vehicle Expense	-	14	-	14	-	19	-	-	-	-	-	-	47
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	04212	IT Equipment	-	-	-	11	-	-	-	-	-	-	-	-	11
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	04302	Heavy Equipment	-	601	-	-	-	-	-	-	-	-	-	-	601
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	04307	Heavy Equipment Capitalized	-	(589)	-	-	-	-	-	-	-	-	-	-	(589)
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	05010	Office Supplies	25	33	-	-	-	-	-	73	-	-	-	-	131
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	05111	Postage/Delivery Services	92	-	22	-	-	86	47	30	-	-	-	-	277
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	05377	Cell phone equipment and accessories	-	-	-	10	-	-	-	-	-	-	-	-	10
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	05399	Capitalized Telecom Costs	-	-	-	(6)	-	-	-	-	-	-	-	-	(6)
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	135	38	72	414	679	46	166	73	247	40	97	658	2,664
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-	-	60	60
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	05413	Transportation	77	61	-	335	-	204	-	216	76	76	-	-	1,044
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	05414	Lodging	-	-	-	-	-	-	286	-	-	-	174	319	778
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	05424	Books & Manuals	392	-	-	-	-	-	-	-	-	-	-	-	392
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	07421	Service Awards	-	-	-	-	-	-	-	-	-	-	-	40	40
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	07443	Uniforms	406	-	-	469	283	-	281	-	-	-	628	577	2,643
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	07444	Uniforms Capitalized	(93)	-	-	(118)	(71)	-	(74)	-	-	-	(166)	(157)	(679)
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8760	Distribution-Measuring and regulating station expenses-Industrial	01000	Non-project Labor	5,633	7,540	6,303	857	713	371	56	-	-	-	-	38	21,511
091	Mid-States General Offi	8760	Distribution-Measuring and regulating station expenses-Industrial	01008	Expense Labor Accrual	378	572	574	(2,408)	(1)	(168)	(250)	(9)	-	-	-	6	(1,306)
091	Mid-States General Offi	8780	Meter and house regulator expenses	01000	Non-project Labor	-	-	-	-	-	-	11,279	5,206	5,263	13,911	18,711	18,523	72,893
091	Mid-States General Offi	8780	Meter and house regulator expenses	01008	Expense Labor Accrual	-	-	-	-	-	-	1,880	202	549	5,020	4,511	(9,075)	3,087
091	Mid-States General Offi	8800	Distribution-Other expenses	06111	Contract Labor	61,372	62,287	50,794	61,295	73,448	74,009	86,258	82,376	94,990	69,873	71,319	50,428	838,446
091	Mid-States General Offi	8810	Distribution-Rents	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	(1,285)	-	-	-	-	-	(1,285)
091	Mid-States General Offi	8810	Distribution-Rents	04308	Locusview amortization	-	-	-	-	-	-	1,311	-	-	-	-	-	1,311
091	Mid-States General Offi	8810	Distribution-Rents	04561	842 Variable Real Estate Lease Expense	-	-	8,603	27,706	1,894	-	5,509	-	5,576	528	2,042	147	52,006
091	Mid-States General Offi	8810	Distribution-Rents	04578	842 Real Estate Lease Expense	73,991	73,991	73,991	73,991	73,991	73,991	74,728	73,991	74,156	74,129	73,991	74,046	888,988
091	Mid-States General Offi	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(47,534)	(47,477)	(52,267)	(65,578)	(48,830)	(47,742)	(51,431)	(47,756)	(51,387)	(47,915)	(48,962)	(47,857)	(604,737)
091	Mid-States General Offi	8810	Distribution-Rents	04582	Building Maintenance	1,268	756	32	1,533	2,958	3,956	6,453	4,962	6,237	8,385	3,832	2,157	42,530
091	Mid-States General Offi	8810	Distribution-Rents	04590	Utilities	-	-	191	-	-	-	-	-	-	-	-	-	191
091	Mid-States General Offi	8810	Distribution-Rents	04592	Misc Rents	3,159	(812)	-	-	1,145	-	-	-	-	-	-	-	3,492
091	Mid-States General Offi	8810	Distribution-Rents	04599	Capitalized Utility Costs	(1,141)	(657)	(161)	(1,380)	(2,662)	(3,561)	(5,807)	(4,466)	(5,613)	(7,547)	(3,449)	(1,941)	(38,386)
091	Mid-States General Offi	8810	Distribution-Rents	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8810	Distribution-Rents	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8870	Distribution-Maint of mains	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	42	-	-	42
091	Mid-States General Offi	8870	Distribution-Maint of mains	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	23	(23)	-	-
091	Mid-States General Offi	8890	Maintenance of measuring and regulating station equipment-General	01000	Non-project Labor	1,661	2,745	3,803	6,970	8,897	7,530	-	-	-	-	-	-	31,606
091	Mid-States General Offi	8890	Maintenance of measuring and regulating station equipment-General	01008	Expense Labor Accrual	100	325	888	1,773	1,853	(67)	(5,271)	-	-	-	-	-	(399)
091	Mid-States General Offi	8900	Maintenance of measuring and regulating station equipment-Industrial	01000	Non-project Labor	-	-	-	-	79	-	-	-	-	-	-	-	79
091	Mid-States General Offi	8900	Maintenance of measuring and regulating station equipment-Industrial	01008	Expense Labor Accrual	-	-	-	-	48	(48)	-	-	-	-	-	-	-
091	Mid-States General Offi	8910	Maintenance of measuring and regulating station equipment-City gate check stations	01000	Non-project Labor	-	-	-	190	79	143	-	-	-	-	-	-	412
091	Mid-States General Offi	8910	Maintenance of measuring and regulating station equipment-City gate check stations	01008	Expense Labor Accrual	-	-	-	95	(48)	52	(100)	-	-	-	-	-	-
091	Mid-States General Offi	8920	Maintenance of services	01000	Non-project Labor	-	-	-	-	-	-	26	-	177	-	-	-	203
091	Mid-States General Offi	8920	Maintenance of services	01008	Expense Labor Accrual	-	-	-	-	-	-	4	(4)	89	(89)	-	-	-
091	Mid-States General Offi	9010	Customer accounts-Operation supervision	01000	Non-project Labor	8,171	8,171	8,171	8,171	8,171	8,171	12,256	8,171	8,171	8,293	8,416	12,624	106,953
091	Mid-States General Offi	9010	Customer accounts-Operation supervision	01008	Expense Labor Accrual	273	-	1,226	409	817	817	(3,677)	1,226	817	476	909	(3,366)	(74)
091	Mid-States General Offi	9010	Customer accounts-Operation supervision	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	57	-	-	-	57
091	Mid-States General Offi	9010	Customer accounts-Operation supervision	05413	Transportation	-	-	-	-	-	-	-	-	43	-	-	60	103
091	Mid-States General Offi	9010	Customer accounts-Operation supervision	05414	Lodging	-	-	-	-	-	-	-	-	637	-	-	639	1,276
091	Mid-States General Offi	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	63	63	-	-	-	132	5,986	3,464	3,363	2,768	3,321	3,313	22,473
091	Mid-States General Offi	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	19	-	(19)	-	-	93	905	388	296	(159)	636	(1,606)	552
091	Mid-States General Offi	9020	Customer accounts-Meter reading expenses	05323	Measurement & Meter Reading	1,963	38	-	-	-	-	-	-	-	-	-	-	2,001
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	63,247	56,714	74,664	50,332	55,993	47,493	96,550	57,644	60,631	59,233	68,910	82,571	773,983
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	3,680	(1,960)	16,584	(8,433)	8,430	(351)	(17,154)	6,966	7,258	2,263	12,213	(31,029)	(1,532)
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	02005	Non-Inventory Supplies	-	-	-	127	-	-	-	-	-	231	(231)	-	127
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	04582	Building Maintenance	-	-	106	-	-	-	-	-	-	-	-	-	106
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	-	-	88	-	-	-	-	-	26	-	-	-	114
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	05377	Cell phone equipment and accessories	-	-	37	-	-	-	-	-	61	-	18	-	116
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	05399	Capitalized Telecom Costs	-	-	(22)	-	-	-	-	-	(37)	-	(10)	-	(69)
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	140	-	208	41	42	30	30	-	45	33	118	50	735
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	05412	Spousal & Dependent Travel	112	-	-	-	-	-	-	-	76	-	-	100	288
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	-	-	267	-	-	-	-	-	-	-	-	-	267
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	05414	Lodging	-	-	489	-	-	-	-	-	-	-	-	-	489
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	05415	Membership Fees	171	-	-	-	-	-	-	-	-	-	-	-	171
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	06111	Contract Labor	674	-	1,431	758	788	841	1,691	-	-	-	1,024	1,050	8,256
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	06112	Collection Fees	2,189	1,777	1,840	1,455	1,402	1,820	1,544	3,404	2,271	9,202	4,808	774	32,483
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	06113	Payment Services	112,456	123,406	135,626	148,530	117,804	114,920	106,294	106,418	110,403	100,924	110,674	117,658	1,405,113
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	06116	Bill Print Fees	1,871	1,949	1,908	1,938	2,898	1,888	1,871	1,836	1,850	1,841	2,079	2,048	23,976
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	07421	Service Awards	87	-	-	-	-	-	-	-	24	-	-	50	161
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	44	-	-	-	-	-	-	44
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	9090	Customer service-Operating informational and instructional advertising expense	01000	Non-project Labor	12,865	12,865	12,865	12,865	12,865	12,865	19,298	12,865	12,865	13,026	13,187	19,780	168,212
091	Mid-States General Offi	9090	Customer service-Operating informational and instructional advertising expense	01008	Expense Labor Accrual	643	(0)	1,930	643	1,287	1,287	(5,789)	1,930	1,287	732	1,407	(5,275)	80
091	Mid-States General Offi	9090	Customer service-Operating informational and instructional advertising expense	05411	Meals and Entertainment	56	1,021	42	-	1,080	105	10	411	469	861	-	494	4,550
091	Mid-States General Offi	9090	Customer service-Operating informational and instructional advertising expense	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-	-	30	30
091	Mid-States General Offi	9090	Customer service-Operating informational and instructional advertising expense	05413	Transportation	977	1,175	465	981	1,528	1,359	1,071	1,828	1,892	875	-	2,505	14,656
091	Mid-States General Offi	9090	Customer service-Operating informational and instructional advertising expense	05414	Lodging	-	454	368	-	458	-	243	540	768	372	-	576	3,779
091	Mid-States General Offi	9100	Customer service-Miscellaneous customer service	04046	Customer Relations & Assist	-	-	60	88	3	28	3						

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091	Mid-States General Offi	9110	Sales-Supervision	05331	WAN/LAN/Internet Service	-	-	-	4	-	-	-	-	-	-	-	-	4
091	Mid-States General Offi	9110	Sales-Supervision	05377	Cell phone equipment and accessories	-	106	-	-	-	-	-	-	-	-	46	-	152
091	Mid-States General Offi	9110	Sales-Supervision	05399	Capitalized Telecom Costs	-	(63)	-	(2)	-	-	-	-	-	(26)	-	-	(91)
091	Mid-States General Offi	9110	Sales-Supervision	05411	Meals and Entertainment	49	-	91	136	960	576	-	764	847	845	1,214	427	5,909
091	Mid-States General Offi	9110	Sales-Supervision	05412	Spousal & Dependent Travel	-	-	-	-	16	19	-	-	-	-	52	-	87
091	Mid-States General Offi	9110	Sales-Supervision	05413	Transportation	1,186	1,873	1,707	696	2,442	1,568	-	1,968	379	1,237	1,597	336	14,990
091	Mid-States General Offi	9110	Sales-Supervision	05414	Lodging	114	162	852	400	1,255	901	-	501	1,083	1,383	994	-	7,645
091	Mid-States General Offi	9110	Sales-Supervision	05415	Membership Fees	-	-	-	-	-	-	-	-	-	95	(90)	-	5
091	Mid-States General Offi	9110	Sales-Supervision	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	212	-	-	212
091	Mid-States General Offi	9110	Sales-Supervision	07590	Misc General Expense	-	-	44	-	-	-	-	-	2,194	(53)	-	-	2,185
091	Mid-States General Offi	9110	Sales-Supervision	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	9110	Sales-Supervision	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	9110	Sales-Supervision	04145	Printing/Slides/Graphics	-	-	-	-	-	-	-	-	-	-	-	40	40
091	Mid-States General Offi	9120	Sales-Demonstrating and selling expenses	04022	Promo Sales, Misc	-	-	2,115	-	-	-	-	-	-	-	-	-	2,115
091	Mid-States General Offi	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	-	-	-	-	-	-	-	-	1,985	3,380	-	120	5,486
091	Mid-States General Offi	9130	Sales-Advertising expenses	04021	Promo Other, Misc	-	-	-	-	-	-	-	635	5,686	-	-	-	6,321
091	Mid-States General Offi	9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	-	-	-	-	3,173	-	-	1,037	-	-	-	-	4,210
091	Mid-States General Offi	9130	Sales-Advertising expenses	04046	Customer Relations & Assist	-	-	-	-	-	-	4,555	-	-	-	-	-	4,555
091	Mid-States General Offi	9160	Sales-Miscellaneous sales expenses	04046	Customer Relations & Assist	-	-	-	291	-	-	-	-	-	-	-	-	291
091	Mid-States General Offi	9200	A&G-Administrative & general salaries	04863	A&G Overhead Clearing	(8,275)	(39,727)	(8,731)	(23,090)	(19,449)	(37,096)	(7,859)	(59,038)	(19,409)	(7,635)	(11,698)	(12,131)	(254,136)
091	Mid-States General Offi	9210	A&G-Office supplies & expense	05010	Office Supplies	-	-	-	-	-	-	-	-	814	-	-	-	814
091	Mid-States General Offi	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	46	-	-	-	-	-	91	-	-	-	-	-	136
091	Mid-States General Offi	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	1,107	-	-	-	53	-	-	53	-	-	54	54	1,321
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	09341	Admin & General Expenses	(723,858)	(544,612)	(724,695)	(616,393)	(774,424)	(590,459)	(1,100,116)	(589,958)	(931,114)	(776,499)	(815,644)	(769,075)	(8,956,849)
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41101	Billed from Accounting & Tax	165,816	153,304	155,768	158,192	166,152	181,082	178,416	220,117	250,427	169,546	159,542	166,512	1,627,051
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41103	Billed from Customer Service Center	429,735	336,169	379,372	351,905	393,112	376,399	403,203	391,165	420,900	376,604	378,750	389,738	4,627,051
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41105	Billed from Gas Control	46,142	40,291	51,501	41,138	52,875	54,890	51,089	42,885	64,915	3,652	4,498	3,549	457,425
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41107	Billed from HR	111,312	89,839	111,875	115,187	108,068	116,494	137,751	123,945	111,113	117,087	104,715	112,816	1,360,203
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41108	Billed from HR Other	193,178	174,118	167,824	127,181	67,649	206,067	514,996	58,973	282,538	213,646	185,090	193,720	2,384,981
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41109	Billed from IT	394,925	434,033	511,464	475,849	511,889	521,764	543,031	551,907	552,537	492,767	520,320	536,358	6,046,843
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41113	Billed from Legal & Gov't Affairs	149,663	96,067	287,071	108,739	115,782	129,058	149,575	83,127	91,447	142,094	102,343	108,510	1,563,476
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41115	Billed from Planning & Rates	50,106	40,925	54,584	44,855	76,283	42,977	65,020	55,896	56,481	46,351	63,668	46,409	643,554
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41119	Billed from Treasury and Investor Relations	29,474	25,390	22,510	23,414	33,985	25,697	47,009	30,250	27,370	36,601	35,702	24,450	361,853
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41120	Billed from Risk Mgmt	339,957	339,399	315,939	340,401	359,384	340,937	314,311	346,406	342,762	360,113	366,122	364,764	4,130,493
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41121	Billed from Management Committee	42,533	39,781	44,762	44,068	241,622	51,961	155,306	25,335	(44,825)	46,291	42,532	42,899	732,264
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41123	Billing for Overhead Capitalized	(821,525)	(812,207)	(765,612)	(802,214)	(774,843)	(1,030,990)	(822,504)	#####	(862,670)	(788,678)	(846,416)	(849,857)	(10,212,357)
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC O&M	(429,735)	(336,169)	(379,372)	(351,905)	(393,112)	(376,399)	(403,203)	(391,165)	(420,900)	(376,604)	(378,750)	(389,738)	(4,627,051)
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41132	Billing for SS O&M	(860,616)	(762,999)	(1,095,112)	(843,216)	(1,105,471)	(792,034)	(1,481,942)	(655,104)	(1,034,726)	(985,660)	(893,639)	(905,102)	(11,415,621)
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41138	Billed from Safety & Enterprise Svc	159,036	108,255	97,967	128,523	101,496	116,586	111,146	115,697	128,081	109,336	118,202	114,318	1,408,642
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41139	Billed from Gas Control Services	-	33,804	39,461	37,884	45,129	35,512	36,795	35,409	34,551	36,855	37,320	40,653	413,372
091	Mid-States General Offi	9230	A&G-Outside services employed	06111	Contract Labor	3,430	1,958	2,487	2,184	2,221	1,305	2,868	3,467	3,637	4,813	2,413	2,599	33,381
091	Mid-States General Offi	9230	A&G-Outside services employed	06121	Legal	(3,565)	4,510	-	-	-	19,395	26,993	-	21,621	15,023	-	33,375	117,351
091	Mid-States General Offi	9240	A&G-Property insurance	04069	Blueflame Property Insurance	274	274	229	229	229	229	229	229	229	229	229	229	2,839
091	Mid-States General Offi	9240	A&G-Property insurance	04072	Insurance Capitalized	(329)	(349)	(326)	(344)	(330)	(335)	(558)	(341)	(338)	(411)	(322)	(325)	(4,307)
091	Mid-States General Offi	9250	A&G-Injuries & damages	01208	Workers Comp Benefits Variance	(1,624)	(706)	(10,335)	(1,047)	(834)	(15,730)	7,626	(2,095)	(9,346)	(933)	2,241	(25,273)	(58,055)
091	Mid-States General Offi	9250	A&G-Injuries & damages	01221	Workers Comp Benefits Load	9,354	9,356	10,646	9,607	10,149	10,280	9,831	10,586	10,596	10,007	10,080	10,243	120,735
091	Mid-States General Offi	9250	A&G-Injuries & damages	04070	Insurance-Other	317	317	317	344	338	338	702	338	338	483	338	338	4,512
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	10,676	9,814	13,302	9,465	12,119	9,817	12,659	12,196	12,386	9,055	9,656	9,053	130,197
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	9,065	8,298	11,269	8,001	10,255	8,292	10,732	10,485	5,098	5,544	5,045	10,398	102,390
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01206	Pension Benefits Variance	3,029	3,617	(2,681)	1,636	(18)	(168)	407	(2,958)	(2,035)	(4,927)	(5,164)	(6,136)	(15,399)
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01207	OPEB Benefits Variance	(11,218)	(9,618)	(14,670)	(10,977)	(13,039)	(12,857)	(11,914)	(14,763)	(14,251)	(3,468)	(3,590)	(4,086)	(124,452)
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	46,752	42,473	57,887	40,946	52,579	42,374	55,197	52,737	53,785	50,466	54,146	50,291	599,634
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01252	Medical Benefits Variance	22,800	(18,900)	(1,433)	2,127	1,235	(11,797)	(18,327)	(708)	(41,639)	42,630	(7,208)	(23,150)	(54,370)
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	9,505	8,663	11,789	8,352	10,717	8,649	11,235	10,759	10,960	11,319	12,113	11,295	125,355
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01258	ESOP Benefits Variance	3,090	(1,859)	(1,541)	(1,360)	1,709	(888)	(1,798)	(888)	(458)	(2,674)	184	(1,881)	(8,363)
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01261	Other Benefits Variance	669	625	608	600	633	621	582	516	1,557	341	996	991	8,740
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	3,579	3,208	4,400	3,091	3,983	3,191	4,205	3,979	4,078	4,154	4,539	4,099	46,506
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01264	RSP FACC Benefits Variance	1,047	990	(963)	717	508	183	8,274	562	1,150	1,272	1,458	10,391	25,588
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	484	438	598	423	543	437	570	544	555	567	611	564	6,335
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01267	Life Benefits Variance	277	182	4,658	72	81	4,598	14	(110)	4,383	(49)	(63)	(124)	13,917
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	1,547	1,403	1,914	1,352	1,737	1,399	1,825	1,741	1,777	1,816	1,955	1,806	20,272
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01270	LTD Benefits Variance	667	785	(2,257)	526	282	(2,159)	363	(93)	(2,568)	(4,113)	(4,158)	(4,320)	(17,046)
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01294	NSC-OPEB Benefits Load	(18,147)	(17,513)	(23,212)	(16,912)	(21,406)	(17,695)	(21,912)	(21,832)	(21,805)	(39,699)	(40,527)	(40,578)	(301,236)
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01295	NSC-OPEB Benefits Variance	(64,960)	(61,502)	(47,107)	(56,001)	(55,104)	(53,711)	(52,979)	(45,925)	(49,000)	27,665	(53,771)	33,867	(395,869)
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01296	NSC-OPEB Benefits Projects	(103)	-	-	-	-	-	-	-	-	-	-	-	(103)
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01297	NSC-Pension Benefits Load	(4,665)	(4,291)	(5,815)	(4,138)	(5,298)	(4,293)	(5,533)	(5,333)	(5,415)	(5,162)	(5,506)	(5,160)	(60,609)
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01298	NSC-Pension Benefits Variance	(2,702)	(2,848)	(71)	(1,952)	(1,248)	(1							

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Income Statement Accounts
Calendar Year 2022

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	CY22
093	Tennessee Division	4030	Depreciation Expense	30005	Depr Exp-Distribution Plant	1,146,087	1,142,254	1,143,476	1,143,215	1,130,604	1,129,137	1,210,172	1,205,978	1,195,410	1,204,798	1,203,532	1,203,448	14,058,112
093	Tennessee Division	4030	Depreciation Expense	30007	Depr Exp-General Plant	45,723	46,828	46,083	46,134	46,067	45,559	47,055	47,630	37,573	45,477	45,328	45,313	544,769
093	Tennessee Division	4030	Depreciation Expense	30031	Vehicle Depreciation	9,840	9,840	9,840	9,840	9,840	9,840	9,850	9,850	9,850	9,845	9,845	9,845	118,130
093	Tennessee Division	4030	Depreciation Expense	30032	Vehicle Depreciation Capitalized	(5,240)	(5,594)	(5,624)	(5,691)	(5,493)	(5,595)	(5,655)	(5,697)	(5,638)	(5,465)	(5,361)	(5,456)	(66,507)
093	Tennessee Division	4030	Depreciation Expense	30041	Heavy Equipment Depreciation	183	183	183	183	183	109	109	109	109	132	132	132	1,745
093	Tennessee Division	4030	Depreciation Expense	30042	Heavy Equipment Depreciation Capitalized	(179)	(179)	(179)	(179)	(179)	(106)	(106)	(106)	(106)	(129)	(129)	(129)	(1,710)
093	Tennessee Division	4030	Depreciation Expense	30051	Stores Depreciation	7	7	7	7	7	7	7	7	7	7	7	7	82
093	Tennessee Division	4030	Depreciation Expense	30052	Stores Depreciation Capitalized	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(46)
093	Tennessee Division	4030	Depreciation Expense	30061	Tools & Shop Depreciation	26,748	27,319	27,529	27,545	27,680	27,814	29,596	29,825	30,901	29,299	29,449	29,429	343,134
093	Tennessee Division	4030	Depreciation Expense	30062	Tools & Shop Depreciation Capitalized	(14,243)	(15,530)	(15,734)	(15,930)	(15,450)	(15,813)	(16,991)	(17,250)	(17,685)	(16,262)	(16,035)	(16,309)	(193,232)
093	Tennessee Division	4030	Depreciation Expense	41124	Billing from SS - Taxes Other and Depr	54,160	54,171	54,180	52,848	52,663	55,125	54,665	65,463	67,974	57,611	57,621	57,546	684,028
093	Tennessee Division	4030	Depreciation Expense	41129	Billing from CSC - Depr & Taxes Other	40,431	40,460	40,455	40,455	43,200	43,306	43,295	43,378	43,682	43,276	43,276	43,223	508,436
093	Tennessee Division	4060	Amortization of gas plant acquisition adjustments	09344	Depr & Taxes Other Expense	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,428	3,428	3,428	40,528
093	Tennessee Division	4073	Regulatory Debits	41136	Billed from HQ - Below the line	4,935	4,935	4,935	4,935	4,935	4,935	4,935	4,935	4,935	4,899	4,899	4,899	59,115
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	01210	Fica Load	18,588	16,633	11,160	13,707	12,542	12,877	30,844	9,514	7,898	13,343	29,407	27,987	204,698
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	1,339	344	18	8	11	10	15	9	10	25	40	23	1,852
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	702	413	59	5	(314)	3	9	4	(732)	12	20	14	196
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	649	(527)	(28)	1,831	672	1,488	(3,873)	(1,335)	143	3,390	11,776	(14,450)	(263)
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	396	(299)	(95)	(4)	3	0	(4)	1	2	9	12	(22)	(2)
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	200	(87)	(98)	(24)	(191)	191	(1)	0	(368)	373	6	(11)	(8)
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	01256	Payroll Tax Projects	-	-	-	-	1,218	52	-	-	-	-	-	-	1,270
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	09345	Taxes Other Than Inc Tax	12,968	13,461	(8,559)	17,495	12,352	18,663	14,806	8,819	18,205	13,877	(20,892)	24,131	125,325
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	449,959	449,809	449,809	449,809	449,809	449,809	273,783	273,783	273,783	407,180	407,180	407,180	4,741,892
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	30104	State Supv & Inspection	47,818	47,818	47,818	54,293	54,293	54,293	54,293	54,293	54,293	54,293	54,293	54,293	632,095
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	30105	Corp/State Franchise Tax	108,333	108,333	108,333	108,333	108,333	108,333	108,333	108,333	108,333	113,333	113,333	113,333	1,314,996
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	30107	City Franchise	167	167	167	167	167	167	167	167	167	167	167	167	2,000
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	30108	Dot Transmission User Tax	-	-	-	20,090	-	-	-	-	-	-	-	-	20,090
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	30109	State Gross Receipts	118,869	102,542	85,070	54,620	36,772	36,070	18,283	18,134	19,058	41,549	67,933	106,871	705,772
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	41129	Billing from CSC - Depr & Taxes Other	12,862	11,042	1,710	12,482	11,196	11,981	15,864	6,893	11,287	10,640	14,791	7,959	128,707
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	41130	Billing for SS Depr & Taxes Other	15,811	16,334	1,372	18,748	16,054	17,966	25,057	11,098	16,609	15,029	42,163	10,855	207,096
093	Tennessee Division	4091	Income taxes, utility operating income	30201	Federal Income Taxes	-	-	2,288,927	-	-	1,608,219	-	-	(2,508,023)	-	-	844,048	2,233,171
093	Tennessee Division	4091	Income taxes, utility operating income	30202	State Income Taxes	-	-	(5,879,820)	-	-	(386,645)	-	-	1,764,257	-	-	214,601	(4,287,607)
093	Tennessee Division	4101	Provision for deferred income taxes	30201	Federal Income Taxes	-	-	326,342	-	-	(572,830)	-	-	3,637,725	-	-	(2,689,599)	701,638
093	Tennessee Division	4101	Provision for deferred income taxes	30202	State Income Taxes	-	-	6,994,559	-	-	527,762	-	-	1,478,295	-	-	19,571,625	28,572,241
093	Tennessee Division	4101	Provision for deferred income taxes	30208	Amortization of Excess Deferred	(376,268)	(376,268)	(376,270)	(376,268)	(376,268)	(376,271)	(376,268)	(376,268)	(376,268)	(376,268)	(376,268)	(376,269)	(4,515,225)
093	Tennessee Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01006	O&M Project Labor and Contra	-	-	-	-	-	-	-	-	-	36	-	-	36
093	Tennessee Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01014	Expense Labor Transfer Out	-	-	-	-	-	-	-	-	-	(36)	-	-	(36)
093	Tennessee Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	41136	Billed from HQ - Below the line	2	-	-	-	-	-	-	-	-	-	-	-	2
093	Tennessee Division	4170	Revenues from nonutility operations	30526	Misc Other Revenue	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(13,200)
093	Tennessee Division	4190	Interest and dividend income	41134	Billed from SS - Below the line	(2,805)	(1,965)	(4,444)	(9,170)	(14,130)	(14,284)	(11,893)	(8,160)	583	(41,774)	(22,919)	(20,265)	(151,225)
093	Tennessee Division	4191	Allowance for other funds used during construction	00000	Default	(72,852)	(69,122)	(78,414)	(83,316)	(89,134)	(108,579)	(117,734)	(104,266)	(65,042)	(53,565)	(61,110)	(68,288)	(971,421)
093	Tennessee Division	4210	Miscellaneous nonoperating income	30607	Incentive Rates Income	(271,526)	(151,755)	(0)	(192,275)	(167,017)	(154,688)	(159,799)	(169,382)	(166,313)	(192,876)	(210,701)	(261,478)	(2,097,812)
093	Tennessee Division	4211	Gain on Disposition of Property	30557	Gain or loss on disposition of leased property	-	-	-	-	-	-	(6,764)	-	-	-	-	-	(6,764)
093	Tennessee Division	4211	Gain on Disposition of Property	41136	Billed from HQ - Below the line	(2,446)	-	-	-	-	-	-	-	-	-	-	-	(2,446)
093	Tennessee Division	4212	Loss on Disposition of Property	00000	Default	-	-	-	-	-	-	-	3,460	-	-	-	-	3,460
093	Tennessee Division	4212	Loss on Disposition of Property	30557	Gain or loss on disposition of leased property	-	-	-	-	-	-	6,764	-	-	-	-	-	6,764
093	Tennessee Division	4212	Loss on Disposition of Property	41136	Billed from HQ - Below the line	2,446	-	-	-	-	-	-	-	-	-	-	-	2,446
093	Tennessee Division	4261	Donations	07520	Donations	-	150	-	-	-	-	-	-	-	-	-	-	150
093	Tennessee Division	4261	Donations	30702	Education	-	6,000	3,000	18,021	28,136	6,000	1,300	4,200	49,500	-	455	-	116,612
093	Tennessee Division	4261	Donations	30703	United Way Agencies	5,000	3,500	-	-	-	-	1,000	-	-	-	-	-	9,500
093	Tennessee Division	4261	Donations	30705	Health	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000
093	Tennessee Division	4261	Donations	30706	Museums & Arts	-	-	-	-	200	5,000	-	-	-	-	-	-	5,200
093	Tennessee Division	4261	Donations	30710	Youth Clubs & Centers	1,300	1,250	500	1,000	200	-	1,000	-	2,500	-	-	-	7,750
093	Tennessee Division	4261	Donations	30711	Energy Assistance Program	24,092	-	-	22,610	-	-	-	19,293	67,000	13,994	177,993	-	324,982
093	Tennessee Division	4261	Donations	30735	ZNE Homes	-	-	-	-	70,000	-	-	-	-	-	-	-	70,000
093	Tennessee Division	4261	Donations	30736	Community Welfare	6,840	325	46,650	1,300	9,050	4,250	14,425	14,250	116,241	1,021	8,000	9,150	231,502
093	Tennessee Division	4261	Donations	41134	Billed from SS - Below the line	397	325	8,658	1,755	572	830	76	361	80,645	-	-	2,043	95,662
093	Tennessee Division	4261	Donations	41136	Billed from HQ - Below the line	2,164	-	-	-	-	-	-	-	-	-	-	-	2,164
093	Tennessee Division	4263	Penalties	41134	Billed from SS - Below the line	69	-	-	182	120	469	-	-	-	175	-	-	1,016
093	Tennessee Division	4264	Civic, Political and Related	01000	Non-project Labor	337	337	337	337	337	337	506	337	337	344	351	526	4,425
093	Tennessee Division	4264	Civic, Political and Related	01008	Expense Labor Accrual	17	0	51	17	34	34	(152)	51	34	21	39	(140)	3
093	Tennessee Division	4264	Civic, Political and Related	01202	Pension Benefits Load	17	16	19	17	18	18	17	19	18	12	13	13	195
093	Tennessee Division	4264	Civic, Political and Related	01203	OPEB Benefits Load	14	13	15	14	15	15	14	15	15	6	7	7	150
093	Tennessee Division	4264	Civic, Political and Related	01221	Workers Comp Benefits Load	4	3	4	4	4	4	4	4	4	3	3	3	44
093	Tennessee Division	4264	Civic, Political and Related	01251	Medical Benefits Load	69	66	76	69	73	73	69	76	73	66	70	70	850
093	Tennessee Division	4264	Civic, Political and Related	01257	ESOP Benefits Load	14	14	16	14	15	15	14	16	15	15	16	16	180
093	Tennessee Division	4264	Civic, Political and Related	01263	RSP FACC Benefits Load	5	5	5	5	5	5	5	5	5	5	5	5	61
093	Tennessee Division	4264	Civic, Political and Related	01266	Life Benefits Load	1	1	1	1	1	1	1	1	1	1	1	1	9
093	Tennessee Division	4264	Civic, Political and Related	01269	LTD Benefits Load	2	2	2	2	2	2	2	2	2	2	2	2	28
093	Tennessee Division	4264	Civic, Political and Related	01294	NSC-OPEB Benefits Load	(37)	(35)	(40)	(37)	(39)	(39)	(37)	(40)	(39)	(62)	(67)	(66)	(537)
093	Tennessee Division	4264	Civic, Political and Related	01297	NSC-Pension Benefits Load	(7)	(7)	(8)	(7)	(8)	(8)	(7)	(8)	(8)	(7)	(7)	(7)	(91)
093	Tennessee Division	4264	Civic, Political and Related	04040	Community Rel&Trade Shows	-	-	-	-	-	2,500	-	7	-	1	-	-	2,508
093	Tennessee Division	4264	Civic, Political and Related	04212	IT Equipment	-	-	-	-	4	-	-	1	-	-	-	-	5
093</																		

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	CY22
093	Tennessee Division	4265	Other deductions	07520	Donations	-	-	-	-	-	-	457	138	771	721	297	3,727	6,112
093	Tennessee Division	4265	Other deductions	07590	Misc General Expense	510	1,560	4,000	-	4,546	1,375	-	250	2,500	1,618	400	2,907	19,666
093	Tennessee Division	4265	Other deductions	30702	Education	-	-	-	2,500	-	-	-	-	-	-	-	200	2,700
093	Tennessee Division	4265	Other deductions	30736	Community Welfare	2,000	-	2,500	-	-	3,250	4,925	3,250	1,000	-	-	-	16,925
093	Tennessee Division	4265	Other deductions	30740	Misc Income Deductions	-	63	31	165	-	-	-	-	-	60	66	-	385
093	Tennessee Division	4265	Other deductions	30743	Entertainment & Sports Events	-	79,600	(78,465)	-	20	-	30,000	-	19,900	22,393	20,539	19,900	113,887
093	Tennessee Division	4265	Other deductions	41134	Billed from SS - Below the line	2,410	2,798	7,828	1,689	5,063	2,930	9,148	3,963	5,591	6,008	3,853	4,732	56,011
093	Tennessee Division	4265	Other deductions	41136	Billed from HQ - Below the line	3,241	533	323	125	3,791	979	17,810	1,061	849	796	25,984	690	56,182
093	Tennessee Division	4270	Interest on long-Term debt	41134	Billed from SS - Below the line	687,507	687,374	700,568	703,363	704,491	728,784	740,312	740,312	774,516	838,855	843,618	883,521	9,033,223
093	Tennessee Division	4280	Amortization of debt discount and expense	41134	Billed from SS - Below the line	10,691	10,691	9,710	10,364	10,364	10,364	10,364	10,364	10,364	9,675	12,867	13,268	129,084
093	Tennessee Division	4280	Amortization of debt discount and expense	41136	Billed from HQ - Below the line	280	280	280	280	280	280	280	280	280	278	278	278	3,360
093	Tennessee Division	4281	Amortization of loss on reacquired debt	41134	Billed from SS - Below the line	1,614	1,614	1,614	1,614	505	505	505	505	505	471	471	471	10,396
093	Tennessee Division	4290	Amortization of debt premium	41134	Billed from SS - Below the line	(1,075)	(1,075)	(1,075)	(1,075)	(1,075)	(1,075)	(1,075)	(1,075)	(1,075)	(1,004)	(1,004)	(1,004)	(12,686)
093	Tennessee Division	4310	Other interest expense	30118	Penalty - Interest	-	-	32	-	-	-	-	40	-	-	40	40	152
093	Tennessee Division	4310	Other interest expense	30119	Cust Deps-By Acct/Div	2,910	2,750	3,080	3,088	3,270	3,098	2,634	2,734	2,642	3,742	3,787	4,087	37,822
093	Tennessee Division	4310	Other interest expense	30130	Deferred Interest Infrastructure	(217,484)	(784,575)	(428,963)	(372,081)	(397,872)	(436,610)	(220,054)	(283,086)	(412,815)	(427,341)	(442,886)	(461,611)	(4,885,378)
093	Tennessee Division	4310	Other interest expense	30157	Int on Taxes	(49,854)	(51,414)	(41,965)	(71,436)	(46,071)	(26,119)	(25,717)	(27,891)	(28,106)	(29,272)	(32,445)	(33,713)	(464,003)
093	Tennessee Division	4310	Other interest expense	41134	Billed from SS - Below the line	13,963	12,205	24,344	12,479	12,829	23,739	12,724	12,724	37,921	12,950	11,678	23,408	210,964
093	Tennessee Division	4320	Allowance for borrowed funds used during construction	00000	Default	(21,127)	(20,046)	(21,386)	(19,395)	(24,310)	(31,054)	(33,652)	(29,788)	(17,611)	(15,535)	(16,075)	(16,500)	(266,479)
093	Tennessee Division	4800	Residential sales	31101	Gas Rev-Dist Inc	(1,873,877)	(2,681,957)	(1,664,612)	(1,167,921)	(522,175)	(270,926)	(224,231)	(205,446)	(249,014)	(399,622)	(773,674)	(1,746,958)	(11,780,412)
093	Tennessee Division	4800	Residential sales	31108	Gas Rev-Dist Inc. Base Charges	(2,786,420)	(2,791,948)	(2,799,226)	(2,792,649)	(2,514,678)	(2,513,058)	(2,571,566)	#####	(2,563,147)	(2,855,757)	(2,881,065)	(2,890,843)	(32,533,031)
093	Tennessee Division	4800	Residential sales	31128	Gas Cost Adjustment Surcharge	(9,178,082)	(13,132,067)	(7,976,124)	(4,379,133)	(2,502,758)	(1,605,433)	(1,509,317)	#####	(1,677,750)	(2,716,912)	(5,265,418)	(11,886,926)	(63,212,756)
093	Tennessee Division	4800	Residential sales	31183	Surcharge revenue	(7)	-	(1)	(26)	(18)	(4)	-	(29)	(0)	(5)	-	(0)	(91)
093	Tennessee Division	4800	Residential sales	31195	WNA	(694,096)	222,507	(233,529)	(38,153)	41	1	(5)	31	13	35,999	(147,056)	(100,699)	(954,948)
093	Tennessee Division	4805	Unbilled Residential Revenue	31101	Gas Rev-Dist Inc	(808,253)	620,851	279,754	297,668	170,918	3,255	(7,185)	117	(17,208)	(227,506)	(601,307)	(628,245)	(917,141)
093	Tennessee Division	4805	Unbilled Residential Revenue	31108	Gas Rev-Dist Inc. Base Charges	(5,490)	(6,440)	(5,040)	137,839	(783)	(34,969)	2,201	1,295	(136,511)	646	(3,926)	(5,002)	(56,180)
093	Tennessee Division	4805	Unbilled Residential Revenue	31128	Gas Cost Adjustment Surcharge	(3,961,688)	3,135,624	1,949,906	816,750	691,109	(70,938)	(48,501)	795	(124,438)	(1,549,317)	(4,094,912)	(2,269,931)	(5,525,541)
093	Tennessee Division	4805	Unbilled Residential Revenue	31195	WNA	867,163	(302,932)	(19,432)	97,388	-	-	-	-	4,325	16,886	50,979	144,981	859,358
093	Tennessee Division	4811	Commercial Revenue-Banner	31101	Gas Rev-Dist Inc	(2,319,968)	(3,057,337)	(1,959,315)	(1,506,499)	(867,632)	(631,852)	(577,410)	(533,118)	(642,143)	(824,265)	(1,120,115)	(2,064,411)	(16,104,066)
093	Tennessee Division	4811	Commercial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	(746,363)	(752,513)	(756,048)	(750,068)	(743,919)	(734,590)	(742,864)	(739,180)	(735,787)	(742,119)	(754,711)	(760,743)	(8,958,902)
093	Tennessee Division	4811	Commercial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	(5,694,155)	(7,506,824)	(4,706,385)	(2,835,416)	(2,079,958)	(1,868,184)	(1,957,637)	#####	(2,178,122)	(2,827,321)	(3,840,090)	(7,077,110)	(44,395,290)
093	Tennessee Division	4811	Commercial Revenue-Banner	31183	Surcharge revenue	-	-	-	(5)	(0)	-	-	-	-	(1)	-	-	(6)
093	Tennessee Division	4811	Commercial Revenue-Banner	31195	WNA	(642,231)	198,956	(271,068)	(17,476)	215	(122)	9	536	-	79,006	(145,716)	(74,551)	(872,442)
093	Tennessee Division	4812	Industrial Revenue-Banner	31101	Gas Rev-Dist Inc	(393,430)	(448,237)	(332,074)	(284,833)	(205,945)	(172,961)	(170,577)	(166,525)	(155,518)	(228,544)	(271,374)	(362,235)	(3,192,254)
093	Tennessee Division	4812	Industrial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	(25,381)	(23,932)	(25,010)	(24,219)	(24,016)	(23,722)	(23,933)	(24,326)	(24,523)	(26,737)	(26,272)	(23,818)	(295,889)
093	Tennessee Division	4812	Industrial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	(1,456,661)	(1,634,504)	(1,299,827)	(1,114,090)	(832,168)	(947,799)	(1,221,502)	#####	(1,324,339)	(1,683,808)	(1,861,842)	(2,102,011)	(16,878,548)
093	Tennessee Division	4812	Industrial Revenue-Banner	31195	WNA	(62,345)	17,047	(31,766)	294	(820)	(48)	-	-	-	9,920	(15,562)	(9,561)	(92,841)
093	Tennessee Division	4815	Unbilled Comm Revenue	31101	Gas Rev-Dist Inc	(791,285)	666,383	286,503	266,799	130,502	11,923	(16,610)	2,963	(3,656)	(204,533)	(582,037)	(699,834)	(932,882)
093	Tennessee Division	4815	Unbilled Comm Revenue	31108	Gas Rev-Dist Inc. Base Charges	(4,011)	(4,557)	(3,633)	(651)	336	(6,673)	3,848	3,569	3,182	1,204	(1,526)	(2,666)	(11,578)
093	Tennessee Division	4815	Unbilled Comm Revenue	31128	Gas Cost Adjustment Surcharge	(1,938,601)	1,685,284	1,054,044	270,849	139,241	(90,796)	(56,268)	10,037	(22,491)	(699,433)	(1,990,348)	(1,249,947)	(2,888,429)
093	Tennessee Division	4815	Unbilled Comm Revenue	31195	WNA	872,617	(298,155)	(7,250)	82,587	-	-	-	-	4,456	13,831	50,375	150,926	869,389
093	Tennessee Division	4816	Unbilled Industrial Revenue	31215	CB Gas Rev-Dist Inc	(4,695)	5,058	(6,702)	5,058	4,136	(3,924)	(7,895)	1,291	1,304	(3,800)	2,727	(177)	(7,169)
093	Tennessee Division	4816	Unbilled Industrial Revenue	31216	CB Gas Rev-Dist Inc Base Charges	-	-	-	-	-	-	(45)	-	-	-	-	-	(45)
093	Tennessee Division	4816	Unbilled Industrial Revenue	31217	CB Gas Cost Adjustment Surcharge	(61,295)	50,839	(55,508)	241,268	(112,238)	(245,970)	(235,489)	(8,631)	22,609	(79,113)	28,600	(212)	(455,140)
093	Tennessee Division	4820	Other Sales to Public Authorities	31101	Gas Rev-Dist Inc	(7,252)	(7,059)	(5,000)	(3,791)	(1,685)	(1,391)	(1,341)	(1,255)	(1,451)	(2,036)	(3,645)	(6,430)	(42,337)
093	Tennessee Division	4820	Other Sales to Public Authorities	31108	Gas Rev-Dist Inc. Base Charges	(12,700)	(12,660)	(12,660)	(12,420)	(11,226)	(11,178)	(11,597)	(11,507)	(11,507)	(12,708)	(12,772)	(12,792)	(145,726)
093	Tennessee Division	4820	Other Sales to Public Authorities	31128	Gas Cost Adjustment Surcharge	(35,564)	(34,615)	(24,122)	(14,784)	(8,124)	(8,021)	(8,997)	(8,417)	(9,740)	(13,924)	(24,921)	(43,945)	(235,175)
093	Tennessee Division	4820	Other Sales to Public Authorities	31195	WNA	(942)	218	(769)	251	1	-	-	-	-	128	(163)	(284)	(1,559)
093	Tennessee Division	4825	Unbilled Public Authority Revenue	31101	Gas Rev-Dist Inc	(2,939)	2,832	255	1,308	737	38	(70)	-	(22)	(630)	(2,056)	(2,161)	(2,708)
093	Tennessee Division	4825	Unbilled Public Authority Revenue	31108	Gas Rev-Dist Inc. Base Charges	50	10	(170)	671	27	(129)	18	-	(623)	-	10	-	(136)
093	Tennessee Division	4825	Unbilled Public Authority Revenue	31128	Gas Cost Adjustment Surcharge	(14,406)	14,261	4,609	2,874	2,193	(686)	(473)	-	(216)	(4,295)	(13,994)	(7,086)	(17,219)
093	Tennessee Division	4825	Unbilled Public Authority Revenue	31195	WNA	3,358	(1,102)	(166)	422	-	-	-	-	17	52	178	492	3,252
093	Tennessee Division	4870	Forfeited discounts	31201	Late Fee	4	-	-	-	-	-	-	-	-	-	-	-	4
093	Tennessee Division	4880	Miscellaneous service revenues	31301	Misc Service Revenue	(5,432)	(5,440)	(5,612)	(5,232)	(5,720)	(5,923)	(5,333)	(7,784)	(6,494)	(7,750)	(6,956)	(6,473)	(74,149)
093	Tennessee Division	4893	Revenue-Transportation Distribution	31101	Gas Rev-Dist Inc	(1,071,942)	(1,423,373)	(1,199,966)	(1,178,327)	(1,041,802)	(969,105)	(900,161)	(883,030)	(981,532)	(956,131)	(1,102,455)	(1,174,630)	(12,882,453)
093	Tennessee Division	4893	Revenue-Transportation Distribution	31108	Gas Rev-Dist Inc. Base Charges	(51,125)	(51,125)	(51,125)	(51,125)	(51,125)	(51,125)	(51,125)	(52,235)	(52,235)	(52,235)	(52,235)	(52,235)	(619,050)
093	Tennessee Division	4893	Revenue-Transportation Distribution	31215	CB Gas Rev-Dist Inc	(355,496)	221,608	30,331	127,833	73,483	66,901	(33,080)	(42,826)	21,334	(146,319)	(68,761)	(84,412)	(189,404)
093	Tennessee Division	4893	Revenue-Transportation Distribution	31216	CB Gas Rev-Dist Inc Base Charges	280	175	-	-	-	6,822	43,542	(51,615)	(200)	200	2,991	882	3,076
093	Tennessee Division	4950	Other gas revenues	31309	Other Gas Revenues	-	-	-	-	-	(3)	-	-	(1)	0	-	-	(4)
093	Tennessee Division	7350	Miscellaneous production expenses	04590	Utilities	55	56	39	101	59	18	57	63	232	33	-	32	744
093	Tennessee Division	8040	Natural gas city gate purchases	04740	Cashouts	(92,475)	(924,475)	(68,729)	(53,448)	89,486	38,583	(23,984)	(233,045)	(182,292)	(145,827)	(103,250)	(113,483)	(1,812,941)
093	Tennessee Division	8040	Natural gas city gate purchases	04751	Gas Purchases	8,971,877	9,691,499	#####	5,190,645	7,754,674	7,323,220	6,989,578	5,741,523	8,926,182	8,650,656	8,071,486	7,340,082	95,787,957
093	Tennessee Division	8040	Natural gas city gate purchases	04771	Demand Charges-Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8050	Other purchases	04800	Reimbursement for Gas Loss	(1,344)	(3,521)	(528)	(70)	(2,560)	(834)	(1,154)	(1,430)	(3,154)	(16,935)	(17,410)	(3,647)	(52,586)
093	Tennessee Division	8051	PGA for Residential	04775	PGA Recoveries	9,166,792	13,118,205	7,969,896	4,375,469	2,500,225	1,602,582	1,506,125	1,381,428	1,674,028	2,712,182	5,262,151	11,876,415	63,145,497
093	Tennessee Division	8052	PGA for															

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	CY22
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(241,478)	(231,053)	(210,216)	(223,531)	(213,264)	(253,110)	(362,432)	(242,634)	(229,460)	(269,259)	(226,435)	(388,790)	(3,091,660)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	(150)	(761)	-	-	-	-	-	-	-	-	-	-	(911)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	02001	Inventory Materials	278	2,286	14,234	(165)	7,262	(3,304)	341	-	-	143	-	219	21,294
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	14	114	712	(8)	363	(165)	17	-	-	1	-	1	1,048
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	2,865	1,750	3,932	7,263	2,960	2,724	3,221	3,079	4,821	2,599	4,220	9,859	49,293
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(2,326)	(2,067)	(4,443)	(2,323)	(3,789)	(4,743)	(3,516)	(2,062)	(4,428)	(2,281)	(2,787)	(1,564)	(36,330)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	3,618	3,386	6,611	3,764	5,479	7,215	5,417	3,269	6,259	3,726	4,444	2,409	55,596
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04001	Safety, Newspaper	73	287	79	79	79	79	79	79	79	79	153	-	1,145
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	-	-	-	206	-	-	212	36	-	150	-	603
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04018	Safety	385	1,742	420	971	816	284	-	605	4,060	139	-	785	10,208
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	-	-	656	1,554	988	-	2,067	4,388	132	-	785	10,570
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04044	Advertising	-	-	-	250	-	-	-	-	-	-	1,400	-	1,650
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04046	Customer Relations & Assist	-	-	-	439	549	-	-	961	-	-	-	-	1,948
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04201	Software Maintenance	-	-	2,113	-	-	-	-	169	-	-	-	-	2,282
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04212	IT Equipment	-	-	-	11,270	505	-	7,667	582	1,925	135	2,184	354	24,621
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	1,856	528	2,512	636	2,874	909	1,859	967	-	522	3,134	642	16,440
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	(1,819)	(517)	(2,462)	(623)	(2,816)	(891)	(1,822)	(947)	-	(512)	(3,072)	(630)	(16,111)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04564	842 Variable Copier Lease Expense	-	-	220	782	184	267	201	217	-	343	275	233	2,722
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	3,534	2,067	7,867	4,901	6,560	3,847	5,302	6,242	5,099	3,658	4,193	1,023	54,292
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04585	Railroad easements and crossings	-	-	-	-	-	-	-	-	-	2,423	-	-	2,423
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04590	Utilities	3,992	6,902	5,834	5,947	8,437	6,695	7,980	13,855	8,383	8,290	7,111	7,153	90,580
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04592	Misc Rents	-	-	-	120	-	-	-	-	-	-	-	-	120
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(4,516)	(5,621)	(8,822)	(7,421)	(9,573)	(6,882)	(8,831)	(14,301)	(9,145)	(9,248)	(7,327)	(5,198)	(96,886)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	1,125	2,287	1,103	1,561	1,779	2,800	2,624	3,355	4,598	2,731	2,962	3,524	30,448
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	1,057	811	1,828	583	1,203	366	1,078	994	717	799	1,045	505	10,986
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05215	842 Copier Lease Expense	1,654	1,732	1,503	974	1,562	1,524	1,567	2,237	2,720	1,567	1,746	1,738	20,523
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and Service	8,589	8,804	8,822	8,821	9,658	9,482	9,436	9,622	8,895	8,876	10,270	10,246	111,521
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05312	Long Distance	483	724	703	830	585	608	783	559	408	278	499	582	7,043
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	3,582	3,509	3,751	4,571	2,550	3,735	3,919	3,169	3,410	3,150	3,595	3,723	42,665
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	1,204	1,042	1,038	1,204	1,086	1,086	1,086	1,086	1,231	942	1,066	1,086	13,149
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	7,120	7,205	7,186	7,114	1,004	11,847	7,199	7,048	8,054	7,302	7,778	7,473	86,328
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05376	Cell service for data uses	1,686	1,809	1,845	1,862	167	3,302	1,743	1,673	1,950	1,674	1,804	763	20,277
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	430	140	188	841	127	3,464	1,169	721	343	686	802	2,564	11,474
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(10,787)	(11,451)	(11,599)	(12,134)	(7,204)	(17,425)	(12,579)	(12,342)	(12,430)	(11,455)	(12,522)	(12,904)	(144,833)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	1,463	929	1,520	905	2,985	3,148	1,663	2,506	6,224	5,914	4,407	7,183	38,846
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	-	-	-	-	-	24	-	97	223	66	-	-	410
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05413	Transportation	171	-	-	-	24	360	11	2,964	31	13	-	3,255	6,828
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05414	Lodging	1,453	(992)	223	356	1,630	3,265	2,028	1,017	1,398	84	454	478	11,393
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05415	Membership Fees	1,970	500	845	-	-	-	-	-	-	2,435	66	70	5,886
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05416	Club Dues - Nondeductible	-	-	-	-	-	1,232	-	-	45	-	-	-	1,277
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05417	Club Dues - Deductible	-	-	-	-	-	15	-	-	-	-	-	-	15
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	-	-	-	-	-	-	1,000	-	543	-	-	-	1,543
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05420	Employee Development	-	-	-	-	368	-	-	505	-	368	-	-	1,241
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05421	Training	-	-	80	-	-	-	85	-	-	-	-	391	556
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05424	Books & Manuals	149	-	22	-	-	-	-	-	-	-	-	-	170
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05425	Regulatory Compliance Training	-	-	-	-	-	5,374	22	-	254	5,209	5,374	16,233	
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05426	Safety Training	-	-	1,125	75	-	-	718	131	742	-	93	300	3,183
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05427	Technical (Job Skills) Training	318	-	85	209	-	-	-	87	-	492	-	-	1,190
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	06111	Contract Labor	10,268	19,136	7,455	(20,800)	3,341	16,247	13,663	45,134	21,127	8,611	9,970	16,192	150,345
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	06121	Legal	228	-	-	-	-	-	-	-	-	-	-	-	228
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	1,068	174	141	233	547	723	244	2,730	3,620	1,432	334	4,541	15,787
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07421	Service Awards	-	-	-	-	-	-	-	87	233	186	-	-	507
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07443	Uniforms	167	2,859	992	1,412	1,595	2,103	2,976	2,009	2,508	2,297	2,736	1,730	23,383
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	(19)	(2,148)	(700)	(805)	(977)	(1,373)	(1,855)	(1,459)	(1,731)	(1,475)	(1,619)	(1,127)	(15,289)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	595	1,044	400	1,937	898	781	177	607	1,385	1,037	260	553	9,674
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07510	Association Dues	-	-	-	-	-	-	-	-	-	-	-	-	550
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	898	104	327	1,457	101	(1,336)	-	266	757	1,282	471	(167)	4,159
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	09911	Reimbursements	-	-	-	-	-	-	(7,800)	-	-	-	-	-	(7,800)
093	Tennessee Division	8711	Odorization	02001	Inventory Materials	-	5,910	40	15,051	10,841	1,073	2,040	7,438	-	-	13,216	-	55,609
093	Tennessee Division	8711	Odorization	02004	Warehouse Loading Charge	-	295	2	753	542	54	102	37	-	-	66	-	1,851
093	Tennessee Division	8740	Mains and Services Expenses	01000	Non-project Labor	92,485	91,093	82,312	75,532	80,427	83,404	84,231	51,933	54,808	62,921	62,201	109,416	930,763
093	Tennessee Division	8740	Mains and Services Expenses	01006	O&M Project Labor and Contra	-	-	-	-	1,406	-	-	-	-	-	-	-	1,406
093	Tennessee Division	8740	Mains and Services Expenses	01008	Expense Labor Accrual	9,044	(418)	9,712	725	10,239	10,378	(44,344)	6,735	6,631	7,202	5,824	(22,195)	(466)
093	Tennessee Division	8740	Mains and Services Expenses	01014	Expense Labor Transfer Out	-	-	-	-	(419)	-	-	-	-	-	-	-	(419)
093	Tennessee Division	8740	Mains and Services Expenses	02001	Inventory Materials	17,243	14,343	22,993	4,322	16,210	(7,907)	13,786	18,805	17,581	10,189	11,898	23,883	163,346
093	Tennessee Division	8740	Mains and Services Expenses	02004	Warehouse Loading Charge	862	717	1,150	216	810	(395)	689	94	88	51	60	119	4,461
093	Tennessee Division	8740	Mains and Services Expenses	02005	Non-Inventory Supplies	681	6,082	7,044	5,094	2,171	3,269	2,720	4,214	3,718	1,040	2,353	5,138	43,522
093	Tennessee Division	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	66,484	63,192	57,462	63,794	58,078	57,903	56,942	56,132	55,366	55,208	56,264	60,104	706,929
093	Tennessee Division	8740	Mains and Services Expenses	03003	Capitalized transportation costs	(58,728)	(68,133)	(78,837)	(74,090)	(74,214)	(75,769)	(77,152)	(77,116)	(78,756)	(70,775)	(75,008)	(72,362)	(880,941)
093	Tennessee Division	8740	Mains and Services Expenses	03004	Vehicle Expense	41,293	50,154	56,529	57,275	65,485	65,065	71,380	78,575	69,896	59,961	68,489	59,357	743,460
093	Tennessee Division	8740	Mains and Services Expenses	03009	842 Variable Heavy Equip Lease Expense	1,372	15	207	4,693	-	2							

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Income Statement Accounts
Calendar Year 2022

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	CY22
093	Tennessee Division	8740	Mains and Services Expenses	05413	Transportation	-	-	-	29	-	-	-	-	-	650	376	-	1,055
093	Tennessee Division	8740	Mains and Services Expenses	05414	Lodging	-	-	-	2,401	2,572	-	-	-	-	1,428	-	143	6,545
093	Tennessee Division	8740	Mains and Services Expenses	06111	Contract Labor	253,651	252,551	299,944	251,403	221,192	280,561	264,376	258,171	271,366	9,439	515,047	483,680	3,361,378
093	Tennessee Division	8740	Mains and Services Expenses	07120	Environmental & Safety	-	288	-	-	-	145	-	80	-	-	-	-	513
093	Tennessee Division	8740	Mains and Services Expenses	07421	Service Awards	-	-	-	-	-	-	-	-	-	11	-	50	61
093	Tennessee Division	8740	Mains and Services Expenses	07443	Uniforms	2,214	2,515	662	3,205	418	413	1,443	1,240	2,058	3,187	5,559	2,629	25,543
093	Tennessee Division	8740	Mains and Services Expenses	07444	Uniforms Capitalized	(1,178)	(1,622)	(499)	(2,003)	(172)	(267)	(714)	(767)	(1,275)	(1,775)	(3,100)	(1,569)	(14,939)
093	Tennessee Division	8740	Mains and Services Expenses	07499	Misc Employee Welfare Exp	70	-	120	294	-	-	180	-	110	-	60	-	833
093	Tennessee Division	8740	Mains and Services Expenses	07590	Misc General Expense	135	159	-	-	-	-	-	-	-	-	-	-	294
093	Tennessee Division	8740	Mains and Services Expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8740	Mains and Services Expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8740	Mains and Services Expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	38,193	38,049	42,552	38,377	37,529	38,386	57,181	40,729	37,654	39,535	38,103	64,782	511,071
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	1,922	(43)	7,734	40	3,329	4,353	(17,340)	6,762	2,535	2,917	3,023	(13,970)	1,261
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	02001	Inventory Materials	1,730	5,820	242	8,847	-	17,545	5,580	18,380	13,208	613	4,950	10,237	87,152
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	02004	Warehouse Loading Charge	86	291	12	442	-	877	279	92	66	3	25	51	2,225
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	02005	Non-Inventory Supplies	752	541	159	2,269	301	687	3,480	36	557	640	2,812	1,888	14,122
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	03003	Capitalized transportation costs	(41)	(2)	-	-	-	(6)	(22)	(94)	(84)	(49)	(127)	-	(425)
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	03004	Vehicle Expense	86	9	-	-	-	25	82	360	306	190	480	-	1,538
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	04302	Heavy Equipment	-	439	-	-	-	-	-	-	-	-	-	-	439
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	04307	Heavy Equipment Capitalized	-	(430)	-	-	-	-	-	-	-	-	-	-	(430)
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	04590	Utilities	914	1,516	1,935	2,409	1,318	1,456	1,945	2,337	2,330	553	1,513	1,524	19,751
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	05010	Office Supplies	-	-	-	-	-	-	40	18	-	-	46	-	103
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	05111	Postage/Delivery Services	36	-	-	-	-	-	106	4	32	-	223	261	662
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	05377	Cell phone equipment and accessories	-	-	-	29	-	-	-	-	-	-	-	24	52
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	05399	Capitalized Telecom Costs	-	-	-	(17)	-	-	-	-	-	-	-	(14)	(31)
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	9	-	-	-	107	56	-	-	8	5	173	79	436
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	05414	Lodging	53	-	-	73	839	238	-	93	38	127	1,050	587	3,098
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	05421	Training	-	-	-	-	-	-	-	789	-	-	-	-	789
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	06111	Contract Labor	-	-	12,144	46,447	3,602	7,875	4,000	3,729	11,351	-	-	-	89,148
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	07421	Service Awards	-	-	-	-	-	-	-	191	-	-	-	-	191
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	07443	Uniforms	-	140	-	-	-	-	-	-	-	-	-	-	140
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	07444	Uniforms Capitalized	-	(37)	-	-	-	-	-	-	-	-	-	-	(37)
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8760	Distribution-Measuring and regulating station expenses-Industrial	01000	Non-project Labor	-	299	-	-	-	-	-	-	1,864	1,698	1,370	-	5,231
093	Tennessee Division	8760	Distribution-Measuring and regulating station expenses-Industrial	01008	Expense Labor Accrual	-	90	(90)	-	-	-	-	-	932	2	(43)	(890)	-
093	Tennessee Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04590	Utilities	-	-	-	-	-	20	22	21	21	21	20	21	147
093	Tennessee Division	8780	Meter and house regulator expenses	01000	Non-project Labor	35,306	27,794	28,792	28,430	22,761	20,065	30,685	19,634	20,954	25,755	26,160	41,882	328,216
093	Tennessee Division	8780	Meter and house regulator expenses	01008	Expense Labor Accrual	(45)	(2,254)	4,618	1,259	(559)	389	(8,931)	2,739	2,624	3,688	2,839	(10,024)	(3,656)
093	Tennessee Division	8780	Meter and house regulator expenses	02001	Inventory Materials	-	3,952	-	-	-	(3,202)	-	-	-	-	-	-	750
093	Tennessee Division	8780	Meter and house regulator expenses	02004	Warehouse Loading Charge	-	198	-	-	-	(160)	-	-	-	-	-	-	38
093	Tennessee Division	8780	Meter and house regulator expenses	02005	Non-Inventory Supplies	39	977	13	-	221	218	323	4,770	479	1,527	591	2,198	11,355
093	Tennessee Division	8780	Meter and house regulator expenses	03003	Capitalized transportation costs	(41)	(33)	(38)	-	-	-	(15)	-	-	(21)	(155)	-	(304)
093	Tennessee Division	8780	Meter and house regulator expenses	03004	Vehicle Expense	60	44	55	-	-	-	22	-	-	31	252	-	464
093	Tennessee Division	8780	Meter and house regulator expenses	04590	Utilities	86	-	86	-	-	-	-	-	-	-	-	-	172
093	Tennessee Division	8780	Meter and house regulator expenses	05010	Office Supplies	-	-	-	-	-	-	55	-	-	-	-	88	143
093	Tennessee Division	8780	Meter and house regulator expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-	-	407	407
093	Tennessee Division	8780	Meter and house regulator expenses	05411	Meals and Entertainment	-	-	246	124	-	-	242	-	21	-	-	96	728
093	Tennessee Division	8780	Meter and house regulator expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	50	-	-	-	-	50
093	Tennessee Division	8780	Meter and house regulator expenses	05413	Transportation	-	-	55	-	-	-	-	-	-	-	-	-	55
093	Tennessee Division	8780	Meter and house regulator expenses	05414	Lodging	-	-	-	-	-	-	-	-	-	2,023	595	-	2,618
093	Tennessee Division	8780	Meter and house regulator expenses	06111	Contract Labor	-	-	-	-	-	-	(104)	-	-	-	-	-	(104)
093	Tennessee Division	8780	Meter and house regulator expenses	07421	Service Awards	-	-	-	-	-	-	-	50	-	-	-	-	50
093	Tennessee Division	8780	Meter and house regulator expenses	07443	Uniforms	165	74	150	-	-	-	-	-	-	-	352	33	773
093	Tennessee Division	8780	Meter and house regulator expenses	07444	Uniforms Capitalized	(112)	(57)	(99)	-	-	-	-	-	-	-	(223)	(22)	(514)
093	Tennessee Division	8780	Meter and house regulator expenses	07499	Misc Employee Welfare Exp	-	2	15	-	-	-	-	-	-	-	-	100	117
093	Tennessee Division	8780	Meter and house regulator expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	82	-	-	82
093	Tennessee Division	8780	Meter and house regulator expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8780	Meter and house regulator expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8800	Distribution-Other expenses	02005	Non-Inventory Supplies	-	-	-	360	35	-	108	-	-	-	-	-	503
093	Tennessee Division	8800	Distribution-Other expenses	04302	Heavy Equipment	-	-	-	-	-	-	-	-	-	-	-	8	8
093	Tennessee Division	8800	Distribution-Other expenses	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-	-	-	-	-	(8)	(8)
093	Tennessee Division	8800	Distribution-Other expenses	04599	Capitalized Utility Costs	(1,128)	(2,679)	(3,077)	(5,074)	(2,719)	(2,444)	(2,040)	(1,039)	(1,162)	(649)	(1,167)	(2,119)	(25,298)
093	Tennessee Division	8800	Distribution-Other expenses	04801	Company Used Gas	2,156	5,460	7,450	10,048	5,296	4,646	3,850	2,001	2,257	1,217	2,217	4,010	50,608
093	Tennessee Division	8800	Distribution-Other expenses	05416	Club Dues - Nonductible	-	-	-	-	-	-	-	-	-	1,500	-	-	1,500
093	Tennessee Division	8800	Distribution-Other expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	29	-	29
093	Tennessee Division	8800	Distribution-Other expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8810	Distribution-Rents	02005	Non-Inventory Supplies	-	-	-	-	-	97	-	-	-	-	-	-	97
093	Tennessee Division	8810	Distribution-Rents	04307	Heavy Equipment Capitalized	(11,081)	(11,081)	(4,082)	(4,082)	(12,984)	(12,188)	(13,143)	(12,188)	(12,188)	(12,188)	(12,188)	(12,188)	(129,579)
093	Tennessee Division	8810	Distribution-Rents	04308	Locusview amortization	11,307	11,307	4,165	4,165	13,249	12,437	13,411	12,437	12,437	-	-	-	94,913
093	Tennessee Division	8810	Distribution-Rents	04308	842 Locusview Lease Expense	-	-	-	-	-	-	-	-	-	-	12,437	12,437	37,310
093	Tennessee Division	8810	Distribution-Rents	04561	842 Variable Real Estate Lease Expense	(2,709)	(1,219)	174	1,302	(1,047)	(1,000)	727	226	7,958	819	544	372	6,147
093	Tennessee Division	8810	Distribution-Rents	04578	842 Real Estate Lease Expense	45,071	45,071	46,571	45,071	45,071	45,071	45,581	45,071	45,071	45,071	45,071	45,071	542,864
093	Tennessee Division	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(24,105)	(23,420)	(26,794)	(24,978)	(24,233)	(24,502)	(23,372)	(24,497)	(30,556)	(25,162)	(26,815)	(21,814)	(300,247)
093	Tennessee Division	8810	Distribution-Rents	04581	Non 842 Building Lease/Rents	821	564	564	564	564	923	400	400	582	2,397	4,800	(3,615)	8,961
093	Tennessee Division	8810	Distribution-Rents	04582	Building Maintenance	14,754	12,643	16,664	14,784	13,217	16,629	21,995	25,286	27,369	11,737	16,022	14,287	205,388
093	Tennessee Division	8810	Distribution-Rents	04590	Utilities	1,969	1,165	923	557	1,052	1,541	573	3,316	3,494	3,174	2,768	2,263	22,795
093	Tennessee Division	8810	Distribution-Rents	04599	Capitalized Utility Costs	(9,609)	(8,359)	(11,589)	(10,105)	(8,938)	(11,910)	(14,424)	(18,541)	(20,612)	(9,375)	(11,690)	(10,023)	(145,174)
093	Tennessee Division	8810	Distribution-Rents	05010	Office Supplies	-	-	-	-	-	8	-	-	-	-	-	-	8
093	Tennessee Division	8810	Distribution-Rents	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8810																

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Income Statement Accounts
Calendar Year 2022

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	CY22
093	Tennessee Division	8870	Distribution-Maint of mains	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	660	-	-	568	1,228
093	Tennessee Division	8870	Distribution-Maint of mains	05413	Transportation	-	-	-	-	-	-	-	118	651	-	-	2,584	3,353
093	Tennessee Division	8870	Distribution-Maint of mains	06111	Contract Labor	-	-	-	-	-	-	-	-	9,103	-	-	-	9,103
093	Tennessee Division	8870	Distribution-Maint of mains	07590	Misc General Expense	-	-	-	-	25	-	-	-	-	-	-	-	25
093	Tennessee Division	8870	Distribution-Maint of mains	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8890	Maintenance of measuring and regulating station equipment-General	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-	141	432	573
093	Tennessee Division	8890	Maintenance of measuring and regulating station equipment-General	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	-	92	(20)	72
093	Tennessee Division	8890	Maintenance of measuring and regulating station equipment-General	02001	Inventory Materials	-	523	-	-	-	(424)	-	-	-	-	-	-	99
093	Tennessee Division	8890	Maintenance of measuring and regulating station equipment-General	02004	Warehouse Loading Charge	-	26	-	-	-	(21)	-	-	-	-	-	-	5
093	Tennessee Division	8890	Maintenance of measuring and regulating station equipment-General	02005	Non-Inventory Supplies	105	-	-	273	14	14	14	14	33	-	95	-	562
093	Tennessee Division	8890	Maintenance of measuring and regulating station equipment-General	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-	-	27	27
093	Tennessee Division	8890	Maintenance of measuring and regulating station equipment-General	06111	Contract Labor	-	-	30,000	10,000	10,590	39,795	14,900	21,271	11,000	-	15,000	-	152,556
093	Tennessee Division	8910	Maintenance of measuring and regulating station equipment-City gate check stations	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-	211	-	211
093	Tennessee Division	8910	Maintenance of measuring and regulating station equipment-City gate check stations	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	-	137	(137)	-
093	Tennessee Division	8920	Maintenance of services	01000	Non-project Labor	50	976	360	87	120	274	75	106	394	97	-	-	2,538
093	Tennessee Division	8920	Maintenance of services	01008	Expense Labor Accrual	(36)	278	(131)	(119)	29	120	(179)	30	155	(144)	(53)	-	(50)
093	Tennessee Division	8920	Maintenance of services	02001	Inventory Materials	-	-	-	312	-	51	-	-	-	-	-	-	363
093	Tennessee Division	8920	Maintenance of services	02004	Warehouse Loading Charge	-	-	-	16	-	3	-	-	-	-	-	-	18
093	Tennessee Division	8930	Maintenance of meters and house regulators	02005	Non-Inventory Supplies	-	-	-	236	-	-	-	16	33	-	65	401	751
093	Tennessee Division	8930	Maintenance of meters and house regulators	06111	Contract Labor	-	15,000	(30,000)	5,000	-	-	3,000	-	9,500	-	-	-	2,500
093	Tennessee Division	8940	Distribution-Maintenance of other equipment	02005	Non-Inventory Supplies	-	8	-	-	-	-	-	-	-	-	-	-	8
093	Tennessee Division	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	9,111	11,984	9,409	8,040	10,072	8,291	2,454	2,963	3,195	4,037	5,577	7,714	82,847
093	Tennessee Division	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	926	862	639	(214)	2,023	(239)	(5,395)	776	412	623	1,404	(2,339)	(521)
093	Tennessee Division	9020	Customer accounts-Meter reading expenses	04562	842 Variable Tower Lease Expense	287	332	364	436	436	436	439	378	514	684	664	930	5,901
093	Tennessee Division	9020	Customer accounts-Meter reading expenses	04590	Utilities	382	149	136	309	147	113	191	320	217	197	120	148	2,430
093	Tennessee Division	9020	Customer accounts-Meter reading expenses	05351	AMI Tower Rent	-	-	-	206	-	-	-	-	-	-	-	-	206
093	Tennessee Division	9020	Customer accounts-Meter reading expenses	05353	842 Tower Lease Expense	17,461	17,461	17,461	17,461	17,461	18,234	18,567	18,567	18,567	18,567	18,567	18,567	216,940
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	10,859	13,780	16,664	21,605	16,062	19,101	23,544	16,832	15,275	14,448	14,413	20,239	202,823
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	443	876	3,365	3,304	(1,165)	3,734	(9,447)	2,809	904	309	1,422	(5,996)	558
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	02005	Non-Inventory Supplies	-	-	-	-	33	26	-	-	-	-	-	-	59
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	364	-	-	-	1,551	1,916
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	04582	Building Maintenance	-	-	-	-	61	-	-	-	-	-	-	-	61
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	96	(5)	17	-	126	62	51	342	106	-	186	81	1,061
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	05111	Postage/Delivery Services	-	-	-	-	-	61	61	12	-	-	-	-	133
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	-	-	-	-	389	702	332	-	-	2,511	421	767	5,121
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	50	-	-	-	-	50
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	-	-	-	-	-	-	-	-	80	-	47	-	127
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	06116	Bill Print Fees	46,752	47,125	47,513	76,505	57,256	39,510	47,070	47,515	46,905	46,916	49,550	48,361	600,978
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	07421	Service Awards	-	-	-	-	-	-	-	50	-	-	-	-	50
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	49	-	-	737	787
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	1,062	-	-	1,062
093	Tennessee Division	9040	Customer accounts-Uncollectible accounts	09927	Cust Uncol Acct-Write Off	248,767	77,413	(147,922)	144,636	60,784	(15,696)	23,512	(53,154)	(324,468)	30,298	27,017	83,105	154,291
093	Tennessee Division	9080	Customer service-Operating assistance expense	04046	Customer Relations & Assist	-	-	-	-	-	-	-	822	3,293	-	-	-	4,115
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	01000	Non-project Labor	5,987	5,987	5,987	5,987	5,987	5,987	8,980	5,987	5,987	6,107	6,226	9,340	78,549
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	01008	Expense Labor Accrual	299	-	898	299	599	599	(2,694)	898	599	365	689	(2,491)	60
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	02001	Inventory Materials	-	-	-	168	-	-	-	-	-	-	-	-	168
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	02004	Warehouse Loading Charge	-	-	-	8	-	-	-	-	-	-	-	-	8
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	04002	Required By Law, Safety	-	544	-	-	-	-	-	-	-	-	-	-	544
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	282	23	300	10,788	-	11,393
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	04044	Advertising	-	-	-	515	-	-	-	-	-	-	-	-	515
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	04046	Customer Relations & Assist	-	-	-	-	-	5,438	-	-	274	3,697	-	-	9,410
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	04212	IT Equipment	-	-	-	-	70	-	-	23	-	-	-	-	94
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	05010	Office Supplies	-	-	-	-	102	-	105	29	69	-	-	-	305
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	05411	Meals and Entertainment	-	-	-	-	-	81	-	-	139	-	-	-	221
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	05413	Transportation	-	-	-	-	170	-	294	121	1,276	-	-	-	1,862
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	05414	Lodging	-	-	-	-	-	652	-	-	777	-	-	-	1,429
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	256	-	-	-	256
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	05420	Employee Development	-	-	-	-	32	-	-	-	-	-	-	-	32
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	05424	Books & Manuals	-	-	-	-	-	-	-	12	-	-	-	-	12
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	263	-	-	-	-	-	263
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	07590	Misc General Expense	-	-	-	866	-	-	164	378	-	-	-	74	1,483
093	Tennessee Division	9110	Sales-Supervision	01000	Non-project Labor	14,764	14,672	13,998	13,998	14,090	14,713	22,041	14,633	15,178	16,111	15,757	22,717	192,673
093	Tennessee Division	9110	Sales-Supervision	01008	Expense Labor Accrual	748	(28)	1,898	700	1,455	1,845	(6,625)	2,180	1,736	1,272	1,381	(6,456)	104
093	Tennessee Division	9110	Sales-Supervision	03003	Capitalized transportation costs	-	-	-	-	-	-	-	-	(49)	-	-	-	(49)
093	Tennessee Division	9110	Sales-Supervision	03004	Vehicle Expense	-	-	-	-	-	-	-	-	197	-	-	-	197
093	Tennessee Division	9110	Sales-Supervision	04212	IT Equipment	-	-	98	-	-	746	-	-	-	549	28	-	1,421
093	Tennessee Division	9110	Sales-Supervision	05010	Office Supplies	-	91	-	-	95	-	50	-	-	51	-	-	288
093	Tennessee Division	9110	Sales-Supervision	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	23	-	-	16	-	39
093	Tennessee Division	9110	Sales-Supervision	05399	Capitalized Telecom Costs	-	-	-	-	-	-	-	(14)	-	-	(9)	-	(23)
093	Tennessee Division	9110	Sales-Supervision	05411	Meals and Entertainment	55	67	-	83	360	-	123	270	867	142	1,452	646	4,065
093	Tennessee Division	9110	Sales-Supervision	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	50	34	-	50	134
093	Tennessee Division	9110	Sales-Supervision	05413	Transportation	3,374	3,617	2,846	1,961	6,266	1,068	3,915	5,037	8,157	1,313	5,640	5,950	49,144
093	Tennessee Division	9110	Sales-Supervision	05414	Lodging	-	-	-	-	467	-	174	-	663	463	2,320	834	4,922
093	Tennessee Division	9110	Sales-Supervision	05415	Membership Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	9110	Sales-Supervision	05417	Club Dues - Deductible	-	155	-	-	155	-	-	-	155	-	205	-	670
093	Tennessee Division	9110	Sales-Supervision	07421	Service Awards	-	-	-	-	-	-	-	-	50	53	-	50	153
093	Tennessee Division	9110	Sales-Supervision	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	82	-	-	-	-	-	82
093	Tennessee Division	9110	Sales-Supervision	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	9110	Sales-Supervision	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	9120	Sales-Demonstrating and selling expenses	04044	Advertising	4,500	-	-	-	-	-	-	34,155	-	(29,655)	-	-	9,000
093	Tennessee Division	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	-	5,296	-	-	600	2,427	1,268	2,770	7,811	4,723	-	634	25,530
093	Tennessee Division	9120	Sales-Demonstrating and selling expenses	07510	Association Dues	-	647	575	575	600	-	-	-	-	10,000	595	8,652	21,644
093	Tennessee Division	9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	1,145	274	576	-	-	1,996
093	Tennessee Division	9130	Sales-Advertising expenses	04044	Advertising	-	1,000	-	-	-	180	5,000</						

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	CY22
093	Tennessee Division	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessories	-	-	-	-	-	19	30	-	-	-	-	-	49
093	Tennessee Division	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	21	-	-	95	36	-	132	-	248	-	-	40	572
093	Tennessee Division	9210	A&G-Office supplies & expense	05412	Spousal & Dependent Travel	-	-	-	-	-	10	-	-	-	-	-	-	10
093	Tennessee Division	9210	A&G-Office supplies & expense	05413	Transportation	-	-	-	-	718	-	-	-	227	-	-	-	945
093	Tennessee Division	9210	A&G-Office supplies & expense	05414	Lodging	-	-	-	-	536	-	-	-	-	-	-	-	536
093	Tennessee Division	9210	A&G-Office supplies & expense	05415	Membership Fees	-	-	-	-	25	-	-	-	-	-	-	-	25
093	Tennessee Division	9210	A&G-Office supplies & expense	05421	Training	-	-	-	-	56	-	-	-	-	-	-	-	56
093	Tennessee Division	9210	A&G-Office supplies & expense	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	9210	A&G-Office supplies & expense	06121	Legal	-	-	-	8,043	-	-	-	-	874	-	-	-	874
093	Tennessee Division	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	-	-	-	-	-	42	-	51	-	-	-	12	104
093	Tennessee Division	9210	A&G-Office supplies & expense	07510	Association Dues	-	-	-	-	-	-	-	-	475	-	-	-	475
093	Tennessee Division	9220	A&G-Administrative expense transferred-Credit	09341	Admin & General Expenses	295,841	222,583	296,183	251,920	316,507	241,321	449,618	241,116	380,546	323,722	340,042	320,627	3,680,026
093	Tennessee Division	9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC O&M	185,216	144,889	163,509	151,671	169,431	162,228	173,780	168,592	181,408	163,860	164,794	169,575	1,998,954
093	Tennessee Division	9220	A&G-Administrative expense transferred-Credit	41132	Billing for SS O&M	351,734	311,838	447,572	344,622	451,806	323,704	605,670	267,741	422,893	410,921	372,558	377,337	4,688,397
093	Tennessee Division	9230	A&G-Outside services employed	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	776
093	Tennessee Division	9230	A&G-Outside services employed	06121	Legal	10,826	-	-	-	5,223	16,715	101,413	5,182	25,814	3,365	16,317	1,706	186,561
093	Tennessee Division	9240	A&G-Property insurance	04069	Blueflame Property Insurance	31,025	31,025	30,024	30,024	30,024	30,024	30,024	30,024	30,024	30,024	30,024	30,024	362,288
093	Tennessee Division	9240	A&G-Property insurance	04072	Insurance Capitalized	(18,299)	(19,393)	(19,014)	(19,345)	(18,583)	(18,807)	(20,283)	(19,297)	(19,000)	(18,910)	(18,073)	(18,281)	(227,286)
093	Tennessee Division	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	-	-	-	-	155	7	-	-	-	-	-	-	162
093	Tennessee Division	9250	A&G-Injuries & damages	04070	Insurance-Other	1,700	1,700	1,700	1,893	1,861	1,861	3,863	1,861	1,861	2,659	1,861	1,861	24,683
093	Tennessee Division	9250	A&G-Injuries & damages	05418	Settlement	4,260	2,414	-	-	94	-	-	19,812	4,196	425	592	3,785	36,768
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	13,929	13,154	14,260	12,841	13,312	14,241	10,201	12,702	12,046	9,140	8,447	9,511	143,785
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	11,581	10,937	11,858	10,681	11,072	11,842	8,492	10,568	10,023	4,823	4,411	4,980	111,269
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	57,490	54,296	58,890	53,056	55,003	58,800	42,254	52,531	49,822	49,937	46,006	51,843	629,926

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Income Statement Accounts
Calendar Year 2022

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	CY22
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01257	ESOP Benefits Load	(0)	-	-	-	-	-	-	-	-	1	(1)	-	(0)
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01263	RSP FACC Benefits Load	(0)	-	-	-	-	-	-	-	-	0	(0)	-	(0)
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01266	Life Benefits Load	(0)	-	-	-	-	-	-	-	-	0	(0)	-	(0)
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01269	LTD Benefits Load	(0)	-	-	-	-	-	-	-	-	0	(0)	-	(0)
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01294	NSC-OPEB Benefits Load	0	-	-	-	-	-	-	-	-	(3)	3	-	0
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01297	NSC-Pension Benefits Load	0	-	-	-	-	-	-	-	-	(0)	0	-	0
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	02001	Inventory Materials	-	-	56	-	-	-	-	-	-	-	-	-	56
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	02004	Warehouse Loading Charge	-	-	3	-	-	-	-	-	-	-	-	-	3
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	06111	Contract Labor	-	-	-	-	-	6,200	-	-	-	-	-	-	6,200
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	41136	Billed from HQ - Below the line	0	-	-	-	-	-	-	-	-	-	-	-	0
096	Virginia Division	4170	Revenues from nonutility operations	30526	Misc Other Revenue	(825)	(775)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(825)	(825)	(9,650)
096	Virginia Division	4190	Interest and dividend income	41134	Billed from SS - Below the line	(357)	(250)	(566)	(1,168)	(1,801)	(1,820)	(1,515)	(1,040)	74	(5,950)	(3,264)	(2,886)	(20,545)
096	Virginia Division	4211	Gain on Disposition of Property	41136	Billed from HQ - Below the line	(313)	-	-	-	-	-	-	-	-	-	-	-	(313)
096	Virginia Division	4212	Loss on Disposition of Property	41136	Billed from HQ - Below the line	313	-	-	-	-	-	-	-	-	-	-	-	313
096	Virginia Division	4261	Donations	30702	Education	-	2,400	-	-	6,500	-	-	-	-	-	-	-	8,900
096	Virginia Division	4261	Donations	30705	Health	500	-	-	-	-	-	-	-	-	-	-	-	500
096	Virginia Division	4261	Donations	30711	Energy Assistance Program	2,567	-	-	2,189	-	-	-	1,768	17,000	1,706	23,147	-	48,377
096	Virginia Division	4261	Donations	30735	ZNE Homes	-	-	-	-	-	-	650	160,000	-	-	-	-	160,650
096	Virginia Division	4261	Donations	30736	Community Welfare	-	8,500	-	-	500	2,850	2,500	140	20,000	-	-	2,500	36,990
096	Virginia Division	4261	Donations	41134	Billed from SS - Below the line	51	41	1,103	224	73	106	10	46	10,276	-	-	291	12,220
096	Virginia Division	4261	Donations	41136	Billed from HQ - Below the line	277	-	-	-	-	-	-	-	-	-	-	-	277
096	Virginia Division	4263	Penalties	30118	Penalty - Interest	3,900	-	-	3,950	-	-	1,350	1,150	-	1,150	-	-	11,500
096	Virginia Division	4263	Penalties	41134	Billed from SS - Below the line	9	-	-	23	15	60	-	-	-	25	-	-	132
096	Virginia Division	4264	Civic, Political and Related	01000	Non-project Labor	84	84	84	84	84	84	126	84	84	86	88	132	1,106
096	Virginia Division	4264	Civic, Political and Related	01008	Expense Labor Accrual	4	(0)	13	4	8	8	(38)	13	8	5	10	(35)	1
096	Virginia Division	4264	Civic, Political and Related	01202	Pension Benefits Load	4	4	5	4	4	4	4	5	4	3	3	3	49
096	Virginia Division	4264	Civic, Political and Related	01203	OPEB Benefits Load	4	3	4	4	4	4	4	4	4	2	2	2	38
096	Virginia Division	4264	Civic, Political and Related	01221	Workers Comp Benefits Load	1	1	1	1	1	1	1	1	1	1	1	1	11
096	Virginia Division	4264	Civic, Political and Related	01251	Medical Benefits Load	17	17	19	17	18	18	17	19	18	16	18	17	212
096	Virginia Division	4264	Civic, Political and Related	01257	ESOP Benefits Load	4	3	4	4	4	4	4	4	4	4	4	4	45
096	Virginia Division	4264	Civic, Political and Related	01263	RSP FACC Benefits Load	1	1	1	1	1	1	1	1	1	1	1	1	15
096	Virginia Division	4264	Civic, Political and Related	01266	Life Benefits Load	0	0	0	0	0	0	0	0	0	0	0	0	2
096	Virginia Division	4264	Civic, Political and Related	01269	LTD Benefits Load	1	1	1	1	1	1	1	1	1	1	1	1	7
096	Virginia Division	4264	Civic, Political and Related	01294	NSC-OPEB Benefits Load	(9)	(9)	(10)	(9)	(10)	(10)	(9)	(10)	(10)	(16)	(17)	(16)	(134)
096	Virginia Division	4264	Civic, Political and Related	01297	NSC-Pension Benefits Load	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(23)
096	Virginia Division	4264	Civic, Political and Related	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	2	-	0	-	-	2
096	Virginia Division	4264	Civic, Political and Related	04212	IT Equipment	-	-	-	-	1	-	-	0	-	-	-	-	1
096	Virginia Division	4264	Civic, Political and Related	05010	Office Supplies	-	-	-	-	1	-	1	0	-	1	-	-	4
096	Virginia Division	4264	Civic, Political and Related	05411	Meals and Entertainment	-	-	-	-	-	-	1	-	1	1	-	-	3
096	Virginia Division	4264	Civic, Political and Related	05413	Transportation	-	-	-	-	2	-	4	2	10	8	-	-	26
096	Virginia Division	4264	Civic, Political and Related	05414	Lodging	-	-	-	-	-	-	9	-	6	5	-	-	20
096	Virginia Division	4264	Civic, Political and Related	05420	Employee Development	-	-	-	-	0	-	-	-	-	-	-	-	0
096	Virginia Division	4264	Civic, Political and Related	05424	Books & Manuals	-	-	-	-	-	-	-	0	-	-	-	-	0
096	Virginia Division	4264	Civic, Political and Related	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	4	-	-	-	-	-	4
096	Virginia Division	4264	Civic, Political and Related	30737	Political Activities	2,500	2,500	2,500	2,500	2,500	2,500	-	5,000	2,600	2,787	3,092	2,500	30,979
096	Virginia Division	4264	Civic, Political and Related	41134	Billed from SS - Below the line	131	260	67	64	51	168	64	42	79	57	58	59	1,099
096	Virginia Division	4264	Civic, Political and Related	41136	Billed from HQ - Below the line	91	99	103	90	100	99	101	120	323	359	104	121	1,710
096	Virginia Division	4265	Other deductions	05411	Meals and Entertainment	-	19	4	-	16	68	21	-	45	160	38	-	372
096	Virginia Division	4265	Other deductions	05412	Spousal & Dependent Travel	-	-	-	-	-	14	-	-	-	-	-	-	14
096	Virginia Division	4265	Other deductions	07520	Donations	-	-	-	-	325	-	948	-	833	-	-	667	2,773
096	Virginia Division	4265	Other deductions	07590	Misc General Expense	-	2,175	-	-	-	-	-	-	2,290	-	2,400	65	6,930
096	Virginia Division	4265	Other deductions	30736	Community Welfare	-	-	-	-	500	-	-	140	-	-	-	-	640
096	Virginia Division	4265	Other deductions	30740	Misc Income Deductions	-	-	-	-	-	-	-	-	-	200	332	-	532
096	Virginia Division	4265	Other deductions	41134	Billed from SS - Below the line	307	357	997	215	645	373	1,166	505	712	856	549	674	7,356
096	Virginia Division	4265	Other deductions	41136	Billed from HQ - Below the line	414	68	41	16	484	125	2,276	136	108	114	3,726	99	7,607
096	Virginia Division	4270	Interest on long-Term debt	41134	Billed from SS - Below the line	87,605	87,588	89,269	89,625	89,769	92,865	94,333	94,333	98,692	119,481	120,159	125,843	1,189,562
096	Virginia Division	4280	Amortization of debt discount and expense	41134	Billed from SS - Below the line	1,362	1,362	1,237	1,321	1,321	1,321	1,321	1,321	1,321	1,378	1,833	1,890	16,986
096	Virginia Division	4280	Amortization of debt discount and expense	41136	Billed from HQ - Below the line	36	36	36	36	36	36	36	36	36	40	40	40	442
096	Virginia Division	4281	Amortization of loss on reacquired debt	41134	Billed from SS - Below the line	206	206	206	206	64	64	64	64	64	67	67	67	1,346
096	Virginia Division	4290	Amortization of debt premium	41134	Billed from SS - Below the line	(137)	(137)	(137)	(137)	(137)	(137)	(137)	(137)	(137)	(143)	(143)	(143)	(1,662)
096	Virginia Division	4310	Other interest expense	30119	Cust Deps-By Acct/Div	18	20	18	16	17	17	18	16	17	18	17	16	208
096	Virginia Division	4310	Other interest expense	30157	Int on Taxes	(69)	(161)	(31)	(223)	423	214	232	(928)	53	21	(13)	(20)	(504)
096	Virginia Division	4310	Other interest expense	41134	Billed from SS - Below the line	1,779	1,555	3,102	1,590	1,635	3,025	1,621	1,621	4,832	1,845	1,663	3,334	27,603
096	Virginia Division	4800	Residential sales	31101	Gas Rev-Dist Inc	(343,489)	(438,643)	(267,582)	(217,311)	(93,043)	(41,577)	(32,283)	(28,915)	(36,594)	(88,788)	(146,391)	(296,028)	(2,030,645)
096	Virginia Division	4800	Residential sales	31108	Gas Rev-Dist Inc. Base Charges	(212,795)	(212,750)	(213,394)	(212,069)	(212,514)	(211,993)	(212,757)	(211,670)	(208,107)	(220,683)	(221,636)	(223,827)	(2,574,195)
096	Virginia Division	4800	Residential sales	31128	Gas Cost Adjustment Surcharge	(1,401,008)	(1,789,129)	(866,362)	(704,167)	(423,506)	(243,291)	(151,456)	(143,684)	(204,935)	(409,580)	(559,213)	(1,195,757)	(8,092,089)
096	Virginia Division	4800	Residential sales	31195	WNA	3	4	2	2	1	1	(183,932)	(15)	(16)	(18)	(21)	(39)	(184,028)
096	Virginia Division	4805	Unbilled Residential Revenue	31101	Gas Rev-Dist Inc	(121,447)	128,688	29,451	48,215	35,023	1,162	(1,132)	9	(12,997)	(45,058)	(73,432)	(101,232)	(112,750)
096	Virginia Division	4805	Unbilled Residential Revenue	31108	Gas Rev-Dist Inc. Base Charges	(411)	(400)	(295)	(11)	33	100	78	50	556	(5,283)	304	(105)	(5,384)
096	Virginia Division	4805	Unbilled Residential Revenue	31128	Gas Cost Adjustment Surcharge	(495,185)	635,382	95,208	85,354	136,205	26,646	(10,625)	(11,577)	(41,889)	(147,160)	(313,408)	(431,852)	(472,901)
096	Virginia Division	4811	Commercial Revenue-Banner	31101	Gas Rev-Dist Inc	(446,397)	(548,992)	(355,356)	(297,184)	(160,917)	(106,541)	(87,788)	(83,991)	(102,001)	(156,993)	(222,066)	(368,306)	(2,936,532)
096	Virginia Division	4811	Commercial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	(128,525)	(128,611)	(129,613)	(127,894)	(127,711)	(127,225)	(127,283)	(129,349)	(125,541)	(141,051)	(141,372)	(142,699)	(1,576,875)
096	Virginia Division	4811	Commercial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	(2,185,974)	(2,688,469)	(1,380,858)	(1,153,014)	(879,504)	(746,880)	(497,332)	(504,160)	(690,722)	(869,634)	(1,018,522)	(1,787,096)	(14,402,165)
096	Virginia Division	4811	Commercial Revenue-Banner	31195	WNA	(3)	(4)	(2)	(2)	(1)	(1)	(156,645)	15	16	18	21	39	(156,550)
096	Virginia Division	4812	Industrial Revenue-Banner	31101	Gas Rev-Dist Inc	(63,990)	(74,029)	(54,342)	(41,225)	(31,108)	(20,404)	(16,551)	(18,599)	(15,593)	(35,462)	(29,405)	(47,399)	(448,107)
096	Virginia Division	4812	Industrial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	(8,353)	(8,098)	(8,607)	(7,844)	(8,861)	(8,327)	(8,327)	(8,327)	(7,244)	(10,497)	(8,633)	(10,042)	(103,159)
096	Virginia Division	4812	Industrial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	(424,352)	(475,617)	(281,198)	(213,338)	(235,243)	(214,935)	(144,432)	(163,820)	(164,595)	(311,399)	(177,917)	(310,259)	(3,117,104)
096	Virginia Division	4812	Industrial Revenue-Banner	31183	Surcharge revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	4812	Industrial Revenue-Banner	31195	WNA	-	-	-	-	-	-	(11,636)	-	-	-	-		

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	CY22
096	Virginia Division	4893	Revenue-Transportation Distribution	31215	CB Gas Rev-Dist Inc	(84,036)	59,719	(121,858)	(1,312,602)	1,483,610	133,111	(5,578)	(15,063)	(4,360)	(99,562)	(36,893)	(77,597)	(81,107)
096	Virginia Division	4893	Revenue-Transportation Distribution	31216	CB Gas Rev-Dist Inc Base Charges	575	(575)	-	-	-	-	-	-	(307)	(25)	-	-	(332)
096	Virginia Division	4950	Other gas revenues	31309	Other Gas Revenues	-	(38)	-	-	36	-	-	-	-	-	-	-	(2)
096	Virginia Division	8001	Intercompany Gas Well-head Purchases	04743	Hedging Settlements	(497,841)	(114,951)	(608,200)	(155,669)	-	-	-	-	-	-	-	(17,312)	(1,393,973)
096	Virginia Division	8040	Natural gas city gate purchases	04740	Cashouts	28,619	(100,222)	51,005	13,483	51,258	65,338	160,788	(21,872)	12,127	(105,423)	(44,786)	(177,331)	(67,015)
096	Virginia Division	8040	Natural gas city gate purchases	04751	Gas Purchases	1,938,587	2,348,577	2,315,131	1,216,377	1,618,225	1,321,575	898,248	778,965	1,400,725	1,385,751	1,355,569	834,112	17,411,841
096	Virginia Division	8050	Other purchases	04800	Reimbursement for Gas Loss	-	-	-	(93)	(25)	(67)	(42)	(41)	(69)	(173)	(966)	(219)	(1,724)
096	Virginia Division	8051	PGA for Residential	04775	PGA Recoveries	1,398,415	1,785,888	864,854	702,833	422,215	241,866	149,556	143,461	203,627	408,341	557,685	1,192,894	8,071,634
096	Virginia Division	8052	PGA for Commercial	04775	PGA Recoveries	2,188,568	2,691,710	1,382,366	1,154,348	880,797	748,336	499,243	504,414	692,257	871,211	1,020,109	1,790,025	14,423,383
096	Virginia Division	8053	PGA for Industrial	04775	PGA Recoveries	424,352	475,617	281,198	213,338	235,243	214,935	144,432	163,820	164,595	311,399	177,917	310,259	3,117,104
096	Virginia Division	8058	Unbilled PGA Cost	04819	Unbilled PGA-Res	495,185	(635,382)	(95,208)	(85,354)	(136,205)	(26,646)	10,625	11,577	41,889	147,160	313,408	431,852	472,901
096	Virginia Division	8058	Unbilled PGA Cost	04820	Unbilled PGA-Comm	652,456	(887,359)	(119,229)	(88,212)	(132,782)	(85,975)	32,818	38,005	62,613	114,510	420,792	644,037	651,674
096	Virginia Division	8058	Unbilled PGA Cost	04821	Unbilled PGA-Ind	3,018	(12,077)	(3,981)	(4,946)	(240)	(3,219)	(544)	(574)	(1,648)	6,698	6,182	11,179	(153)
096	Virginia Division	8059	PGA Offset to Unrecovered Gas Cost	04775	PGA Recoveries	(2,210,314)	(3,634,033)	(2,976,147)	(2,135,139)	(1,860,994)	(1,454,673)	(1,379,835)	#####	(1,327,602)	(1,418,206)	(1,555,950)	(1,725,230)	(22,786,769)
096	Virginia Division	8081	Gas withdrawn from storage-Debit	04756	Storage Injection/Withdrawal	448,876	875,009	729,279	573,794	193,913	17,309	138,246	103,898	-	5,727	66,590	546,679	3,699,320
096	Virginia Division	8082	Gas delivered to storage-Credit	04756	Storage Injection/Withdrawal	(421,371)	(103,902)	(230,621)	(230,036)	(581,829)	(521,141)	(385,059)	(339,846)	(673,288)	(455,375)	(412,642)	(197,753)	(4,552,862)
096	Virginia Division	8120	Gas used for other utility operations-Credit	04801	Company Used Gas	37	53	70	32	33	15	3	3	3	-	9	12	269
096	Virginia Division	8120	Gas used for other utility operations-Credit	04802	PGA Recoverable Company Used Gas	299	403	584	405	309	171	89	71	45	-	97	224	2,698
096	Virginia Division	8130	Other gas supply expenses	04755	Purchase Gas-Ind-Actual	0	0	0	0	0	(0)	0	0	0	-	0	0	0
096	Virginia Division	8570	Transmission-Measuring and regulating station expenses	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	31	-	-	31
096	Virginia Division	8570	Transmission-Measuring and regulating station expenses	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	17	(17)	-	-
096	Virginia Division	8580	Transmission and compression of gas by others	04771	Demand Charges-Transportation	557,624	557,624	556,220	557,624	472,662	473,130	472,662	489,811	489,811	489,326	489,811	576,755	6,183,061
096	Virginia Division	8580	Transmission and compression of gas by others	04772	Commodity-Transportation	10,225	26,305	17,738	14,065	12,700	8,612	5,074	4,974	5,540	5,618	9,619	10,072	130,542
096	Virginia Division	8580	Transmission and compression of gas by others	04773	Demand-Storage	145,594	145,594	145,594	145,594	94,119	89,918	89,918	92,755	92,755	92,755	92,755	150,228	1,377,578
096	Virginia Division	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	19,252	16,984	16,557	20,465	14,415	14,672	27,818	18,474	18,430	17,616	19,840	27,610	232,134
096	Virginia Division	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	94,063	99,240	90,554	102,133	82,663	86,036	149,512	101,462	97,530	91,499	95,080	136,764	1,226,536
096	Virginia Division	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(94,063)	(100,417)	(90,554)	(102,133)	(82,663)	(86,036)	(149,512)	(99,942)	(97,530)	(91,499)	(95,080)	(136,764)	(1,226,193)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	714	(680)	2,356	2,782	(1,584)	1,622	(5,634)	2,753	1,825	474	3,207	(8,294)	(459)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	57,301	51,413	42,104	64,905	45,884	44,379	70,135	47,014	48,511	49,525	50,550	82,944	654,665
096	Virginia Division	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(57,301)	(50,236)	(42,104)	(64,905)	(45,884)	(44,379)	(70,135)	(48,534)	(48,511)	(49,525)	(50,550)	(82,944)	(655,009)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	02001	Inventory Materials	-	5,381	230	34,594	(38,283)	34,601	-	(292)	-	-	-	-	36,231
096	Virginia Division	8700	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	-	269	11	1,730	(1,914)	1,730	-	(1)	-	-	-	-	1,825
096	Virginia Division	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	752	795	327	1,353	712	2,049	1,329	328	595	823	798	308	10,169
096	Virginia Division	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(109)	-	(1,165)	(45)	(131)	(40)	(7)	-	(39)	(15)	(174)	(6)	(1,730)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	244	-	3,586	99	335	71	8	-	49	20	335	11	4,757
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	-	-	-	-	-	-	-	-	-	9,730	-	9,730
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	-	-	-	1,483	-	-	-	15	-	90	-	1,589
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04212	IT Equipment	-	-	-	7,663	-	-	7,899	-	-	-	-	-	15,562
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	468	-	-	-	-	-	-	-	-	302	-	137	908
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	(459)	-	-	-	-	-	-	-	-	(296)	-	(135)	(890)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04564	842 Variable Copier Lease Expense	201	298	69	88	115	206	88	64	99	95	-	-	1,324
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04575	842 Short Term Lease Expense	-	-	-	-	-	-	197	-	-	-	-	-	197
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04590	Utilities	1,132	857	1,136	1,298	945	171	222	62	90	37	105	82	6,137
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(540)	(426)	(593)	(624)	(412)	(106)	(148)	(33)	(47)	(19)	(55)	(41)	(3,044)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	610	523	213	549	1,129	173	1,073	543	784	455	1,702	973	8,727
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	40	288	245	126	57	275	684	252	144	15	381	236	2,742
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05215	842 Copier Lease Expense	140	56	467	467	467	467	270	467	477	467	-	-	3,746
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	933	938	949	949	622	1,278	947	960	945	984	983	974	11,463
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05312	Long Distance	38	92	91	72	53	55	107	70	54	30	43	53	756
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	478	354	518	515	236	321	713	327	423	453	479	424	5,241
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	283	283	283	283	145	421	283	283	283	283	283	283	3,395
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	2,161	2,163	2,161	2,108	-	4,024	2,023	2,040	1,986	2,145	3,183	1,872	25,866
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05376	Cell service for data uses	393	438	651	749	-	1,024	609	506	353	453	454	-	5,629
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	227	1,065	487	223	-	285	425	112	57	71	249	965	4,166
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(2,224)	(2,891)	(2,704)	(2,592)	(449)	(4,150)	(2,569)	(2,349)	(2,162)	(2,273)	(2,923)	(2,350)	(29,637)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	-	83	477	188	462	248	581	45	866	550	1,553	520	5,572
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	-	-	-	-	-	48	-	-	-	77	-	-	124
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05413	Transportation	-	551	-	-	47	-	-	10	17	43	-	407	1,076
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05414	Lodging	-	406	82	712	271	798	262	182	1,143	838	99	171	4,963
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05415	Membership Fees	-	-	-	-	-	-	60	-	-	-	-	70	130
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05420	Employee Development	-	-	-	-	736	-	-	-	-	736	-	115	1,587
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05426	Safety Training	-	-	-	-	-	-	193	-	-	-	-	-	193
096	Virginia Division	8700	Distribution-Operation supervision and engineering	06111	Contract Labor	125	380	7,986	425	10,364	11	-	-	3,130	1,306	82	-	23,808
096	Virginia Division	8700	Distribution-Operation supervision and engineering	06121	Legal	-	-	-	-	-	666	-	-	-	676	174	871	2,387
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	64	1,462	-	1,019	-	-	-	276	54	62	303	-	3,240
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07421	Service Awards	-	-	-	-	-	-	-	-	-	50	-	-	50
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07443	Uniforms	-	-	329	-	-	-	100	-	-	-	-	-	429
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	-	-	(243)	-	-	-	(91)	-	-	-	-	-	(334)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	42	-	-	37	-	-	-	-	-	222	-	262	563
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07510	Association Dues	6,970	-	-	-	-	-	-	-	-	-	-	-	6,970
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	698	25	-	499	-	442	170	2,343	244	58	315	-	4,795
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07609</														

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	CY22
096	Virginia Division	8740	Mains and Services Expenses	04563	842 Variable Fleet Lease Expense	(13,067)	-	146	146	1,076	147	1,151	147	147	147	163	176	(9,619)
096	Virginia Division	8740	Mains and Services Expenses	04590	Utilities	158	143	73	1,154	198	444	197	418	300	334	321	401	4,141
096	Virginia Division	8740	Mains and Services Expenses	05364	Cellular, radio, pager charges	43	43	43	43	43	43	43	43	43	43	43	43	510
096	Virginia Division	8740	Mains and Services Expenses	05399	Capitalized Telecom Costs	(24)	(25)	(25)	(26)	(25)	(25)	(25)	(26)	(25)	(25)	(24)	(24)	(299)
096	Virginia Division	8740	Mains and Services Expenses	05411	Meals and Entertainment	-	-	141	153	-	-	-	-	-	81	230	-	605
096	Virginia Division	8740	Mains and Services Expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	41	-	-	41
096	Virginia Division	8740	Mains and Services Expenses	06111	Contract Labor	14,461	14,725	21,794	10,123	14,964	16,436	15,502	24,170	69,358	2,464	26,815	18,934	249,745
096	Virginia Division	8740	Mains and Services Expenses	07421	Service Awards	-	-	-	-	-	-	-	-	-	14	-	-	14
096	Virginia Division	8740	Mains and Services Expenses	07443	Uniforms	818	190	-	-	-	622	211	1,400	-	1,258	538	203	5,239
096	Virginia Division	8740	Mains and Services Expenses	07444	Uniforms Capitalized	(364)	(94)	-	-	(236)	(113)	(681)	-	(578)	(280)	(103)	(2,450)	
096	Virginia Division	8740	Mains and Services Expenses	07590	Misc General Expense	22	923	509	494	298	370	997	2,493	1,383	-	469	1,556	9,515
096	Virginia Division	8740	Mains and Services Expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8740	Mains and Services Expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8740	Mains and Services Expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	6,697	6,041	7,369	11,238	10,693	11,281	17,384	11,991	11,734	12,430	18,358	13,783	138,999
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	203	(197)	1,504	2,303	797	1,480	(4,999)	1,899	1,071	969	5,096	(9,636)	491
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	02001	Inventory Materials	-	858	-	1,742	-	-	-	-	-	-	2,494	350	5,444
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	02004	Warehouse Loading Charge	-	43	-	87	-	-	-	-	-	-	12	2	144
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	02005	Non-Inventory Supplies	-	1,693	561	-	-	711	493	-	70	767	-	38	4,334
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	04590	Utilities	178	330	293	266	290	217	109	108	160	33	119	143	2,248
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	9	-	-	-	67	-	-	-	-	-	-	-	77
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	05414	Lodging	53	-	-	372	394	75	93	-	304	191	-	-	1,482
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	06111	Contract Labor	-	-	-	-	5,460	-	800	-	-	-	-	-	6,260
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	07590	Misc General Expense	166	-	-	-	-	-	-	-	-	-	-	-	166
096	Virginia Division	8760	Distribution-Measuring and regulating station expenses-Industrial	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	408	-	-	408
096	Virginia Division	8760	Distribution-Measuring and regulating station expenses-Industrial	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	224	(224)	-	-
096	Virginia Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04590	Utilities	-	-	23	205	-	-	-	-	22	22	23	27	322
096	Virginia Division	8780	Meter and house regulator expenses	01000	Non-project Labor	12,230	5,567	4,666	6,261	5,608	7,759	15,029	9,097	15,130	19,463	15,864	33,285	149,958
096	Virginia Division	8780	Meter and house regulator expenses	01008	Expense Labor Accrual	744	(1,999)	430	1,031	234	2,067	(2,927)	1,134	3,926	3,140	(393)	(4,764)	2,623
096	Virginia Division	8780	Meter and house regulator expenses	02005	Non-Inventory Supplies	341	-	21	42	15	14	160	197	483	76	6	158	1,514
096	Virginia Division	8780	Meter and house regulator expenses	05111	Postage/Delivery Services	-	-	-	-	-	14	-	-	-	-	-	-	14
096	Virginia Division	8780	Meter and house regulator expenses	05411	Meals and Entertainment	-	-	186	129	-	-	-	-	21	-	-	-	336
096	Virginia Division	8780	Meter and house regulator expenses	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	305	305
096	Virginia Division	8780	Meter and house regulator expenses	07443	Uniforms	-	76	-	-	-	104	-	-	-	-	-	-	181
096	Virginia Division	8780	Meter and house regulator expenses	07444	Uniforms Capitalized	-	(59)	-	-	-	(51)	-	-	-	-	-	-	(110)
096	Virginia Division	8780	Meter and house regulator expenses	07499	Misc Employee Welfare Exp	69	67	95	-	-	-	-	-	-	-	-	-	231
096	Virginia Division	8780	Meter and house regulator expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8800	Distribution-Other expenses	04044	Advertising	66	-	-	-	-	66	66	66	-	-	-	-	264
096	Virginia Division	8810	Distribution-Rents	04307	Heavy Equipment Capitalized	(4,031)	(4,031)	(4,031)	(4,031)	(6,740)	(4,353)	(4,353)	(4,353)	(4,353)	(4,353)	(4,353)	(4,353)	(53,332)
096	Virginia Division	8810	Distribution-Rents	04308	Locusview amortization	4,113	4,113	4,113	4,113	6,878	4,442	4,442	4,442	4,442	-	-	-	41,096
096	Virginia Division	8810	Distribution-Rents	04308	842 Locusview Lease Expense	-	-	-	-	-	-	-	-	-	4,442	4,442	4,442	13,325
096	Virginia Division	8810	Distribution-Rents	04561	842 Variable Real Estate Lease Expense	(778)	(0)	543	0	-	194	-	-	-	519	130	130	737
096	Virginia Division	8810	Distribution-Rents	04578	842 Real Estate Lease Expense	10,612	10,612	10,612	11,112	10,612	10,612	11,066	12,612	11,112	11,112	11,252	11,252	132,581
096	Virginia Division	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(6,160)	(6,552)	(6,310)	(6,693)	(5,931)	(5,888)	(6,581)	(7,870)	(6,380)	(6,220)	(6,294)	(6,169)	(77,050)
096	Virginia Division	8810	Distribution-Rents	04582	Building Maintenance	5,593	1,164	2,011	1,081	2,466	2,936	2,121	6,041	3,058	6,258	2,392	2,437	37,557
096	Virginia Division	8810	Distribution-Rents	04590	Utilities	157	196	152	316	124	208	123	158	95	101	129	132	1,891
096	Virginia Division	8810	Distribution-Rents	04592	Misc Rents	-	-	3,750	-	-	-	3,750	-	-	-	-	-	7,500
096	Virginia Division	8810	Distribution-Rents	04599	Capitalized Utility Costs	(2,806)	(940)	(1,320)	(887)	(1,369)	(1,816)	(1,382)	(3,574)	(1,773)	(3,342)	(1,465)	(1,501)	(22,173)
096	Virginia Division	8810	Distribution-Rents	05010	Office Supplies	-	71	-	-	-	-	-	-	-	-	-	-	71
096	Virginia Division	8810	Distribution-Rents	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8810	Distribution-Rents	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8870	Distribution-Maint of mains	01000	Non-project Labor	-	369	174	247	62	186	370	31	123	397	217	269	2,443
096	Virginia Division	8870	Distribution-Maint of mains	01008	Expense Labor Accrual	(118)	111	(32)	45	(86)	93	(68)	(49)	49	156	(77)	(96)	(73)
096	Virginia Division	8870	Distribution-Maint of mains	02005	Non-Inventory Supplies	341	309	382	772	404	128	396	663	1,057	343	306	1,132	6,232
096	Virginia Division	8870	Distribution-Maint of mains	04590	Utilities	213	211	215	1,326	761	417	456	948	507	541	555	656	6,806
096	Virginia Division	8890	Maintenance of measuring and regulating station equipment-General	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-	-	192	192
096	Virginia Division	8890	Maintenance of measuring and regulating station equipment-General	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	-	-	32	32
096	Virginia Division	8890	Maintenance of measuring and regulating station equipment-General	06111	Contract Labor	-	-	-	-	-	-	2,200	1,800	-	-	925	-	4,925
096	Virginia Division	8900	Maintenance of measuring and regulating station equipment-Industrial	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-	-	135	135
096	Virginia Division	8900	Maintenance of measuring and regulating station equipment-Industrial	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	-	-	23	23
096	Virginia Division	8910	Maintenance of measuring and regulating station equipment-City gate check stations	04590	Utilities	70	68	-	656	563	88	116	81	122	170	110	168	2,213
096	Virginia Division	8920	Maintenance of services	01000	Non-project Labor	169	-	-	92	-	-	277	159	92	291	-	109	1,189
096	Virginia Division	8920	Maintenance of services	01008	Expense Labor Accrual	40	(51)	-	46	(46)	-	46	18	(18)	114	(160)	18	8
096	Virginia Division	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	6,896	9,478	8,408	5,536	5,995	4,652	13,741	10,468	7,912	13,254	11,038	14,538	111,916
096	Virginia Division	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	315	775	940	(1,016)	829	(341)	(966)	1,897	(231)	3,334	(115)	(4,752)	669
096	Virginia Division	9020	Customer accounts-Meter reading expenses	04562	842 Variable Tower Lease Expense	61	61	61	61	61	61	61	61	61	265	265	265	1,344
096	Virginia Division	9020	Customer accounts-Meter reading expenses	05353	842 Tower Lease Expense	9,160	9,160	9,160	9,160	9,160	9,160	9,160	9,160	9,160	9,160	9,160	9,160	109,925
096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	643	998	2,248	3,838	2,080	2,893	6,250	2,876	2,250	1,631	1,835	1,356	28,898
096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	32	107	712	907	(671)	777	(983)	109	(26)	(228)	296	(967)	65
096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	-	-	-	-	7	-	-	-	-	-	-	-	7
096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	06116	Bill Print Fees	7,509	7,526	7,610	12,180	9,087	6,422	7,601	7,702	7,547	7,473	7,743	7,671	96,071
096	Virginia Division	9040	Customer accounts-Uncollectible accounts	09927	Cust Uncol Acct-Write Off	38,518	9,966	(18,693)	20,014	7,266	(1,808)	4,559	(5,951)	(52,423)	4,170	7,394	25,735	38,748
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	01000	Non-project Labor	2,024	2,024	2,024	2,024	2,024	2,024	3,036	2,024	2,024	2,064	2,105	3,157	26,552
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	01008	Expense Labor Accrual	101	-	304	101	202	202	(911)	304	202	123	233	(842)	20
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	02001	Inventory Materials	-	-	-	168	-	-	-	-	-	-	99	-	268
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	02004	Warehouse Loading Charge	-	-	-	8	-	-	-	-	-	-	1	-	9
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	04002	Required By Law, Safety	-	-	-	-	2,156	-	-	-	-	-	-	-	2,156
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	40	8	-	-	-	48
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	04044	Advertising	1,500	890	-	500	-	686	-	-	2,320	-	20	-	5,915
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	04212	IT Equipment	-	-	-	-	24	-	-	8	-	-	-	-	32
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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	CY22
096	Virginia Division	9110	Sales-Supervision	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	102	102
096	Virginia Division	9110	Sales-Supervision	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-	-	-	16	-	16
096	Virginia Division	9110	Sales-Supervision	05399	Capitalized Telecom Costs	-	-	-	-	-	-	-	-	-	-	(9)	-	(9)
096	Virginia Division	9110	Sales-Supervision	05411	Meals and Entertainment	28	-	24	51	336	-	299	-	275	-	364	52	1,430
096	Virginia Division	9110	Sales-Supervision	05412	Spousal & Dependent Travel	-	-	-	-	-	-	19	-	36	-	36	-	91
096	Virginia Division	9110	Sales-Supervision	05413	Transportation	1,544	1,038	2,272	531	2,087	-	1,528	1,865	1,683	-	1,580	1,194	15,322
096	Virginia Division	9110	Sales-Supervision	05414	Lodging	-	-	-	138	-	-	300	-	218	-	307	331	1,294
096	Virginia Division	9110	Sales-Supervision	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	9120	Sales-Demonstrating and selling expenses	04044	Advertising	9,000	-	-	-	-	-	-	-	-	-	-	-	9,000
096	Virginia Division	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	-	-	784	6,103	-	-	-	-	6,360	-	-	-	13,247
096	Virginia Division	9120	Sales-Demonstrating and selling expenses	07510	Association Dues	-	-	-	-	595	-	-	-	-	-	-	-	595
096	Virginia Division	9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	-	-	-	-	2,633	-	-	-	-	-	-	-	2,633
096	Virginia Division	9130	Sales-Advertising expenses	04044	Advertising	-	-	-	-	500	-	-	-	-	-	-	850	1,350
096	Virginia Division	9200	A&G-Administrative & general salaries	01000	Non-project Labor	9,109	9,109	9,109	9,344	9,344	9,344	14,017	9,344	9,344	9,897	7,124	10,686	115,772
096	Virginia Division	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	455	-	1,366	573	934	934	(4,205)	1,402	934	771	(813)	(2,850)	(496)
096	Virginia Division	9210	A&G-Office supplies & expense	04070	Insurance-Other	100	200	400	100	-	-	-	100	200	800	-	-	1,900
096	Virginia Division	9210	A&G-Office supplies & expense	05010	Office Supplies	15	-	-	-	-	115	18	102	-	-	-	49	299
096	Virginia Division	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessories	-	-	-	-	-	19	17	-	-	-	-	-	36
096	Virginia Division	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	21	-	-	-	-	-	22	-	2	-	-	40	85
096	Virginia Division	9210	A&G-Office supplies & expense	05412	Spousal & Dependent Travel	-	-	-	-	-	10	-	-	-	-	-	-	10
096	Virginia Division	9210	A&G-Office supplies & expense	05413	Transportation	-	-	-	-	-	-	-	-	227	-	-	-	227
096	Virginia Division	9210	A&G-Office supplies & expense	05415	Membership Fees	-	-	-	-	25	-	-	-	-	-	-	-	25
096	Virginia Division	9210	A&G-Office supplies & expense	05421	Training	-	-	-	-	56	-	-	-	-	-	-	-	56
096	Virginia Division	9210	A&G-Office supplies & expense	06111	Contract Labor	-	-	-	-	-	-	-	-	874	-	-	-	874
096	Virginia Division	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	-	-	-	-	-	42	-	51	-	-	-	12	104
096	Virginia Division	9210	A&G-Office supplies & expense	07590	Misc General Expense	(761)	(799)	(860)	(733)	(666)	(475)	(357)	(348)	(344)	(359)	(480)	(582)	(6,763)
096	Virginia Division	9220	A&G-Administrative expense transferred-Credit	09341	Admin & General Expenses	56,244	42,316	56,309	47,894	60,173	45,879	85,479	45,840	72,348	58,160	61,092	57,604	689,336
096	Virginia Division	9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC O&M	28,663	22,422	25,304	23,472	26,221	25,106	26,894	26,091	28,074	25,082	25,225	25,957	308,510
096	Virginia Division	9220	A&G-Administrative expense transferred-Credit	41132	Billing for SS O&M	66,870	59,285	85,090	65,518	85,895	61,541	115,147	50,902	80,398	73,826	66,934	67,792	879,197
096	Virginia Division	9230	A&G-Outside services employed	06121	Legal	12,267	-	38,337	-	-	-	51,747	1,551	-	1,048	41,403	14,527	177,389
096	Virginia Division	9240	A&G-Property insurance	04069	Blueflame Property Insurance	5,024	5,024	4,935	4,935	4,935	4,935	4,935	4,935	4,935	4,935	4,935	4,935	59,400
096	Virginia Division	9240	A&G-Property insurance	04072	Insurance Capitalized	(3,144)	(3,401)	(3,499)	(3,316)	(3,146)	(3,194)	(3,550)	(3,317)	(3,346)	(3,703)	(3,069)	(3,104)	(39,789)
096	Virginia Division	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	-	-	-	-	-	-	-	-	-	0	-	-	0
096	Virginia Division	9250	A&G-Injuries & damages	04070	Insurance-Other	533	533	533	487	479	479	995	479	479	685	479	479	6,643
096	Virginia Division	9250	A&G-Injuries & damages	05418	Settlement	-	-	-	-	-	3,699	-	-	-	-	-	-	3,699
096	Virginia Division	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	4,001	3,831	4,543	4,668	4,468	4,480	5,205	5,520	5,772	4,141	4,023	3,724	54,374
096	Virginia Division	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	3,346	3,205	3,799	3,900	3,736	3,746	4,346	4,609	4,816	2,217	2,127	1,982	41,829
096	Virginia Division	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	16,800	16,086	19,058	19,544	18,743	18,792	21,738	23,068	24,075	22,721	21,992	20,397	243,014
096	Virginia Division	9260	A&G-Employee pensions and benefits	01253	Medical Benefits Projects	-	-	-	-	-	-	-	-	-	7	-	-	7
096	Virginia Division	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	3,456	3,309	3,921	4,023	3,856	3,866	4,478	4,751	4,961	5,130	4,973	4,608	51,334
096	Virginia Division	9260	A&G-Employee pensions and benefits	01259	ESOP Benefits Projects	-	-	-	-	-	-	-	-	-	1	-	-	1
096	Virginia Division	9260	A&G-Employee pensions and benefits	01262	Other Benefits Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	1,224	1,172	1,387	1,419	1,364	1,367	1,573	1,671	1,739	1,782	1,704	1,590	17,991
096	Virginia Division	9260	A&G-Employee pensions and benefits	01265	RSP FACC Benefits Projects	-	-	-	-	-	-	-	-	-	1	-	-	1
096	Virginia Division	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	172	165	196	200	192	193	223	236	247	253	245	227	2,550
096	Virginia Division	9260	A&G-Employee pensions and benefits	01268	Life Benefits Projects	-	-	-	-	-	-	-	-	-	0	-	-	0
096	Virginia Division	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	552	528	626	641	615	617	713	757	790	811	783	727	8,159
096	Virginia Division	9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	-	-	-	-	-	-	-	-	-	0	-	-	0
096	Virginia Division	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	-	-	-	-	-	-	-	-	-	2	-	-	2
096	Virginia Division	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	-	-	-	-	-	-	-	-	-	1	-	-	1
096	Virginia Division	9260	A&G-Employee pensions and benefits	01294	NSC-OPEB Benefits Load	(7,978)	(7,644)	(9,088)	(9,402)	(8,940)	(8,966)	(10,578)	(11,192)	(11,774)	(20,092)	(19,982)	(18,268)	(143,904)
096	Virginia Division	9260	A&G-Employee pensions and benefits	01297	NSC-Pension Benefits Load	(1,752)	(1,678)	(1,989)	(2,044)	(1,956)	(1,962)	(2,280)	(2,418)	(2,528)	(2,358)	(2,291)	(2,121)	(25,377)
096	Virginia Division	9260	A&G-Employee pensions and benefits	07443	Uniforms	-	174	-	484	-	-	-	-	-	195	-	-	853
096	Virginia Division	9260	A&G-Employee pensions and benefits	07444	Uniforms Capitalized	-	(86)	-	(156)	-	-	-	-	-	(98)	-	-	(341)
096	Virginia Division	9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	224	232	424	763	(325)	2,084	850	1,098	1,499	908	1,204	511	9,473
096	Virginia Division	9260	A&G-Employee pensions and benefits	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	(156)	-	(156)
096	Virginia Division	9260	A&G-Employee pensions and benefits	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	9280	A&G-Regulatory commission expenses	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	1,708	1,708
096	Virginia Division	9301	A&G-General advertising expense	07510	Association Dues	329	-	-	-	-	-	-	-	-	-	-	-	329
096	Virginia Division	9302	Miscellaneous general expenses	07510	Association Dues	641	641	1,429	4,412	1,086	641	641	3,641	641	641	18,679	9,513	42,609
096	Virginia Division	9302	Miscellaneous general expenses	07590	Misc General Expense	-	-	184	659	-	-	-	-	-	-	-	-	843
						(9,919,362)	(8,983,523)	(8,840,168)	(5,218,639)	(2,033,094)	(7,825,020)	(1,768,581)	#####	7,187,324	(4,704,823)	(6,494,834)	17,556,384	(34,242,373)

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Balance Sheet Accounts
Calendar 2023

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23
002	Shared Services General Office	1460	A/R from Associated Companies	00000	Default	(409,080,318)	(389,769,994)	(355,203,459)	(347,332,366)	(343,229,289)	(352,226,924)	(364,030,660)	(378,463,766)	(399,178,684)	(404,698,353)	(416,621,712)	(414,297,905)
002	Shared Services General Office	2160	Retained Earnings	00000	Default	(770,273,252)	(770,273,252)	(770,273,252)	(770,273,252)	(770,273,252)	(770,273,252)	(770,273,252)	(770,273,252)	(770,273,252)	(770,273,252)	(841,254,386)	(841,254,386)
009	Kentucky Division	1010	Gas Plant in Service	10001	Lp - Production Plant	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)
009	Kentucky Division	1010	Gas Plant in Service	10002	Ng - Production Plant	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369
009	Kentucky Division	1010	Gas Plant in Service	10003	Ng - Storage Plant	16,619,829	16,619,829	16,619,829	16,619,829	16,619,829	16,619,829	16,619,829	21,850,074	22,228,436	22,259,471	22,279,990	22,317,039
009	Kentucky Division	1010	Gas Plant in Service	10004	Transmission Plant	33,161,239	33,161,239	33,161,239	33,161,239	33,161,239	33,161,239	33,161,239	33,161,239	33,121,946	33,121,946	33,121,946	33,121,946
009	Kentucky Division	1010	Gas Plant in Service	10006	General Dist System Plant	791,071,952	795,331,803	797,276,065	799,896,218	801,771,241	804,666,824	805,744,734	811,779,117	826,325,539	825,260,971	826,960,600	829,748,781
009	Kentucky Division	1010	Gas Plant in Service	10008	General Plant	23,699,045	23,732,885	23,697,412	23,804,430	23,804,430	23,872,146	24,081,571	24,305,512	24,381,837	24,382,640	24,325,484	24,472,547
009	Kentucky Division	1070	Construction work in progress	01005	Capitalized Project Labor	54,782,296	55,090,488	55,382,064	55,677,589	55,992,129	56,452,871	56,772,055	57,131,409	57,493,354	57,835,166	58,173,651	58,615,834
009	Kentucky Division	1070	Construction work in progress	01009	Capital Labor Accrual	(179,371)	(187,850)	(96,622)	(90,292)	(4,115)	(241,647)	(204,852)	(107,299)	(68,787)	(9,490)	75,638	(237,812)
009	Kentucky Division	1070	Construction work in progress	01252	Medical Benefits Variance	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132
009	Kentucky Division	1070	Construction work in progress	01253	Medical Benefits Projects	7,434,962	7,490,560	7,544,063	7,597,375	7,654,119	7,738,606	7,796,187	7,861,014	7,928,104	7,989,767	8,053,539	8,139,010
009	Kentucky Division	1070	Construction work in progress	01256	Payroll Tax Projects	2,959,757	2,984,412	3,007,306	3,030,948	3,056,112	3,092,398	3,117,932	3,146,681	3,174,894	3,202,239	3,229,319	3,263,780
009	Kentucky Division	1070	Construction work in progress	01259	ESOP Benefits Projects	1,580,428	1,593,102	1,610,632	1,622,052	1,641,084	1,644,449	1,659,240	1,679,171	1,695,748	1,713,624	1,732,910	1,730,211
009	Kentucky Division	1070	Construction work in progress	01262	Other Benefits Projects	32,479	32,584	33,555	33,280	34,408	31,876	32,080	32,811	33,126	33,846	35,143	32,169
009	Kentucky Division	1070	Construction work in progress	01265	RSP FACC Benefits Projects	290,553	294,775	298,696	302,744	307,054	313,267	317,640	322,563	327,395	332,078	336,952	343,165
009	Kentucky Division	1070	Construction work in progress	01268	Life Benefits Projects	212,087	209,459	244,945	247,958	281,567	191,570	206,291	244,342	259,787	280,322	313,471	196,589
009	Kentucky Division	1070	Construction work in progress	01271	LTD Benefits Projects	237,438	239,412	241,248	243,136	245,156	248,047	250,090	252,392	254,650	256,841	259,117	261,993
009	Kentucky Division	1070	Construction work in progress	01290	Other Benefits Projects	8,445,792	8,445,792	8,445,792	8,445,792	8,445,792	8,445,792	8,445,792	8,445,792	8,445,792	8,445,792	8,445,792	8,445,792
009	Kentucky Division	1070	Construction work in progress	01291	Pension Benefits Projects	2,864,268	2,874,507	2,884,026	2,893,822	2,904,300	2,919,288	2,929,886	2,941,831	2,953,545	2,964,916	2,974,031	2,985,340
009	Kentucky Division	1070	Construction work in progress	01292	OPEB Benefits Projects	2,701,827	2,707,159	2,712,229	2,717,242	2,722,854	2,730,232	2,736,744	2,742,027	2,748,137	2,754,144	2,758,889	2,763,949
009	Kentucky Division	1070	Construction work in progress	01293	Workers Comp Benefits Projects	709,876	712,619	715,165	717,795	720,595	724,631	727,472	730,670	733,809	736,851	739,187	742,131
009	Kentucky Division	1070	Construction work in progress	01296	NSC-OPEB Benefits Projects	(2,587,630)	(2,689,384)	(2,792,023)	(2,896,782)	(3,000,011)	(3,158,000)	(3,267,678)	(3,377,823)	(3,490,491)	(3,593,673)	(3,701,463)	(3,771,775)
009	Kentucky Division	1070	Construction work in progress	01299	NSC-Pension Benefits Projects	(302,461)	(313,721)	(325,078)	(336,670)	(348,093)	(365,543)	(377,680)	(389,868)	(402,335)	(410,766)	(419,574)	(425,319)
009	Kentucky Division	1070	Construction work in progress	02001	Inventory Materials	133,920,238	134,543,464	135,626,736	136,858,724	137,632,181	138,528,584	140,112,529	141,124,985	142,538,213	143,194,899	144,227,622	145,180,790
009	Kentucky Division	1070	Construction work in progress	02002	Material Cost - Major Items	2,576,968	2,576,968	2,576,968	2,576,968	2,576,968	2,576,968	2,576,968	2,576,968	2,576,968	2,576,968	2,576,968	2,576,968
009	Kentucky Division	1070	Construction work in progress	02004	Warehouse Loading Charge	8,962,788	8,985,572	9,033,560	9,067,123	9,082,363	9,113,031	9,133,762	9,138,510	9,143,146	9,172,495	9,175,482	9,182,429
009	Kentucky Division	1070	Construction work in progress	03004	Vehicle Expense	70,527	70,527	70,983	70,983	70,983	71,689	71,689	71,689	71,689	72,646	72,646	74,570
009	Kentucky Division	1070	Construction work in progress	04201	Software Maintenance	52,014	52,014	52,014	52,014	52,014	52,014	52,014	52,014	52,014	52,014	52,014	52,014
009	Kentucky Division	1070	Construction work in progress	04212	IT Equipment	1,166,004	1,166,004	1,166,004	1,261,721	1,293,592	1,320,117	1,320,597	1,320,991	1,320,991	1,320,991	1,320,991	1,322,268
009	Kentucky Division	1070	Construction work in progress	04301	Equipment Lease	195,836	196,666	196,712	196,803	197,052	199,300	199,564	200,921	203,575	203,638	203,822	203,996
009	Kentucky Division	1070	Construction work in progress	04302	Heavy Equipment	6,205,111	6,231,953	6,303,207	6,324,945	6,329,221	6,336,296	6,345,484	6,345,484	6,347,247	6,363,883	6,377,819	6,382,326
009	Kentucky Division	1070	Construction work in progress	04309	Non-842 Heavy Equipment	448	448	448	448	448	448	448	448	448	448	448	448
009	Kentucky Division	1070	Construction work in progress	04581	Non 842 Building Lease/Rents	21,683	21,683	21,756	21,756	21,756	21,942	21,942	21,942	22,138	22,138	22,138	23,209
009	Kentucky Division	1070	Construction work in progress	04590	Utilities	4,553	4,553	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,651	4,651	5,441
009	Kentucky Division	1070	Construction work in progress	04861	A&G Overhead	79,698,005	80,101,485	80,536,099	80,981,414	81,388,050	82,041,186	82,497,707	82,904,870	83,324,440	83,758,103	84,234,213	84,965,363
009	Kentucky Division	1070	Construction work in progress	04862	A&G Overhead Load	178,077,988	178,923,537	180,092,332	181,048,546	181,869,477	182,938,941	183,840,264	184,967,853	185,861,123	186,499,809	187,343,308	188,963,517
009	Kentucky Division	1070	Construction work in progress	04863	A&G Overhead Clearing	(93,640,720)	(94,058,171)	(94,801,662)	(95,262,313)	(95,666,229)	(96,328,427)	(96,774,237)	(97,331,692)	(97,869,674)	(98,202,253)	(98,641,117)	(99,729,798)
009	Kentucky Division	1070	Construction work in progress	04871	WIP Closing	(758,756,390)	(763,524,539)	(766,951,498)	(770,891,429)	(773,473,336)	(777,490,156)	(779,850,849)	(792,533,784)	(809,912,558)	(811,597,287)	(814,325,906)	(817,770,117)
009	Kentucky Division	1070	Construction work in progress	04873	WIP Interest Cap AFUDC	7,240,066	7,316,000	7,390,537	7,477,624	7,571,524	7,674,974	7,810,617	7,934,586	7,988,384	8,005,579	8,034,660	8,075,041
009	Kentucky Division	1070	Construction work in progress	04888	Land	1,295,981	1,295,981	1,295,981	1,295,981	1,295,981	1,295,981	1,295,981	1,295,981	1,295,981	1,295,981	1,295,981	1,295,981
009	Kentucky Division	1070	Construction work in progress	04889	Land Rights	6,052,589	6,116,339	6,141,679	6,161,337	6,161,507	6,161,507	6,161,507	6,167,007	6,170,007	6,170,007	6,170,007	6,170,007
009	Kentucky Division	1070	Construction work in progress	05010	Office Supplies	389,625	389,625	389,625	389,625	389,625	389,625	389,625	389,625	389,625	389,625	389,625	389,625
009	Kentucky Division	1070	Construction work in progress	05310	Monthly Lines and service	13,287	13,287	13,395	13,395	13,395	13,548	13,548	13,548	13,741	13,741	13,741	14,039
009	Kentucky Division	1070	Construction work in progress	05411	Meals and Entertainment	121,541	121,579	121,691	121,973	122,573	122,605	122,629	123,131	124,696	125,039	125,329	125,962
009	Kentucky Division	1070	Construction work in progress	05413	Transportation	4,474	4,474	4,474	4,474	4,474	4,474	4,474	4,474	4,474	4,474	4,474	4,474
009	Kentucky Division	1070	Construction work in progress	05414	Lodging	122,202	122,202	122,202	122,202	122,202	122,202	122,202	122,653	123,225	123,225	123,225	123,637
009	Kentucky Division	1070	Construction work in progress	05418	Settlement	582	582	582	582	582	582	582	582	582	582	582	582
009	Kentucky Division	1070	Construction work in progress	05419	Misc Employee Expense	70,197	70,197	70,386	70,436	70,512	71,232	71,232	71,310	71,416	71,411	71,411	71,788
009	Kentucky Division	1070	Construction work in progress	06111	Contract Labor	338,080,599	340,676,280	343,064,323	345,558,394	347,903,004	351,454,155	353,427,241	356,819,824	359,952,009	361,483,834	363,617,919	365,785,836
009	Kentucky Division	1070	Construction work in progress	07590	Misc General Expense	47,348,882	47,574,995	47,897,545	48,182,278	48,464,781	48,714,542	49,048,113	49,356,569	49,664,510	50,011,572	50,348,418	50,692,269
009	Kentucky Division	1070	Construction work in progress	07591	Supplies & Expense	231,890	231,890	231,890	231,890	231,890	231,890	231,890	231,890	231,890	231,890	231,890	231,890
009	Kentucky Division	1070	Construction work in progress	07600	CWIP Accruals	410,480	403,805	729,971	690,530	416,888	390,232	408,061	410,171	381,382	739,990	402,833	397,480
009	Kentucky Division	1070	Construction work in progress	07601	Vehicle Cap Accrual	120,713	165,058	137,415	133,702	146,722	137,083	117,752	136,654	168,584	150,102	174,338	114,574
009	Kentucky Division	1070	Construction work in progress	07602	Depreciation Cap Accrual	17,606	17,775	17,609	18,221	18,093	18,739	19,051	18,922	20,507	28,329	28,329	28,284
009	Kentucky Division	1070	Construction work in progress	07603	Rent Cap Accrual	34,428	34,092	31,120	40,697	34,267	36,866	42,047	36,327	38,133	33,385	40,879	35,931
009	Kentucky Division	1070	Construction work in progress	07605	Heavy Equipment Cap Accrual	(41,856)	121,289	109,534	90,584	(33,153)	110,090	80,330	92,272	92,651	90,572	93,126	137,378
009																	

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23
009	Kentucky Division	1630	Stores Expense Undistributed	05010	Office Supplies	-	-	-	-	-	-	-	-	-	177	177	177
009	Kentucky Division	1630	Stores Expense Undistributed	05111	Postage/Delivery Services	20	20	20	20	20	20	20	20	20	-	-	-
009	Kentucky Division	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	(1,153,257)	(1,176,346)	(1,224,704)	(1,258,664)	(1,274,134)	(1,305,122)	(1,326,064)	(1,330,865)	(1,335,551)	(29,650)	(32,673)	(39,694)
009	Kentucky Division	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	19,710	24,637	29,565	34,492	39,420	44,347	49,275	54,202	59,129	4,918	9,836	14,754
009	Kentucky Division	1641	Gas stored underground-Current	15901	P/L Stored Gas	4,546,108	2,568,455	546,884	1,810,474	1,216,707	1,520,188	1,859,919	2,332,360	2,701,513	3,146,284	2,859,859	2,264,296
009	Kentucky Division	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	9,085,052	6,900,320	5,305,762	5,603,530	5,960,768	6,286,894	6,696,129	7,084,113	7,462,055	7,862,064	7,855,755	7,356,688
009	Kentucky Division	1641	Gas stored underground-Current	16013	Bon Harbor Storage	3,330,798	2,538,781	1,809,114	1,952,912	2,100,473	2,245,630	2,427,530	2,600,017	2,768,330	2,946,113	2,746,868	2,521,177
009	Kentucky Division	1641	Gas stored underground-Current	16014	Grandview Storage	1,070,648	877,332	736,561	778,135	822,654	866,037	911,576	982,554	1,032,214	1,086,857	993,482	887,502
009	Kentucky Division	1641	Gas stored underground-Current	16015	Hickory Storage	2,289,834	1,458,869	1,080,318	1,167,544	1,263,032	1,355,733	1,453,699	1,586,736	1,710,667	1,827,469	1,690,511	1,577,442
009	Kentucky Division	1641	Gas stored underground-Current	16016	Kirkwood Storage	1,062,566	778,639	635,664	671,204	710,163	748,068	788,264	842,787	893,427	941,062	877,295	806,667
009	Kentucky Division	1641	Gas stored underground-Current	16017	St. Charles Storage	10,615,007	9,227,433	7,121,025	7,470,814	7,852,168	8,223,430	8,618,862	9,152,747	9,649,225	10,114,328	9,430,645	8,641,368
009	Kentucky Division	1650	Prepayments	13030	Prepaid-Ky Psc Assessment	106,357	85,085	63,814	42,543	21,271	-	276,630	251,482	226,334	201,186	176,037	150,889
009	Kentucky Division	1650	Prepayments	13060	Prepaid - Sports Events	61,285	61,285	61,285	61,285	-	-	68,995	68,995	68,995	63,736	63,736	63,736
009	Kentucky Division	1650	Prepayments	13090	Prepaid DOT Fee/Right-of-way	-	-	-	29,048	23,239	17,429	11,619	5,810	-	-	-	-
009	Kentucky Division	1650	Prepayments	13124	Ppd SW & HW Maint	(174,283)	(174,301)	(176,140)	18,394	16,554	14,715	12,876	11,036	9,197	7,357	5,518	3,679
009	Kentucky Division	1740	Miscellaneous current and accrued assets	27387	Storage Imbalance	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	1823	Other Regulatory Assets	13751	KY Rate Case	281,696	271,636	261,575	251,515	241,454	231,393	221,333	211,272	201,212	191,151	181,091	171,030
009	Kentucky Division	1840	Clearing Account	13207	Ppd Locusview	410,978	410,978	-	-	70,053	33,690	33,690	33,690	33,690	33,690	33,690	33,690
009	Kentucky Division	1840	Clearing Account	13635	Capital Benefits F Medical Load Clr	(530,794)	(641,007)	(752,038)	(867,709)	(979,688)	(1,151,386)	(1,270,390)	(1,390,023)	(1,512,104)	(119,812)	(250,547)	(436,548)
009	Kentucky Division	1840	Clearing Account	13636	Capital Benefits F Payroll Tax Load Clr	(0)	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	1840	Clearing Account	13637	Capital Benefits F Emp ESOP Load Clr	(116,738)	(141,726)	(166,898)	(193,123)	(218,511)	(257,438)	(284,418)	(311,541)	(339,219)	(27,164)	(53,047)	(89,872)
009	Kentucky Division	1840	Clearing Account	13639	Capital Benefits F RSP FACC Load Clr	(39,293)	(47,662)	(56,094)	(64,879)	(73,383)	(86,422)	(95,459)	(104,545)	(113,816)	(9,099)	(19,091)	(33,308)
009	Kentucky Division	1840	Clearing Account	13640	Capital Benefits F Basic Life Load Clr	(5,722)	(6,944)	(8,175)	(9,458)	(10,699)	(12,603)	(13,922)	(15,248)	(16,602)	(1,328)	(2,994)	(5,363)
009	Kentucky Division	1840	Clearing Account	13641	Capital Benefits F LTD Load Clr	(18,311)	(22,221)	(26,160)	(30,264)	(34,237)	(40,328)	(44,550)	(48,794)	(53,125)	(4,251)	(8,900)	(15,514)
009	Kentucky Division	1840	Clearing Account	13642	Capital Benefits G Medical Trans out	-	-	-	-	-	(3,104)	(4,961)	(8,417)	(8,417)	-	-	-
009	Kentucky Division	1840	Clearing Account	13643	Capital Benefits G Payroll Tax Trans out	-	-	-	-	-	(0)	-	-	-	-	-	-
009	Kentucky Division	1840	Clearing Account	13644	Capital Benefits G Emp ESOP Trans out	-	-	-	-	-	(704)	(1,125)	(1,908)	(1,908)	-	-	-
009	Kentucky Division	1840	Clearing Account	13646	Capital Benefits G RSP FACC Trans out	-	-	-	-	-	(236)	(377)	(639)	(639)	-	-	-
009	Kentucky Division	1840	Clearing Account	13647	Capital Benefits G Basic Life Trans out	-	-	-	-	-	(34)	(55)	(93)	(93)	-	-	-
009	Kentucky Division	1840	Clearing Account	13648	Capital Benefits G LTD Trans out	-	-	-	-	-	(110)	(176)	(299)	(299)	-	-	-
009	Kentucky Division	1840	Clearing Account	13656	Capital Benefits I Medical Trans in	-	-	-	-	-	-	-	-	-	-	-	(29)
009	Kentucky Division	1840	Clearing Account	13657	Capital Benefits I Payroll Tax Trans in	-	-	-	-	-	-	-	-	-	-	-	(13)
009	Kentucky Division	1840	Clearing Account	13658	Capital Benefits I Emp ESOP Trans in	-	-	-	-	-	-	-	-	-	-	-	(5)
009	Kentucky Division	1840	Clearing Account	13660	Capital Benefits I RSP FACC Trans in	-	-	-	-	-	-	-	-	-	-	-	(2)
009	Kentucky Division	1840	Clearing Account	13661	Capital Benefits I Basic Life Trans in	-	-	-	-	-	-	-	-	-	-	-	(0)
009	Kentucky Division	1840	Clearing Account	13662	Capital Benefits I LTD Trans in	-	-	-	-	-	-	-	-	-	-	-	(1)
009	Kentucky Division	1840	Clearing Account	13670	Benefits K Medical Transfers	-	-	-	-	-	-	-	-	-	-	-	29
009	Kentucky Division	1840	Clearing Account	13671	Benefits K Payroll Tax Transfers	-	-	-	-	-	-	-	-	-	-	-	13
009	Kentucky Division	1840	Clearing Account	13672	Benefits K Emp ESOP Transfers	-	-	-	-	-	-	-	-	-	-	-	5
009	Kentucky Division	1840	Clearing Account	13674	Benefits K RSP FACC Transfers	-	-	-	-	-	-	-	-	-	-	-	2
009	Kentucky Division	1840	Clearing Account	13675	Benefits K Basic Life Transfers	-	-	-	-	-	-	-	-	-	-	-	0
009	Kentucky Division	1840	Clearing Account	13676	Benefits K LTD Transfers	-	-	-	-	-	-	-	-	-	-	-	1
009	Kentucky Division	1840	Clearing Account	13807	Cap Benefits F Pension Load Clr	(108,876)	(129,159)	(149,592)	(170,880)	(191,488)	(223,087)	(244,987)	(267,004)	(289,471)	(22,050)	(40,647)	(67,106)
009	Kentucky Division	1840	Clearing Account	13808	Cap Benefits F FAS 106 Load Clr	(70,464)	(80,972)	(91,559)	(102,587)	(113,263)	(129,634)	(140,980)	(152,386)	(164,026)	(11,423)	(20,653)	(33,783)
009	Kentucky Division	1840	Clearing Account	13809	Cap Benefits F Workers Comp Clr	(26,692)	(32,130)	(37,607)	(43,314)	(48,838)	(57,309)	(63,180)	(69,082)	(75,105)	(5,911)	(10,699)	(17,511)
009	Kentucky Division	1840	Clearing Account	13815	Benefits K Pension Transfers	-	-	-	-	-	-	-	-	-	-	-	4
009	Kentucky Division	1840	Clearing Account	13816	Benefits K FAS106 Transfers	-	-	-	-	-	-	-	-	-	-	-	2
009	Kentucky Division	1840	Clearing Account	13823	Medical/Dental Insurance Clearing	35,577	35,577	37,423	37,423	38,000	37,850	38,100	38,485	38,485	462	462	577
009	Kentucky Division	1840	Clearing Account	13826	Employer ESOP Matching	190,488	232,738	275,410	317,026	357,970	419,643	461,366	503,325	545,832	43,126	86,591	151,655
009	Kentucky Division	1840	Clearing Account	13836	PA Entry Clearing	9,124,498	9,327,014	9,730,513	10,102,584	10,451,223	10,701,270	11,099,701	11,432,984	11,804,498	12,200,226	12,614,779	13,063,059
009	Kentucky Division	1840	Clearing Account	13841	Employer ESOP Matching Accrual	(5,225)	(5,242)	1,306	778	6,584	(9,751)	(7,513)	(1,148)	1,224	4,622	9,172	(10,410)
009	Kentucky Division	1840	Clearing Account	13861	RSP FACC	78,491	96,290	114,649	132,999	151,056	178,542	197,260	215,826	235,777	20,568	41,917	74,051
009	Kentucky Division	1840	Clearing Account	13870	Capital Benefits G Workers Comp Trans out	-	-	-	-	-	(153)	(245)	(415)	(415)	-	-	-
009	Kentucky Division	1840	Clearing Account	13871	Capital Benefits I Pension Trans in	-	-	-	-	-	-	-	-	-	-	-	(4)
009	Kentucky Division	1840	Clearing Account	13872	Capital Benefits I FAS106 Trans in	-	-	-	-	-	-	-	-	-	-	-	(2)
009	Kentucky Division	1840	Clearing Account	13873	Capital Benefits G Pension Trans out	-	-	-	-	-	(571)	(913)	(1,549)	(1,549)	-	-	-
009	Kentucky Division	1840	Clearing Account	13874	Capital Benefits G FAS106 Trans out	-	-	-	-	-	(296)	(473)	(802)	(802)	-	-	-
009	Kentucky Division	1840	Clearing Account	13895	Capital Benefits I Workers Comp Trans in	-	-	-	-	-	-	-	-	-	-	-	(1)
009	Kentucky Division	1840	Clearing Account	13899	Benefits K Workers Comp Transfers	-	-	-	-	-	-	-	-	-	-	-	1
009	Kentucky Division	1840	Clearing Account	27002	842 Real Estate Lease - Distribution	(64,258)	(84,678)	(25,408)	(40,839)	(64,216)	(84,593)	(104,970)	(125,348)	(145,725)	(153,173)	(161,106)	(168,554)
009	Kentucky Division	1840	Clearing Account	27004	842 Fleet Lease	-	-	-	-	-	-	-	-	-	(0)	-	(0)
009	Kentucky Division	1840	Clearing Account	27005	842 Tower Lease	(363)	(1,684)	(1,321)	(1,442)	(363)	(484)	(605)	(725)	(852)	(1,001)	-	(149)
009	Kentucky Division	1840	Clearing Account	27007	842 LocusView Lease	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	1860	Miscellaneous deferred debits	13207	Ppd Locusview	507,414	488,212	469,013	449,816	430,394	410,953	391,513	372,076	352,640	-	63,960	33,690
009	Kentucky Division	1860	Miscellaneous deferred debits	13900	Deferred Asset Projects	35,742	35,742	35,742	35,742	35,742	35,742	35,742	35,742	35,742	35,742	35,742	35,742
009	Kentucky Division	1860	Miscellaneous deferred debits	13957	Def Dr - Payroll Clearing	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	1860	Miscellaneous deferred debits	27002	842 Real Estate Lease - Distribution	5,760,559	5,710,475	5,660,282	5,609,979	5,559,559	5,509,029	5,458,389	5,407,639	5,356,777	4,263,233	4,222,014	4,180,705
009	Kentucky Division	1860	Miscellaneous deferred debits	27004	842 Fleet Lease	4,362,540	4,506,105	4,424,756	4,346,695	4,339,251	4,265,858	4,250,927	4,199,833	4,251,909	4,507,882	4,383,189	4,579,354
009	Kentucky Division	1860	Miscellaneous deferred debits	27005	842 Tower Lease	3,818,987	3,802,533	3,786,046	3,769,525	3,752,973	3,736,386	3,719,766	3,703,112	3,686,425	3,669,133	3,652,386	3,635,605
009	Kentucky Division	1860	Miscellaneous deferred debits	27007	842 LocusView Lease	-	-	-	-	-	-	-	-	-	333,205	313,545	293,865
009	Kentucky Division	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	12,253,344	12,088,407	14,182,021	14,017,084	13,852,148	13,540,765	13,375,828	13,210,891	11,307,893	11,142,956	10,978,020	9,731,157
009	Kentucky Division	1900	Accumulated Deferred Income Taxes	28206	Accum Defer State Inc Tax	7,939,298	7,939,298	7,305,621	7,305,621	7,305,621	7,514,049	7,514,049	7,514,049	8,236,344	8,236,344	8,236,344	7,900,958
009	Kentucky Division	1910	Unrecovered Purchased Gas Costs	14084	Gas Purchases	15,807,121	11,765,202	13,609,678	1,157,430	1,907,702	1,404,443	2,330,261	2,023,785	2,422,355	3,830,361	6,450,665	8,289,321
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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23
009	Kentucky Division	2320	Accounts Payable	21036	Empr Basic Life	140,988	145,935	150,893	155,738	160,603	165,422	170,247	175,080	180,024	184,946	189,979	194,994
009	Kentucky Division	2320	Accounts Payable	21043	Emp Medical Prem W/H	(220,919)	(272,841)	(324,241)	(375,559)	(426,753)	(501,749)	(551,806)	(602,368)	(652,829)	(50,268)	(100,615)	(176,851)
009	Kentucky Division	2320	Accounts Payable	21045	Emp Dental Prem W/H	(11,191)	(13,721)	(16,233)	(18,734)	(21,236)	(24,894)	(27,310)	(29,764)	(32,224)	(2,459)	(4,951)	(8,636)
009	Kentucky Division	2320	Accounts Payable	21050	Accrued Payroll	(388,083)	(380,269)	(562,326)	(543,053)	(697,985)	(270,417)	(326,574)	(491,628)	(560,117)	(671,324)	(805,501)	(281,372)
009	Kentucky Division	2320	Accounts Payable	21052	Vision Plan	-	-	-	-	-	(3,061)	-	-	-	-	-	-
009	Kentucky Division	2320	Accounts Payable	21053	Pretax Flex Medical Plan	(3,246)	(3,130)	(1,937)	(1,915)	(1,988)	(3,920)	(2,547)	(1,148)	(2,090)	(2,748)	(4,367)	(6,706)
009	Kentucky Division	2320	Accounts Payable	21054	Pretax Dependent Care Plan	(5,000)	-	-	-	-	-	-	192	-	-	-	-
009	Kentucky Division	2320	Accounts Payable	21101	Estimated Gas Cost	(8,099,853)	(2,374,466)	(2,074,056)	(5,607,947)	(4,553,723)	(4,356,964)	(4,908,378)	(4,894,592)	(5,026,540)	(6,335,590)	(4,611,077)	(5,122,481)
009	Kentucky Division	2320	Accounts Payable	21178	Health Spending Account	(422)	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	2320	Accounts Payable	21306	RSP FACC Empr Payable	(18,077)	(35,876)	(53,796)	(72,147)	(87,193)	(114,679)	(133,396)	(150,087)	(169,962)	(190,530)	(211,879)	-
009	Kentucky Division	2320	Accounts Payable	21308	Emp Lifelock Deductions	-	-	-	-	-	(229)	(229)	-	-	-	-	-
009	Kentucky Division	2320	Accounts Payable	23501	Customer Contributions	37,852	36,492	35,081	34,627	33,427	32,121	29,669	26,731	24,084	28,811	25,074	21,765
009	Kentucky Division	2320	Accounts Payable	24612	Other A/P-Unclaimed Property	(623,136)	(623,136)	(623,528)	(623,725)	(623,725)	(624,090)	(624,090)	(624,090)	(624,090)	(660,964)	(660,908)	(660,856)
009	Kentucky Division	2350	Customer deposits	25000	Customer Deposits- Active	(638,787)	(604,712)	(565,831)	(544,190)	(524,536)	(499,443)	(480,016)	(472,514)	(441,391)	(428,229)	(480,928)	(417,044)
009	Kentucky Division	2360	Taxes accrued	25102	Empr Fica-Accrual	(10,324)	(11,281)	(12,014)	(13,392)	(14,311)	(9,969)	(7,124)	(8,277)	(11,950)	(12,688)	2,857	(10,294)
009	Kentucky Division	2360	Taxes accrued	25104	Empr Futa-Accrual	(719)	(186)	(12)	(10)	(14)	(7)	(4)	(8)	(17)	(11)	(0)	(5)
009	Kentucky Division	2360	Taxes accrued	25107	State Unemployment Tax	(1,928)	(1,936)	(1,720)	(1,540)	(1,690)	(1,689)	(1,687)	(1,689)	(1,693)	(1,693)	(1,676)	(1,688)
009	Kentucky Division	2360	Taxes accrued	25201	Ad Valorem Tax	(12,562,242)	(9,226,818)	(8,610,440)	(8,720,689)	(9,476,573)	(10,334,073)	(11,191,573)	(12,049,073)	(11,406,573)	(12,406,516)	(13,343,020)	(14,358,920)
009	Kentucky Division	2370	Interest accrued	26919	Int On Customer Deposits	(4,834)	(8,087)	(806)	(4,611)	(8,150)	(11,218)	(14,008)	(16,554)	(18,684)	(20,530)	(21,956)	(24,086)
009	Kentucky Division	2410	Tax collections	27201	Emp Fica-Accrual	(343)	(623)	(623)	(623)	(343)	(343)	(343)	(343)	(343)	(343)	38,700	(343)
009	Kentucky Division	2410	Tax collections	27204	Emp Fit-Accrual	(403)	(880)	(880)	(880)	(403)	(403)	(403)	(403)	(403)	(403)	44,494	(403)
009	Kentucky Division	2410	Tax collections	27205	Emp Sit-Accrual	(375)	(509)	(509)	(509)	(375)	(375)	(375)	(375)	(375)	(375)	19,233	(375)
009	Kentucky Division	2410	Tax collections	27206	Emp Local Tax-Accrual	(39)	(106)	(106)	(106)	(202)	(202)	(202)	(202)	(220)	(202)	9,560	(202)
009	Kentucky Division	2410	Tax collections	27209	City Franchise Tax	(431,479)	(774,496)	(1,032,729)	(237,370)	(340,368)	(423,529)	(85,033)	(154,933)	(227,487)	(90,591)	(224,361)	(427,775)
009	Kentucky Division	2410	Tax collections	27210	State Sales Tax	(617,961)	(306,202)	(234,776)	(224,561)	(21,134)	(105,546)	(107,036)	(84,967)	(134,978)	(133,332)	(234,080)	(276,715)
009	Kentucky Division	2410	Tax collections	27211	County Sales Tax	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
009	Kentucky Division	2410	Tax collections	27212	City Sales Tax	(74,019)	(79,904)	(69,790)	(78,068)	(55,596)	(63,523)	(52,233)	(54,312)	(51,290)	(55,290)	(65,442)	(71,561)
009	Kentucky Division	2410	Tax collections	27215	KY Utility School Tax	(1,088,745)	(896,325)	(672,799)	(569,874)	(262,711)	(213,754)	(188,169)	(177,707)	(186,661)	(206,631)	(317,502)	(469,258)
009	Kentucky Division	2410	Tax collections	27235	WKG County-School Taxes	-	-	-	-	-	-	-	-	-	-	50	-
009	Kentucky Division	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan	1,031,264	1,031,264	1,031,264	-	-	-	-	-	-	-	-	-
009	Kentucky Division	2420	Miscellaneous current and accrued liabilities	27346	Gas Research Institute	(52,937)	(99,182)	(130,652)	(26,759)	(39,099)	(46,548)	(6,185)	(11,508)	(18,330)	(8,777)	(26,915)	(61,770)
009	Kentucky Division	2420	Miscellaneous current and accrued liabilities	27353	Deferred Billing AR	(1,158,873)	(1,191,879)	(1,166,117)	(1,102,115)	(1,068,488)	(1,150,357)	(1,233,015)	(1,642,081)	(2,159,250)	(3,128,554)	(3,372,869)	(3,063,227)
009	Kentucky Division	2420	Miscellaneous current and accrued liabilities	27384	Texas Gas Imbalance	(6,785,161)	(7,151,954)	(8,710,651)	(6,228,713)	(5,615,532)	(4,548,075)	(3,570,733)	(2,193,143)	(1,218,028)	(565,726)	(1,082,937)	(2,081,289)
009	Kentucky Division	2420	Miscellaneous current and accrued liabilities	27909	TCJA EDIT 2017	(8,674,414)	(8,674,414)	(8,674,414)	(8,674,414)	(8,674,414)	(8,674,414)	(8,674,414)	(8,674,414)	(8,674,414)	(8,674,414)	(8,674,414)	(8,674,414)
009	Kentucky Division	2430	Obligations under Capital Leases - Current	13207	Ppd Locustview	(233,227)	(233,703)	(234,179)	(234,658)	(235,137)	(236,617)	(236,099)	(236,582)	(237,066)	-	-	-
009	Kentucky Division	2430	Obligations under Capital Leases - Current	27002	842 Real Estate Lease - Distribution	(633,724)	(635,060)	(636,398)	(637,740)	(642,094)	(646,458)	(650,832)	(655,216)	(659,609)	(540,831)	(543,752)	(546,680)
009	Kentucky Division	2430	Obligations under Capital Leases - Current	27004	842 Fleet Lease	(1,443,889)	(1,463,940)	(1,460,092)	(1,450,441)	(1,447,831)	(1,433,059)	(1,430,279)	(1,419,775)	(1,428,222)	(1,407,235)	(1,387,536)	(1,407,827)
009	Kentucky Division	2430	Obligations under Capital Leases - Current	27005	842 Tower Lease	(176,570)	(177,420)	(178,273)	(179,128)	(179,987)	(180,850)	(181,716)	(182,585)	(183,456)	(180,519)	(181,369)	(182,223)
009	Kentucky Division	2430	Obligations under Capital Leases - Current	27007	842 LocusView Lease	-	-	-	-	-	-	-	-	-	(238,907)	(238,037)	(208,234)
009	Kentucky Division	2520	Customer advances for construction	27341	Cust Adv for Construction	(756,976)	(755,722)	(755,722)	(755,722)	(755,722)	(755,722)	(754,700)	(736,646)	(736,136)	(736,136)	(736,136)	(736,136)
009	Kentucky Division	2530	Other deferred credits	14001	Conservation Project Cost	7,720,300	7,680,010	7,680,010	7,680,010	7,684,649	7,684,649	7,684,649	7,687,649	7,687,649	7,687,649	7,687,649	7,687,649
009	Kentucky Division	2530	Other deferred credits	14135	Conservation Project Recoveries	(7,855,719)	(7,864,821)	(7,861,524)	(7,866,815)	(7,869,120)	(7,870,288)	(7,871,219)	(7,872,028)	(7,872,959)	(7,874,125)	(7,877,567)	(7,884,524)
009	Kentucky Division	2530	Other deferred credits	27909	TCJA EDIT 2017	(15,338,894)	(14,616,026)	(13,893,159)	(13,170,291)	(12,447,423)	(11,724,555)	(11,001,687)	(10,278,819)	(9,555,952)	(8,833,084)	(8,110,217)	(7,387,348)
009	Kentucky Division	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(10,126,980)	(9,990,002)	(9,853,024)	(9,716,046)	(9,579,068)	(9,442,090)	(9,305,112)	(9,168,134)	(9,031,156)	(8,894,178)	(8,757,200)	(8,620,222)
009	Kentucky Division	2820	Accum deferred income taxes-Other property	28201	Accum Defer Fed Income	(106,943,862)	(106,943,862)	(109,016,278)	(109,016,278)	(109,016,278)	(109,302,759)	(109,302,759)	(109,824,825)	(105,824,825)	(105,824,825)	(107,817,929)	(107,817,929)
009	Kentucky Division	2820	Accum deferred income taxes-Other property	28206	Accum Defer State Inc Tax	(23,243,571)	(23,243,571)	(23,762,973)	(23,762,973)	(23,762,973)	(23,834,773)	(23,834,773)	(23,834,773)	(23,502,075)	(23,502,075)	(23,502,075)	(24,001,601)
009	Kentucky Division	2830	Accumulated deferred income taxes-Other	28201	Accum Defer Fed Income	(9,680,326)	(9,680,326)	(8,617,763)	(8,617,763)	(7,427,093)	(7,427,093)	(7,427,093)	(6,734,916)	(6,734,916)	(6,734,916)	(5,025,068)	(5,025,068)
009	Kentucky Division	2830	Accumulated deferred income taxes-Other	28206	Accum Defer State Inc Tax	(4,782,507)	(4,782,507)	(4,392,189)	(4,392,189)	(4,392,189)	(3,969,762)	(3,969,762)	(3,969,762)	(3,448,344)	(3,448,344)	(3,448,344)	(3,391,849)
072	Southeast Missouri Division	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
072	Southeast Missouri Division	1900	Accumulated Deferred Income Taxes	28206	Accum Defer State Inc Tax	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
072	Southeast Missouri Division	2820	Accum deferred income taxes-Other property	28201	Accum Defer Fed Income	0	0	0	0	0	0	0	0	0	0	0	0
072	Southeast Missouri Division	2820	Accum deferred income taxes-Other property	28206	Accum Defer State Inc Tax	0	0	0	0	0	0	0	0	0	0	0	0
091	Mid-States General Office Div	1010	Gas Plant in Service	10008	General Plant	1,774,124	1,774,124	1,774,124	1,774,124	1,774,124	1,774,124	1,774,124	1,774,124	1,774,124	1,774,124	1,774,124	1,774,124
091	Mid-States General Office Div	1070	Construction work in progress	01005	Capitalized Project Labor	1,899	1,899	1,899	1,899	1,899	1,899	1,899	1,899	1,899	1,899	1,899	1,899
091	Mid-States General Office Div	1070	Construction work in progress	01009	Capital Labor Accrual	325,896	328,866	364,169	359,599	395,373	306,260	315,850	345,404	357,190	387,969	422,312	313,583
091	Mid-States General Office Div	1070	Construction work in progress	01252	Medical Benefits Variance	(2,442)	(2,442)	(2,442)	(2,442)	(2,442)	(2,442)	(2,442)	(2,442)	(2,442)	(2,442)	(2,442)	(2,442)
091	Mid-States General Office Div	1070	Construction work in progress	01253	Medical Benefits Projects	(93,434)	(93,892)	(55,697)	(53,850)	(19,407)	(115,652)	(101,505)	(63,435)	(48,881)	(11,224)	18,696	(110,283)
091	Mid-States General Office Div	1070	Construction work in progress	01256	Payroll Tax Projects	33,532	33,330	50,268	51,087	66,361	23,680	29,954	46,836	53,290	66,846	79,552	24,783
091	Mid-States General Office Div	1070	Construction work in progress	01259	ESOP Benefits Projects	(7,232)	(8,085)	(10,684)	(9,174)	(12,551)	(5,952)	(5,991)	(7,090)	(7,642)	(12,771)	(8,390)	(8,390)
091	Mid-States General Office Div	1070	Construction work in progress	01262	Other Benefits Projects	(1,263)	(1,555)	(3,432)	(2,940)	(4,995)	(256)	(636)	(1,996)	(2,558)	(4,146)	(6,254)	(794)
091	Mid-States General Office Div	1070	Construction work in progress	01265	RSP FACC Benefits Projects	6,391	6,357	9,257	9,398	12,013	4,704	5,778	8,670	9,775	12,717	15,004	5,145
091	Mid-States General Office Div	1070	Construction work in progress	01268	Life Benefits Projects	(151,061)	(148,961)	(216,056)	(221,701)	(280,699)	(111,688)	(137,874)	(206,903)	(233,107)	(280,004)	(327,055)	(112,047)
091	Mid-States General Office Div	1070	Construction work in progress	01271	LTD Benefits Projects	2,565	2,546	3,892	3,964	5,174	1,781	2,283	3,630	4,144	5,487	6,537	1,972
091	Mid-States General Office Div	1070	Construction work in progress	01290	Other Benefits Projects	206,747	206,747	206,747	206,747	206,747	206,747	206,747	206,747	206,747	206,747	206,747	206,747
091	Mid-States General Office Div	1070	Construction work in progress	01291	Pension Benefits Projects	8,301	8,200	15,178	15,546	21,819	4,237	6,837	13,817</				

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Balance Sheet Accounts
Calendar 2023

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23
091	Mid-States General Office Div	1070	Construction work in progress	07591	Supplies & Expense	(27,860)	(27,860)	(27,860)	(27,860)	(27,860)	(27,860)	(27,860)	(27,860)	(27,860)	(27,860)	(27,860)	(27,860)
091	Mid-States General Office Div	1070	Construction work in progress	07600	CWIP Accruals	329,163	329,276	329,276	329,163	329,163	508,933	330,322	329,163	458,848	330,322	329,163	540,475
091	Mid-States General Office Div	1070	Construction work in progress	07601	Vehicle Cap Accrual	14,506	12,806	14,562	15,938	12,460	11,952	11,263	10,537	16,413	13,493	17,476	12,595
091	Mid-States General Office Div	1070	Construction work in progress	07602	Depreciation Cap Accrual	348	351	348	359	357	365	370	368	370	203	203	303
091	Mid-States General Office Div	1070	Construction work in progress	07603	Rent Cap Accrual	51,588	49,628	47,814	51,059	49,737	49,838	48,647	47,928	48,002	25,811	25,514	26,849
091	Mid-States General Office Div	1070	Construction work in progress	07604	Restricted Stock Cap Accrual	10,723	9,691	10,725	10,377	93,633	13,508	48,237	20,889	-	12,500	5,038	5,210
091	Mid-States General Office Div	1070	Construction work in progress	07605	Heavy Equipment Cap Accrual	1,329	-	-	-	-	1,470	-	-	558	4,117	66	3,902
091	Mid-States General Office Div	1070	Construction work in progress	07606	Insurance Cap Accrual	323	323	332	391	384	392	399	397	396	191	191	267
091	Mid-States General Office Div	1070	Construction work in progress	07607	Telecom Cap Accrual	14,993	11,266	12,221	15,973	9,768	9,380	11,895	11,059	11,410	6,403	8,507	5,443
091	Mid-States General Office Div	1070	Construction work in progress	07608	Uniform Cap Accrual	231	95	237	554	266	273	105	202	117	225	240	298
091	Mid-States General Office Div	1070	Construction work in progress	07609	Utility Cap Accrual	2,686	2,841	4,156	2,049	911	2,286	1,095	2,651	1,286	548	760	501
091	Mid-States General Office Div	1070	Construction work in progress	07612	Benefits Cap Accrual	395,970	345,058	340,839	418,503	402,246	409,578	386,118	336,292	418,481	351,897	350,015	374,004
091	Mid-States General Office Div	1070	Construction work in progress	07613	NSC Cap Accrual	21,552	18,221	24,156	18,902	13,615	140,587	159,300	21,239	23,125	(29,798)	(28,249)	(144,158)
091	Mid-States General Office Div	1070	Construction work in progress	07614	Other Benefits Cap Accrual	145,000	-	-	-	-	-	-	369,399	-	-	-	-
091	Mid-States General Office Div	1070	Construction work in progress	09911	Reimbursements	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)
091	Mid-States General Office Div	1080	Accum Prov for Depreciation	00000	Default	(116,391)	(118,392)	(120,394)	(122,396)	(124,398)	(126,400)	(128,401)	(130,403)	(132,405)	(134,407)	(136,411)	(138,557)
091	Mid-States General Office Div	1080	Accum Prov for Depreciation	04881	WIP Salvage	554,611	554,611	554,611	554,611	554,611	554,611	554,611	554,611	554,611	554,611	554,611	554,611
091	Mid-States General Office Div	1080	Accum Prov for Depreciation	04882	WIP Removal Cost	(607,128)	(607,128)	(607,128)	(607,128)	(607,128)	(607,128)	(607,128)	(607,128)	(607,128)	(607,128)	(607,128)	(607,128)
091	Mid-States General Office Div	1140	Gas plant acquisition adjustments	10011	Acquisition Adj - Winn	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495
091	Mid-States General Office Div	1150	Accumulated provision for amortization of gas plant acquisition adjustments	10010	Great River Acquisition	202,449	202,449	202,449	202,449	202,449	202,449	202,449	202,449	202,449	202,449	202,449	202,449
091	Mid-States General Office Div	1150	Accumulated provision for amortization of gas plant acquisition adjustments	10014	Amort-Acquisition Adj-Winn	(1,696,193)	(1,704,415)	(1,712,638)	(1,720,860)	(1,729,083)	(1,737,305)	(1,745,527)	(1,753,750)	(1,761,972)	(1,770,195)	(1,778,417)	(1,786,639)
091	Mid-States General Office Div	1150	Accumulated provision for amortization of gas plant acquisition adjustments	10016	Amort-Acquisition Adj Oceana	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)
091	Mid-States General Office Div	1420	Customer accounts receivable	10921	Special Billing-Gas Serv	0	0	0	0	0	0	0	0	0	0	0	0
091	Mid-States General Office Div	1430	Other Accounts Receivable	11373	Employee equity advance	34,150	34,150	-	-	-	17,187	-	-	-	-	-	369,841
091	Mid-States General Office Div	1440	Accum prov for uncollectible accounts	12009	Damage Claims-Oracle AR	(69,784)	(61,036)	(62,331)	(68,130)	(74,171)	(94,242)	(106,024)	(243,895)	(151,657)	(177,048)	(160,244)	(180,231)
091	Mid-States General Office Div	1460	A/R from Associated Companies	12706	Inventory Transfer to Mid-Tex	(324,492)	(324,492)	(324,492)	(324,492)	(324,492)	(348,838)	(348,838)	(364,054)	(364,054)	(364,054)	(364,054)	(419,854)
091	Mid-States General Office Div	1540	Plant Materials and Operating Supplies	12900	Plnt M&S General	1,054,564	1,068,454	1,064,937	1,064,937	1,064,937	1,064,374	1,035,170	1,035,170	955,500	955,500	955,500	955,500
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01000	Non-project Labor	73,480	89,853	106,226	122,598	138,971	163,530	179,903	196,276	162,648	16,556	33,294	58,436
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	(2,259)	(2,259)	197	197	2,653	(3,896)	(3,077)	(622)	197	1,747	3,531	(3,996)
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01202	Pension Benefits Load	2,365	2,908	3,533	4,077	4,702	5,300	5,871	6,496	7,066	476	957	1,415
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01203	OPEB Benefits Load	1,225	1,507	1,830	2,112	2,436	2,746	3,041	3,365	3,661	243	490	724
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01221	Workers Comp Benefits Load	634	780	947	1,093	1,260	1,421	1,574	1,741	1,894	126	254	376
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01251	Medical Benefits Load	12,848	15,802	19,199	22,152	25,549	28,798	31,899	35,296	38,397	3,448	6,938	10,256
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01257	ESOP Benefits Load	2,913	3,583	4,353	5,022	5,792	6,529	7,232	8,002	8,705	683	1,374	2,031
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01263	RSP FACC Benefits Load	9,766	1,200	1,458	1,682	1,940	2,187	2,423	2,680	2,916	264	530	784
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01266	Life Benefits Load	142	175	213	246	283	319	354	391	426	44	88	131
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01269	LTD Benefits Load	456	561	681	786	906	1,022	1,132	1,252	1,362	123	247	365
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01294	NSC-OPEB Benefits Load	(12,165)	(14,961)	(18,177)	(20,973)	(24,189)	(27,266)	(30,202)	(33,418)	(36,354)	(2,912)	(5,859)	(8,661)
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01297	NSC-Pension Benefits Load	(1,346)	(1,656)	(2,011)	(2,321)	(2,677)	(3,017)	(3,342)	(3,698)	(4,023)	(221)	(446)	(659)
091	Mid-States General Office Div	1630	Stores Expense Undistributed	02003	Material Cost - Other	2,173	3,538	3,538	3,538	3,538	3,538	13,281	13,281	13,429	-	-	-
091	Mid-States General Office Div	1630	Stores Expense Undistributed	02005	Non-Inventory Supplies	5,952	8,075	9,932	13,730	17,702	18,033	18,033	19,363	19,363	(264)	(264)	(264)
091	Mid-States General Office Div	1630	Stores Expense Undistributed	03004	Vehicle Expense	-	6	6	19	19	19	19	19	19	19	-	-
091	Mid-States General Office Div	1630	Stores Expense Undistributed	05010	Office Supplies	44	298	298	298	298	298	298	622	622	-	35	35
091	Mid-States General Office Div	1630	Stores Expense Undistributed	05111	Postage/Delivery Services	867	867	867	867	639	639	639	2,508	2,648	10	10	10
091	Mid-States General Office Div	1630	Stores Expense Undistributed	05411	Meals and Entertainment	273	273	273	349	349	459	459	459	459	430	430	430
091	Mid-States General Office Div	1630	Stores Expense Undistributed	05414	Lodging	305	305	305	607	607	797	797	797	797	321	321	321
091	Mid-States General Office Div	1630	Stores Expense Undistributed	07590	Misc General Expense	67	67	94	94	147	344	344	344	344	-	-	-
091	Mid-States General Office Div	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	2,670,168	2,671,344	2,670,795	2,669,035	2,664,169	2,676,055	2,680,955	2,695,819	2,701,397	13,826	23,904	27,085
091	Mid-States General Office Div	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	28,754	35,943	43,131	50,320	57,509	64,697	71,886	79,074	86,263	7,189	14,377	21,566
091	Mid-States General Office Div	1650	Prepayments	13001	Prepaid-Worker's Comp Ins	-	-	-	-	-	-	-	-	-	-	(12,147)	-
091	Mid-States General Office Div	1650	Prepayments	13060	Prepaid - Sports Events	-	-	-	-	-	-	-	-	-	-	-	88,505
091	Mid-States General Office Div	1650	Prepayments	13124	Ppd SW & HW Maint	(47,935)	(62,603)	(78,845)	37,890	21,007	4,666	16,941	61,311	47,426	58,565	42,201	26,630
091	Mid-States General Office Div	1823	Other Regulatory Assets	27725	Income Tax Recover Future	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	1840	Clearing Account	13207	Ppd Locusview	89,960	89,960	-	-	-	30,270	30,270	30,270	30,270	30,270	30,270	30,270
091	Mid-States General Office Div	1840	Clearing Account	13600	Benefits A Cr Exp Medical Load	(823,379)	(1,007,968)	(1,227,082)	(1,396,740)	(1,600,609)	(1,788,208)	(1,966,279)	(2,167,274)	(2,350,362)	(211,852)	(421,571)	(623,909)
091	Mid-States General Office Div	1840	Clearing Account	13602	Benefits A Cr Exp ESOP Load	(186,675)	(228,525)	(278,202)	(316,667)	(362,888)	(405,420)	(445,792)	(491,361)	(532,870)	(41,904)	(83,464)	(123,523)
091	Mid-States General Office Div	1840	Clearing Account	13604	Benefits A Cr Exp RSP FACC Load	(62,529)	(76,547)	(93,187)	(106,072)	(121,554)	(135,801)	(149,324)	(164,588)	(178,492)	(16,177)	(32,222)	(47,687)
091	Mid-States General Office Div	1840	Clearing Account	13605	Benefits A Cr Exp Basic Life Load	(9,128)	(11,175)	(13,604)	(15,485)	(17,745)	(19,825)	(21,799)	(24,027)	(26,057)	(2,696)	(5,370)	(7,948)
091	Mid-States General Office Div	1840	Clearing Account	13606	Benefits A Cr Exp LTD Load	(29,211)	(35,759)	(43,533)	(49,552)	(56,784)	(63,440)	(69,757)	(75,277)	(81,383)	(14,992)	(22,188)	(22,188)
091	Mid-States General Office Div	1840	Clearing Account	13607	Benefits B Medical Variance Clr	(15,455)	56,404	89,199	68,576	(51,090)	3,421	(29,947)	33,906	5,800	39,445	102,772	152,102
091	Mid-States General Office Div	1840	Clearing Account	13609	Benefits B Emp ESOP Variance Clr	15,262	18,321	23,907	25,318	31,949	31,063	26,799	30,283	34,300	(3,259)	(9,987)	(18,600)
091	Mid-States General Office Div	1840	Clearing Account	13610	Benefits B Emp other Variance Clr	(7,803)	(10,163)	(12,489)	(14,783)	(17,094)	(19,352)	(20,563)	(22,896)	(25,209)	-	(1,659)	(1,651)
091	Mid-States General Office Div	1840	Clearing Account	13611	Benefits B RSP FACC Variance Clr	(35,783)	(44,487)	(47,709)	(57,120)	(61,795)	(89,212)	(97,509)	(102,382)	(111,273)	(5,183)	(11,454)	(44,211)
091	Mid-States General Office Div	1840	Clearing Account	13612	Benefits B Emp Basic Life Variance Clr	(18,889)	(19,248)	(31,158)	(31,537)	(31,258)	(49,566)	(49,652)	(49,199)	(67,743)	(225)	(157)	(15,578)
091	Mid-States General Office Div	1840	Clearing Account	13613	Benefits B Emp LTD Variance Clr	9,739	17,822	12,478	20,496	30,618	16,212	25,167	35,850	20,933	10,593	21,378	7,675
091	Mid-States General Office Div	1840	Clearing Account	13621	Capital Benefits D True up Medical	230	41,563	60,812	52,681	(19,344)	12,792	(5,764)	33,638	17,550	21,519	59,945	88,033
091	Mid-States General Office Div	1840	Clearing Account	13623	Capital Benefits D True up Emp ESOP	8,551	10,351	13,653	(11,								

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091	Mid-States General Office Div	1840	Clearing Account	13809	Cap Benefits F Workers Comp Clr	(6,233)	(8,145)	(12,013)	(14,016)	(17,668)	(15,752)	(18,321)	(22,031)	(24,608)	(1,742)	(4,509)	(2,303)
091	Mid-States General Office Div	1840	Clearing Account	13810	Employer FICA Clearing	0	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	1840	Clearing Account	13811	Employer FUTA Clearing	0	-	-	-	(0)	-	-	-	-	-	-	-
091	Mid-States General Office Div	1840	Clearing Account	13812	Employer SUTA Clearing	(0)	-	-	-	0	-	-	-	-	-	-	-
091	Mid-States General Office Div	1840	Clearing Account	13820	Workers' Comp Clearing	7,424	26,725	46,063	65,365	87,031	120,260	139,561	170,855	197,598	39,576	56,581	(17,452)
091	Mid-States General Office Div	1840	Clearing Account	13821	Basic Life Insurance Clearing	39,854	44,926	62,406	67,477	72,549	96,031	101,102	106,174	129,788	6,571	13,141	34,683
091	Mid-States General Office Div	1840	Clearing Account	13822	FAS/106 Clearing	146,030	182,538	219,045	255,553	292,060	328,568	365,075	401,583	438,090	33,628	67,256	100,883
091	Mid-States General Office Div	1840	Clearing Account	13823	Medical/Dental Insurance Clearing	1,883,709	2,236,923	2,703,525	3,147,395	3,749,028	4,161,253	4,644,037	5,078,146	5,563,574	476,069	933,708	1,364,791
091	Mid-States General Office Div	1840	Clearing Account	13824	LTD Clearing	57,349	64,346	87,516	94,513	101,510	132,473	139,471	146,468	177,609	7,745	15,490	46,282
091	Mid-States General Office Div	1840	Clearing Account	13826	Employer ESOP Matching	124,221	152,089	179,969	208,172	236,078	278,209	305,770	333,319	360,377	27,756	56,888	100,094
091	Mid-States General Office Div	1840	Clearing Account	13827	ESOP-Other Clearing	6,916	6,916	7,971	10,835	8,875	13,759	21,995	22,992	23,040	2,877	2,971	3,088
091	Mid-States General Office Div	1840	Clearing Account	13828	Pension Cost Clearing	298,356	372,945	447,534	522,124	596,713	671,302	745,891	820,480	895,069	62,444	124,887	187,331
091	Mid-States General Office Div	1840	Clearing Account	13836	PA Entry Clearing	(10,051,824)	(10,280,838)	(10,718,984)	(11,120,830)	(11,502,744)	(11,795,911)	(12,225,690)	(12,602,136)	(13,016,868)	(13,467,801)	(13,962,586)	(14,478,115)
091	Mid-States General Office Div	1840	Clearing Account	13841	Employer ESOP Matching Accrual	(4,292)	(4,036)	150	312	4,349	(6,768)	(5,521)	(1,393)	(260)	3,124	6,863	(6,328)
091	Mid-States General Office Div	1840	Clearing Account	13850	Benefits A Cr Exp Workers Comp	(40,621)	(49,728)	(60,538)	(68,908)	(78,966)	(88,221)	(97,006)	(106,922)	(115,955)	(7,752)	(15,440)	(22,850)
091	Mid-States General Office Div	1840	Clearing Account	13851	Benefits B Worker's Comp Variance Clr	87,656	89,325	94,777	96,356	98,496	88,292	91,175	84,467	80,286	(18,932)	(16,854)	74,778
091	Mid-States General Office Div	1840	Clearing Account	13860	Clearing Account - Benefits Other	7,803	10,163	12,489	14,783	17,094	19,352	20,563	22,896	25,209	-	1,659	1,651
091	Mid-States General Office Div	1840	Clearing Account	13861	RSP FACC	49,510	60,753	71,909	83,107	94,482	111,598	122,860	133,652	144,139	11,034	22,399	39,404
091	Mid-States General Office Div	1840	Clearing Account	13870	Capital Benefits G Workers Comp Trans out	(29)	(38)	(51)	(59)	(63)	(86)	(90)	(135)	(154)	(11)	(11)	(11)
091	Mid-States General Office Div	1840	Clearing Account	13873	Capital Benefits G Pension Trans out	(117)	(153)	(199)	(230)	(244)	(329)	(347)	(512)	(586)	(42)	(42)	(42)
091	Mid-States General Office Div	1840	Clearing Account	13874	Capital Benefits G FAS106 Trans out	(76)	(95)	(118)	(134)	(141)	(186)	(195)	(281)	(319)	(22)	(22)	(22)
091	Mid-States General Office Div	1840	Clearing Account	13880	Benefits A Cr Exp Load Pension	(151,531)	(185,502)	(225,827)	(257,050)	(294,569)	(329,094)	(361,865)	(398,855)	(432,550)	(29,209)	(58,179)	(86,102)
091	Mid-States General Office Div	1840	Clearing Account	13881	Benefits A Cr Exp Load FAS106	(78,504)	(96,103)	(116,994)	(133,170)	(152,608)	(170,494)	(187,472)	(206,636)	(224,092)	(14,941)	(29,761)	(44,045)
091	Mid-States General Office Div	1840	Clearing Account	13882	Capital Benefits E Cap TU offset Pension	(48,609)	(50,738)	(61,043)	(63,843)	(71,571)	(78,533)	(83,754)	(94,342)	(100,231)	(11,289)	(19,065)	(22,348)
091	Mid-States General Office Div	1840	Clearing Account	13883	Capital Benefits E Cap TU offset FAS106	(50,517)	(52,843)	(59,401)	(62,126)	(67,379)	(72,276)	(76,280)	(83,049)	(87,391)	(4,926)	(6,847)	(6,928)
091	Mid-States General Office Div	1840	Clearing Account	13886	Capital Benefits D True up Pension	48,609	50,738	61,043	63,843	71,571	78,533	83,754	94,342	100,231	11,289	19,065	22,348
091	Mid-States General Office Div	1840	Clearing Account	13887	Capital Benefits D True up FAS106	50,517	52,843	59,401	62,126	67,379	72,276	76,280	83,049	87,391	4,926	6,847	6,928
091	Mid-States General Office Div	1840	Clearing Account	13889	Benefits B Pension Variance Clr	69,856	73,496	91,380	94,683	108,899	120,200	128,365	145,490	158,064	15,088	26,583	31,638
091	Mid-States General Office Div	1840	Clearing Account	13890	Benefits B FAS106 Variance Clr	65,178	69,199	80,599	84,445	93,945	101,935	108,300	119,307	126,402	6,198	9,354	9,650
091	Mid-States General Office Div	1840	Clearing Account	13891	Capital Benefits D True up WorkComp	50,927	51,906	55,021	56,434	57,630	52,045	54,021	50,356	48,062	(10,775)	(9,544)	45,344
091	Mid-States General Office Div	1840	Clearing Account	13892	Capital Benefits E Cap TU offset WorkComp	(50,927)	(51,906)	(55,021)	(56,434)	(57,630)	(52,045)	(54,021)	(50,356)	(48,062)	10,775	9,544	(45,344)
091	Mid-States General Office Div	1840	Clearing Account	27002	842 Real Estate Lease - Distribution	64,089	85,401	(34,758)	42,733	64,064	85,332	106,821	128,373	150,660	157,823	164,987	171,701
091	Mid-States General Office Div	1840	Clearing Account	27004	842 Fleet Lease	-	-	-	-	-	-	-	-	-	-	(0)	(0)
091	Mid-States General Office Div	1840	Clearing Account	27007	842 LocusView Lease	-	-	-	-	-	-	-	-	-	-	-	30,270
091	Mid-States General Office Div	1860	Miscellaneous deferred debits	13957	Def Dr - Payroll Clearing	(0)	23,696	9,916	-	-	2,601	-	-	35,055	-	(20,032)	(20,032)
091	Mid-States General Office Div	1860	Miscellaneous deferred debits	14132	COLI Cash surrender Value	305,841	301,462	304,344	305,374	314,245	324,309	326,696	323,424	317,063	314,143	324,006	329,278
091	Mid-States General Office Div	1860	Miscellaneous deferred debits	14168	RS-Taxes Withheld	106,566	106,566	106,566	-	-	-	-	-	-	-	161,773	-
091	Mid-States General Office Div	1860	Miscellaneous deferred debits	27002	842 Real Estate Lease - Distribution	3,982,950	3,909,100	3,835,157	3,761,120	3,686,990	3,612,766	3,538,448	3,464,036	3,389,528	4,439,456	4,353,641	4,267,704
091	Mid-States General Office Div	1860	Miscellaneous deferred debits	27004	842 Fleet Lease	229,012	218,203	208,090	198,591	189,065	179,513	169,932	220,581	288,168	277,054	265,896	254,704
091	Mid-States General Office Div	1890	Unamortized Loss on Reacquired Debt	19105	Retirement Premium on NP Series Q	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
091	Mid-States General Office Div	1890	Unamortized Loss on Reacquired Debt	19107	Retirement Premium on NP Series T	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
091	Mid-States General Office Div	1890	Unamortized Loss on Reacquired Debt	19108	Retirement Premium on NP Series U	0	0	0	0	0	0	0	0	0	0	0	0
091	Mid-States General Office Div	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	4,685,879	4,685,879	4,876,759	4,876,759	4,876,759	5,060,410	5,060,410	5,060,410	4,201,714	4,201,714	4,201,714	3,982,343
091	Mid-States General Office Div	1900	Accumulated Deferred Income Taxes	28206	Accum Defer State Inc Tax	1,263,290	1,263,290	1,314,084	1,314,084	1,314,084	1,360,455	1,360,455	1,360,455	1,146,049	1,146,049	1,146,049	1,084,100
091	Mid-States General Office Div	2241	Unamortized debt expense	13501	Med Terms Ser A-1	22,359	21,711	21,063	20,414	19,766	19,118	18,470	17,822	17,074	16,526	15,878	15,230
091	Mid-States General Office Div	2270	Obligations under Capital Leases - Non Current	27002	842 Real Estate Lease - Distribution	(3,391,525)	(3,313,677)	(3,235,734)	(3,157,694)	(3,077,771)	(2,997,748)	(2,917,624)	(2,835,945)	(2,754,165)	(3,797,542)	(3,702,326)	(3,606,977)
091	Mid-States General Office Div	2270	Obligations under Capital Leases - Non Current	27004	842 Fleet Lease	(101,094)	(91,890)	(84,159)	(76,406)	(72,302)	(68,750)	(65,189)	(113,068)	(177,479)	(182,352)	(177,209)	(172,048)
091	Mid-States General Office Div	2282	Accumulated provision for injuries and damages	28102	Workers' Comp-Ins Reserve	(518,216)	(528,632)	(518,216)	(507,644)	(505,526)	(518,216)	(496,395)	(504,274)	(518,216)	(518,144)	(517,109)	(416,635)
091	Mid-States General Office Div	2320	Accounts Payable	21000	Net Payroll	5,780,682	6,833,968	7,894,415	-	1,037,183	2,597,296	3,649,796	4,744,103	-	1,092,912	3,281,599	4,941,676
091	Mid-States General Office Div	2320	Accounts Payable	21007	Emp Supp Life Ins	-	-	-	-	-	(1,824)	-	-	-	-	-	-
091	Mid-States General Office Div	2320	Accounts Payable	21010	Emp Ad&D	149	-	-	-	-	(144)	-	-	-	-	-	-
091	Mid-States General Office Div	2320	Accounts Payable	21016	Emp Credit Union	-	-	-	-	-	-	-	-	-	-	-	(155)
091	Mid-States General Office Div	2320	Accounts Payable	21018	Emp United Way	(3,566)	(5,455)	89	(1,853)	(3,795)	89	(1,922)	(3,799)	-	(1,757)	(3,582)	-
091	Mid-States General Office Div	2320	Accounts Payable	21020	Federal PAC	-	138	138	138	965	-	-	-	-	-	1,068	-
091	Mid-States General Office Div	2320	Accounts Payable	21033	Empr Esop	(9,497)	(9,754)	(13,940)	(14,101)	(18,139)	(7,022)	(8,268)	(12,397)	(13,529)	(16,653)	(20,393)	(7,201)
091	Mid-States General Office Div	2320	Accounts Payable	21035	Empr Ltd Ins	(324,453)	(326,773)	(345,198)	(347,451)	(349,702)	(375,919)	(378,232)	(380,631)	(407,175)	(410,322)	(413,183)	(439,087)
091	Mid-States General Office Div	2320	Accounts Payable	21036	Empr Basic Life	(193,806)	(195,314)	(209,180)	(210,635)	(212,090)	(231,955)	(233,459)	(235,026)	(251,139)	(258,207)	(261,043)	(278,869)
091	Mid-States General Office Div	2320	Accounts Payable	21040	Empr Medical/Dental	(529,861)	(529,861)	(526,272)	(526,272)	(526,272)	(512,345)	(512,345)	(512,345)	(522,060)	(522,060)	(522,060)	(511,617)
091	Mid-States General Office Div	2320	Accounts Payable	21043	Emp Medical Prem W/H	351,885	433,528	514,193	594,664	674,453	793,376	874,791	956,247	1,037,581	81,150	162,479	284,527
091	Mid-States General Office Div	2320	Accounts Payable	21045	Emp Dental Prem W/H	17,515	21,443	25,344	29,236	33,106	38,857	42,774	46,686	50,614	3,928	7,896	13,778
091	Mid-States General Office Div	2320	Accounts Payable	21048	Med/Dental-Other Exp Pymt	4,480	4,473	(1,511)	4,585	4,479	4,494	4,498	(7,505)	(20,309)	(7,517)	(13,414)	(7,539)
091	Mid-States General Office Div	2320	Accounts Payable	21049	PTO Accrual	(519,841)	(519,841)	(519,841)	(519,841)	(519,841)	(527,323)	(527,323)	(527,323)	(527,323)	(527,323)	(527,323)	(527,323)
091	Mid-States General Office Div	2320	Accounts Payable	21050	Accrued Payroll	(183,344)	(183,265)	(278,341)	(262,098)	(343,879)	(125,737)	(148,645)	(229,459)	(252,508)	(317,927)	(400,607)	(135,038)
091	Mid-States General Office Div	2320	Accounts Payable	21052	Vision Plan	-	-	-	-	-	(1,430)	-	-	-	-	-	-
091	Mid-States General Office Div	2320	Accounts Payable	21053	Pretax Flex Medical Plan	(617)	2,888	6,703	6,318	5,844	5,501	6,144	4,586	3,383	2,325	574	(1,735)
091	Mid-States General Office Div	2320	Accounts Payable	21054	Pretax Dependent Care Plan	(1,807)	(2,576)	(1,558)	(2,327)	(3,096)	(3,317)	(4,087)	(5,048)	(5,433)	(4,390)	(4,659)	(6,005)
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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23
091	Mid-States General Office Div	2530	Other deferred credits	27731	FAS 106 Admin Fees	33,116	41,418	50,885	56,402	62,227	68,094	76,698	84,165	91,597	5,826	13,817	16,896
091	Mid-States General Office Div	2530	Other deferred credits	27749	FAS 106 Retiree Life Insurance Premiums	30,323	38,515	46,520	54,464	62,361	70,259	78,122	85,985	93,729	7,744	18,507	26,218
091	Mid-States General Office Div	2530	Other deferred credits	27751	Medicare Advantage Plan Premiums	-	-	-	187	187	187	187	187	187	-	-	-
091	Mid-States General Office Div	2530	Other deferred credits	27795	HRA Retiree via Benefits	461,229	722,840	891,475	1,014,268	1,173,345	1,336,871	1,498,429	1,637,993	1,762,364	103,598	183,428	256,161
091	Mid-States General Office Div	2530	Other deferred credits	27796	VEBA Drawdown	-	-	(979,414)	(998,605)	(979,414)	(1,505,512)	(1,543,894)	(1,543,894)	(1,543,894)	-	-	-
091	Mid-States General Office Div	2820	Accum deferred income taxes-Other property	28201	Accum Defer Fed Income	(666,380)	(666,380)	(667,635)	(667,635)	(667,635)	(668,864)	(668,864)	(668,864)	(644,034)	(644,034)	(644,034)	(645,104)
091	Mid-States General Office Div	2820	Accum deferred income taxes-Other property	28206	Accum Defer State Inc Tax	(180,279)	(180,279)	(180,819)	(180,819)	(180,819)	(181,483)	(181,483)	(181,483)	(175,666)	(175,666)	(175,666)	(176,095)
091	Mid-States General Office Div	2830	Accumulated deferred income taxes-Other	28201	Accum Defer Fed Income	(5,752,366)	(5,752,366)	(5,969,368)	(5,969,368)	(5,969,368)	(6,219,720)	(6,219,720)	(6,219,720)	(7,140,315)	(7,140,315)	(7,140,315)	(7,571,429)
091	Mid-States General Office Div	2830	Accumulated deferred income taxes-Other	28206	Accum Defer State Inc Tax	(1,556,209)	(1,556,209)	(1,616,726)	(1,616,726)	(1,616,726)	(1,687,608)	(1,687,608)	(1,687,608)	(1,947,576)	(1,947,576)	(1,947,576)	(2,066,780)
092	Illinois Division	2830	Accumulated deferred income taxes-Other	28206	Accum Defer State Inc Tax	0	0	0	0	0	0	0	0	0	0	0	0
093	Tennessee Division	1010	Gas Plant in Service	10004	Transmission Plant	14,598,444	14,598,444	14,598,444	14,598,444	14,598,444	14,598,444	14,598,444	14,598,444	16,069,330	16,004,880	16,028,464	16,032,721
093	Tennessee Division	1010	Gas Plant in Service	10006	General Dist System Plant	768,479,290	771,923,160	776,417,437	781,717,180	784,305,370	791,011,773	794,090,002	799,796,843	825,610,964	826,530,925	829,628,168	832,558,785
093	Tennessee Division	1010	Gas Plant in Service	10008	General Plant	19,534,854	19,565,414	20,061,101	20,051,280	20,060,574	20,386,105	20,713,051	20,729,629	20,996,962	20,931,321	20,911,870	21,067,846
093	Tennessee Division	1070	Construction work in progress	01005	Capitalized Project Labor	37,466,068	37,657,020	37,862,606	38,053,539	38,258,527	38,536,383	38,738,403	38,961,594	39,191,556	39,419,405	39,622,729	39,885,027
093	Tennessee Division	1070	Construction work in progress	01009	Capital Labor Accrual	241,340	242,309	309,913	318,455	377,956	210,221	236,839	303,440	323,597	390,303	413,411	210,537
093	Tennessee Division	1070	Construction work in progress	01252	Medical Benefits Variance	737	737	737	737	737	737	737	737	737	737	737	737
093	Tennessee Division	1070	Construction work in progress	01253	Medical Benefits Projects	4,314,340	4,348,788	4,386,310	4,421,551	4,458,531	4,508,655	4,545,099	4,585,346	4,627,543	4,668,647	4,706,957	4,757,275
093	Tennessee Division	1070	Construction work in progress	01256	Payroll Tax Projects	1,737,139	1,752,415	1,768,644	1,784,271	1,800,670	1,822,898	1,839,060	1,856,909	1,875,014	1,893,242	1,909,510	1,930,112
093	Tennessee Division	1070	Construction work in progress	01259	ESOP Benefits Projects	934,367	942,622	955,229	962,977	975,634	976,276	985,804	998,498	1,008,882	1,022,359	1,032,441	1,029,920
093	Tennessee Division	1070	Construction work in progress	01262	Other Benefits Projects	20,472	20,605	21,322	21,173	21,956	20,169	20,318	20,825	20,990	21,710	22,276	20,356
093	Tennessee Division	1070	Construction work in progress	01265	RSP FACC Benefits Projects	168,277	170,893	173,672	176,346	179,155	182,961	185,729	188,790	191,891	195,012	197,939	201,654
093	Tennessee Division	1070	Construction work in progress	01268	Life Benefits Projects	134,167	134,920	161,197	164,965	188,146	124,510	135,100	161,049	169,215	193,086	202,498	126,797
093	Tennessee Division	1070	Construction work in progress	01271	LTD Benefits Projects	141,319	142,543	143,844	145,092	146,408	148,178	149,471	150,900	152,349	153,811	155,177	156,896
093	Tennessee Division	1070	Construction work in progress	01290	Other Benefits Projects	7,726,530	7,726,530	7,726,530	7,726,530	7,726,530	7,726,530	7,726,530	7,726,530	7,726,530	7,726,530	7,726,530	7,726,530
093	Tennessee Division	1070	Construction work in progress	01291	Pension Benefits Projects	1,738,396	1,744,742	1,751,496	1,757,971	1,764,802	1,773,977	1,780,686	1,788,104	1,795,621	1,803,206	1,808,676	1,815,492
093	Tennessee Division	1070	Construction work in progress	01292	OPEB Benefits Projects	1,712,609	1,715,924	1,719,532	1,722,847	1,726,514	1,730,996	1,734,487	1,738,393	1,742,310	1,746,351	1,750,171	1,752,261
093	Tennessee Division	1070	Construction work in progress	01293	Workers Comp Benefits Projects	420,895	422,594	424,399	426,138	427,962	430,435	432,233	434,218	436,233	438,260	439,663	441,427
093	Tennessee Division	1070	Construction work in progress	01296	NSC-OPEB Benefits Projects	(1,663,759)	(1,732,359)	(1,803,557)	(1,877,006)	(1,949,705)	(2,060,466)	(2,137,687)	(2,214,459)	(2,290,581)	(2,367,359)	(2,438,430)	(2,480,138)
093	Tennessee Division	1070	Construction work in progress	01299	NSC-Pension Benefits Projects	(196,637)	(204,228)	(212,106)	(220,234)	(228,279)	(240,535)	(249,080)	(257,575)	(265,998)	(272,272)	(278,079)	(281,487)
093	Tennessee Division	1070	Construction work in progress	02001	Inventory Materials	103,959,074	104,898,349	106,109,454	107,111,044	108,367,289	109,092,724	110,003,171	110,987,535	111,978,256	112,544,239	113,217,831	113,871,743
093	Tennessee Division	1070	Construction work in progress	02002	Material Cost - Major Items	1,958,137	1,958,137	1,958,137	1,958,137	1,958,137	1,958,137	1,958,137	1,958,137	1,958,137	1,958,137	1,958,137	1,958,137
093	Tennessee Division	1070	Construction work in progress	02004	Warehouse Loading Charge	5,741,355	5,782,443	5,833,807	5,876,773	5,911,115	5,938,991	5,963,599	5,971,193	5,977,485	6,003,213	6,006,113	6,011,418
093	Tennessee Division	1070	Construction work in progress	03004	Vehicle Expense	22,946	22,946	23,398	23,398	23,398	23,398	23,398	23,398	23,867	23,867	24,581	24,581
093	Tennessee Division	1070	Construction work in progress	04070	Insurance-Other	6,628,481	6,672,063	6,715,784	6,760,606	6,807,479	6,853,855	6,901,907	6,949,988	6,997,803	7,045,940	7,117,771	7,189,056
093	Tennessee Division	1070	Construction work in progress	04212	IT Equipment	1,056,642	1,056,642	1,073,374	1,116,458	1,116,458	1,116,458	1,139,919	1,139,919	1,139,919	1,139,919	1,139,919	1,139,919
093	Tennessee Division	1070	Construction work in progress	04301	Equipment Lease	73,291	73,291	73,291	73,291	73,291	73,291	73,291	73,291	73,291	73,291	73,291	73,291
093	Tennessee Division	1070	Construction work in progress	04302	Heavy Equipment	7,716,425	7,779,694	7,838,518	7,851,637	7,914,764	7,983,083	8,052,636	8,135,963	8,249,689	8,327,783	8,469,541	8,559,717
093	Tennessee Division	1070	Construction work in progress	04581	Non 842 Building Lease/Rents	9,501	9,501	9,589	9,589	9,589	9,589	9,589	9,589	9,641	9,641	9,641	9,665
093	Tennessee Division	1070	Construction work in progress	04590	Utilities	(112,704)	(112,625)	(112,404)	(111,500)	(113,449)	(112,460)	(108,247)	(106,806)	(106,613)	(106,539)	(106,468)	(106,122)
093	Tennessee Division	1070	Construction work in progress	04861	A&G Overhead	61,562,995	61,861,690	62,161,522	62,499,499	62,821,700	63,370,596	63,745,597	64,090,649	64,419,759	64,800,477	65,166,195	65,741,594
093	Tennessee Division	1070	Construction work in progress	04862	A&G Overhead Load	156,541,339	157,262,409	158,702,448	159,592,119	160,727,537	161,802,958	162,833,822	164,068,963	165,372,774	165,808,164	166,571,908	168,268,487
093	Tennessee Division	1070	Construction work in progress	04863	A&G Overhead Clearing	(87,335,335)	(87,650,589)	(88,535,087)	(88,845,777)	(89,264,330)	(90,042,184)	(90,441,133)	(90,919,999)	(91,622,669)	(91,859,745)	(92,215,804)	(93,582,223)
093	Tennessee Division	1070	Construction work in progress	04871	WIP Closing	(587,481,062)	(592,079,251)	(597,789,592)	(603,663,511)	(606,765,262)	(615,085,619)	(618,852,206)	(625,122,669)	(633,331,512)	(655,496,795)	(659,108,364)	(662,354,878)
093	Tennessee Division	1070	Construction work in progress	04873	WIP Interest Cap AFUDC	6,652,749	6,733,968	6,812,393	6,911,217	7,027,413	7,179,382	7,355,656	7,539,208	7,673,239	7,750,068	7,806,122	7,876,231
093	Tennessee Division	1070	Construction work in progress	04882	WIP Removal Cost	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)
093	Tennessee Division	1070	Construction work in progress	04888	Land	1,596,057	1,596,057	1,596,057	1,596,057	1,596,057	1,596,057	1,596,057	1,596,057	1,596,057	1,596,057	1,596,057	1,596,057
093	Tennessee Division	1070	Construction work in progress	04889	Land Rights	5,937,419	5,957,532	6,166,908	6,215,519	6,236,245	6,272,695	6,322,444	6,555,508	6,702,288	6,847,346	6,850,054	6,867,254
093	Tennessee Division	1070	Construction work in progress	05010	Office Supplies	85,058	85,058	85,058	85,058	85,058	85,058	85,058	85,058	85,058	85,058	85,058	85,058
093	Tennessee Division	1070	Construction work in progress	05310	Monthly Lines and service	3,480	3,480	3,552	3,556	3,556	3,556	3,556	3,559	3,635	3,635	3,636	3,757
093	Tennessee Division	1070	Construction work in progress	05411	Meals and Entertainment	30,266	30,279	30,590	30,590	30,721	30,766	30,843	31,036	32,593	32,593	32,884	32,920
093	Tennessee Division	1070	Construction work in progress	05413	Transportation	902	902	902	902	902	902	902	902	902	902	902	902
093	Tennessee Division	1070	Construction work in progress	05414	Lodging	112,388	112,388	112,388	112,388	112,388	112,388	112,388	112,388	112,388	112,388	112,388	112,388
093	Tennessee Division	1070	Construction work in progress	05419	Misc Employee Expense	95,086	95,086	95,086	95,086	95,086	95,086	95,086	95,086	114,886	114,886	114,886	114,886
093	Tennessee Division	1070	Construction work in progress	06111	Contract Labor	262,583,402	265,193,934	268,699,569	272,345,763	276,699,569	280,849,820	284,871,256	289,829,587	297,387,162	298,679,521	301,756,761	303,623,592
093	Tennessee Division	1070	Construction work in progress	07443	Uniforms	355,276	360,719	365,050	370,296	371,552	376,134	379,948	383,294	386,836	394,562	404,199	414,109
093	Tennessee Division	1070	Construction work in progress	07590	Misc General Expense	33,908,663	34,069,520	34,308,290	34,506,099	34,707,730	34,886,502	35,099,635	35,451,569	35,706,830	35,964,133	36,212,370	36,428,761
093	Tennessee Division	1070	Construction work in progress	07591	Supplies & Expense	(815,431)	(815,431)	(815,431)	(815,431)	(815,431)	(815,431)	(815,431)	(815,431)	(815,431)	(815,431)	(815,431)	(815,431)
093	Tennessee Division	1070	Construction work in progress	07600	CWIP Accruals	124,704	106,175	156,680	(4,759)	71,804	(1,627)	(17,237)	99,758	(85,208)	13,688	(7,154)	568,780
093	Tennessee Division</																

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Balance Sheet Accounts
Calendar 2023

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23
093	Tennessee Division	1440	Accum prov for uncollectible accounts	12016	Recovery Misc Service Revenue	(820)	(871)	(982)	(1,004)	(1,076)	(1,276)	(1,439)	(1,492)	(1,690)	(169)	(372)	(480)
093	Tennessee Division	1630	Stores Expense Undistributed	02005	Non-Inventory Supplies	-	32	32	32	32	32	32	32	32	-	-	-
093	Tennessee Division	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	(1,369,883)	(1,411,362)	(1,463,014)	(1,506,360)	(1,541,150)	(1,569,278)	(1,594,096)	(1,601,758)	(1,608,105)	(26,018)	(28,949)	(34,406)
093	Tennessee Division	1641	Gas stored underground-Current	15900	CIG No Notice	4,876,885	3,229,578	1,034,723	1,307,216	1,609,906	1,910,296	2,208,949	2,640,755	2,983,429	3,338,178	3,135,877	2,262,258
093	Tennessee Division	1641	Gas stored underground-Current	15902	P/L Stored Gas Lig-La	408,312	162,373	32,528	138,311	114,690	132,517	158,151	214,266	208,875	261,212	231,006	181,986
093	Tennessee Division	1641	Gas stored underground-Current	15933	P/L Storage-Tenn Gas-Fs3981	0	0	0	0	0	0	0	0	0	0	0	0
093	Tennessee Division	1641	Gas stored underground-Current	15941	P/L Storage-Tex Ea-Gss	1,198,154	698,958	124,072	223,175	278,246	361,582	403,115	467,070	537,891	578,920	531,396	386,692
093	Tennessee Division	1641	Gas stored underground-Current	15946	GS Under Texas Eastern	516,443	305,682	56,838	94,544	135,927	180,154	223,387	287,032	334,198	384,736	341,093	261,368
093	Tennessee Division	1641	Gas stored underground-Current	16038	Monroe Gas Storage	683,390	298,587	74,627	146,747	147,508	181,129	222,409	282,621	257,264	353,661	314,307	245,774
093	Tennessee Division	1641	Gas stored underground-Current	16040	TGP FS-PA K 309552	0	0	0	0	0	0	0	0	0	0	0	0
093	Tennessee Division	1650	Prepayments	13009	Prepaid-Gross Receipt Tax	263,576	163,276	93,740	54,402	26,430	0	(65,879)	1,256,618	1,186,873	1,098,649	976,726	773,579
093	Tennessee Division	1650	Prepayments	13041	Tennessee Regulatory Authority	108,587	54,293	945,776	866,961	788,146	709,332	630,517	551,702	472,888	394,073	315,259	236,444
093	Tennessee Division	1650	Prepayments	13060	Prepaid - Sports Events	71,581	-	-	-	-	-	-	-	(17,790)	-	-	-
093	Tennessee Division	1650	Prepayments	13124	Ppd SW & HW Maint	(30,163)	(30,198)	(33,781)	35,824	32,242	28,659	25,077	21,495	17,912	14,330	10,747	7,165
093	Tennessee Division	1740	Miscellaneous current and accrued assets	27403	Options-Open Positions	-	-	-	-	-	-	-	-	512,949	1,185,133	469,543	446,190
093	Tennessee Division	1823	Other Regulatory Assets	13733	TN environmental cleanup costs	(0)	-	-	-	(0)	-	-	-	-	-	-	-
093	Tennessee Division	1840	Clearing Account	13207	Ppd Locusview	(338,653)	(338,653)	-	-	(35,839)	(37,310)	(37,310)	(37,310)	(37,310)	(37,310)	(37,310)	(37,310)
093	Tennessee Division	1840	Clearing Account	13635	Capital Benefits F Medical Load Clr	(350,119)	(423,866)	(500,528)	(581,047)	(659,296)	(778,309)	(861,399)	(944,187)	(1,026,557)	(88,827)	(174,463)	(300,699)
093	Tennessee Division	1840	Clearing Account	13636	Capital Benefits F Payroll Tax Load Clr	0	-	-	-	(0)	-	-	-	-	-	-	-
093	Tennessee Division	1840	Clearing Account	13637	Capital Benefits F Emp ESOP Load Clr	(76,920)	(93,640)	(111,021)	(129,276)	(147,016)	(173,999)	(192,837)	(211,606)	(230,281)	(20,139)	(37,093)	(62,086)
093	Tennessee Division	1840	Clearing Account	13639	Capital Benefits F RSP FACC Load Clr	(25,895)	(31,495)	(37,317)	(43,432)	(58,412)	(64,723)	(71,010)	(77,265)	(84,723)	(6,746)	(12,940)	(22,940)
093	Tennessee Division	1840	Clearing Account	13640	Capital Benefits F Basic Life Load Clr	(3,771)	(4,589)	(5,439)	(6,331)	(7,199)	(8,518)	(9,439)	(10,357)	(11,270)	(985)	(2,076)	(3,684)
093	Tennessee Division	1840	Clearing Account	13641	Capital Benefits F LTD Load Clr	(12,067)	(14,683)	(17,403)	(20,259)	(23,035)	(27,257)	(30,205)	(33,142)	(36,064)	(3,151)	(6,197)	(10,686)
093	Tennessee Division	1840	Clearing Account	13642	Capital Benefits G Medical Trans out	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	-	-
093	Tennessee Division	1840	Clearing Account	13644	Capital Benefits G Emp ESOP Trans out	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	-	-
093	Tennessee Division	1840	Clearing Account	13646	Capital Benefits G RSP FACC Trans out	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	-	-
093	Tennessee Division	1840	Clearing Account	13647	Capital Benefits G Basic Life Trans out	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-	-
093	Tennessee Division	1840	Clearing Account	13648	Capital Benefits G LTD Trans out	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	-	-
093	Tennessee Division	1840	Clearing Account	13649	Expense Benefits H Medical Trans out	(7)	(7)	(9)	(9)	(12)	(21)	(24)	(27)	(31)	-	(4)	(11)
093	Tennessee Division	1840	Clearing Account	13651	Expense Benefits H Emp ESOP Trans out	(1)	(1)	(2)	(2)	(3)	(5)	(5)	(6)	(7)	-	(1)	(2)
093	Tennessee Division	1840	Clearing Account	13653	Expense Benefits H RSP FACC Trans out	(1)	(1)	(1)	(1)	(1)	(2)	(2)	(2)	(2)	-	(0)	(1)
093	Tennessee Division	1840	Clearing Account	13654	Expense Benefits H Basic Life Trans out	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	(0)	(0)
093	Tennessee Division	1840	Clearing Account	13655	Expense Benefits H LTD Trans out	(0)	(0)	(0)	(0)	(0)	(1)	(1)	(1)	(1)	-	(0)	(0)
093	Tennessee Division	1840	Clearing Account	13807	Cap Benefits F Pension Load Clr	(72,070)	(85,642)	(99,750)	(114,568)	(128,969)	(150,872)	(166,163)	(181,399)	(196,558)	(16,347)	(28,529)	(46,486)
093	Tennessee Division	1840	Clearing Account	13808	Cap Benefits F FAS 106 Load Clr	(46,930)	(53,961)	(61,270)	(68,947)	(76,408)	(87,755)	(95,677)	(103,570)	(111,424)	(8,469)	(14,515)	(23,426)
093	Tennessee Division	1840	Clearing Account	13809	Cap Benefits F Workers Comp Clr	(17,618)	(21,256)	(25,038)	(29,011)	(32,871)	(38,743)	(42,842)	(46,926)	(50,990)	(4,382)	(7,519)	(12,142)
093	Tennessee Division	1840	Clearing Account	13823	Medical/Dental Insurance Clearing	7,000	7,000	8,231	8,231	8,231	8,231	8,231	8,231	8,231	96	-	115
093	Tennessee Division	1840	Clearing Account	13826	Employer ESOP Matching	76,472	93,444	110,535	127,223	144,181	170,143	187,997	206,733	225,375	18,893	38,077	67,862
093	Tennessee Division	1840	Clearing Account	13836	PA Entry Clearing	353,011	359,199	372,135	386,491	399,550	422,152	432,954	456,282	479,379	509,114	559,629	595,949
093	Tennessee Division	1840	Clearing Account	13841	Employer ESOP Matching Accrual	(1,941)	(1,913)	693	491	3,170	(3,525)	(2,496)	579	1,468	2,015	4,108	(4,357)
093	Tennessee Division	1840	Clearing Account	13861	RSP FACC	38,159	47,127	56,134	65,237	74,411	88,338	97,922	108,387	118,508	10,289	20,751	36,573
093	Tennessee Division	1840	Clearing Account	13870	Capital Benefits G Workers Comp Trans out	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	-	-	-
093	Tennessee Division	1840	Clearing Account	13873	Capital Benefits G Pension Trans out	(54)	(54)	(54)	(54)	(54)	(54)	(54)	(54)	(54)	-	-	-
093	Tennessee Division	1840	Clearing Account	13874	Capital Benefits G FAS106 Trans out	(28)	(28)	(28)	(28)	(28)	(28)	(28)	(28)	(28)	-	-	-
093	Tennessee Division	1840	Clearing Account	13875	Expense Benefits H Pension Trans out	(2)	(2)	(2)	(2)	(3)	(4)	(5)	(5)	(6)	-	(1)	(2)
093	Tennessee Division	1840	Clearing Account	13876	Expense Benefits H FAS106 Trans out	(1)	(1)	(2)	(2)	(2)	(3)	(3)	(4)	-	(0)	(1)	(1)
093	Tennessee Division	1840	Clearing Account	13893	Expense Benefits H Workers Comp Transfer out	(0)	(0)	(0)	(0)	(1)	(1)	(1)	(1)	(2)	-	(0)	(0)
093	Tennessee Division	1840	Clearing Account	27002	842 Real Estate Lease - Distribution	(1,761)	(2,298)	(3,584)	(1,181)	(1,778)	(2,313)	(3,068)	(4,291)	(5,226)	(4,585)	(3,945)	(2,854)
093	Tennessee Division	1840	Clearing Account	27004	842 Fleet Lease	-	-	-	-	-	-	-	-	-	(0)	-	0
093	Tennessee Division	1840	Clearing Account	27005	842 Tower Lease	-	-	-	-	(575)	(1,167)	-	-	6	6	-	-
093	Tennessee Division	1840	Clearing Account	27007	842 LocusView Lease	-	-	-	-	-	-	-	-	-	-	(37,310)	(37,310)
093	Tennessee Division	1860	Miscellaneous deferred debits	13207	Ppd Locusview	326,963	315,255	303,549	291,845	279,955	268,067	256,179	244,294	232,409	-	-	-
093	Tennessee Division	1860	Miscellaneous deferred debits	13957	Def Dr - Payroll Clearing	-	-	-	-	-	-	-	-	-	(7,035)	(7,035)	(7,035)
093	Tennessee Division	1860	Miscellaneous deferred debits	14218	Rule 8209	8,068,982	8,779,103	9,524,913	10,299,823	11,116,847	5,797,008	6,130,664	6,539,081	7,430,874	8,088,779	8,772,186	9,486,938
093	Tennessee Division	1860	Miscellaneous deferred debits	27002	842 Real Estate Lease - Distribution	1,325,228	1,281,431	1,237,591	1,193,708	1,149,782	2,250,172	2,210,529	2,170,764	2,130,875	2,008,067	1,969,192	1,930,197
093	Tennessee Division	1860	Miscellaneous deferred debits	27004	842 Fleet Lease	1,909,734	1,849,492	1,878,869	1,866,917	2,007,622	1,948,614	1,943,599	2,042,605	2,046,193	2,050,830	1,994,770	1,975,902
093	Tennessee Division	1860	Miscellaneous deferred debits	27005	842 Tower Lease	2,400,551	2,388,185	2,375,794	2,363,378	2,350,937	2,338,470	2,207,576	2,195,434	2,183,268	2,271,821	2,259,344	2,246,842
093	Tennessee Division	1860	Miscellaneous deferred debits	27006	842 Copier Lease	6,032	5,833	5,633	5,432	5,231	5,029	4,826	4,623	4,420	4,215	4,010	3,805
093	Tennessee Division	1860	Miscellaneous deferred debits	27403	Options-Open Positions	-	-	-	-	-	-	-	-	530,961	1,403,158	871,741	320,094
093	Tennessee Division	1860	Miscellaneous deferred debits	27007	842 LocusView Lease	-	-	-	-	-	-	-	-	-	220,526	208,457	196,388
093	Tennessee Division	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	6,650,145	6,517,013	8,087,684	7,954,553	7,821,421	7,669,452	7,537,878	7,406,303	6,570,066	6,438,492	6,306,918	5,078,765
093	Tennessee Division	1900	Accumulated Deferred Income Taxes	28206	Accum Defer State Inc Tax	7,194,014	7,194,014	6,468,977	6,468,977	6,468,977	6,741,416	6,741,416	6,741,416	8,096,893	8,096,893	8,096,893	7,783,336
093	Tennessee Division	1910	Unrecovered Purchased Gas Costs	14084	Gas Purchases	14,592,800	9,775,712	8,512,792	3,701,287	3,380,440	3,163,763	3,746,693	3,123,219	3,402,073	4,097,783	6,668,545	7,778,017
093	Tennessee Division	1910	Unrecovered Purchased Gas Costs	14087	PBR Recoveries	2,446,339	2,265,211	2,063,127	1,909,208	2,169,614	2,260,023	2,370,278	2,473,469	2,575,073	2,686,958	2,764,198	2,730,857
093	Tennessee Division	1910	Unrecovered Purchased Gas Costs	14088	Recoveries	(14,325,005)	(17,860,925)	(13,971,867)	(11,745,347)	(11,905,311)	(11,599,657)	(13,711,251)	(12,698,631)	(12,278,277)	(11,445,098)	(11,837,255)	(12,690,083)
093	Tennessee Division	1910	Unrecovered Purchased Gas Costs	14089	Unbilled Recoveries	(8,913,564)	(4,333,150)	(3,760,665)	(2,152,704)	(1,182,083)	(1,033,639)	(1,045,209)	(1,116,022)	(827,501)	(1,605,591)	(3,860,691)	(4,984,053)
093	Tennessee Division	1910	Unrecovered Purchased Gas Costs	27314	Pipeline Refunds	(370,789)	(6,314)	(128,739)	(128,187)	(128,078)	(127,507)	-	-	-	-	-	-
093	Tennessee Division	1910	Unrecovered Purchased Gas Costs	29000	Unrealized Gas Cost	-	-	-	-	-	-	-	-	-	55,600	282,274	552,055
093	Tennessee Division	1910	Unrecovered Purchased Gas Costs	29002	MTM-Open Futures Contracts	-	-	-	-	-	-	-	-	(1,043,910)	(2,588,291)	(1,341,284)	(766,284)
093	Tennessee Division	1910	Unrecovered Purchased Gas Costs	29005	Bad Debt Gas Cost	318,716	324,951	341,660	354,532	379,713	403,539	442,843	140,235	169,574	131,114	143,587	137,858
093	Tennessee Division	1910	Unrecovered Purchased Gas Costs	29021	Deferred Option Premiums	-	-	-	-	-	-	-	-	1,153			

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Balance Sheet Accounts
Calendar 2023

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23
093	Tennessee Division	2320	Accounts Payable	21101	Estimated Gas Cost	(11,235,647)	(6,797,070)	(4,835,354)	(4,253,748)	(3,860,260)	(3,615,882)	(4,195,245)	(3,706,473)	(3,908,286)	(4,701,107)	(6,259,581)	(6,374,358)
093	Tennessee Division	2320	Accounts Payable	21178	Health Spending Account	(127)	-	-	-	-	-	-	-	-	-	1,121	-
093	Tennessee Division	2320	Accounts Payable	21306	RSP FACC Empr Payable	(8,703)	(17,671)	(26,678)	(35,010)	(44,183)	(58,110)	(67,694)	(74,439)	(84,561)	(94,800)	(103,311)	-
093	Tennessee Division	2320	Accounts Payable	21308	Emp Lifelock Deductions	-	-	-	-	-	(127)	(127)	-	-	-	-	-
093	Tennessee Division	2320	Accounts Payable	23501	Customer Contributions	(1,151,636)	(1,158,263)	(1,165,318)	(1,171,085)	(1,178,396)	(1,184,223)	(1,190,596)	(1,197,486)	(1,203,630)	(1,191,644)	(1,199,071)	(1,206,731)
093	Tennessee Division	2320	Accounts Payable	24612	Other A/P-Unclaimed Property	(400,986)	(400,986)	(401,793)	(401,711)	(401,711)	(401,922)	(401,922)	(401,922)	-	(402,219)	(422,210)	(422,115)
093	Tennessee Division	2320	Accounts Payable	29021	Deferred Option Premiums	-	-	-	-	-	-	-	-	(589,244)	(1,284,972)	(1,425,780)	(1,571,144)
093	Tennessee Division	2350	Customer deposits	25000	Customer Deposits- Active	(1,741,943)	(1,837,442)	(1,943,183)	(1,997,132)	(2,091,502)	(2,136,677)	(2,153,800)	(2,208,988)	(2,250,882)	(2,300,648)	(2,306,771)	(2,269,980)
093	Tennessee Division	2360	Taxes accrued	25102	Empr Fica-Accrual	(4,449)	(4,595)	(4,301)	(5,902)	(6,318)	(4,310)	(2,668)	(3,414)	(4,838)	(6,210)	(2,035)	(4,495)
093	Tennessee Division	2360	Taxes accrued	25104	Empr Futa-Accrual	(409)	(102)	(6)	(6)	(8)	(4)	(2)	(5)	(9)	(7)	7	(3)
093	Tennessee Division	2360	Taxes accrued	25107	State Unemployment Tax	(137)	(137)	(16)	81	(2)	(1)	(1)	(2)	(4)	(4)	(5)	(1)
093	Tennessee Division	2360	Taxes accrued	25114	State Franchise Tax Accrl	(6,690,136)	(6,803,469)	(6,916,802)	(7,030,135)	(7,143,468)	(7,256,801)	(7,370,134)	(7,483,467)	(7,596,800)	(7,722,633)	(7,848,466)	(7,974,299)
093	Tennessee Division	2360	Taxes accrued	25201	Ad Valorem Tax	(5,677,770)	(1,247,619)	(1,635,636)	(2,220,589)	(2,707,089)	(3,193,589)	(3,680,089)	(4,164,412)	(4,650,912)	(4,659,912)	(5,131,990)	(5,380,390)
093	Tennessee Division	2370	Interest accrued	26919	Int On Customer Deposits	(31,003)	(33,435)	(1,410)	(8,649)	(15,887)	(21,668)	(27,761)	(32,644)	(36,287)	(39,645)	(42,824)	(45,186)
093	Tennessee Division	2410	Tax collections	27201	Emp Fica-Accrual	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	18,285	1,008
093	Tennessee Division	2410	Tax collections	27204	Emp Fit-Accrual	1,959	1,959	1,959	1,959	1,959	1,959	1,959	1,959	1,959	1,959	20,174	1,959
093	Tennessee Division	2410	Tax collections	27205	Emp Sit-Accrual	-	-	-	-	-	-	-	-	-	-	124	-
093	Tennessee Division	2410	Tax collections	27209	City Franchise Tax	(1,354,980)	(2,444,768)	(3,143,957)	(1,001,186)	(1,366,128)	(1,655,087)	(691,910)	(929,986)	(1,190,290)	(782,077)	(1,222,517)	(1,901,191)
093	Tennessee Division	2410	Tax collections	27210	State Sales Tax	(797,811)	(646,514)	(424,656)	(335,824)	(216,306)	(191,319)	(170,838)	(165,908)	(173,649)	(194,406)	(268,581)	(401,378)
093	Tennessee Division	2410	Tax collections	27211	County Sales Tax	(63)	(55)	(55)	(55)	(55)	(57)	(68)	(68)	(68)	(86)	(86)	(87)
093	Tennessee Division	2410	Tax collections	27212	City Sales Tax	(17,508)	(11,895)	(3,911)	(2,743)	(6,955)	(6,614)	(5,829)	(4,882)	(5,571)	(4,754)	(1,498)	(13,861)
093	Tennessee Division	2410	Tax collections	27215	KY Utility School Tax	1	-	-	-	(1)	(13)	(45)	(2)	(2)	(5)	(2)	(1)
093	Tennessee Division	2410	Tax collections	27223	Consumer Tax	(4)	(4)	(5)	(5)	(5)	(6)	(6)	(7)	(7)	(9)	(9)	(10)
093	Tennessee Division	2410	Tax collections	27279	VA State Tax	(2)	(0)	(1)	(1)	(1)	(3)	(3)	(1)	(1)	(8)	(1)	(2)
093	Tennessee Division	2420	Miscellaneous current and accrued liabilities	21143	Carbon Credits	-	-	(15)	(42)	(69)	(98)	(120)	(152)	(183)	(221)	(266)	(335)
093	Tennessee Division	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan	395,356	395,356	395,356	-	-	-	-	-	-	-	-	-
093	Tennessee Division	2420	Miscellaneous current and accrued liabilities	27346	Gas Research Institute	(29)	(29)	(29)	(29)	(29)	(29)	(30)	(30)	(30)	(30)	(30)	(30)
093	Tennessee Division	2420	Miscellaneous current and accrued liabilities	27353	Deferred Billing AR	(994,031)	(967,030)	(1,083,892)	(1,042,093)	(1,045,977)	(1,084,405)	(1,252,159)	(1,563,965)	(1,865,172)	(2,227,189)	(2,239,194)	(1,989,627)
093	Tennessee Division	2420	Miscellaneous current and accrued liabilities	27384	Texas Gas Imbalance	(922,249)	(348,490)	(446,862)	(328,641)	(252,175)	(252,240)	(199,631)	(125,721)	(76,178)	(12,825)	(31,440)	(118,613)
093	Tennessee Division	2420	Miscellaneous current and accrued liabilities	27401	Nymex Swaps-Open Positions	-	-	-	-	-	-	-	-	-	(55,600)	(53,244)	(244,118)
093	Tennessee Division	2420	Miscellaneous current and accrued liabilities	27909	TCJA EDIT 2017	(6,112,797)	(6,112,797)	(5,633,525)	(5,633,525)	(5,633,525)	(4,124,196)	(4,124,196)	(4,124,196)	(2,686,378)	(2,686,378)	(2,686,378)	(1,248,560)
093	Tennessee Division	2430	Obligations under Capital Leases - Current	13207	Ppd Locusview	(143,189)	(143,548)	(143,908)	(144,269)	(144,631)	(144,993)	(145,357)	(145,721)	(146,087)	-	-	-
093	Tennessee Division	2430	Obligations under Capital Leases - Current	27002	842 Real Estate Lease - Distribution	(540,116)	(541,045)	(541,975)	(542,905)	(543,765)	(538,959)	(485,108)	(487,075)	(489,049)	(481,493)	(483,250)	(485,011)
093	Tennessee Division	2430	Obligations under Capital Leases - Current	27004	842 Fleet Lease	(680,042)	(666,451)	(667,634)	(662,878)	(671,807)	(652,614)	(645,544)	(649,483)	(641,869)	(590,817)	(577,165)	(565,064)
093	Tennessee Division	2430	Obligations under Capital Leases - Current	27005	842 Tower Lease	(136,904)	(137,582)	(138,261)	(138,942)	(139,625)	(140,309)	(138,962)	(139,633)	(140,307)	(138,454)	(139,126)	(139,801)
093	Tennessee Division	2430	Obligations under Capital Leases - Current	27006	842 Copier Lease	(2,434)	(2,441)	(2,448)	(2,455)	(2,463)	(2,470)	(2,477)	(2,485)	(2,492)	(2,504)	(2,511)	(2,518)
093	Tennessee Division	2430	Obligations under Capital Leases - Current	27007	842 LocusView Lease	-	-	-	-	-	-	-	-	-	(147,023)	(146,273)	(146,641)
093	Tennessee Division	2520	Customer advances for construction	27341	Cust Adv for Construction	(20,280)	(20,280)	(20,280)	(20,280)	(20,280)	(20,280)	(20,280)	(20,280)	(20,280)	(20,280)	(20,280)	(20,280)
093	Tennessee Division	2530	Other deferred credits	14135	Conservation Project Recoveries	3	3	3	3	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)
093	Tennessee Division	2530	Other deferred credits	27909	TCJA EDIT 2017	(9,033,928)	(8,524,528)	(8,494,402)	(7,985,002)	(7,475,602)	(8,481,490)	(7,978,049)	(7,474,608)	(8,408,987)	(7,905,546)	(7,402,105)	(8,336,483)
093	Tennessee Division	2530	Other deferred credits	29021	Deferred Option Premiums	-	-	-	-	-	-	-	-	(564,325)	(1,512,824)	(1,145,342)	(674,597)
093	Tennessee Division	2820	Accum deferred income taxes-Other property	28201	Accum Defer Fed Income	(78,420,883)	(78,420,883)	(81,074,127)	(81,074,127)	(81,074,127)	(82,934,436)	(82,934,436)	(82,934,436)	(85,942,975)	(85,942,975)	(85,942,975)	(88,061,448)
093	Tennessee Division	2820	Accum deferred income taxes-Other property	28206	Accum Defer State Inc Tax	(21,912,217)	(21,912,217)	(22,790,551)	(22,790,551)	(22,790,551)	(23,406,392)	(23,406,392)	(23,406,392)	(24,955,963)	(24,955,963)	(24,955,963)	(25,657,265)
093	Tennessee Division	2830	Accumulated deferred income taxes-Other	28201	Accum Defer Fed Income	(5,679,096)	(5,679,096)	(6,454,320)	(6,454,320)	(6,454,320)	(5,572,973)	(5,572,973)	(5,572,973)	(5,981,987)	(5,981,987)	(5,981,987)	(5,588,973)
093	Tennessee Division	2830	Accumulated deferred income taxes-Other	28206	Accum Defer State Inc Tax	(3,567,533)	(3,567,533)	(3,691,949)	(3,691,949)	(3,691,949)	(3,268,486)	(3,268,486)	(3,268,486)	(3,077,522)	(3,077,522)	(3,178,522)	(3,178,522)
095	Georgia Div	1010	Gas Plant in Service	10006	General Dist System Plant	51,436	51,436	51,436	51,436	51,436	51,436	51,436	51,436	51,436	51,436	51,436	51,436
095	Georgia Div	1010	Gas Plant in Service	10008	General Plant	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)
095	Georgia Div	1080	Accum Prov for Depreciation	00000	Default	-	-	-	-	-	-	-	-	-	-	-	-
095	Georgia Div	1080	Accum Prov for Depreciation	04881	WIP Salvage	6,476	6,476	6,476	6,476	6,476	6,476	6,476	6,476	6,476	6,476	6,476	6,476
095	Georgia Div	1080	Accum Prov for Depreciation	04882	WIP Removal Cost	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)
095	Georgia Div	1420	Customer accounts receivable	10915	Mechanized Billing	-	-	-	-	-	-	-	-	-	-	-	-
095	Georgia Div	1440	Accum prov for uncollectible accounts	12001	Beginning of Year Reserve	-	-	-	-	-	-	-	-	-	-	-	-
095	Georgia Div	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
095	Georgia Div	1900	Accumulated Deferred Income Taxes	28206	Accum Defer State Inc Tax	0	0	0	0	0	0	0	0	0	0	0	0
095	Georgia Div	2350	Customer deposits	25000	Customer Deposits- Active	-	-	-	-	-	-	-	-	-	-	-	-
095	Georgia Div	2360	Taxes accrued	25114	State Franchise Tax Accrl	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)
095	Georgia Div	2370	Interest accrued	26919	Int On Customer Deposits	-	-	-	-	-	-	-	-	-	-	-	-
095	Georgia Div	2820	Accum deferred income taxes-Other property	28201	Accum Defer Fed Income	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
095	Georgia Div	2820	Accum deferred income taxes-Other property	28206	Accum Defer State Inc Tax	0	0	0	0	0	0	0	0	0	0	0	0
096	Virginia Division	1010	Gas Plant in Service	10006	General Dist System Plant	125,308,526	126,259,921	128,276,617	128,838,387	128,943,705	129,042,142	129,246,108	129,613,433	133,595,469	133,761,467	133,386,829	133,143,528
096	Virginia Division	1010	Gas Plant in Service	10008	General Plant	1,488,118	1,488,118	1,469,889	1,469,889	1,474,645	1,474,645	1,478,981	1,485,084	1,557,616	1,557,616	1,562,756	1,558,213
096	Virginia Division	1070	Construction work in progress	01005	Capitalized Project Labor	9,080,970	9,128,370	9,174,464	9,213,420	9,243,282	9,298,099	9,332,258	9,366,906	9,405,600	9,444,761	9,493,026	9,542,189
096	Virginia Division	1070	Construction work in progress	01009	Capital Labor Accrual	(63,371)	(62,890)	(50,386)	(51,643)	(45,634)	(75,018)	(71,483)	(59,094)	(51,852)	(40,805)	(26,946)	(74,196)
096	Virginia Division	1070	Construction work in progress	01252	Medical Benefits Variance	163	163	163	163	163	163	163	163	163	163	163	163
096	Virginia Division	1070	Construction work in progress	01253	Medical Benefits Projects	1,044,739	1,053,290	1,062,150	1,069,178	1,074,565	1,084,887	1,091,050	1,097,300	1,105,063	1,112,128	1,121,221	1,130,730
096	Virginia Division	1070	Construction work in progress	01256	Payroll Tax Projects	417,363	421,155	424,576	427,692	430,081	434,277	437,010	439,782	442,539	445,672	449,534	453,351
096	Virginia Division	1070	Construction work in progress	01259	ESOP Benefits Projects	226,470	228,530	231,079	232,437	234,152	234,412	235,960	238,041	239,856	242,158	245,016	243,967
096	Virginia Division	1070	Construction work in progress	01262	Other Benefits Projects	5,256	5,290	5,423	5,361	5,459	5,144	5,159	5,251	5,310	5,435	5,637	5,188
096	Virginia Division	1070	Construction work in progress	01265	RSP FACC Benefits Projects	39,639	40,288	40,874	41,408	41,817	42,536	43,004	43,478	43,951	44		

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096	Virginia Division	1070	Construction work in progress	04873	WIP Interest Cap AFUDC	0	0	0	0	0	0	0	0	0	0	0	0
096	Virginia Division	1070	Construction work in progress	04888	Land	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500
096	Virginia Division	1070	Construction work in progress	04889	Land Rights	153,419	153,419	153,419	153,419	153,419	153,419	153,419	153,419	153,419	153,419	153,419	153,419
096	Virginia Division	1070	Construction work in progress	05010	Office Supplies	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755
096	Virginia Division	1070	Construction work in progress	05310	Monthly Lines and service	1,332	1,332	1,406	1,406	1,406	1,466	1,466	1,466	1,580	1,580	1,580	1,612
096	Virginia Division	1070	Construction work in progress	05411	Meals and Entertainment	4,781	4,781	4,781	4,811	4,781	4,781	4,781	4,781	4,781	4,781	4,781	4,781
096	Virginia Division	1070	Construction work in progress	05413	Transportation	956	956	956	956	956	956	956	956	956	956	956	956
096	Virginia Division	1070	Construction work in progress	05414	Lodging	19,999	19,999	19,999	19,999	19,999	19,999	19,999	19,999	19,999	19,999	19,999	19,999
096	Virginia Division	1070	Construction work in progress	05419	Misc Employee Expense	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698
096	Virginia Division	1070	Construction work in progress	06111	Contract Labor	44,462,295	44,833,492	45,890,125	46,273,407	46,789,948	47,153,835	48,229,503	49,078,435	50,647,023	50,923,397	51,283,482	51,981,810
096	Virginia Division	1070	Construction work in progress	07443	Uniforms	74,436	75,357	77,129	77,365	77,373	77,808	79,606	80,744	83,180	84,599	84,896	86,956
096	Virginia Division	1070	Construction work in progress	07590	Misc General Expense	6,638,807	6,670,735	6,715,642	6,754,928	6,792,932	6,819,110	6,860,164	6,895,139	6,924,774	6,968,203	7,011,789	7,062,018
096	Virginia Division	1070	Construction work in progress	07591	Supplies & Expense	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)
096	Virginia Division	1070	Construction work in progress	07600	CWIP Accruals	97,090	189	45,091	34,775	8,978	4,650	-	30,412	74	10,134	1,359	-
096	Virginia Division	1070	Construction work in progress	07601	Vehicle Cap Accrual	18,718	20,090	13,147	18,386	17,277	19,608	19,729	17,343	23,549	20,525	23,809	24,772
096	Virginia Division	1070	Construction work in progress	07602	Depreciation Cap Accrual	4,625	4,667	4,630	4,781	4,749	4,861	4,979	5,036	7,606	8,377	8,399	(62,411)
096	Virginia Division	1070	Construction work in progress	07603	Rent Cap Accrual	6,542	6,433	5,981	7,107	6,572	6,582	6,834	6,070	6,140	9,515	9,515	9,515
096	Virginia Division	1070	Construction work in progress	07605	Heavy Equipment Cap Accrual	8,236	7,610	6,635	8,340	9,938	6,229	13,470	13,772	19,334	7,870	12,614	10,186
096	Virginia Division	1070	Construction work in progress	07606	Insurance Cap Accrual	3,140	3,884	3,570	3,551	3,582	4,252	3,602	3,582	3,573	5,922	5,462	5,778
096	Virginia Division	1070	Construction work in progress	07607	Telecom Cap Accrual	2,158	2,677	2,383	2,220	2,890	2,317	2,456	2,699	3,202	5,950	3,841	3,269
096	Virginia Division	1070	Construction work in progress	07608	Uniform Cap Accrual	213	1,056	99	-	128	378	-	399	758	298	2,239	1,560
096	Virginia Division	1070	Construction work in progress	07609	Utility Cap Accrual	3,275	4,236	3,233	2,044	2,311	3,370	1,534	1,145	3,635	3,256	2,088	4,095
096	Virginia Division	1070	Construction work in progress	09911	Reimbursements	(5,293,326)	(5,296,341)	(5,313,095)	(5,323,036)	(5,324,932)	(5,373,820)	(5,553,934)	(5,556,584)	(5,594,165)	(5,825,510)	(5,839,084)	(5,851,843)
096	Virginia Division	1080	Accum Prov for Depreciation	00000	Default	(30,326,419)	(30,515,457)	(30,690,329)	(30,824,582)	(31,020,685)	(31,085,525)	(31,199,971)	(31,332,856)	(31,277,772)	(31,444,666)	(31,071,967)	(31,125,773)
096	Virginia Division	1080	Accum Prov for Depreciation	04881	WIP Salvage	(16,309)	(16,309)	(16,309)	(16,309)	(16,309)	(16,309)	(16,309)	(16,309)	(16,309)	(16,309)	(16,309)	(16,309)
096	Virginia Division	1080	Accum Prov for Depreciation	04882	WIP Removal Cost	209,005	212,813	263,955	262,131	294,642	221,934	266,760	309,919	364,901	379,355	389,027	277,117
096	Virginia Division	1420	Customer accounts receivable	10911	Unbilled Base Charge	182,842	183,654	184,225	184,219	184,232	184,062	183,838	183,611	182,681	198,245	198,202	267,673
096	Virginia Division	1420	Customer accounts receivable	10912	Unbilled Commodity Charge	2,117,686	983,193	921,241	445,492	218,204	204,224	217,546	226,484	220,216	604,555	1,350,184	1,721,482
096	Virginia Division	1420	Customer accounts receivable	10915	Mechanized Billing	4,172,212	4,194,337	2,697,248	2,462,094	1,668,807	1,461,459	973,473	1,696,284	1,114,771	1,356,376	1,407,219	2,676,427
096	Virginia Division	1420	Customer accounts receivable	10917	Unapplied CIS Payments	87	87	87	87	87	87	87	87	87	87	87	87
096	Virginia Division	1420	Customer accounts receivable	10918	Misc CIS Charges	8	8	8	8	8	8	9	9	9	9	9	(41)
096	Virginia Division	1420	Customer accounts receivable	10921	Special Billing-Gas Serv	574,222	485,712	479,724	427,816	459,841	353,446	1,310,348	198,058	741,147	558,905	734,445	640,610
096	Virginia Division	1420	Customer accounts receivable	10929	Reclass of Credit Balances	218,693	230,720	212,104	225,568	224,565	231,117	264,302	326,961	471,392	612,504	543,359	334,241
096	Virginia Division	1420	Customer accounts receivable	10930	AR Transfers Between Customers	(467,582)	(467,591)	(467,591)	(467,591)	(467,591)	(467,591)	(467,591)	(467,591)	(467,591)	(467,591)	(534,284)	(569,535)
096	Virginia Division	1430	Other Accounts Receivable	10997	Oracle AR Damage Claims	10,689	5,686	5,371	13,365	12,252	11,554	15,449	18,769	21,855	11,760	8,189	9,619
096	Virginia Division	1430	Other Accounts Receivable	10999	Oracle AR Other	10,900	5,900	12,000	6,200	5,000	7,329	177,961	204,461	11,079	5,000	-	5,627
096	Virginia Division	1440	Accum prov for uncollectible accounts	12001	Beginning of Year Reserve	(201,932)	(201,932)	(201,932)	(201,932)	(201,932)	(201,932)	(201,932)	(201,932)	(201,932)	(198,903)	(198,903)	(198,903)
096	Virginia Division	1440	Accum prov for uncollectible accounts	12003	Monthly Bad Debt Provision	(53,793)	(76,264)	(107,367)	(117,672)	(112,711)	(117,559)	(104,222)	(110,618)	(94,595)	(716)	(7,609)	(19,871)
096	Virginia Division	1440	Accum prov for uncollectible accounts	12004	SAP Customer AR Writeoffs	58,990	65,655	68,673	71,861	75,529	79,546	86,981	92,393	101,221	9,891	15,471	20,107
096	Virginia Division	1440	Accum prov for uncollectible accounts	12005	SAP Customer AR Recoveries	(3,012)	(3,466)	(3,789)	(4,308)	(4,767)	(4,904)	(5,132)	(5,132)	(5,174)	(995)	(1,360)	(2,540)
096	Virginia Division	1440	Accum prov for uncollectible accounts	12014	Writeoff Misc Service Revenue	897	1,141	1,159	1,216	1,359	1,399	1,507	1,631	1,791	247	367	678
096	Virginia Division	1440	Accum prov for uncollectible accounts	12016	Recovery Misc Service Revenue	(180)	(183)	(183)	(188)	(188)	(190)	(214)	(214)	(215)	(62)	(106)	(108)
096	Virginia Division	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	(143,746)	(148,155)	(150,076)	(156,237)	(161,637)	(167,252)	(171,841)	(172,295)	(173,449)	(3,494)	(3,815)	(4,562)
096	Virginia Division	1641	Gas stored underground-Current	15933	P/L Storage-Tenn Gas-Fs3981	2,437,787	856,877	255,862	275,450	211,497	297,639	414,246	582,331	695,171	754,758	690,888	568,923
096	Virginia Division	1641	Gas stored underground-Current	15937	P/L Storage-Etn-Va Early	367,612	129,980	20,644	33,039	38,206	68,152	122,474	119,558	115,622	132,237	133,152	118,927
096	Virginia Division	1641	Gas stored underground-Current	15938	Prepaid Comm Etn-Saltville	1,580,340	481,750	221,115	246,648	254,079	281,253	574,974	657,859	626,202	659,385	658,689	597,901
096	Virginia Division	1641	Gas stored underground-Current	15947	Lng Stored	1,961,485	2,010,701	2,010,701	2,010,701	2,010,701	2,010,701	2,010,701	2,010,701	2,010,701	2,010,701	1,998,927	1,949,981
096	Virginia Division	1641	Gas stored underground-Current	16040	TGP FS-PA K 309552	2,435,713	855,005	218,332	274,196	210,772	296,791	413,239	581,438	694,213	753,349	689,552	567,712
096	Virginia Division	1641	Gas stored underground-Current	16049	Jefferson AMD-311	548,853	317,064	47,974	160,698	126,066	176,963	169,699	224,089	221,266	275,103	242,278	188,225
096	Virginia Division	1641	Gas stored underground-Current	16050	Monroe Atmos S00414 S	637,423	406,355	87,805	324,775	258,524	270,914	294,031	369,447	321,661	428,278	371,352	285,235
096	Virginia Division	1650	Prepayments	13124	Ppd SW & HW Maint	(4,355)	(4,360)	(4,875)	5,143	4,629	4,114	3,600	3,086	2,571	2,057	1,543	1,029
096	Virginia Division	1740	Miscellaneous current and accrued assets	27403	Options-Open Positions	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	1740	Miscellaneous current and accrued assets	27908	Virginia SAVE	-	-	-	-	-	4,702	4,702	4,702	4,702	4,702	4,702	4,702
096	Virginia Division	1823	Other Regulatory Assets	13707	VA WNA	146,811	81,117	36,536	(3,203)	-	-	598,955	583,794	565,569	542,110	493,165	403,437
096	Virginia Division	1840	Clearing Account	13207	Ppd Locusview	(167,330)	(167,330)	-	-	(26,650)	(26,650)	(26,650)	(26,650)	(26,650)	(26,650)	(26,650)	(26,650)
096	Virginia Division	1840	Clearing Account	13635	Capital Benefits F Medical Load Clr	(77,037)	(94,596)	(111,623)	(128,241)	(142,596)	(166,256)	(181,715)	(197,082)	(214,231)	(17,147)	(36,361)	(62,562)
096	Virginia Division	1840	Clearing Account	13636	Capital Benefits F Payroll Tax Load Clr	0	-	-	-	0	-	-	-	-	-	-	-
096	Virginia Division	1840	Clearing Account	13637	Capital Benefits F Emp ESOP Load Clr	(16,957)	(20,938)	(24,799)	(28,566)	(31,821)	(37,185)	(40,690)	(44,174)	(48,062)	(3,888)	(7,692)	(12,879)
096	Virginia Division	1840	Clearing Account	13639	Capital Benefits F RSP FACC Load Clr	(5,707)	(7,040)	(8,333)	(9,595)	(10,686)	(12,482)	(13,656)	(14,823)	(16,126)	(1,302)	(2,771)	(4,773)
096	Virginia Division	1840	Clearing Account	13640	Capital Benefits F Basic Life Load Clr	(831)	(1,026)	(1,215)	(1,399)	(1,558)	(1,820)	(1,992)	(2,162)	(2,352)	(190)	(435)	(769)
096	Virginia Division	1840	Clearing Account	13641	Capital Benefits F LTD Load Clr	(2,660)	(3,283)	(3,887)	(4,476)	(4,985)	(5,825)	(6,373)	(6,918)	(7,527)	(608)	(1,292)	(2,223)
096	Virginia Division	1840	Clearing Account	13663	Expense Benefits J Medical Trans in	(7)	(7)	(9)	(9)	(12)	(21)	(24)	(27)	(31)	-	(4)	(11)
096	Virginia Division	1840	Clearing Account	13664	Expense Benefits J Payroll Tax Trans in	(3)	(3)	(4)	(4)	(5)	(9)	(10)	(12)	(13)	-	(2)	(5)
096	Virginia Division	1840	Clearing Account	13665	Expense Benefits J Emp ESOP Trans in	(1)	(1)	(2)	(2)	(3)	(5)	(5)	(6)	(7)	-	(1)	(2)
096	Virginia Division	1840	Clearing Account	13667	Expense Benefits J RSP FACC Trans in	(1)	(1)	(1)	(1)	(1)	(2)	(2)	(2)	(2)	-	(0)	(1)
096	Virginia Division	1840	Clearing Account	13668	Expense Benefits J Basic Life Trans in	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
096	Virginia Division	1840	Clearing Account	13669	Expense Benefits J LTD Trans in	(0)	(0)	(0)	(0)	(0)	(1)	(1)	(1)	(1)	-	(0)	

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23
096	Virginia Division	1860	Miscellaneous deferred debits	13207	Ppd Locusview	116,772	112,591	108,410	104,230	99,984	95,738	91,493	87,248	83,003	-	-	-
096	Virginia Division	1860	Miscellaneous deferred debits	27002	842 Real Estate Lease - Distribution	367,998	358,404	348,788	339,151	329,492	351,289	341,715	332,117	322,495	312,851	303,181	293,487
096	Virginia Division	1860	Miscellaneous deferred debits	27004	842 Fleet Lease	564,631	549,326	533,988	518,618	546,182	531,558	516,901	502,212	488,435	474,817	461,169	515,808
096	Virginia Division	1860	Miscellaneous deferred debits	27005	842 Tower Lease	1,520,823	1,515,778	1,510,726	1,505,666	1,500,598	1,495,523	1,490,440	1,485,348	1,480,249	1,475,141	1,470,025	1,464,901
096	Virginia Division	1860	Miscellaneous deferred debits	27403	Options-Open Positions	-	-	-	-	-	-	-	-	-	25,641	-	-
096	Virginia Division	1860	Miscellaneous deferred debits	27007	842 LocusView Lease	-	-	-	-	-	-	-	-	-	78,759	74,449	70,139
096	Virginia Division	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	1,340,806	1,321,803	1,551,997	1,532,994	1,513,991	1,444,647	1,425,645	1,406,642	1,268,586	1,249,583	1,230,580	1,035,409
096	Virginia Division	1900	Accumulated Deferred Income Taxes	28206	Accum Defer State Inc Tax	1,142,884	1,142,884	1,014,994	1,014,994	1,014,994	1,058,746	1,058,746	1,058,746	1,112,990	1,112,990	1,112,990	1,061,981
096	Virginia Division	1910	Unrecovered Purchased Gas Costs	14084	Gas Purchases	2,228,047	5,433,319	2,196,722	223,344	161,205	(15,116)	(212,767)	(115,252)	(13,084)	305,450	1,463,762	2,157,823
096	Virginia Division	1910	Unrecovered Purchased Gas Costs	14088	Recoveries	(6,161,025)	(7,795,099)	(6,912,929)	(6,011,966)	(5,881,719)	(5,563,208)	(2,781,818)	(2,111,888)	(714,541)	(1,147,124)	(1,513,200)	(2,107,799)
096	Virginia Division	1910	Unrecovered Purchased Gas Costs	14089	Unbilled Recoveries	(1,772,198)	(779,945)	(659,530)	(310,085)	(148,940)	(139,773)	(145,985)	(45,784)	(578,769)	(582,250)	(1,268,605)	(1,357,299)
096	Virginia Division	1910	Unrecovered Purchased Gas Costs	27314	Pipeline Refunds	(190,644)	(39,546)	(37,983)	(37,929)	(34,221)	(34,371)	-	-	-	-	-	-
096	Virginia Division	1910	Unrecovered Purchased Gas Costs	29000	Unrealized Gas Cost	391,470	541,083	249,535	-	-	-	-	-	-	166,830	629,207	1,065,808
096	Virginia Division	1910	Unrecovered Purchased Gas Costs	29002	MTM-Open Futures Contracts	947,967	773,370	920,083	910,579	1,142,078	935,679	996,510	951,469	1,297,443	724,147	1,452,081	1,279,455
096	Virginia Division	1910	Unrecovered Purchased Gas Costs	29005	Bad Debt Gas Cost	115,001	119,715	121,607	123,525	125,900	130,130	139,880	17,031	29,240	40,740	41,709	41,086
096	Virginia Division	2270	Obligations under Capital Leases - Non Current	13207	Ppd Locusview	(52,504)	(52,636)	(52,768)	(52,901)	(26,317)	(26,383)	(26,450)	(26,516)	(26,583)	-	-	-
096	Virginia Division	2270	Obligations under Capital Leases - Non Current	27002	842 Real Estate Lease - Distribution	(2505,124)	(245,305)	(235,464)	(225,600)	(215,715)	(239,224)	(235,536)	(231,803)	(228,055)	(223,386)	(219,624)	(215,845)
096	Virginia Division	2270	Obligations under Capital Leases - Non Current	27004	842 Fleet Lease	(383,165)	(369,962)	(356,903)	(343,816)	(367,283)	(354,399)	(341,487)	(328,547)	(315,579)	(313,741)	(300,744)	(345,255)
096	Virginia Division	2270	Obligations under Capital Leases - Non Current	27005	842 Tower Lease	(1,564,464)	(1,561,204)	(1,557,936)	(1,554,659)	(1,551,373)	(1,548,079)	(1,544,713)	(1,541,338)	(1,537,955)	(1,533,444)	(1,529,986)	(1,526,519)
096	Virginia Division	2270	Obligations under Capital Leases - Non Current	27007	842 LocusView Lease	-	-	-	-	-	-	-	-	-	(26,251)	-	-
096	Virginia Division	2320	Accounts Payable	21000	Net Payroll	(553,138)	(655,108)	(751,494)	-	(96,544)	(235,943)	(329,668)	(433,144)	-	(102,544)	(306,466)	(464,558)
096	Virginia Division	2320	Accounts Payable	21007	Emp Supp Life Ins	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	2320	Accounts Payable	21010	Emp Ad&D	59	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	2320	Accounts Payable	21018	Emp United Way	(218)	(370)	-	(153)	(305)	-	(153)	(305)	-	(153)	(305)	-
096	Virginia Division	2320	Accounts Payable	21020	Federal PAC	-	-	-	-	14	-	-	-	-	-	14	-
096	Virginia Division	2320	Accounts Payable	21033	Empr Esop	(2,070)	(2,081)	(2,792)	(2,846)	(3,642)	(1,405)	(1,784)	(2,631)	(3,216)	(3,811)	(4,712)	(1,647)
096	Virginia Division	2320	Accounts Payable	21035	Empr Ltd Ins	25,792	26,751	27,711	28,670	29,635	30,600	31,565	32,566	33,598	34,603	35,638	36,674
096	Virginia Division	2320	Accounts Payable	21036	Empr Basic Life	15,322	16,032	16,742	17,451	18,166	18,880	19,594	20,333	21,097	21,840	22,612	23,384
096	Virginia Division	2320	Accounts Payable	21043	Emp Medical Prem W/H	(39,547)	(48,507)	(57,467)	(66,115)	(74,763)	(87,855)	(97,736)	(107,721)	(117,846)	(9,925)	(19,908)	(34,965)
096	Virginia Division	2320	Accounts Payable	21045	Emp Dental Prem W/H	(1,831)	(2,240)	(2,650)	(3,442)	(4,035)	(4,494)	(4,932)	(5,391)	(4,447)	(4,932)	(4,447)	(1,576)
096	Virginia Division	2320	Accounts Payable	21050	Accrued Payroll	(71,357)	(72,952)	(97,559)	(97,131)	(124,924)	(47,704)	(58,006)	(94,318)	(108,567)	(118,918)	(147,313)	(50,432)
096	Virginia Division	2320	Accounts Payable	21052	Vision Plan	-	-	-	-	-	(435)	-	-	-	-	-	-
096	Virginia Division	2320	Accounts Payable	21053	Pretax Flex Medical Plan	(1,061)	(1,220)	(898)	(940)	(944)	(1,271)	(516)	(327)	(189)	(367)	(536)	(955)
096	Virginia Division	2320	Accounts Payable	21101	Estimated Gas Cost	(2,306,862)	(969,458)	(807,398)	(1,030,963)	(620,548)	(472,595)	(555,110)	(462,408)	(347,486)	(624,321)	(1,297,650)	(1,743,363)
096	Virginia Division	2320	Accounts Payable	21178	Health Spending Account	(59)	-	-	-	-	-	-	-	-	-	517	-
096	Virginia Division	2320	Accounts Payable	21306	RSP FACC Empr Payable	(2,966)	(5,942)	(8,800)	(11,703)	(14,418)	(18,748)	(21,630)	(24,528)	(25,850)	(28,512)	(31,433)	-
096	Virginia Division	2320	Accounts Payable	21308	Emp Lifelock Deductions	-	-	-	-	-	(93)	(93)	-	-	-	-	-
096	Virginia Division	2320	Accounts Payable	23501	Customer Contributions	(139,025)	(139,639)	(140,537)	(141,124)	(141,805)	(142,368)	(143,020)	(143,713)	(144,186)	(143,105)	(143,784)	(144,418)
096	Virginia Division	2320	Accounts Payable	24612	Other A/P-Unclaimed Property	(157,348)	(157,354)	(157,476)	(157,476)	(157,476)	(157,478)	(157,478)	(157,478)	(157,488)	(167,329)	(167,329)	(167,329)
096	Virginia Division	2350	Customer deposits	25000	Customer Deposits- Active	(105,724)	(99,051)	(92,733)	(88,322)	(85,008)	(83,599)	(81,724)	(79,846)	(78,034)	(70,070)	(68,119)	(65,022)
096	Virginia Division	2360	Taxes accrued	25102	Empr Fica-Accrual	(1,940)	(2,161)	(1,924)	(2,515)	(2,900)	(1,816)	(1,290)	(1,842)	(2,606)	(2,317)	(1,981)	(1,879)
096	Virginia Division	2360	Taxes accrued	25104	Empr Futa-Accrual	(164)	(44)	(2)	(2)	(3)	(2)	(1)	(2)	(4)	(2)	(5)	(1)
096	Virginia Division	2360	Taxes accrued	25107	State Unemployment Tax	(55)	(58)	(7)	33	(1)	(1)	(0)	(1)	(2)	(1)	(2)	(0)
096	Virginia Division	2360	Taxes accrued	25115	Permit Fees	(21,966)	(32,610)	(6,639)	(11,544)	(14,793)	(2,323)	(4,282)	(6,096)	(2,002)	(4,482)	(9,053)	(7,242)
096	Virginia Division	2360	Taxes accrued	25201	Ad Valorem Tax	(150,216)	(210,116)	(270,016)	(329,916)	(246,122)	(232,287)	(292,187)	(352,087)	(411,987)	(412,417)	(154,912)	(130,209)
096	Virginia Division	2360	Taxes accrued	26503	State Income Tax	0	0	0	0	0	0	0	0	0	0	0	0
096	Virginia Division	2370	Interest accrued	26919	Int On Customer Deposits	(879)	(1,537)	(175)	(921)	(1,533)	(2,039)	(2,499)	(2,959)	(3,386)	(3,723)	(4,303)	(4,766)
096	Virginia Division	2410	Tax collections	27201	Emp Fica-Accrual	329	329	329	329	329	329	329	329	329	329	329	329
096	Virginia Division	2410	Tax collections	27204	Emp Fit-Accrual	687	687	687	687	687	687	687	687	687	687	9,032	687
096	Virginia Division	2410	Tax collections	27205	Emp Sit-Accrual	213	213	213	213	213	213	213	213	213	213	3,560	213
096	Virginia Division	2410	Tax collections	27209	City Franchise Tax	(114)	(114)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)
096	Virginia Division	2410	Tax collections	27210	State Sales Tax	(7,516)	(6,834)	(7,364)	(7,776)	(8,344)	(8,216)	(8,007)	(8,813)	(8,567)	(7,567)	(8,163)	(8,679)
096	Virginia Division	2410	Tax collections	27211	County Sales Tax	(102,085)	(98,683)	(87,654)	(77,646)	(40,371)	(36,197)	(42,414)	(38,987)	(42,046)	(51,390)	(72,552)	(91,016)
096	Virginia Division	2410	Tax collections	27212	City Sales Tax	(0)	0	2	2	2	2	2	2	4	(8)	2	(8)
096	Virginia Division	2410	Tax collections	27223	Consumer Tax	(13,671)	(11,633)	(8,572)	(7,605)	(2,982)	(2,478)	(1,919)	(1,686)	(1,847)	(2,637)	(5,650)	(9,754)
096	Virginia Division	2410	Tax collections	27279	VA State Tax	(54,018)	(46,014)	(33,998)	(30,215)	(16,665)	(10,539)	(8,306)	(7,387)	(8,012)	(11,115)	(22,990)	(39,044)
096	Virginia Division	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan	144,707	144,707	144,707	-	-	-	-	-	-	-	-	-
096	Virginia Division	2420	Miscellaneous current and accrued liabilities	27353	Deferred Billing AR	(218,693)	(230,720)	(212,104)	(225,568)	(224,565)	(231,117)	(264,302)	(326,961)	(471,392)	(612,504)	(543,359)	(334,241)
096	Virginia Division	2420	Miscellaneous current and accrued liabilities	27401	Nymex Swaps-Open Positions	(1,088,044)	(1,022,905)	(920,083)	(923,232)	(1,095,304)	(890,344)	(961,052)	(923,029)	(1,222,758)	(916,618)	(1,488,665)	(1,308,715)
096	Virginia Division	2420	Miscellaneous current and accrued liabilities	27909	TCJA EDIT 2017	(999,406)	(999,406)	(999,406)	(999,406)	(999,406)	(771,583)	(771,583)	(771,583)	(543,759)	(543,759)	(543,759)	(294,694)
096	Virginia Division	2430	Obligations under Capital Leases - Current	13207	Ppd Locusview	(50,944)	(51,072)	(51,200)	(51,329)	(51,459)	(51,588)	(51,718)	(51,848)	(51,979)	-	-	-
096	Virginia Division	2430	Obligations under Capital Leases - Current	27002	842 Real Estate Lease - Distribution	(115,652)	(116,004)	(116,357)	(116,711)	(117,040)	(115,485)	(109,756)	(103,982)	(98,199)	(93,316)	(87,501)	(81,677)
096	Virginia Division	2430	Obligations under Capital Leases - Current	27004	842 Fleet Lease	(181,466)	(179,364)	(177,085)	(174,802)	(178,899)	(177,159)	(175,414)	(173,665)	(172,857)	(161,076)	(160,425)	(170,553)
096	Virginia Division	2430	Obligations under Capital Leases - Current	27005	842 Tower Lease	(39,754)	(40,043)	(40,333)	(40,624)	(40,915)	(41,207)	(41,503)	(41,799)	(42,095)	(43,446)	(43,737)	(44,028)
096	Virginia Division	2430	Obligations under Capital Leases - Current	27007	842 LocusView Lease	-	-	-	-	-	-	-	-	-	(52,508)	(52,240)	(52,372)
096	Virginia Division	2520	Customer advances for construction	27341	Cust Adv for Construction	(8,762)	(8,762)	(8,762)	(8,762)	(8,762)	(8,762)	(8,762)	(8,762)	(8,762)	(8,762)	(8,762)	(8,762)
096	Virginia Division	2530	Other deferred credits	14135	Conservation Project Recoveries	(0)	(0)	(0)	(0)	-	-	-	-	-	-	-	-
096	Virginia Division	2530	Other deferred credits	27401	Nymex Swaps-Open Positions	(116,312)	-	-	12,653	(46,774)	(45,335)	(35,458)	(28,440)	(74,685)	-	(121,002)	(169,543)
096	Virginia Division	2530	Other deferred credits	27909	TCJA EDIT 2017	(1,840,673)	(1,757,389)	(1,674,105)	(1,590,821)	(1,507,538)	(1,652,077)	(1,568,793)	(1,485,510)	(1,630,048)	(1,546,765)	(1,463,481)	(1,629,262)
096	Virginia Division	2540	Other Regulatory Liabilities														

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Income Statement Accounts
Calendar Year 2023

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23	CY23
009	Kentucky Division	4030	Depreciation Expense	09344	Depr & Taxes Other Expense	841	839	840	835	836	832	829	830	830	826	826	1,068	10,232
009	Kentucky Division	4030	Depreciation Expense	30002	Depr Exp-Natural Gas Prod	24,573	24,573	24,573	24,573	24,573	24,573	24,573	46,866	50,092	32,564	32,580	32,612	366,728
009	Kentucky Division	4030	Depreciation Expense	30004	Depr Exp-Transmission Plant	39,363	39,363	39,363	39,363	39,363	39,363	39,363	39,363	38,381	39,199	39,199	39,199	470,884
009	Kentucky Division	4030	Depreciation Expense	30005	Depr Exp-Distribution Plant	1,307,278	1,312,464	1,315,675	1,319,646	1,323,617	1,331,058	1,332,459	1,360,851	1,499,177	1,360,126	1,362,074	1,365,883	16,190,310
009	Kentucky Division	4030	Depreciation Expense	30007	Depr Exp-General Plant	55,715	55,807	55,649	56,117	55,768	55,479	59,470	63,204	68,547	58,946	58,297	58,842	701,840
009	Kentucky Division	4030	Depreciation Expense	30031	Vehicle Depreciation	836	836	800	800	800	800	800	800	800	806	806	806	9,690
009	Kentucky Division	4030	Depreciation Expense	30032	Vehicle Depreciation Capitalized	(456)	(461)	(438)	(453)	(450)	(461)	(469)	(465)	(468)	(693)	(693)	(693)	(6,199)
009	Kentucky Division	4030	Depreciation Expense	30061	Tools & Shop Depreciation	31,396	31,396	31,397	31,397	31,397	31,734	31,734	31,734	34,289	32,134	32,134	32,083	382,826
009	Kentucky Division	4030	Depreciation Expense	30062	Tools & Shop Depreciation Capitalized	(17,149)	(17,314)	(17,171)	(17,769)	(17,643)	(18,278)	(18,582)	(18,457)	(20,039)	(27,636)	(27,636)	(27,591)	(245,265)
009	Kentucky Division	4030	Depreciation Expense	41124	Billing from SS - Taxes Other and Depr	72,913	76,074	78,081	78,829	79,361	79,493	78,817	77,455	90,525	77,848	77,894	77,216	944,505
009	Kentucky Division	4030	Depreciation Expense	41129	Billing from CSC - Depr & Taxes Other	49,505	49,505	49,545	48,657	48,481	48,638	49,549	49,556	49,556	48,525	48,545	46,206	586,268
009	Kentucky Division	4060	Amortization of gas plant acquisition adjustments	09344	Depr & Taxes Other Expense	4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,109	4,109	4,109	49,934
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01210	Fica Load	28,516	30,452	22,783	25,538	21,489	57,755	22,603	17,629	23,212	20,573	51,204	59,703	381,458
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	2,055	532	23	20	22	41	13	19	34	18	33	29	2,838
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	691	714	68	(292)	7	15	4	6	14	11	12	12	1,263
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	982	678	734	1,377	1,199	(4,342)	(2,845)	1,152	3,673	738	23,498	(25,892)	952
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	712	(533)	(175)	(1)	4	(7)	(3)	5	8	(6)	12	(18)	(3)
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	237	8	(216)	(180)	150	(2)	(1)	2	4	(1)	2	(6)	(3)
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01256	Payroll Tax Projects	-	-	-	1,011	-	-	-	-	-	-	-	-	1,011
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	09345	Taxes Other Than Inc Tax	20,945	14,413	23,651	14,610	20,836	10,702	25,018	27,882	12,819	144,624	(137,823)	26,381	204,059
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	851,630	851,630	851,630	851,630	851,630	851,630	851,630	851,630	(648,370)	1,006,340	1,006,340	1,006,340	9,183,690
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30107	City Franchise	97	-	83	88	49	-	-	233	95	-	85	427	1,157
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30108	Dot Transmission User Tax	5,499	5,499	75,499	25,027	5,810	5,810	5,810	5,810	5,810	5,654	5,654	5,654	157,534
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30112	Public Serv Comm Assessment	21,271	21,271	21,271	21,271	21,271	21,271	25,148	25,148	25,148	25,148	25,148	25,148	278,517
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	41129	Billing from CSC - Depr & Taxes Other	17,481	13,883	15,346	13,582	15,896	12,838	16,031	17,560	12,307	14,579	13,190	15,155	177,848
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	41130	Billing for SS Depr & Taxes Other	26,711	19,327	23,478	19,611	24,974	19,547	26,108	24,525	18,806	19,504	40,692	13,443	276,728
009	Kentucky Division	4091	Income taxes, utility operating income	30201	Federal Income Taxes	-	-	2,894,987	-	-	2,291,035	-	-	4,675,131	-	-	62,065	9,923,218
009	Kentucky Division	4091	Income taxes, utility operating income	30202	State Income Taxes	-	-	(272,155)	-	-	503,388	-	-	593,092	-	-	(156,475)	667,850
009	Kentucky Division	4101	Provision for deferred income taxes	30201	Federal Income Taxes	-	-	(1,248,701)	-	-	(757,746)	-	-	(2,432,046)	-	-	(2,133,740)	(6,572,233)
009	Kentucky Division	4101	Provision for deferred income taxes	30202	State Income Taxes	-	-	762,761	-	-	(559,055)	-	-	(1,576,411)	-	-	17,439,963	16,067,258
009	Kentucky Division	4101	Provision for deferred income taxes	30208	Amortization of Excess Deferred	(557,931)	(557,931)	(557,931)	(557,931)	(557,931)	(557,930)	(557,931)	(557,931)	(557,931)	(557,931)	(557,931)	(557,931)	(6,695,172)
009	Kentucky Division	4170	Revenues from nonutility operations	30526	Misc Other Revenue	(2,925)	(2,925)	(2,925)	(2,975)	(3,000)	(3,000)	(3,025)	(3,075)	(3,025)	(3,075)	(3,075)	(3,125)	(36,150)
009	Kentucky Division	4190	Interest and dividend income	41134	Billed from SS - Below the line	(29,921)	(22,263)	(14,058)	(7,739)	(1,610)	(6,748)	(397)	3,281	3,666	(57,693)	(48,406)	(57,999)	(239,888)
009	Kentucky Division	4191	Allowance for other funds used during construction	00000	Default	(56,211)	(58,815)	(58,083)	(67,851)	(73,159)	(81,590)	(106,965)	(96,052)	(41,734)	(13,456)	(22,758)	(31,633)	(708,307)
009	Kentucky Division	4210	Miscellaneous nonoperating income	30607	Incentive Rates Income	(217,571)	(239,701)	(154,411)	(285,166)	(350,322)	(302,306)	(296,141)	(310,168)	(308,579)	(300,328)	(284,463)	(305,134)	(3,354,290)
009	Kentucky Division	4210	Miscellaneous nonoperating income	41134	Billed from SS - Below the line	-	-	-	-	-	-	-	-	(3,435)	(1)	-	-	(3,437)
009	Kentucky Division	4211	Gain on Disposition of Property	30557	Gain or loss on disposition of leased property	-	-	-	-	-	-	-	-	-	-	-	0	0
009	Kentucky Division	4261	Donations	30702	FSTC-Kids (Miscellaneous)	-	-	-	-	-	-	-	-	-	4,750	8,500	5,000	18,250
009	Kentucky Division	4261	Donations	30702	Education	4,000	3,700	5,100	450	600	500	9,250	17,514	3,493	-	-	-	44,608
009	Kentucky Division	4261	Donations	30703	United Way Agencies	-	-	-	-	-	-	1,000	-	-	-	-	-	1,000
009	Kentucky Division	4261	Donations	30705	FSTC-Neighbors (Health)	-	-	-	-	-	-	-	-	-	1,500	-	-	1,500
009	Kentucky Division	4261	Donations	30705	Health	(750)	-	-	-	-	-	-	16,000	-	-	-	-	15,250
009	Kentucky Division	4261	Donations	30706	FSTC-Neighbors (Museum & Arts)	-	-	-	-	-	-	-	-	-	-	2,000	3,500	5,500
009	Kentucky Division	4261	Donations	30706	Museums & Arts	-	500	-	-	-	-	2,750	-	-	-	-	-	3,250
009	Kentucky Division	4261	Donations	30710	FSTC-Neighbors (Kids/Youth Welfare)	-	-	-	-	-	-	-	-	-	-	-	4,000	4,000
009	Kentucky Division	4261	Donations	30710	Youth Clubs & Centers	-	500	-	-	-	-	-	800	-	-	-	-	1,300
009	Kentucky Division	4261	Donations	30711	FSTC-Neighbors (Energy Assistance)	-	-	-	-	-	-	-	-	-	-	188,758	200,000	388,758
009	Kentucky Division	4261	Donations	30711	Energy Assistance Program	22,217	-	-	20,992	-	-	-	18,822	85,500	-	-	-	147,531
009	Kentucky Division	4261	Donations	30735	ZNE Homes	750	-	-	-	-	-	-	-	-	-	-	-	750
009	Kentucky Division	4261	Donations	30736	FSTC-Neighbors (Miscellaneous)	-	-	-	-	-	-	-	-	-	4,250	20,850	36,982	62,082
009	Kentucky Division	4261	Donations	30736	Community Welfare	6,974	34,100	15,100	20,500	7,044	10,600	8,139	139,900	(4,000)	-	-	-	238,356
009	Kentucky Division	4261	Donations	41134	Billed from SS - Below the line	6,808	251	8,323	1,201	14,564	1,804	-	1,613	31,669	10,338	812	21,094	98,476
009	Kentucky Division	4261	Donations	41136	Billed from HQ - Below the line	-	127	(127)	-	-	-	-	-	2,544	-	(2,467)	-	78
009	Kentucky Division	4263	Penalties	30118	Penalty - Interest	(4,000)	16,000	96,000	(8,000)	124,000	8,000	16,000	44,000	32,000	(4,000)	12,000	-	332,000
009	Kentucky Division	4263	Penalties	41134	Billed from SS - Below the line	1,217	3,497	0	234	-	-	-	4,764	215	145	53	2,635	12,760
009	Kentucky Division	4264	Civic, Political and Related	01000	Non-project Labor	493	493	493	493	493	740	493	493	493	501	508	762	6,456
009	Kentucky Division	4264	Civic, Political and Related	01008	Expense Labor Accrual	49	-	74	-	74	(197)	25	74	25	54	55	(229)	4
009	Kentucky Division	4264	Civic, Political and Related	01202	Pension Benefits Load	18	16	19	16	19	18	17	19	17	14	15	14	203
009	Kentucky Division	4264	Civic, Political and Related	01203	OPEB Benefits Load	9	8	10	8	10	9	9	10	9	7	7	7	105
009	Kentucky Division	4264	Civic, Political and Related	01221	Workers Comp Benefits Load	5	4	5	4	5	5	5	5	5	4	4	4	54
009	Kentucky Division	4264	Civic, Political and Related	01251	Medical Benefits Load	98	89	102	89	102	98	93	102	93	104	106	101	1,179
009	Kentucky Division	4264	Civic, Political and Related	01257	ESOP Benefits Load	22	20	23	20	23	22	21	23	21	21	21	20	258
009	Kentucky Division	4264	Civic, Political and Related	01263	RSP FACC Benefits Load	7	7	8	7	8	7	7	8	7	8	8	8	90
009	Kentucky Division	4264	Civic, Political and Related	01266	Life Benefits Load	1	1	1	1	1	1	1	1	1	1	1	1	14
009	Kentucky Division	4264	Civic, Political and Related	01269	LTD Benefits Load	3	3	4	3	4	3	3	4	3	4	4	4	42
009	Kentucky Division	4264	Civic, Political and Related	01294	NSC-OPEB Benefits Load	(93)	(84)	(97)	(84)	(97)	(93)	(88)	(97)	(88)	(88)	(90)	(85)	(1,084)
009	Kentucky Division	4264	Civic, Political and Related	01297	NSC-Pension Benefits Load	(10)	(9)	(11)	(9)	(11)	(10)	(10)	(11)	(10)	(7)	(7)	(6)	(111)
009	Kentucky Division	4264	Civic, Political and Related	05411	Meals and Entertainment	-	1	16	17	19	163	9	3	28	-	5	14	275
009	Kentucky Division	4264	Civic, Political and Related	05413	Transportation	-	26	34	35	15	37	63	-	98	-	43	33	386
009	Kentucky Division	4264	Civic, Political and Related	05414	Lodging	-	19	28	25	-	21	29	-	50	-	16	-	189
009	Kentucky Division	4264	Civic, Political and Related	30737	Political Activities	3,000	5,100	3,000	3,000	3,000	3,000	3,514	3,000	3,000	3,000	3,000	3,000	38,614
009	Kentucky Division	4264	Civic, Political and Related	41134	Billed from SS - Below the line	2,391	717	722	476	875	2,065	648	666	1,024	680	625	590	11,478</

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23	CY23
009	Kentucky Division	4290	Amortization of debt premium	41134	Billed from SS - Below the line	(1,188)	(1,188)	(1,188)	(1,188)	(1,188)	(1,188)	(1,188)	(1,188)	(1,188)	(1,084)	(1,084)	(1,084)	(13,945)
009	Kentucky Division	4310	Other interest expense	30118	Penalty - Interest	-	-	-	-	-	-	-	-	-	-	-	22,562	22,562
009	Kentucky Division	4310	Other interest expense	30119	Cust Deps-By Acct/Div	3,807	3,539	(1,077)	3,872	3,751	3,387	3,120	2,957	2,433	2,170	1,836	2,439	32,234
009	Kentucky Division	4310	Other interest expense	30157	Int on Taxes	-	2,973	266	-	-	3,421	19,841	3,645	(0)	(0)	0	0	30,145
009	Kentucky Division	4310	Other interest expense	41134	Billed from SS - Below the line	14,081	13,274	43,388	15,418	19,111	41,076	14,102	26,337	94,954	28,057	12,565	7,724	330,088
009	Kentucky Division	4320	Allowance for borrowed funds used during construction	00000	Default	(16,369)	(17,119)	(16,454)	(19,236)	(20,740)	(21,860)	(28,679)	(27,916)	(12,064)	(3,739)	(6,323)	(8,748)	(199,249)
009	Kentucky Division	4800	Residential sales	31101	Gas Rev-Dist Inc	(2,841,143)	(2,511,752)	(1,699,278)	(1,437,447)	(627,704)	(313,331)	(253,835)	(222,300)	(251,641)	(325,548)	(925,007)	(1,882,819)	(13,291,805)
009	Kentucky Division	4800	Residential sales	31108	Gas Rev-Dist Inc. Base Charges	(3,131,500)	(3,118,612)	(3,123,048)	(3,096,795)	(3,095,494)	(3,066,843)	(3,047,240)	#####	(3,029,458)	(3,050,942)	(3,081,218)	(3,104,451)	(36,995,605)
009	Kentucky Division	4800	Residential sales	31128	Gas Cost Adjustment Surcharge	(17,585,569)	(13,643,119)	(9,166,713)	(7,752,854)	(1,756,207)	(873,998)	(710,681)	(445,340)	(505,216)	(653,035)	(2,312,452)	(4,707,565)	(60,112,749)
009	Kentucky Division	4800	Residential sales	31183	Surcharge revenue	(228,478)	(202,003)	(136,672)	(115,578)	(50,416)	29,891	227,830	(12,369)	(14,348)	(45,604)	(148,917)	(303,275)	(999,940)
009	Kentucky Division	4800	Residential sales	31195	WNA	(332,911)	(577,670)	(780,366)	(47,650)	(289)	28	(149)	14	(41)	(16)	(230,295)	(244,993)	(2,214,339)
009	Kentucky Division	4805	Unbilled Residential Revenue	31101	Gas Rev-Dist Inc	706,553	544,365	(206,964)	582,136	307,402	12,213	(7,921)	525	9,499	(292,310)	(749,071)	(280,060)	626,367
009	Kentucky Division	4805	Unbilled Residential Revenue	31108	Gas Rev-Dist Inc. Base Charges	(12,613)	(7,942)	(5,751)	309	2,036	4,091	9,149	5,847	9,988	3,532	(2,769)	(5,964)	(87)
009	Kentucky Division	4805	Unbilled Residential Revenue	31128	Gas Cost Adjustment Surcharge	5,057,469	2,717,493	(1,033,173)	3,991,460	794,342	24,064	82,687	997	18,011	(662,666)	(1,613,063)	(603,087)	8,774,534
009	Kentucky Division	4805	Unbilled Residential Revenue	31195	WNA	(760,552)	(234,795)	646,261	(62,980)	-	-	-	-	-	(116,962)	106,114	(226,045)	(648,960)
009	Kentucky Division	4811	Commercial Revenue-Banner	31101	Gas Rev-Dist Inc	(1,392,168)	(1,186,921)	(827,629)	(705,782)	(356,639)	(261,413)	(239,803)	(206,677)	(286,521)	(353,586)	(510,182)	(914,249)	(7,241,569)
009	Kentucky Division	4811	Commercial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	(1,237,162)	(1,227,609)	(1,232,591)	(1,221,757)	(1,213,119)	(1,189,167)	(1,170,315)	#####	(1,161,479)	(1,173,171)	(1,202,662)	(1,221,356)	(14,419,255)
009	Kentucky Division	4811	Commercial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	(9,000,048)	(6,700,047)	(4,608,506)	(3,922,754)	(1,046,113)	(754,516)	(696,597)	(429,275)	(621,804)	(782,874)	(1,323,548)	(2,369,993)	(32,256,072)
009	Kentucky Division	4811	Commercial Revenue-Banner	31183	Surcharge revenue	(81,521)	(69,648)	(48,971)	(41,388)	(20,923)	7,886	75,545	(7,845)	(11,940)	(33,947)	(60,312)	(107,963)	(401,027)
009	Kentucky Division	4811	Commercial Revenue-Banner	31195	WNA	(144,789)	(248,387)	(297,443)	(30,945)	(860)	15	93	2	(22)	10	(101,175)	(101,379)	(924,878)
009	Kentucky Division	4812	Industrial Revenue-Banner	31101	Gas Rev-Dist Inc	(184,670)	(162,941)	(108,435)	(91,437)	(63,260)	(35,898)	(29,616)	(36,983)	(37,854)	(41,376)	(74,487)	(115,054)	(982,010)
009	Kentucky Division	4812	Industrial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	(17,587)	(16,809)	(17,348)	(15,803)	(15,817)	(16,081)	(16,593)	(16,345)	(16,520)	(16,644)	(16,798)	(16,478)	(198,823)
009	Kentucky Division	4812	Industrial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	(1,463,372)	(1,154,923)	(713,118)	(603,728)	(335,290)	(119,573)	(97,421)	(101,582)	(86,979)	(95,930)	(206,218)	(341,577)	(5,319,711)
009	Kentucky Division	4812	Industrial Revenue-Banner	31183	Surcharge revenue	(9,092)	(8,561)	(5,570)	(4,676)	(2,122)	(2,215)	8,450	(1,076)	(1,343)	(3,212)	(8,161)	(12,488)	(50,067)
009	Kentucky Division	4812	Industrial Revenue-Banner	31195	WNA	(13)	(40)	(62)	(2)	-	-	-	-	-	-	(2)	(11)	(130)
009	Kentucky Division	4815	Unbilled Comm Revenue	31101	Gas Rev-Dist Inc	270,334	230,519	(59,370)	239,242	73,185	10,501	(6,171)	1,351	8,870	(107,453)	(275,159)	(153,825)	232,024
009	Kentucky Division	4815	Unbilled Comm Revenue	31108	Gas Rev-Dist Inc. Base Charges	(10,230)	(7,557)	(5,346)	(2,739)	2,112	3,927	7,524	6,699	7,194	2,475	(3,762)	(6,468)	(6,171)
009	Kentucky Division	4815	Unbilled Comm Revenue	31128	Gas Cost Adjustment Surcharge	2,146,067	1,236,187	(318,378)	1,797,779	203,154	23,925	79,287	2,737	17,965	(289,433)	(647,613)	(362,043)	3,889,634
009	Kentucky Division	4815	Unbilled Comm Revenue	31195	WNA	(299,548)	(90,166)	250,321	(22,134)	-	-	-	-	-	(41,230)	37,250	(91,231)	(256,739)
009	Kentucky Division	4816	Unbilled Industrial Revenue	31215	CB Gas Rev-Dist Inc	12,847	3,491	1,537	(15,134)	21,616	(2,491)	(1,036)	(2,642)	690	(4,090)	(7,776)	913	7,925
009	Kentucky Division	4816	Unbilled Industrial Revenue	31216	CB Gas Rev-Dist Inc Base Charges	-	-	-	-	-	(1,115)	-	(66)	-	-	66	(198)	(1,313)
009	Kentucky Division	4816	Unbilled Industrial Revenue	31217	CB Gas Cost Adjustment Surcharge	128,928	46,963	11,663	(135,148)	205,399	(8,147)	(3,417)	5,081	1,518	(11,771)	(27,600)	2,575	216,043
009	Kentucky Division	4820	Other Sales to Public Authorities	31101	Gas Rev-Dist Inc	(226,936)	(194,441)	(140,902)	(125,676)	(73,470)	(50,659)	(37,670)	(34,478)	(38,270)	(53,001)	(90,526)	(149,618)	(1,215,648)
009	Kentucky Division	4820	Other Sales to Public Authorities	31108	Gas Rev-Dist Inc. Base Charges	(100,888)	(99,790)	(100,706)	(99,530)	(99,973)	(99,437)	(98,114)	(98,274)	(98,560)	(99,160)	(99,047)	(99,178)	(1,192,655)
009	Kentucky Division	4820	Other Sales to Public Authorities	31128	Gas Cost Adjustment Surcharge	(1,491,731)	(1,117,236)	(786,788)	(705,143)	(256,016)	(152,720)	(111,306)	(77,377)	(71,157)	(110,765)	(228,422)	(388,550)	(5,497,211)
009	Kentucky Division	4820	Other Sales to Public Authorities	31183	Surcharge revenue	(13,355)	(11,416)	(8,273)	(7,379)	(4,204)	(148)	14,071	(1,186)	(1,601)	(4,350)	(10,688)	(17,694)	(66,221)
009	Kentucky Division	4820	Other Sales to Public Authorities	31195	WNA	(20,767)	(43,630)	(56,588)	(5,618)	(721)	(240)	(229)	-	107	-	(15,944)	(17,455)	(161,084)
009	Kentucky Division	4825	Unbilled Public Authority Revenue	31101	Gas Rev-Dist Inc	48,689	40,303	(15,927)	39,031	25,672	1,490	(1,057)	50	1,252	(20,559)	(51,285)	(21,442)	46,217
009	Kentucky Division	4825	Unbilled Public Authority Revenue	31108	Gas Rev-Dist Inc. Base Charges	(198)	(66)	(99)	33	66	-	330	132	231	66	(99)	(99)	297
009	Kentucky Division	4825	Unbilled Public Authority Revenue	31128	Gas Cost Adjustment Surcharge	385,357	216,133	(85,411)	325,408	71,262	3,333	11,961	103	2,535	(54,126)	(120,704)	(50,465)	705,386
009	Kentucky Division	4825	Unbilled Public Authority Revenue	31195	WNA	(54,636)	(17,761)	47,627	(4,579)	-	-	-	-	-	(8,454)	7,695	(16,060)	(46,168)
009	Kentucky Division	4870	Forfeited discounts	31201	Late Fee	-	7	-	-	-	-	-	-	-	-	-	-	7
009	Kentucky Division	4880	Miscellaneous service revenues	31301	Misc Service Revenue	(11,417)	(12,651)	(13,824)	(10,826)	(11,520)	(10,185)	(8,490)	80,093	(4,212)	(9,928)	(8,550)	(4,906)	(26,416)
009	Kentucky Division	4893	Revenue-Transportation Distribution	31101	Gas Rev-Dist Inc	(1,808,615)	(1,892,138)	(1,667,102)	(1,800,019)	(1,548,116)	(1,511,353)	(1,391,421)	#####	(1,311,849)	(1,353,378)	(1,582,555)	(1,654,813)	(18,911,282)
009	Kentucky Division	4893	Revenue-Transportation Distribution	31108	Gas Rev-Dist Inc. Base Charges	(115,685)	(115,685)	(116,950)	(116,875)	(116,950)	(116,950)	(116,950)	(118,140)	(117,470)	(117,620)	(118,810)	(1,404,440)	(1,404,440)
009	Kentucky Division	4893	Revenue-Transportation Distribution	31183	Surcharge revenue	(47,295)	(48,916)	(44,665)	(47,545)	(41,986)	(42,768)	54,765	(29,587)	(28,801)	(29,975)	(74,932)	(79,093)	(460,798)
009	Kentucky Division	4893	Revenue-Transportation Distribution	31215	CB Gas Rev-Dist Inc	(88,745)	234,764	(137,611)	257,923	37,232	129,956	44,727	37,669	(43,600)	(274,170)	(77,873)	(44,628)	75,643
009	Kentucky Division	4893	Revenue-Transportation Distribution	31216	CB Gas Rev-Dist Inc Base Charges	-	-	(1,340)	(100)	-	(25)	(100)	100	(200)	-	(1,340)	570	(2,435)
009	Kentucky Division	8010	Natural gas field line purchases	04751	Gas Purchases	10,510	6,069	2,986	4,472	3,159	6,825	9,514	14,167	14,598	11,071	11,281	4,526	99,177
009	Kentucky Division	8040	Natural gas city gate purchases	04740	Cashouts	160,128	(69,302)	83,506	(188,869)	60,680	(24,604)	(23,608)	(333,112)	(4,187)	(137,835)	(303,970)	22,949	(758,222)
009	Kentucky Division	8040	Natural gas city gate purchases	04751	Gas Purchases	11,555,479	6,131,597	637,224	173,244	4,105,797	3,434,778	3,295,545	3,799,823	3,787,052	3,952,365	4,783,395	2,483,985	48,140,284
009	Kentucky Division	8040	Natural gas city gate purchases	04774	Capacity Release	(329,785)	(329,785)	(329,785)	(329,785)	(404,785)	(404,785)	(404,785)	(404,785)	(404,785)	(404,785)	(125,000)	(4,277,631)	(4,277,631)
009	Kentucky Division	8050	Other purchases	04800	Reimbursement for Gas Loss	(4,164)	(1,266)	(2,664)	(92)	(743)	(810)	(1,381)	(1,052)	(3,083)	(2,644)	(3,251)	(371)	(21,519)
009	Kentucky Division	8051	PGA for Residential	04775	PGA Recoveries	17,584,435	13,643,250	9,166,904	7,752,874	1,756,212	874,055	711,111	445,353	505,226	653,145	2,312,473	4,707,636	60,112,676
009	Kentucky Division	8052	PGA for Commercial	04775	PGA Recoveries	9,002,579	6,700,650	4,608,961	3,923,499	1,046,256	754,564	696,632	429,297	621,825	782,874	1,323,535	2,370,099	32,260,772
009	Kentucky Division	8053	PGA for Industrial	04775	PGA Recoveries	1,461,587	1,153,840	712,403	602,821	335,138	119,498	97,366	101,546	86,946	95,902	206,156	341,387	5,314,589
009	Kentucky Division	8054	PGA for Public Authorities	04775	PGA Recoveries	1,492,119	1,117,584	786,856	705,284	256,020	152,723	111,308	77,379	71,160	110,767	228,427	388,577	5,498,204
009	Kentucky Division	8058	Unbilled PGA Cost	04819	Unbilled PGA-Res	(5,057,469)	(2,717,493)	1,033,173	(3,991,460)	(794,342)	(24,064)	(82,687)	(997)	(18,011)	662,666	1,613,063	603,087	(8,774,534)
009	Kentucky Division	8058	Unbilled PGA Cost	04820	Unbilled PGA-Comm	(2,146,067)	(1,236,187)	318,378	(1,797,779)	(203,154)	(23,925)	(79,287)	(2,737)	(17,965)	289,433	647,613	362,043	(3,889,634)
009	Kentucky Division	8058	Unbilled PGA Cost	04821	Unbilled PGA-Ind	(128,928)	(46,963)	(11,663)	135,148	(205,399)	8,147	3,417	(5,081)	(1,518)	11,771	27,600	(2,575)	(216,043)
009	Kentucky Division	8058	Unbilled PGA Cost	04822	Unbilled PGA-PA	(385,357)	(216,133)	85,411	(325,408)	(71,262)	(3,333)	(11,961)	(103)	(2,535)				

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23	CY23
009	Kentucky Division	8210	Storage-Purification expenses	01008	Expense Labor Accrual	1,309	661	(2,611)	(109)	(254)	26	(26)	71	333	(405)	1,745	(217)	524
009	Kentucky Division	8210	Storage-Purification expenses	02005	Non-Inventory Supplies	428	22	-	-	-	3,064	-	-	119	67	738	863	5,302
009	Kentucky Division	8210	Storage-Purification expenses	04590	Utilities	267	208	175	206	121	140	155	189	186	157	148	257	2,210
009	Kentucky Division	8250	Storage well royalties	04580	Building Lease/Rents Capitalized	(80)	(12)	-	(14)	(28)	(580)	(76)	-	(84)	(465)	-	-	(1,338)
009	Kentucky Division	8250	Storage well royalties	04581	Non 842 Building Lease/Rents	457	74	-	80	170	1,867	183	-	500	540	-	-	3,870
009	Kentucky Division	8250	Storage well royalties	04590	Utilities	2,292	3,531	2,997	2,015	1,416	-	125	111	77	82	133	481	13,260
009	Kentucky Division	8250	Storage well royalties	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8310	Storage-Maintenance of structures and improvements	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	30	-	40	-	15	85
009	Kentucky Division	8340	Maintenance of compressor station equipment	01000	Non-project Labor	1,385	660	1,748	268	1,955	3,124	719	1,814	3,507	2,857	2,232	3,820	24,090
009	Kentucky Division	8340	Maintenance of compressor station equipment	01008	Expense Labor Accrual	80	(254)	643	(740)	1,137	(750)	(305)	601	937	(39)	(152)	(926)	232
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	01000	Non-project Labor	18,832	10,835	13,249	13,384	10,156	21,608	12,504	10,812	16,007	11,981	12,323	27,998	179,688
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	01008	Expense Labor Accrual	1,600	(2,799)	2,833	67	(90)	(3,000)	150	1,114	3,138	(815)	1,437	(3,960)	(325)
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	02001	Inventory Materials	2,193	-	1,521	1,617	181	-	462	-	-	343	1,804	302	8,423
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	02004	Warehouse Loading Charge	11	-	76	81	8	-	21	-	-	17	9	3	226
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	03003	Capitalized transportation costs	-	-	-	-	-	-	(108)	-	-	-	-	-	(108)
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	03004	Vehicle Expense	-	-	-	-	-	-	259	-	-	-	-	-	259
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	04582	Building Maintenance	65	-	-	-	-	-	-	-	-	-	-	-	65
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	05411	Meals and Entertainment	194	-	91	-	21	227	63	18	113	-	16	550	1,293
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	05413	Transportation	249	-	1,117	-	-	-	-	-	-	-	-	-	1,365
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	05414	Lodging	119	-	557	-	-	-	506	-	206	-	178	134	1,700
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	05415	Membership Fees	285	-	-	-	-	-	-	-	180	-	-	-	465
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	05420	Employee Development	-	-	1,075	-	-	-	-	-	-	-	-	-	1,075
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	07499	Misc Employee Welfare Exp	-	99	-	-	-	-	-	-	-	-	-	-	99
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8550	Other fuel & power for compressor stations	04590	Utilities	40	36	41	36	39	44	39	39	38	36	39	41	468
009	Kentucky Division	8560	Mains expenses	01000	Non-project Labor	7,405	11,853	12,742	13,937	11,342	13,243	7,615	1,628	7,613	22,415	18,152	15,486	143,431
009	Kentucky Division	8560	Mains expenses	01008	Expense Labor Accrual	863	1,557	2,222	597	404	(5,165)	78	(1,552)	3,074	9,643	(743)	(10,126)	852
009	Kentucky Division	8560	Mains expenses	02001	Inventory Materials	-	-	-	-	-	-	-	-	1,032	8,369	-	-	9,401
009	Kentucky Division	8560	Mains expenses	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	10	418	-	-	429
009	Kentucky Division	8560	Mains expenses	02005	Non-Inventory Supplies	692	226	427	2,471	1,940	1,168	396	455	3,674	1,306	1,301	261	14,316
009	Kentucky Division	8560	Mains expenses	03003	Capitalized transportation costs	(71)	(58)	(25)	(59)	(243)	(54)	(95)	(292)	-	(39)	(2)	-	(939)
009	Kentucky Division	8560	Mains expenses	03004	Vehicle Expense	410	373	168	338	1,484	175	228	615	-	206	15	-	4,012
009	Kentucky Division	8560	Mains expenses	04302	Heavy Equipment	468	14	233	10,818	159	977	1,692	2,127	430	1,105	3,047	1,944	23,015
009	Kentucky Division	8560	Mains expenses	04307	Heavy Equipment Capitalized	(459)	(14)	(228)	(10,602)	(156)	(958)	(1,658)	(2,085)	(421)	(1,083)	(2,986)	(1,905)	(22,555)
009	Kentucky Division	8560	Mains expenses	04585	Railroad easements and crossings	-	-	139	-	-	-	-	-	-	-	-	-	139
009	Kentucky Division	8560	Mains expenses	04590	Utilities	2,667	1,515	2,623	2,048	1,576	2,549	1,745	2,480	1,001	2,712	2,548	2,004	25,467
009	Kentucky Division	8560	Mains expenses	04599	Capitalized Utility Costs	(1,482)	(773)	(1,222)	(1,099)	(858)	(1,500)	(1,074)	(1,623)	(547)	(2,332)	(2,191)	(1,723)	(16,425)
009	Kentucky Division	8560	Mains expenses	05111	Postage/Delivery Services	-	-	-	232	-	-	-	-	404	-	-	-	636
009	Kentucky Division	8560	Mains expenses	05377	Cell phone equipment and accessories	-	-	-	-	-	-	10	-	-	-	-	-	10
009	Kentucky Division	8560	Mains expenses	05399	Capitalized Telecom Costs	-	-	-	-	-	-	(6)	-	-	-	-	-	(6)
009	Kentucky Division	8560	Mains expenses	05411	Meals and Entertainment	-	-	-	-	189	84	11	95	109	110	-	-	598
009	Kentucky Division	8560	Mains expenses	06111	Contract Labor	-	-	-	-	-	-	5,463	(5,463)	-	-	-	-	-
009	Kentucky Division	8560	Mains expenses	07443	Uniforms	-	-	-	-	159	65	-	342	-	1,658	4,202	504	6,929
009	Kentucky Division	8560	Mains expenses	07444	Uniforms Capitalized	-	-	-	-	(26)	(20)	-	(162)	-	(1,426)	(3,613)	(433)	(5,681)
009	Kentucky Division	8560	Mains expenses	07499	Misc Employee Welfare Exp	-	-	-	100	-	-	150	-	-	-	33	283	-
009	Kentucky Division	8560	Mains expenses	07590	Misc General Expense	33	-	-	738	-	-	-	-	640	-	-	-	1,411
009	Kentucky Division	8560	Mains expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8560	Mains expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8560	Mains expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8560	Mains expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8570	Transmission-Measuring and regulating station expenses	01000	Non-project Labor	609	408	-	37	-	-	-	-	572	739	-	-	2,365
009	Kentucky Division	8570	Transmission-Measuring and regulating station expenses	01008	Expense Labor Accrual	202	(71)	(143)	18	(18)	-	-	-	286	157	(443)	-	(11)
009	Kentucky Division	8570	Transmission-Measuring and regulating station expenses	04590	Utilities	612	475	648	486	636	599	691	723	467	565	777	748	7,429
009	Kentucky Division	8580	Transmission and compression of gas by others	04771	Demand Charges-Transportation	635,182	635,182	606,871	626,122	472,460	398,913	381,877	389,829	389,829	381,877	425,144	697,198	6,040,486
009	Kentucky Division	8580	Transmission and compression of gas by others	04772	Commodity-Transportation	116,562	108,784	53,126	61,719	70,411	52,412	41,781	43,102	41,918	50,452	61,833	59,056	761,156
009	Kentucky Division	8580	Transmission and compression of gas by others	04773	Demand-Storage	1,693,215	1,693,215	1,548,790	1,693,215	1,508,917	1,214,978	1,182,264	1,214,978	1,214,978	1,182,264	1,603,576	1,645,073	17,395,465
009	Kentucky Division	8630	Transmission-Maintenance of mains	01000	Non-project Labor	2,069	1,487	4,342	5,781	3,480	2,528	913	2,567	2,577	6,417	4,378	3,000	39,539
009	Kentucky Division	8630	Transmission-Maintenance of mains	01008	Expense Labor Accrual	(387)	(204)	1,651	719	(628)	(1,841)	(147)	881	133	2,562	(786)	(2,565)	(611)
009	Kentucky Division	8630	Transmission-Maintenance of mains	07443	Uniforms	164	-	-	-	-	-	-	-	-	-	-	-	164
009	Kentucky Division	8630	Transmission-Maintenance of mains	07444	Uniforms Capitalized	(96)	-	-	-	-	-	-	-	-	-	-	-	(96)
009	Kentucky Division	8630	Transmission-Maintenance of mains	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	55,858	37,811	42,477	41,126	38,142	58,639	46,305	35,218	39,106	38,137	36,173	81,733	550,725
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	618,982	600,563	589,410	620,579	610,006	953,047	663,242	670,955	666,890	657,832	684,647	971,355	8,307,509
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(632,498)	(610,935)	(615,469)	(628,575)	(620,723)	(951,767)	(659,667)	(663,150)	(676,728)	(664,149)	(693,921)	(987,427)	(8,404,991)
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	5,679	(6,316)	8,005	(675)	4,229	(15,019)	4,118	1,957	3,705	3,329	2,439	(11,699)	(249)
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	422,950	374,959	397,634	403,805	371,165	600,815	398,755	393,069	405,629	403,360	424,244	646,378	5,242,764
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(409,435)	(364,587)	(371,575)	(395,827)	(360,448)	(602,095)	(402,330)	(400,873)	(395,792)	(397,042)	(414,970)	(630,305)	(5,145,282)
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	02001	Inventory Materials	-	-	-	93	-	-	-	-	-	-	-	-	93
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	-	-	-	5	-	-	-	-	-	-	-	-	5
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	3,075	3,695	6,395	3,102	7,062	4,321	3,336	5,056	5,670	1,568	2,370	1,270	46,919
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(628)	(2,049)	(663)	(1,508)	(671)	(934)	(685)	(1,954)	(2,106)	(1,789)	(965)	(116)	(14,071)
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	1,000	2,700	1,040	2,108	988	1,344	978	3,280	3,173	2,880	1,328	201	21,020
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	-	-	47,717	-	-	-	-	-	-	-	-	47,717
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04018	Safety	-	-	1,215	-	40	633	1,251	1,732	80	42	1,843	1,297	8,133
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	96	-	348	970	2,053	1,807	1,785	8,610	2,572	5,991	528	24,760
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04145	Printing/Slides/Graphics	-	-	-	-	-	-	10	-	-	-	-	-	10
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04146	Public Relations	-	-	-	-	-								

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Income Statement Accounts
Calendar Year 2023

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23	CY23
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	6,753	6,538	4,991	5,624	4,538	4,807	4,303	3,806	3,817	3,795	5,277	4,374	58,625
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	6,291	5,069	5,490	4,742	8,276	6,168	5,232	6,581	5,594	5,461	6,379	6,289	71,572
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	10,973	11,010	11,146	11,348	12,345	10,875	10,403	9,895	10,264	11,591	10,399	10,520	130,769
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05376	Cell service for data uses	7,137	3,603	3,104	4,436	5,668	4,532	4,480	4,417	4,833	4,619	5,146	4,503	56,477
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	2,761	1,202	565	353	3,304	994	2,850	2,149	743	845	1,130	289	17,185
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(17,716)	(15,081)	(14,014)	(15,266)	(18,895)	(15,163)	(16,101)	(16,075)	(15,060)	(22,329)	(22,727)	(20,741)	(209,168)
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	5,878	6,429	9,802	5,440	7,613	7,933	14,502	9,908	8,693	4,222	6,524	5,128	92,074
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-	-	-	384
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05413	Transportation	495	-	-	461	3,382	730	3,001	4,391	531	439	1,797	1,043	16,269
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05414	Lodging	3,416	3,672	9,961	3,994	9,539	5,575	17,239	6,214	3,102	973	1,271	1,692	66,648
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05415	Membership Fees	-	-	242	309	150	-	3,158	2,722	-	-	45	1,635	8,261
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05416	Club Dues - Nondeductible	-	-	-	-	-	-	110	-	-	-	-	-	110
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05417	Club Dues - Deductible	-	-	140	-	25	-	94	550	10	-	-	-	819
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	-	-	-	-	-	1,350	2,776	900	-	7,585	-	-	12,611
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05420	Employee Development	-	-	53	-	354	-	-	1,664	50	-	49	-	2,170
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05421	Training	7,585	18,957	18,960	-	54,008	16,922	6,308	-	2,149	-	-	-	124,888
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05425	Regulatory Compliance Training	-	-	-	4,675	-	-	-	4,452	-	-	4,452	-	13,579
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05426	Safety Training	-	-	-	-	248	-	225	-	-	-	-	-	473
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05427	Technical (Job Skills) Training	-	-	-	-	126	-	-	-	-	-	-	-	126
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05429	Work Environment Training	-	-	-	-	853	-	-	-	-	-	-	-	853
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	06111	Contract Labor	11,423	9,556	16,113	2,048	3,358	25,603	8,703	23,365	132,598	5,853	4,163	3,651	246,434
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	06121	Legal	-	-	53	-	-	61	-	-	-	-	-	-	113
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	-	32	266	92	-	-	61	3,974	1,101	214	695	426	6,859
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07421	Service Awards	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07443	Uniforms	998	1,816	1,558	1,608	2,580	1,212	334	998	2,082	729	1,610	849	16,373
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	(538)	(1,151)	(911)	(1,125)	(1,770)	(784)	(225)	(600)	(1,363)	(627)	(1,384)	(730)	(11,209)
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07495	Employee Broadcast and Publication	-	-	-	-	-	-	1,028	-	-	-	-	-	1,028
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	452	1,421	680	1,470	1,435	19,866	1,789	1,776	941	1,242	1,010	4,962	37,044
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07510	Association Dues	-	-	-	-	1,498	3,340	12,175	595	(1,000)	5,921	1,100	2,000	25,629
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	-	-	273	-	22	-	103	-	-	-	254	(127)	526
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	09911	Reimbursements	(1,804)	-	-	(2,856)	-	-	(1,174)	-	-	(611)	-	-	(6,444)
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04575	842 Short Term Lease Expense	-	-	-	-	6	387	-	-	-	-	-	-	393
009	Kentucky Division	8711	Odorization	02001	Inventory Materials	10,531	5,936	20,947	10,736	16,286	-	-	-	33,361	34,527	1,191	2,151	135,668
009	Kentucky Division	8711	Odorization	02004	Warehouse Loading Charge	53	297	1,047	537	733	-	-	-	334	1,726	6	22	4,754
009	Kentucky Division	8711	Odorization	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	750	653	30	1,433
009	Kentucky Division	8740	Mains and Services Expenses	01000	Non-project Labor	158,676	187,555	215,534	155,199	174,983	240,888	151,576	164,422	161,270	157,981	159,217	242,156	2,169,458
009	Kentucky Division	8740	Mains and Services Expenses	01006	O&M Project Labor and Contra	-	-	-	12,638	-	-	-	-	-	-	-	-	12,638
009	Kentucky Division	8740	Mains and Services Expenses	01008	Expense Labor Accrual	16,631	10,108	42,122	(23,848)	29,821	(73,591)	5,325	28,517	6,645	14,154	16,663	(71,093)	1,453
009	Kentucky Division	8740	Mains and Services Expenses	02001	Inventory Materials	12,639	15,847	15,249	40,001	(4,650)	41,084	21,769	5,892	28,524	49,756	16,560	20,573	263,245
009	Kentucky Division	8740	Mains and Services Expenses	02004	Warehouse Loading Charge	63	792	762	2,000	(209)	1,879	980	265	285	2,488	83	206	9,594
009	Kentucky Division	8740	Mains and Services Expenses	02005	Non-Inventory Supplies	22,959	19,150	13,724	18,608	20,267	31,839	23,404	20,730	34,748	21,940	23,251	18,377	268,996
009	Kentucky Division	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	105,760	105,017	103,242	103,314	101,743	81,566	101,743	100,889	101,076	105,425	-	(91,269)	918,506
009	Kentucky Division	8740	Mains and Services Expenses	03003	Capitalized transportation costs	(119,014)	(162,995)	(136,646)	(131,772)	(145,709)	(136,094)	(116,730)	(134,351)	(165,014)	(146,579)	(173,370)	(114,345)	(1,682,618)
009	Kentucky Division	8740	Mains and Services Expenses	03004	Vehicle Expense	93,475	184,363	158,252	113,909	137,689	127,181	120,565	109,563	153,580	126,505	146,882	121,427	1,593,391
009	Kentucky Division	8740	Mains and Services Expenses	03008	842 Vehicle Lease Expense	-	-	-	-	-	-	-	-	-	-	139,039	182,361	321,400
009	Kentucky Division	8740	Mains and Services Expenses	03009	842 Variable Heavy Equip Lease Expense	850	6,784	16,518	2,493	2,485	5,347	2,882	3,238	3,776	7,719	9,987	-	62,079
009	Kentucky Division	8740	Mains and Services Expenses	04018	Safety	-	-	-	-	-	-	-	324	19	-	-	-	344
009	Kentucky Division	8740	Mains and Services Expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	-	62	-	-	62
009	Kentucky Division	8740	Mains and Services Expenses	04046	Customer Relations & Assist	-	56	-	-	-	-	-	-	-	-	-	-	56
009	Kentucky Division	8740	Mains and Services Expenses	04301	Equipment Lease	33,922	32,876	35,010	35,010	35,327	34,529	33,536	34,263	34,607	34,607	-	70,139	413,830
009	Kentucky Division	8740	Mains and Services Expenses	04302	Heavy Equipment	17,696	61,087	25,805	15,001	13,134	34,427	12,069	23,874	26,439	11,621	38,718	33,120	312,993
009	Kentucky Division	8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	68,640	(100,577)	(87,547)	(60,064)	54,592	(81,375)	(56,786)	(69,446)	(72,388)	(58,377)	(63,193)	(114,333)	(640,854)
009	Kentucky Division	8740	Mains and Services Expenses	04309	Non-842 Heavy Equipment	(122,509)	1,882	12,000	8,786	(106,652)	8,733	9,457	9,488	9,043	5,621	15,777	13,407	(134,969)
009	Kentucky Division	8740	Mains and Services Expenses	04560	Non 842 Fleet Lease/Rents	7,305	2,717	3,886	3,715	3,136	-	(57,691)	2,969	9,473	4,235	(985)	(7,288)	(258,529)
009	Kentucky Division	8740	Mains and Services Expenses	04563	842 Variable Fleet Lease Expense	6,865	7,880	7,108	13,566	16,404	12,824	12,698	12,918	10,516	17,090	18,272	-	136,142
009	Kentucky Division	8740	Mains and Services Expenses	04582	Building Maintenance	4,256	600	3,219	2,872	922	1,207	623	9,107	1,325	7,480	9,014	13,207	53,831
009	Kentucky Division	8740	Mains and Services Expenses	04585	Railroad easements and crossings	-	-	7,884	-	-	-	-	585	-	-	-	-	8,469
009	Kentucky Division	8740	Mains and Services Expenses	04590	Utilities	6,228	5,058	7,258	5,955	4,963	6,230	4,858	6,831	4,556	5,915	6,286	5,766	69,904
009	Kentucky Division	8740	Mains and Services Expenses	05010	Office Supplies	886	1,325	1,406	2,656	950	417	68	394	170	558	84	460	9,374
009	Kentucky Division	8740	Mains and Services Expenses	05111	Postage/Delivery Services	(47)	491	138	453	242	14	121	16	55	10	14	34	1,539
009	Kentucky Division	8740	Mains and Services Expenses	05377	Cell phone equipment and accessories	-	-	-	37	-	-	-	-	-	69	-	21	127
009	Kentucky Division	8740	Mains and Services Expenses	05399	Capitalized Telecom Costs	-	-	-	(22)	-	-	-	-	-	(59)	-	(18)	(99)
009	Kentucky Division	8740	Mains and Services Expenses	05411	Meals and Entertainment	749	1,314	696	398	1,565	1,006	721	375	34	206	780	1,094	8,938
009	Kentucky Division	8740	Mains and Services Expenses	05413	Transportation	1,999	1,264	1,130	922	2,441	165	113	164	-	-	1,911	3,147	13,255
009	Kentucky Division	8740	Mains and Services Expenses	05414	Lodging	2,418	1,428	2,321	829	775	7,928	-	-	-	215	-	1,309	17,223
009	Kentucky Division	8740	Mains and Services Expenses	05415	Membership Fees	-	212	-	-	-	-	(200)	-	-	-	-	-	12
009	Kentucky Division	8740	Mains and Services Expenses	05420	Employee Development	-	-	-	-	-	91	-	-	-	91	-	-	182
009	Kentucky Division	8740	Mains and Services Expenses	05421	Training	313	-	2,959	-	1,719	736	3,981	368	-	-	-	345	10,421
009	Kentucky Division	8740	Mains and Services Expenses	05429	Work Environment Training	806	368	736	-	736	-	736	911	368	368	1,542	-	6,571
009	Kentucky Division	8740	Mains and Services Expenses	06111	Contract Labor	224,880	189,709	212,403	202,381	227,370	233,678	298,752	269,540	356,685	231,943	203,250	212,432	

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23	CY23
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	04307	Heavy Equipment Capitalized	-	(47)	-	-	-	-	-	-	-	-	-	-	(47)
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	04590	Utilities	506	368	613	503	406	681	498	974	1,885	519	570	489	8,012
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05010	Office Supplies	-	-	23	-	94	30	-	-	-	-	-	-	147
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05111	Postage/Delivery Services	70	32	150	-	31	-	-	-	-	-	-	-	284
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05377	Cell phone equipment and accessories	-	-	64	-	-	-	-	-	-	-	-	-	64
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05399	Capitalized Telecom Costs	-	-	(36)	-	-	-	-	-	-	-	-	-	(36)
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	319	93	108	392	89	28	-	32	470	-	-	-	1,531
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05412	Spousal & Dependent Travel	50	-	-	-	-	-	-	-	-	-	-	-	50
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05413	Transportation	79	621	255	509	902	-	190	-	-	-	-	-	2,556
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05414	Lodging	-	-	211	428	468	-	-	181	421	-	-	-	1,709
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05415	Membership Fees	-	-	66	-	-	-	-	-	-	-	-	-	66
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05421	Training	310	-	-	166	-	-	-	-	-	-	-	-	476
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	06111	Contract Labor	10,000	11,553	-	-	-	-	4,000	-	60,000	-	-	-	85,553
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	07421	Service Awards	50	-	-	-	-	-	-	-	-	-	-	-	50
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	07443	Uniforms	-	159	-	22	-	-	-	-	-	-	-	345	527
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	07444	Uniforms Capitalized	-	(101)	-	(6)	-	-	-	-	-	-	-	(297)	(404)
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	07499	Misc Employee Welfare Exp	-	117	-	-	386	-	-	-	-	-	-	25	528
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	07590	Misc General Expense	-	-	-	3,323	810	-	-	-	-	-	-	-	4,133
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8760	Distribution-Measuring and regulating station expenses-Industrial	01000	Non-project Labor	-	-	-	-	-	-	283	-	-	-	-	-	283
009	Kentucky Division	8760	Distribution-Measuring and regulating station expenses-Industrial	01008	Expense Labor Accrual	-	-	-	-	-	-	85	(85)	-	-	-	-	-
009	Kentucky Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	52	-	52
009	Kentucky Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04580	Building Lease/Rents Capitalized	-	-	-	-	-	-	(4,455)	-	-	-	-	-	(4,455)
009	Kentucky Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04581	Non 842 Building Lease/Rents	-	-	-	-	-	-	6,500	-	-	-	-	-	6,500
009	Kentucky Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04590	Utilities	817	675	559	98	1,072	192	209	321	62	232	249	329	4,816
009	Kentucky Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8780	Meter and house regulator expenses	01000	Non-project Labor	67,174	55,828	41,509	46,625	44,399	69,903	50,998	47,314	50,042	62,968	87,420	124,500	748,680
009	Kentucky Division	8780	Meter and house regulator expenses	01008	Expense Labor Accrual	3,108	(3,971)	1,215	2,558	5,547	(17,209)	3,649	5,992	3,730	12,760	23,413	(40,444)	347
009	Kentucky Division	8780	Meter and house regulator expenses	02005	Non-Inventory Supplies	2,347	247	159	874	632	54	537	284	-	-	-	(53)	5,081
009	Kentucky Division	8780	Meter and house regulator expenses	03003	Capitalized transportation costs	(574)	196	-	-	-	-	-	-	-	-	-	-	(378)
009	Kentucky Division	8780	Meter and house regulator expenses	03004	Vehicle Expense	928	(305)	-	-	-	-	-	-	-	-	-	-	623
009	Kentucky Division	8780	Meter and house regulator expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	-	-	158	-	158
009	Kentucky Division	8780	Meter and house regulator expenses	04302	Heavy Equipment	-	-	-	42	-	-	-	-	-	-	-	-	42
009	Kentucky Division	8780	Meter and house regulator expenses	04307	Heavy Equipment Capitalized	-	-	-	(41)	-	-	-	-	-	-	-	-	(41)
009	Kentucky Division	8780	Meter and house regulator expenses	04582	Building Maintenance	-	-	184	-	(174)	-	-	-	-	-	-	-	10
009	Kentucky Division	8780	Meter and house regulator expenses	04590	Utilities	1,328	659	2,163	1,201	606	1,932	440	2,103	452	1,077	1,933	1,091	14,984
009	Kentucky Division	8780	Meter and house regulator expenses	05010	Office Supplies	175	252	(252)	225	-	-	-	-	-	-	-	-	400
009	Kentucky Division	8780	Meter and house regulator expenses	05111	Postage/Delivery Services	13	90	139	194	14	-	-	14	82	106	-	75	726
009	Kentucky Division	8780	Meter and house regulator expenses	05411	Meals and Entertainment	181	787	748	651	130	509	292	49	966	-	459	-	4,773
009	Kentucky Division	8780	Meter and house regulator expenses	05413	Transportation	-	2,353	1,118	422	-	-	140	506	2,035	108	1,078	-	7,761
009	Kentucky Division	8780	Meter and house regulator expenses	05414	Lodging	-	1,428	2,856	2,856	1,159	1,928	234	-	5,952	-	-	-	16,412
009	Kentucky Division	8780	Meter and house regulator expenses	07443	Uniforms	-	14	(14)	80	-	-	-	-	-	-	-	-	80
009	Kentucky Division	8780	Meter and house regulator expenses	07444	Uniforms Capitalized	-	(9)	8	(44)	-	-	-	-	-	-	-	-	(45)
009	Kentucky Division	8780	Meter and house regulator expenses	07499	Misc Employee Welfare Exp	279	-	-	-	-	-	-	-	-	586	-	-	865
009	Kentucky Division	8780	Meter and house regulator expenses	07590	Misc General Expense	-	-	-	2,393	315	-	(2,708)	-	-	-	-	-	-
009	Kentucky Division	8780	Meter and house regulator expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8780	Meter and house regulator expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8790	Customer installations expenses	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	142	-	142
009	Kentucky Division	8800	Distribution-Other expenses	02005	Non-Inventory Supplies	896	-	3,239	45	-	-	-	-	-	-	212	-	4,392
009	Kentucky Division	8800	Distribution-Other expenses	03003	Capitalized transportation costs	(63)	-	(16)	(244)	(7)	-	-	-	(1,457)	(1,373)	-	-	(3,161)
009	Kentucky Division	8800	Distribution-Other expenses	03004	Vehicle Expense	93	-	30	343	16	-	-	-	2,327	2,334	-	-	5,143
009	Kentucky Division	8800	Distribution-Other expenses	04582	Building Maintenance	-	50	-	-	-	-	-	-	-	-	-	-	50
009	Kentucky Division	8800	Distribution-Other expenses	04599	Capitalized Utility Costs	-	(31)	-	-	-	-	-	-	-	-	-	-	(31)
009	Kentucky Division	8800	Distribution-Other expenses	05010	Office Supplies	322	-	-	-	-	-	-	-	-	-	-	-	322
009	Kentucky Division	8800	Distribution-Other expenses	05111	Postage/Delivery Services	-	-	-	24	-	-	-	-	-	-	-	-	24
009	Kentucky Division	8800	Distribution-Other expenses	07443	Uniforms	200	44	-	-	-	-	-	-	-	-	-	110	354
009	Kentucky Division	8800	Distribution-Other expenses	07444	Uniforms Capitalized	(121)	(27)	-	-	-	-	-	-	-	-	-	(95)	(243)
009	Kentucky Division	8800	Distribution-Other expenses	07499	Misc Employee Welfare Exp	112	-	-	-	-	-	-	-	-	-	-	-	112
009	Kentucky Division	8800	Distribution-Other expenses	07590	Misc General Expense	-	-	-	42	-	-	-	-	-	-	-	-	42
009	Kentucky Division	8800	Distribution-Other expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8800	Distribution-Other expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8800	Distribution-Other expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8810	Distribution-Rents	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	254	-	-	-	254
009	Kentucky Division	8810	Distribution-Rents	04307	Heavy Equipment Capitalized	(26,324)	(19,744)	(19,744)	(19,744)	(19,744)	(25,715)	(20,161)	(19,744)	(19,744)	(19,744)	(25,715)	(19,744)	(255,866)
009	Kentucky Division	8810	Distribution-Rents	04308	842 Locusview Lease Expense	26,862	20,147	20,147	20,147	20,147	26,240	20,147	20,147	20,147	20,147	26,240	20,147	260,661
009	Kentucky Division	8810	Distribution-Rents	04309	Non-842 Heavy Equipment	-	-	-	-	-	-	426	-	-	-	-	-	426
009	Kentucky Division	8810	Distribution-Rents	04561	842 Variable Real Estate Lease Expense	83	87	(6)	120	65	61	124	450	448	459	208	204	2,302
009	Kentucky Division	8810	Distribution-Rents	04578	842 Real Estate Lease Expense	55,773	55,773	55,773	55,773	55,773	55,773	55,773	55,773	59,273	39,856	43,356	43,356	632,024
009	Kentucky Division	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(34,349)	(34,081)	(31,120)	(40,683)	(34,239)	(36,286)	(37,516)	(36,327)	(38,049)	(32,921)	(40,879)	(35,931)	(432,379)
009	Kentucky Division	8810	Distribution-Rents	04581	Non 842 Building Lease/Rents	-	400	-	9,367	-	500	200	500	-	-	5,750	-	16,717
009	Kentucky Division	8810	Distribution-Rents	04582	Building Maintenance	15,598	14,664	20,578	23,293	9,830	8,779	12,768	9,309	11,725	14,499	5,473	6,087	152,603
009	Kentucky Division	8810	Distribution-Rents	04590	Utilities	243	63	150	61	60	61	61	61	62	133	234	61	1,250
009	Kentucky Division	8810	Distribution-Rents	04599	Capitalized Utility Costs	(8,566)	(8,008)	(12,001)	(11,783)	(5,584)	(4,225)	(7,529)	(5,264)	(6,362)	(12,583)	(4,908)	(5,288)	(92,101)
009	Kentucky Division	8810	Distribution-Rents	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8810	Distribution-Rents	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8870	Distribution-Maint of mains	01000	Non-project Labor	3,340	1,843	2,025	3,588	820	4,138	3,016	3,134	3,585	2,137	1,674	7,623	36,922
009	Kentucky Division	8870	Distribution-Maint of mains	01008	Expense Labor Accrual	(19)	(524)	367	781	(1,261)	157	215	505	382	(510)	(110)	99	83
009	Kentucky Division	8870	Distribution-Maint of mains	02005	Non-Inventory Supplies	-	38	89	-	168	58	-	-	-	-	-	-	352
009	Kentucky Division	8870	Distribution-Maint of mains	03003	Capitalized transportation costs	(169)	(42)	-	-	-	-	-	-	-	(333)	-	-	(543)
009	Kentucky Division	8870	Distribution-Maint of mains	03004	Vehicle Expense	250	69	-	-	-	-	-	-	-	489	-	-	808
009	Kentucky Division	8870	Distribution-Maint of mains	05411	Meals and Entertainment	523	528	1,183	763	346	539	341	864	54	178	652	463	6,436
009	Kentucky Division	8870	Distribution-Maint of mains	05413	Transportation	1,275	1,489	616	1,824	3,755	611	1,055	-	-	1,790	2,657	1,	

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009	Kentucky Division	8870	Distribution-Maint of mains	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8890	Maintenance of measuring and regulating station equipment-General	01000	Non-project Labor	-	787	-	-	-	-	-	-	-	-	-	-	787
009	Kentucky Division	8890	Maintenance of measuring and regulating station equipment-General	01008	Expense Labor Accrual	-	275	(275)	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8890	Maintenance of measuring and regulating station equipment-General	02005	Non-Inventory Supplies	2,503	2,698	3,002	1,123	4,016	1,549	4,886	2,773	7,725	5,247	3,364	2,679	41,566
009	Kentucky Division	8890	Maintenance of measuring and regulating station equipment-General	03003	Capitalized transportation costs	-	-	-	-	(150)	-	-	-	-	-	-	-	(150)
009	Kentucky Division	8890	Maintenance of measuring and regulating station equipment-General	03004	Vehicle Expense	-	-	-	-	219	-	-	-	-	-	-	-	219
009	Kentucky Division	8890	Maintenance of measuring and regulating station equipment-General	04582	Building Maintenance	-	-	-	-	186	-	-	-	-	-	-	-	186
009	Kentucky Division	8890	Maintenance of measuring and regulating station equipment-General	05010	Office Supplies	-	-	-	-	-	155	-	-	-	-	-	-	155
009	Kentucky Division	8890	Maintenance of measuring and regulating station equipment-General	05111	Postage/Delivery Services	-	-	-	31	-	-	-	-	-	-	-	-	31
009	Kentucky Division	8890	Maintenance of measuring and regulating station equipment-General	06111	Contract Labor	-	-	-	15,000	12,500	12,500	21,897	52,574	4,000	-	-	-	118,470
009	Kentucky Division	8890	Maintenance of measuring and regulating station equipment-General	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8900	Maintenance of measuring and regulating station equipment-Industrial	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8920	Maintenance of services	01000	Non-project Labor	-	168	1,427	198	-	-	-	-	504	-	-	59	2,356
009	Kentucky Division	8920	Maintenance of services	01008	Expense Labor Accrual	(49)	59	654	(614)	(99)	-	-	-	252	(252)	-	10	(39)
009	Kentucky Division	8920	Maintenance of services	02005	Non-Inventory Supplies	-	-	-	12	-	-	-	-	-	-	-	-	12
009	Kentucky Division	8920	Maintenance of services	03003	Capitalized transportation costs	-	-	-	(43)	-	-	-	-	-	-	-	-	(43)
009	Kentucky Division	8920	Maintenance of services	03004	Vehicle Expense	-	-	-	60	-	-	-	-	-	-	-	-	60
009	Kentucky Division	8920	Maintenance of services	07590	Misc General Expense	-	-	-	11	-	-	-	-	-	-	-	-	11
009	Kentucky Division	8920	Maintenance of services	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8930	Maintenance of meters and house regulators	06111	Contract Labor	-	-	-	28,800	46,000	25,500	15,000	-	-	-	-	-	115,300
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	21,088	23,399	24,559	19,905	22,019	27,148	17,159	21,986	17,754	19,300	17,874	28,399	260,589
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	2,143	809	4,090	(2,327)	4,360	(9,788)	623	4,746	(1,017)	2,703	932	(7,778)	(504)
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	04562	842 Variable Tower Lease Expense	1,881	1,954	1,996	1,996	2,182	2,290	2,381	2,461	2,462	3,125	2,520	2,486	27,733
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	04590	Utilities	545	368	480	450	459	457	449	450	461	431	422	456	5,432
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	05331	WAN/LAN/Internet Service	3,000	-	-	-	-	-	-	-	-	-	-	-	3,000
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	05353	842 Tower Lease Expense	26,383	26,379	26,380	26,382	26,385	26,392	26,397	26,397	26,401	26,382	26,378	26,373	316,630
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	05399	Capitalized Telecom Costs	(1,708)	-	-	-	-	-	-	-	-	-	-	-	(1,708)
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	17,148	23,439	36,830	34,165	39,219	52,744	27,059	28,433	26,642	21,431	16,373	18,273	341,758
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	1,437	2,202	10,211	(1,332)	8,410	(16,702)	(673)	4,677	526	(462)	(1,398)	(8,415)	(1,519)
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	02005	Non-Inventory Supplies	-	-	-	33	107	102	-	-	-	-	-	-	242
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	03003	Capitalized transportation costs	-	-	(65)	(56)	66	-	-	-	-	-	-	-	(55)
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	03004	Vehicle Expense	-	-	112	91	(106)	-	-	-	-	-	-	-	97
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	04040	Community Rel&Trade Shows	156	-	-	-	-	-	-	-	-	-	-	-	156
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	04590	Utilities	-	26	-	235	25	-	(25)	-	-	-	-	-	261
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	272	-	64	178	444	25	(92)	-	36	-	-	-	928
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	05111	Postage/Delivery Services	41	-	59	-	(59)	-	-	-	-	-	-	-	41
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	05351	AMI Tower Rent	-	-	-	-	-	-	-	3,895	21,490	-	-	1,666	27,051
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	170	1,376	1,726	1,372	3,166	944	1,070	747	211	1,258	693	2,622	15,355
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	-	-	-	-	184	-	92	-	-	-	581	284	1,141
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	05414	Lodging	-	-	-	-	404	-	595	-	-	2,856	-	-	3,855
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	06112	Collection Fees	-	33	33	33	25	-	126	94	263	113	99	614	1,433
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	06116	Bill Print Fees	75,296	80,880	79,200	112,936	108,544	72,262	69,564	75,303	72,073	70,098	74,109	72,635	962,900
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	-	-	-	213	382	-	428	-	-	-	387	-	1,409
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	9040	Customer accounts-Uncollectible accounts	09927	Cust Uncol Acct-Write Off	131,957	189,036	231,477	80,846	(40,986)	40,674	(49,312)	58,188	(28,845)	15,946	142,392	226,613	997,985
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	01000	Non-project Labor	9,822	9,823	9,823	9,823	9,823	14,735	9,823	9,823	9,973	10,122	15,184	128,599	128,599
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	01008	Expense Labor Accrual	982	0	1,473	0	1,473	(3,929)	491	1,473	491	1,072	1,102	(4,555)	75
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	02001	Inventory Materials	-	-	1,267	1,993	168	122	100	130	(18)	719	32	-	4,513
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	02004	Warehouse Loading Charge	-	-	63	100	8	5	5	6	(0)	36	0	-	222
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	03003	Capitalized transportation costs	(12)	(12)	-	-	-	-	-	(13)	-	11	-	-	(25)
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	03004	Vehicle Expense	19	19	-	-	-	-	-	19	-	(18)	-	-	39
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	04040	Community Rel&Trade Shows	1,226	1,752	-	-	549	-	519	491	-	-	7,757	499	12,792
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	04046	Customer Relations & Assist	619	-	-	-	477	-	-	-	-	3,192	311	-	4,598
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05010	Office Supplies	-	244	-	-	-	-	-	-	-	-	-	-	244
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05411	Meals and Entertainment	-	520	790	78	1,802	1,599	121	1,355	300	122	731	165	7,582
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05413	Transportation	-	499	1,319	-	289	1,338	286	595	689	-	2,124	-	7,139
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05414	Lodging	-	362	1,015	-	998	501	211	189	417	-	702	-	4,396
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05415	Membership Fees	110	274	-	-	-	-	-	-	-	-	-	-	384
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05417	Club Dues - Deductible	-	-	-	-	39	-	-	-	-	-	-	-	39
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05419	Misc Employee Expense	-	34	-	-	-	-	273	365	(100)	-	-	-	572
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05420	Employee Development	-	-	-	-	-	-	-	-	192	-	-	-	192
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05426	Safety Training	-	-	170	-	-	-	-	-	-	-	-	-	170
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	07499	Misc Employee Welfare Exp	-	-	-	-	-	140	-	-	485	-	-	1,089	1,714
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	07590	Misc General Expense	510	842	1,852	521	965	520	482	1,856	151	-	925	-	8,626
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	9100	Customer service-Miscellaneous customer service	02005	Non-Inventory Supplies	-	-	1,002	-	-	-	-	-	-	-	-	-	1,002
009	Kentucky Division	9110	Sales-Supervision	01000	Non-project Labor	8,102	8,102	8,116	8,130	8,130	12,926	1,203	1,203	7,896	8,014	8,133	12,419	92,373
009	Kentucky Division	9110	Sales-Supervision	01008	Expense Labor Accrual	810	0	1,222	7	1,219	(3,130)	(1,793)	181	3,406	861	884	(3,623)	44
009	Kentucky Division	9110	Sales-Supervision	04040	Community Rel&Trade Shows	126	-	68	54	-	-	-	-	-	-	654	-	901
009	Kentucky Division	9110	Sales-Supervision	05010	Office Supplies	-	253	-	-	-	-	-	-	-	-	-	-	253
009	Kentucky Division	9110	Sales-Supervision	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-	-	18	18
009	Kentucky Division	9110	Sales-Supervision	05411	Meals and Entertainment	428	202	235	1,212	364	154	283	1,142	724	52	302	160	5,257
009	Kentucky Division	9110	Sales-Supervision	05412	Spousal & Dependent Travel	-	-	-	-	69	-	-	-	-	-	-	-	69
009	Kentucky Division	9110	Sales-Supervision	05413	Transportation	1,195	1,029	2,048	1,364	610	1,769	1,054	1,333	3,696	1,382	3,360	1,803	20,644
009	Kentucky Division	9110	Sales-Supervision	05414	Lodging	-	157	2,184	538	427	388	808	406	382	-	1,218	158	6,665
009	Kentucky Division	9110	Sales-Supervision	05420	Employee Development	125	-	-	-	-	-	-	-	-	-	-	-	125
009	Kentucky Division	9110	Sales-Supervision	07499	Misc Employee Welfare Exp	-	-	-	-	291	-	-	-	-	-	-	-	291
009	Kentucky Division	9120	Sales-Demonstrating and selling expenses	04040	Community Rel&Trade Shows	-	-	530	-	-	-	-	-	330	-	-	-	860
009	Kentucky Division	9120	Sales-Demonstrating and selling expenses	04044	Advertising	-	618	-	-	-	-	-	475	10,000	-	284	-	11,378
009	Kentucky Division	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	2,325	2,412	254	-	1,357	1,169	9,217	2,528	5,964	420	1,725	111	27

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Income Statement Accounts
Calendar Year 2023

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23	CY23
009	Kentucky Division	9210	A&G-Office supplies & expense	04046	Customer Relations & Assist	395	395	395	395	395	395	395	725	395	395	725	395	5,400
009	Kentucky Division	9210	A&G-Office supplies & expense	04070	Insurance-Other	2,138	1,004	102	342	-	204	-	-	733	102	-	-	4,623
009	Kentucky Division	9210	A&G-Office supplies & expense	04582	Building Maintenance	-	-	-	-	-	-	186	-	-	-	-	-	186
009	Kentucky Division	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	-	9	-	-	-	-	-	-	-	-	-	-	9
009	Kentucky Division	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessories	-	-	-	13	-	-	-	-	-	-	-	-	13
009	Kentucky Division	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	138	-	-	-	1	365	-	-	414	-	-	-	918
009	Kentucky Division	9210	A&G-Office supplies & expense	05413	Transportation	-	-	545	256	116	169	-	-	719	-	-	-	1,806
009	Kentucky Division	9210	A&G-Office supplies & expense	05414	Lodging	-	-	-	380	114	1,129	-	-	606	-	-	-	2,228
009	Kentucky Division	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	-	19	-	-	-	22	-	186	-	-	-	-	228
009	Kentucky Division	9210	A&G-Office supplies & expense	07510	Association Dues	612	(256)	-	-	-	-	-	-	-	-	-	-	356
009	Kentucky Division	9210	A&G-Office supplies & expense	07592	Vendor Comp Sales Tax	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(601)
009	Kentucky Division	9210	A&G-Office supplies & expense	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	9220	A&G-Administrative expense transferred-Credit	09341	Admin & General Expenses	434,285	371,944	491,346	390,924	496,623	398,551	508,003	518,844	539,552	211,663	376,186	398,466	5,126,388
009	Kentucky Division	9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC O&M	201,212	178,519	193,939	168,970	199,192	199,204	185,239	195,277	178,867	193,881	200,182	184,693	2,279,174
009	Kentucky Division	9220	A&G-Administrative expense transferred-Credit	41132	Billing for SS O&M	525,119	395,355	581,901	442,838	702,181	279,491	627,513	549,486	311,853	588,548	465,373	582,571	6,052,229
009	Kentucky Division	9230	A&G-Outside services employed	06111	Contract Labor	(259)	-	-	2,587	(1,862)	3,512	-	-	365	-	-	-	4,342
009	Kentucky Division	9230	A&G-Outside services employed	06121	Legal	6,645	41,350	7,355	22,807	24,135	1,449	21,570	23,650	11,032	14,093	32,555	4,191	210,830
009	Kentucky Division	9240	A&G-Property insurance	04069	Blueflame Property Insurance	33,886	33,886	35,206	35,206	35,206	35,206	35,206	35,206	35,206	35,206	35,206	35,206	419,832
009	Kentucky Division	9240	A&G-Property insurance	04072	Insurance Capitalized	(22,287)	(21,662)	(21,852)	(22,996)	(22,616)	(23,205)	(23,507)	(23,377)	(23,759)	(33,412)	(33,324)	(35,258)	(307,255)
009	Kentucky Division	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	-	-	-	112	-	-	-	-	-	-	-	-	112
009	Kentucky Division	9250	A&G-Injuries & damages	02005	Non-Inventory Supplies	-	-	-	75	106	-	-	-	-	-	-	-	181
009	Kentucky Division	9250	A&G-Injuries & damages	04018	Safety	37	15	45	-	-	-	-	-	-	-	-	-	97
009	Kentucky Division	9250	A&G-Injuries & damages	04070	Insurance-Other	3,116	3,116	3,116	3,621	3,543	3,543	3,543	3,543	3,543	3,543	3,543	5,792	43,564
009	Kentucky Division	9250	A&G-Injuries & damages	05418	Settlement	1,985	177,806	137	5,065	1,494	4,710	23,979	-	3,438	9,195	2,926	565	231,301
009	Kentucky Division	9250	A&G-Injuries & damages	07499	Misc Employee Welfare Exp	-	-	32	12	84	-	-	-	-	-	-	-	128
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	17,179	15,682	19,715	13,961	17,298	15,546	14,756	16,262	15,610	13,127	13,092	13,073	185,299
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	8,999	8,215	10,323	7,332	9,074	8,161	7,747	8,555	8,137	6,738	6,674	6,687	96,641
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	93,654	85,492	107,464	76,165	94,342	84,803	80,496	88,767	84,976	95,154	94,829	94,727	1,080,869
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01253	Medical Benefits Projects	-	-	-	2,280	-	-	-	-	-	-	-	-	2,280
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	21,203	19,355	24,331	17,238	21,355	19,194	18,219	20,086	19,251	18,865	18,749	18,754	236,600
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01259	ESOP Benefits Projects	-	-	-	517	-	-	-	-	-	-	-	-	517
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01262	Other Benefits Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	7,191	6,564	8,247	5,862	7,253	6,525	6,194	6,844	6,493	7,299	7,222	7,240	82,934
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01265	RSP FACC Benefits Projects	-	-	-	173	-	-	-	-	-	-	-	-	173
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	1,040	950	1,194	846	1,048	942	894	987	943	1,213	1,208	1,207	12,471
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01268	Life Benefits Projects	-	-	-	25	-	-	-	-	-	-	-	-	25
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	3,329	3,039	3,819	2,708	3,354	3,015	2,862	3,157	3,018	3,385	3,371	3,369	38,426
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	-	-	-	81	-	-	-	-	-	-	-	-	81
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	-	-	-	420	-	-	-	-	-	-	-	-	420
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	-	-	-	217	-	-	-	-	-	-	-	-	217
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01294	NSC-OPEB Benefits Load	(86,695)	(79,147)	(99,578)	(70,146)	(87,100)	(78,165)	(74,183)	(81,458)	(79,464)	(79,986)	(80,451)	(79,995)	(976,367)
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01296	NSC-OPEB Benefits Projects	-	-	-	(2,159)	-	-	-	-	-	-	-	-	(2,159)
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01297	NSC-Pension Benefits Load	(9,781)	(8,929)	(11,225)	(7,949)	(9,849)	(8,852)	(8,402)	(9,260)	(8,887)	(6,109)	(6,093)	(6,084)	(101,420)
009	Kentucky Division	9260	A&G-Employee pensions and benefits	01299	NSC-Pension Benefits Projects	-	-	-	(239)	-	-	-	-	-	-	-	-	(239)
009	Kentucky Division	9260	A&G-Employee pensions and benefits	05411	Meals and Entertainment	108	789	107	763	393	603	20	44	-	95	86	118	3,127
009	Kentucky Division	9260	A&G-Employee pensions and benefits	07443	Uniforms	8,307	12,140	3,299	1,697	1,382	923	595	841	2,109	3,421	4,434	4,494	43,642
009	Kentucky Division	9260	A&G-Employee pensions and benefits	07444	Uniforms Capitalized	(4,770)	(7,490)	(1,718)	(1,017)	(637)	(617)	(215)	(558)	(1,393)	(2,942)	(3,813)	(3,865)	(29,036)
009	Kentucky Division	9260	A&G-Employee pensions and benefits	07449	Non-Qual Retirement Exp	-	-	-	-	-	-	-	-	-	619	1,730	2,849	5,197
009	Kentucky Division	9260	A&G-Employee pensions and benefits	07452	Variable Pay & Mgmt Incentive Plans	-	(4,263)	4,263	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	9260	A&G-Employee pensions and benefits	07454	VPP & MIP - Capital Credit	-	2,435	(2,435)	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	1,087	982	1,087	1,052	3,687	1,373	4,677	(2,041)	-	-	-	-	11,905
009	Kentucky Division	9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time Lapse	-	-	-	-	11,952	-	-	-	-	-	-	-	11,952
009	Kentucky Division	9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	(33)	765	948	1,905	53	1,331	260	222	224	464	602	51	6,790
009	Kentucky Division	9260	A&G-Employee pensions and benefits	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	9280	A&G-Regulatory commission expenses	06111	Contract Labor	-	-	-	-	1,162	-	-	-	-	-	-	-	1,162
009	Kentucky Division	9280	A&G-Regulatory commission expenses	07590	Misc General Expense	10,061	10,061	10,061	10,061	10,061	10,061	10,061	10,061	10,061	10,061	10,061	10,061	120,727
009	Kentucky Division	9302	Miscellaneous general expenses	05411	Meals and Entertainment	(3,075)	-	-	-	-	-	-	-	-	-	-	-	(3,075)
009	Kentucky Division	9302	Miscellaneous general expenses	05415	Membership Fees	1,140	(925)	-	1,500	-	-	-	-	-	-	-	-	1,715
009	Kentucky Division	9302	Miscellaneous general expenses	07499	Misc Employee Welfare Exp	-	-	-	112	-	-	-	-	-	-	-	-	112
009	Kentucky Division	9302	Miscellaneous general expenses	07510	Association Dues	10,798	(20,430)	10,974	14,024	4,974	4,974	18,124	4,974	27,174	15,369	7,484	5,279	103,714
009	Kentucky Division	9302	Miscellaneous general expenses	07590	Misc General Expense	-	360	-	105	375	-	(360)	-	-	-	-	-	480
009	Kentucky Division	8940	Distribution-Maintenance of other equipment	02005	Non-Inventory Supplies	459	55	2,593	747	966	378	-	-	-	-	-	-	5,198
009	Kentucky Division	4073	Regulatory Debits	41136	Billed from HQ - Below the line	0	-	-	-	-	-	-	-	-	-	-	-	0
009	Kentucky Division	8300	Storage-Maint Supervision & Engineering	05010	Office Supplies	-	-	79	-	-	-	-	-	-	-	-	-	79
009	Kentucky Division	8300	Storage-Maint Supervision & Engineering	05377	Cell phone equipment and accessories	-	-	52	-	-	-	-	-	-	-	-	-	52
009	Kentucky Division	8300	Storage-Maint Supervision & Engineering	05399	Capitalized Telecom Costs	-	-	(30)	-	-	-	-	-	-	-	-	-	(30)
009	Kentucky Division	8300	Storage-Maint Supervision & Engineering	05411	Meals and Entertainment	172	200	124	132	-	-	-	-	-	-	-	-	629
009	Kentucky Division	8300	Storage-Maint Supervision & Engineering	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8850	Distribution-Maintenance supervision and engineering	05111	Postage/Delivery Services	29	-	29	30	97	-	-	-	-	-	-	-	185
091	Mid-States General Offi	4030	Depreciation Expense	09344	Depr & Taxes Other Expense	(1,654)	(1,651)	(1,654)	(1,643)	(1,645)	(1,637)	(1,632)	(1,634)	(1,632)	(1,653)	(1,653)	(2,137)	(20,224)
091	Mid-States General Offi	4030	Depreciation Expense	30007	Depr Exp-General Plant	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,251	1,251	1,591	16,660
091	Mid-States General Offi	4030	Depreciation Expense	30031	Vehicle Depreciation	123	123	123	123	123	123	123	123	123	123	123	207	1,560
091	Mid-States General Offi	4030	Depreciation Expense	30032	Vehicle Depreciation Capitalized	(67)	(68)	(67)	(70)	(69)	(71)	(72)	(72)	(72)	(36)	(36)	(60)	(759)
091	Mid-States General Offi	4030	Depreciation Expense	30041	Heavy Equipment Depreciation	40	40	40	40	40	40	40	40	40	40	40	82	518
091	Mid-States General Offi	4030	Depreciation Expense	30042	Heavy Equipment Depreciation Capitalized	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(81)	(508)
091	Mid-States General Offi	4030	Depreciation Expense	30061	Tools & Shop Depreciation	443	443	443	443	443	443	443	443	443	443	443	559	5,430
091	Mid-States General Off																	

Atmos Energy Corporation - Kentucky/Mid-States
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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23	CY23
091	Mid-States General Offi	4081	Taxes other than income taxes, utility operating income	41130	Billing for SS Depr & Taxes Other	(52,560)	(38,031)	(46,199)	(38,589)	(49,142)	(38,464)	(51,373)	(48,259)	(37,006)	(39,032)	(81,433)	(26,902)	(546,990)
091	Mid-States General Offi	4091	Income taxes, utility operating income	30201	Federal Income Taxes	3,637,965	2,842,044	(6,509,228)	1,378,369	580,940	(2,032,672)	522,429	70,148	(2,393,572)	1,023,867	1,617,631	(3,321,536)	(2,583,614)
091	Mid-States General Offi	4091	Income taxes, utility operating income	30202	State Income Taxes	538,224	420,470	(961,588)	204,010	85,984	(296,269)	84,876	11,397	(251,971)	168,389	266,042	(491,515)	(221,951)
091	Mid-States General Offi	4101	Provision for deferred income taxes	30201	Federal Income Taxes	-	-	27,376	-	-	67,931	-	-	1,754,459	-	-	514,527	2,364,293
091	Mid-States General Offi	4101	Provision for deferred income taxes	30202	State Income Taxes	-	-	10,267	-	-	25,176	-	-	468,554	-	-	834,102	1,338,099
091	Mid-States General Offi	4261	Donations	30736	FSTC-Neighbors (Miscellaneous)	-	-	-	-	-	-	-	-	-	-	(5,000)	-	(5,000)
091	Mid-States General Offi	4261	Donations	30736	Community Welfare	-	250	(250)	-	-	-	-	-	5,000	-	-	-	5,000
091	Mid-States General Offi	4261	Donations	41136	Billed from HQ - Below the line	-	(250)	250	-	-	-	-	-	(5,000)	-	5,000	-	-
091	Mid-States General Offi	4264	Civic, Political and Related	01000	Non-project Labor	1,233	1,233	1,233	1,233	1,233	1,849	1,233	1,233	1,233	1,248	1,263	1,894	16,115
091	Mid-States General Offi	4264	Civic, Political and Related	01008	Expense Labor Accrual	123	-	185	-	185	(493)	62	185	62	132	135	(568)	8
091	Mid-States General Offi	4264	Civic, Political and Related	01202	Pension Benefits Load	45	41	47	41	47	45	43	47	43	36	36	34	506
091	Mid-States General Offi	4264	Civic, Political and Related	01203	OPEB Benefits Load	23	21	24	21	24	23	22	24	22	18	19	18	261
091	Mid-States General Offi	4264	Civic, Political and Related	01221	Workers Comp Benefits Load	12	11	13	11	13	12	12	13	12	10	10	9	135
091	Mid-States General Offi	4264	Civic, Political and Related	01251	Medical Benefits Load	245	222	256	222	256	245	233	256	233	260	263	250	2,941
091	Mid-States General Offi	4264	Civic, Political and Related	01257	ESOP Benefits Load	55	50	58	50	58	55	53	58	53	51	52	49	645
091	Mid-States General Offi	4264	Civic, Political and Related	01263	RSP FACC Benefits Load	19	17	19	17	19	19	18	19	18	20	20	19	224
091	Mid-States General Offi	4264	Civic, Political and Related	01266	Life Benefits Load	3	2	3	2	3	3	3	3	3	3	3	3	34
091	Mid-States General Offi	4264	Civic, Political and Related	01269	LTD Benefits Load	9	8	9	8	9	9	8	9	8	9	9	9	104
091	Mid-States General Offi	4264	Civic, Political and Related	01294	NSC-OPEB Benefits Load	(232)	(211)	(242)	(211)	(242)	(232)	(221)	(242)	(221)	(220)	(222)	(211)	(2,706)
091	Mid-States General Offi	4264	Civic, Political and Related	01297	NSC-Pension Benefits Load	(26)	(23)	(27)	(23)	(27)	(26)	(24)	(27)	(24)	(17)	(17)	(16)	(277)
091	Mid-States General Offi	4264	Civic, Political and Related	05010	Office Supplies	-	4	-	-	-	-	-	-	-	-	-	-	4
091	Mid-States General Offi	4264	Civic, Political and Related	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-	-	-	-	14	14
091	Mid-States General Offi	4264	Civic, Political and Related	05411	Meals and Entertainment	39	47	82	8	65	27	103	44	28	119	63	11	636
091	Mid-States General Offi	4264	Civic, Political and Related	05412	Spousal & Dependent Travel	-	-	-	-	70	-	1	-	-	-	-	-	71
091	Mid-States General Offi	4264	Civic, Political and Related	05413	Transportation	58	88	157	268	139	216	226	210	212	468	291	6	2,340
091	Mid-States General Offi	4264	Civic, Political and Related	05414	Lodging	13	115	99	11	108	126	205	64	42	1,071	261	-	2,116
091	Mid-States General Offi	4264	Civic, Political and Related	05415	Membership Fees	-	-	-	-	66	-	-	-	-	-	-	-	66
091	Mid-States General Offi	4264	Civic, Political and Related	05420	Employee Development	81	-	-	162	81	127	125	-	87	-	74	139	876
091	Mid-States General Offi	4264	Civic, Political and Related	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-	13	-	13
091	Mid-States General Offi	4264	Civic, Political and Related	30740	Misc Income Deductions	-	120	-	-	-	-	-	-	-	-	-	-	120
091	Mid-States General Offi	4264	Civic, Political and Related	41136	Billed from HQ - Below the line	(1,700)	(1,746)	(1,916)	(1,821)	(2,106)	(2,007)	(2,100)	(1,896)	(1,810)	(3,210)	(2,274)	(1,660)	(24,246)
091	Mid-States General Offi	4265	Other deductions	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-	264	-	264
091	Mid-States General Offi	4265	Other deductions	05411	Meals and Entertainment	3,426	2,144	4,231	500	11,158	608	2,392	1,795	526	357	378	910	28,426
091	Mid-States General Offi	4265	Other deductions	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-	-	89	89
091	Mid-States General Offi	4265	Other deductions	07495	Employee Broadcast and Publication	-	-	-	-	-	1,605	431	-	-	-	-	-	2,036
091	Mid-States General Offi	4265	Other deductions	07499	Misc Employee Welfare Exp	-	-	115	-	202	-	-	-	292	316	-	762	1,687
091	Mid-States General Offi	4265	Other deductions	07520	Do Not Use - Donations	-	-	-	-	-	-	-	-	-	-	-	103	103
091	Mid-States General Offi	4265	Other deductions	07520	Donations	236	-	-	-	-	-	103	-	-	-	-	-	339
091	Mid-States General Offi	4265	Other deductions	07590	Misc General Expense	66	-	-	-	388	907	-	500	-	-	541	-	3,380
091	Mid-States General Offi	4265	Other deductions	30740	Misc Income Deductions	212	156	1,575	125	560	-	579	2,271	3,107	256	957	327	10,124
091	Mid-States General Offi	4265	Other deductions	30743	Entertainment & Sports Events	1,441	10,328	10,713	8,290	17,623	-	343	360	1,771	31,879	2,667	31,828	117,242
091	Mid-States General Offi	4265	Other deductions	41136	Billed from HQ - Below the line	(5,381)	(12,628)	(17,612)	(8,915)	(29,932)	(3,120)	(3,848)	(4,926)	(5,696)	(32,808)	(4,807)	(34,019)	(163,690)
091	Mid-States General Offi	4280	Amortization of debt discount and expense	30132	1St Mortg Bonds Series I	648	648	648	648	648	648	648	648	648	648	648	648	7,777
091	Mid-States General Offi	4280	Amortization of debt discount and expense	41136	Billed from HQ - Below the line	(648)	(648)	(648)	(648)	(648)	(648)	(648)	(648)	(648)	(648)	(648)	(648)	(7,777)
091	Mid-States General Offi	8160	Wells expenses	04590	Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8170	Lines expenses	04590	Utilities	48	2	94	47	6	92	1	98	2	47	96	43	575
091	Mid-States General Offi	8180	Compressor station expenses	04590	Utilities	333	14	658	326	42	644	7	689	14	330	668	303	4,027
091	Mid-States General Offi	8180	Compressor station expenses	04599	Capitalized Utility Costs	(299)	(13)	(592)	(293)	(38)	(579)	(6)	(620)	(12)	(96)	(194)	(88)	(2,831)
091	Mid-States General Offi	8180	Compressor station expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8190	Compressor station fuel and power	04590	Utilities	6	9	3	2	165	539	1,322	1,114	-	-	-	-	3,160
091	Mid-States General Offi	8210	Storage-Purification expenses	04590	Utilities	492	297	265	168	125	99	92	95	96	94	96	96	2,016
091	Mid-States General Offi	8240	Storage-Other expenses	04590	Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8250	Storage well royalties	04580	Building Lease/Rents Capitalized	(198)	-	-	(433)	(94)	(282)	-	-	-	(297)	-	-	(1,303)
091	Mid-States General Offi	8250	Storage well royalties	04581	Non 842 Building Lease/Rents	1,136	-	-	2,493	574	907	-	-	-	1,023	-	-	6,133
091	Mid-States General Offi	8250	Storage well royalties	04590	Utilities	3,069	1,801	1,416	678	580	97	115	104	54	116	252	544	8,824
091	Mid-States General Offi	8250	Storage well royalties	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8560	Mains expenses	04590	Utilities	427	18	846	419	54	827	9	886	17	424	859	389	5,176
091	Mid-States General Offi	8560	Mains expenses	04599	Capitalized Utility Costs	(385)	(17)	(762)	(377)	(49)	(744)	(8)	(797)	(16)	(123)	(249)	(113)	(3,639)
091	Mid-States General Offi	8560	Mains expenses	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8560	Mains expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8570	Transmission-Measuring and regulating station expenses	04590	Utilities	95	4	188	93	12	184	2	197	4	94	191	87	1,151
091	Mid-States General Offi	8600	Transmission-Rents	07120	Environmental & Safety	-	-	-	-	-	-	-	-	4,000	60	1,008	-	5,068
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	111,837	109,214	121,460	109,339	113,227	162,417	109,149	108,793	107,931	114,163	122,692	173,226	1,463,448
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	257,341	272,703	292,149	266,413	268,846	387,184	251,203	267,020	267,483	281,997	301,383	426,560	3,540,281
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(244,488)	(265,263)	(269,338)	(258,481)	(261,988)	(376,879)	(244,680)	(255,532)	(257,329)	(270,903)	(289,124)	(410,033)	(3,404,037)
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	8,304	(918)	22,505	(6,060)	18,928	(46,528)	5,675	16,212	5,008	14,533	17,387	(57,014)	(1,968)
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	181,301	188,917	194,984	185,921	185,871	276,664	182,514	178,127	181,331	195,844	210,994	317,605	2,480,072
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(194,153)	(196,356)	(217,795)	(193,853)	(192,729)	(286,969)	(189,037)	(189,615)	(191,485)	(206,937)	(223,253)	(334,133)	(2,616,316)
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	390	153	144	2,849	927	372	53	2,493	346	74	276	170	8,247
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(61)	(194)	(151)	(191)	(657)	(14)	(39)	(79)	(130)	(115)	(43)	(5)	(1,678)
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	113	282	215	290	1,125	16	68	120	193	127	68	9	2,628
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	60,617	43,256	7,559	58,448	12,042	2,905	50,069	28,077	12,042	60,627	23,382	128	359,151
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	04018	Safety	-	-	-	-	-	-	1,870	-	-	-	-	-	1,870
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	-	-	87	-	-	-	147	1,138	-	-	-	1,373
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	04065	Offsite Storage	512	156	160	160	282	372	372	360	424	332	372	372	3,874
091																		

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23	CY23
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05323	Measurement & Meter Reading	3,166	3,282	4,061	2,538	3,095	2,903	2,900	2,994	2,992	3,017	2,372	3,243	36,563
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	9,973	10,606	9,929	8,675	10,600	8,464	9,547	9,332	9,332	9,346	9,356	9,439	114,599
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	5,845	4,979	5,896	5,023	5,244	5,942	5,097	5,503	5,435	5,470	5,116	5,567	65,117
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05376	Cell service for data uses	14,994	10,082	11,077	10,697	14,328	11,837	13,930	13,349	14,408	14,505	13,857	13,085	156,149
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	1,308	782	713	1,305	198	296	2,009	436	75	820	922	229	9,094
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(14,971)	(11,244)	(12,200)	(15,956)	(9,734)	(9,354)	(11,867)	(11,036)	(11,375)	(6,390)	(8,494)	(5,430)	(128,052)
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	3,504	9,964	37,339	8,924	14,559	7,138	6,139	10,294	7,921	5,878	9,979	8,387	130,025
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	50	202	326	-	-	-	35	70	-	-	-	756	1,439
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05413	Transportation	1,168	6,220	8,451	12,135	7,432	8,950	4,852	9,365	8,279	5,208	8,711	6,538	87,309
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05414	Lodging	4,772	9,826	28,067	7,431	9,643	11,951	3,912	8,102	6,611	6,764	7,972	4,492	109,541
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05415	Membership Fees	195	-	-	681	40	380	244	139	503	25	17	-	2,224
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05416	Club Dues - Nondeductible	-	-	16	16	33	33	33	33	33	33	33	33	295
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05417	Club Dues - Deductible	-	-	-	-	110	-	-	-	-	-	-	-	110
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	-	(1,995)	40,033	5,415	1,310	2,744	13,496	671	9	9	643	5,865	68,199
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05420	Employee Development	1,139	875	3,464	1,891	6,438	703	709	7,450	2,087	553	214	883	26,405
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05421	Training	1,095	2,014	-	-	4,298	1,318	2,149	119	2,149	-	-	-	13,140
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05425	Regulatory Compliance Training	-	-	-	-	-	1,272	124	5,830	-	-	5,830	-	13,056
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	05426	Safety Training	300	1,314	1,626	(60)	480	1,580	44	4,600	560	465	-	546	11,454
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	06111	Contract Labor	116	58	-	-	359	58	64	-	235,016	(210,616)	-	139,507	164,560
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	-	-	-	94	-	-	12,409	10,439	4,355	-	-	656	27,954
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	07421	Service Awards	50	-	-	1,941	-	900	-	6,150	1,648	-	1,200	-	11,888
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	07443	Uniforms	73	-	-	212	-	-	-	-	-	-	-	-	285
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	-	-	-	(121)	-	-	-	-	-	-	-	-	(121)
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	1,689	672	768	693	422	113	543	897	4,953	861	2,423	3,789	17,822
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	-	306	-	-	723	-	-	-	-	-	1,643	-	2,672
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	01010	PTO Accrual	-	-	-	-	-	7,482	-	-	-	-	-	-	7,482
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8700	Distribution-Operation supervision and engineering	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8740	Mains and Services Expenses	01000	Non-project Labor	20,814	19,882	21,968	19,699	16,817	22,314	15,684	16,923	14,168	15,633	19,429	26,973	230,305
091	Mid-States General Offi	8740	Mains and Services Expenses	01006	O&M Project Labor and Contra	-	-	-	1,316	-	-	-	-	-	-	-	-	1,316
091	Mid-States General Offi	8740	Mains and Services Expenses	01008	Expense Labor Accrual	1,090	(326)	4,025	(477)	423	(7,212)	986	2,910	(532)	2,296	4,221	(9,105)	(1,700)
091	Mid-States General Offi	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	11,094	11,094	10,369	8,446	8,446	8,979	8,297	8,297	9,443	9,443	-	(8,556)	85,351
091	Mid-States General Offi	8740	Mains and Services Expenses	03003	Capitalized transportation costs	(14,445)	(12,609)	(14,412)	(15,740)	(11,798)	(11,938)	(11,224)	(10,174)	(16,277)	(13,378)	(17,434)	(12,591)	(162,020)
091	Mid-States General Offi	8740	Mains and Services Expenses	03004	Vehicle Expense	11,531	8,359	12,682	13,776	9,951	10,721	10,283	8,424	14,261	11,055	16,337	10,414	137,792
091	Mid-States General Offi	8740	Mains and Services Expenses	03008	842 Vehicle Lease Expense	-	-	-	-	-	-	-	-	-	-	10,639	17,692	28,330
091	Mid-States General Offi	8740	Mains and Services Expenses	03009	842 Variable Heavy Equip Lease Expense	-	-	-	-	-	-	-	-	(622)	2,987	63	-	2,429
091	Mid-States General Offi	8740	Mains and Services Expenses	04301	Equipment Lease	-	-	-	-	-	-	-	-	1,195	1,195	-	2,445	4,835
091	Mid-States General Offi	8740	Mains and Services Expenses	04302	Heavy Equipment	-	-	-	-	-	-	-	-	(5)	18	5	24	42
091	Mid-States General Offi	8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-	-	(558)	(4,117)	(66)	(2,419)	(7,160)
091	Mid-States General Offi	8740	Mains and Services Expenses	04560	Non 842 Fleet Lease/Rents	266	309	1,150	2,414	533	-	533	533	793	533	533	533	8,129
091	Mid-States General Offi	8740	Mains and Services Expenses	04563	842 Variable Fleet Lease Expense	764	628	586	586	572	571	572	572	1,861	641	2,012	-	9,364
091	Mid-States General Offi	8740	Mains and Services Expenses	04590	Utilities	82	77	93	106	82	160	296	183	166	228	207	103	1,783
091	Mid-States General Offi	8740	Mains and Services Expenses	05010	Office Supplies	-	-	-	-	-	20	-	-	-	-	38	-	58
091	Mid-States General Offi	8740	Mains and Services Expenses	05310	Monthly Lines and service	38	38	38	30	58	43	47	39	57	42	43	43	515
091	Mid-States General Offi	8740	Mains and Services Expenses	05399	Capitalized Telecom Costs	(21)	(21)	(21)	(18)	(34)	(26)	(29)	(24)	(34)	(12)	(12)	(12)	(265)
091	Mid-States General Offi	8740	Mains and Services Expenses	05411	Meals and Entertainment	-	-	-	-	-	291	-	-	-	-	-	-	291
091	Mid-States General Offi	8740	Mains and Services Expenses	05413	Transportation	-	-	-	-	-	2,175	-	-	-	-	-	-	2,175
091	Mid-States General Offi	8740	Mains and Services Expenses	05426	Safety Training	478	965	132	2,119	525	525	773	525	525	525	525	525	8,140
091	Mid-States General Offi	8740	Mains and Services Expenses	06111	Contract Labor	-	-	-	-	-	-	-	-	-	9,848	-	-	9,848
091	Mid-States General Offi	8740	Mains and Services Expenses	07443	Uniforms	-	-	126	-	296	191	99	-	-	214	301	217	1,445
091	Mid-States General Offi	8740	Mains and Services Expenses	07444	Uniforms Capitalized	-	-	(114)	-	(266)	(109)	(57)	-	-	(62)	(87)	(63)	(758)
091	Mid-States General Offi	8740	Mains and Services Expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8740	Mains and Services Expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8740	Mains and Services Expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	10,269	10,188	10,536	7,308	7,232	10,903	7,261	7,461	7,487	7,400	7,887	11,982	105,913
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	1,011	(28)	1,702	(1,614)	1,047	(2,884)	361	1,179	386	696	1,081	(3,524)	(587)
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	02005	Non-Inventory Supplies	-	2,212	-	492	32	681	-	-	28	-	-	-	3,445
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	03003	Capitalized transportation costs	-	-	-	-	(5)	-	-	(284)	-	-	-	-	(289)
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	03004	Vehicle Expense	-	-	-	-	20	-	-	1,071	-	-	-	-	1,091
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	05010	Office Supplies	-	-	-	-	18	-	-	-	-	48	(9)	53	109
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	05111	Postage/Delivery Services	-	27	-	-	-	-	13	-	-	-	13	-	52
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	05323	Measurement & Meter Reading	-	-	-	-	-	-	-	-	-	-	-	40	40
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	-	40	1,047	253	1,905	259	-	439	1,197	-	-	419	5,560
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-	-	68	68
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	05413	Transportation	-	79	865	-	-	-	-	1,518	-	-	-	829	3,291
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	05414	Lodging	-	-	945	826	159	200	-	-	613	-	-	435	3,177
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	05420	Employee Development	-	-	-	-	9,878	-	-	-	-	-	-	-	9,878
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	05421	Training	-	-	-	-	-	-	-	-	-	-	-	1,500	1,500
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	07421	Service Awards	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	07443	Uniforms	848	-	-	481	-	-	-	-	-	161	446	-	1,935
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	07444	Uniforms Capitalized	(231)	-	-	(128)	-	-	-	-	-	(47)	(129)	-	(535)
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8750	Distribution-Measuring and regulating station expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	8760	Distribution-Measuring and regulating station expenses-Industrial	01008	Expense Labor Accrual	(6)	-	-	-	-	-	-	-	-	-	-	-	(6)
091	Mid-States General Offi	8780	Meter and house regulator expenses	01000	Non-project Labor	9,543	10,619	7,743	8,971	7,629	12,590	6,499	10,817	7,576	13,646	21,348	15,733	132,713
091	Mid-States General Offi	8780	Meter and house regulator expenses	01008	Expense Labor Accrual	253	376	155										

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Income Statement Accounts
Calendar Year 2023

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23	CY23
091	Mid-States General Offi	8870	Distribution-Maint of mains	01008	Expense Labor Accrual	-	-	-	211	(211)	-	-	-	20	(20)	-	-	-
091	Mid-States General Offi	8870	Distribution-Maint of mains	05413	Transportation	-	-	-	-	497	-	-	-	-	-	-	-	497
091	Mid-States General Offi	8910	Maintenance of measuring and regulating station equipment-City gate check stations	01000	Non-project Labor	-	-	-	-	58	-	-	-	-	-	-	-	58
091	Mid-States General Offi	8910	Maintenance of measuring and regulating station equipment-City gate check stations	01008	Expense Labor Accrual	-	-	-	-	37	(37)	-	-	-	-	-	-	-
091	Mid-States General Offi	8920	Maintenance of services	01000	Non-project Labor	105	-	-	-	-	3,393	1,897	524	-	-	-	-	5,918
091	Mid-States General Offi	8920	Maintenance of services	01008	Expense Labor Accrual	37	(37)	-	-	-	566	4	(333)	(236)	-	-	-	0
091	Mid-States General Offi	9010	Customer accounts-Operation supervision	01000	Non-project Labor	8,416	8,416	8,416	8,416	8,416	12,624	8,416	8,416	8,416	8,552	8,689	13,034	110,225
091	Mid-States General Offi	9010	Customer accounts-Operation supervision	01008	Expense Labor Accrual	842	(0)	1,262	-	1,262	(3,366)	421	1,262	421	924	951	(3,910)	68
091	Mid-States General Offi	9010	Customer accounts-Operation supervision	05411	Meals and Entertainment	-	-	465	48	65	-	-	185	199	-	-	-	961
091	Mid-States General Offi	9010	Customer accounts-Operation supervision	05413	Transportation	-	-	-	-	-	-	-	-	54	-	-	-	54
091	Mid-States General Offi	9010	Customer accounts-Operation supervision	05414	Lodging	-	-	970	-	801	-	-	1,182	-	-	-	-	2,953
091	Mid-States General Offi	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	2,359	3,752	3,530	2,811	3,264	5,710	2,612	4,251	4,024	3,478	2,460	3,019	41,271
091	Mid-States General Offi	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	273	488	452	(359)	716	(1,170)	(168)	1,129	99	75	(365)	(1,219)	(49)
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	71,977	52,472	69,889	60,225	63,053	78,493	55,701	53,761	54,665	52,173	56,029	84,169	752,606
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	11,430	(6,827)	16,579	(4,832)	10,872	(27,902)	3,628	7,482	3,140	3,971	7,917	(25,192)	266
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	108	-	-	107	570	408	-	88	-	-	15	43	1,339
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	-	-	-	-	-	-	-	274	-	-	-	-	274
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	06111	Contract Labor	1,080	965	1,137	1,159	1,177	1,198	1,215	1,232	1,252	1,270	1,297	1,319	14,300
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	06112	Collection Fees	3	(69)	-	-	-	-	-	-	-	-	-	-	(66)
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	06113	Payment Services	135,297	157,498	151,243	151,744	122,276	116,532	98,749	111,507	108,862	103,253	105,509	105,756	1,468,227
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	06116	Bill Print Fees	2,057	2,202	2,160	2,233	2,941	2,480	1,986	2,003	1,930	1,906	1,947	1,832	25,679
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	07421	Service Awards	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	-	76	-	-	-	-	-	-	-	-	-	162	238
091	Mid-States General Offi	9090	Customer service-Operating informational and instructional advertising expense	01000	Non-project Labor	13,187	13,187	13,187	13,187	13,187	19,780	13,187	13,187	13,187	13,319	13,451	20,176	172,220
091	Mid-States General Offi	9090	Customer service-Operating informational and instructional advertising expense	01008	Expense Labor Accrual	1,319	-	1,978	-	1,978	(5,275)	659	1,978	659	1,398	1,424	(6,053)	66
091	Mid-States General Offi	9090	Customer service-Operating informational and instructional advertising expense	05411	Meals and Entertainment	802	149	555	16	163	498	1,195	545	141	185	78	131	4,459
091	Mid-States General Offi	9090	Customer service-Operating informational and instructional advertising expense	05412	Spousal & Dependent Travel	-	-	-	-	1,333	-	10	-	-	-	-	26	1,369
091	Mid-States General Offi	9090	Customer service-Operating informational and instructional advertising expense	05413	Transportation	706	938	1,403	901	1,616	2,109	1,108	1,618	2,678	213	1,772	546	15,608
091	Mid-States General Offi	9090	Customer service-Operating informational and instructional advertising expense	05414	Lodging	241	585	572	208	451	816	801	380	804	859	644	326	6,688
091	Mid-States General Offi	9090	Customer service-Operating informational and instructional advertising expense	05420	Employee Development	-	-	-	-	-	660	713	-	-	-	-	-	1,373
091	Mid-States General Offi	9100	Customer service-Miscellaneous customer service	04046	Customer Relations & Assist	8	-	60	61	26	29	32	-	29	2,589	25	2	2,862
091	Mid-States General Offi	9110	Sales-Supervision	01000	Non-project Labor	13,240	13,015	13,011	12,907	12,928	19,496	12,793	12,639	12,589	12,808	13,186	19,495	168,106
091	Mid-States General Offi	9110	Sales-Supervision	01008	Expense Labor Accrual	1,403	(79)	1,950	(52)	1,949	(5,154)	589	1,850	607	1,390	1,546	(5,981)	18
091	Mid-States General Offi	9110	Sales-Supervision	03003	Capitalized transportation costs	-	(4)	-	(6)	-	-	-	-	(6)	-	-	-	(16)
091	Mid-States General Offi	9110	Sales-Supervision	03004	Vehicle Expense	-	16	-	24	-	-	-	-	24	-	-	-	64
091	Mid-States General Offi	9110	Sales-Supervision	04022	Promo Sales, Misc	-	-	-	-	-	-	-	2,627	-	-	-	-	2,627
091	Mid-States General Offi	9110	Sales-Supervision	04046	Customer Relations & Assist	-	-	-	-	-	492	-	-	-	-	-	-	492
091	Mid-States General Offi	9110	Sales-Supervision	05010	Office Supplies	-	391	-	-	-	-	-	-	-	-	-	-	391
091	Mid-States General Offi	9110	Sales-Supervision	05111	Postage/Delivery Services	123	41	-	-	-	-	-	-	-	-	-	-	163
091	Mid-States General Offi	9110	Sales-Supervision	05411	Meals and Entertainment	347	1,822	1,471	652	182	720	114	775	632	59	650	-	7,423
091	Mid-States General Offi	9110	Sales-Supervision	05412	Spousal & Dependent Travel	-	-	39	-	1,318	-	-	-	-	-	-	-	1,357
091	Mid-States General Offi	9110	Sales-Supervision	05413	Transportation	401	732	1,578	1,076	1,271	1,967	136	2,001	654	16	471	31	10,335
091	Mid-States General Offi	9110	Sales-Supervision	05414	Lodging	168	1,862	781	718	1,111	1,411	348	1,542	575	424	510	325	9,776
091	Mid-States General Offi	9110	Sales-Supervision	05415	Membership Fees	-	76	-	-	-	-	-	-	-	-	-	-	76
091	Mid-States General Offi	9110	Sales-Supervision	07499	Misc Employee Welfare Exp	-	-	-	-	461	-	-	-	-	-	-	392	853
091	Mid-States General Offi	9110	Sales-Supervision	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	9120	Sales-Demonstrating and selling expenses	04022	Promo Sales, Misc	-	-	-	2,402	-	-	-	-	-	-	-	-	2,402
091	Mid-States General Offi	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	-	-	-	-	-	-	-	-	331	-	-	-	331
091	Mid-States General Offi	9130	Sales-Advertising expenses	04021	Promo Other, Misc	-	-	-	-	-	3,287	-	-	385	5,614	-	-	9,286
091	Mid-States General Offi	9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	-	-	-	-	7,717
091	Mid-States General Offi	9200	A&G-Administrative & general salaries	04863	A&G Overhead Clearing	(8,526)	(40,049)	(21,044)	(10,058)	(35,814)	(10,794)	(6,833)	(30,018)	(19,069)	(6,712)	(23,165)	(8,587)	(220,671)
091	Mid-States General Offi	9210	A&G-Office supplies & expense	02001	Inventory Materials	-	-	-	-	-	-	-	-	151,250	(151,250)	-	-	-
091	Mid-States General Offi	9210	A&G-Office supplies & expense	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	1,513	(7,563)	-	-	(6,050)
091	Mid-States General Offi	9210	A&G-Office supplies & expense	05419	Misc Employee Expense	-	-	-	-	6,471	-	-	-	-	-	-	-	6,471
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	09341	Admin & General Expenses	(854,556)	(731,886)	(966,836)	(769,233)	(977,219)	(784,240)	(999,611)	#####	(1,061,692)	(423,581)	(752,824)	(777,399)	(10,120,022)
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41101	Billed from Accounting & Tax	180,385	158,141	169,883	152,487	208,959	178,971	172,028	171,867	175,770	170,934	165,032	191,091	2,095,548
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41103	Billed from Customer Service Center	403,797	358,256	389,201	339,094	399,742	399,767	371,741	391,887	358,955	391,995	404,735	373,418	4,582,587
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41105	Billed from Gas Supply	-	-	-	-	-	-	-	-	-	16,378	62,848	27,300	106,526
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41105	Billed from Gas Control	8,471	11,239	22,496	18,732	19,774	6,845	11,465	12,036	11,044	-	-	-	122,102
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41107	Billed from HR	121,309	95,832	126,995	128,556	143,438	109,775	132,522	134,736	132,828	155,837	139,937	138,300	1,560,067
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41108	Billed from HR Other	222,106	160,266	190,289	131,706	192,211	156,903	341,839	399,293	78,964	117,997	82,566	221,024	2,295,163
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41109	Billed from IT	531,490	532,319	555,889	520,823	567,376	555,313	547,717	578,274	558,276	538,150	517,830	527,147	6,530,603
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41113	Billed from Legal & Gov't Affairs	155,322	65,740	283,522	84,714	135,676	102,500	170,022	114,510	114,167	147,710	89,048	110,085	1,573,018
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41115	Billed from Planning & Rates	53,381	33,465	47,020	42,832	82,585	45,880	55,122	55,516	48,014	50,883	50,325	49,699	614,722
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41119	Billed from Treasury and Investor Relations	38,086	23,719	17,708	31,478	36,412	33,678	29,342	29,559	33,266	34,973	33,919	24,299	366,440
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41120	Billed from Risk Mgmt	366,142	362,594	350,841	362,589	371,250	366,646	367,594	335,837	365,453	417,412	418,765	419,829	4,504,952
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41121	Billed from Management Committee	44,251	39,980	45,140	41,131	318,296	56,084	113,095	70,107	23,129	79,852	44,022	44,060	919,147
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41123	Billing for Overhead Capitalized	(851,563)	(844,609)	(834,711)	(798,727)	(884,600)	(1,197,297)	(865,572)	(983,585)	(1,082,787)	(745,369)	(853,480)	(811,626)	(10,753,927)
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41126	Billed from Utility Operations Council	46	-	-	60	-	-	107	35	-	-	-	-	249
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC O&M	(403,797)	(358,256)	(389,201)	(339,094)	(399,742)	(399,767)	(371,741)	(391,887)	(358,955)	(391,995)	(404,735)	(373,418)	(4,582,587)
091	Mid-States General Offi	9220	A&G-Administrative expense transferred-Credit	41132	Billing for SS O&M	(1,033,291)	(777,951)	(1,145,024)	(871,386)	(1,381,703)								

Atmos Energy Corporation - Kentucky/Mid-States
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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23	CY23
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01259	ESOP Benefits Projects	-	-	-	54	-	-	-	-	-	-	-	-	54
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01261	Other Benefits Variance	1,009	1,008	999	929	961	896	449	935	919	-	659	4	8,767
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01262	Other Benefits Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	4,311	3,388	4,752	3,402	4,192	3,587	3,622	4,018	3,528	4,610	5,387	4,228	49,027
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01264	RSP FACC Benefits Variance	2,240	3,731	1,431	4,089	1,678	11,385	3,275	2,026	3,536	1,869	2,497	13,130	50,887
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01265	RSP FACC Benefits Projects	-	-	-	18	-	-	-	-	-	-	-	-	18
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	575	467	641	461	567	492	490	547	477	650	735	584	6,686
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01267	Life Benefits Variance	8,315	153	5,108	89	(189)	7,604	(97)	(247)	7,596	(29)	(24)	6,179	34,457
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01268	Life Benefits Projects	-	-	-	3	-	-	-	-	-	-	-	-	3
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	1,841	1,494	2,050	1,477	1,813	1,574	1,569	1,749	1,527	1,815	2,051	1,631	20,591
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01270	LTD Benefits Variance	8,424	(3,447)	2,298	(3,234)	(4,367)	6,171	(3,656)	(4,320)	6,246	(4,304)	(4,261)	5,371	924
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	-	-	-	8	-	-	-	-	-	-	-	-	8
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	-	-	-	44	-	-	-	-	-	-	-	-	44
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	-	-	-	23	-	-	-	-	-	-	-	-	23
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01294	NSC-OPEB Benefits Load	(37,027)	(33,607)	(42,793)	(31,496)	(38,174)	(34,833)	(33,260)	(37,731)	(32,249)	(31,132)	(32,203)	(26,582)	(411,087)
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01295	NSC-OPEB Benefits Variance	28,142	10,085	41,311	4,773	35,621	24,464	17,265	35,784	21,102	(4,428)	(4,702)	(17,659)	191,759
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01296	NSC-OPEB Benefits Projects	-	-	-	(225)	-	-	-	-	-	-	-	-	(225)
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01297	NSC-Pension Benefits Load	(5,161)	(4,268)	(5,782)	(4,180)	(5,121)	(4,484)	(4,437)	(4,962)	(4,315)	(3,144)	(3,520)	(2,811)	(52,183)
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01298	NSC-Pension Benefits Variance	8,304	6,283	9,770	5,405	8,962	7,495	6,645	8,786	7,121	5,154	5,095	4,314	83,334
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	01299	NSC-Pension Benefits Projects	-	-	-	(25)	-	-	-	-	-	-	-	-	(25)
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	05411	Meals and Entertainment	1,229	1,282	339	(238)	1,008	927	695	-	-	-	-	-	5,241
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	07421	Service Awards	8,831	1,918	4,174	1,714	8,886	-	15,195	13,586	9,366	5,270	3,593	1,664	74,197
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	07443	Uniforms	-	166	216	535	-	288	84	354	203	400	83	811	3,140
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	07444	Uniforms Capitalized	-	(95)	(123)	(305)	-	(164)	(48)	(202)	(117)	(116)	(24)	(235)	(1,429)
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	07450	Capitalized Restricted Stock	(10,723)	(9,691)	(10,725)	(10,377)	(93,633)	(13,508)	(48,237)	(20,889)	-	(12,500)	(5,038)	(5,210)	(240,532)
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	07452	Variable Pay & Mgmt Incentive Plans	254,000	229,000	202,737	169,000	160,000	156,000	467,000	643,128	-	151,903	186,704	235,560	2,855,031
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	07454	VPP & MIP - Capital Credit	(145,000)	(131,000)	(115,565)	(97,000)	(91,000)	(89,000)	(267,000)	(369,399)	-	(125,151)	(153,822)	(194,075)	(1,778,011)
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	15,539	14,035	15,539	15,038	54,158	19,805	73,888	38,906	-	40,849	13,405	13,851	315,013
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time Lapse	5,073	4,582	5,073	4,909	112,666	5,958	17,572	-	-	5,921	5,730	5,921	173,404
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	07463	RSU-Management Incentive Plan	52	47	52	50	52	50	155	-	-	52	91	106	708
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	07487	COLI CSV & Premiums	(5,610)	4,379	(2,881)	(1,030)	2,180	(5,364)	(2,387)	3,272	6,362	2,919	(9,862)	(5,272)	(13,295)
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	07489	NQ Retirement Cost	2,634	2,634	2,634	2,634	2,653	2,653	2,653	2,653	2,653	1,393	1,393	1,395	27,983
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	07490	SERP Capitalized	(1,501)	(1,501)	(1,501)	(1,501)	(1,512)	(1,512)	(1,512)	(1,512)	(1,512)	(1,512)	(1,142)	(1,144)	(16,996)
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	07492	NSC-NQ Retirement Cost	3,701	3,701	3,701	3,701	3,780	3,780	3,780	3,780	3,502	3,853	3,853	3,840	44,970
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	07493	NSC-SERP Capitalized	(616)	(616)	(616)	(616)	(661)	(661)	(661)	(661)	(383)	(1,111)	(1,111)	(1,101)	(8,812)
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	143	305	76	1,196	1,898	398	108	522	765	533	59	205	6,205
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	9260	A&G-Employee pensions and benefits	07604	Restricted Stock Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offi	9302	Miscellaneous general expenses	04046	Customer Relations & Assist	-	-	-	-	-	-	-	-	9,966	-	-	-	9,966
091	Mid-States General Offi	9302	Miscellaneous general expenses	05415	Membership Fees	480	-	-	-	-	-	-	-	-	-	-	-	480
091	Mid-States General Offi	9302	Miscellaneous general expenses	07510	Association Dues	-	-	-	-	7,500	-	-	-	-	-	-	-	7,500
091	Mid-States General Offi	9302	Miscellaneous general expenses	07590	Misc General Expense	-	-	763	-	-	-	390	-	-	-	-	-	1,152
091	Mid-States General Offi	4073	Regulatory Debts	41136	Billed from HQ - Below the line	(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
093	Tennessee Division	4030	Depreciation Expense	09344	Depr & Taxes Other Expense	690	688	689	685	686	682	680	681	681	700	700	904	8,465
093	Tennessee Division	4030	Depreciation Expense	30004	Depr Exp-Transmission Plant	29,970	29,970	29,970	29,970	29,970	29,970	29,970	29,970	61,447	35,101	35,147	35,156	406,612
093	Tennessee Division	4030	Depreciation Expense	30005	Depr Exp-Distribution Plant	1,201,698	1,199,973	1,198,376	1,200,741	1,196,127	1,317,058	1,309,397	1,304,503	1,248,577	1,295,038	1,294,448	1,293,653	15,059,590
093	Tennessee Division	4030	Depreciation Expense	30007	Depr Exp-General Plant	45,313	44,984	47,444	46,888	46,888	47,455	51,262	50,557	39,956	47,219	47,189	47,214	562,369
093	Tennessee Division	4030	Depreciation Expense	30031	Vehicle Depreciation	9,845	9,845	9,764	9,764	9,764	9,771	9,690	9,690	10,007	9,768	9,768	9,768	117,444
093	Tennessee Division	4030	Depreciation Expense	30032	Vehicle Depreciation Capitalized	(5,378)	(5,429)	(5,340)	(5,526)	(5,487)	(5,628)	(5,674)	(5,636)	(5,848)	(9,182)	(9,182)	(9,182)	(77,491)
093	Tennessee Division	4030	Depreciation Expense	30041	Heavy Equipment Depreciation	132	132	132	132	132	132	132	132	132	132	132	132	1,585
093	Tennessee Division	4030	Depreciation Expense	30042	Heavy Equipment Depreciation Capitalized	(129)	(129)	(129)	(129)	(129)	(129)	(129)	(129)	(129)	(129)	(129)	(129)	(1,553)
093	Tennessee Division	4030	Depreciation Expense	30051	Stores Depreciation	7	7	7	7	7	7	7	7	7	7	7	7	82
093	Tennessee Division	4030	Depreciation Expense	30052	Stores Depreciation Capitalized	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(6)	(6)	(6)	(54)
093	Tennessee Division	4030	Depreciation Expense	30061	Tools & Shop Depreciation	30,075	30,272	30,446	30,593	30,659	33,331	35,578	36,555	48,260	36,159	36,126	36,658	414,711
093	Tennessee Division	4030	Depreciation Expense	30062	Tools & Shop Depreciation Capitalized	(16,427)	(16,694)	(16,651)	(17,313)	(17,228)	(19,198)	(20,834)	(21,260)	(28,204)	(33,989)	(33,958)	(34,458)	(276,217)
093	Tennessee Division	4030	Depreciation Expense	41124	Billing from SS - Taxes Other and Depr	57,767	60,254	61,892	62,506	62,942	63,050	62,496	61,378	72,101	63,621	63,665	63,085	754,759
093	Tennessee Division	4030	Depreciation Expense	41129	Billing from CSC - Depr & Taxes Other	43,231	43,231	43,266	43,266	43,268	43,196	43,270	43,276	43,276	43,081	43,124	41,022	516,508
093	Tennessee Division	4060	Amortization of gas plant acquisition adjustments	09344	Depr & Taxes Other Expense	3,428	3,428	3,428	3,428	3,428	3,428	3,428	3,428	3,428	3,479	3,479	3,479	41,288
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	01210	Fica Load	16,217	16,634	11,056	14,257	11,608	33,221	12,981	10,314	12,129	12,394	29,340	34,328	214,479
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	1,169	291	11	11	12	24	7	11	18	11	19	17	1,599
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	393	390	33	(163)	4	9	2	4	8	7	7	7	699
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	1,011	146	(294)	1,601	416	(2,008)	(1,642)	747	1,424	1,372	13,102	(14,817)	1,057
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	405	(307)	(96)	0	2	(4)	(2)	3	4	(2)	7	(10)	(1)
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	135	(1)	(120)	(98)	84	(1)	(1)	1	2	0	1	(4)	(1)
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	01256	Payroll Tax Projects	-	-	-	245	-	-	-	-	65	-	-	-	311
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	09345	Taxes Other Than Inc Tax	17,182	11,824	19,402	11,985	17,093	8,779	20,524	22,873	10,516	122,455	(116,696)	22,337	168,274
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	413,016	418,795	418,795	418,795	418,795	438,452	438,452	438,452	438,452	(38,352)	440,448	201,048	4,445,145
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	30104	State Supv & Inspection	54,293	54,293	54,293	78,815	78,815	78,815	78,815	78,815	78,815	78,815	78,815	78,815	872,212
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	30105	Corp/State Franchise Tax	113,333	113,333	113,333	113,333	113,333	113,333	113,333	113,333	113,333	125,833	125,833	125,833	1,397,496
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	30107</														

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23	CY23
093	Tennessee Division	4261	Donations	30706	Museums & Arts	-	-	-	-	5,200	3,000	-	-	-	-	-	-	8,200
093	Tennessee Division	4261	Donations	30710	Youth Clubs & Centers	-	-	2,000	-	-	-	-	1,000	700	-	-	-	3,700
093	Tennessee Division	4261	Donations	30711	FSTC-Neighbors (Energy Assistance)	-	-	-	-	-	-	-	-	-	-	169,871	92,500	262,371
093	Tennessee Division	4261	Donations	30711	Energy Assistance Program	11,066	-	-	4,436	-	-	-	3,843	24,500	-	-	-	43,844
093	Tennessee Division	4261	Donations	30735	FSTC-Neighbors (ZNE)	-	-	-	-	-	-	-	-	-	-	366	750	1,116
093	Tennessee Division	4261	Donations	30735	ZNE Homes	-	-	-	1,000	250	-	-	495	41,949	-	-	-	43,694
093	Tennessee Division	4261	Donations	30736	FSTC-Neighbors (Miscellaneous)	-	-	-	-	-	-	-	-	-	-	16,775	7,900	54,675
093	Tennessee Division	4261	Donations	30736	Community Welfare	10,070	8,925	1,238	8,299	43,323	18,315	3,948	35,500	19,950	-	-	-	149,568
093	Tennessee Division	4261	Donations	41134	Billed from SS - Below the line	5,750	212	7,030	1,019	12,301	1,523	-	1,362	26,748	9,258	727	18,892	84,818
093	Tennessee Division	4261	Donations	41136	Billed from HQ - Below the line	-	107	(107)	-	-	-	-	-	2,148	-	(2,215)	-	(67)
093	Tennessee Division	4261	Donations	30709	Salvation Army	400	-	-	-	-	-	-	-	-	-	-	-	400
093	Tennessee Division	4263	Penalties	41134	Billed from SS - Below the line	1,028	2,953	0	197	-	-	-	4,023	182	130	47	2,360	10,921
093	Tennessee Division	4264	Civic, Political and Related	01000	Non-project Labor	351	351	351	351	351	526	351	351	351	358	365	553	4,608
093	Tennessee Division	4264	Civic, Political and Related	01008	Expense Labor Accrual	35	-	53	-	53	(140)	18	53	18	39	41	(163)	4
093	Tennessee Division	4264	Civic, Political and Related	01202	Pension Benefits Load	13	12	13	12	13	13	12	13	12	10	11	10	145
093	Tennessee Division	4264	Civic, Political and Related	01203	OPEB Benefits Load	7	6	7	6	7	7	6	7	6	5	5	5	75
093	Tennessee Division	4264	Civic, Political and Related	01221	Workers Comp Benefits Load	3	3	4	3	4	3	3	4	3	3	3	3	39
093	Tennessee Division	4264	Civic, Political and Related	01251	Medical Benefits Load	70	63	73	63	73	70	66	73	66	75	76	73	842
093	Tennessee Division	4264	Civic, Political and Related	01257	ESOP Benefits Load	16	14	17	14	17	16	15	17	15	15	15	15	184
093	Tennessee Division	4264	Civic, Political and Related	01263	RSP FACC Benefits Load	5	5	6	5	6	5	5	6	5	6	6	6	64
093	Tennessee Division	4264	Civic, Political and Related	01266	Life Benefits Load	1	1	1	1	1	1	1	1	1	1	1	1	10
093	Tennessee Division	4264	Civic, Political and Related	01269	LTD Benefits Load	2	2	3	2	3	2	2	3	2	3	3	3	30
093	Tennessee Division	4264	Civic, Political and Related	01294	NSC-OPEB Benefits Load	(66)	(60)	(69)	(60)	(69)	(66)	(63)	(69)	(63)	(63)	(65)	(62)	(774)
093	Tennessee Division	4264	Civic, Political and Related	01297	NSC-Pension Benefits Load	(7)	(7)	(8)	(7)	(8)	(7)	(7)	(8)	(7)	(5)	(5)	(5)	(79)
093	Tennessee Division	4264	Civic, Political and Related	04040	Community Rel&Trade Shows	-	-	-	-	-	3	-	-	5	-	-	-	7
093	Tennessee Division	4264	Civic, Political and Related	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	30	-	30
093	Tennessee Division	4264	Civic, Political and Related	05411	Meals and Entertainment	37	-	17	-	35	17	-	-	43	2	27	85	264
093	Tennessee Division	4264	Civic, Political and Related	05413	Transportation	62	-	-	4	4	121	-	-	41	47	4	322	605
093	Tennessee Division	4264	Civic, Political and Related	05414	Lodging	31	-	-	-	-	96	-	-	6	-	-	78	210
093	Tennessee Division	4264	Civic, Political and Related	07499	Misc Employee Welfare Exp	-	-	-	-	-	25	-	-	-	-	-	-	25
093	Tennessee Division	4264	Civic, Political and Related	07590	Misc General Expense	-	-	-	-	-	-	1,000	-	500	60	-	-	1,560
093	Tennessee Division	4264	Civic, Political and Related	30736	FSTC-Neighbors (Miscellaneous)	-	-	-	-	-	-	-	-	-	2,000	-	-	2,000
093	Tennessee Division	4264	Civic, Political and Related	30737	Political Activities	28,008	5,775	4,875	4,875	4,875	4,500	-	10,100	4,500	9,500	4,500	4,500	86,007
093	Tennessee Division	4264	Civic, Political and Related	41134	Billed from SS - Below the line	2,020	605	610	402	739	1,744	547	562	865	609	560	528	9,791
093	Tennessee Division	4264	Civic, Political and Related	41136	Billed from HQ - Below the line	730	750	823	782	905	862	902	815	778	1,422	1,008	735	10,512
093	Tennessee Division	4265	Other deductions	04040	Community Rel&Trade Shows	-	-	-	-	72	-	-	649	(442)	-	-	-	280
093	Tennessee Division	4265	Other deductions	05111	Postage/Delivery Services	22	-	-	-	-	-	-	-	-	-	-	-	22
093	Tennessee Division	4265	Other deductions	05411	Meals and Entertainment	241	837	205	356	188	314	35	704	4,508	95	846	271	8,600
093	Tennessee Division	4265	Other deductions	05412	Spousal & Dependent Travel	56	127	-	-	-	-	-	-	82	-	-	-	265
093	Tennessee Division	4265	Other deductions	07499	Misc Employee Welfare Exp	119	-	-	-	63	110	102	-	126	321	1,732	363	2,934
093	Tennessee Division	4265	Other deductions	07520	Do Not Use - Donations	-	-	-	-	-	-	-	-	-	-	-	692	692
093	Tennessee Division	4265	Other deductions	07520	Donations	175	-	-	-	316	57	-	52	1,453	-	-	-	2,052
093	Tennessee Division	4265	Other deductions	07590	Misc General Expense	-	-	23	381	110	100	-	-	-	15,162	785	243	16,803
093	Tennessee Division	4265	Other deductions	30702	FSTC-Kids (Miscellaneous)	-	-	-	-	-	-	-	-	-	-	4,000	-	4,000
093	Tennessee Division	4265	Other deductions	30702	Education	-	250	-	-	-	-	-	-	250	-	-	-	500
093	Tennessee Division	4265	Other deductions	30703	United Way Agencies	-	-	2,000	-	-	-	-	-	-	-	-	-	2,000
093	Tennessee Division	4265	Other deductions	30705	Health	-	-	-	-	-	-	-	5,900	-	-	-	-	5,900
093	Tennessee Division	4265	Other deductions	30736	FSTC-Neighbors (Miscellaneous)	-	-	-	-	-	-	-	-	-	-	3,000	500	3,500
093	Tennessee Division	4265	Other deductions	30736	Community Welfare	500	13,925	875	2,750	30,000	1,500	4,800	5,740	3,400	-	-	-	63,490
093	Tennessee Division	4265	Other deductions	30740	Misc Income Deductions	71	-	-	-	100	-	-	-	50	260	560	1,515	2,556
093	Tennessee Division	4265	Other deductions	30743	Entertainment & Sports Events	901	75,563	7,199	-	226	-	1,500	9	20,486	17,467	49	160	123,560
093	Tennessee Division	4265	Other deductions	41134	Billed from SS - Below the line	3,049	(4,827)	4,602	4,602	3,677	3,019	5,456	5,513	15,424	7,171	5,327	(3,451)	49,562
093	Tennessee Division	4265	Other deductions	41136	Billed from HQ - Below the line	2,312	5,425	7,566	3,830	12,859	1,340	1,653	2,116	2,447	14,534	2,129	15,070	71,281
093	Tennessee Division	4265	Other deductions	30709	Salvation Army	400	-	-	-	-	-	-	-	-	-	-	-	400
093	Tennessee Division	4270	Interest on long-Term debt	41134	Billed from SS - Below the line	333,695	728,119	717,934	713,904	713,904	713,904	713,904	713,904	713,904	766,962	811,461	816,530	8,458,129
093	Tennessee Division	4280	Amortization of debt discount and expense	41134	Billed from SS - Below the line	24,337	24,337	11,271	11,271	11,271	11,271	11,271	11,271	11,271	10,903	10,903	10,903	160,278
093	Tennessee Division	4280	Amortization of debt discount and expense	41136	Billed from HQ - Below the line	278	278	278	278	278	278	278	278	278	287	287	287	3,367
093	Tennessee Division	4281	Amortization of loss on reacquired debt	41134	Billed from SS - Below the line	471	471	471	471	471	471	471	471	471	456	456	456	5,611
093	Tennessee Division	4290	Amortization of debt premium	41134	Billed from SS - Below the line	(1,004)	(1,004)	(1,004)	(1,004)	(1,004)	(1,004)	(1,004)	(1,004)	(1,004)	(971)	(971)	(971)	(11,944)
093	Tennessee Division	4310	Other interest expense	30118	Penalty - Interest	-	-	-	30	-	-	-	-	-	-	-	-	30
093	Tennessee Division	4310	Other interest expense	30119	Cust Deps-By Acct/Div	5,388	5,108	12,321	7,675	8,410	8,500	8,857	8,929	8,955	9,719	9,323	9,496	102,680
093	Tennessee Division	4310	Other interest expense	30130	Deferred Interest Infrastructure	(486,741)	(516,241)	(543,756)	(566,321)	(598,704)	(201,651)	(221,252)	(262,003)	(477,891)	(487,795)	(509,951)	(534,076)	(5,406,381)
093	Tennessee Division	4310	Other interest expense	30157	Int on Taxes	(34,564)	(33,814)	107,458	(24,200)	(6,243)	(6,303)	27,372	140,938	61,225	56,008	51,412	44,067	383,356
093	Tennessee Division	4310	Other interest expense	41134	Billed from SS - Below the line	11,893	11,211	36,646	13,022	16,142	34,694	11,911	22,245	80,199	25,128	11,253	6,918	281,261
093	Tennessee Division	4320	Allowance for borrowed funds used during construction	00000	Default	(17,875)	(17,299)	(16,311)	(20,565)	(24,179)	(30,248)	(33,067)	(39,106)	(28,358)	(15,734)	(11,480)	(14,302)	(270,523)
093	Tennessee Division	4800	Residential sales	31101	Gas Rev-Dist Inc	(2,397,202)	(2,071,815)	(1,277,560)	(1,184,187)	(544,814)	(333,165)	(258,215)	(220,744)	(250,631)	(318,258)	(772,964)	(1,521,676)	(11,151,232)
093	Tennessee Division	4800	Residential sales	31108	Gas Rev-Dist Inc. Base Charges	(2,906,781)	(2,907,856)	(2,919,530)	(2,907,697)	(2,633,531)	(2,595,310)	(2,584,459)	#####	(2,574,293)	(2,876,487)	(2,892,570)	(2,905,477)	(33,290,351)
093	Tennessee Division	4800	Residential sales	31128	Gas Cost Adjustment Surcharge	(13,297,018)	(9,865,018)	(4,980,741)	(3,666,450)	(1,686,576)	(938,255)	(710,508)	(606,989)	(689,628)	(637,582)	(2,089,172)	(4,161,266)	(43,329,201)
093	Tennessee Division	4800	Residential sales	31183	Surcharge revenue	-	-	-	-	(0)	(1)	(4)	(0)	-	(1)	(0)	(1)	(7)
093	Tennessee Division	4800	Residential sales	31195	WNA	(358,360)	(428,164)	(624,134)	(120,711)	(303)	28,297	6	26,985	13	(65,204)	(187,801)	(254,587)	(1,983,966)
093	Tennessee Division	4805	Unbilled Residential Revenue	31101	Gas Rev-Dist Inc	531,443	480,638	(160,999)	422,461	195,777	7,607	(7,509)	25	7,578	(181,982)	(491,511)	(321,415)	482,113
093	Tennessee Division	4805	Unbilled Residential Revenue	31108	Gas Rev-Dist Inc. Base Charges	(8,343)	(6,376)	(4,786)	139,897	16,631	(794)	1,816	283	(138,881)	355	(3,119)	(4,475)	(7,792)
093	Tennessee Division	4805	Unbilled Residential Revenue	31128	Gas Cost Adjustment Surcharge	3,778,883	2,792,507	(32,943)	1,308,684	640,956	28,753	(20,677)	71	108,644	(574,251)	(1,356,929)	(726,993)	5,946,705
093	Tennessee Division	4805	Unbilled Residential Revenue	31195	WNA	(465,873)	(205,690)	450,708	3,684	-	-	-	-	(32,652)	(22,021)	(37,213)	(71,890)	(380,948)
093	Tennessee Division	4811	Commercial Revenue-Banner	31101	Gas Rev-Dist Inc	(2,925,710)	(2,552,887)	(1,626,497)	(1,582,862)	(908,658)	(753,110)	(638,730)	(566,874)	(620,661)	(709,256)	(1,161,617)	(1,860,773)	(15,907,634)
093	Tennessee Division	4811	Commercial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	(778,504)	(772,328)	(775,365)	(771,366)	(768,913)	(746,145)	(744,676)	(740,695)	(736,871)	(74			

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Income Statement Accounts
Calendar Year 2023

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23	CY23
093	Tennessee Division	4820	Other Sales to Public Authorities	31108	Gas Rev-Dist Inc. Base Charges	(12,731)	(12,751)	(12,710)	(12,710)	(11,573)	(11,334)	(11,406)	(11,297)	(11,315)	(12,687)	(12,515)	(12,596)	(145,623)
093	Tennessee Division	4820	Other Sales to Public Authorities	31128	Gas Cost Adjustment Surcharge	(34,877)	(27,786)	(16,525)	(8,582)	(5,987)	(4,096)	(3,554)	(3,301)	(3,749)	(2,495)	(7,310)	(10,954)	(129,217)
093	Tennessee Division	4820	Other Sales to Public Authorities	31195	WNA	(2,228)	(1,431)	(1,004)	(860)	(5)	-	0	-	-	(435)	(882)	(485)	(7,329)
093	Tennessee Division	4825	Unbilled Public Authority Revenue	31101	Gas Rev-Dist Inc	2,230	1,724	(817)	1,331	549	68	(70)	-	70	(424)	(1,379)	(611)	2,671
093	Tennessee Division	4825	Unbilled Public Authority Revenue	31108	Gas Rev-Dist Inc. Base Charges	-	(10)	10	632	68	-	(9)	-	(603)	(20)	20	(10)	78
093	Tennessee Division	4825	Unbilled Public Authority Revenue	31128	Gas Cost Adjustment Surcharge	15,356	10,061	(810)	4,125	2,000	256	(190)	-	912	(1,860)	(3,864)	(1,223)	24,763
093	Tennessee Division	4825	Unbilled Public Authority Revenue	31195	WNA	(1,475)	(447)	1,172	11	-	-	-	-	(104)	(68)	(99)	(151)	(1,161)
093	Tennessee Division	4870	Forfeited discounts	31201	Late Fee	-	-	-	-	-	-	-	(24,552)	(23,025)	(20,011)	(26,935)	(45,703)	(37,995)
093	Tennessee Division	4880	Miscellaneous service revenues	31301	Misc Service Revenue	(7,381)	(6,326)	(7,395)	(4,915)	(6,164)	(5,487)	-	(12,122)	(16,610)	(16,442)	(58,280)	(40,223)	(202,215)
093	Tennessee Division	4893	Revenue-Transportation Distribution	31101	Gas Rev-Dist Inc	(1,260,938)	(1,251,690)	(1,135,756)	(1,206,433)	(1,017,090)	(981,720)	(945,598)	(857,379)	(990,277)	(913,477)	(1,076,408)	(1,145,387)	(12,782,153)
093	Tennessee Division	4893	Revenue-Transportation Distribution	31108	Gas Rev-Dist Inc. Base Charges	(52,235)	(52,235)	(51,770)	(51,770)	(51,770)	(51,770)	(51,105)	(52,035)	(52,035)	(52,035)	(52,035)	(51,576)	(622,368)
093	Tennessee Division	4893	Revenue-Transportation Distribution	31215	CB Gas Rev-Dist Inc	61	115,934	(70,656)	189,329	35,364	32,764	56,302	(97,623)	76,800	(162,930)	(52,384)	(82,843)	40,117
093	Tennessee Division	4893	Revenue-Transportation Distribution	31216	CB Gas Rev-Dist Inc Base Charges	-	465	-	(25)	-	653	(943)	-	-	(338,605)	309,299	30,096	940
093	Tennessee Division	4950	Other gas revenues	31309	Other Gas Revenues	-	(0)	-	-	-	(0)	-	-	-	-	-	-	(0)
093	Tennessee Division	7350	Miscellaneous production expenses	04590	Utilities	64	32	-	32	71	18	51	88	18	86	52	56	567
093	Tennessee Division	8001	Intercompany Gas Well-head Purchases	04743	Hedging Settlements	-	-	-	-	-	-	-	-	-	-	-	55,600	55,600
093	Tennessee Division	8040	Natural gas city gate purchases	04740	Cashouts	130,054	(32,446)	20,494	27,244	(56,716)	(15,895)	10,532	17,984	(47,290)	(4,965)	(33,924)	(122,455)	(107,383)
093	Tennessee Division	8040	Natural gas city gate purchases	04751	Gas Purchases	15,224,467	9,096,184	4,261,008	2,067,873	2,440,903	1,887,849	(444,639)	2,039,937	1,697,468	1,781,966	2,752,155	3,819,661	46,624,833
093	Tennessee Division	8050	Other purchases	04800	Reimbursement for Gas Loss	(1,798)	(5,995)	(2,046)	(6,153)	(1,600)	(2,020)	(1,044)	(1,323)	(1,516)	(6,805)	(688)	(2,703)	(33,693)
093	Tennessee Division	8051	PGA for Residential	04775	PGA Recoveries	13,264,463	9,856,872	4,977,227	3,662,996	1,684,932	937,322	709,373	606,420	688,981	636,985	2,087,502	4,158,761	43,291,834
093	Tennessee Division	8052	PGA for Commercial	04775	PGA Recoveries	8,225,927	6,148,108	3,196,252	2,469,121	1,410,636	1,079,921	888,633	782,288	855,896	713,788	1,575,616	2,550,388	29,896,574
093	Tennessee Division	8053	PGA for Industrial	04775	PGA Recoveries	2,207,936	1,740,320	1,236,095	494,183	601,249	540,756	426,055	442,252	485,955	421,533	384,926	671,977	9,653,236
093	Tennessee Division	8054	PGA for Public Authorities	04775	PGA Recoveries	60,128	48,889	26,421	16,757	10,287	6,257	5,091	4,568	5,340	3,624	11,972	17,514	218,848
093	Tennessee Division	8058	Unbilled PGA Cost	04819	Unbilled PGA-Res	(3,778,883)	(2,792,507)	32,943	(1,308,684)	(640,956)	(28,753)	20,677	(71)	(108,644)	574,251	1,356,929	728,993	(5,946,705)
093	Tennessee Division	8058	Unbilled PGA Cost	04820	Unbilled PGA-Comm	(2,049,513)	(1,573,367)	(58,583)	(618,837)	(261,547)	(40,035)	24,484	(3,034)	(144,350)	332,918	664,407	423,936	(3,303,521)
093	Tennessee Division	8058	Unbilled PGA Cost	04821	Unbilled PGA-Ind	(300,045)	(104,042)	(541,149)	226,893	(14,113)	(63,343)	(22,136)	14,607	8,461	(156,097)	138,340	139,673	(672,950)
093	Tennessee Division	8058	Unbilled PGA Cost	04822	Unbilled PGA-PA	(15,356)	(10,061)	810	(4,125)	(2,000)	(256)	190	-	(912)	1,860	3,864	1,223	(24,763)
093	Tennessee Division	8059	PGA Offset to Unrecovered Gas Cost	04775	PGA Recoveries	(20,184,190)	(14,273,921)	(13,108,002)	(8,692,011)	(3,440,701)	(2,849,312)	(8,472)	#####	(2,455,981)	(2,593,066)	(3,587,159)	(6,348,626)	(80,124,626)
093	Tennessee Division	8060	Exchange gas	04773	Demand-Storage	56,419	34,273	51,694	82,701	(69,829)	(15,077)	(52,397)	(72,251)	(42,003)	(51,946)	(61,343)	17,669	(122,090)
093	Tennessee Division	8081	Gas withdrawn from storage-Debit	04756	Storage Injection/Withdrawal	4,111,337	3,884,289	7,029,355	4,996,796	326,097	194,031	(914,801)	4,355	116,028	66,877	126,733	758,830	20,699,927
093	Tennessee Division	8082	Gas delivered to storage-Credit	04756	Storage Injection/Withdrawal	(1,484,793)	(845,992)	(358,559)	(326,385)	(887,548)	(878,172)	(233,237)	#####	(934,615)	(863,145)	(880,438)	(282,885)	(9,062,348)
093	Tennessee Division	8120	Gas used for other utility operations-Credit	04801	Company Used Gas	(11,816)	(13,621)	(10,265)	(9,411)	(4,980)	(4,731)	(2,547)	(1,476)	(947)	(1,145)	(666)	(1,577)	(63,183)
093	Tennessee Division	8130	Other gas supply expenses	04755	Purchase Gas-Ind-Actual	95,313	99,604	99,604	99,604	99,604	99,604	97,180	102,628	99,605	99,603	99,604	99,604	1,191,557
093	Tennessee Division	8560	Mains expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	218	-	-	-	-	218
093	Tennessee Division	8560	Mains expenses	05413	Transportation	-	-	-	-	-	-	-	22	-	-	-	-	22
093	Tennessee Division	8560	Mains expenses	05414	Lodging	-	-	-	-	-	-	-	664	-	-	-	-	664
093	Tennessee Division	8560	Mains expenses	06111	Contract Labor	-	-	-	-	-	30,689	-	13,273	32,656	-	-	7,530	84,147
093	Tennessee Division	8580	Transmission and compression of gas by others	04771	Demand Charges-Transportation	1,653,029	1,651,871	1,647,603	1,482,055	1,359,767	1,362,790	1,360,438	1,367,006	1,360,469	1,361,475	1,366,616	1,766,240	17,739,360
093	Tennessee Division	8580	Transmission and compression of gas by others	04772	Commodity-Transportation	105,471	108,971	121,710	92,115	68,645	53,179	19,838	47,249	39,741	42,361	50,070	71,356	820,706
093	Tennessee Division	8580	Transmission and compression of gas by others	04773	Demand-Storage	401,819	396,387	347,007	285,177	265,962	267,358	266,330	268,630	268,646	268,394	268,645	268,542	3,572,897
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	60,486	54,357	52,644	62,535	57,283	90,983	61,824	53,451	53,008	74,010	50,707	82,546	753,834
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	371,833	364,993	383,046	396,962	388,519	601,060	421,681	407,152	399,264	437,301	402,242	617,329	5,191,382
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(369,160)	(360,967)	(378,422)	(395,990)	(384,237)	(592,875)	(420,940)	(402,309)	(397,365)	(441,149)	(405,228)	(617,914)	(5,166,555)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	-	-	-	-	-	-	-	-	818	-	-	-	818
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	6,331	(2,145)	7,297	4,945	5,967	(22,066)	3,379	5,506	2,860	17,493	(8,911)	(21,734)	(1,078)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	250,959	214,891	213,680	246,133	224,000	374,181	258,249	230,092	222,652	268,170	247,164	404,484	3,154,656
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(253,632)	(218,917)	(218,304)	(247,105)	(228,282)	(382,366)	(258,990)	(234,936)	(224,551)	(264,321)	(244,178)	(403,899)	(3,179,482)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	02001	Inventory Materials	-	-	-	619	-	175	422	673	14	-	-	-	1,904
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	-	-	-	31	-	8	19	30	0	-	-	-	88
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	5,190	1,593	4,354	4,978	3,687	20,544	10,262	1,959	2,827	1,941	3,274	2,164	62,774
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(2,026)	(2,030)	(3,257)	(2,988)	(1,333)	(2,916)	(3,158)	(2,562)	(3,814)	(6,122)	(2,007)	(1,395)	(33,608)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	3,277	3,401	5,418	4,543	1,979	4,533	4,321	3,748	5,476	8,972	2,969	2,080	50,717
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04001	Safety, Newspaper	-	148	79	79	79	79	79	79	79	74	79	79	933
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	-	-	-	2,235	-	4,489	(4,402)	-	-	-	-	2,322
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04018	Safety	147	-	96	657	925	-	471	60	471	348	633	220	4,029
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04021	Promo Other, Misc	-	-	226	-	-	-	-	-	-	-	-	-	226
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	559	-	2,769	1,060	2,103	922	2,146	802	8,331	575	918	811	20,995
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04044	Advertising	-	-	250	-	-	2,000	-	5,150	-	250	-	-	7,650
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04046	Customer Relations & Assist	-	-	-	-	-	-	-	-	1,850	-	-	-	1,850
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04201	Software Maintenance	-	-	778	-	-	-	11,500	-	-	-	-	-	12,278
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04212	IT Equipment	8,526	1,776	5,705	6,507	-	409	-	-	6,499	839	666	330	31,258
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	2,168	2,178	664	5,451	1,593	1,444	614	628	2,137	-	-	125	17,000
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	(2,125)	(2,134)	(650)	(5,342)	(1,561)	(1,415)	(601)	(615)	(2,095)	-	-	(122)	(16,660)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04564	842 Variable Copier Lease Expense	223	-	277	-	235	310	9	21	9	7	-	-	1,090
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04580	Building Lease/Rents Capitalized	-	-	-	-	-	-	-	-	-	-	(2,273)	-	(2,273)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04581	Non 842 Building Lease/Rents	-	-	-	-	-	-	-	-	-	-	2,418	-	2,418
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	7,076	875	11,262	21,793	1,655	8,457	19,560	16,085	43,612	26,177	18,460	16,442	191,454
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04590	Utilities	7,382	8,5											

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23	CY23
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05424	Books & Manuals	-	-	-	-	-	-	-	179	-	-	-	-	179
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05425	Regulatory Compliance Training	5,830	-	5,449	-	-	-	-	-	-	-	-	-	11,279
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05426	Safety Training	93	4,061	-	-	-	-	-	-	-	-	-	-	4,154
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05427	Technical (Job Skills) Training	-	209	210	200	-	267	-	-	-	-	-	-	886
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	06111	Contract Labor	42,628	29,628	18,047	85,708	3,110	71,593	138,386	63,409	(105,995)	20,552	44,748	122,113	533,929
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	1,270	29	611	473	-	5,559	1,381	775	1,054	708	825	41	12,726
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07421	Service Awards	50	-	-	-	-	-	-	-	168	-	-	-	218
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07443	Uniforms	3,270	2,338	1,871	781	1,311	1,596	462	1,281	2,251	1,734	2,643	9,469	29,006
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	(1,895)	(1,590)	(1,243)	(462)	(934)	(1,026)	(277)	(662)	(1,538)	(1,630)	(2,484)	(8,901)	(22,642)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07495	Employee Broadcast and Publication	-	-	-	-	-	-	85	-	-	-	-	-	85
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	1,166	1,269	874	1,984	1,955	14,777	307	1,169	1,346	1,938	815	3,975	31,575
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07510	Association Dues	-	-	-	-	-	-	-	-	-	10,000	550	-	10,550
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	279	170	1,353	4,173	(3,591)	(9,507)	328	446	(303)	676	165	-	(5,813)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05316	Telecom Maintenance & Repair	-	-	-	-	-	1,455	-	-	-	-	-	-	1,455
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8711	Odorization	02001	Inventory Materials	-	-	-	-	-	-	-	23,515	-	6,910	-	310	30,734
093	Tennessee Division	8711	Odorization	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	1,058	-	345	-	3	1,407
093	Tennessee Division	8740	Mains and Services Expenses	01000	Non-project Labor	89,248	90,019	78,317	72,768	78,598	114,300	65,358	80,761	69,351	86,511	98,699	164,489	1,088,419
093	Tennessee Division	8740	Mains and Services Expenses	01006	O&M Project Labor and Contra	-	-	-	3,068	-	-	-	-	-	-	-	-	3,068
093	Tennessee Division	8740	Mains and Services Expenses	01008	Expense Labor Accrual	13,001	270	7,652	(1,241)	13,171	(32,038)	557	16,735	(1,667)	17,231	17,182	(41,674)	9,179
093	Tennessee Division	8740	Mains and Services Expenses	02001	Inventory Materials	8,922	13,404	14,001	23,028	12,270	31,508	454	21,212	24,507	85,452	15,551	23,684	273,992
093	Tennessee Division	8740	Mains and Services Expenses	02004	Warehouse Loading Charge	45	670	700	1,151	552	1,418	20	955	245	4,273	78	237	10,343
093	Tennessee Division	8740	Mains and Services Expenses	02005	Non-Inventory Supplies	4,640	3,710	4,630	174	9,235	7,926	3,648	13,578	9,755	5,430	9,890	9,578	82,193
093	Tennessee Division	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	57,440	57,622	54,283	54,117	52,068	54,192	50,452	42,288	50,438	52,371	-	(46,766)	478,505
093	Tennessee Division	8740	Mains and Services Expenses	03003	Capitalized transportation costs	(74,100)	(74,648)	(80,143)	(74,830)	(75,840)	(74,561)	(88,363)	(81,196)	(89,929)	(83,838)	(64,581)	(69,811)	(931,840)
093	Tennessee Division	8740	Mains and Services Expenses	03004	Vehicle Expense	69,020	67,261	65,685	71,943	68,050	59,363	81,070	80,956	85,081	81,560	64,966	67,422	862,379
093	Tennessee Division	8740	Mains and Services Expenses	03008	842 Vehicle Lease Expense	-	-	-	-	-	-	-	-	-	-	61,417	97,251	158,668
093	Tennessee Division	8740	Mains and Services Expenses	03009	842 Variable Heavy Equip Lease Expense	12	4,749	608	488	429	772	847	833	6,316	5,252	615	-	20,921
093	Tennessee Division	8740	Mains and Services Expenses	04018	Safety	-	-	-	-	128	318	-	-	1,062	-	-	-	1,507
093	Tennessee Division	8740	Mains and Services Expenses	04040	Community Rel&Trade Shows	604	-	-	-	-	-	-	-	1,152	150	-	-	1,907
093	Tennessee Division	8740	Mains and Services Expenses	04301	Equipment Lease	9,815	9,278	9,278	7,624	6,733	6,637	6,543	6,543	9,909	9,668	-	18,430	100,458
093	Tennessee Division	8740	Mains and Services Expenses	04302	Heavy Equipment	8,003	3,148	7,484	4,559	9,363	8,663	17,026	7,193	9,579	11,620	16,128	5,817	108,585
093	Tennessee Division	8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	(19,520)	(17,487)	21,684	(15,094)	(27,706)	(22,871)	(31,097)	(21,447)	(32,473)	(32,026)	(24,420)	(30,632)	(253,090)
093	Tennessee Division	8740	Mains and Services Expenses	04309	Non-842 Heavy Equipment	2,089	669	(39,497)	2,731	11,746	7,265	7,315	7,315	7,331	6,140	8,175	7,011	28,291
093	Tennessee Division	8740	Mains and Services Expenses	04560	Non 842 Fleet Lease/Rents	3,134	2,522	4,507	(7,274)	2,901	-	3,115	2,901	5,636	(5,261)	(25,550)	2,955	(10,412)
093	Tennessee Division	8740	Mains and Services Expenses	04563	842 Variable Fleet Lease Expense	5,621	6,030	7,900	7,283	8,849	15,418	7,775	6,098	5,502	5,626	10,350	(0)	86,452
093	Tennessee Division	8740	Mains and Services Expenses	04582	Building Maintenance	-	-	-	-	-	-	299	-	558	300	235	-	1,392
093	Tennessee Division	8740	Mains and Services Expenses	04585	Railroad easements and crossings	-	-	-	483	216	-	-	125	874	-	747	-	2,445
093	Tennessee Division	8740	Mains and Services Expenses	04590	Utilities	3,169	2,796	3,233	2,847	3,073	3,197	2,882	3,995	3,113	3,242	2,737	2,985	37,269
093	Tennessee Division	8740	Mains and Services Expenses	05010	Office Supplies	-	64	45	41	-	2,012	-	-	143	55	-	790	3,151
093	Tennessee Division	8740	Mains and Services Expenses	05111	Postage/Delivery Services	-	-	-	-	139	-	-	-	-	-	-	280	419
093	Tennessee Division	8740	Mains and Services Expenses	05377	Cell phone equipment and accessories	22	-	-	-	-	-	-	-	-	-	-	-	22
093	Tennessee Division	8740	Mains and Services Expenses	05399	Capitalized Telecom Costs	(12)	-	-	-	-	-	-	-	-	-	-	-	(12)
093	Tennessee Division	8740	Mains and Services Expenses	05411	Meals and Entertainment	1,011	564	1,633	576	519	2,976	1,744	2,333	2,014	1,500	1,155	1,401	17,426
093	Tennessee Division	8740	Mains and Services Expenses	05413	Transportation	655	382	678	-	-	1,881	2,241	2,045	4,042	3,208	1,084	1,671	17,887
093	Tennessee Division	8740	Mains and Services Expenses	05414	Lodging	651	3,932	2,518	386	386	3,127	679	2,666	73	5,712	595	-	20,727
093	Tennessee Division	8740	Mains and Services Expenses	05419	Misc Employee Expense	-	-	-	-	-	-	-	427	-	-	-	-	427
093	Tennessee Division	8740	Mains and Services Expenses	05421	Training	2,756	-	-	-	2,608	-	-	-	613	-	-	-	5,977
093	Tennessee Division	8740	Mains and Services Expenses	05429	Work Environment Training	-	-	-	306	-	-	-	-	-	-	-	-	306
093	Tennessee Division	8740	Mains and Services Expenses	06111	Contract Labor	254,486	282,616	324,381	306,955	305,234	323,528	297,702	296,755	403,790	279,808	275,472	462,895	3,813,622
093	Tennessee Division	8740	Mains and Services Expenses	07120	Environmental & Safety	-	-	-	-	-	-	82	-	-	-	-	-	82
093	Tennessee Division	8740	Mains and Services Expenses	07443	Uniforms	3,532	486	2,543	906	4,467	1,863	1,049	4,286	8,654	4,560	3,868	2,712	38,926
093	Tennessee Division	8740	Mains and Services Expenses	07444	Uniforms Capitalized	(1,924)	(283)	(1,536)	(675)	(2,925)	(1,205)	(690)	(2,883)	(5,947)	(4,286)	(3,636)	(2,550)	(28,541)
093	Tennessee Division	8740	Mains and Services Expenses	07499	Misc Employee Welfare Exp	-	112	55	155	-	-	60	14	70	-	-	-	466
093	Tennessee Division	8740	Mains and Services Expenses	07590	Misc General Expense	-	(102)	-	110	-	-	-	-	-	-	-	-	7
093	Tennessee Division	8740	Mains and Services Expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8740	Mains and Services Expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8740	Mains and Services Expenses	05422	Operator Qualifications Training	-	-	-	-	853	-	-	-	-	-	-	-	853
093	Tennessee Division	8740	Mains and Services Expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	44,844	42,640	40,168	42,323	40,489	60,620	37,543	36,578	36,222	38,876	37,355	55,111	512,771
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	4,898	(771)	5,160	1,078	5,156	(16,214)	1,160	5,197	1,651	5,214	2,823	(16,964)	(1,612)
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	02001	Inventory Materials	2,576	217	10,381	8,322	44,079	13,512	1,611	213	261	2,072	8,241	6,395	97,881
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	02004	Warehouse Loading Charge	13	11	519	416	1,984	608	73	10	3	104	41	64	3,844
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	02005	Non-Inventory Supplies	685	170	584	18	2,893	263	181	203	68	215	557	211	6,049
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	03003	Capitalized transportation costs	-	(65)	(23)	(172)	-	-	(10)	-	-	-	-	(12)	(282)
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	03004	Vehicle Expense	-	238	85	647	-	-	40	-	-	-	-	27	1,036
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	04582	Building Maintenance	-	-	-	-	-	-	62	-	-	-	-	-	62
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	04590	Utilities	1,655	1,693	2,525	454	2,979	729	2,051	4,367	1,008	3,071	919	1,913	23,364
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	05010	Office Supplies	18	93	19	-	-	-	-	-	70	-	-	-	201
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	05111	Postage/Delivery Services	-	50	22	-	-	-	-	-	-	-	58	-	130
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	283	183	-	86	59	28	33	-	-	-	-	45	717
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	05413	Transportation	-	-	-	19	-	-	20	-	-	-	-	-	39
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	05414	Lodging	-	228	421	1,165	749	163	179	-	139	-	-	143	3,187
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	06111	Contract Labor	-	35,384	38,553	13,096	-	-	-	-	9,500	-	-	-	96,533
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	07443	Uniforms	200												

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23	CY23
093	Tennessee Division	8780	Meter and house regulator expenses	03004	Vehicle Expense	-	59	40	-	-	-	-	53	-	38	115	-	306
093	Tennessee Division	8780	Meter and house regulator expenses	05010	Office Supplies	-	-	-	-	-	-	-	87	-	-	-	-	87
093	Tennessee Division	8780	Meter and house regulator expenses	05111	Postage/Delivery Services	127	22	33	-	-	137	-	-	-	-	-	-	320
093	Tennessee Division	8780	Meter and house regulator expenses	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	38	-	-	-	-	38
093	Tennessee Division	8780	Meter and house regulator expenses	05399	Capitalized Telecom Costs	-	-	-	-	-	-	-	(23)	-	-	-	-	(23)
093	Tennessee Division	8780	Meter and house regulator expenses	05411	Meals and Entertainment	3	-	8	189	21	39	280	13	81	9	-	-	644
093	Tennessee Division	8780	Meter and house regulator expenses	05413	Transportation	71	-	-	-	-	210	-	-	420	-	-	-	702
093	Tennessee Division	8780	Meter and house regulator expenses	05414	Lodging	-	-	4,284	559	-	1,593	-	-	-	-	-	-	6,436
093	Tennessee Division	8780	Meter and house regulator expenses	07443	Uniforms	-	-	-	-	200	-	-	-	-	-	-	-	200
093	Tennessee Division	8780	Meter and house regulator expenses	07444	Uniforms Capitalized	-	-	-	-	(143)	-	-	-	-	-	-	-	(143)
093	Tennessee Division	8780	Meter and house regulator expenses	07590	Misc General Expense	-	849	-	-	-	-	-	-	-	-	-	-	849
093	Tennessee Division	8780	Meter and house regulator expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8780	Meter and house regulator expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8780	Meter and house regulator expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8790	Customer installations expenses	04582	Building Maintenance	-	-	-	-	-	-	269	-	-	-	-	-	269
093	Tennessee Division	8800	Distribution-Other expenses	02005	Non-Inventory Supplies	-	-	-	-	38	-	-	-	-	-	-	-	38
093	Tennessee Division	8800	Distribution-Other expenses	04599	Capitalized Utility Costs	(6,284)	(7,292)	(5,467)	(5,005)	(2,684)	(2,516)	(1,357)	(785)	(503)	(1,076)	(626)	(1,482)	(35,078)
093	Tennessee Division	8800	Distribution-Other expenses	04801	Company Used Gas	11,816	13,621	10,265	9,411	4,980	4,731	2,547	1,476	947	1,145	666	1,577	63,183
093	Tennessee Division	8800	Distribution-Other expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8810	Distribution-Rents	03009	842 Variable Heavy Equip Lease Expense	-	-	-	-	-	-	-	-	-	0	-	-	0
093	Tennessee Division	8810	Distribution-Rents	04307	Heavy Equipment Capitalized	(13,619)	(12,188)	(12,188)	(12,188)	(12,188)	(13,629)	(12,606)	(12,188)	(12,188)	(12,188)	(13,629)	(12,188)	(150,987)
093	Tennessee Division	8810	Distribution-Rents	04308	842 Locusview Lease Expense	13,897	12,437	12,437	12,437	12,437	13,908	12,437	12,437	12,437	12,437	13,907	12,437	153,641
093	Tennessee Division	8810	Distribution-Rents	04309	Non-842 Heavy Equipment	-	-	-	-	-	-	426	-	-	-	-	-	426
093	Tennessee Division	8810	Distribution-Rents	04561	842 Variable Real Estate Lease Expense	1,004	298	238	4,811	1,815	1,679	318	317	317	335	146	565	11,842
093	Tennessee Division	8810	Distribution-Rents	04578	842 Real Estate Lease Expense	45,071	45,071	45,071	45,071	45,071	45,223	47,746	47,746	47,746	46,174	46,174	46,174	552,340
093	Tennessee Division	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(23,677)	(23,663)	(24,902)	(29,114)	(26,411)	(26,504)	(28,252)	(28,238)	(29,192)	(42,758)	(43,134)	(42,776)	(368,621)
093	Tennessee Division	8810	Distribution-Rents	04581	Non 842 Building Lease/Rents	400	400	400	400	400	400	400	400	602	400	800	-	5,002
093	Tennessee Division	8810	Distribution-Rents	04582	Building Maintenance	18,771	12,984	17,199	14,604	23,487	14,283	5,142	5,540	5,150	3,795	3,700	2,258	126,912
093	Tennessee Division	8810	Distribution-Rents	04590	Utilities	2,451	2,121	2,050	2,090	1,874	2,352	2,697	2,945	3,117	2,451	2,541	2,029	28,717
093	Tennessee Division	8810	Distribution-Rents	04599	Capitalized Utility Costs	(12,629)	(9,068)	(12,492)	(10,691)	(16,264)	(10,593)	(5,227)	(5,836)	(5,859)	(5,871)	(5,866)	(4,031)	(104,425)
093	Tennessee Division	8810	Distribution-Rents	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8810	Distribution-Rents	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8870	Distribution-Maint of mains	01000	Non-project Labor	4,764	2,467	1,104	3,225	1,732	8,179	3,418	1,818	4,461	7,170	3,252	6,622	48,213
093	Tennessee Division	8870	Distribution-Maint of mains	01008	Expense Labor Accrual	1,014	(804)	(311)	1,060	(487)	238	(338)	(207)	1,413	2,072	(2,026)	(1,173)	450
093	Tennessee Division	8870	Distribution-Maint of mains	02005	Non-Inventory Supplies	800	1,884	291	455	-	26	-	-	-	-	-	448	3,905
093	Tennessee Division	8870	Distribution-Maint of mains	03003	Capitalized transportation costs	-	-	-	-	-	-	-	(62)	-	-	-	-	(62)
093	Tennessee Division	8870	Distribution-Maint of mains	03004	Vehicle Expense	-	-	-	-	-	-	-	86	-	-	-	-	86
093	Tennessee Division	8870	Distribution-Maint of mains	04590	Utilities	590	710	323	281	331	494	362	393	379	337	329	337	4,867
093	Tennessee Division	8870	Distribution-Maint of mains	05411	Meals and Entertainment	935	338	374	742	224	-	678	429	-	327	58	574	4,679
093	Tennessee Division	8870	Distribution-Maint of mains	05413	Transportation	1,609	181	3,973	-	120	-	1,080	1,831	586	1,742	744	1,709	13,576
093	Tennessee Division	8870	Distribution-Maint of mains	05414	Lodging	-	-	1,475	-	-	-	-	-	-	-	-	874	2,350
093	Tennessee Division	8870	Distribution-Maint of mains	07120	Environmental & Safety	-	-	169	-	-	-	-	-	-	-	-	-	169
093	Tennessee Division	8870	Distribution-Maint of mains	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8890	Maintenance of measuring and regulating station equipment-General	01000	Non-project Labor	378	-	-	-	-	-	-	-	-	-	-	-	378
093	Tennessee Division	8890	Maintenance of measuring and regulating station equipment-General	01008	Expense Labor Accrual	60	(132)	-	-	-	-	-	-	-	-	-	-	(72)
093	Tennessee Division	8890	Maintenance of measuring and regulating station equipment-General	02005	Non-Inventory Supplies	-	95	-	-	141	278	47	-	-	-	-	25	586
093	Tennessee Division	8890	Maintenance of measuring and regulating station equipment-General	06111	Contract Labor	-	15,000	-	10,225	13,125	17,960	13,089	30,000	7,500	-	-	-	106,899
093	Tennessee Division	8920	Maintenance of services	01000	Non-project Labor	129	53	-	142	-	1,051	173	121	33	-	89	87	1,878
093	Tennessee Division	8920	Maintenance of services	01008	Expense Labor Accrual	45	(27)	(18)	71	(71)	175	(123)	3	(38)	(17)	63	(48)	15
093	Tennessee Division	8920	Maintenance of services	02005	Non-Inventory Supplies	-	-	-	-	23	-	-	-	-	-	-	-	23
093	Tennessee Division	8930	Maintenance of meters and house regulators	02005	Non-Inventory Supplies	-	-	-	41	-	-	-	38	-	-	73	-	152
093	Tennessee Division	8930	Maintenance of meters and house regulators	06111	Contract Labor	-	-	18,968	-	-	-	-	-	-	-	-	-	18,968
093	Tennessee Division	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	6,112	12,316	17,239	11,212	10,839	10,624	14,195	12,186	8,865	10,986	11,508	10,293	136,376
093	Tennessee Division	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	854	2,171	4,309	(3,013)	1,439	(5,275)	2,488	1,225	(1,051)	2,159	1,464	(6,340)	430
093	Tennessee Division	9020	Customer accounts-Meter reading expenses	04562	842 Variable Tower Lease Expense	1,069	1,146	1,242	1,330	1,316	1,316	1,333	1,265	1,333	1,398	1,378	1,424	15,549
093	Tennessee Division	9020	Customer accounts-Meter reading expenses	04582	Building Maintenance	-	-	-	-	-	-	111	-	-	-	-	-	111
093	Tennessee Division	9020	Customer accounts-Meter reading expenses	04590	Utilities	342	149	188	101	151	149	45	290	-	281	190	111	1,997
093	Tennessee Division	9020	Customer accounts-Meter reading expenses	05353	842 Tower Lease Expense	18,567	18,567	18,567	18,567	18,567	18,567	14,076	17,794	17,794	18,567	18,567	18,567	216,764
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	14,595	18,035	17,844	17,175	15,913	26,633	16,571	13,924	15,131	9,273	9,480	14,530	189,103
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	1,735	1,204	2,610	(335)	1,756	(5,905)	532	1,294	1,300	(2,002)	1,072	(4,214)	(951)
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	02005	Non-Inventory Supplies	-	-	-	-	-	350	-	(350)	-	-	-	-	-
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	03003	Capitalized transportation costs	-	-	-	-	-	-	-	-	-	(118)	-	-	(118)
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	03004	Vehicle Expense	-	-	-	-	-	-	-	-	-	169	-	-	169
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	204	-	500	-	-	704
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	04582	Building Maintenance	-	-	-	-	-	-	1	-	-	-	-	-	1
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	477	-	177	63	91	136	-	(136)	61	-	3	-	873
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	05111	Postage/Delivery Services	62	-	-	-	19	-	-	-	22	-	-	-	103
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	05351	AMI Tower Rent	-	-	-	-	-	-	-	-	3,693	-	-	17,890	21,584
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	85	564	2,732	644	365	737	236	689	259	1,031	636	527	8,505
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	-	49	-	178	17	-	-	41	-	-	-	-	284
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	05415	Membership Fees	14	-	-	-	-	-	-	-	-	-	-	-	14
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	05417	Club Dues - Deductible	-	-	-	-	-	120	-	-	-	-	-	-	120
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	06112	Collection Fees	-	-	-	-	-	-	174	2,162	-	98	339	656	3,429
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	06116	Bill Print Fees	50,699	55,042	53,509	76,472	73,448	49,429	47,311	51,394	49,117	47,606	50,206	49,146	653,378
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	-	-	599	-	190	-	-	-	-	90	1,213	1,362	3,453
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	02006	Purchasing Card Charges	-	-	-	-	-	-	-	-	0	-	-	-	0
093	Tennessee Division	9040	Customer accounts-Uncollectible accounts	09927	Cust Uncol Acct-Write Off	64,698	90,493	109,431	37,875	(18,188)	18,454	(23,413)	24,948	(128,954)	5,562	51,746	81,693	314,345
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	01000	Non-project Labor	6,226	6,226	6,226	6,226	6,226	9,340	6,226	6,226	6,226	6,351	6,475	9,814	81,792
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	01008	Expense Labor Accrual	623	-	934	-	934	(2,491)	311	934	311	697	722	(2,897)	79
093	Tennessee Division	9090	Customer service-Operating informational															

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23	CY23
093	Tennessee Division	9100	Customer service-Miscellaneous customer service	04044	Advertising	-	-	-	-	-	-	-	23,690	-	-	-	-	23,690
093	Tennessee Division	9110	Sales-Supervision	01000	Non-project Labor	14,569	14,438	14,462	14,483	14,514	21,775	14,483	14,709	14,576	14,745	15,410	23,190	191,355
093	Tennessee Division	9110	Sales-Supervision	01008	Expense Labor Accrual	1,313	(46)	2,178	10	2,193	(5,805)	716	2,274	669	1,559	1,940	(6,922)	79
093	Tennessee Division	9110	Sales-Supervision	03003	Capitalized transportation costs	-	-	-	-	(6)	-	-	-	-	-	-	-	(6)
093	Tennessee Division	9110	Sales-Supervision	03004	Vehicle Expense	-	-	-	-	24	-	-	-	-	-	-	-	24
093	Tennessee Division	9110	Sales-Supervision	04212	IT Equipment	-	-	-	38	-	-	-	-	-	-	-	-	38
093	Tennessee Division	9110	Sales-Supervision	05010	Office Supplies	-	12	-	-	-	-	55	-	-	19	-	-	86
093	Tennessee Division	9110	Sales-Supervision	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	1,968	-	-	-	1,968
093	Tennessee Division	9110	Sales-Supervision	05411	Meals and Entertainment	358	1,292	282	495	875	429	338	474	1,125	384	619	233	6,903
093	Tennessee Division	9110	Sales-Supervision	05412	Spousal & Dependent Travel	-	-	-	-	54	7	-	-	-	-	-	-	61
093	Tennessee Division	9110	Sales-Supervision	05413	Transportation	4,195	2,589	4,607	6,153	7,769	4,828	3,830	3,922	9,321	899	5,435	4,001	57,549
093	Tennessee Division	9110	Sales-Supervision	05414	Lodging	1,547	834	587	353	1,019	115	-	106	842	129	104	325	5,961
093	Tennessee Division	9110	Sales-Supervision	05415	Membership Fees	-	38	-	-	-	-	707	-	-	74	-	-	818
093	Tennessee Division	9110	Sales-Supervision	05420	Employee Development	63	150	-	-	-	-	-	-	-	-	-	-	213
093	Tennessee Division	9110	Sales-Supervision	05421	Training	-	125	-	-	-	-	-	125	-	30	-	-	280
093	Tennessee Division	9110	Sales-Supervision	07443	Uniforms	-	-	-	-	-	-	-	-	200	-	-	-	200
093	Tennessee Division	9110	Sales-Supervision	07444	Uniforms Capitalized	-	-	-	-	-	-	-	-	(180)	-	-	-	(180)
093	Tennessee Division	9110	Sales-Supervision	07499	Misc Employee Welfare Exp	546	1,026	955	1,304	1,162	-	-	-	384	-	-	31	5,408
093	Tennessee Division	9110	Sales-Supervision	07510	Association Dues	-	100	-	-	-	-	-	-	-	-	-	-	100
093	Tennessee Division	9110	Sales-Supervision	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	9110	Sales-Supervision	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	9120	Sales-Demonstrating and selling expenses	04044	Advertising	21,170	-	-	2,500	1,000	-	-	14,000	-	-	1,700	1,400	41,770
093	Tennessee Division	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	330	5,912	1,209	764	192	2,427	330	634	7,619	2,427	384	634	22,862
093	Tennessee Division	9120	Sales-Demonstrating and selling expenses	07510	Association Dues	550	-	-	2,500	-	-	-	-	500	-	595	-	4,145
093	Tennessee Division	9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	622	-	-	-	-	622
093	Tennessee Division	9130	Sales-Advertising expenses	04044	Advertising	-	-	-	-	400	180	10,300	15,500	500	1,000	600	-	28,480
093	Tennessee Division	9200	A&G-Administrative & general salaries	01000	Non-project Labor	7,124	7,124	7,152	7,181	7,181	10,771	7,181	9,010	2,684	1,342	-	-	66,748
093	Tennessee Division	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	712	0	1,083	14	1,077	(2,872)	359	1,900	(2,713)	(537)	(805)	-	(1,781)
093	Tennessee Division	9210	A&G-Office supplies & expense	04070	Insurance-Other	200	100	160	200	-	300	100	-	100	100	-	-	1,260
093	Tennessee Division	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	-	8	604	313	161	69	-	-	112	117	64	-	1,449
093	Tennessee Division	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessories	-	-	-	13	-	-	-	-	-	-	-	-	13
093	Tennessee Division	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	-	-	-	-	29	20	-	-	23	-	25	-	97
093	Tennessee Division	9210	A&G-Office supplies & expense	05413	Transportation	-	-	408	1,170	152	243	-	-	190	-	1,306	-	3,468
093	Tennessee Division	9210	A&G-Office supplies & expense	05414	Lodging	-	-	182	368	419	202	-	-	193	-	578	-	1,943
093	Tennessee Division	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	-	19	-	-	-	21	-	10	-	-	-	-	51
093	Tennessee Division	9210	A&G-Office supplies & expense	07592	Vendor Comp Sales Tax	-	(175)	-	(50)	(25)	(29)	(25)	-	-	-	-	-	(304)
093	Tennessee Division	9220	A&G-Administrative expense transferred-Credit	09341	Admin & General Expenses	356,265	305,123	403,074	320,693	407,403	326,950	416,738	425,632	442,619	179,217	318,520	328,917	4,231,151
093	Tennessee Division	9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC O&M	175,692	155,877	169,341	147,540	173,928	173,939	161,745	170,510	156,181	172,164	177,760	164,005	1,998,681
093	Tennessee Division	9220	A&G-Administrative expense transferred-Credit	41132	Billing for SS O&M	430,779	324,328	477,361	363,281	576,032	229,279	514,778	450,769	255,827	498,328	394,035	493,268	5,008,064
093	Tennessee Division	9230	A&G-Outside services employed	06111	Contract Labor	(259)	-	-	10,584	3,673	24,343	1,350	-	4,730	-	15,873	-	67,893
093	Tennessee Division	9230	A&G-Outside services employed	06121	Legal	21,107	13,600	5,077	4,676	39,082	15,639	36,738	19,997	16,453	6,798	238	15,798	195,202
093	Tennessee Division	9240	A&G-Property insurance	04069	Blueflame Property Insurance	30,024	30,024	32,252	32,252	32,252	32,252	32,252	32,252	32,252	32,252	32,252	32,252	382,567
093	Tennessee Division	9240	A&G-Property insurance	04072	Insurance Capitalized	(18,270)	(18,231)	(19,491)	(20,444)	(20,178)	(20,774)	(21,033)	(20,856)	(20,864)	(32,591)	(32,497)	(33,881)	(279,112)
093	Tennessee Division	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	-	-	-	27	-	-	-	-	7	-	-	-	35
093	Tennessee Division	9250	A&G-Injuries & damages	04070	Insurance-Other	1,861	1,861	1,861	2,371	2,320	2,320	2,320	2,320	2,320	2,320	2,320	3,792	27,985
093	Tennessee Division	9250	A&G-Injuries & damages	05418	Settlement	502	160	-	145	463	2,286	5,246	4,215	3,226	5,075	2,596	6,226	30,140
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	9,977	8,443	9,228	8,350	9,277	9,295	8,479	9,562	7,794	8,361	7,290	7,533	103,589
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	5,222	4,422	4,836	4,374	4,861	4,868	4,443	5,027	4,038	4,283	3,723	3,853	53,951
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	54,377	46,026	50,314	45,524	50,579	50,671	46,227	52,185	42,348	60,593	52,817	54,586	606,248
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01253	Medical Benefits Projects	-	-	-	553	-	-	-	-	148	-	-	-	701
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	12,313	10,421	11,390	10,306	11,451	11,472	10,465	11,809	9,601	12,003	10,450	10,807	132,489
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01259	ESOP Benefits Projects	-	-	-	125	-	-	-	-	33	-	-	-	159
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01262	Other Benefits Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	4,171	3,533	3,865	3,495	3,885	3,890	3,550	4,021	3,216	4,639	4,030	4,172	46,466
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01265	RSP FACC Benefits Projects	-	-	-	42	-	-	-	-	11	-	-	-	53
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	604	511	559	506	562	563	513	580	469	772	673	695	7,007
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01268	Life Benefits Projects	-	-	-	6	-	-	-	-	2	-	-	-	8
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	1,932	1,636	1,788	1,618	1,798	1,801	1,643	1,856	1,502	2,155	1,878	1,941	21,549
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	-	-	-	20	-	-	-	-	5	-	-	-	25
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	-	-	-	102	-	-	-	-	27	-	-	-	129
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	-	-	-	53	-	-	-	-	14	-	-	-	67
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01294	NSC-OPEB Benefits Load	(50,441)	(42,628)	(46,540)	(42,143)	(46,788)	(46,923)	(42,763)	(47,956)	(40,099)	(51,069)	(44,703)	(46,096)	(548,150)
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01296	NSC-OPEB Benefits Projects	-	-	(2)	(524)	(3)	(8)	(3)	(3)	(143)	-	(3)	(6)	(695)
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01297	NSC-Pension Benefits Load	(5,681)	(4,807)	(5,254)	(4,755)	(5,282)	(5,292)	(4,828)	(5,445)	(4,437)	(3,891)	(3,393)	(3,506)	(56,570)
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01299	NSC-Pension Benefits Projects	-	-	(0)	(58)	(0)	(1)	(0)	(0)	(16)	-	(0)	(0)	(77)
093	Tennessee Division	9260	A&G-Employee pensions and benefits	05411	Meals and Entertainment	-	115	-	-	-	-	-	-	-	-	-	-	115
093	Tennessee Division	9260	A&G-Employee pensions and benefits	07443	Uniforms	4,256	5,598	3,613	471	976	4,575	4,835	3,457	1,292	4,310	5,430	1,837	40,651
093	Tennessee Division	9260	A&G-Employee pensions and benefits	07444	Uniforms Capitalized	(2,339)	(2,742)	(2,324)	(127)	(521)	(3,002)	(3,445)	(2,123)	(839)	(4,052)	(5,104)	(1,726)	(28,344)
093	Tennessee Division	9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	41	36	97	-	36	48	215	-	-	-	-	-	474
093	Tennessee Division	9260	A&G-Employee pensions and benefits	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	9270	A&G-Franchise requirements	04044	Advertising	-	-	-	-	-	-	-	-	-	403	-	-	403
093	Tennessee Division	9302	Miscellaneous general expenses	04002	Required By Law, Safety	-	-	-	-	6,075	-	-	-	-	-	-	-	6,075
093	Tennessee Division	9302	Miscellaneous general expenses	05415	Membership Fees	424	-	-	-	-	-	-	-	-	-	-	-	424
093	Tennessee Division	9302	Miscellaneous general expenses	07510	Association Dues	15,559	8,955	4,343	4,343	20,183	4,343	5,903	4,343	24,343	4,343	4,888	5,919	107,467
093	Tennessee Division	9302	Miscellaneous general expenses	07590	Misc General Expense	-	-	1,000	-	1,500	2,500	-	1,780	500	-	-	-	7,280
093	Tennessee Division	4073	Regulatory Debits	41136	Billed from HQ - Below the line	-	-	-	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	4212	Loss on Disposition of Property	30557	Gain or loss on disposition of leased property	-	-	-	-	-	5,383	-	-	-	-	-	-	5,383
093	Tennessee Division	9080	Customer service-Operating assistance expense	04046	Customer Relations & Assist	-	-	-	-	-	-	3,000						

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23	CY23
096	Virginia Division	4060	Amortization of gas plant acquisition adjustments	09344	Depr & Taxes Other Expense	616	616	616	616	616	616	616	616	616	635	635	635	7,447
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01210	Fica Load	6,484	7,116	4,507	5,689	4,967	12,871	5,397	4,825	5,870	4,411	11,890	13,247	87,275
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	467	124	5	4	5	9	3	5	8	4	8	6	650
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	157	167	13	(65)	2	3	1	2	4	2	3	3	291
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	302	221	(237)	591	384	(1,084)	(526)	552	764	(289)	5,676	(6,115)	240
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	162	(120)	(41)	-	1	(2)	(1)	1	2	(2)	3	(4)	(1)
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	54	3	(52)	(39)	34	(0)	(0)	1	1	(0)	1	(2)	(1)
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01256	Payroll Tax Projects	-	-	1	-	1	4	1	1	262	17	2	3	292
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	09345	Taxes Other Than Inc Tax	3,087	2,124	3,486	2,153	3,071	1,577	3,687	4,109	1,889	22,343	(21,293)	4,076	30,311
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	59,576	59,576	59,576	59,576	59,576	59,576	59,576	59,576	59,576	(14)	17,126	8,556	561,852
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	30107	City Franchise	12,868	10,643	6,640	4,904	3,250	2,324	1,959	1,814	2,003	2,480	4,571	7,243	60,698
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	41129	Billing from CSC - Depr & Taxes Other	2,336	1,856	2,051	1,815	2,125	1,716	2,143	2,347	1,645	1,951	1,765	2,028	23,778
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	41130	Billing for SS Depr & Taxes Other	3,937	2,848	3,460	2,890	3,681	2,881	3,848	3,615	2,772	3,013	6,287	2,077	41,308
096	Virginia Division	4091	Income taxes, utility operating income	30201	Federal Income Taxes	-	-	(110,158)	-	-	344,610	-	-	414,320	-	-	45,111	693,883
096	Virginia Division	4091	Income taxes, utility operating income	30202	State Income Taxes	-	-	(117,778)	-	-	88,592	-	-	220,739	-	-	(27,937)	163,616
096	Virginia Division	4101	Provision for deferred income taxes	30201	Federal Income Taxes	-	-	401,438	-	-	(130,667)	-	-	(6,750)	-	-	322,680	586,701
096	Virginia Division	4101	Provision for deferred income taxes	30202	State Income Taxes	-	-	179,704	-	-	(64,529)	-	-	(81,743)	-	-	72,761	106,193
096	Virginia Division	4101	Provision for deferred income taxes	30208	Amortization of Excess Deferred	(64,281)	(64,281)	(64,281)	(64,281)	(64,281)	(64,281)	(64,281)	(64,281)	(64,281)	(64,281)	(64,281)	(64,281)	(771,372)
096	Virginia Division	4150	Revenues from Merchandising, Jobbing & Contract Work	30304	Gross Sales - Jobbing	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(60,000)
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01008	Expense Labor Accrual	-	-	5	(5)	12	(9)	2	3	1	(9)	13	(10)	3
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01013	Expense Labor Transfer In	-	-	11	-	18	46	18	18	18	-	19	38	186
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01202	Pension Benefits Load	-	-	0	(0)	0	(0)	0	0	0	(0)	0	(0)	0
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01203	OPEB Benefits Load	-	-	0	(0)	0	(0)	0	0	0	(0)	0	(0)	0
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01221	Workers Comp Benefits Load	-	-	0	(0)	0	(0)	0	0	0	(0)	0	(0)	0
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01251	Medical Benefits Load	-	-	1	(1)	2	(2)	0	0	0	(2)	2	(2)	1
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01257	ESOP Benefits Load	-	-	0	(0)	0	(0)	0	0	0	(0)	0	(0)	0
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01263	RSP FACC Benefits Load	-	-	0	(0)	0	(0)	0	0	0	(0)	0	(0)	0
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01266	Life Benefits Load	-	-	0	(0)	0	(0)	-	0	-	(0)	0	(0)	-
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01269	LTD Benefits Load	-	-	0	(0)	0	(0)	0	0	0	(0)	0	(0)	0
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01294	NSC-OPEB Benefits Load	-	-	(1)	1	(2)	2	(0)	(0)	(0)	1	(2)	2	(1)
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01297	NSC-Pension Benefits Load	-	-	(0)	0	(0)	0	(0)	(0)	(0)	0	(0)	0	(0)
096	Virginia Division	4170	Revenues from nonutility operations	30526	Misc Other Revenue	(825)	(825)	(825)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(10,125)
096	Virginia Division	4190	Interest and dividend income	41134	Billed from SS - Below the line	(3,599)	(2,678)	(1,691)	(931)	(194)	(812)	(48)	395	441	(7,449)	(6,250)	(7,489)	(30,306)
096	Virginia Division	4210	Miscellaneous nonoperating income	41134	Billed from SS - Below the line	-	-	-	-	-	-	-	-	(413)	(0)	-	-	(413)
096	Virginia Division	4261	Donations	30702	Education	200	-	-	-	-	-	-	-	2,500	-	-	-	2,700
096	Virginia Division	4261	Donations	30705	Health	-	-	-	-	-	-	-	625	-	-	-	-	625
096	Virginia Division	4261	Donations	30711	FSTC-Neighbors (Energy Assistance)	-	-	-	-	-	-	-	-	-	-	25,371	7,500	32,871
096	Virginia Division	4261	Donations	30711	Energy Assistance Program	2,079	-	-	1,872	-	-	-	1,765	-	-	-	-	5,716
096	Virginia Division	4261	Donations	30735	ZNE Homes	-	-	-	-	-	-	800	-	-	-	-	-	800
096	Virginia Division	4261	Donations	30736	FSTC-Neighbors (Miscellaneous)	-	-	-	-	-	-	-	-	-	1,000	175	5,000	6,175
096	Virginia Division	4261	Donations	30736	Community Welfare	5,200	452	-	3,500	-	8,625	-	30,000	100	-	-	-	47,877
096	Virginia Division	4261	Donations	41134	Billed from SS - Below the line	819	30	1,001	145	1,752	217	-	194	3,810	1,335	105	2,724	12,131
096	Virginia Division	4261	Donations	41136	Billed from HQ - Below the line	-	15	(15)	-	-	-	-	-	308	-	(319)	-	(11)
096	Virginia Division	4263	Penalties	30118	Penalty - Interest	1,350	2,500	-	-	-	-	29,600	5,750	-	-	4,100	1,000	44,300
096	Virginia Division	4263	Penalties	41134	Billed from SS - Below the line	146	421	0	28	-	-	-	573	26	19	7	340	1,560
096	Virginia Division	4264	Civic, Political and Related	01000	Non-project Labor	88	88	88	88	88	132	88	88	88	89	91	138	1,152
096	Virginia Division	4264	Civic, Political and Related	01008	Expense Labor Accrual	9	0	13	(0)	13	(35)	4	13	4	10	10	(41)	1
096	Virginia Division	4264	Civic, Political and Related	01202	Pension Benefits Load	3	3	3	3	3	3	3	3	3	3	3	3	36
096	Virginia Division	4264	Civic, Political and Related	01203	OPEB Benefits Load	2	2	2	2	2	2	2	2	2	1	1	1	19
096	Virginia Division	4264	Civic, Political and Related	01221	Workers Comp Benefits Load	1	1	1	1	1	1	1	1	1	1	1	1	10
096	Virginia Division	4264	Civic, Political and Related	01251	Medical Benefits Load	17	16	18	16	18	17	17	18	17	19	19	18	210
096	Virginia Division	4264	Civic, Political and Related	01257	ESOP Benefits Load	4	4	4	4	4	4	4	4	4	4	4	4	46
096	Virginia Division	4264	Civic, Political and Related	01263	RSP FACC Benefits Load	1	1	1	1	1	1	1	1	1	1	1	1	16
096	Virginia Division	4264	Civic, Political and Related	01266	Life Benefits Load	0	0	0	0	0	0	0	0	0	0	0	0	2
096	Virginia Division	4264	Civic, Political and Related	01269	LTD Benefits Load	1	1	1	1	1	1	1	1	1	1	1	1	7
096	Virginia Division	4264	Civic, Political and Related	01294	NSC-OPEB Benefits Load	(16)	(15)	(17)	(15)	(17)	(16)	(16)	(17)	(16)	(16)	(16)	(16)	(193)
096	Virginia Division	4264	Civic, Political and Related	01297	NSC-Pension Benefits Load	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(1)	(1)	(1)	(20)
096	Virginia Division	4264	Civic, Political and Related	04040	Community Rel&Trade Shows	-	-	-	-	-	1	-	-	1	-	-	-	2
096	Virginia Division	4264	Civic, Political and Related	05010	Office Supplies	-	-	-	-	-	-	-	-	-	7	-	-	7
096	Virginia Division	4264	Civic, Political and Related	05411	Meals and Entertainment	-	-	46	-	-	38	-	-	7	1	-	-	92
096	Virginia Division	4264	Civic, Political and Related	05413	Transportation	53	-	8	-	-	37	-	-	9	12	-	-	118
096	Virginia Division	4264	Civic, Political and Related	05414	Lodging	-	-	29	-	-	24	-	-	2	-	-	-	54
096	Virginia Division	4264	Civic, Political and Related	07499	Misc Employee Welfare Exp	-	-	-	-	-	6	-	-	-	-	-	-	6
096	Virginia Division	4264	Civic, Political and Related	30737	Political Activities	-	5,032	2,500	2,500	2,500	2,966	3,277	2,500	2,500	2,500	2,500	2,500	31,275
096	Virginia Division	4264	Civic, Political and Related	41134	Billed from SS - Below the line	288	86	87	57	105	248	78	80	123	88	81	76	1,397
096	Virginia Division	4264	Civic, Political and Related	41136	Billed from HQ - Below the line	105	108	118	112	130	124	129	117	111	205	145	106	1,509
096	Virginia Division	4265	Other deductions	04040	Community Rel&Trade Shows	-	-	-	-	-	1,174	453	-	-	-	-	-	1,627
096	Virginia Division	4265	Other deductions	05411	Meals and Entertainment	770	235	95	332	101	95	77	115	738	-	59	-	2,617
096	Virginia Division	4265	Other deductions	05412	Spousal & Dependent Travel	-	127	-	-	-	-	-	-	10	-	-	-	137
096	Virginia Division	4265	Other deductions	07499	Misc Employee Welfare Exp	210	-	-	-	-	-	180	-	100	-	-	467	956
096	Virginia Division	4265	Other deductions	07520	Do Not Use - Donations	-	-	-	-	-	-	-	-	-	-	-	190	190
096	Virginia Division	4265	Other deductions	07520	Donations	221	-	-	-	-	-	21	-	128	-	-	-	371
096	Virginia Division	4265	Other deductions	07590	Misc General Expense	-	2,355	-	-	-	-	103	-	-	-	-	-	2,458
096	Virginia Division	4265	Other deductions	30705	Health	-	-	-	-	-	-	-	625	-	-	-	-	625
096	Virginia Division	4265	Other deductions	30736	Community Welfare	-	-	-	500	-	-	-	-	-	-	-	-	500
096	Virginia Division	4265	Other deductions	30740	Misc Income Deductions	215	200	-	-	-	-	-	102	500	200	140	-	1,357
096	Virginia Division	4265	Other deductions	30743	Entertainment & Sports Events	745	-	-	-	-	-	-	-	-	-	49	-	794
096	Virginia Division	4265	Other deductions	41134	Billed from SS - Below the line	434	(687)	655	655	524	430	777	785	2,197	1,034	768	(498)	7,075
096	Virginia Division	4265	Other deductions	41136	Billed from HQ - Below the line	331	778	1,085	549	1,844	192	237	303	351	2,090	306	2,167	10,234
096	Virginia Division	4270	Interest on long-Term debt	41134	Billed from SS - Below the line	47,529	103,708	102,258	101,684	101,684	101,684	101,684	101,684	101,684	110,574	116,990	117,721	1,208,882
096	Virginia Division	4280	Amortization of debt discount and expense	41134	Billed from SS - Below the line	3,466	3,466	1,6										

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Income Statement Accounts
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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23	CY23
096	Virginia Division	4805	Unbilled Residential Revenue	31101	Gas Rev-Dist Inc	86,882	71,664	(21,644)	61,706	34,190	1,140	(1,118)	4	(656)	(37,250)	(83,853)	(27,978)	83,087
096	Virginia Division	4805	Unbilled Residential Revenue	31108	Gas Rev-Dist Inc. Base Charges	(661)	(480)	(368)	35	(187)	11	123	24	713	(5,622)	(6)	(45,739)	(52,157)
096	Virginia Division	4805	Unbilled Residential Revenue	31128	Gas Cost Adjustment Surcharge	358,811	390,582	42,180	139,023	69,194	2,307	(2,262)	(2,276)	(227)	(118,644)	(242,872)	(105,328)	530,488
096	Virginia Division	4811	Commercial Revenue-Banner	31101	Gas Rev-Dist Inc	(548,309)	(451,055)	(315,061)	(295,225)	(178,930)	(125,679)	(100,987)	(92,319)	(103,061)	(132,294)	(229,485)	(384,796)	(2,957,200)
096	Virginia Division	4811	Commercial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	(145,066)	(143,702)	(143,354)	(143,119)	(143,567)	(142,729)	(142,550)	(141,302)	(141,799)	(159,867)	(160,286)	(182,319)	(1,789,660)
096	Virginia Division	4811	Commercial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	(2,713,640)	(2,243,730)	(1,181,041)	(769,398)	(464,116)	(308,754)	(246,922)	(225,699)	(268,103)	(333,109)	(776,493)	(1,260,603)	(10,791,607)
096	Virginia Division	4811	Commercial Revenue-Banner	31195	WNA	69	42	31	40	22	19	(292,154)	17	19	21	25	34	(291,814)
096	Virginia Division	4812	Industrial Revenue-Banner	31101	Gas Rev-Dist Inc	(71,022)	(54,803)	(39,075)	(37,518)	(38,933)	(19,240)	(26,996)	(16,339)	(20,126)	(20,255)	(31,740)	(44,760)	(420,807)
096	Virginia Division	4812	Industrial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	(9,778)	(9,662)	(9,352)	(8,633)	(11,647)	(9,260)	(9,170)	(11,464)	(9,318)	(10,974)	(11,368)	(10,467)	(121,092)
096	Virginia Division	4812	Industrial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	(463,068)	(362,877)	(197,795)	(112,399)	(157,701)	(46,198)	(87,438)	(41,771)	(55,893)	(56,614)	(137,125)	(175,808)	(1,894,688)
096	Virginia Division	4812	Industrial Revenue-Banner	31183	Surcharge revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	4812	Industrial Revenue-Banner	31195	WNA	-	-	-	-	-	-	(22,327)	-	-	-	-	-	(22,327)
096	Virginia Division	4815	Unbilled Comm Revenue	31101	Gas Rev-Dist Inc	102,219	86,405	(29,453)	73,294	36,089	3,068	(2,896)	134	1,051	(42,880)	(93,109)	(75,722)	58,200
096	Virginia Division	4815	Unbilled Comm Revenue	31108	Gas Rev-Dist Inc. Base Charges	(507)	(332)	(203)	(29)	174	159	101	203	217	(9,942)	49	(23,732)	(33,842)
096	Virginia Division	4815	Unbilled Comm Revenue	31128	Gas Cost Adjustment Surcharge	507,566	585,842	70,869	201,726	87,815	7,465	(7,046)	(6,800)	6,200	(185,665)	(325,795)	(162,270)	779,907
096	Virginia Division	4816	Unbilled Industrial Revenue	31215	CB Gas Rev-Dist Inc	248	1,273	161	1,554	1,105	462	84	(32)	(533)	(1,167)	(1,487)	(5,636)	(3,968)
096	Virginia Division	4816	Unbilled Industrial Revenue	31216	CB Gas Rev-Dist Inc Base Charges	-	-	-	-	(24)	-	-	-	-	(18)	-	(157)	(199)
096	Virginia Division	4816	Unbilled Industrial Revenue	31217	CB Gas Cost Adjustment Surcharge	872	8,426	5,889	9,478	2,325	1,277	240	(84)	(1,699)	(3,238)	(8,304)	(18,160)	(2,978)
096	Virginia Division	4880	Miscellaneous service revenues	31301	Misc Service Revenue	(2,960)	(3,580)	(4,760)	(2,940)	(3,660)	(4,920)	(8,020)	(8,940)	(3,760)	(4,480)	(3,760)	(80)	(51,860)
096	Virginia Division	4893	Revenue-Transportation Distribution	31101	Gas Rev-Dist Inc	(520,502)	(509,611)	(438,883)	(435,037)	(397,473)	(437,947)	(326,986)	#####	(290,604)	(286,112)	(403,623)	(459,392)	(5,792,290)
096	Virginia Division	4893	Revenue-Transportation Distribution	31108	Gas Rev-Dist Inc. Base Charges	(13,311)	(13,311)	(13,311)	(13,617)	(14,387)	(14,387)	(14,387)	(14,387)	(14,387)	(14,387)	(16,434)	(16,434)	(172,739)
096	Virginia Division	4893	Revenue-Transportation Distribution	31128	Gas Cost Adjustment Surcharge	2,482	2,769	2,021	2,143	2,678	2,906	3,141	2,593	2,562	2,137	-	-	25,431
096	Virginia Division	4893	Revenue-Transportation Distribution	31215	CB Gas Rev-Dist Inc	10,891	70,727	(703)	42,095	(35,904)	106,409	(959,938)	1,003,499	(3,492)	(116,706)	(55,770)	(79,539)	(18,430)
096	Virginia Division	4893	Revenue-Transportation Distribution	31216	CB Gas Rev-Dist Inc Base Charges	-	-	(307)	(25)	(770)	-	(352)	352	(352)	(1,695)	-	779	(2,369)
096	Virginia Division	8001	Intercompany Gas Well-head Purchases	04743	Hedging Settlements	(283,546)	99,922	291,548	249,535	-	-	-	-	-	-	-	166,830	524,289
096	Virginia Division	8040	Natural gas city gate purchases	04740	Cashouts	42,633	(1,512)	2,169	3,232	3,762	5,010	3,582	9,413	(409,791)	(638,284)	26,916	(227,372)	(1,180,241)
096	Virginia Division	8040	Natural gas city gate purchases	04751	Gas Purchases	2,253,756	1,563,651	640,898	708,246	380,123	314,871	2,248,541	433,343	1,687,903	226,637	427,149	886,580	11,771,699
096	Virginia Division	8050	Other purchases	04800	Reimbursement for Gas Loss	(34)	(53)	(38)	(85)	(301)	(7)	(237)	-	-	(264)	(438)	(52)	(1,511)
096	Virginia Division	8051	PGA for Residential	04775	PGA Recoveries	1,690,781	1,365,719	728,642	428,557	194,515	107,003	73,579	60,249	75,126	121,743	414,363	791,775	6,052,051
096	Virginia Division	8052	PGA for Commercial	04775	PGA Recoveries	2,718,545	2,246,909	1,182,651	771,129	464,966	309,501	247,551	226,322	268,844	333,940	777,921	1,262,594	10,810,873
096	Virginia Division	8053	PGA for Industrial	04775	PGA Recoveries	463,068	362,877	197,795	112,399	157,701	46,198	87,438	41,771	55,893	56,614	137,125	175,808	1,894,688
096	Virginia Division	8058	Unbilled PGA Cost	04819	Unbilled PGA-Res	(358,811)	(390,582)	(42,180)	(139,023)	(69,194)	(2,307)	2,262	2,276	227	118,644	242,872	105,328	(530,488)
096	Virginia Division	8058	Unbilled PGA Cost	04820	Unbilled PGA-Comm	(507,566)	(585,842)	(70,869)	(201,726)	(87,815)	(7,465)	7,046	6,800	(6,200)	185,665	325,795	162,270	(779,907)
096	Virginia Division	8058	Unbilled PGA Cost	04821	Unbilled PGA-Ind	(872)	(8,426)	(5,889)	(9,478)	(2,325)	(1,277)	(240)	84	1,699	3,238	8,304	18,160	2,978
096	Virginia Division	8059	PGA Offset to Unrecovered Gas Cost	04775	PGA Recoveries	(2,820,036)	(2,493,352)	(2,993,014)	(2,213,419)	(951,136)	(839,238)	(3,242,735)	(825,202)	(1,804,413)	(83,516)	(965,011)	(1,636,967)	(20,868,040)
096	Virginia Division	8081	Gas withdrawn from storage-Debit	04756	Storage Injection/Withdrawal	462,631	358,055	1,424,277	692,599	149,977	72,715	869,627	47,209	(62,351)	67,699	49,212	236,063	4,367,713
096	Virginia Division	8082	Gas delivered to storage-Credit	04756	Storage Injection/Withdrawal	(390,897)	(269,063)	(104,967)	(187,367)	(176,702)	(144,736)	(492,486)	(246,567)	9,941	(151,450)	(120,818)	(160,011)	(2,435,123)
096	Virginia Division	8120	Gas used for other utility operations-Credit	04801	Company Used Gas	52	64	59	28	31	-	3	3	3	3	3	22	268
096	Virginia Division	8120	Gas used for other utility operations-Credit	04802	PGA Recoverable Company Used Gas	542	763	679	367	392	-	82	53	40	54	51	121	3,143
096	Virginia Division	8130	Other gas supply expenses	04755	Purchase Gas-Ind-Actual	-	0	0	(31)	(0)	0	(0)	166	(0)	(0)	0	(0)	135
096	Virginia Division	8580	Transmission and compression of gas by others	04771	Demand Charges-Transportation	577,239	577,239	575,786	577,239	489,281	489,766	489,281	483,701	483,701	483,222	483,701	626,544	6,336,699
096	Virginia Division	8580	Transmission and compression of gas by others	04772	Commodity-Transportation	8,027	14,884	13,112	19,793	12,408	9,030	31,838	6,791	3,696	4,642	7,976	17,071	149,266
096	Virginia Division	8580	Transmission and compression of gas by others	04773	Demand-Storage	150,228	150,228	150,228	150,228	92,589	92,589	92,589	91,314	91,314	91,314	91,314	91,314	1,335,249
096	Virginia Division	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	18,035	18,577	18,818	18,191	19,260	28,995	19,901	19,989	19,938	17,912	17,830	27,497	244,944
096	Virginia Division	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	95,591	97,336	94,384	94,494	86,434	139,332	90,944	92,117	101,735	100,850	104,386	146,038	1,243,642
096	Virginia Division	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(95,591)	(97,336)	(94,384)	(94,494)	(86,434)	(139,332)	(90,944)	(92,117)	(101,735)	(100,521)	(104,386)	(146,068)	(1,243,343)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	-	-	-	-	-	-	-	3,260	207	-	-	-	3,467
096	Virginia Division	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	1,711	189	2,907	(313)	3,424	(7,687)	1,138	3,025	2,604	(728)	1,609	(7,898)	(19)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	56,833	48,068	47,068	51,082	48,812	74,526	50,062	49,031	51,643	54,877	51,712	88,027	671,741
096	Virginia Division	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(56,833)	(48,068)	(47,068)	(51,082)	(48,812)	(74,526)	(50,062)	(49,031)	(51,643)	(55,206)	(51,712)	(87,997)	(672,040)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	02001	Inventory Materials	-	-	(462)	-	526	-	-	-	-	-	-	-	64
096	Virginia Division	8700	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	-	-	(23)	-	24	-	-	-	-	-	-	-	1
096	Virginia Division	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	1,034	437	94	402	601	416	426	818	2,239	61	167	652	7,347
096	Virginia Division	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(13)	(103)	(6)	(76)	(3)	24	(423)	(1,031)	(83)	(172)	(16)	(11)	(1,914)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	15	192	18	119	10	(71)	854	2,169	102	419	22	15	3,863
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	-	1,198	-	-	-	-	-	-	-	11,618	-	12,816
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04018	Safety	-	-	-	-	-	-	-	-	117	-	-	-	117
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	-	-	-	1,001	-	-	-	354	-	-	-	1,355
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04212	IT Equipment	-	-	-	-	-	-	-	-	-	533	-	109	643
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	364	-	-	794	377	-	-	236	615	-	-	54	2,440
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04306	Parts	-	-	-	-	-	-	-	-	-	-	-	132	132
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	(357)	-	-	(778)	(370)	-	-	(232)	(603)	-	-	(53)	(2,391)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	-	-	-	-	-	-	-	-	623	-	50	-	673
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04590	Utilities	82	74	115	83	125	76	87	82	45	147	85	48	1,049
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(43)	(40)	(63)	(45)	(59)	(40)	(43)	(39)	(444)	(135)	(124)	(44)	(1,119)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	1,085	1,944	1,367	964	1,034	1,527	989	2,357	1,630	923	918	627	15,365
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	297	183	42	267	187	189	15	1,069	433	140	72	-	2,892
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05215	842 Copier Lease Expense	-	-	-	-	-	-	594	(594)	-	-	591	-	591

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23	CY23
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	-	(362)	-	-	-	-	-	(399)	-	-	-	-	(762)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07495	Employee Broadcast and Publication	-	-	-	-	-	-	169	-	-	-	-	-	169
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	-	86	-	-	-	2,407	-	105	188	-	146	100	3,030
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07510	Association Dues	6,970	-	-	-	-	-	-	-	-	-	-	550	7,520
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	813	813	6	-	727	200	71	-	72	229	65	-	2,996
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8700	Distribution-Operation supervision and engineering	09911	Reimbursements	-	-	-	-	-	-	-	-	(7,154)	-	-	-	(7,154)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8711	Odorization	02001	Inventory Materials	-	-	-	-	-	-	-	1,120	-	-	-	-	1,120
096	Virginia Division	8711	Odorization	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	50	-	-	-	-	50
096	Virginia Division	8740	Mains and Services Expenses	01000	Non-project Labor	37,288	44,274	34,141	33,258	40,928	49,289	34,883	48,982	48,106	32,598	42,869	65,495	512,110
096	Virginia Division	8740	Mains and Services Expenses	01008	Expense Labor Accrual	4,890	2,445	1,574	(441)	9,974	(18,388)	2,250	11,577	2,011	(4,494)	10,449	(19,092)	2,755
096	Virginia Division	8740	Mains and Services Expenses	02001	Inventory Materials	1,887	2,752	2,452	3,658	2,784	4,337	3,832	4,397	8,003	10,552	4,629	4,105	53,389
096	Virginia Division	8740	Mains and Services Expenses	02004	Warehouse Loading Charge	9	138	123	183	125	195	172	198	80	528	23	41	1,815
096	Virginia Division	8740	Mains and Services Expenses	02005	Non-Inventory Supplies	170	274	413	433	660	931	10	2,352	2,168	1,169	1,703	1,686	11,969
096	Virginia Division	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	15,543	15,539	14,946	14,946	15,615	14,870	14,148	14,198	13,373	13,375	-	(16,417)	130,138
096	Virginia Division	8740	Mains and Services Expenses	03003	Capitalized transportation costs	(18,705)	(19,987)	(13,128)	(18,304)	(17,241)	(19,632)	(19,306)	(16,312)	(23,466)	(20,353)	(23,793)	(24,761)	(234,987)
096	Virginia Division	8740	Mains and Services Expenses	03004	Vehicle Expense	14,970	17,862	15,027	14,251	13,022	15,568	16,821	13,599	25,942	18,188	28,049	33,619	226,919
096	Virginia Division	8740	Mains and Services Expenses	03008	842 Vehicle Lease Expense	-	-	-	-	-	-	-	-	-	-	14,612	30,199	48,812
096	Virginia Division	8740	Mains and Services Expenses	03009	842 Variable Heavy Equip Lease Expense	-	602	66	66	66	66	66	66	32	655	62	-	1,748
096	Virginia Division	8740	Mains and Services Expenses	04301	Equipment Lease	1,390	1,343	1,343	1,343	1,332	1,343	1,304	1,208	1,239	-	2,510	15,594	-
096	Virginia Division	8740	Mains and Services Expenses	04302	Heavy Equipment	1,510	1,223	220	1,166	3,769	350	2,627	6,118	11,433	(468)	6,434	1,456	35,837
096	Virginia Division	8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	(3,526)	(3,257)	(2,282)	(3,209)	(5,216)	(1,876)	(9,118)	(9,188)	(14,378)	(3,517)	(8,261)	(5,781)	(69,607)
096	Virginia Division	8740	Mains and Services Expenses	04309	Non-842 Heavy Equipment	699	155	699	699	155	155	5,307	1,983	1,968	2,162	1,933	1,933	17,849
096	Virginia Division	8740	Mains and Services Expenses	04560	Non 842 Fleet Lease/Rents	1,800	554	(16,184)	554	554	-	604	554	1,553	654	654	654	(8,053)
096	Virginia Division	8740	Mains and Services Expenses	04563	842 Variable Fleet Lease Expense	335	305	339	306	1,562	1,982	1,508	1,532	1,693	3,766	1,674	-	15,003
096	Virginia Division	8740	Mains and Services Expenses	04590	Utilities	424	301	177	558	391	389	386	388	398	396	390	398	4,596
096	Virginia Division	8740	Mains and Services Expenses	05364	Cellular, radio, pager charges	43	43	43	43	43	43	43	43	43	43	43	43	510
096	Virginia Division	8740	Mains and Services Expenses	05399	Capitalized Telecom Costs	(24)	(24)	(24)	(25)	(25)	(25)	(26)	(26)	(26)	(39)	(39)	(39)	(342)
096	Virginia Division	8740	Mains and Services Expenses	05411	Meals and Entertainment	246	96	78	-	245	194	137	-	285	-	126	-	1,407
096	Virginia Division	8740	Mains and Services Expenses	05413	Transportation	-	244	456	853	44	-	-	-	-	-	-	-	1,597
096	Virginia Division	8740	Mains and Services Expenses	05414	Lodging	221	-	811	824	-	-	-	-	110	-	-	-	1,965
096	Virginia Division	8740	Mains and Services Expenses	05421	Training	-	-	-	-	859	-	-	-	307	-	-	-	1,166
096	Virginia Division	8740	Mains and Services Expenses	05429	Work Environment Training	-	-	-	614	-	-	-	-	-	-	-	-	614
096	Virginia Division	8740	Mains and Services Expenses	06111	Contract Labor	12,968	15,816	14,980	14,679	15,767	14,699	25,316	31,846	43,009	3,416	2,104	1,927	196,525
096	Virginia Division	8740	Mains and Services Expenses	07443	Uniforms	409	1,289	180	-	272	669	-	-	673	324	2,434	787	7,035
096	Virginia Division	8740	Mains and Services Expenses	07444	Uniforms Capitalized	(213)	(694)	(99)	-	(128)	(323)	-	-	(444)	(298)	(2,239)	(724)	(5,162)
096	Virginia Division	8740	Mains and Services Expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	3	-	-	-	3
096	Virginia Division	8740	Mains and Services Expenses	07590	Misc General Expense	1,870	1,264	677	1,750	1,993	503	604	2,042	1,420	522	-	100	12,745
096	Virginia Division	8740	Mains and Services Expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8740	Mains and Services Expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8740	Mains and Services Expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	9,536	8,282	7,302	7,513	7,098	11,122	6,987	8,178	8,211	7,534	8,043	11,797	101,602
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	1,040	(439)	752	106	857	(2,760)	242	1,584	425	415	1,110	(3,664)	(331)
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	02001	Inventory Materials	-	-	4,360	-	-	-	-	-	47	-	-	-	4,407
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	02004	Warehouse Loading Charge	-	-	218	-	-	-	-	-	0	-	-	-	218
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	02005	Non-Inventory Supplies	282	18	223	52	14	14	14	40	185	14	14	14	887
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	04590	Utilities	187	196	253	266	231	37	163	139	129	142	171	215	2,129
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	05323	Measurement & Meter Reading	-	-	-	-	-	-	-	-	154	-	-	-	154
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	-	-	-	50	-	-	-	-	-	-	-	-	50
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	05414	Lodging	-	87	211	587	-	-	-	-	139	-	-	-	1,023
096	Virginia Division	8760	Distribution-Measuring and regulating station expenses-Industrial	01000	Non-project Labor	58	345	-	-	-	-	406	-	97	-	-	-	905
096	Virginia Division	8760	Distribution-Measuring and regulating station expenses-Industrial	01008	Expense Labor Accrual	20	100	(121)	-	-	-	122	(122)	48	(48)	-	-	-
096	Virginia Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04590	Utilities	27	26	3	26	26	28	27	26	28	25	27	295	-
096	Virginia Division	8780	Meter and house regulator expenses	01000	Non-project Labor	18,893	13,474	12,693	14,444	11,358	17,211	12,092	12,819	13,940	12,646	19,355	27,435	186,359
096	Virginia Division	8780	Meter and house regulator expenses	01008	Expense Labor Accrual	1,065	(1,897)	1,631	876	161	(4,514)	759	2,141	1,202	617	5,961	(8,976)	(975)
096	Virginia Division	8780	Meter and house regulator expenses	02005	Non-Inventory Supplies	124	29	19	-	87	127	23	27	244	97	58	-	836
096	Virginia Division	8780	Meter and house regulator expenses	03003	Capitalized transportation costs	-	-	(13)	(6)	(32)	-	-	-	-	-	-	-	(52)
096	Virginia Division	8780	Meter and house regulator expenses	03004	Vehicle Expense	-	-	20	9	68	-	-	-	-	-	-	-	97
096	Virginia Division	8780	Meter and house regulator expenses	04306	Parts	-	210	-	-	-	-	-	-	-	-	-	-	210
096	Virginia Division	8780	Meter and house regulator expenses	05411	Meals and Entertainment	123	-	427	-	769	29	127	-	-	-	-	-	1,476
096	Virginia Division	8780	Meter and house regulator expenses	05413	Transportation	-	-	-	732	1,397	-	-	-	-	-	-	1,299	3,428
096	Virginia Division	8780	Meter and house regulator expenses	05414	Lodging	-	-	1,248	1,525	-	118	-	-	-	254	-	-	3,144
096	Virginia Division	8780	Meter and house regulator expenses	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8780	Meter and house regulator expenses	07443	Uniforms	-	-	-	-	-	105	-	-	-	-	-	-	105
096	Virginia Division	8780	Meter and house regulator expenses	07444	Uniforms Capitalized	-	-	-	-	-	(55)	-	-	-	-	-	-	(55)
096	Virginia Division	8780	Meter and house regulator expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8780	Meter and house regulator expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8800	Distribution-Other expenses	02005	Non-Inventory Supplies	-	-	-	-	-	96	-	-	-	-	-	-	96
096	Virginia Division	8800	Distribution-Other expenses	05010	Office Supplies	-	-	-	-	-	-	-	13	-	-	-	-	13
096	Virginia Division	8810	Distribution-Rents	02005	Non-Inventory Supplies	3	-	-	-	-	-	-	-	-	-	-	-	3
096	Virginia Division	8810	Distribution-Rents	04307	Heavy Equipment Capitalized	(4,353)	(4,353)	(4,353)	(4,353)	(4,353)	(4,353)	(4,353)	(4,353)	(4,353)	(4,353)	(4,353)	(4,353)	(52,234)
096	Virginia Division	8810	Distribution-Rents	04308	842 Locusview Lease Expense	4,442	4,442	4,442	4,442	4,442	4,442	4,442	4,442	4,442	4,442	4,442	4,442	53,300
096	Virginia Division	8810	Distribution-Rents	04561	842 Variable Real Estate Lease Expense	251	251	212	289	251	130	168	281	281	168	130	130	2,541
096	Virginia Division	8810	Distribution-Rents	04578	842 Real Estate Lease Expense	11,252	11,252	10,752	11,752	11,252	10,808	11,808	11,308	11,308	11,308	11,308	11,308	135,417
096	Virginia Division	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(6,542)	(6,433)	(5,981)	(7,107)	(6,572)	(6,582)	(6,834)	(6,070)	(6,140)	(9,515)	(9,515)	(9,515)	(86,804)
096	Virginia Division	8810	Distribution-Rents	04582	Building Maintenance	5,762	7,310	5,028	3,294	3,762	6,045	2,471	1,680	6,321	3,296	2,031	4,227	51,228
096	Virginia Division	8810	Distribution-Rents	04590	Utilities	181	244	165	171	219	30	94	161	52	96</			

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096	Virginia Division	8900	Maintenance of measuring and regulating station equipment-Industrial	01008	Expense Labor Accrual	(23)	-	-	-	-	-	-	-	-	-	-	-	(23)
096	Virginia Division	8910	Maintenance of measuring and regulating station equipment-City gate check stations	01000	Non-project Labor	-	-	-	-	-	-	-	32	-	-	-	235	268
096	Virginia Division	8910	Maintenance of measuring and regulating station equipment-City gate check stations	01008	Expense Labor Accrual	-	-	-	-	-	-	-	15	(15)	-	-	39	39
096	Virginia Division	8910	Maintenance of measuring and regulating station equipment-City gate check stations	04590	Utilities	173	95	114	192	158	158	157	158	164	163	161	164	1,856
096	Virginia Division	8920	Maintenance of services	01000	Non-project Labor	-	-	421	-	-	502	-	-	-	-	74	-	997
096	Virginia Division	8920	Maintenance of services	01008	Expense Labor Accrual	(18)	-	211	(211)	-	84	(84)	-	-	-	52	(52)	(18)
096	Virginia Division	8930	Maintenance of meters and house regulators	06111	Contract Labor	-	-	-	-	-	-	-	21,500	-	-	-	-	21,500
096	Virginia Division	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	8,666	9,666	9,903	8,115	9,695	15,560	11,755	10,981	11,313	16,895	10,487	12,884	135,921
096	Virginia Division	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	610	350	1,568	(894)	2,244	(3,708)	933	1,415	715	4,481	(2,796)	(5,194)	(276)
096	Virginia Division	9020	Customer accounts-Meter reading expenses	04562	842 Variable Tower Lease Expense	265	265	265	265	265	265	265	265	265	326	326	326	3,363
096	Virginia Division	9020	Customer accounts-Meter reading expenses	05353	842 Tower Lease Expense	9,160	9,160	9,160	9,160	9,160	9,160	9,160	9,160	9,160	9,160	9,160	9,160	109,925
096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	1,493	2,762	3,397	3,861	3,307	3,573	1,551	1,075	1,361	1,252	770	575	24,975
096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	297	444	732	232	219	(1,554)	(130)	19	197	70	(212)	(443)	(130)
096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	7	-	7
096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	05351	AMI Tower Rent	-	-	-	-	-	-	-	-	-	-	11,898	-	11,898
096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	-	-	-	113	-	-	-	-	-	-	-	922	1,034
096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	06112	Collection Fees	-	-	-	-	-	-	-	-	-	-	-	76	76
096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	06116	Bill Print Fees	8,005	8,687	8,334	12,071	11,537	7,756	7,595	8,231	7,835	7,592	7,953	7,748	103,343
096	Virginia Division	9040	Customer accounts-Uncollectible accounts	09927	Cust Uncol Acct-Write Off	16,494	22,471	31,103	10,304	(4,961)	4,848	(13,337)	6,396	(16,023)	716	6,894	12,262	77,166
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	01000	Non-project Labor	2,105	2,105	2,105	2,105	2,105	3,157	2,105	2,105	2,105	2,147	2,189	3,317	27,648
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	01008	Expense Labor Accrual	210	-	316	0	316	(842)	105	316	105	236	244	(979)	27
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	02001	Inventory Materials	-	193	-	-	46	-	-	-	-	-	-	-	239
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	02004	Warehouse Loading Charge	-	10	-	-	2	-	-	-	-	-	-	-	12
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	04040	Community Rel&Trade Shows	-	2,180	-	-	17	-	-	-	27	-	-	-	2,224
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	04044	Advertising	2,100	-	-	-	-	-	-	-	-	-	-	-	2,100
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	05010	Office Supplies	-	-	-	-	-	-	-	-	177	-	-	-	177
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	05411	Meals and Entertainment	-	47	-	-	100	3	-	821	188	-	-	43	1,202
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	05413	Transportation	-	-	-	-	387	340	-	-	492	-	-	123	1,343
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	05414	Lodging	-	-	-	-	120	454	-	-	37	-	-	-	610
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	07499	Misc Employee Welfare Exp	-	-	-	-	147	-	-	-	-	-	-	-	147
096	Virginia Division	9100	Customer service-Miscellaneous customer service	04044	Advertising	4,500	-	-	-	-	-	-	4,500	-	-	-	-	9,000
096	Virginia Division	9110	Sales-Supervision	01000	Non-project Labor	4,200	4,200	4,200	4,200	4,200	6,300	4,200	4,200	4,200	4,252	4,303	6,455	54,909
096	Virginia Division	9110	Sales-Supervision	01008	Expense Labor Accrual	420	-	630	0	630	(1,680)	210	630	210	451	461	(1,936)	26
096	Virginia Division	9110	Sales-Supervision	05411	Meals and Entertainment	289	34	-	403	40	141	89	365	176	-	179	-	1,716
096	Virginia Division	9110	Sales-Supervision	05412	Spousal & Dependent Travel	14	-	-	-	-	7	-	23	-	-	-	-	44
096	Virginia Division	9110	Sales-Supervision	05413	Transportation	1,092	1,443	1,058	2,686	3,010	725	2,198	904	2,715	-	2,519	982	19,330
096	Virginia Division	9110	Sales-Supervision	05414	Lodging	258	-	102	926	468	112	130	383	361	-	101	-	2,841
096	Virginia Division	9110	Sales-Supervision	05420	Employee Development	62	-	-	-	-	-	-	-	-	-	-	-	62
096	Virginia Division	9120	Sales-Demonstrating and selling expenses	04040	Community Rel&Trade Shows	689	-	-	-	-	-	-	-	-	-	-	-	689
096	Virginia Division	9120	Sales-Demonstrating and selling expenses	04044	Advertising	4,500	-	-	-	-	-	-	-	-	-	-	9,000	13,500
096	Virginia Division	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	795	-	-	-	6,530	-	-	-	-	-	-	-	7,325
096	Virginia Division	9120	Sales-Demonstrating and selling expenses	07510	Association Dues	-	-	-	-	-	-	-	-	3,000	-	-	-	3,000
096	Virginia Division	9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	494	-	192	-	686
096	Virginia Division	9130	Sales-Advertising expenses	04044	Advertising	-	-	-	-	550	-	-	-	-	-	-	-	550
096	Virginia Division	9200	A&G-Administrative & general salaries	01000	Non-project Labor	7,124	7,124	7,152	7,181	7,181	10,771	7,181	9,010	2,684	1,342	-	-	66,748
096	Virginia Division	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	712	-	1,083	14	1,077	(2,872)	359	1,900	(2,713)	(537)	(805)	-	(1,781)
096	Virginia Division	9210	A&G-Office supplies & expense	04070	Insurance-Other	100	1,400	400	100	200	1,200	-	-	-	500	-	-	3,900
096	Virginia Division	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	-	8	-	-	-	-	-	-	-	-	-	-	8
096	Virginia Division	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessories	-	-	-	13	-	-	-	-	-	-	-	-	13
096	Virginia Division	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	-	-	-	-	1	20	-	-	23	-	-	-	44
096	Virginia Division	9210	A&G-Office supplies & expense	05413	Transportation	-	-	162	199	113	9	-	-	190	-	-	-	673
096	Virginia Division	9210	A&G-Office supplies & expense	05414	Lodging	-	-	-	368	110	202	-	-	193	-	-	-	874
096	Virginia Division	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	-	19	-	-	-	21	-	10	-	-	-	-	50
096	Virginia Division	9210	A&G-Office supplies & expense	07590	Misc General Expense	(737)	(872)	(811)	-	-	(503)	(383)	(398)	(357)	(358)	(455)	(594)	(5,468)
096	Virginia Division	9220	A&G-Administrative expense transferred-Credit	09341	Admin & General Expenses	64,006	54,818	72,416	57,616	73,194	58,740	74,871	76,469	79,521	32,700	58,118	60,015	762,483
096	Virginia Division	9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC O&M	26,893	23,860	25,921	22,584	26,623	26,624	24,758	26,100	23,906	25,950	26,793	24,720	304,732
096	Virginia Division	9220	A&G-Administrative expense transferred-Credit	41132	Billing for SS O&M	77,394	58,269	85,762	65,267	103,490	41,192	92,485	80,985	45,962	90,926	71,897	90,003	903,630
096	Virginia Division	9230	A&G-Outside services employed	06121	Legal	27,471	-	-	1,352	-	1,407	-	60,771	-	41,623	56,596	10,083	199,301
096	Virginia Division	9240	A&G-Property insurance	04069	Blueflame Property Insurance	4,935	4,935	5,397	5,397	5,397	5,397	5,397	5,397	5,397	5,397	5,397	5,397	63,842
096	Virginia Division	9240	A&G-Property insurance	04072	Insurance Capitalized	(3,140)	(3,884)	(3,570)	(3,551)	(3,582)	(4,252)	(3,602)	(3,582)	(3,573)	(5,922)	(5,462)	(5,778)	(48,898)
096	Virginia Division	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	-	-	0	-	0	0	0	0	29	2	0	0	32
096	Virginia Division	9250	A&G-Injuries & damages	04070	Insurance-Other	479	479	479	552	540	540	540	540	540	540	540	883	6,655
096	Virginia Division	9250	A&G-Injuries & damages	05418	Settlement	-	101	-	-	-	-	-	-	-	-	-	-	101
096	Virginia Division	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	3,915	3,676	3,672	3,250	4,083	3,356	3,558	4,566	3,880	2,553	3,163	2,815	42,488
096	Virginia Division	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	2,081	1,952	1,958	1,732	2,171	1,792	1,894	2,439	2,010	1,312	1,612	1,440	22,392
096	Virginia Division	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	21,436	20,120	20,125	17,811	22,359	18,402	19,491	25,037	21,082	18,507	22,912	20,396	247,681
096	Virginia Division	9260	A&G-Employee pensions and benefits	01253	Medical Benefits Projects	-	-	2	-	3	8	3	3	591	37	4	7	659
096	Virginia Division	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	4,844	4,547	4,546	4,024	5,053	4,156	4,404	5,654	4,780	3,671	4,529	4,038	54,246
096	Virginia Division	9260	A&G-Employee pensions and benefits	01259	ESOP Benefits Projects	-	-	0	-	1	2	1	1	134	8	1	1	149
096	Virginia Division	9260	A&G-Employee pensions and benefits	01262	Other Benefits Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	1,669	1,566	1,572	1,391	1,742	1,439	1,520	1,959	1,601	1,422	1,744	1,559	19,184
096	Virginia Division	9260	A&G-Employee pensions and benefits	01265	RSP FACC Benefits Projects	-	-	0	-	0	1	0	0	45	3	0	1	50
096	Virginia Division	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	239	224	224	198	249	205	217	279	234	236	292	260	2,856
096	Virginia Division	9260	A&G-Employee pensions and benefits	01268	Life Benefits Projects	-	-	0	-	0	0	0	0	7	0	0	0	7
096	Virginia Division	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	764	717	717	635	797	656	695	893	748	658	814	725	8,819
096	Virginia Division	9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	-	-	0	-	0	0	0	0	21	1	0	0	23
096	Virginia Division	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	-	-	0	-	1	2	1	1	109	7	1	1	121
096	Virginia Division	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	-	-	0	-	0	1	0	0	56	4	0	1	63
096	Virginia Division	9260	A&															

Atmos Energy Corporation - Kentucky/Mid-States
Trial-Balance - Income Statement Accounts
Calendar Year 2023

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	OCT-23	NOV-23	DEC-23	CY23
096	Virginia Division	9302	Miscellaneous general expenses	07510	Association Dues	3,289	2,394	664	1,552	1,717	664	664	664	664	709	664	664	14,314
096	Virginia Division	4073	Regulatory Debits	41136	Billed from HQ - Below the line	-	-	-	-	-	-	-	-	-	-	-	-	-
						(12,067,966)	(9,645,843)	(10,605,703)	(5,193,971)	(2,765,909)	(1,935,996)	(2,918,923)	#####	(636,530)	(4,811,977)	(7,026,898)	21,637,998	(37,222,993)

Atmos Energy Corporation - Kentucky/Mid-States
Trial Balance - Balance Sheet Accounts
January 2024 through September 2024

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24
002	Shared Services General Office	1460	A/R from Associated Companies	00000	Default	(405,213,534)	(404,055,320)	(391,900,495)	(389,314,166)	(396,559,772)	(402,209,942)	(417,331,874)	(438,262,223)	(459,165,059)
002	Shared Services General Office	2160	Retained Earnings	00000	Default	(841,254,386)	(841,254,386)	(841,254,386)	(841,254,386)	(841,254,386)	(841,254,386)	(841,254,386)	(841,254,386)	(841,254,386)
009	Kentucky Division	1010	Gas Plant in Service	10001	Lp - Production Plant	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)
009	Kentucky Division	1010	Gas Plant in Service	10002	Ng - Production Plant	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369
009	Kentucky Division	1010	Gas Plant in Service	10003	Ng - Storage Plant	22,317,039	22,270,844	22,281,605	22,351,852	22,351,852	22,351,852	22,351,852	22,351,852	23,486,636
009	Kentucky Division	1010	Gas Plant in Service	10004	Transmission Plant	33,121,946	33,121,946	33,121,946	33,121,946	33,121,946	33,121,946	31,239,176	31,239,176	31,239,176
009	Kentucky Division	1010	Gas Plant in Service	10006	General Dist System Plant	831,239,699	836,261,499	837,704,914	842,493,146	844,981,813	846,772,483	849,783,360	853,309,471	860,992,372
009	Kentucky Division	1010	Gas Plant in Service	10008	General Plant	24,680,095	24,725,544	24,872,314	24,963,096	24,965,842	24,966,526	24,871,142	24,919,283	24,927,242
009	Kentucky Division	1070	Construction work in progress	01005	Capitalized Project Labor	58,878,163	59,228,622	59,578,858	59,913,456	60,436,605	60,774,180	61,087,680	61,470,769	61,858,198
009	Kentucky Division	1070	Construction work in progress	01009	Capital Labor Accrual	(142,858)	(91,559)	(73,723)	(9,251)	(237,665)	(232,611)	(141,918)	(44,270)	(8,551)
009	Kentucky Division	1070	Construction work in progress	01252	Medical Benefits Variance	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132
009	Kentucky Division	1070	Construction work in progress	01253	Medical Benefits Projects	8,188,434	8,254,460	8,321,797	8,384,835	8,483,259	8,549,158	8,608,222	8,680,396	8,754,620
009	Kentucky Division	1070	Construction work in progress	01256	Payroll Tax Projects	3,284,767	3,312,803	3,340,218	3,366,986	3,408,885	3,435,461	3,460,541	3,491,188	3,521,686
009	Kentucky Division	1070	Construction work in progress	01259	ESOP Benefits Projects	1,745,966	1,761,451	1,775,559	1,791,599	1,797,260	1,809,616	1,827,983	1,846,645	1,862,900
009	Kentucky Division	1070	Construction work in progress	01262	Other Benefits Projects	33,167	33,439	33,692	34,209	31,997	31,939	33,206	33,660	33,969
009	Kentucky Division	1070	Construction work in progress	01265	RSP FACC Benefits Projects	346,943	351,989	356,924	361,742	369,295	374,079	378,593	384,109	389,599
009	Kentucky Division	1070	Construction work in progress	01268	Life Benefits Projects	232,941	253,080	260,614	285,671	201,028	203,726	238,597	276,252	290,604
009	Kentucky Division	1070	Construction work in progress	01271	LTD Benefits Projects	263,756	266,103	268,401	270,644	274,170	276,395	278,503	281,069	283,624
009	Kentucky Division	1070	Construction work in progress	01290	Other Benefits Projects	8,445,792	8,445,792	8,445,792	8,445,792	8,445,792	8,445,792	8,445,792	8,445,792	8,445,792
009	Kentucky Division	1070	Construction work in progress	01291	Pension Benefits Projects	2,992,398	3,001,791	3,010,981	3,019,959	3,033,935	3,042,834	3,051,279	3,061,545	3,071,768
009	Kentucky Division	1070	Construction work in progress	01292	OPEB Benefits Projects	2,767,605	2,772,290	2,776,894	2,781,419	2,788,029	2,792,430	2,796,835	2,801,963	2,807,080
009	Kentucky Division	1070	Construction work in progress	01293	Workers Comp Benefits Projects	743,941	746,360	748,724	751,032	754,657	756,949	759,113	761,756	764,386
009	Kentucky Division	1070	Construction work in progress	01296	NSC-OPEB Benefits Projects	(3,813,511)	(3,869,269)	(3,924,851)	(3,978,086)	(4,061,319)	(4,114,933)	(4,164,811)	(4,225,760)	(4,287,244)
009	Kentucky Division	1070	Construction work in progress	01299	NSC-Pension Benefits Projects	(428,729)	(433,285)	(437,827)	(442,176)	(448,977)	(453,358)	(457,434)	(462,414)	(467,438)
009	Kentucky Division	1070	Construction work in progress	02001	Inventory Materials	146,581,382	147,516,327	148,522,434	150,522,464	151,821,395	152,630,282	153,277,692	154,644,758	156,215,687
009	Kentucky Division	1070	Construction work in progress	02002	Material Cost - Major Items	2,576,968	2,576,968	2,576,968	2,576,968	2,576,968	2,576,968	2,576,968	2,576,968	2,576,968
009	Kentucky Division	1070	Construction work in progress	02004	Warehouse Loading Charge	9,191,426	9,198,477	9,202,971	9,209,372	9,218,699	9,223,739	9,232,421	9,245,497	9,253,509
009	Kentucky Division	1070	Construction work in progress	03004	Vehicle Expense	74,570	74,570	75,531	76,214	76,214	76,616	76,616	76,616	77,176
009	Kentucky Division	1070	Construction work in progress	04201	Software Maintenance	52,014	52,014	52,014	52,014	52,014	52,014	52,014	52,014	52,014
009	Kentucky Division	1070	Construction work in progress	04212	IT Equipment	1,362,257	1,362,257	1,362,257	1,411,646	1,411,646	1,442,818	1,448,017	1,451,956	1,451,956
009	Kentucky Division	1070	Construction work in progress	04301	Equipment Lease	205,065	205,311	205,320	205,448	205,632	205,950	207,111	207,323	211,925
009	Kentucky Division	1070	Construction work in progress	04302	Heavy Equipment	6,866,310	6,876,217	6,894,980	7,093,515	7,096,979	7,100,358	7,127,015	7,127,015	7,174,051
009	Kentucky Division	1070	Construction work in progress	04309	Non-842 Heavy Equipment	448	448	448	448	448	448	448	448	448
009	Kentucky Division	1070	Construction work in progress	04581	Non 842 Building Lease/Rents	23,209	23,209	23,811	23,811	23,910	24,470	24,470	24,470	25,382
009	Kentucky Division	1070	Construction work in progress	04590	Utilities	5,441	5,441	5,756	5,756	5,876	6,802	6,802	6,802	8,270
009	Kentucky Division	1070	Construction work in progress	04861	A&G Overhead	85,493,879	85,930,910	86,357,022	86,801,761	87,430,847	87,899,920	88,367,116	88,821,856	89,277,118
009	Kentucky Division	1070	Construction work in progress	04862	A&G Overhead Load	189,650,610	190,498,725	191,533,681	192,497,703	193,292,019	194,899,539	195,693,258	197,078,228	197,764,250
009	Kentucky Division	1070	Construction work in progress	04863	A&G Overhead Clearing	(100,073,945)	(100,522,712)	(101,533,096)	(102,019,258)	(102,422,316)	(103,471,399)	(103,883,265)	(104,597,553)	(105,195,191)
009	Kentucky Division	1070	Construction work in progress	04871	WIP Closing	(820,843,745)	(826,302,976)	(829,672,777)	(835,705,827)	(838,572,657)	(842,492,930)	(844,844,090)	(849,105,964)	(859,429,620)
009	Kentucky Division	1070	Construction work in progress	04873	WIP Interest Cap AFUDC	8,116,653	8,163,379	8,212,597	8,260,364	8,318,722	8,385,332	8,465,641	8,565,784	8,678,330
009	Kentucky Division	1070	Construction work in progress	04888	Land	1,295,981	1,295,981	1,377,432	1,377,744	1,377,744	1,377,744	1,377,744	1,377,744	1,377,744
009	Kentucky Division	1070	Construction work in progress	04889	Land Rights	6,170,007	6,170,007	6,170,007	6,170,007	6,170,007	6,223,831	6,255,451	6,449,640	6,715,318
009	Kentucky Division	1070	Construction work in progress	05010	Office Supplies	389,625	389,625	389,625	389,625	389,625	389,625	389,625	389,625	389,625
009	Kentucky Division	1070	Construction work in progress	05310	Monthly Lines and service	14,039	14,039	14,455	14,455	14,525	15,048	15,048	15,048	15,906
009	Kentucky Division	1070	Construction work in progress	05411	Meals and Entertainment	126,064	126,540	127,368	127,924	127,938	128,398	129,052	129,225	129,734
009	Kentucky Division	1070	Construction work in progress	05413	Transportation	4,474	4,474	4,474	4,474	4,474	4,474	4,474	4,474	4,474
009	Kentucky Division	1070	Construction work in progress	05414	Lodging	123,637	123,776	123,776	123,927	124,101	124,101	124,218	124,218	124,218
009	Kentucky Division	1070	Construction work in progress	05418	Settlement	582	582	582	582	582	582	582	582	582
009	Kentucky Division	1070	Construction work in progress	05419	Misc Employee Expense	73,787	73,787	75,687	77,141	77,147	77,721	77,828	77,838	82,259
009	Kentucky Division	1070	Construction work in progress	06111	Contract Labor	367,104,592	369,333,613	371,355,097	373,056,095	374,803,095	377,049,095	379,446,595	383,487,204	390,127,617
009	Kentucky Division	1070	Construction work in progress	07590	Misc General Expense	51,023,605	51,414,198	51,728,642	52,145,170	52,545,729	52,888,238	53,221,797	53,586,915	54,024,845
009	Kentucky Division	1070	Construction work in progress	07591	Supplies & Expense	231,890	231,890	231,890	231,890	231,890	231,890	231,890	231,890	231,890
009	Kentucky Division	1070	Construction work in progress	07600	CWIP Accruals	410,325	393,016	421,785	465,274	398,783	452,282	480,006	409,463	716,895
009	Kentucky Division	1070	Construction work in progress	07601	Vehicle Cap Accrual	140,249	155,403	157,887	204,479	153,606	139,809	142,070	166,114	166,220
009	Kentucky Division	1070	Construction work in progress	07602	Depreciation Cap Accrual	28,734	19,839	19,710	20,129	19,577	20,442	19,118	20,190	19,784
009	Kentucky Division	1070	Construction work in progress	07603	Rent Cap Accrual	41,490	36,344	35,937	37,532	36,083	62,856	41,791	36,257	38,947
009	Kentucky Division	1070	Construction work in progress	07605	Heavy Equipment Cap Accrual	73,301	88,049	101,911	93,288	103,338	87,459	71,308	81,163	112,056
009	Kentucky Division	1070	Construction work in progress	07606	Insurance Cap Accrual	35,250	34,275	35,383	36,213	36,212	36,212	36,919	36,299	36,212
009	Kentucky Division	1070	Construction work in progress	07607	Telecom Cap Accrual	13,786	20,367	20,830	20,623	20,794	22,457	23,919	21,067	20,378
009	Kentucky Division	1070	Construction work in progress	07608	Uniform Cap Accrual	15,307	6,423	6,281	6,971	17,726	10,160	11,173	5,856	7,060
009	Kentucky Division	1070	Construction work in progress	07609	Utility Cap Accrual	38,046	22,391	56,735	46,463	39,818	36,355	42,337	45,547	68,878
009	Kentucky Division	1070	Construction work in progress	09911	Reimbursements	(31,860,211)	(34,384,998)	(34,468,690)	(35,343,018)	(35,387,396)	(35,496,718)	(35,619,511)	(35,981,723)	(36,397,603)
009	Kentucky Division	1070	Construction work in progress	10028	MEC Payment	2,084	2,084	2,084	2,084	2,985	2,985	2,985	2,985	2,985
009	Kentucky Division	1080	Accum Prov for Depreciation	00000	Default	(173,727,276)	(174,930,000)	(174,575,738)	(174,988,820)	(176,079,173)	(175,342,053)	(175,638,286)	(176,630,254)	(176,643,993)
009	Kentucky Division	1080	Accum Prov for Depreciation	04881	WIP Salvage	(132,785)	(132,785)	(132,785)	(132,785)	(132,785)	(132,785)	(132,785)	(132,785)	(132,785)
009	Kentucky Division	1080	Accum Prov for Depreciation	04882	WIP Removal Cost	2,074,758	2,215,971	2,105,009	2,056,066	1,911,904	1,788,366	1,846,131	1,992,688	1,880,745
009	Kentucky Division	1140	Gas plant acquisition adjustments	10017	Acquisition Adj	3,278,547	3,278,547	3,278,547	3,278,547	3,278,547	3,278,547	3,278,547	3,278,547	3,278,547
009	Kentucky Division	1150	Accumulated provision for amortization of gas plant acquisition adjustments	10013	Amort-Acquisition Adj	(3,336,784)	(3,336,784)	(3,336,784)	(3,336,784)	(3,336,784)	(3,336,784)	(3,336,784)	(3,336,784)	(3,336,784)
009	Kentucky Division	1150	Accumulated provision for amortization of gas plant acquisition adjustments	10027	Acquisition Adj-Mid-Tex	58,236	58,236	58,236	58,236	58,236	58,236	58,236	58,236	58,236
009	Kentucky Division	1420	Customer accounts receivable	10911	Unbilled Base Charge	2,204,127	2,220,446	2,230,011	2,235,300	2,231,806	2,222,208	2,211,484	2,196,404	2,1

Atmos Energy Corporation - Kentucky/Mid-States
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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24
009	Kentucky Division	1440	Accum prov for uncollectible accounts	12004	SAP Customer AR Writeoffs	279,375	510,761	588,144	645,855	718,917	792,895	885,462	1,027,271	1,154,985
009	Kentucky Division	1440	Accum prov for uncollectible accounts	12005	SAP Customer AR Recoveries	(38,015)	(49,583)	(55,027)	(59,107)	(62,881)	(66,091)	(72,570)	(77,569)	(80,112)
009	Kentucky Division	1440	Accum prov for uncollectible accounts	12014	Writeoff Misc Service Revenue	2,832	5,581	6,297	6,772	7,598	7,930	8,542	10,051	11,546
009	Kentucky Division	1440	Accum prov for uncollectible accounts	12016	Recovery Misc Service Revenue	(3,463)	(3,953)	(4,548)	(5,030)	(5,399)	(5,569)	(6,074)	(6,463)	(6,716)
009	Kentucky Division	1460	A/R from Associated Companies	00000	Default	119,896	119,896	119,896	119,896	119,896	119,896	119,896	119,896	119,896
009	Kentucky Division	1630	Stores Expense Undistributed	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-
009	Kentucky Division	1630	Stores Expense Undistributed	04561	842 Variable Real Estate Lease Expense	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)
009	Kentucky Division	1630	Stores Expense Undistributed	04590	Utilities	2,084	2,372	3,158	3,468	4,227	4,635	5,039	5,428	5,796
009	Kentucky Division	1630	Stores Expense Undistributed	05010	Office Supplies	177	177	177	177	177	177	177	177	177
009	Kentucky Division	1630	Stores Expense Undistributed	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-
009	Kentucky Division	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	(48,733)	(55,879)	(60,426)	(66,889)	(76,267)	(81,378)	(90,149)	(103,381)	(111,488)
009	Kentucky Division	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	19,673	24,591	29,509	34,427	39,345	44,263	49,181	54,099	59,018
009	Kentucky Division	1641	Gas stored underground-Current	15901	P/L Stored Gas	1,411,876	857,150	296,815	589,080	875,219	1,175,180	1,526,702	1,914,494	2,038,125
009	Kentucky Division	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	6,130,151	4,628,830	3,851,950	3,851,950	4,194,283	5,028,794	5,863,324	5,810,729	5,810,729
009	Kentucky Division	1641	Gas stored underground-Current	16013	Bon Harbor Storage	2,086,338	1,718,099	1,388,129	1,388,487	1,462,659	1,608,440	1,754,485	1,867,301	1,944,214
009	Kentucky Division	1641	Gas stored underground-Current	16014	Grandview Storage	769,677	632,381	462,809	516,772	548,450	603,574	665,131	717,308	746,576
009	Kentucky Division	1641	Gas stored underground-Current	16015	Hickory Storage	1,352,883	965,051	850,310	850,310	898,364	983,682	1,077,601	1,157,050	1,201,914
009	Kentucky Division	1641	Gas stored underground-Current	16016	Kirkwood Storage	672,227	543,220	438,730	438,730	463,019	510,568	557,722	593,766	618,786
009	Kentucky Division	1641	Gas stored underground-Current	16017	St. Charles Storage	7,454,351	6,396,155	4,659,944	5,217,164	5,745,801	6,661,894	7,677,312	7,724,364	7,724,364
009	Kentucky Division	1650	Prepayments	13030	Prepaid-Ky Psc Assessment	125,741	100,593	75,445	50,296	25,148	-	271,697	246,997	222,297
009	Kentucky Division	1650	Prepayments	13060	Prepaid - Sports Events	63,736	63,736	63,736	63,736	-	-	-	-	-
009	Kentucky Division	1650	Prepayments	13090	Prepaid DOT Fee/Right-of-way	-	-	-	66,926	53,541	40,156	26,771	13,385	-
009	Kentucky Division	1650	Prepayments	13124	Ppd SW & HW Maint	1,839	0	(1,849)	19,882	43,191	38,903	34,615	30,327	26,039
009	Kentucky Division	1823	Other Regulatory Assets	13751	KY Rate Case	160,969	150,909	140,848	130,788	120,727	110,666	100,606	90,545	80,485
009	Kentucky Division	1840	Clearing Account	13207	Ppd Locusview	33,690	33,690	33,690	33,690	33,690	33,690	33,690	33,690	33,690
009	Kentucky Division	1840	Clearing Account	13635	Capital Benefits F Medical Load Clr	(559,851)	(688,654)	(815,713)	(941,597)	(1,129,745)	(1,259,176)	(1,383,680)	(1,520,151)	(1,657,494)
009	Kentucky Division	1840	Clearing Account	13637	Capital Benefits F Emp ESOP Load Clr	(114,284)	(139,785)	(164,940)	(189,863)	(227,113)	(252,739)	(277,388)	(304,407)	(331,599)
009	Kentucky Division	1840	Clearing Account	13639	Capital Benefits F RSP FACC Load Clr	(42,732)	(52,577)	(62,289)	(71,910)	(86,291)	(96,184)	(105,700)	(116,131)	(126,629)
009	Kentucky Division	1840	Clearing Account	13640	Capital Benefits F Basic Life Load Clr	(6,934)	(8,575)	(10,194)	(11,797)	(14,194)	(15,843)	(17,429)	(19,167)	(20,917)
009	Kentucky Division	1840	Clearing Account	13641	Capital Benefits F LTD Load Clr	(19,899)	(24,480)	(28,998)	(33,475)	(40,166)	(44,769)	(49,197)	(54,050)	(58,934)
009	Kentucky Division	1840	Clearing Account	13642	Capital Benefits G Medical Trans out	-	(6,868)	(8,269)	(8,683)	(9,213)	(11,299)	(12,025)	(15,727)	(18,424)
009	Kentucky Division	1840	Clearing Account	13643	Capital Benefits G Payroll Tax Trans out	-	-	(0)	-	-	(0)	(0)	-	-
009	Kentucky Division	1840	Clearing Account	13644	Capital Benefits G Emp ESOP Trans out	-	(1,360)	(1,637)	(1,719)	(1,824)	(2,237)	(2,381)	(3,114)	(3,648)
009	Kentucky Division	1840	Clearing Account	13646	Capital Benefits G RSP FACC Trans out	-	(525)	(632)	(664)	(704)	(864)	(919)	(1,202)	(1,408)
009	Kentucky Division	1840	Clearing Account	13647	Capital Benefits G Basic Life Trans out	-	(87)	(105)	(111)	(117)	(144)	(153)	(200)	(235)
009	Kentucky Division	1840	Clearing Account	13648	Capital Benefits G LTD Trans out	-	(244)	(294)	(309)	(328)	(402)	(428)	(559)	(655)
009	Kentucky Division	1840	Clearing Account	13649	Expense Benefits H Medical Trans out	-	-	(1,753)	(3,136)	(5,033)	(5,033)	(5,033)	(5,033)	(5,033)
009	Kentucky Division	1840	Clearing Account	13651	Expense Benefits H Emp ESOP Trans out	-	-	(347)	(621)	(996)	(996)	(996)	(996)	(996)
009	Kentucky Division	1840	Clearing Account	13653	Expense Benefits H RSP FACC Trans out	-	-	(134)	(240)	(385)	(385)	(385)	(385)	(385)
009	Kentucky Division	1840	Clearing Account	13654	Expense Benefits H Basic Life Trans out	-	-	(22)	(40)	(64)	(64)	(64)	(64)	(64)
009	Kentucky Division	1840	Clearing Account	13655	Expense Benefits H LTD Trans out	-	-	(62)	(112)	(179)	(179)	(179)	(179)	(179)
009	Kentucky Division	1840	Clearing Account	13656	Capital Benefits I Medical Trans in	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)
009	Kentucky Division	1840	Clearing Account	13657	Capital Benefits I Payroll Tax Trans in	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)
009	Kentucky Division	1840	Clearing Account	13658	Capital Benefits I Emp ESOP Trans in	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
009	Kentucky Division	1840	Clearing Account	13660	Capital Benefits I RSP FACC Trans in	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
009	Kentucky Division	1840	Clearing Account	13661	Capital Benefits I Basic Life Trans in	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
009	Kentucky Division	1840	Clearing Account	13662	Capital Benefits I LTD Trans in	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
009	Kentucky Division	1840	Clearing Account	13670	Benefits K Medical Transfers	29	29	29	29	29	29	29	29	29
009	Kentucky Division	1840	Clearing Account	13671	Benefits K Payroll Tax Transfers	13	13	13	13	13	13	13	13	13
009	Kentucky Division	1840	Clearing Account	13672	Benefits K Emp ESOP Transfers	5	5	5	5	5	5	5	5	5
009	Kentucky Division	1840	Clearing Account	13674	Benefits K RSP FACC Transfers	2	2	2	2	2	2	2	2	2
009	Kentucky Division	1840	Clearing Account	13675	Benefits K Basic Life Transfers	0	0	0	0	0	0	0	0	0
009	Kentucky Division	1840	Clearing Account	13676	Benefits K LTD Transfers	1	1	1	1	1	1	1	1	1
009	Kentucky Division	1840	Clearing Account	13807	Cap Benefits F Pension Load Clr	(84,645)	(102,968)	(121,042)	(138,949)	(165,713)	(184,125)	(201,835)	(221,249)	(240,786)
009	Kentucky Division	1840	Clearing Account	13808	Cap Benefits F FAS 106 Load Clr	(42,488)	(51,580)	(60,550)	(69,437)	(82,719)	(91,856)	(100,645)	(110,279)	(119,975)
009	Kentucky Division	1840	Clearing Account	13809	Cap Benefits F Workers Comp Clr	(22,027)	(26,744)	(31,398)	(36,008)	(42,899)	(47,639)	(52,199)	(57,197)	(62,227)
009	Kentucky Division	1840	Clearing Account	13815	Benefits K Pension Transfers	4	4	4	4	4	4	4	4	4
009	Kentucky Division	1840	Clearing Account	13816	Benefits K FAS106 Transfers	2	2	2	2	2	2	2	2	2
009	Kentucky Division	1840	Clearing Account	13823	Medical/Dental Insurance Clearing	44,577	45,039	45,885	46,250	47,289	47,616	48,577	48,577	46,673
009	Kentucky Division	1840	Clearing Account	13826	Employer ESOP Matching	195,841	241,079	285,680	328,344	391,388	435,308	479,920	526,075	572,767
009	Kentucky Division	1840	Clearing Account	13836	PA Entry Clearing	13,484,489	13,870,652	14,253,744	14,688,417	15,154,116	15,581,269	15,997,019	16,385,654	16,798,145
009	Kentucky Division	1840	Clearing Account	13841	Employer ESOP Matching Accrual	(3,579)	(897)	1,047	4,345	(10,746)	(10,274)	(3,409)	1,824	4,427
009	Kentucky Division	1840	Clearing Account	13861	RSP FACC	96,893	120,231	143,145	165,690	200,063	223,783	247,554	271,812	297,593
009	Kentucky Division	1840	Clearing Account	13870	Capital Benefits G Workers Comp Trans out	-	(252)	(303)	(318)	(337)	(414)	(440)	(576)	(675)
009	Kentucky Division	1840	Clearing Account	13871	Capital Benefits I Pension Trans in	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
009	Kentucky Division	1840	Clearing Account	13872	Capital Benefits I FAS106 Trans in	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
009	Kentucky Division	1840	Clearing Account	13873	Capital Benefits G Pension Trans out	-	(977)	(1,176)	(1,235)	(1,310)	(1,607)	(1,711)	(2,237)	(2,621)
009	Kentucky Division	1840	Clearing Account	13874	Capital Benefits G FAS106 Trans out	-	(485)	(584)	(613)	(650)	(798)	(849)	(1,110)	(1,301)
009	Kentucky Division	1840	Clearing Account	13875	Expense Benefits H Pension Trans out	-	-	(249)	(446)	(716)	(716)	(716)	(716)	(716)
009	Kentucky Division	1840	Clearing Account	13876	Expense Benefits H FAS106 Trans out	-	-	(124)	(221)	(355)	(355)	(355)	(355)	(355)
009	Kentucky Division	1840	Clearing Account	13893	Expense Benefits H Workers Comp Transfer out	-	-	(64)	(115)	(184)	(184)	(184)	(184)	(184)
009	Kentucky Division	1840	Clearing Account	13895	Capital Benefits I Workers Comp Trans in	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
009	Kentucky Division	1840	Clearing Account	13899	Benefits K Workers Comp Transfers	1	1	1	1	1	1	1	1	1
009	Kentucky Division	1840	Clearing Account	27002	842 Real Estate Lease - Distribution	(176,002)	(40,988)	(46,447)	(1,011)	3,680	3,763	3,423	3,527	13,666
009	Kentucky Division	1840	Clearing Account	27004	842 Fleet Lease	(0)	-	-	(0)	(0)	(0)	(0)	(0)	(0)
009	Kentucky Division	1840	Clearing Account	27005	842 Tower Lease	(298)	(1,200)	(1,349)	-	-	-	-	-	-
009	Kentucky Division	1840	Clearing Account	27007	842 LocusView Lease	33,690	33,690	33,690	33,690	97,650	67,380	67,380	67,380	67,380
009	Kentucky Division	1860	Miscellaneous deferred debits	13207	Ppd Locusview	-	-	-	-	-	-	-	-	-
009	Kentucky Division	1860	Miscellaneous deferred debits	13900	Deferred Asset Projects	35,742	35,742	35,742	35,742	35,742	35,742	35,742	35,742	35,742
009	Kentucky Division	1860	Miscellaneous deferred debits	13957	Def Dr - Payroll Clearing	7,035	(9,442)	7,035	7,035	7,035	14,070	14,070	21,105	14,941
009	Kentucky Division	1860	Miscellaneous deferred debits	27002	842 Real Estate Lease - Distribution	4,139,305	4,097,815	4,056,234	4,014,562	3,972,788	3,930,920	3,888,956	3,846,897	3,804,742

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24
009	Kentucky Division	1860	Miscellaneous deferred debits	27004	842 Fleet Lease	4,480,788	4,576,922	4,553,313	4,537,299	4,536,720	4,611,266	4,669,861	4,819,257	5,704,985
009	Kentucky Division	1860	Miscellaneous deferred debits	27005	842 Tower Lease	3,618,790	3,601,937	3,585,049	3,568,126	3,551,168	3,534,174	3,517,145	3,500,079	3,482,978
009	Kentucky Division	1860	Miscellaneous deferred debits	27007	842 LocusView Lease	274,187	254,510	234,834	215,159	195,257	175,335	155,414	135,494	115,574
009	Kentucky Division	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	9,566,220	9,401,283	11,399,784	11,234,847	11,069,911	10,857,475	10,692,538	10,527,601	9,409,232
009	Kentucky Division	1900	Accumulated Deferred Income Taxes	28206	Accum Defer State Inc Tax	7,900,958	7,900,958	7,418,533	7,418,533	7,418,533	7,406,050	7,406,050	7,406,050	8,340,582
009	Kentucky Division	1910	Unrecovered Purchased Gas Costs	14084	Gas Purchases	14,156,793	8,180,060	7,186,889	1,563,983	2,243,470	2,433,245	2,682,365	1,910,171	2,105,968
009	Kentucky Division	1910	Unrecovered Purchased Gas Costs	14087	PBR Recoveries	4,056,022	3,717,852	3,540,598	3,783,037	4,088,263	4,409,407	4,804,899	5,062,210	5,322,005
009	Kentucky Division	1910	Unrecovered Purchased Gas Costs	14088	Recoveries	(22,186,622)	(18,665,781)	(16,320,202)	(15,240,525)	(12,539,101)	(12,328,007)	(11,703,574)	(10,518,941)	(10,023,268)
009	Kentucky Division	1910	Unrecovered Purchased Gas Costs	14089	Unbilled Recoveries	(6,027,062)	(3,909,574)	(3,087,986)	(1,061,321)	(595,060)	(550,514)	(727,095)	(750,837)	(686,539)
009	Kentucky Division	1910	Unrecovered Purchased Gas Costs	29005	Bad Debt Gas Cost	(7,811)	198,877	235,274	247,022	277,122	315,321	342,900	414,509	477,273
009	Kentucky Division	2270	Obligations under Capital Leases - Non Current	13207	Ppd Locusview	-	-	-	-	-	-	-	-	-
009	Kentucky Division	2270	Obligations under Capital Leases - Non Current	27002	842 Real Estate Lease - Distribution	(3,955,121)	(3,909,221)	(3,863,224)	(3,817,130)	(3,768,389)	(3,722,098)	(3,675,709)	(3,640,825)	(3,605,867)
009	Kentucky Division	2270	Obligations under Capital Leases - Non Current	27004	842 Fleet Lease	(3,096,567)	(3,177,171)	(3,156,723)	(3,141,891)	(3,143,340)	(3,213,630)	(3,265,414)	(3,400,289)	(4,148,075)
009	Kentucky Division	2270	Obligations under Capital Leases - Non Current	27005	842 Tower Lease	(3,612,662)	(3,596,712)	(3,581,799)	(3,566,849)	(3,551,793)	(3,536,629)	(3,521,391)	(3,506,083)	(3,490,738)
009	Kentucky Division	2270	Obligations under Capital Leases - Non Current	27007	842 LocusView Lease	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)
009	Kentucky Division	2320	Accounts Payable	13090	Prepaid DOT Fee/Right-of-way	(22,617)	(28,271)	(33,925)	-	-	-	-	-	-
009	Kentucky Division	2320	Accounts Payable	21000	Net Payroll	(3,679,815)	(4,378,635)	(5,057,543)	(5,713,142)	(6,700,596)	(7,388,418)	(8,083,836)	(8,803,171)	-
009	Kentucky Division	2320	Accounts Payable	21007	Emp Supp Life Ins	-	-	-	-	-	(3,007)	-	-	-
009	Kentucky Division	2320	Accounts Payable	21010	Emp Ad&D	-	-	-	-	-	(462)	-	-	-
009	Kentucky Division	2320	Accounts Payable	21016	Emp Credit Union	155	155	155	310	-	-	-	-	-
009	Kentucky Division	2320	Accounts Payable	21018	Emp United Way	(3,608)	(5,125)	-	(1,459)	(3,637)	-	(1,424)	(2,837)	-
009	Kentucky Division	2320	Accounts Payable	21020	Federal PAC	-	-	-	-	-	-	-	-	-
009	Kentucky Division	2320	Accounts Payable	21033	Empr Esop	(17,674)	(20,357)	(22,301)	(25,598)	(10,507)	(10,980)	(17,845)	(23,077)	(25,681)
009	Kentucky Division	2320	Accounts Payable	21035	Empr Ltd Ins	315,231	322,055	328,919	335,687	342,406	349,174	356,118	363,160	-
009	Kentucky Division	2320	Accounts Payable	21036	Empr Basic Life	200,041	205,133	210,256	215,309	220,324	225,377	230,582	235,858	-
009	Kentucky Division	2320	Accounts Payable	21043	Emp Medical Prem W/H	(230,650)	(284,563)	(338,445)	(390,938)	(468,128)	(520,326)	(572,810)	(626,040)	(680,121)
009	Kentucky Division	2320	Accounts Payable	21045	Emp Dental Prem W/H	(11,099)	(13,560)	(16,031)	(18,451)	(22,037)	(24,470)	(26,924)	(29,417)	(31,922)
009	Kentucky Division	2320	Accounts Payable	21050	Accrued Payroll	(458,108)	(524,914)	(563,931)	(656,030)	(271,666)	(284,927)	(461,681)	(597,589)	(667,840)
009	Kentucky Division	2320	Accounts Payable	21052	Vision Plan	-	-	-	(2,141)	-	-	-	-	-
009	Kentucky Division	2320	Accounts Payable	21053	Pretax Flex Medical Plan	(3,549)	(979)	2,011	3,524	2,603	4,449	3,964	4,104	3,229
009	Kentucky Division	2320	Accounts Payable	21054	Pretax Dependent Care Plan	-	-	-	-	(500)	(833)	(1,167)	(1,500)	(1,833)
009	Kentucky Division	2320	Accounts Payable	21101	Estimated Gas Cost	(7,926,339)	(2,882,282)	(2,216,517)	(3,795,731)	(3,988,236)	(5,618,163)	(5,939,873)	(2,964,727)	(3,098,900)
009	Kentucky Division	2320	Accounts Payable	21136	Aligne Accounts Payable	-	-	-	(20,408)	-	-	-	-	-
009	Kentucky Division	2320	Accounts Payable	21178	Health Spending Account	-	-	-	-	-	-	-	-	-
009	Kentucky Division	2320	Accounts Payable	21306	RSP FACC Empr Payable	(22,842)	(46,179)	(69,093)	(90,720)	(124,171)	(147,891)	(169,360)	(193,619)	(219,327)
009	Kentucky Division	2320	Accounts Payable	23501	Customer Contributions	24,753	21,835	29,130	35,763	33,119	30,681	35,461	32,617	29,967
009	Kentucky Division	2320	Accounts Payable	24612	Other A/P-Unclaimed Property	(660,856)	(660,856)	(660,917)	(661,007)	(661,007)	(661,012)	(661,012)	(661,012)	(661,012)
009	Kentucky Division	2350	Customer deposits	25000	Customer Deposits- Active	(409,533)	(404,110)	(399,839)	(397,188)	(392,196)	(384,699)	(379,719)	(375,621)	(369,559)
009	Kentucky Division	2360	Taxes accrued	25102	Empr Fica-Accrual	(11,089)	(11,233)	(12,689)	(11,131)	(9,801)	(7,042)	(9,760)	(10,578)	(14,298)
009	Kentucky Division	2360	Taxes accrued	25104	Empr Futa-Accrual	(767)	(153)	(6)	(7)	(14)	(14)	(10)	(10)	(4)
009	Kentucky Division	2360	Taxes accrued	25107	State Unemployment Tax	(1,921)	(1,831)	(1,709)	(1,688)	(1,690)	(1,691)	(1,692)	(1,690)	(1,691)
009	Kentucky Division	2360	Taxes accrued	25201	Ad Valorem Tax	(15,465,283)	(13,071,773)	(14,183,537)	(11,545,600)	(12,283,785)	(12,879,525)	(13,986,447)	(15,039,323)	(15,543,441)
009	Kentucky Division	2370	Interest accrued	26919	Int On Customer Deposits	(27,095)	(16,259)	(19,563)	(22,109)	(24,765)	(26,772)	(28,860)	(30,590)	(31,801)
009	Kentucky Division	2410	Tax collections	27201	Emp Fica-Accrual	(343)	(343)	(343)	(343)	(343)	(343)	(343)	-	-
009	Kentucky Division	2410	Tax collections	27204	Emp Fit-Accrual	(403)	(403)	(403)	(403)	(403)	(403)	(403)	-	-
009	Kentucky Division	2410	Tax collections	27205	Emp Sit-Accrual	(375)	(375)	(375)	(375)	(375)	(375)	(375)	-	-
009	Kentucky Division	2410	Tax collections	27206	Emp Local Tax-Accrual	(202)	(202)	(202)	(202)	(202)	(202)	(202)	-	-
009	Kentucky Division	2410	Tax collections	27209	City Franchise Tax	(303,697)	(556,340)	(745,625)	(163,077)	(264,480)	(353,490)	(92,678)	(184,608)	(283,673)
009	Kentucky Division	2410	Tax collections	27210	State Sales Tax	(429,610)	(257,551)	(149,573)	(129,485)	(68,643)	(61,811)	(95,639)	(98,267)	(111,183)
009	Kentucky Division	2410	Tax collections	27211	County Sales Tax	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
009	Kentucky Division	2410	Tax collections	27212	City Sales Tax	(74,947)	(90,251)	(76,311)	(72,544)	(64,627)	(63,021)	(60,824)	(54,827)	(52,551)
009	Kentucky Division	2410	Tax collections	27215	KY Utility School Tax	(659,802)	(597,131)	(434,101)	(348,130)	(233,609)	(200,982)	(190,489)	(193,283)	(202,387)
009	Kentucky Division	2410	Tax collections	27235	WKG County-School Taxes	-	-	-	-	-	-	-	-	-
009	Kentucky Division	2420	Miscellaneous current and accrued liabilities	27346	Gas Research Institute	(57,342)	(108,690)	(139,150)	(22,349)	(33,156)	(39,970)	(5,636)	(11,244)	(17,810)
009	Kentucky Division	2420	Miscellaneous current and accrued liabilities	27353	Deferred Billing AR	(2,219,593)	(1,484,270)	(1,322,326)	(1,177,487)	(1,297,436)	(1,402,618)	(1,808,639)	(2,148,281)	(2,476,000)
009	Kentucky Division	2420	Miscellaneous current and accrued liabilities	27384	Texas Gas Imbalance	(4,188,544)	(4,745,741)	(5,894,935)	(3,714,470)	(5,246,473)	(3,595,316)	(2,205,127)	(1,561,083)	(933,976)
009	Kentucky Division	2420	Miscellaneous current and accrued liabilities	27909	TCJA EDIT 2017	(8,674,414)	(8,674,414)	(8,674,414)	(8,674,414)	(8,674,414)	(7,972,628)	(7,972,628)	(7,972,628)	(5,867,270)
009	Kentucky Division	2430	Obligations under Capital Leases - Current	13207	Ppd Locusview	-	-	-	-	-	-	-	-	-
009	Kentucky Division	2430	Obligations under Capital Leases - Current	27002	842 Real Estate Lease - Distribution	(549,614)	(552,555)	(555,503)	(558,458)	(559,394)	(560,784)	(562,178)	(551,924)	(541,649)
009	Kentucky Division	2430	Obligations under Capital Leases - Current	27004	842 Fleet Lease	(1,384,222)	(1,399,750)	(1,396,589)	(1,395,407)	(1,393,380)	(1,397,635)	(1,404,447)	(1,418,968)	(1,556,910)
009	Kentucky Division	2430	Obligations under Capital Leases - Current	27005	842 Tower Lease	(183,080)	(183,821)	(184,678)	(185,538)	(186,401)	(187,268)	(188,138)	(189,011)	(189,885)
009	Kentucky Division	2430	Obligations under Capital Leases - Current	27007	842 LocusView Lease	(208,702)	(209,171)	(209,642)	(210,114)	(119,748)	(89,704)	(89,929)	(90,156)	(90,383)
009	Kentucky Division	2520	Customer advances for construction	27341	Cust Adv for Construction	(736,136)	(736,136)	(736,136)	(736,136)	(736,136)	(736,136)	(695,997)	(695,997)	(691,807)
009	Kentucky Division	2530	Other deferred credits	14001	Conservation Project Cost	7,687,649	7,678,063	7,684,063	7,684,063	7,684,063	7,684,063	7,684,063	7,684,063	7,684,063
009	Kentucky Division	2530	Other deferred credits	14135	Conservation Project Recoveries	(7,888,736)	(7,887,382)	(7,886,795)	(7,886,520)	(7,886,510)	(7,886,493)	(7,886,486)	(7,886,484)	(7,886,494)
009	Kentucky Division	2530	Other deferred credits	27909	TCJA EDIT 2017	(6,664,480)	(5,941,612)	(5,218,745)	(4,495,877)	(3,773,009)	(3,751,927)	(3,029,059)	(2,306,191)	(3,689,300)
009	Kentucky Division	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(8,620,222)	(8,346,266)	(8,209,288)	(8,072,310)	(7,935,332)	(7,798,354)	(7,661,376)	(7,524,398)	(7,387,420)
009	Kentucky Division	2820	Accum deferred income taxes-Other property	28201	Accum Defer Fed Income	(107,817,929)	(107,817,929)	(110,285,973)	(110,285,973)	(110,285,973)	(111,265,130)	(111,265,130)	(111,265,130)	(108,928,749)
009	Kentucky Division	2820	Accum deferred income taxes-Other property	28206	Accum Defer State Inc Tax	(24,001,601)	(24,001,601)	(24,620,159)	(24,620,159)	(24,620,159)	(24,865,561)	(24,865,561)	(24,865,561)	(24,660,913)
009	Kentucky Division	2830	Accumulated deferred income taxes-Other	28201	Accum Defer Fed Income	(5,025,068)	(5,025,068)	(5,775,888)	(5,775,888)	(5,775,888)	(5,740,680)	(5,740,680)	(5,740,680)	(6,567,083)
009	Kentucky Division	2830	Accumulated deferred income taxes-Other	28206	Accum Defer State Inc Tax	(3,391,849)	(3,391,849)	(3,456,011)	(3,456,011)	(3,456,011)	(3,323,174)	(3,323,174)	(3,323,174)	(3,406,316)
072	Southeast Missouri Division	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
072	Southeast Missouri Division	1900	Accumulated Deferred Income Taxes	28206	Accum Defer State Inc Tax	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
072	Southeast Missouri Division	2820	Accum deferred income taxes-Other property	28201	Accum Defer Fed Income	0	0	0	0	0	0	0	0	0
072	Southeast Missouri Division	2820	Accum deferred income taxes-Other property	28206	Accum Defer State Inc Tax	0	0	0	0	0	0	0	0	0
091	Mid-States General Office Div	1010	Gas Plant in Service	10008	General Plant	1,774,124	1,774,124	1,750,949	1,750,949	1,750,949	1,750,949	1,750,949	1,750,949	1,750,949
091	Mid-States General Office Div	1070	Construction work in progress	01005	Capitalized Project Labor	1,899	1,899	1,899	1,899	1,899	1,899	1,899	1,899	1,899
091	Mid-States General Office Div	1070	Construction work in progress	01009	Capital Labor Accrual	349,767	365,395	373,660	404,914	312,893	312,810	351,7		

Atmos Energy Corporation - Kentucky/Mid-States
Trial Balance - Balance Sheet Accounts
January 2024 through September 2024

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24
091	Mid-States General Office Div	1070	Construction work in progress	01259	ESOP Benefits Projects	(11,653)	(12,265)	(13,213)	(15,473)	(7,783)	(7,408)	(11,901)	(12,314)	(13,186)
091	Mid-States General Office Div	1070	Construction work in progress	01262	Other Benefits Projects	(2,689)	(3,307)	(3,788)	(5,289)	(621)	(533)	(2,812)	(3,633)	(4,211)
091	Mid-States General Office Div	1070	Construction work in progress	01265	RSP FACC Benefits Projects	8,262	10,032	10,637	13,624	5,375	5,556	8,400	11,336	12,472
091	Mid-States General Office Div	1070	Construction work in progress	01268	Life Benefits Projects	(179,351)	(219,404)	(232,018)	(297,778)	(118,262)	(123,011)	(182,170)	(249,491)	(274,495)
091	Mid-States General Office Div	1070	Construction work in progress	01271	LTD Benefits Projects	3,413	4,237	4,516	5,900	2,082	2,168	3,477	4,845	5,372
091	Mid-States General Office Div	1070	Construction work in progress	01290	Other Benefits Projects	206,747	206,747	206,747	206,747	206,747	206,747	206,747	206,747	206,747
091	Mid-States General Office Div	1070	Construction work in progress	01291	Pension Benefits Projects	8,110	11,400	12,510	18,035	2,803	3,148	8,362	13,829	15,931
091	Mid-States General Office Div	1070	Construction work in progress	01292	OPEB Benefits Projects	(4,368)	(2,797)	(2,327)	207	(6,662)	(6,464)	(4,265)	(1,610)	(647)
091	Mid-States General Office Div	1070	Construction work in progress	01293	Workers Comp Benefits Projects	3,033	3,881	4,172	5,602	1,650	1,737	3,099	4,506	5,051
091	Mid-States General Office Div	1070	Construction work in progress	01296	NSC-OPEB Benefits Projects	(1,385,133)	(1,385,133)	(1,385,133)	(1,385,133)	(1,385,133)	(1,385,133)	(1,385,133)	(1,385,133)	(1,385,133)
091	Mid-States General Office Div	1070	Construction work in progress	01299	NSC-Pension Benefits Projects	(158,161)	(158,161)	(158,161)	(158,161)	(158,161)	(158,161)	(158,161)	(158,161)	(158,161)
091	Mid-States General Office Div	1070	Construction work in progress	02001	Inventory Materials	1,367,943	1,367,943	1,367,943	1,367,943	1,367,943	1,367,943	1,367,943	1,367,943	1,367,943
091	Mid-States General Office Div	1070	Construction work in progress	02002	Material Cost - Major Items	2,081	2,081	2,081	2,081	2,081	2,081	2,081	2,081	2,081
091	Mid-States General Office Div	1070	Construction work in progress	02004	Warehouse Loading Charge	33,114	33,114	33,114	33,114	33,114	33,114	33,114	33,114	33,114
091	Mid-States General Office Div	1070	Construction work in progress	04070	Insurance-Other	457,046	457,773	458,651	459,486	460,281	460,889	461,496	462,198	462,899
091	Mid-States General Office Div	1070	Construction work in progress	04201	Software Maintenance	279,180	279,180	279,180	279,180	279,180	279,180	279,180	279,180	279,180
091	Mid-States General Office Div	1070	Construction work in progress	04212	IT Equipment	236,123	236,123	236,123	236,123	236,123	236,123	236,123	236,123	236,123
091	Mid-States General Office Div	1070	Construction work in progress	04302	Heavy Equipment	9,110,872	9,165,639	9,236,798	9,321,879	9,397,023	9,476,406	9,544,291	9,597,726	9,660,116
091	Mid-States General Office Div	1070	Construction work in progress	04581	Non 842 Building Lease/Rents	1,519	3,027	4,467	5,895	7,575	9,128	10,959	12,513	14,067
091	Mid-States General Office Div	1070	Construction work in progress	04590	Utilities	110,292	111,655	111,585	111,464	111,376	111,321	112,928	112,754	112,710
091	Mid-States General Office Div	1070	Construction work in progress	04861	A&G Overhead	82,347,306	82,568,359	82,606,573	82,788,272	83,052,048	83,233,210	83,386,354	83,531,191	83,671,711
091	Mid-States General Office Div	1070	Construction work in progress	04862	A&G Overhead Load	18,985,875	19,191,062	19,336,711	19,479,999	19,606,964	20,756,598	21,142,749	21,362,484	21,667,827
091	Mid-States General Office Div	1070	Construction work in progress	04863	A&G Overhead Clearing	(129,502,354)	(130,162,175)	(130,442,362)	(131,129,431)	(131,821,922)	(132,912,643)	(133,673,661)	(134,780,850)	(134,552,617)
091	Mid-States General Office Div	1070	Construction work in progress	04871	WIP Closing	(3,399,845)	(3,399,845)	(3,399,845)	(3,399,845)	(3,399,845)	(3,399,845)	(3,399,845)	(3,399,845)	(3,399,845)
091	Mid-States General Office Div	1070	Construction work in progress	04873	WIP Interest Cap AFUDC	42,888	42,888	42,888	42,888	42,888	42,888	42,888	42,888	42,888
091	Mid-States General Office Div	1070	Construction work in progress	05010	Office Supplies	61,563	61,563	61,563	61,563	61,563	61,563	61,563	61,563	61,563
091	Mid-States General Office Div	1070	Construction work in progress	05310	Monthly Lines and service	8,952,465	9,002,004	9,060,187	9,122,384	9,185,146	9,247,157	9,311,436	9,371,992	9,435,499
091	Mid-States General Office Div	1070	Construction work in progress	05411	Meals and Entertainment	655	655	655	655	655	655	655	655	655
091	Mid-States General Office Div	1070	Construction work in progress	05419	Misc Employee Expense	4,673	4,673	4,673	4,673	4,673	4,673	4,673	4,673	4,673
091	Mid-States General Office Div	1070	Construction work in progress	06111	Contract Labor	461,274	461,274	461,274	461,274	461,274	461,274	461,274	461,274	461,274
091	Mid-States General Office Div	1070	Construction work in progress	07443	Uniforms	826,858	843,424	850,547	859,046	866,472	884,771	895,069	906,219	911,652
091	Mid-States General Office Div	1070	Construction work in progress	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	2,938,168	2,952,900	2,966,681	2,981,413	2,995,669	3,142,988	3,164,688	3,236,327	3,236,327
091	Mid-States General Office Div	1070	Construction work in progress	07590	Misc General Expense	7,571,399	7,615,863	7,571,680	7,510,440	7,460,375	7,412,542	7,396,059	7,362,567	7,339,838
091	Mid-States General Office Div	1070	Construction work in progress	07591	Supplies & Expense	(27,860)	(27,860)	(27,860)	(27,860)	(27,860)	(27,860)	(27,860)	(27,860)	(27,860)
091	Mid-States General Office Div	1070	Construction work in progress	07600	CWIP Accruals	329,276	329,163	180,436	181,595	180,436	182,000	180,436	180,549	180,549
091	Mid-States General Office Div	1070	Construction work in progress	07601	Vehicle Cap Accrual	12,540	13,691	10,950	16,900	11,828	16,483	3,648	11,600	12,494
091	Mid-States General Office Div	1070	Construction work in progress	07602	Depreciation Cap Accrual	709	535	444	451	441	444	420	439	438
091	Mid-States General Office Div	1070	Construction work in progress	07603	Rent Cap Accrual	76,850	74,060	73,297	84,180	78,026	65,476	78,115	77,803	75,721
091	Mid-States General Office Div	1070	Construction work in progress	07604	Restricted Stock Cap Accrual	14,732	13,781	14,732	14,256	147,319	21,699	71,639	-	6,139
091	Mid-States General Office Div	1070	Construction work in progress	07605	Heavy Equipment Cap Accrual	1,238	1,243	1,238	1,247	1,238	1,238	1,280	1,238	1,273
091	Mid-States General Office Div	1070	Construction work in progress	07606	Insurance Cap Accrual	539	539	553	608	608	608	608	608	608
091	Mid-States General Office Div	1070	Construction work in progress	07607	Telecom Cap Accrual	19,193	20,930	24,405	23,711	22,688	23,640	25,517	24,697	25,683
091	Mid-States General Office Div	1070	Construction work in progress	07608	Uniform Cap Accrual	731	477	2,559	455	364	533	645	(423)	690
091	Mid-States General Office Div	1070	Construction work in progress	07609	Utility Cap Accrual	1,536	995	1,793	1,184	2,264	1,722	1,776	3,086	1,764
091	Mid-States General Office Div	1070	Construction work in progress	07612	Benefits Cap Accrual	420,185	301,583	362,155	299,651	304,046	327,106	336,463	334,076	347,036
091	Mid-States General Office Div	1070	Construction work in progress	07613	NSC Cap Accrual	(193,869)	(178,241)	(174,901)	(191,562)	(115,184)	(177,899)	(166,645)	(170,412)	(165,305)
091	Mid-States General Office Div	1070	Construction work in progress	07614	Other Benefits Cap Accrual	212,212	212,212	212,212	212,212	1,320,498	221,096	431,948	212,212	-
091	Mid-States General Office Div	1070	Construction work in progress	09911	Reimbursements	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)
091	Mid-States General Office Div	1080	Accum Prov for Depreciation	00000	Default	(140,996)	(143,436)	(122,550)	(124,838)	(127,127)	(129,373)	(131,183)	(132,994)	(134,804)
091	Mid-States General Office Div	1080	Accum Prov for Depreciation	04881	WIP Salvage	554,611	554,611	554,611	554,611	554,611	554,611	554,611	554,611	554,611
091	Mid-States General Office Div	1080	Accum Prov for Depreciation	04882	WIP Removal Cost	(607,128)	(607,128)	(607,128)	(607,128)	(607,128)	(607,128)	(607,128)	(607,128)	(607,128)
091	Mid-States General Office Div	1140	Gas plant acquisition adjustments	10011	Acquisition Adj - Winn	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495
091	Mid-States General Office Div	1150	Accumulated provision for amortization of gas plant acquisition adjustments	10010	Great River Acquisition	202,449	202,449	202,449	202,449	202,449	202,449	202,449	202,449	202,449
091	Mid-States General Office Div	1150	Accumulated provision for amortization of gas plant acquisition adjustments	10014	Amort-Acquisition Adj-Winn	(1,794,862)	(1,803,084)	(1,811,307)	(1,819,529)	(1,827,751)	(1,835,974)	(1,844,196)	(1,852,419)	(1,860,641)
091	Mid-States General Office Div	1150	Accumulated provision for amortization of gas plant acquisition adjustments	10016	Amort-Acquisition Adj Oceana	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)
091	Mid-States General Office Div	1420	Customer accounts receivable	10921	Special Billing-Gas Serv	0	0	0	0	0	0	0	0	0
091	Mid-States General Office Div	1430	Other Accounts Receivable	10997	Oracle AR Damage Claims	-	-	-	-	-	-	-	1,740	2,554
091	Mid-States General Office Div	1430	Other Accounts Receivable	11373	Employee equity advance	369,841	369,841	-	-	-	-	-	-	46,710
091	Mid-States General Office Div	1440	Accum prov for uncollectible accounts	12008	Oracle AR Allowance - Other invoices	-	-	-	-	-	(1,358)	-	-	(1,555)
091	Mid-States General Office Div	1440	Accum prov for uncollectible accounts	12009	Damage Claims-Oracle AR	(191,571)	(191,990)	(228,714)	(246,322)	(279,226)	(289,261)	(304,977)	(363,227)	(371,311)
091	Mid-States General Office Div	1460	A/R from Associated Companies	12706	Inventory Transfer to Mid-Tex	(419,854)	(364,054)	(378,426)	(378,426)	(378,426)	(378,426)	(378,426)	(378,426)	(378,426)
091	Mid-States General Office Div	1540	Plant Materials and Operating Supplies	12900	Plnt M&S General	955,500	878,944	878,944	878,944	842,833	814,631	885,432	885,432	915,104
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01000	Non-project Labor	75,175	91,913	108,652	125,390	150,568	167,557	184,798	202,039	219,314
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	(1,491)	(654)	183	1,857	(3,990)	(3,939)	(1,290)	434	1,315
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01202	Pension Benefits Load	1,916	2,373	2,830	3,308	3,811	4,254	4,771	5,264	5,736
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01203	OPEB Benefits Load	980	1,214	1,448	1,692	1,949	2,176	2,441	2,693	2,934
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01221	Workers Comp Benefits Load	508	630	751	878	1,011	1,129	1,266	1,397	1,522
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01251	Medical Benefits Load	13,882	17,193	20,504	23,973	27,615	30,826	34,573	38,146	41,567
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01257	ESOP Benefits Load	2,748	3,404	4,060	4,746	5,467	6,103	6,845	7,552	8,229
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01263	RSP FACC Benefits Load	1,061	1,314	1,567	1,832	2,111	2,356	2,643	2,916	3,177
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01266	Life Benefits Load	177	219	261	305	352	393	440	486	530
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01269	LTD Benefits Load	494	611	729	853	982	1,096	1,230	1,357	1,478
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01294	NSC-OPEB Benefits Load	(11,723)	(14,519)	(17,316)	(20,245)	(23,320)	(26,032)	(29,196)	(32,213)	(35,102)
091	Mid-States General Office Div	1630	Stores Expense Undistributed	01297	NSC-Pension Benefits Load	(892)	(1,104)	(1,317)	(1,540)	(1,774)	(1,980)	(2,220)	(2,450)	(2,670)
091	Mid-States General Office Div	1630	Stores Expense Undistributed	02003	Material Cost - Other	-	-	942	942	942	942	7,374	7,374	9,511
091	Mid-States General Office Div	1630	Stores Expense Undistributed	02005	Non-Inventory Supplies	(26								

Atmos Energy Corporation - Kentucky/Mid-States
Trial Balance - Balance Sheet Accounts
January 2024 through September 2024

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24
091	Mid-States General Office Div	1630	Stores Expense Undistributed	07590	Misc General Expense	-	-	-	608	636	636	82	82	82
091	Mid-States General Office Div	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	31,499	36,609	40,599	43,481	47,176	47,795	48,945	49,750	49,975
091	Mid-States General Office Div	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	28,754	35,943	43,131	50,320	57,509	64,697	71,886	79,074	86,263
091	Mid-States General Office Div	1650	Prepayments	13001	Prepaid-Worker's Comp Ins	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	1650	Prepayments	13060	Prepaid - Sports Events	95,807	88,505	88,505	88,505	88,505	88,505	88,505	88,505	88,505
091	Mid-States General Office Div	1650	Prepayments	13124	Ppd SW & HW Maint	9,644	(4,232)	(18,835)	(33,680)	(19,748)	(39,789)	39,115	83,226	67,988
091	Mid-States General Office Div	1840	Clearing Account	13207	Ppd Locusview	30,270	30,270	30,270	30,270	30,270	30,270	30,270	30,270	30,270
091	Mid-States General Office Div	1840	Clearing Account	13600	Benefits A Cr Exp Medical Load	(851,696)	(1,047,272)	(1,237,225)	(1,436,522)	(1,652,702)	(1,849,811)	(2,100,902)	(2,319,818)	(2,535,974)
091	Mid-States General Office Div	1840	Clearing Account	13602	Benefits A Cr Exp ESOP Load	(168,621)	(207,342)	(244,950)	(284,407)	(327,207)	(366,231)	(415,943)	(459,285)	(502,080)
091	Mid-States General Office Div	1840	Clearing Account	13604	Benefits A Cr Exp RSP FACC Load	(65,098)	(80,046)	(94,565)	(109,798)	(126,321)	(141,387)	(160,578)	(177,311)	(193,832)
091	Mid-States General Office Div	1840	Clearing Account	13605	Benefits A Cr Exp Basic Life Load	(10,849)	(13,341)	(15,761)	(18,299)	(21,053)	(23,564)	(26,763)	(29,552)	(32,305)
091	Mid-States General Office Div	1840	Clearing Account	13606	Benefits A Cr Exp LTD Load	(30,288)	(37,244)	(43,999)	(51,086)	(58,774)	(65,784)	(74,713)	(82,499)	(90,186)
091	Mid-States General Office Div	1840	Clearing Account	13607	Benefits B Medical Variance Clr	68,515	169,726	235,637	330,853	600,262	676,410	736,085	788,729	838,766
091	Mid-States General Office Div	1840	Clearing Account	13609	Benefits B Emp ESOP Variance Clr	(27,435)	(34,230)	(49,331)	(49,460)	(56,317)	(63,643)	(72,670)	(82,216)	(91,472)
091	Mid-States General Office Div	1840	Clearing Account	13610	Benefits B Emp other Variance Clr	(7,814)	(11,721)	(7,364)	(9,685)	(12,048)	(14,406)	(16,752)	(17,643)	(19,989)
091	Mid-States General Office Div	1840	Clearing Account	13611	Benefits B RSP FACC Variance Clr	(50,603)	(60,943)	(73,198)	(81,065)	(114,892)	(128,408)	(136,988)	(148,381)	(163,558)
091	Mid-States General Office Div	1840	Clearing Account	13612	Benefits B Emp Basic Life Variance Clr	(15,267)	(15,211)	(31,216)	(36,183)	(41,188)	(46,768)	(51,827)	(57,044)	(62,668)
091	Mid-States General Office Div	1840	Clearing Account	13613	Benefits B Emp LTD Variance Clr	19,141	29,896	15,655	19,081	22,400	24,164	27,984	31,542	33,850
091	Mid-States General Office Div	1840	Clearing Account	13621	Capital Benefits D True up Medical	38,126	106,112	151,826	212,633	376,556	424,117	457,635	491,975	523,190
091	Mid-States General Office Div	1840	Clearing Account	13623	Capital Benefits D True up Emp ESOP	(15,249)	(18,044)	(26,035)	(26,033)	(30,012)	(34,195)	(39,123)	(44,547)	(49,789)
091	Mid-States General Office Div	1840	Clearing Account	13624	Capital Benefits D True up Emp other	(4,650)	(7,022)	(4,425)	(5,870)	(7,299)	(8,730)	(10,071)	(10,623)	(12,026)
091	Mid-States General Office Div	1840	Clearing Account	13625	Capital Benefits D True up RSP FACC	(30,339)	(36,195)	(43,223)	(48,240)	(68,649)	(76,751)	(81,227)	(88,058)	(97,012)
091	Mid-States General Office Div	1840	Clearing Account	13626	Capital Benefits D True up Basic Life	(9,209)	(9,146)	(18,715)	(21,867)	(24,879)	(28,248)	(31,055)	(34,217)	(37,557)
091	Mid-States General Office Div	1840	Clearing Account	13627	Capital Benefits D True up LTD	11,291	18,062	9,766	11,991	14,025	15,144	17,356	19,594	21,020
091	Mid-States General Office Div	1840	Clearing Account	13628	Capital Benefits E Cap TU offset Medical	(38,126)	(106,112)	(151,826)	(212,633)	(376,556)	(424,117)	(457,635)	(491,975)	(523,190)
091	Mid-States General Office Div	1840	Clearing Account	13630	Capital Benefits E Cap TU offset Emp ESOP	15,249	18,044	26,035	26,033	30,012	34,195	39,123	44,547	49,789
091	Mid-States General Office Div	1840	Clearing Account	13631	Capital Benefits E Cap TU offset Emp other	4,650	7,022	4,425	5,870	7,299	8,730	10,071	10,623	12,026
091	Mid-States General Office Div	1840	Clearing Account	13632	Capital Benefits E Cap TU offset RSP FACC	30,339	36,195	43,223	48,240	68,649	76,751	81,227	88,058	97,012
091	Mid-States General Office Div	1840	Clearing Account	13633	Capital Benefits E Cap TU offset Basic Life	9,209	9,146	18,715	21,867	24,879	28,248	31,055	34,217	37,557
091	Mid-States General Office Div	1840	Clearing Account	13634	Capital Benefits E Cap TU offset LTD	(11,291)	(18,062)	(9,766)	(11,991)	(14,025)	(15,144)	(17,356)	(19,594)	(21,020)
091	Mid-States General Office Div	1840	Clearing Account	13635	Capital Benefits F Medical Load Clr	(180,060)	(248,859)	(302,336)	(389,181)	(349,222)	(396,850)	(480,693)	(564,954)	(625,682)
091	Mid-States General Office Div	1840	Clearing Account	13637	Capital Benefits F Emp ESOP Load Clr	(33,102)	(46,723)	(57,311)	(74,505)	(66,594)	(76,023)	(92,623)	(109,305)	(121,328)
091	Mid-States General Office Div	1840	Clearing Account	13639	Capital Benefits F RSP FACC Load Clr	(13,806)	(19,065)	(23,152)	(29,790)	(26,736)	(30,376)	(36,784)	(43,225)	(47,867)
091	Mid-States General Office Div	1840	Clearing Account	13640	Capital Benefits F Basic Life Load Clr	(2,440)	(3,317)	(3,998)	(5,104)	(4,595)	(5,202)	(6,270)	(7,343)	(8,117)
091	Mid-States General Office Div	1840	Clearing Account	13641	Capital Benefits F LTD Load Clr	(6,411)	(8,858)	(10,760)	(13,848)	(12,427)	(14,121)	(17,102)	(20,099)	(22,259)
091	Mid-States General Office Div	1840	Clearing Account	13642	Capital Benefits G Medical Trans out	(470)	(2,562)	(5,213)	(6,404)	(7,851)	(8,481)	(8,994)	(9,293)	(9,645)
091	Mid-States General Office Div	1840	Clearing Account	13643	Capital Benefits G Payroll Tax Trans out	0	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	1840	Clearing Account	13644	Capital Benefits G Emp ESOP Trans out	(100)	(514)	(1,039)	(1,274)	(1,561)	(1,686)	(1,787)	(1,846)	(1,916)
091	Mid-States General Office Div	1840	Clearing Account	13646	Capital Benefits G RSP FACC Trans out	(36)	(196)	(398)	(489)	(600)	(648)	(687)	(710)	(737)
091	Mid-States General Office Div	1840	Clearing Account	13647	Capital Benefits G Basic Life Trans out	(6)	(32)	(66)	(81)	(100)	(108)	(114)	(118)	(122)
091	Mid-States General Office Div	1840	Clearing Account	13648	Capital Benefits G LTD Trans out	(17)	(91)	(185)	(228)	(279)	(302)	(320)	(330)	(343)
091	Mid-States General Office Div	1840	Clearing Account	13649	Expense Benefits H Medical Trans out	-	-	(482)	(482)	(482)	(482)	(482)	(482)	(482)
091	Mid-States General Office Div	1840	Clearing Account	13651	Expense Benefits H Emp ESOP Trans out	-	-	(95)	(95)	(95)	(95)	(95)	(95)	(95)
091	Mid-States General Office Div	1840	Clearing Account	13653	Expense Benefits H RSP FACC Trans out	-	-	(37)	(37)	(37)	(37)	(37)	(37)	(37)
091	Mid-States General Office Div	1840	Clearing Account	13654	Expense Benefits H Basic Life Trans out	-	-	(6)	(6)	(6)	(6)	(6)	(6)	(6)
091	Mid-States General Office Div	1840	Clearing Account	13655	Expense Benefits H LTD Trans out	-	-	(17)	(17)	(17)	(17)	(17)	(17)	(17)
091	Mid-States General Office Div	1840	Clearing Account	13807	Cap Benefits F Pension Load Clr	(21,911)	(31,698)	(39,305)	(51,659)	(45,974)	(52,749)	(64,676)	(76,662)	(85,301)
091	Mid-States General Office Div	1840	Clearing Account	13808	Cap Benefits F FAS 106 Load Clr	(10,518)	(15,375)	(19,150)	(25,281)	(22,460)	(25,822)	(31,741)	(37,689)	(41,976)
091	Mid-States General Office Div	1840	Clearing Account	13809	Cap Benefits F Workers Comp Clr	(5,468)	(7,988)	(9,946)	(13,127)	(11,664)	(13,408)	(16,479)	(19,565)	(21,789)
091	Mid-States General Office Div	1840	Clearing Account	13820	Workers' Comp Clearing	(447)	16,557	38,438	57,255	76,074	96,071	113,076	130,080	129,959
091	Mid-States General Office Div	1840	Clearing Account	13821	Basic Life Insurance Clearing	41,254	47,824	70,083	81,934	93,784	105,679	117,947	130,256	142,634
091	Mid-States General Office Div	1840	Clearing Account	13822	FAS/106 Clearing	134,511	168,139	201,767	235,394	269,022	302,650	336,278	369,905	403,533
091	Mid-States General Office Div	1840	Clearing Account	13823	Medical/Dental Insurance Clearing	1,934,077	2,352,610	2,776,751	3,221,517	3,488,113	3,907,433	4,412,635	4,916,736	5,398,813
091	Mid-States General Office Div	1840	Clearing Account	13824	LTD Clearing	54,027	61,772	93,471	109,261	125,052	140,919	157,222	173,463	190,011
091	Mid-States General Office Div	1840	Clearing Account	13826	Employer ESOP Matching	129,133	158,072	187,004	217,220	262,832	293,543	325,129	355,661	385,850
091	Mid-States General Office Div	1840	Clearing Account	13827	ESOP-Other Clearing	5,613	6,656	13,957	14,074	14,214	17,145	20,096	23,967	27,837
091	Mid-States General Office Div	1840	Clearing Account	13828	Pension Cost Clearing	249,775	312,218	374,662	437,106	499,549	561,993	624,437	686,880	749,324
091	Mid-States General Office Div	1840	Clearing Account	13836	PA Entry Clearing	(14,905,179)	(15,349,250)	(15,778,329)	(16,252,715)	(16,755,859)	(17,218,036)	(17,675,277)	(18,094,161)	(18,533,829)
091	Mid-States General Office Div	1840	Clearing Account	13841	Employer ESOP Matching Accrual	(1,914)	(507)	937	4,600	(5,927)	(5,852)	(895)	1,737	3,075
091	Mid-States General Office Div	1840	Clearing Account	13850	Benefits A Cr Exp Workers Comp	(31,193)	(38,356)	(45,312)	(52,611)	(60,529)	(67,748)	(76,944)	(84,961)	(92,878)
091	Mid-States General Office Div	1840	Clearing Account	13851	Benefits B Worker's Comp Variance Clr	77,558	79,606	75,704	76,677	77,538	75,699	79,418	82,804	102,343
091	Mid-States General Office Div	1840	Clearing Account	13860	Clearing Account - Benefits Other	7,814	11,721	7,364	9,685	12,048	14,406	16,752	17,643	19,989
091	Mid-States General Office Div	1840	Clearing Account	13861	RSP FACC	50,779	62,470	74,441	86,676	105,534	118,416	131,562	144,994	158,094
091	Mid-States General Office Div	1840	Clearing Account	13870	Capital Benefits G Workers Comp Trans out	(20)	(97)	(194)	(237)	(290)	(314)	(332)	(343)	(356)
091	Mid-States General Office Div	1840	Clearing Account	13873	Capital Benefits G Pension Trans out	(76)	(374)	(751)	(920)	(1,126)	(1,216)	(1,289)	(1,331)	(1,382)
091	Mid-States General Office Div	1840	Clearing Account	13874	Capital Benefits G FAS106 Trans out	(39)	(186)	(374)	(458)	(560)	(604)	(641)	(662)	(687)
091	Mid-States General Office Div	1840	Clearing Account	13875	Expense Benefits H Pension Trans out	-	-	(69)	(69)	(69)	(69)	(69)	(69)	(69)
091	Mid-States General Office Div	1840	Clearing Account	13876	Expense Benefits H FAS106 Trans out	-	-	(34)	(34)	(34)	(34)	(34)	(34)	(34)
091	Mid-States General Office Div	1840	Clearing Account	13880	Benefits A Cr Exp Load Pension	(117,538)	(144,528)	(170,742)	(198,246)	(228,080)	(255,282)	(289,934)	(320,145)	(349,975)
091	Mid-States General Office Div	1840	Clearing Account	13881	Benefits A Cr Exp Load FAS106	(60,125)	(73,932)	(87,341)	(101,411)	(116,672)	(130,587)	(148,312)	(163,766)	(179,026)
091	Mid-States General Office Div	1840	Clearing Account	13882	Capital Benefits E Cap TU offset Pension	(30,851)	(38,937)	(44,284)	(53,599)	(62,151)	(67,236)	(77,722)	(88,179)	(96,118)
091	Mid-States General Office Div	1840	Clearing Account	13883	Capital Benefits E Cap TU offset FAS106	(9,614)	(12,011)	(13,063)	(16,011)	(18,670)	(19,600)	(23,340)	(26,925)	(29,299)
091	Mid-States General Office Div	1840	Clearing Account	13886	Capital Benefits D True up Pension	30,851	38,937	44,284	53,599	62,151	67,236	77,722	88,179	96,118
091	Mid-States General Office Div	1840	Clearing Account	13887	Capital Benefits D True up FAS106	9,614	12,011	13,063	16,011	18,670	19,600	23,340	26,925	29,299
091	Mid-States General Office Div	1840	Clearing Account	13889	Benefits B Pension Variance Clr	45,071	55,796	62,377	75,951	89,028	96,275	113,256	129,080	141,138
091	Mid-States General Office Div	1840	Clearing Account	13890	Benefits B FAS106 Variance Clr	14,158	17,253	18,281	22,798	27,105	28,477	34,795	40,470	44,271
091	Mid-States General Office Div	1840	Clearing Account	13891	Capital Benefits D True up WorkComp	46,758	48,550	46,558	47,608	48,137	47,081	48,995	51,175	62,949
091	Mid-States General Office Div	1840	Clearing Account	13892	Capital Benefits E Cap TU offset WorkComp	(46,758)	(48,550)	(46,558)	(47,608)	(48,137)	(47,081)	(48,995)	(51,175)	(62

Atmos Energy Corporation - Kentucky/Mid-States
Trial Balance - Balance Sheet Accounts
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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24
091	Mid-States General Office Div	1840	Clearing Account	27007	842 LocusView Lease	30,270	30,270	30,270	30,270	30,270	60,540	60,540	60,540	60,540
091	Mid-States General Office Div	1860	Miscellaneous deferred debits	13957	Def Dr - Payroll Clearing	(20,032)	(7,035)	41,660	(7,035)	(5,985)	(7,035)	(7,035)	(15,854)	-
091	Mid-States General Office Div	1860	Miscellaneous deferred debits	14132	COLI Cash surrender Value	330,823	335,251	338,655	332,695	337,494	350,744	356,426	359,778	362,827
091	Mid-States General Office Div	1860	Miscellaneous deferred debits	14168	RS-Taxes Withheld	-	-	-	-	-	4,432	4,432	-	-
091	Mid-States General Office Div	1860	Miscellaneous deferred debits	27002	842 Real Estate Lease - Distribution	4,181,645	6,001,272	5,923,723	5,845,919	5,767,853	5,689,523	5,610,929	5,532,063	5,373,740
091	Mid-States General Office Div	1860	Miscellaneous deferred debits	27004	842 Fleet Lease	243,475	232,779	223,549	268,092	312,984	390,306	382,826	375,318	367,781
091	Mid-States General Office Div	1890	Unamortized Loss on Reacquired Debt	19105	Retirement Premium on NP Series Q	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
091	Mid-States General Office Div	1890	Unamortized Loss on Reacquired Debt	19107	Retirement Premium on NP Series T	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
091	Mid-States General Office Div	1890	Unamortized Loss on Reacquired Debt	19108	Retirement Premium on NP Series U	0	0	0	0	0	0	0	0	0
091	Mid-States General Office Div	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	3,982,343	3,982,343	3,845,467	3,845,467	3,845,467	3,853,613	3,853,613	3,853,613	3,583,806
091	Mid-States General Office Div	1900	Accumulated Deferred Income Taxes	28206	Accum Defer State Inc Tax	1,084,100	1,084,100	1,041,672	1,041,672	1,041,672	1,040,457	1,040,457	1,040,457	982,339
091	Mid-States General Office Div	2241	Unamortized debt expense	13501	Med Terms Ser A-1	14,582	13,934	13,286	12,638	11,989	11,341	10,693	10,045	9,397
091	Mid-States General Office Div	2270	Obligations under Capital Leases - Non Current	27002	842 Real Estate Lease - Distribution	(3,511,495)	(5,427,403)	(5,340,296)	(5,252,911)	(5,165,247)	(5,077,304)	(4,989,080)	(4,906,152)	(4,822,959)
091	Mid-States General Office Div	2270	Obligations under Capital Leases - Non Current	27004	842 Fleet Lease	(166,871)	(161,676)	(156,841)	(196,653)	(235,823)	(301,988)	(295,793)	(289,572)	(283,326)
091	Mid-States General Office Div	2282	Accumulated provision for injuries and damages	28102	Workers' Comp-Ins Reserve	(416,387)	(420,430)	(416,635)	(415,207)	(405,945)	(416,635)	(421,436)	(423,903)	(416,635)
091	Mid-States General Office Div	2320	Accounts Payable	21000	Net Payroll	6,055,359	7,239,267	8,385,692	9,480,446	11,155,419	12,317,840	13,480,421	14,692,415	-
091	Mid-States General Office Div	2320	Accounts Payable	21007	Emp Supp Life Ins	-	-	-	-	-	(2,397)	-	-	-
091	Mid-States General Office Div	2320	Accounts Payable	21010	Emp Ad&D	-	-	-	-	-	(173)	-	-	-
091	Mid-States General Office Div	2320	Accounts Payable	21016	Emp Credit Union	(155)	(155)	(155)	(310)	-	-	-	-	-
091	Mid-States General Office Div	2320	Accounts Payable	21018	Emp United Way	(4,032)	(5,971)	-	(1,945)	(4,832)	-	(1,869)	(3,713)	-
091	Mid-States General Office Div	2320	Accounts Payable	21020	Federal PAC	-	-	-	-	-	-	-	-	-
091	Mid-States General Office Div	2320	Accounts Payable	21033	Empr Esop	(11,616)	(13,022)	(14,466)	(18,130)	(7,602)	(7,678)	(12,634)	(15,266)	(16,604)
091	Mid-States General Office Div	2320	Accounts Payable	21035	Empr Ltd Ins	(441,926)	(444,854)	(471,735)	(482,415)	(493,080)	(503,857)	(514,912)	(526,158)	-
091	Mid-States General Office Div	2320	Accounts Payable	21036	Empr Basic Life	(281,709)	(284,608)	(303,195)	(311,154)	(319,104)	(327,124)	(335,383)	(343,790)	-
091	Mid-States General Office Div	2320	Accounts Payable	21040	Empr Medical/Dental	(511,617)	(511,617)	(506,069)	(506,069)	(506,069)	(484,710)	(484,710)	(484,710)	(481,037)
091	Mid-States General Office Div	2320	Accounts Payable	21043	Emp Medical Prem W/H	371,070	457,864	546,029	631,207	757,362	843,086	928,020	1,013,800	1,100,673
091	Mid-States General Office Div	2320	Accounts Payable	21045	Emp Dental Prem W/H	17,736	21,692	25,718	29,613	35,404	39,347	43,267	47,270	51,243
091	Mid-States General Office Div	2320	Accounts Payable	21048	Med/Dental-Other Exp Pymt	(24,773)	(7,521)	(913)	(912)	(925)	(926)	(924)	(919)	-
091	Mid-States General Office Div	2320	Accounts Payable	21049	PTO Accrual	(527,323)	(527,323)	(527,323)	(527,323)	(527,323)	(527,323)	(527,323)	(527,323)	(567,260)
091	Mid-States General Office Div	2320	Accounts Payable	21050	Accrued Payroll	(225,553)	(260,246)	(277,095)	(352,895)	(142,227)	(137,860)	(219,025)	(280,458)	(298,539)
091	Mid-States General Office Div	2320	Accounts Payable	21052	Vision Plan	-	-	-	(1,061)	-	-	-	-	-
091	Mid-States General Office Div	2320	Accounts Payable	21053	Pretax Flex Medical Plan	3,339	5,242	8,011	9,648	7,385	5,955	4,479	4,038	2,780
091	Mid-States General Office Div	2320	Accounts Payable	21054	Pretax Dependent Care Plan	(6,582)	(769)	(1,154)	(1,538)	(615)	(1,000)	(1,385)	(269)	(654)
091	Mid-States General Office Div	2320	Accounts Payable	21178	Health Spending Account	-	-	-	75	75	75	75	75	75
091	Mid-States General Office Div	2320	Accounts Payable	21306	RSP FACC Empr Payable	(11,375)	(23,066)	(33,878)	(45,022)	(62,732)	(75,614)	(88,760)	(102,192)	(115,292)
091	Mid-States General Office Div	2320	Accounts Payable	23501	Customer Contributions	1,068,471	1,068,471	1,068,471	1,068,471	1,068,471	1,068,471	1,068,471	1,068,471	1,068,471
091	Mid-States General Office Div	2320	Accounts Payable	24618	Stocked Item PO Clearing	(68,998)	(68,998)	(69,940)	(69,940)	(69,940)	(69,940)	(20,387)	(20,387)	(20,387)
091	Mid-States General Office Div	2360	Taxes accrued	25102	Empr Fica-Accrual	(52,042)	(63,493)	(75,611)	(86,879)	(154,354)	(168,900)	(224,774)	(225,518)	(235,927)
091	Mid-States General Office Div	2360	Taxes accrued	25104	Empr Futa-Accrual	(411)	(83)	(3)	(4)	(9)	(7)	(5)	(5)	(2)
091	Mid-States General Office Div	2360	Taxes accrued	25107	State Unemployment Tax	1,560	1,607	1,683	1,685	1,684	1,684	1,683	1,684	1,684
091	Mid-States General Office Div	2360	Taxes accrued	25114	State Franchise Tax Accrl	2,518	2,518	2,518	2,518	2,518	2,518	2,518	2,518	2,518
091	Mid-States General Office Div	2360	Taxes accrued	25201	Ad Valorem Tax	348	248	148	48	(52)	(152)	(252)	(96)	(196)
091	Mid-States General Office Div	2410	Tax collections	27201	Emp Fica-Accrual	(994)	(994)	(994)	(994)	(994)	(994)	(994)	-	-
091	Mid-States General Office Div	2410	Tax collections	27204	Emp Fit-Accrual	(2,243)	(2,243)	(2,243)	(2,243)	(2,243)	(2,243)	(2,243)	-	-
091	Mid-States General Office Div	2410	Tax collections	27205	Emp Sit-Accrual	162	162	162	162	162	162	162	-	-
091	Mid-States General Office Div	2410	Tax collections	27206	Emp Local Tax-Accrual	202	202	202	202	202	202	202	-	-
091	Mid-States General Office Div	2410	Tax collections	27209	City Franchise Tax	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
091	Mid-States General Office Div	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan	(827,762)	(1,067,725)	(1,261,457)	(1,435,375)	(2,934,672)	(2,819,998)	(3,560,603)	(3,560,603)	(3,632,026)
091	Mid-States General Office Div	2430	Obligations under Capital Leases - Current	27002	842 Real Estate Lease - Distribution	(1,127,314)	(1,029,179)	(1,036,883)	(1,044,610)	(1,049,132)	(1,053,670)	(1,058,223)	(1,055,758)	(1,053,286)
091	Mid-States General Office Div	2430	Obligations under Capital Leases - Current	27004	842 Fleet Lease	(76,604)	(71,103)	(66,708)	(71,439)	(77,160)	(88,318)	(87,034)	(85,746)	(84,455)
091	Mid-States General Office Div	2530	Other deferred credits	27706	Fas 106/OPEB	27,333,062	27,750,966	28,168,870	28,586,773	29,004,677	29,422,581	29,840,485	30,258,389	30,676,293
091	Mid-States General Office Div	2530	Other deferred credits	27709	Fas106-Veba Trust/Admin	13,758	15,137	16,479	17,717	22,952	28,885	32,627	34,925	39,105
091	Mid-States General Office Div	2530	Other deferred credits	27712	Deferred Retirement Costs	(3,792,906)	(3,795,643)	(3,798,381)	(3,801,119)	(3,803,857)	(3,806,595)	(3,809,332)	(3,812,225)	(3,815,117)
091	Mid-States General Office Div	2530	Other deferred credits	27713	Dir Retirement Plan Accr	(206,543)	(52,352)	(48,998)	(45,644)	(42,290)	(38,936)	(35,583)	(32,229)	(28,875)
091	Mid-States General Office Div	2530	Other deferred credits	27728	FAS 106 Premiums Incurred	(5,922)	(2,242)	6,638	11,215	(12,044)	(10,289)	(6,057)	(12,159)	(24,231)
091	Mid-States General Office Div	2530	Other deferred credits	27729	FAS 106 Claims Incurred	541,286	687,975	838,586	1,003,462	1,186,399	1,348,838	1,521,214	1,687,708	1,847,125
091	Mid-States General Office Div	2530	Other deferred credits	27730	FAS 106 Premiums W/H	(127,836)	(130,203)	(127,289)	(158,026)	(158,058)	(313,503)	(349,803)	(374,862)	(404,453)
091	Mid-States General Office Div	2530	Other deferred credits	27731	FAS 106 Admin Fees	23,152	27,703	34,421	39,916	47,165	52,470	56,398	62,279	69,152
091	Mid-States General Office Div	2530	Other deferred credits	27749	FAS 106 Retiree Life Insurance Premiums	33,687	41,081	48,475	55,869	63,263	70,577	77,890	85,120	92,322
091	Mid-States General Office Div	2530	Other deferred credits	27751	Medicare Advantage Plan Premiums	181	181	181	181	181	181	181	181	181
091	Mid-States General Office Div	2530	Other deferred credits	27795	HRA Retiree via Benefits	427,552	607,238	607,238	938,671	1,118,889	1,288,929	1,443,114	1,586,001	1,701,372
091	Mid-States General Office Div	2530	Other deferred credits	27796	VEBA Drawdown	(1,016,016)	(1,016,016)	(1,016,016)	(1,016,016)	(1,016,016)	(1,652,704)	(1,652,704)	(2,018,431)	(2,018,431)
091	Mid-States General Office Div	2820	Accum deferred income taxes-Other property	28201	Accum Defer Fed Income	(645,104)	(645,104)	(646,198)	(646,198)	(646,198)	(647,322)	(647,322)	(647,322)	(623,686)
091	Mid-States General Office Div	2820	Accum deferred income taxes-Other property	28206	Accum Defer State Inc Tax	(176,095)	(176,095)	(176,438)	(176,438)	(176,438)	(176,745)	(176,745)	(176,745)	(170,956)
091	Mid-States General Office Div	2830	Accumulated deferred income taxes-Other	28201	Accum Defer Fed Income	(7,571,429)	(7,571,429)	(9,126,813)	(9,126,813)	(9,126,813)	(9,787,687)	(9,787,687)	(9,787,687)	(10,279,921)
091	Mid-States General Office Div	2830	Accumulated deferred income taxes-Other	28206	Accum Defer State Inc Tax	(2,066,780)	(2,066,780)	(2,491,985)	(2,491,985)	(2,491,985)	(2,672,431)	(2,672,431)	(2,672,431)	(2,817,779)
092	Illinois Division	2830	Accumulated deferred income taxes-Other	28206	Accum Defer State Inc Tax	0	0	0	0	0	0	0	0	0
093	Tennessee Division	1010	Gas Plant in Service	10004	Transmission Plant	15,989,517	15,989,618	15,989,735	15,989,735	15,989,735	16,032,753	16,032,753	16,032,753	16,032,753
093	Tennessee Division	1010	Gas Plant in Service	10006	General Dist System Plant	835,298,422	839,839,281	841,825,603	844,433,428	848,816,808	861,821,003	866,447,065	871,470,984	886,494,533
093	Tennessee Division	1010	Gas Plant in Service	10008	General Plant	21,026,573	21,011,336	21,042,681	20,985,791	20,992,128	21,496,567	21,644,155	21,803,375	22,849,315
093	Tennessee Division	1070	Construction work in progress	01005	Capitalized Project Labor	40,045,876	40,273,349	40,498,383	40,727,952	41,094,778	41,330,037	41,520,675	41,761,583	41,997,117
093	Tennessee Division	1070	Construction work in progress	01009	Capital Labor Accrual	279,598	318,041	329,968	433,695	222,575	227,899	285,113	346,061	371,137
093	Tennessee Division	1070	Construction work in progress	01252	Medical Benefits Variance	737	737	737	737	737	737	737	737	737
093	Tennessee Division	1070	Construction work in progress	01253	Medical Benefits Projects	4,787,579	4,830,435	4,873,311	4,916,562	4,985,671	5,031,750	5,067,667	5,113,054	5,158,512
093	Tennessee Division	1070	Construction work in progress	01256	Payroll Tax Projects	1,942,980	1,961,178	1,978,966	1,997,332	2,026,678	2,045,064	2,060,315	2,079,588	2,097,974
093	Tennessee Division	1070	Construction work in progress	01259	ESOP Benefits Projects	1,040,264	1,050,592	1,059,782	1,074,368	1,075,296	1,083,929	1,095,370	1,106,963	1,116,964
093	Tennessee Division	1070	Construction work in progress	01262	Other Benefits Projects	21,082	21,297	21,4						

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24
093	Tennessee Division	1070	Construction work in progress	01291	Pension Benefits Projects	1,819,823	1,825,920	1,831,886	1,838,060	1,847,838	1,853,995	1,859,133	1,865,586	1,871,754
093	Tennessee Division	1070	Construction work in progress	01292	OPEB Benefits Projects	1,754,522	1,757,568	1,760,557	1,763,753	1,768,303	1,771,349	1,774,043	1,777,257	1,780,380
093	Tennessee Division	1070	Construction work in progress	01293	Workers Comp Benefits Projects	442,537	444,107	445,641	447,225	449,756	451,342	452,657	454,319	455,906
093	Tennessee Division	1070	Construction work in progress	01296	NSC-OPEB Benefits Projects	(2,505,729)	(2,541,920)	(2,577,674)	(2,614,198)	(2,672,560)	(2,709,957)	(2,740,287)	(2,778,616)	(2,816,000)
093	Tennessee Division	1070	Construction work in progress	01299	NSC-Pension Benefits Projects	(283,578)	(286,535)	(289,457)	(292,441)	(297,210)	(300,265)	(302,744)	(305,875)	(308,930)
093	Tennessee Division	1070	Construction work in progress	02001	Inventory Materials	114,508,753	115,819,727	116,641,499	117,887,670	119,185,251	119,867,957	120,929,309	122,766,601	124,039,261
093	Tennessee Division	1070	Construction work in progress	02002	Material Cost - Major Items	1,958,137	1,958,137	1,958,137	1,958,137	1,958,137	1,958,137	1,958,137	1,958,137	1,958,137
093	Tennessee Division	1070	Construction work in progress	02004	Warehouse Loading Charge	6,017,220	6,027,973	6,034,447	6,043,586	6,054,568	6,060,605	6,072,460	6,088,250	6,098,700
093	Tennessee Division	1070	Construction work in progress	03004	Vehicle Expense	24,581	24,581	24,977	24,977	24,977	25,703	25,703	25,703	26,487
093	Tennessee Division	1070	Construction work in progress	04070	Insurance-Other	7,263,973	7,337,183	7,410,062	7,486,223	7,564,027	7,642,476	7,719,815	7,798,139	7,876,397
093	Tennessee Division	1070	Construction work in progress	04212	IT Equipment	1,211,417	1,211,417	1,211,417	1,233,235	1,259,357	1,296,067	1,309,485	1,311,871	1,316,492
093	Tennessee Division	1070	Construction work in progress	04301	Equipment Lease	73,291	73,291	73,291	73,291	73,291	73,291	73,291	73,736	73,736
093	Tennessee Division	1070	Construction work in progress	04302	Heavy Equipment	8,645,894	8,704,879	8,761,164	8,834,567	8,920,205	8,995,753	9,085,330	9,143,393	9,286,537
093	Tennessee Division	1070	Construction work in progress	04581	Non 842 Building Lease/Rents	9,865	9,865	9,930	9,930	9,930	10,732	10,732	10,732	11,388
093	Tennessee Division	1070	Construction work in progress	04590	Utilities	(106,001)	(107,364)	(107,123)	(107,002)	(106,914)	(105,403)	(107,011)	(106,836)	(105,264)
093	Tennessee Division	1070	Construction work in progress	04861	A&G Overhead	66,153,075	66,394,603	66,885,283	67,364,903	67,915,176	68,341,890	68,744,604	69,115,653	69,503,842
093	Tennessee Division	1070	Construction work in progress	04862	A&G Overhead Load	168,893,548	169,750,654	171,852,836	172,786,123	173,912,713	175,956,999	177,312,327	179,028,206	179,694,244
093	Tennessee Division	1070	Construction work in progress	04863	A&G Overhead Clearing	(93,860,384)	(94,235,815)	(95,480,850)	(95,890,740)	(96,400,219)	(97,822,892)	(98,416,976)	(99,109,081)	(99,749,022)
093	Tennessee Division	1070	Construction work in progress	04871	WIP Closing	(665,349,820)	(670,405,052)	(673,067,910)	(676,482,514)	(681,832,955)	(695,867,765)	(701,102,244)	(706,686,971)	(723,422,423)
093	Tennessee Division	1070	Construction work in progress	04873	WIP Interest Cap AFUDC	7,958,523	8,048,920	8,192,980	8,389,341	8,543,375	8,752,189	8,986,117	9,263,358	9,530,069
093	Tennessee Division	1070	Construction work in progress	04882	WIP Removal Cost	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)
093	Tennessee Division	1070	Construction work in progress	04888	Land	1,596,057	1,596,057	1,596,057	1,596,057	1,596,057	1,596,057	1,596,057	1,596,057	1,596,057
093	Tennessee Division	1070	Construction work in progress	04889	Land Rights	6,910,429	6,954,589	7,279,089	7,516,510	7,576,594	7,763,257	8,015,118	8,459,392	8,573,599
093	Tennessee Division	1070	Construction work in progress	05010	Office Supplies	85,058	85,058	85,058	85,058	85,058	85,058	85,058	85,058	85,058
093	Tennessee Division	1070	Construction work in progress	05310	Monthly Lines and service	3,757	3,757	3,911	3,911	3,911	5,200	5,200	5,200	6,375
093	Tennessee Division	1070	Construction work in progress	05411	Meals and Entertainment	33,207	33,275	33,516	33,563	33,953	33,943	34,119	34,119	34,867
093	Tennessee Division	1070	Construction work in progress	05413	Transportation	902	902	902	902	1,517	1,517	1,517	1,517	1,517
093	Tennessee Division	1070	Construction work in progress	05414	Lodging	112,388	112,388	112,388	112,388	112,478	112,478	112,478	112,478	112,478
093	Tennessee Division	1070	Construction work in progress	05419	Misc Employee Expense	114,931	117,524	117,524	117,564	117,564	117,564	117,611	117,611	117,611
093	Tennessee Division	1070	Construction work in progress	06111	Contract Labor	305,914,163	308,703,331	318,183,908	321,395,414	325,363,372	328,369,526	333,807,722	339,760,328	347,921,569
093	Tennessee Division	1070	Construction work in progress	07443	Uniforms	427,229	435,166	436,420	442,160	447,201	457,331	462,720	469,591	476,503
093	Tennessee Division	1070	Construction work in progress	07590	Misc General Expense	36,667,579	36,899,893	37,172,285	37,478,915	37,858,228	38,171,660	38,516,563	38,844,052	39,155,469
093	Tennessee Division	1070	Construction work in progress	07591	Supplies & Expense	(815,431)	(815,431)	(815,431)	(815,431)	(815,431)	(815,431)	(815,431)	(815,431)	(815,431)
093	Tennessee Division	1070	Construction work in progress	07600	CWIP Accruals	92,651	(20,537)	378,474	142,849	4,463	97,211	(4,945)	77,627	294,314
093	Tennessee Division	1070	Construction work in progress	07601	Vehicle Cap Accrual	74,231	92,522	83,291	117,943	72,710	105,529	88,252	70,748	77,266
093	Tennessee Division	1070	Construction work in progress	07602	Depreciation Cap Accrual	38,796	21,936	21,806	22,186	21,597	22,998	20,883	23,241	33,803
093	Tennessee Division	1070	Construction work in progress	07603	Rent Cap Accrual	43,152	43,016	43,410	43,410	43,410	39,881	43,410	43,410	43,195
093	Tennessee Division	1070	Construction work in progress	07605	Heavy Equipment Cap Accrual	35,341	26,628	51,319	60,849	40,030	63,743	34,820	48,428	40,107
093	Tennessee Division	1070	Construction work in progress	07606	Insurance Cap Accrual	32,685	32,836	35,292	35,780	35,591	35,591	35,685	35,685	35,591
093	Tennessee Division	1070	Construction work in progress	07607	Telecom Cap Accrual	13,834	14,277	13,292	15,317	15,611	15,371	9,407	14,884	18,633
093	Tennessee Division	1070	Construction work in progress	07608	Uniform Cap Accrual	8,920	1,667	5,328	5,041	10,232	4,994	6,204	7,004	10,463
093	Tennessee Division	1070	Construction work in progress	07609	Utility Cap Accrual	33,737	44,892	48,914	38,876	40,391	33,370	42,018	42,040	34,536
093	Tennessee Division	1070	Construction work in progress	09911	Reimbursements	(25,452,588)	(25,595,665)	(26,170,646)	(26,477,863)	(26,621,465)	(26,648,176)	(26,800,551)	(26,921,482)	(26,942,453)
093	Tennessee Division	1070	Construction work in progress	10028	MEC Payment	51,770	51,770	51,770	51,770	51,770	51,770	51,770	51,770	51,770
093	Tennessee Division	1070	Construction work in progress	14218	Rule 8209	8,256,514	8,256,514	8,256,514	8,256,514	8,256,514	15,688,259	15,688,259	15,688,259	15,688,259
093	Tennessee Division	1080	Accum Prov for Depreciation	00000	Default	(245,996,204)	(247,028,468)	(247,608,121)	(248,312,212)	(248,847,056)	(249,898,619)	(251,098,832)	(252,350,293)	(253,419,286)
093	Tennessee Division	1080	Accum Prov for Depreciation	04881	WIP Salvage	(399,444)	(399,444)	(399,444)	(399,444)	(399,444)	(399,444)	(399,444)	(399,444)	(399,444)
093	Tennessee Division	1080	Accum Prov for Depreciation	04882	WIP Removal Cost	838,638	977,596	1,169,335	1,341,023	1,450,640	1,475,609	1,572,136	1,672,455	1,894,385
093	Tennessee Division	1080	Accum Prov for Depreciation	07600	CWIP Accruals	-	-	-	-	-	-	-	-	27,180
093	Tennessee Division	1210	Nonutility property	10006	General Dist System Plant	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
093	Tennessee Division	1210	Nonutility property	10008	General Plant	(544,442)	(544,442)	(544,442)	(544,442)	(544,442)	(544,442)	(544,442)	(544,442)	(544,442)
093	Tennessee Division	1210	Nonutility property	10222	Nonutility-Land	544,442	544,442	544,442	544,442	544,442	544,442	544,442	544,442	544,442
093	Tennessee Division	1420	Customer accounts receivable	10911	Unbilled Base Charge	1,836,982	1,846,364	1,852,102	1,710,987	2,087,859	2,084,138	2,080,048	2,072,747	2,211,379
093	Tennessee Division	1420	Customer accounts receivable	10912	Unbilled Commodity Charge	8,861,931	5,955,549	4,288,379	1,526,785	1,095,541	1,069,254	1,135,084	1,126,963	1,155,226
093	Tennessee Division	1420	Customer accounts receivable	10915	Mechanized Billing	13,178,577	12,475,344	9,580,902	7,506,138	5,368,308	5,892,462	4,525,312	4,698,823	4,803,907
093	Tennessee Division	1420	Customer accounts receivable	10917	Unapplied CIS Payments	784	784	784	784	784	784	784	784	784
093	Tennessee Division	1420	Customer accounts receivable	10918	Misc CIS Charges	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)
093	Tennessee Division	1420	Customer accounts receivable	10921	Special Billing-Gas Serv	1,998,711	1,820,366	1,744,610	1,838,615	1,534,768	1,719,215	1,762,258	1,849,542	1,849,259
093	Tennessee Division	1420	Customer accounts receivable	10929	Reclass of Credit Balances	1,503,715	1,264,111	1,267,538	1,234,864	1,257,826	1,328,489	1,458,682	1,610,071	1,791,406
093	Tennessee Division	1420	Customer accounts receivable	10930	AR Transfers Between Customers	427,633	456,159	455,977	461,839	461,839	494,748	494,668	491,406	491,406
093	Tennessee Division	1420	Customer accounts receivable	21143	Carbon Credits	32	39	45	53	54	83	41	66	69
093	Tennessee Division	1430	Other Accounts Receivable	10997	Oracle AR Damage Claims	143,802	214,179	286,343	263,667	319,219	335,808	339,412	346,918	327,842
093	Tennessee Division	1430	Other Accounts Receivable	10999	Oracle AR Other	6,067	21,562	13,143	284,173	12,148	6,395	6,806	2,711	4,787
093	Tennessee Division	1440	Accum prov for uncollectible accounts	12001	Beginning of Year Reserve	(825,044)	(825,044)	(825,044)	(825,044)	(825,044)	(825,044)	(825,044)	(825,044)	(825,044)
093	Tennessee Division	1440	Accum prov for uncollectible accounts	12003	Monthly Bad Debt Provision	(215,257)	(318,873)	(393,621)	(366,226)	(412,028)	(476,411)	(483,738)	(462,137)	(799,454)
093	Tennessee Division	1440	Accum prov for uncollectible accounts	12004	SAP Customer AR Writeoffs	97,820	141,069	169,643	194,908	223,413	264,187	306,885	363,049	428,428
093	Tennessee Division	1440	Accum prov for uncollectible accounts	12005	SAP Customer AR Recoveries	6,697	4,710	(4,286)	(6,187)	(8,335)	(9,869)	(13,287)	(14,971)	(16,373)
093	Tennessee Division	1440	Accum prov for uncollectible accounts	12009	Damage Claims-Oracle AR	-	-	-	-	-	-	(515)	-	-
093	Tennessee Division	1440	Accum prov for uncollectible accounts	12014	Writeoff Misc Service Revenue	2,189	5,720	8,082	9,816	12,005	14,943	18,316	23,427	29,662
093	Tennessee Division	1440	Accum prov for uncollectible accounts	12016	Recovery Misc Service Revenue	(550)	(637)	(839)	(930)	(1,047)	(1,263)	(1,377)	(1,451)	(1,668)
093	Tennessee Division	1630	Stores Expense Undistributed	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-
093	Tennessee Division	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	(40,265)	(51,143)	(57,683)	(66,973)	(78,045)	(84,141)	(96,137)	(112,050)	(122,596)
093	Tennessee Division	1641	Gas stored underground-Current	15900	CIG No Notice	1,384,470	1,131,397	173,087	608,527	749,051	953,299	1,348,343	1,799,042	2,031,768
093	Tennessee Division	1641	Gas stored underground-Current	15902	P/L Stored Gas Lig-La	81,152	76,698							

Atmos Energy Corporation - Kentucky/Mid-States
Trial Balance - Balance Sheet Accounts
January 2024 through September 2024

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24
093	Tennessee Division	1650	Prepayments	13060	Prepaid - Sports Events	-	-	-	-	-	-	-	-	(22,126)
093	Tennessee Division	1650	Prepayments	13124	Ppd SW & HW Maint	3,582	-	(3,366)	36,189	78,616	70,811	63,006	55,201	47,397
093	Tennessee Division	1740	Miscellaneous current and accrued assets	27403	Options-Open Positions	536,814	550,871	465,514	653,054	932,069	930,564	665,407	495,202	881,846
093	Tennessee Division	1823	Other Regulatory Assets	13733	TN environmental cleanup costs	-	(2)	-	-	-	-	-	(1)	-
093	Tennessee Division	1840	Clearing Account	13207	Ppd Locusview	(37,310)	(37,310)	(37,310)	(37,310)	(37,310)	(37,310)	(37,310)	(37,310)	(37,310)
093	Tennessee Division	1840	Clearing Account	13635	Capital Benefits F Medical Load Clr	(386,275)	(477,218)	(565,693)	(672,264)	(813,549)	(911,799)	(1,000,765)	(1,094,859)	(1,189,290)
093	Tennessee Division	1840	Clearing Account	13637	Capital Benefits F Emp ESOP Load Clr	(79,029)	(97,034)	(114,550)	(135,650)	(163,622)	(183,074)	(200,687)	(219,316)	(238,012)
093	Tennessee Division	1840	Clearing Account	13639	Capital Benefits F RSP FACC Load Clr	(29,481)	(36,432)	(43,194)	(51,340)	(62,138)	(69,648)	(76,448)	(83,640)	(90,858)
093	Tennessee Division	1840	Clearing Account	13640	Capital Benefits F Basic Life Load Clr	(4,774)	(5,932)	(7,059)	(8,417)	(10,217)	(11,468)	(12,602)	(13,800)	(15,003)
093	Tennessee Division	1840	Clearing Account	13641	Capital Benefits F LTD Load Clr	(13,729)	(16,964)	(20,110)	(23,900)	(28,924)	(32,418)	(35,582)	(38,928)	(42,286)
093	Tennessee Division	1840	Clearing Account	13642	Capital Benefits G Medical Trans out	-	(7,584)	(12,768)	(13,185)	(13,185)	(13,781)	(13,781)	(13,781)	(13,781)
093	Tennessee Division	1840	Clearing Account	13643	Capital Benefits G Payroll Tax Trans out	-	0	0	-	-	-	-	-	-
093	Tennessee Division	1840	Clearing Account	13644	Capital Benefits G Emp ESOP Trans out	-	(1,502)	(2,528)	(2,610)	(2,610)	(2,728)	(2,728)	(2,728)	(2,728)
093	Tennessee Division	1840	Clearing Account	13646	Capital Benefits G RSP FACC Trans out	-	(580)	(976)	(1,008)	(1,008)	(1,053)	(1,053)	(1,053)	(1,053)
093	Tennessee Division	1840	Clearing Account	13647	Capital Benefits G Basic Life Trans out	-	(97)	(163)	(168)	(168)	(176)	(176)	(176)	(176)
093	Tennessee Division	1840	Clearing Account	13648	Capital Benefits G LTD Trans out	-	(270)	(454)	(469)	(469)	(490)	(490)	(490)	(490)
093	Tennessee Division	1840	Clearing Account	13649	Expense Benefits H Medical Trans out	(11)	(14)	(1,396)	(1,948)	(1,948)	(1,948)	(1,948)	(1,956)	(1,960)
093	Tennessee Division	1840	Clearing Account	13650	Expense Benefits H Payroll Tax Trans out	-	-	-	0	-	-	-	-	-
093	Tennessee Division	1840	Clearing Account	13651	Expense Benefits H Emp ESOP Trans out	(2)	(3)	(276)	(386)	(386)	(386)	(386)	(387)	(388)
093	Tennessee Division	1840	Clearing Account	13653	Expense Benefits H RSP FACC Trans out	(1)	(1)	(107)	(149)	(149)	(149)	(149)	(150)	(150)
093	Tennessee Division	1840	Clearing Account	13654	Expense Benefits H Basic Life Trans out	(0)	(0)	(18)	(25)	(25)	(25)	(25)	(25)	(25)
093	Tennessee Division	1840	Clearing Account	13655	Expense Benefits H LTD Trans out	(0)	(1)	(50)	(69)	(69)	(69)	(69)	(70)	(70)
093	Tennessee Division	1840	Clearing Account	13807	Cap Benefits F Pension Load Clr	(58,659)	(71,596)	(84,182)	(99,342)	(119,440)	(133,416)	(146,071)	(159,456)	(172,889)
093	Tennessee Division	1840	Clearing Account	13808	Cap Benefits F FAS 106 Load Clr	(29,467)	(35,888)	(42,133)	(49,657)	(59,631)	(66,567)	(72,847)	(79,490)	(86,156)
093	Tennessee Division	1840	Clearing Account	13809	Cap Benefits F Workers Comp Clr	(15,276)	(18,607)	(21,847)	(25,750)	(30,925)	(34,523)	(37,781)	(41,227)	(44,686)
093	Tennessee Division	1840	Clearing Account	13823	Medical/Dental Insurance Clearing	7,615	7,615	7,615	7,615	7,615	7,615	7,615	7,615	7,596
093	Tennessee Division	1840	Clearing Account	13826	Employer ESOP Matching	86,775	107,766	128,450	147,487	176,807	197,041	217,025	238,237	259,482
093	Tennessee Division	1840	Clearing Account	13836	PA Entry Clearing	641,655	674,281	694,446	708,109	721,711	730,061	746,115	751,285	754,861
093	Tennessee Division	1840	Clearing Account	13841	Employer ESOP Matching Accrual	(1,756)	125	1,021	2,102	(4,434)	(4,262)	(1,327)	1,286	2,364
093	Tennessee Division	1840	Clearing Account	13861	RSP FACC	47,054	58,955	71,018	82,606	100,242	112,514	124,704	138,001	151,506
093	Tennessee Division	1840	Clearing Account	13870	Capital Benefits G Workers Comp Trans out	-	(278)	(468)	(483)	(483)	(505)	(505)	(505)	(505)
093	Tennessee Division	1840	Clearing Account	13873	Capital Benefits G Pension Trans out	-	(1,079)	(1,816)	(1,876)	(1,876)	(1,960)	(1,960)	(1,960)	(1,960)
093	Tennessee Division	1840	Clearing Account	13874	Capital Benefits G FAS106 Trans out	-	(535)	(901)	(931)	(931)	(973)	(973)	(973)	(973)
093	Tennessee Division	1840	Clearing Account	13875	Expense Benefits H Pension Trans out	(2)	(2)	(199)	(277)	(277)	(277)	(277)	(278)	(279)
093	Tennessee Division	1840	Clearing Account	13876	Expense Benefits H FAS106 Trans out	(1)	(1)	(99)	(138)	(138)	(138)	(138)	(138)	(138)
093	Tennessee Division	1840	Clearing Account	13893	Expense Benefits H Workers Comp Transfer out	(0)	(1)	(51)	(71)	(71)	(71)	(71)	(72)	(72)
093	Tennessee Division	1840	Clearing Account	27002	842 Real Estate Lease - Distribution	(2,683)	-	(10,329)	-	(2,546)	(7,051)	(6,731)	(4,778)	(322)
093	Tennessee Division	1840	Clearing Account	27004	842 Fleet Lease	0	-	-	(0)	(0)	-	(0)	(0)	(0)
093	Tennessee Division	1840	Clearing Account	27005	842 Tower Lease	-	-	-	-	-	-	-	250	-
093	Tennessee Division	1840	Clearing Account	27006	842 Copier Lease	(0)	-	-	-	(0)	(0)	-	-	0
093	Tennessee Division	1840	Clearing Account	27007	842 LocusView Lease	(37,310)	(37,310)	(37,310)	(37,310)	(74,620)	(74,620)	(74,620)	(74,620)	(74,620)
093	Tennessee Division	1860	Miscellaneous deferred debits	13207	Ppd Locusview	-	-	-	-	-	-	-	-	-
093	Tennessee Division	1860	Miscellaneous deferred debits	13957	Def Dr - Payroll Clearing	-	7,035	-	-	-	(7,035)	(7,035)	(7,035)	-
093	Tennessee Division	1860	Miscellaneous deferred debits	14218	Rule 8209	10,261,808	11,063,820	11,886,101	12,734,668	13,631,007	6,530,542	6,918,474	7,373,654	8,089,156
093	Tennessee Division	1860	Miscellaneous deferred debits	27002	842 Real Estate Lease - Distribution	1,891,083	2,223,617	2,185,501	2,147,240	2,108,833	2,070,281	2,031,581	1,992,733	1,946,548
093	Tennessee Division	1860	Miscellaneous deferred debits	27004	842 Fleet Lease	1,922,149	1,926,345	2,043,070	2,044,641	2,172,107	2,259,254	2,323,875	2,517,038	2,886,359
093	Tennessee Division	1860	Miscellaneous deferred debits	27005	842 Tower Lease	2,234,313	2,221,759	2,209,178	2,196,571	2,183,937	2,171,277	2,158,590	2,145,876	2,133,135
093	Tennessee Division	1860	Miscellaneous deferred debits	27006	842 Copier Lease	3,599	3,392	3,185	2,977	2,768	2,559	2,349	2,139	1,928
093	Tennessee Division	1860	Miscellaneous deferred debits	27007	842 LocusView Lease	184,320	172,254	160,188	148,123	135,871	123,620	111,369	99,119	86,869
093	Tennessee Division	1860	Miscellaneous deferred debits	27403	Options-Open Positions	99,360	-	-	126,822	231,512	332,811	426,791	524,158	723,441
093	Tennessee Division	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	4,947,191	4,815,617	5,307,505	5,301,188	5,294,872	5,427,881	5,422,323	5,416,765	4,016,937
093	Tennessee Division	1900	Accumulated Deferred Income Taxes	28206	Accum Defer State Inc Tax	7,783,336	7,783,336	6,796,043	6,796,043	6,796,043	6,790,845	6,790,845	6,790,845	8,030,745
093	Tennessee Division	1910	Unrecovered Purchased Gas Costs	14084	Gas Purchases	11,816,029	7,235,967	5,306,337	3,678,379	3,396,057	3,908,643	4,140,120	3,474,596	3,544,703
093	Tennessee Division	1910	Unrecovered Purchased Gas Costs	14087	PBR Recoveries	2,595,324	2,299,701	2,071,458	2,085,235	2,085,671	2,130,412	2,199,827	2,328,652	2,420,581
093	Tennessee Division	1910	Unrecovered Purchased Gas Costs	14088	Recoveries	(16,016,616)	(13,247,389)	(11,293,883)	(10,600,210)	(9,581,116)	(8,473,169)	(7,093,745)	(5,298,311)	(4,153,444)
093	Tennessee Division	1910	Unrecovered Purchased Gas Costs	14089	Unbilled Recoveries	(6,245,181)	(3,995,897)	(2,975,167)	(1,326,240)	(853,928)	(835,277)	(927,390)	(936,802)	(918,994)
093	Tennessee Division	1910	Unrecovered Purchased Gas Costs	29000	Unrealized Gas Cost	640,036	509,606	194,951	-	-	-	-	-	-
093	Tennessee Division	1910	Unrecovered Purchased Gas Costs	29002	MTM-Open Futures Contracts	(636,174)	(550,871)	(465,514)	(779,876)	(1,163,581)	(1,263,375)	(1,092,198)	(1,019,360)	(1,605,287)
093	Tennessee Division	1910	Unrecovered Purchased Gas Costs	29005	Bad Debt Gas Cost	133,786	151,113	157,967	162,587	172,634	193,790	210,128	44,651	72,436
093	Tennessee Division	1910	Unrecovered Purchased Gas Costs	29021	Deferred Option Premiums	1,931,086	1,736,135	1,736,135	1,968,815	2,250,074	2,487,388	2,817,835	3,226,941	3,557,011
093	Tennessee Division	2270	Obligations under Capital Leases - Non Current	13207	Ppd Locusview	-	-	-	-	-	-	-	-	-
093	Tennessee Division	2270	Obligations under Capital Leases - Non Current	27002	842 Real Estate Lease - Distribution	(1,442,185)	(1,793,852)	(1,754,416)	(1,714,826)	(1,675,083)	(1,635,186)	(1,597,784)	(1,561,480)	(1,525,032)
093	Tennessee Division	2270	Obligations under Capital Leases - Non Current	27004	842 Fleet Lease	(1,368,202)	(1,376,458)	(1,486,650)	(1,491,424)	(1,601,933)	(1,672,773)	(1,725,813)	(1,893,351)	(2,206,610)
093	Tennessee Division	2270	Obligations under Capital Leases - Non Current	27005	842 Tower Lease	(2,184,866)	(2,173,239)	(2,161,574)	(2,149,859)	(2,138,116)	(2,126,344)	(2,114,545)	(2,102,598)	(2,090,590)
093	Tennessee Division	2270	Obligations under Capital Leases - Non Current	27006	842 Copier Lease	(1,074)	(861)	(646)	(432)	(216)	-	-	-	-
093	Tennessee Division	2270	Obligations under Capital Leases - Non Current	27007	842 LocusView Lease	-	(0)	0	-	-	-	(0)	(0)	(0)
093	Tennessee Division	2320	Accounts Payable	21000	Net Payroll	(1,811,501)	(2,178,244)	(2,537,666)	(2,871,027)	(3,403,095)	(3,768,162)	(4,128,344)	(4,511,882)	-
093	Tennessee Division	2320	Accounts Payable	21007	Emp Supp Life Ins	-	-	-	-	-	(468)	-	-	-
093	Tennessee Division	2320	Accounts Payable	21010	Emp Ad&D	-	-	(1)	(1)	(1)	(116)	(1)	-	-
093	Tennessee Division	2320	Accounts Payable	21018	Emp United Way	(2,126)	(2,805)	-	(669)	(1,673)	-	(632)	(1,258)	-
093	Tennessee Division	2320	Accounts Payable	21020	Federal PAC	-	-	-	-	-	-	-	-	-
093	Tennessee Division	2320	Accounts Payable	21033	Empr Esop	(7,565)	(9,446)	(10,342)	(11,423)	(4,887)	(5,058)	(7,994)	(10,606)	(11,685)
093	Tennessee Division	2320	Accounts Payable	21035	Empr Ltd Ins	96,962	100,011	103,064	105,987	108,975	112,053	115,180	118,398	-
093	Tennessee Division	2320	Accounts Payable	21036	Empr Basic Life	62,729	64,993	67,260	69,429	71,646	73,925	76,249	78,646	-
093	Tennessee Division	2320	Accounts Payable	21043	Emp Medical Prem W/H	(95,005)	(117,299)	(140,674)	(162,460)	(195,830)	(218,959)	(241,378)	(263,898)	(286,660)
093	Tennessee Division	2320	Accounts Payable	21045	Emp Dental Prem W/H	(4,611)	(5,656)	(6,759)	(7,784)	(9,351)	(10,437)	(11,493)	(12,594)	(13,654)
093	Tennessee Division	2320	Accounts Payable	21050	Accrued Payroll	(274,097)	(314,032)	(330,467)	(450,414)	(175,662)	(186,861)	(297,362)	(374,243)	(417,174)
093	Tennessee Division	2320	Accounts Payable	21052	Vision Plan	-	-	(36)	(773)	(36)	(36)	(36)	-	-
093	Tennessee Division	2320	Accounts Payable	21053	Pretax Flex Medical Plan	(592)	187	645	493	30	(902)	338	2,335	2,020
093	Tennessee Division	2320	Accounts Payable	21054	Pretax Dependent Care Plan	(385)	(769)	(1,154)	(1,538)	(2,115)	(2,500)	(2,885)	(3,269)	(3,654)
093	Tennessee Division	2320	Accounts Payable	21101	Estimated Gas Cost	(10,256,772)	(6,719,415)	(3,918,073)	(4,125,221)	(3,804,696)	(4,340,775)	(4,574,773)	(3,960,067)	(3,985,045)

Atmos Energy Corporation - Kentucky/Mid-States
Trial Balance - Balance Sheet Accounts
January 2024 through September 2024

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24
093	Tennessee Division	2320	Accounts Payable	21136	Aligne Accounts Payable	(23,677)	(23,677)	-	-	-	-	-	-	-
093	Tennessee Division	2320	Accounts Payable	21178	Health Spending Account	-	-	-	-	-	-	-	-	-
093	Tennessee Division	2320	Accounts Payable	21306	RSP FACC Empr Payable	(10,481)	(22,382)	(34,445)	(46,033)	(63,669)	(75,941)	(88,131)	(100,479)	(113,984)
093	Tennessee Division	2320	Accounts Payable	23501	Customer Contributions	(1,012,499)	(1,019,291)	(1,011,314)	(997,032)	(1,003,275)	(1,008,930)	(996,994)	(1,003,017)	(1,009,017)
093	Tennessee Division	2320	Accounts Payable	24612	Other A/P-Unclaimed Property	(422,115)	(422,118)	(422,332)	(422,382)	(422,382)	(422,710)	(422,710)	(422,710)	(422,718)
093	Tennessee Division	2320	Accounts Payable	29021	Deferred Option Premiums	(1,671,126)	(1,736,135)	(1,736,135)	(1,860,682)	(2,037,960)	(2,164,712)	(2,302,475)	(2,460,789)	(2,621,070)
093	Tennessee Division	2350	Customer deposits	25000	Customer Deposits- Active	(2,238,679)	(2,228,439)	(2,237,518)	(2,228,779)	(2,215,673)	(2,177,795)	(2,157,482)	(2,124,118)	(2,118,276)
093	Tennessee Division	2360	Taxes accrued	25102	Empr Fica-Accrual	(4,525)	(4,525)	(5,397)	(4,912)	(4,715)	(3,057)	(4,837)	(5,588)	(7,550)
093	Tennessee Division	2360	Taxes accrued	25104	Empr Futa-Accrual	(411)	(81)	(3)	(4)	(9)	(9)	(6)	(7)	(2)
093	Tennessee Division	2360	Taxes accrued	25107	State Unemployment Tax	(126)	(76)	(12)	(1)	(2)	(3)	(4)	(3)	(3)
093	Tennessee Division	2360	Taxes accrued	25114	State Franchise Tax Accrl	(8,100,132)	(8,225,965)	(8,351,798)	(8,477,631)	(8,603,464)	(8,729,297)	(8,805,131)	(8,880,965)	(8,956,799)
093	Tennessee Division	2360	Taxes accrued	25201	Ad Valorem Tax	(5,754,556)	(1,039,511)	(1,511,811)	(1,984,111)	(2,456,411)	(2,928,711)	(3,401,011)	(3,873,038)	(4,345,338)
093	Tennessee Division	2370	Interest accrued	26919	Int On Customer Deposits	(48,357)	(33,140)	(35,657)	(38,267)	(42,253)	(44,461)	(46,153)	(47,022)	(47,397)
093	Tennessee Division	2410	Tax collections	27201	Emp Fica-Accrual	1,008	1,008	1,008	1,008	1,008	1,008	1,008	-	-
093	Tennessee Division	2410	Tax collections	27204	Emp Fit-Accrual	1,959	1,959	1,959	1,959	1,959	1,959	1,959	-	-
093	Tennessee Division	2410	Tax collections	27205	Emp Sit-Accrual	-	-	-	-	-	-	-	-	-
093	Tennessee Division	2410	Tax collections	27209	City Franchise Tax	(1,029,468)	(1,988,524)	(2,623,639)	(785,946)	(1,106,531)	(1,396,610)	(661,701)	(937,550)	(1,218,572)
093	Tennessee Division	2410	Tax collections	27210	State Sales Tax	(587,136)	(524,245)	(381,955)	(320,246)	(187,906)	(201,151)	(198,361)	(199,551)	(200,581)
093	Tennessee Division	2410	Tax collections	27211	County Sales Tax	(87)	(87)	(87)	(87)	(87)	(87)	(87)	(92)	(92)
093	Tennessee Division	2410	Tax collections	27212	City Sales Tax	(18,718)	(22,248)	(17,230)	(25,334)	(28,703)	(6,011)	(12,912)	(21,002)	(22,468)
093	Tennessee Division	2410	Tax collections	27215	KY Utility School Tax	(6)	(10)	(10)	(13)	(2)	(2)	(11)	(14)	(3)
093	Tennessee Division	2410	Tax collections	27223	Consumer Tax	(10)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)
093	Tennessee Division	2410	Tax collections	27279	VA State Tax	(2)	(1)	-	-	-	-	-	(0)	-
093	Tennessee Division	2420	Miscellaneous current and accrued liabilities	21143	Carbon Credits	(438)	(566)	(710)	(885)	(1,077)	(939)	(1,146)	(1,398)	(1,668)
093	Tennessee Division	2420	Miscellaneous current and accrued liabilities	27346	Gas Research Institute	(30)	(31)	(31)	(32)	(32)	(32)	(32)	(32)	(32)
093	Tennessee Division	2420	Miscellaneous current and accrued liabilities	27353	Deferred Billing AR	(1,503,715)	(1,264,111)	(1,267,538)	(1,234,864)	(1,257,826)	(1,328,489)	(1,458,682)	(1,610,071)	(1,791,406)
093	Tennessee Division	2420	Miscellaneous current and accrued liabilities	27384	Texas Gas Imbalance	(258,105)	(305,507)	(389,418)	(318,807)	(367,919)	(403,510)	(182,141)	(122,382)	(83,747)
093	Tennessee Division	2420	Miscellaneous current and accrued liabilities	27401	Nymex Swaps-Open Positions	(78,828)	(50,102)	-	-	-	-	-	-	-
093	Tennessee Division	2420	Miscellaneous current and accrued liabilities	27909	TCJA EDIT 2017	(1,248,560)	(1,248,560)	(290,014)	(290,014)	(290,014)	(290,014)	(290,014)	(290,014)	(290,014)
093	Tennessee Division	2430	Obligations under Capital Leases - Current	13207	Ppd Locustview	-	-	-	-	-	-	-	-	-
093	Tennessee Division	2430	Obligations under Capital Leases - Current	27002	842 Real Estate Lease - Distribution	(486,778)	(468,376)	(470,427)	(472,486)	(474,553)	(476,629)	(476,062)	(473,834)	(471,601)
093	Tennessee Division	2430	Obligations under Capital Leases - Current	27004	842 Fleet Lease	(553,947)	(549,886)	(556,420)	(553,217)	(570,173)	(586,481)	(598,061)	(623,688)	(679,749)
093	Tennessee Division	2430	Obligations under Capital Leases - Current	27005	842 Tower Lease	(140,478)	(141,157)	(141,838)	(142,520)	(143,205)	(143,891)	(144,578)	(145,277)	(145,978)
093	Tennessee Division	2430	Obligations under Capital Leases - Current	27006	842 Copier Lease	(2,525)	(2,531)	(2,538)	(2,545)	(2,552)	(2,559)	(2,349)	(2,139)	(1,928)
093	Tennessee Division	2430	Obligations under Capital Leases - Current	27007	842 LocusView Lease	(147,010)	(147,380)	(147,751)	(148,123)	(73,688)	(73,874)	(74,059)	(74,246)	(74,433)
093	Tennessee Division	2520	Customer advances for construction	27341	Cust Adv for Construction	(20,280)	(20,280)	(20,280)	(20,280)	(20,280)	(20,280)	(20,280)	(20,280)	(20,280)
093	Tennessee Division	2530	Other deferred credits	14135	Conservation Project Recoveries	-	0	-	-	-	-	-	-	-
093	Tennessee Division	2530	Other deferred credits	27909	TCJA EDIT 2017	(7,833,042)	(7,329,601)	(8,263,979)	(8,239,811)	(8,215,643)	(8,194,376)	(8,173,109)	(8,151,841)	(8,132,000)
093	Tennessee Division	2530	Other deferred credits	29021	Deferred Option Premiums	(259,960)	-	-	(108,133)	(212,114)	(322,676)	(515,360)	(766,152)	(935,941)
093	Tennessee Division	2820	Accum deferred income taxes-Other property	28201	Accum Defer Fed Income	(88,061,448)	(88,061,448)	(89,999,544)	(89,999,544)	(89,999,544)	(90,531,173)	(90,531,173)	(90,531,173)	(95,457,056)
093	Tennessee Division	2820	Accum deferred income taxes-Other property	28206	Accum Defer State Inc Tax	(25,657,265)	(25,657,265)	(26,298,856)	(26,298,856)	(26,298,856)	(26,474,847)	(26,474,847)	(26,474,847)	(28,405,122)
093	Tennessee Division	2830	Accumulated deferred income taxes-Other	28201	Accum Defer Fed Income	(5,588,973)	(5,588,973)	(6,322,525)	(6,322,525)	(6,322,525)	(6,332,545)	(6,332,545)	(6,332,545)	(4,905,032)
093	Tennessee Division	2830	Accumulated deferred income taxes-Other	28206	Accum Defer State Inc Tax	(3,178,522)	(3,178,522)	(2,967,032)	(2,967,032)	(2,967,032)	(3,055,376)	(3,055,376)	(3,055,376)	(2,743,363)
095	Georgia Div	1010	Gas Plant in Service	10006	General Dist System Plant	51,436	51,436	51,436	51,436	51,436	51,436	51,436	51,436	51,436
095	Georgia Div	1010	Gas Plant in Service	10008	General Plant	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)
095	Georgia Div	1080	Accum Prov for Depreciation	00000	Default	-	-	-	-	-	-	-	-	-
095	Georgia Div	1080	Accum Prov for Depreciation	04881	WIP Salvage	6,476	6,476	6,476	6,476	6,476	6,476	6,476	6,476	6,476
095	Georgia Div	1080	Accum Prov for Depreciation	04882	WIP Removal Cost	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)
095	Georgia Div	1420	Customer accounts receivable	10915	Mechanized Billing	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
095	Georgia Div	1440	Accum prov for uncollectible accounts	12001	Beginning of Year Reserve	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
095	Georgia Div	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
095	Georgia Div	1900	Accumulated Deferred Income Taxes	28206	Accum Defer State Inc Tax	0	0	0	0	0	0	0	0	0
095	Georgia Div	2350	Customer deposits	25000	Customer Deposits- Active	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
095	Georgia Div	2360	Taxes accrued	25114	State Franchise Tax Accrl	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)
095	Georgia Div	2370	Interest accrued	26919	Int On Customer Deposits	-	-	-	-	-	-	-	-	-
095	Georgia Div	2820	Accum deferred income taxes-Other property	28201	Accum Defer Fed Income	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
095	Georgia Div	2820	Accum deferred income taxes-Other property	28206	Accum Defer State Inc Tax	0	0	0	0	0	0	0	0	0
096	Virginia Division	1010	Gas Plant in Service	10006	General Dist System Plant	133,537,323	133,617,899	133,670,743	134,914,061	136,148,030	136,649,734	137,107,389	140,719,829	144,827,243
096	Virginia Division	1010	Gas Plant in Service	10008	General Plant	1,536,144	1,536,144	1,601,015	1,602,246	1,600,604	1,584,067	1,629,709	1,629,709	1,756,667
096	Virginia Division	1070	Construction work in progress	01005	Capitalized Project Labor	9,568,106	9,615,696	9,664,737	9,701,243	9,763,615	9,804,037	9,830,030	9,870,697	9,905,761
096	Virginia Division	1070	Construction work in progress	01009	Capital Labor Accrual	(61,619)	(49,719)	(47,613)	(41,667)	(73,155)	(71,344)	(63,584)	(47,667)	(44,546)
096	Virginia Division	1070	Construction work in progress	01252	Medical Benefits Variance	163	163	163	163	163	163	163	163	163
096	Virginia Division	1070	Construction work in progress	01253	Medical Benefits Projects	1,135,613	1,144,579	1,154,350	1,161,228	1,172,978	1,182,258	1,187,156	1,194,817	1,202,541
096	Virginia Division	1070	Construction work in progress	01256	Payroll Tax Projects	455,425	459,232	462,916	465,837	470,827	473,604	475,683	478,936	481,286
096	Virginia Division	1070	Construction work in progress	01259	ESOP Benefits Projects	245,724	248,124	250,007	251,677	252,100	253,450	255,055	257,326	258,596
096	Virginia Division	1070	Construction work in progress	01262	Other Benefits Projects	5,320	5,404	5,437	5,478	5,172	5,173	5,303	5,390	5,416
096	Virginia Division	1070	Construction work in progress	01265	RSP FACC Benefits Projects	46,243	46,928	47,591	48,117	49,015	49,515	49,889	50,475	50,898
096	Virginia Division	1070	Construction work in progress	01268	Life Benefits Projects	32,844	37,435	38,338	40,663	28,966	29,731	32,713	38,798	40,043
096	Virginia Division	1070	Construction work in progress	01271	LTD Benefits Projects	37,538	37,857	38,166	38,410	38,827	39,059	39,235	39,507	39,704
096	Virginia Division	1070	Construction work in progress	01290	Other Benefits Projects	1,871,665	1,871,665	1,871,665	1,871,665	1,871,665	1,871,665	1,871,665	1,871,665	1,871,665
096	Virginia Division	1070	Construction work in progress	01291	Pension Benefits Projects	444,673	445,950	447,184	448,163	449,827	450,756	451,457	452,547	453,334
096	Virginia Division	1070	Construction work in progress	01292	OPEB Benefits Projects	458,310	458,953	459,572	460,063	460,843	461,303	461,674	462,223	462,617
096	Virginia Division	1070	Construction work in progress	01293	Workers Comp Benefits Projects	105,327	105,656	105,973	106,225	106,656	106,895	107,074	107,354	107,557
096	Virginia Division	1070	Construction work in progress	01296	NSC-OPEB Benefits Projects	(542,618)	(550,189)	(557,950)	(563,758)	(573,682)	(580,078)	(584,214)	(590,684)	(596,202)
096	Virginia Division	1070	Construction work in progress	01299	NSC-Pension Benefits Projects	(62,432)	(63,051)	(63,685)	(64,160)	(64,971)	(65,493)	(65,831)	(66,360)	(66,811)
096	Virginia Division	1070	Construction work in progress	02001	Inventory Materials	18,730,554	18,909,717	19,049,763	19,248,313	19,419,171	19,556,110	19,667,460	19,820,969	19,902,865
096	Virginia Division	1070	Construction work in progress	02002	Material Cost - Major Items	41,862	41,862	41,862	41,862	41,862	41,862	41,862	41,862	41,862
096	Virginia Division	1070	Construction work in progress	02004	Warehouse Loading Charge	1,031,196	1,032,393	1,033,536	1,034,477	1,035,882	1,036,525	1,037,762	1,039,682	1,040,948
096	Virginia Division	1070	Construction work in progress	02005	Non-Inventory Supplies	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733
096	Virginia Division	1070	Construction work in progress	03004	Vehicle Expense	12,703	12,703	13,182	13,182	13,182	14,082	14,082	14,082	15,103
096	Virginia Division	1070	Construction work in progress	04212	IT Equipment	277,430	277,430	282,752	282,752	28				

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24
096	Virginia Division	1070	Construction work in progress	04301	Equipment Lease	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890
096	Virginia Division	1070	Construction work in progress	04302	Heavy Equipment	1,069,316	1,076,682	1,081,182	1,086,861	1,093,204	1,103,708	1,108,478	1,108,780	1,111,950
096	Virginia Division	1070	Construction work in progress	04581	Non 842 Building Lease/Rents	3,718	3,718	4,015	4,015	4,015	5,226	5,226	5,226	6,366
096	Virginia Division	1070	Construction work in progress	04590	Utilities	1,165	1,165	1,265	1,265	1,265	2,124	2,124	2,124	4,133
096	Virginia Division	1070	Construction work in progress	04861	A&G Overhead	12,882,125	12,957,167	13,027,243	13,105,052	13,219,032	13,308,217	13,389,634	13,470,246	13,555,741
096	Virginia Division	1070	Construction work in progress	04862	A&G Overhead Load	27,819,691	28,142,443	28,219,346	28,398,014	28,582,815	28,759,664	28,903,903	29,157,133	29,100,254
096	Virginia Division	1070	Construction work in progress	04863	A&G Overhead Clearing	(15,878,158)	(16,099,012)	(16,058,520)	(16,209,749)	(16,356,225)	(16,430,497)	(16,571,811)	(16,769,925)	(16,748,713)
096	Virginia Division	1070	Construction work in progress	04871	WIP Closing	(109,438,704)	(109,734,967)	(109,981,281)	(111,287,122)	(112,585,872)	(113,172,664)	(113,764,597)	(117,862,346)	(122,324,155)
096	Virginia Division	1070	Construction work in progress	04873	WIP Interest Cap AFUDC	0	0	0	0	0	0	0	0	0
096	Virginia Division	1070	Construction work in progress	04888	Land	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500
096	Virginia Division	1070	Construction work in progress	04889	Land Rights	153,419	153,419	153,419	153,419	153,419	153,419	153,419	153,419	153,419
096	Virginia Division	1070	Construction work in progress	05010	Office Supplies	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755
096	Virginia Division	1070	Construction work in progress	05310	Monthly Lines and service	1,612	1,612	1,778	1,778	1,778	2,622	2,622	2,622	3,441
096	Virginia Division	1070	Construction work in progress	05411	Meals and Entertainment	4,781	4,781	4,815	4,815	4,815	4,815	4,815	4,815	4,815
096	Virginia Division	1070	Construction work in progress	05413	Transportation	956	956	956	956	956	956	956	956	956
096	Virginia Division	1070	Construction work in progress	05414	Lodging	19,999	19,999	20,115	20,115	20,115	20,115	20,115	20,115	20,115
096	Virginia Division	1070	Construction work in progress	05419	Misc Employee Expense	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858
096	Virginia Division	1070	Construction work in progress	06111	Contract Labor	52,528,013	53,589,046	54,707,744	55,200,633	55,726,184	56,279,324	56,724,044	57,536,697	58,256,131
096	Virginia Division	1070	Construction work in progress	07443	Uniforms	88,569	88,569	90,280	90,960	91,536	92,160	92,387	92,934	94,278
096	Virginia Division	1070	Construction work in progress	07590	Misc General Expense	7,122,736	7,164,041	7,212,976	7,263,508	7,315,429	7,366,557	7,436,320	7,509,116	7,554,921
096	Virginia Division	1070	Construction work in progress	07591	Supplies & Expense	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)	(181,195)
096	Virginia Division	1070	Construction work in progress	07600	CWIP Accruals	36,353	7,283	6,618	-	35,785	80,557	2,959	10,769	-
096	Virginia Division	1070	Construction work in progress	07601	Vehicle Cap Accrual	21,536	20,693	20,463	18,878	17,936	22,802	14,639	17,749	27,151
096	Virginia Division	1070	Construction work in progress	07602	Depreciation Cap Accrual	3,558	2,377	2,521	2,574	2,509	2,525	2,376	2,497	4,948
096	Virginia Division	1070	Construction work in progress	07603	Rent Cap Accrual	9,515	9,515	9,515	9,515	10,730	11,650	10,730	10,730	10,730
096	Virginia Division	1070	Construction work in progress	07605	Heavy Equipment Cap Accrual	8,775	8,005	9,694	9,452	13,335	8,042	4,391	5,953	6,768
096	Virginia Division	1070	Construction work in progress	07606	Insurance Cap Accrual	5,462	6,106	5,768	5,999	6,646	5,536	5,815	6,367	5,999
096	Virginia Division	1070	Construction work in progress	07607	Telecom Cap Accrual	2,726	2,608	3,670	3,111	2,919	2,810	1,713	2,860	4,391
096	Virginia Division	1070	Construction work in progress	07608	Uniform Cap Accrual	(94)	1,160	753	576	730	227	547	1,252	401
096	Virginia Division	1070	Construction work in progress	07609	Utility Cap Accrual	5,448	2,296	2,450	7,241	13,767	22,377	45,376	12,106	2,417
096	Virginia Division	1070	Construction work in progress	09911	Reimbursements	(5,861,493)	(5,871,636)	(5,965,521)	(6,007,568)	(6,072,227)	(6,096,488)	(6,113,300)	(6,134,621)	(6,144,837)
096	Virginia Division	1080	Accum Prov for Depreciation	00000	Default	(31,038,932)	(31,108,019)	(31,249,225)	(31,472,952)	(31,697,796)	(31,887,451)	(32,094,319)	(31,922,104)	(32,050,540)
096	Virginia Division	1080	Accum Prov for Depreciation	04881	WIP Salvage	(16,309)	(16,309)	(16,309)	(16,309)	(16,309)	(16,309)	(16,309)	(16,309)	(16,309)
096	Virginia Division	1080	Accum Prov for Depreciation	04882	WIP Removal Cost	249,848	308,625	332,052	355,932	387,680	418,522	443,892	488,764	522,537
096	Virginia Division	1420	Customer accounts receivable	10911	Unbilled Base Charge	269,211	270,348	270,959	285,353	285,058	229,323	229,079	228,622	227,685
096	Virginia Division	1420	Customer accounts receivable	10912	Unbilled Commodity Charge	2,095,325	1,474,548	879,566	323,141	199,372	247,251	230,000	248,677	228,356
096	Virginia Division	1420	Customer accounts receivable	10915	Mechanized Billing	4,014,199	3,747,473	2,916,316	2,111,314	1,447,504	1,394,236	1,067,375	1,862,604	1,849,031
096	Virginia Division	1420	Customer accounts receivable	10917	Unapplied CIS Payments	87	87	87	87	87	87	87	87	87
096	Virginia Division	1420	Customer accounts receivable	10918	Misc CIS Charges	9	9	9	9	9	9	9	12	9
096	Virginia Division	1420	Customer accounts receivable	10921	Special Billing-Gas Serv	766,037	634,847	576,484	489,882	499,436	409,611	1,428,761	332,495	392,094
096	Virginia Division	1420	Customer accounts receivable	10929	Reclass of Credit Balances	234,269	217,950	226,060	233,600	260,717	290,233	331,906	365,975	414,137
096	Virginia Division	1420	Customer accounts receivable	10930	AR Transfers Between Customers	(569,535)	(569,200)	(569,340)	(569,340)	(569,410)	(600,944)	(600,944)	(597,885)	(597,885)
096	Virginia Division	1430	Other Accounts Receivable	10997	Oracle AR Damage Claims	12,605	19,281	17,214	17,444	22,976	33,148	35,237	36,569	32,175
096	Virginia Division	1430	Other Accounts Receivable	10999	Oracle AR Other	-	4,345	4,345	11,411	-	19,083	6,651	7,451	1,100
096	Virginia Division	1440	Accum prov for uncollectible accounts	12001	Beginning of Year Reserve	(198,903)	(198,903)	(198,903)	(198,903)	(198,903)	(198,903)	(198,903)	(198,903)	(198,903)
096	Virginia Division	1440	Accum prov for uncollectible accounts	12003	Monthly Bad Debt Provision	(32,319)	(47,245)	(58,461)	(54,127)	(61,141)	(68,807)	(1,070,207)	(1,068,394)	(1,092,806)
096	Virginia Division	1440	Accum prov for uncollectible accounts	12004	SAP Customer AR Writeoffs	20,753	44,969	49,035	51,071	54,274	58,221	67,484	76,883	91,590
096	Virginia Division	1440	Accum prov for uncollectible accounts	12005	SAP Customer AR Recoveries	(1,994)	(2,032)	(2,352)	(2,519)	(2,364)	(2,437)	(2,549)	(3,038)	(3,163)
096	Virginia Division	1440	Accum prov for uncollectible accounts	12014	Writeoff Misc Service Revenue	798	1,438	1,578	1,658	1,674	1,734	1,827	1,867	1,887
096	Virginia Division	1440	Accum prov for uncollectible accounts	12016	Recovery Misc Service Revenue	(109)	(129)	(227)	(254)	(254)	(274)	(274)	(286)	(348)
096	Virginia Division	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	(5,452)	(6,666)	(7,813)	(8,764)	(10,182)	(10,830)	(12,082)	(14,016)	(15,297)
096	Virginia Division	1641	Gas stored underground-Current	15933	P/L Storage-Tenn Gas-Fs3981	331,945	393,399	103,808	201,115	270,889	309,168	393,589	510,253	542,633
096	Virginia Division	1641	Gas stored underground-Current	15937	P/L Storage-Etn-Va Early	67,435	69,445	41,222	52,096	58,516	66,155	80,215	95,297	117,760
096	Virginia Division	1641	Gas stored underground-Current	15938	Prepaid Comm Etn-Saltville	348,392	363,776	182,822	256,314	285,323	319,331	389,160	463,197	580,624
096	Virginia Division	1641	Gas stored underground-Current	15947	Lng Stored	1,931,335	1,931,335	1,931,335	-	1,931,335	1,930,059	1,931,335	1,931,335	1,931,335
096	Virginia Division	1641	Gas stored underground-Current	16040	TGP FS-PA K 309552	331,232	392,349	103,034	200,304	269,855	308,730	392,561	509,077	541,756
096	Virginia Division	1641	Gas stored underground-Current	16049	Jefferson AMD-311	84,855	98,124	32,183	39,209	61,417	82,086	112,741	149,892	187,775
096	Virginia Division	1641	Gas stored underground-Current	16050	Monroe Atmos S00414 S	133,528	144,689	56,572	-	96,390	136,643	149,947	204,742	240,085
096	Virginia Division	1650	Prepayments	13124	Ppd SW & HW Maint	514	(0)	(462)	4,966	10,787	9,716	8,645	7,574	6,503
096	Virginia Division	1740	Miscellaneous current and accrued assets	27908	Virginia SAVE	4,702	4,702	48,831	42,131	-	-	-	-	-
096	Virginia Division	1823	Other Regulatory Assets	13707	VA WNA	260,598	140,498	61,715	1,404	-	-	484,367	473,921	461,874
096	Virginia Division	1823	Other Regulatory Assets	27908	Virginia SAVE	-	-	-	-	35,438	28,773	22,077	15,400	8,765
096	Virginia Division	1840	Clearing Account	13207	Ppd Locustview	(26,650)	(26,650)	(26,650)	(26,650)	(26,650)	(26,650)	(26,650)	(26,650)	(26,650)
096	Virginia Division	1840	Clearing Account	13635	Capital Benefits F Medical Load Clr	(79,423)	(98,957)	(118,039)	(135,833)	(163,658)	(183,721)	(199,918)	(218,911)	(237,390)
096	Virginia Division	1840	Clearing Account	13637	Capital Benefits F Emp ESOP Load Clr	(16,217)	(20,085)	(23,862)	(27,385)	(32,894)	(36,866)	(40,073)	(43,833)	(47,492)
096	Virginia Division	1840	Clearing Account	13639	Capital Benefits F RSP FACC Load Clr	(6,062)	(7,555)	(9,014)	(10,374)	(12,500)	(14,034)	(15,272)	(16,724)	(18,136)
096	Virginia Division	1840	Clearing Account	13640	Capital Benefits F Basic Life Load Clr	(983)	(1,232)	(1,475)	(1,702)	(2,056)	(2,312)	(2,518)	(2,760)	(2,996)
096	Virginia Division	1840	Clearing Account	13641	Capital Benefits F LTD Load Clr	(2,823)	(3,518)	(4,196)	(4,829)	(5,819)	(6,532)	(7,108)	(7,784)	(8,441)
096	Virginia Division	1840	Clearing Account	13663	Expense Benefits J Medical Trans in	(11)	(14)	(14)	(14)	(14)	(14)	(14)	(22)	(26)
096	Virginia Division	1840	Clearing Account	13664	Expense Benefits J Payroll Tax Trans in	(5)	(6)	(6)	(6)	(6)	(6)	(6)	(9)	(11)
096	Virginia Division	1840	Clearing Account	13665	Expense Benefits J Emp ESOP Trans in	(2)	(3)	(3)	(3)	(3)	(3)	(3)	(4)	(5)
096	Virginia Division	1840	Clearing Account	13667	Expense Benefits J RSP FACC Trans in	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(2)	(2)
096	Virginia Division	1840	Clearing Account	13668	Expense Benefits J Basic Life Trans in	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
096	Virginia Division	1840	Clearing Account	13669	Expense Benefits J LTD Trans in	(0)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
096	Virginia Division	1840	Clearing Account	13670	Benefits K Medical Transfers	11	14	14	14	14	14	14	22	26
096	Virginia Division	1840	Clearing Account	13671	Benefits K Payroll Tax Transfers	5	6	6	6	6	6	6	9	11
096	Virginia Division	1840	Clearing Account	13672	Benefits K Emp ESOP Transfers	2	3	3	3	3	3	3	4	5
096	Virginia Division	1840	Clearing Account	13674	Benefits K RSP FACC Transfers	1	1	1	1	1	1	1	2	2
096	Virginia Division	1840	Clearing Account	13675	Benefits K Basic Life Transfers	0	0	0	0	0	0	0	0	0
096	Virginia Division	1840	Clearing Account	13676	Benefits K LTD Transfers	0	1	1	1	1	1	1	1	1
096	Virginia Division	1840	Clearing Account	13807	Cap Benefits F Pension Load Clr	(12,014)	(14,793)							

**Atmos Energy Corporation - Kentucky/Mid-States
Trial Balance - Balance Sheet Accounts
January 2024 through September 2024**

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24
096	Virginia Division	1840	Clearing Account	13808	Cap Benefits F FAS 106 Load Clr	(6,031)	(7,410)	(8,757)	(10,014)	(11,978)	(13,394)	(14,538)	(15,878)	(17,183)
096	Virginia Division	1840	Clearing Account	13809	Cap Benefits F Workers Comp Clr	(3,127)	(3,842)	(4,541)	(5,193)	(6,212)	(6,947)	(7,540)	(8,235)	(8,912)
096	Virginia Division	1840	Clearing Account	13815	Benefits K Pension Transfers	2	2	2	2	2	2	2	3	4
096	Virginia Division	1840	Clearing Account	13816	Benefits K FAS106 Transfers	1	1	1	1	1	1	1	2	2
096	Virginia Division	1840	Clearing Account	13823	Medical/Dental Insurance Clearing	3,000	3,000	3,000	3,000	3,308	3,308	3,308	3,308	3,308
096	Virginia Division	1840	Clearing Account	13826	Employer ESOP Matching	29,342	36,347	42,773	49,178	58,712	65,559	71,899	78,607	85,421
096	Virginia Division	1840	Clearing Account	13836	PA Entry Clearing	788,313	813,595	839,417	865,466	889,309	915,984	941,421	966,500	990,101
096	Virginia Division	1840	Clearing Account	13841	Employer ESOP Matching Accrual	(666)	(64)	(3)	627	(1,627)	(1,504)	(680)	138	532
096	Virginia Division	1840	Clearing Account	13861	RSP FACC	13,092	16,263	19,091	21,890	25,921	28,459	31,181	34,140	37,455
096	Virginia Division	1840	Clearing Account	13877	Expense Benefits J Pension Trans in	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(3)	(4)
096	Virginia Division	1840	Clearing Account	13878	Expense Benefits J FAS106 Trans in	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(2)	(2)
096	Virginia Division	1840	Clearing Account	13897	Expense Benefits J Workers Comp Trans in	(0)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
096	Virginia Division	1840	Clearing Account	13899	Benefits K Workers Comp Transfers	0	1	1	1	1	1	1	1	1
096	Virginia Division	1840	Clearing Account	27002	842 Real Estate Lease - Distribution	6,602	-	(356)	10,250	10,750	6,750	6,978	6,333	-
096	Virginia Division	1840	Clearing Account	27004	842 Fleet Lease	(0)	-	-	0	0	0	0	0	-
096	Virginia Division	1840	Clearing Account	27005	842 Tower Lease	298	-	149	-	-	-	-	-	-
096	Virginia Division	1840	Clearing Account	27007	842 LocusView Lease	(26,650)	(26,650)	(26,650)	(26,650)	(53,300)	(53,300)	(53,300)	(53,300)	(53,300)
096	Virginia Division	1860	Miscellaneous deferred debits	13207	Ppd Locusview	-	-	-	-	-	-	-	-	-
096	Virginia Division	1860	Miscellaneous deferred debits	27002	842 Real Estate Lease - Distribution	283,769	274,027	264,260	254,470	988,598	980,180	971,728	963,243	954,724
096	Virginia Division	1860	Miscellaneous deferred debits	27004	842 Fleet Lease	501,245	486,647	472,187	457,692	443,163	520,564	578,753	563,169	712,754
096	Virginia Division	1860	Miscellaneous deferred debits	27005	842 Tower Lease	1,459,769	1,454,628	1,449,479	1,444,322	1,439,155	1,433,981	1,428,797	1,423,605	1,418,404
096	Virginia Division	1860	Miscellaneous deferred debits	27007	842 LocusView Lease	65,829	61,519	57,210	52,901	48,526	44,150	39,775	35,400	31,025
096	Virginia Division	1860	Miscellaneous deferred debits	27403	Options-Open Positions	-	-	-	4,062	-	-	-	-	-
096	Virginia Division	1900	Accumulated Deferred Income Taxes	28201	Accum Defer Fed Income	1,016,406	997,403	1,055,598	1,054,461	1,053,325	1,210,245	1,209,108	1,207,971	1,570,912
096	Virginia Division	1900	Accumulated Deferred Income Taxes	28206	Accum Defer State Inc Tax	1,061,981	1,061,981	965,440	965,440	965,440	972,326	972,326	972,326	1,024,364
096	Virginia Division	1910	Unrecovered Purchased Gas Costs	14084	Gas Purchases	3,993,382	1,671,696	1,171,063	2,253,090	67,003	144,061	120,679	(78,719)	(35,581)
096	Virginia Division	1910	Unrecovered Purchased Gas Costs	14088	Recoveries	(3,202,452)	(3,503,504)	(3,173,013)	(2,387,435)	(1,965,619)	(1,587,473)	(1,170,177)	(615,146)	(191,172)
096	Virginia Division	1910	Unrecovered Purchased Gas Costs	14089	Unbilled Recoveries	(1,678,089)	(1,129,478)	(584,297)	(180,085)	(120,473)	(170,56			

**Atmos Energy Corporation - Kentucky/Mid-States
Trial Balance - Balance Sheet Accounts
January 2024 through September 2024**

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Atmos Energy Corporation - Kentucky/Mid-States
Trial Balance - Income Statement Accounts
January 2024 through September 2024

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
009	Kentucky Division	4030	Depreciation Expense	07590	Misc General Expense	-	38,437	(38,437)	-	-	-	-	-	-	-
009	Kentucky Division	4030	Depreciation Expense	09344	Depr & Taxes Other Expense	865	719	922	918	923	900	695	685	686	7,314
009	Kentucky Division	4030	Depreciation Expense	30002	Depr Exp-Natural Gas Prod	32,612	32,562	32,576	32,656	32,656	32,656	32,656	32,656	43,467	304,495
009	Kentucky Division	4030	Depreciation Expense	30004	Depr Exp-Transmission Plant	39,199	39,199	39,199	39,199	39,199	39,199	37,034	37,034	37,034	346,299
009	Kentucky Division	4030	Depreciation Expense	30005	Depr Exp-Distribution Plant	1,504,318	1,236,547	1,375,888	1,383,468	1,389,027	1,393,026	1,400,094	1,420,323	1,479,078	12,581,769
009	Kentucky Division	4030	Depreciation Expense	30007	Depr Exp-General Plant	59,053	59,226	59,916	59,876	59,893	54,850	51,274	50,270	61,527	515,885
009	Kentucky Division	4030	Depreciation Expense	30031	Vehicle Depreciation	806	806	806	806	806	806	806	806	921	7,369
009	Kentucky Division	4030	Depreciation Expense	30032	Vehicle Depreciation Capitalized	(693)	(479)	16,411	(485)	(472)	(475)	(445)	(470)	(535)	12,358
009	Kentucky Division	4030	Depreciation Expense	30061	Tools & Shop Depreciation	32,606	32,606	32,613	32,613	32,613	33,851	33,851	33,851	33,149	297,754
009	Kentucky Division	4030	Depreciation Expense	30062	Tools & Shop Depreciation Capitalized	(28,041)	(19,360)	2,316	(19,643)	(19,105)	(19,967)	(18,673)	(19,720)	(19,249)	(161,443)
009	Kentucky Division	4030	Depreciation Expense	41124	Billing from SS - Taxes Other and Depr	77,187	74,391	75,224	75,443	77,825	83,828	83,911	97,616	104,715	750,139
009	Kentucky Division	4030	Depreciation Expense	41129	Billing from CSC - Depr & Taxes Other	46,219	46,250	46,262	46,255	46,284	46,756	46,764	46,769	46,362	417,922
009	Kentucky Division	4060	Amortization of gas plant acquisition adjustments	09344	Depr & Taxes Other Expense	4,109	4,109	4,109	4,109	4,109	4,109	4,109	4,109	4,109	36,979
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01210	Fica Load	26,864	24,199	24,691	17,980	56,743	26,794	23,541	20,469	25,371	246,652
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	1,917	339	11	11	86	54	24	20	7	2,470
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	587	321	45	3	22	19	14	8	9	1,028
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	795	144	1,456	(1,557)	(1,331)	(2,759)	2,718	818	3,720	4,004
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	762	(614)	(147)	1	8	(1)	(4)	1	(6)	(1)
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	233	(90)	(122)	(21)	2	1	1	(2)	1	3
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01256	Payroll Tax Projects	-	211	92	(303)	-	-	70	-	-	70
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	09345	Taxes Other Than Inc Tax	21,435	19,642	17,954	23,682	20,745	17,698	31,601	19,259	17,477	189,493
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	1,107,840	107,840	1,107,840	1,107,840	1,107,840	1,107,840	1,107,840	1,107,840	1,107,840	8,970,560
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30107	City Franchise	95	-	82	89	49	-	-	6,578	95	6,988
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30108	Dot Transmission User Tax	5,654	5,654	5,654	67,477	13,385	13,385	13,385	13,385	13,385	151,366
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30112	Public Serv Comm Assessment	25,148	25,148	25,148	25,148	25,148	25,148	24,700	24,700	24,700	224,988
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30181	Other Indirect Tax Expense	-	-	-	-	-	10	40	(40)	-	10
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	41129	Billing from CSC - Depr & Taxes Other	20,767	15,546	15,634	16,311	22,874	7,359	19,938	12,898	13,820	145,146
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	41130	Billing for SS Depr & Taxes Other	27,331	21,967	21,765	22,787	33,520	10,614	31,151	19,483	20,605	209,223
009	Kentucky Division	4091	Income taxes, utility operating income	30201	Federal Income Taxes	-	-	970,812	-	-	269,302	-	-	1,979,990	3,220,104
009	Kentucky Division	4091	Income taxes, utility operating income	30202	State Income Taxes	-	-	(296,396)	-	-	60,682	-	-	747,852	512,138
009	Kentucky Division	4101	Provision for deferred income taxes	30201	Federal Income Taxes	-	-	1,055,424	-	-	991,443	-	-	(556,393)	1,490,474
009	Kentucky Division	4101	Provision for deferred income taxes	30202	State Income Taxes	-	-	1,165,145	-	-	125,048	-	-	(1,056,038)	234,155
009	Kentucky Division	4101	Provision for deferred income taxes	30208	Amortization of Excess Deferred	(557,931)	(557,931)	(557,932)	(557,931)	(557,931)	(557,931)	(557,931)	(557,931)	(557,458)	(5,020,907)
009	Kentucky Division	4170	Revenues from nonutility operations	30526	Misc Other Revenue	(3,125)	(3,150)	(3,125)	(3,150)	(3,175)	(3,175)	(3,150)	(3,175)	(3,200)	(28,425)
009	Kentucky Division	4190	Interest and dividend income	41134	Billed from SS - Below the line	(47,129)	(46,011)	(44,077)	(37,018)	(51,072)	(78,774)	(99,371)	(73,861)	(721,531)	(1,198,844)
009	Kentucky Division	4191	Allowance for other funds used during construction	00000	Default	(32,597)	(36,603)	(38,385)	(37,255)	(45,514)	(51,840)	(62,504)	(77,940)	(87,665)	(470,303)
009	Kentucky Division	4210	Miscellaneous nonoperating income	30607	Incentive Rates Income	(328,103)	(168,569)	(121,720)	(462,674)	(416,350)	(391,670)	(454,134)	(318,211)	(329,718)	(2,991,149)
009	Kentucky Division	4210	Miscellaneous nonoperating income	41134	Billed from SS - Below the line	-	-	-	-	-	-	(60)	-	-	(60)
009	Kentucky Division	4211	Gain on Disposition of Property	30557	Gain or loss on disposition of leased property	0	-	-	-	-	-	-	-	-	0
009	Kentucky Division	4211	Gain on Disposition of Property	41136	Billed from HQ - Below the line	-	0	-	-	-	-	-	-	-	0
009	Kentucky Division	4261	Donations	30702	FSTC-Kids (Miscellaneous)	-	2,860	250	2,600	5,800	-	1,000	450	77,000	89,960
009	Kentucky Division	4261	Donations	30703	FSTC-Neighbors (Agency Programs)	-	2,500	-	-	-	-	500	-	-	3,000
009	Kentucky Division	4261	Donations	30705	FSTC-Neighbors (Health)	-	500	-	-	3,000	-	-	-	-	3,500
009	Kentucky Division	4261	Donations	30706	FSTC-Neighbors (Museum & Arts)	-	-	-	1,000	6,500	-	-	-	3,500	11,000
009	Kentucky Division	4261	Donations	30710	FSTC-Neighbors (Kids/Youth Welfare)	-	830	5,500	2,500	-	-	-	-	4,350	13,180
009	Kentucky Division	4261	Donations	30711	FSTC-Neighbors (Energy Assistance)	3,267	-	135,593	-	-	-	-	-	315,638	454,498
009	Kentucky Division	4261	Donations	30713	FSTC-Neighbors (Disaster Relief)	1,500	-	-	-	-	-	-	-	-	1,500
009	Kentucky Division	4261	Donations	30736	FSTC-Neighbors (Miscellaneous)	8,545	12,550	6,850	27,350	7,425	20,500	2,206	8,356	171,992	265,774
009	Kentucky Division	4261	Donations	41134	Billed from SS - Below the line	8,054	1,128	9,431	16,151	7,280	-	956	1,391	20,208	64,597
009	Kentucky Division	4261	Donations	41136	Billed from HQ - Below the line	-	-	-	-	-	315	-	-	-	315
009	Kentucky Division	4263	Penalties	30118	Penalty - Interest	16,000	20,000	13,072	4,000	-	20,000	8,000	36,000	20,000	137,072
009	Kentucky Division	4263	Penalties	41134	Billed from SS - Below the line	-	(4,477)	-	-	(2,648)	-	(554)	-	1,207	(6,471)
009	Kentucky Division	4264	Civic, Political and Related	01000	Non-project Labor	508	508	508	508	762	516	523	523	523	4,880
009	Kentucky Division	4264	Civic, Political and Related	01008	Expense Labor Accrual	76	25	25	51	(178)	2	80	52	26	161
009	Kentucky Division	4264	Civic, Political and Related	01202	Pension Benefits Load	15	14	14	15	15	13	16	15	14	131
009	Kentucky Division	4264	Civic, Political and Related	01203	OPEB Benefits Load	8	7	7	7	8	7	8	8	7	67
009	Kentucky Division	4264	Civic, Political and Related	01221	Workers Comp Benefits Load	4	4	4	4	4	4	4	4	4	35
009	Kentucky Division	4264	Civic, Political and Related	01251	Medical Benefits Load	110	101	101	105	110	98	114	108	104	950
009	Kentucky Division	4264	Civic, Political and Related	01257	ESOP Benefits Load	22	20	20	21	22	19	23	21	20	188
009	Kentucky Division	4264	Civic, Political and Related	01263	RSP FACC Benefits Load	8	8	8	8	8	7	9	8	8	73
009	Kentucky Division	4264	Civic, Political and Related	01266	Life Benefits Load	1	1	1	1	1	1	1	1	1	12
009	Kentucky Division	4264	Civic, Political and Related	01269	LTD Benefits Load	4	4	4	4	4	3	4	4	4	34
009	Kentucky Division	4264	Civic, Political and Related	01294	NSC-OPEB Benefits Load	(93)	(85)	(85)	(89)	(93)	(82)	(96)	(92)	(87)	(802)
009	Kentucky Division	4264	Civic, Political and Related	01297	NSC-Pension Benefits Load	(7)	(6)	(6)	(7)	(7)	(6)	(7)	(7)	(7)	(61)
009	Kentucky Division	4264	Civic, Political and Related	04022	Promo Sales, Misc	-	-	-	40	5	-	-	-	-	45
009	Kentucky Division	4264	Civic, Political and Related	04040	Community Rel&Trade Shows	-	-	-	-	-	1	6	4	3	13
009	Kentucky Division	4264	Civic, Political and Related	04046	Customer Relations & Assist	-	-	-	-	-	-	-	-	4	4
009	Kentucky Division	4264	Civic, Political and Related	05010	Office Supplies	-	1	-	-	4	6	-	-	-	11
009	Kentucky Division	4264	Civic, Political and Related	05411	Meals and Entertainment	67	117	101	15	24	78	3,014	9	5,401	8,826
009	Kentucky Division	4264	Civic, Political and Related	05413	Transportation	110	421	54	131	91	320	72	69	1,352	2,621
009	Kentucky Division	4264	Civic, Political and Related	05414	Lodging	39	210	32	8	-	124	12	-	432	857
009	Kentucky Division	4264	Civic, Political and Related	05415	Membership Fees	-	-	2	-	-	-	-	-	-	2
009	Kentucky Division	4264	Civic, Political and Related	30737	Political Activities	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	10,159	34,159
009	Kentucky Division	4264	Civic, Political and Related	41134	Billed from SS - Below the line	528	4,334	1,861	619	614	591	725	1,179	726	11,177
009	Kentucky Division	4264	Civic, Political and Related	41136	Billed from HQ - Below the line	985	805	1,145	902	1,310	1,007	1,750	2,107	1,267	11,278
009	Kentucky Division	4265	Other deductions	04040	Community Rel&Trade Shows	-	-	-	-	53	-	41	715	254	1,063
009	Kentucky Division	4265	Other deductions	04046	Customer Relations & Assist	-	-	-	-	167	-	-	-	-	167
009	Kentucky Division	4265	Other deductions	05411	Meals and Entertainment	3,502	4,426	2,027	94	17,049	2,053	912	456	2,949	33,467
009	Kentucky Division	4265	Other deductions	07499	Misc Employee Welfare Exp	1,769	109	134	177	-	1,174	131	3,295	5,843	12,633
009	Kentucky Division	4265	Other deductions	07520	Do Not Use - Donations	1,660	-	87	250	160	-	160	-	856	3,173
009	Kentucky Division	4265	Other deductions	07590	Misc General Expense	13,545	2,795	13,075	11,341	15,172	15,535	14,658	15,980	10,565	112,665

Atmos Energy Corporation - Kentucky/Mid-States
Trial Balance - Income Statement Accounts
January 2024 through September 2024

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
009	Kentucky Division	4265	Other deductions	30702	FSTC-Kids (Miscellaneous)	-	-	-	-	-	-	250	-	-	250
009	Kentucky Division	4265	Other deductions	30740	Misc Income Deductions	116	300	-	-	258	-	483	-	-	1,157
009	Kentucky Division	4265	Other deductions	30743	Entertainment & Sports Events	150	1,691	13	8,094	94,207	687	-	274	580	105,696
009	Kentucky Division	4265	Other deductions	41134	Billed from SS - Below the line	5,951	4,998	4,325	6,054	4,467	6,514	6,013	7,911	7,437	53,670
009	Kentucky Division	4265	Other deductions	41136	Billed from HQ - Below the line	4,113	8,613	8,534	2,125	6,429	1,116	7,095	3,427	3,834	45,285
009	Kentucky Division	4270	Interest on long-Term debt	41134	Billed from SS - Below the line	900,389	906,049	906,049	906,049	906,049	925,437	964,213	964,213	964,213	8,342,661
009	Kentucky Division	4280	Amortization of debt discount and expense	41134	Billed from SS - Below the line	19,720	14,060	14,060	14,060	14,060	14,060	8,558	10,465	9,512	118,557
009	Kentucky Division	4280	Amortization of debt discount and expense	41136	Billed from HQ - Below the line	320	320	320	320	320	320	320	320	320	2,877
009	Kentucky Division	4281	Amortization of loss on reacquired debt	41134	Billed from SS - Below the line	509	509	509	509	509	509	509	509	509	4,583
009	Kentucky Division	4290	Amortization of debt premium	41134	Billed from SS - Below the line	(1,084)	(1,084)	(1,084)	(1,084)	(1,084)	(1,084)	(1,084)	(1,084)	(1,084)	(9,756)
009	Kentucky Division	4310	Other interest expense	30118	Penalty - Interest	-	-	22,562	-	-	22,562	-	-	22,562	67,686
009	Kentucky Division	4310	Other interest expense	30119	Cust Deps-By Acct/Div	3,389	2,333	3,376	2,680	2,838	2,451	2,313	2,030	1,841	23,251
009	Kentucky Division	4310	Other interest expense	30157	Int on Taxes	(0)	9,586	(0)	(1)	-	0	(0)	(0)	0	9,585
009	Kentucky Division	4310	Other interest expense	41134	Billed from SS - Below the line	12,791	12,324	14,890	15,307	15,665	17,179	15,641	15,609	17,190	136,596
009	Kentucky Division	4320	Allowance for borrowed funds used during construction	00000	Default	(9,015)	(10,123)	(10,832)	(10,513)	(12,844)	(14,770)	(17,805)	(22,203)	(24,881)	(132,986)
009	Kentucky Division	4800	Residential sales	31101	Gas Rev-Dist Inc	(3,087,906)	(2,791,618)	(1,634,458)	(1,187,794)	(483,263)	(287,565)	(229,928)	(226,743)	(239,052)	(10,168,327)
009	Kentucky Division	4800	Residential sales	31108	Gas Rev-Dist Inc. Base Charges	(3,124,245)	(3,126,273)	(3,122,317)	(3,119,018)	(3,101,197)	(3,083,510)	(3,078,316)	(3,066,347)	(3,061,046)	(27,882,268)
009	Kentucky Division	4800	Residential sales	31128	Gas Cost Adjustment Surcharge	(7,720,604)	(6,363,871)	(3,725,591)	(2,707,517)	(1,007,378)	(599,824)	(479,595)	(597,893)	(630,398)	(23,832,672)
009	Kentucky Division	4800	Residential sales	31183	Surcharge revenue	(497,371)	(449,638)	(263,257)	(191,293)	(77,637)	(46,088)	(36,897)	(36,327)	(38,271)	(1,636,779)
009	Kentucky Division	4800	Residential sales	31195	WNA	(92,078)	(479,256)	(752,074)	(263,482)	95	25	32	36	1	(1,586,702)
009	Kentucky Division	4805	Unbilled Residential Revenue	31101	Gas Rev-Dist Inc	(507,043)	706,762	258,887	665,977	175,806	9,767	(8,947)	689	9,828	1,311,726
009	Kentucky Division	4805	Unbilled Residential Revenue	31108	Gas Rev-Dist Inc. Base Charges	(10,943)	(8,531)	(5,143)	(2,847)	1,283	4,285	4,256	7,160	6,031	(4,449)
009	Kentucky Division	4805	Unbilled Residential Revenue	31128	Gas Cost Adjustment Surcharge	(719,471)	1,387,498	508,240	1,362,141	315,624	17,535	(86,980)	1,563	22,314	2,808,464
009	Kentucky Division	4805	Unbilled Residential Revenue	31195	WNA	295,850	(423,494)	276,995	87,542	-	-	-	-	-	236,893
009	Kentucky Division	4811	Commercial Revenue-Banner	31101	Gas Rev-Dist Inc	(1,506,164)	(1,350,448)	(811,907)	(607,828)	(321,974)	(252,443)	(216,988)	(222,144)	(273,791)	(5,563,686)
009	Kentucky Division	4811	Commercial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	(1,240,557)	(1,238,759)	(1,237,022)	(1,235,975)	(1,215,715)	(1,192,417)	(1,184,728)	(1,175,477)	(1,173,754)	(10,894,405)
009	Kentucky Division	4811	Commercial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	(3,951,773)	(3,216,535)	(1,907,736)	(1,426,041)	(692,848)	(545,267)	(468,400)	(604,084)	(773,180)	(13,585,863)
009	Kentucky Division	4811	Commercial Revenue-Banner	31183	Surcharge revenue	(177,992)	(159,534)	(95,947)	(71,833)	(38,039)	(29,856)	(25,657)	(25,597)	(32,249)	(656,702)
009	Kentucky Division	4811	Commercial Revenue-Banner	31195	WNA	(26,981)	(223,640)	(307,049)	(108,680)	(902)	69	(30)	(344)	(710)	(668,267)
009	Kentucky Division	4812	Industrial Revenue-Banner	31101	Gas Rev-Dist Inc	(173,602)	(161,218)	(112,398)	(86,635)	(92,470)	(41,752)	(37,695)	(42,977)	(44,774)	(793,520)
009	Kentucky Division	4812	Industrial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	(16,478)	(16,974)	(17,072)	(16,940)	(16,869)	(16,721)	(16,973)	(17,087)	(16,711)	(151,825)
009	Kentucky Division	4812	Industrial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	(534,766)	(454,160)	(297,654)	(225,432)	(257,720)	(97,150)	(89,465)	(122,722)	(138,543)	(2,217,613)
009	Kentucky Division	4812	Industrial Revenue-Banner	31183	Surcharge revenue	(19,436)	(18,075)	(12,073)	(9,083)	(9,371)	(4,000)	(3,739)	(4,378)	(3,825)	(83,981)
009	Kentucky Division	4812	Industrial Revenue-Banner	31195	WNA	(25)	13	(65)	(19)	-	-	-	-	-	(97)
009	Kentucky Division	4815	Unbilled Comm Revenue	31101	Gas Rev-Dist Inc	(200,478)	293,399	126,729	254,046	45,367	9,044	(6,648)	1,614	8,892	531,965
009	Kentucky Division	4815	Unbilled Comm Revenue	31108	Gas Rev-Dist Inc. Base Charges	(9,636)	(7,788)	(4,389)	(2,442)	2,178	5,148	6,369	7,755	5,643	2,838
009	Kentucky Division	4815	Unbilled Comm Revenue	31128	Gas Cost Adjustment Surcharge	(295,481)	629,539	271,918	577,030	89,018	17,747	(78,608)	4,004	22,064	1,237,231
009	Kentucky Division	4815	Unbilled Comm Revenue	31195	WNA	118,747	(167,747)	113,073	31,138	-	-	-	-	-	95,211
009	Kentucky Division	4816	Unbilled Industrial Revenue	31215	CB Gas Rev-Dist Inc	2,552	(4,271)	1,140	(5,056)	8,796	3,237	315	(5,501)	5,403	6,614
009	Kentucky Division	4816	Unbilled Industrial Revenue	31216	CB Gas Rev-Dist Inc Base Charges	-	132	-	-	(66)	66	-	-	-	132
009	Kentucky Division	4816	Unbilled Industrial Revenue	31217	CB Gas Cost Adjustment Surcharge	6,940	(3,212)	2,320	(16,685)	31,514	6,904	638	(29,460)	16,879	15,838
009	Kentucky Division	4820	Other Sales to Public Authorities	31101	Gas Rev-Dist Inc	(233,971)	(218,251)	(135,769)	(102,481)	(66,906)	(41,742)	(33,550)	(32,939)	(44,024)	(909,633)
009	Kentucky Division	4820	Other Sales to Public Authorities	31108	Gas Rev-Dist Inc. Base Charges	(99,968)	(99,079)	(99,349)	(98,947)	(99,493)	(97,619)	(98,387)	(97,674)	(97,320)	(887,835)
009	Kentucky Division	4820	Other Sales to Public Authorities	31128	Gas Cost Adjustment Surcharge	(622,404)	(530,766)	(320,716)	(240,415)	(148,655)	(90,944)	(72,296)	(86,027)	(119,168)	(2,231,391)
009	Kentucky Division	4820	Other Sales to Public Authorities	31183	Surcharge revenue	(27,670)	(25,811)	(16,056)	(12,119)	(7,912)	(4,937)	(3,968)	(3,895)	(5,206)	(107,574)
009	Kentucky Division	4820	Other Sales to Public Authorities	31195	WNA	(9,037)	(29,451)	(53,291)	(19,426)	(2,300)	39	17	-	(946)	(114,394)
009	Kentucky Division	4825	Unbilled Public Authority Revenue	31101	Gas Rev-Dist Inc	(35,115)	48,313	18,228	45,674	15,343	1,202	(1,105)	61	1,225	93,826
009	Kentucky Division	4825	Unbilled Public Authority Revenue	31108	Gas Rev-Dist Inc. Base Charges	(165)	-	(33)	-	33	165	99	165	264	528
009	Kentucky Division	4825	Unbilled Public Authority Revenue	31128	Gas Cost Adjustment Surcharge	(52,314)	103,663	39,111	104,178	30,105	2,360	(11,631)	151	3,041	218,664
009	Kentucky Division	4825	Unbilled Public Authority Revenue	31195	WNA	20,976	(30,695)	20,195	6,343	-	-	-	-	-	16,819
009	Kentucky Division	4870	Forfeited discounts	31201	Late Fee	-	(27,026)	(26,264)	(19,782)	(14,419)	(11,956)	(9,219)	(8,478)	(8,790)	(125,934)
009	Kentucky Division	4880	Miscellaneous service revenues	31301	Misc Service Revenue	(5,587)	(4,026)	(4,332)	(3,439)	(3,844)	(3,004)	(3,719)	(3,549)	(3,457)	(34,957)
009	Kentucky Division	4893	Revenue-Transportation Distribution	31101	Gas Rev-Dist Inc	(1,703,746)	(1,990,966)	(1,720,556)	(1,682,941)	(1,525,427)	(1,474,902)	(1,432,803)	(1,416,536)	(1,344,579)	(14,292,457)
009	Kentucky Division	4893	Revenue-Transportation Distribution	31108	Gas Rev-Dist Inc. Base Charges	(118,290)	(117,845)	(119,330)	(118,885)	(118,885)	(118,365)	(115,095)	(117,770)	(118,365)	(1,062,830)
009	Kentucky Division	4893	Revenue-Transportation Distribution	31183	Surcharge revenue	(80,627)	(92,431)	(80,669)	(78,181)	(71,639)	(70,036)	(68,110)	(63,522)	(62,029)	(667,244)
009	Kentucky Division	4893	Revenue-Transportation Distribution	31215	CB Gas Rev-Dist Inc	(303,356)	283,498	(334,567)	555,249	53,042	67,510	(21,237)	79,674	(51,269)	328,543
009	Kentucky Division	4893	Revenue-Transportation Distribution	31216	CB Gas Rev-Dist Inc Base Charges	570	(1,710)	445	-	570	1,315	1,610	(2,975)	595	420
009	Kentucky Division	8010	Natural gas field line purchases	04751	Gas Purchases	2,336	423	390	881	3,865	3,421	4,806	7,600	3,736	27,458
009	Kentucky Division	8040	Natural gas city gate purchases	04740	Cashouts	180,608	(109,127)	20,080	(1,006,437)	1,005,402	(63,468)	(219,299)	(44,571)	(36,232)	(273,045)
009	Kentucky Division	8040	Natural gas city gate purchases	04751	Gas Purchases	2,891,261	5,627,148	795,526	40,009	2,006,510	2,511,921	4,194,677	4,480,995	1,528,771	24,076,818
009	Kentucky Division	8040	Natural gas city gate purchases	04774	Capacity Release	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(1,125,000)
009	Kentucky Division	8050	Other purchases	04800	Reimbursement for Gas Loss	(854)	(721)	(1,099)	(538)	(1,110)	(2,865)	(909)	(2,049)	(1,809)	(11,955)
009	Kentucky Division	8051	PGA for Residential	04775	PGA Recoveries	7,720,128	6,363,458	3,725,218	2,707,263	1,007,186	599,709	479,505	597,777	630,323	23,830,567
009	Kentucky Division	8052	PGA for Commercial	04775	PGA Recoveries	3,952,614	3,217,649	1,908,462	1,426,521	693,114	545,420	468,552	604,253	773,383	13,589,967
009	Kentucky Division	8053	PGA for Industrial	04775	PGA Recoveries	534,300	453,404	297,282	225,282	257,646	97,110	89,425	122,671	138,464	2,215,584
009	Kentucky Division	8054	PGA for Public Authorities	04775	PGA Recoveries	622,566	530,933	320,793	240,455	148,658	90,946	72,298	86,030	119,170	2,231,849
009	Kentucky Division	8058	Unbilled PGA Cost	04819	Unbilled PGA-Res	719,471	(1,387,498)	(508,240)	(1,362,141)	(315,624)	(17,535)	86,980	(1,563)	(22,314)	(2,808,464)
009	Kentucky Division	8058	Unbilled PGA Cost	04820	Unbilled PGA-Comm	295,481	(629,539)	(271,918)	(577,030)	(89,018)	(17,747)	78,608	(4,004)	(22,064)	(1,237,231)
009	Kentucky Division	8058	Unbilled PGA Cost	04821	Unbilled PGA-Ind	(6,940)	3,212	(2,320)	16,685	(31,514)	(6,904)	(638)	29,460	(16,879)	(15,838)
009	Kentucky Division	8058	Unbilled PGA Cost	04822	Unbilled PGA-PA	52,314	(103,663)	(39,111)	(104,178)	(30,105)	(2,360)	11,631	(151)	(3,041)	(218,664)
009	Kentucky Division	8059	PGA Offset to Unrecovered Gas Cost	04775	PGA Recoveries	(8,676,794)	(13,579,546)	(8,298,361)	(5,458,963)	(4,696,904)	(1,473,753)	(1,675,571)	(2,534,463)	(2,087,089)	(48,481,444)
009	Kentucky Division	8060	Exchange gas	04776	Imbalances	1,175,391	1,463,290	1,130,452	935,817	(6,733)	(1,205,146)	(1,518,730)	(961,117)	(507,290)	505,935
009	Kentucky Division	8081	Gas withdrawn from storage-Debit	04756	Storage Injection/Withdrawal	2,057,298	4,173,242	4,167,729	3,184,081	22,720	-	-	-	-	13,605,071
009	Kentucky Division	8082	Gas delivered to storage-Credit	04756	Storage Injection/Withdrawal	(1									

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
009	Kentucky Division	8160	Wells expenses	06111	Contract Labor	-	1,320	660	779	-	745	18,753	145,355	165,712	333,325
009	Kentucky Division	8160	Wells expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	10	-	10
009	Kentucky Division	8160	Wells expenses	07590	Misc General Expense	1,272	-	-	-	100	-	-	-	-	1,372
009	Kentucky Division	8170	Lines expenses	01000	Non-project Labor	851	2,064	167	-	1,491	710	1,530	2,158	2,892	11,865
009	Kentucky Division	8170	Lines expenses	01008	Expense Labor Accrual	212	588	(845)	(84)	249	(71)	435	467	511	1,462
009	Kentucky Division	8170	Lines expenses	02005	Non-Inventory Supplies	404	1,160	923	612	420	180	1,096	216	375	5,387
009	Kentucky Division	8170	Lines expenses	04582	Building Maintenance	-	-	-	424	-	-	-	-	-	424
009	Kentucky Division	8170	Lines expenses	04590	Utilities	196	213	189	169	179	168	165	199	185	1,662
009	Kentucky Division	8180	Compressor station expenses	01000	Non-project Labor	1,936	1,133	2,155	4,629	6,324	1,326	2,035	834	450	20,820
009	Kentucky Division	8180	Compressor station expenses	01008	Expense Labor Accrual	511	(265)	568	1,700	(1,723)	(722)	482	(397)	(170)	(16)
009	Kentucky Division	8180	Compressor station expenses	02005	Non-Inventory Supplies	-	-	648	218	-	68	502	-	176	1,611
009	Kentucky Division	8180	Compressor station expenses	04590	Utilities	82	82	141	102	64	84	203	50	154	962
009	Kentucky Division	8180	Compressor station expenses	04599	Capitalized Utility Costs	(70)	(70)	(121)	(88)	(55)	(72)	(175)	(43)	(133)	(827)
009	Kentucky Division	8200	Storage-Measuring and regulating station expenses	01000	Non-project Labor	-	122	-	57	-	-	-	-	1,024	1,203
009	Kentucky Division	8200	Storage-Measuring and regulating station expenses	01008	Expense Labor Accrual	-	55	(55)	34	(34)	-	-	-	563	563
009	Kentucky Division	8200	Storage-Measuring and regulating station expenses	02005	Non-Inventory Supplies	435	2,041	379	53	-	-	691	-	134	3,732
009	Kentucky Division	8200	Storage-Measuring and regulating station expenses	04302	Heavy Equipment	-	-	-	-	-	-	522	-	-	522
009	Kentucky Division	8200	Storage-Measuring and regulating station expenses	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	(511)	-	-	(511)
009	Kentucky Division	8200	Storage-Measuring and regulating station expenses	04590	Utilities	151	173	195	160	143	114	79	84	87	1,185
009	Kentucky Division	8200	Storage-Measuring and regulating station expenses	07590	Misc General Expense	-	749	-	-	-	-	-	-	-	749
009	Kentucky Division	8210	Storage-Purification expenses	01000	Non-project Labor	12,695	15,536	645	-	-	-	-	393	-	29,269
009	Kentucky Division	8210	Storage-Purification expenses	01008	Expense Labor Accrual	3,550	1,913	(6,669)	(323)	-	-	-	196	(196)	(1,528)
009	Kentucky Division	8210	Storage-Purification expenses	02005	Non-Inventory Supplies	107	793	-	12	7,140	-	-	26	(494)	7,584
009	Kentucky Division	8210	Storage-Purification expenses	04590	Utilities	313	323	232	207	158	135	162	175	188	1,892
009	Kentucky Division	8210	Storage-Purification expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	716	716
009	Kentucky Division	8250	Storage well royalties	04580	Building Lease/Rents Capitalized	(393)	(64)	-	(69)	(146)	-	(93)	(320)	-	(1,084)
009	Kentucky Division	8250	Storage well royalties	04581	Non 842 Building Lease/Rents	457	74	-	80	170	-	108	372	-	1,261
009	Kentucky Division	8250	Storage well royalties	04590	Utilities	826	1,432	1,243	750	500	147	54	37	49	5,038
009	Kentucky Division	8310	Storage-Maintenance of structures and improvements	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	42	-	42
009	Kentucky Division	8340	Maintenance of compressor station equipment	01000	Non-project Labor	1,718	3,143	4,732	3,646	4,842	1,227	2,758	1,913	1,713	25,693
009	Kentucky Division	8340	Maintenance of compressor station equipment	01008	Expense Labor Accrual	50	727	952	(178)	(1,381)	(500)	796	(146)	(15)	305
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	01000	Non-project Labor	21,126	12,279	13,543	13,424	17,735	15,013	16,497	11,951	17,624	139,191
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	01008	Expense Labor Accrual	3,784	(2,925)	1,246	1,283	(5,098)	798	2,845	(623)	3,718	5,027
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	02001	Inventory Materials	769	79	23	-	-	406	-	933	8,250	10,461
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	02004	Warehouse Loading Charge	8	1	0	-	-	4	-	14	165	192
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	02005	Non-Inventory Supplies	22	-	-	-	-	-	-	-	-	22
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	05411	Meals and Entertainment	-	12	156	-	610	318	210	146	471	1,924
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	05413	Transportation	-	-	-	-	20	-	-	(21)	-	(1)
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	05414	Lodging	-	372	190	-	559	314	578	949	901	3,864
009	Kentucky Division	8410	Other storage expenses-Operation labor and expenses	05420	Employee Development	-	-	350	-	-	-	-	-	-	350
009	Kentucky Division	8550	Other fuel & power for compressor stations	04590	Utilities	40	40	39	37	36	42	40	40	39	352
009	Kentucky Division	8560	Mains expenses	01000	Non-project Labor	2,301	9,259	10,239	8,456	11,342	8,631	8,417	7,637	7,302	73,584
009	Kentucky Division	8560	Mains expenses	01008	Expense Labor Accrual	(1,661)	3,247	953	(46)	(3,183)	267	1,209	452	198	1,435
009	Kentucky Division	8560	Mains expenses	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8560	Mains expenses	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8560	Mains expenses	02005	Non-Inventory Supplies	494	654	643	1,061	3,654	1,221	1,773	1,277	811	11,588
009	Kentucky Division	8560	Mains expenses	03003	Capitalized transportation costs	(5)	(59)	(7)	(7)	(24)	(247)	(591)	(787)	(236)	(1,963)
009	Kentucky Division	8560	Mains expenses	03004	Vehicle Expense	30	411	37	36	106	685	2,203	1,919	623	6,049
009	Kentucky Division	8560	Mains expenses	04302	Heavy Equipment	-	(666)	-	-	2,501	319	844	-	293	3,291
009	Kentucky Division	8560	Mains expenses	04307	Heavy Equipment Capitalized	-	652	-	-	(2,451)	(312)	(827)	-	(287)	(3,225)
009	Kentucky Division	8560	Mains expenses	04585	Railroad easements and crossings	-	-	-	87	-	-	-	-	-	87
009	Kentucky Division	8560	Mains expenses	04590	Utilities	2,057	1,437	2,234	2,093	2,249	2,087	2,062	2,069	2,183	18,469
009	Kentucky Division	8560	Mains expenses	04599	Capitalized Utility Costs	(1,769)	(1,236)	(1,921)	(1,874)	(1,934)	(1,795)	(1,773)	(1,780)	(1,877)	(15,958)
009	Kentucky Division	8560	Mains expenses	05010	Office Supplies	-	-	-	-	-	-	43	-	-	43
009	Kentucky Division	8560	Mains expenses	05111	Postage/Delivery Services	-	32	-	-	-	24	-	59	-	114
009	Kentucky Division	8560	Mains expenses	05377	Cell phone equipment and accessories	-	-	-	-	-	-	74	-	-	74
009	Kentucky Division	8560	Mains expenses	05399	Capitalized Telecom Costs	-	-	-	-	-	-	(64)	-	-	(64)
009	Kentucky Division	8560	Mains expenses	05411	Meals and Entertainment	-	-	85	-	205	87	177	101	184	839
009	Kentucky Division	8560	Mains expenses	05414	Lodging	-	-	-	-	-	-	488	-	407	895
009	Kentucky Division	8560	Mains expenses	05419	Misc Employee Expense	-	368	-	-	-	-	-	368	-	736
009	Kentucky Division	8560	Mains expenses	06111	Contract Labor	-	-	-	-	-	-	-	23,086	49,985	73,071
009	Kentucky Division	8560	Mains expenses	07443	Uniforms	-	-	-	212	505	482	-	-	-	1,199
009	Kentucky Division	8560	Mains expenses	07444	Uniforms Capitalized	-	-	-	(38)	(114)	(174)	-	-	-	(326)
009	Kentucky Division	8560	Mains expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	99	-	99
009	Kentucky Division	8560	Mains expenses	07590	Misc General Expense	-	-	150	-	-	-	-	-	-	150
009	Kentucky Division	8560	Mains expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8560	Mains expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8570	Transmission-Measuring and regulating station expenses	01000	Non-project Labor	659	151	-	-	-	-	703	-	-	1,513
009	Kentucky Division	8570	Transmission-Measuring and regulating station expenses	01008	Expense Labor Accrual	264	(196)	(68)	-	-	-	281	(281)	-	-
009	Kentucky Division	8570	Transmission-Measuring and regulating station expenses	04590	Utilities	919	721	629	858	820	809	829	775	705	7,065
009	Kentucky Division	8580	Transmission and compression of gas by others	04771	Demand Charges-Transportation	717,487	717,487	686,378	704,279	543,684	473,580	454,876	464,700	464,700	5,227,169
009	Kentucky Division	8580	Transmission and compression of gas by others	04772	Commodity-Transportation	97,022	150,128	58,766	47,215	45,955	57,556	53,412	48,587	27,393	586,032
009	Kentucky Division	8580	Transmission and compression of gas by others	04773	Demand-Storage	1,693,215	1,693,215	1,594,918	1,680,856	1,507,922	1,213,983	1,181,268	1,213,983	1,213,983	12,993,345
009	Kentucky Division	8630	Transmission-Maintenance of mains	01000	Non-project Labor	-	1,030	508	818	3,259	3,403	1,931	4	4,473	15,427
009	Kentucky Division	8630	Transmission-Maintenance of mains	01008	Expense Labor Accrual	(500)	464	(209)	237	52	308	(78)	(771)	2,459	1,960
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	66,473	46,086	50,374	54,054	76,123	60,116	59,569	57,390	61,034	531,218
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	643,634	707,469	668,499	659,466	986,945	688,140	652,895	734,319	731,543	6,472,910
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(654,471)	(681,033)	(670,620)	(668,175)	(998,657)	(687,006)	(659,971)	(724,369)	(729,001)	(6,473,303)
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	-	-	2,828	7,336	10,071	-	-	-	-	20,235
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	12,967	(4,664)	3,262	7,245	(19,745)	2,342	8,798	4,867	4,874	19,946
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	447,268	397,768	384,308	393,184	556,205	409,920	408,109	414,237	416,721	3,827,719

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(436,432)	(424,203)	(382,186)	(384,475)	(544,493)	(411,054)	(401,033)	(424,188)	(419,263)	(3,827,327)
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	-	-	(2,828)	(7,336)	(10,071)	-	-	-	-	(20,235)
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	02001	Inventory Materials	-	31,667	-	-	-	-	186	-	-	31,853
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	-	317	-	-	-	-	3	-	-	319
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	3,717	4,769	2,264	2,649	3,401	1,197	4,762	5,543	2,116	30,418
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(419)	(90)	(256)	(2,298)	(239)	(90)	(459)	(649)	(741)	(5,241)
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	636	182	312	2,583	277	255	509	1,050	1,096	6,901
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	-	-	-	-	54,855	-	207	-	55,062
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04018	Safety	2,459	3,554	4,304	1,400	41	454	1,299	621	1,437	15,570
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	246	481	3,847	914	870	5,036	9,609	3,781	7,600	32,385
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04046	Customer Relations & Assist	-	-	42	-	-	-	-	-	-	42
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04201	Software Maintenance	-	-	-	-	-	-	214	-	20,000	20,214
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04212	IT Equipment	90	90	214	1,522	1,763	298	190	193	3,094	7,455
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04301	Equipment Lease	1,155	1,081	1,155	-	649	-	-	-	-	4,039
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	-	38	-	610	-	92	-	150	-	890
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	(1,131)	(1,097)	(1,131)	(598)	(636)	(90)	-	(147)	-	(4,831)
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04564	842 Variable Copier Lease Expense	6	8	15	48	17	17	19	19	29	178
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	32,683	16,268	54,703	42,148	26,476	28,953	32,666	37,915	67,325	339,137
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04590	Utilities	7,890	7,648	8,399	6,564	11,219	7,795	10,608	8,771	10,301	79,197
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(34,893)	(20,568)	(54,268)	(41,893)	(32,418)	(31,604)	(37,215)	(40,150)	(66,758)	(359,767)
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	11,518	13,941	11,766	11,925	9,443	8,841	12,203	11,680	8,183	99,498
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	867	1,316	507	992	542	846	2,600	1,505	1,004	10,179
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05215	842 Copier Lease Expense	(2,412)	(1,449)	(2,482)	(2,393)	(2,344)	(2,268)	(2,275)	(2,699)	(2,519)	(20,842)
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	2,790	2,791	2,790	2,790	3,123	3,126	3,943	3,079	3,349	27,782
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05312	Long Distance	96	325	509	214	150	71	47	57	51	1,519
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	2,618	3,277	3,222	4,521	4,063	521	2,868	2,481	2,361	25,932
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	5,846	6,039	6,542	6,749	5,406	7,816	6,808	6,184	6,724	58,112
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	3,782	9,100	9,830	9,795	9,618	9,674	9,282	9,680	8,779	79,540
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05376	Cell service for data uses	2,912	4,714	4,451	4,073	4,560	5,099	4,781	4,707	4,309	39,605
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	661	1,038	608	542	1,383	398	2,925	839	582	8,976
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(13,752)	(20,367)	(20,830)	(20,596)	(20,717)	(22,457)	(23,855)	(21,060)	(20,378)	(184,012)
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	6,344	7,039	5,489	8,386	9,401	6,539	9,626	7,225	8,833	68,883
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05413	Transportation	1,405	772	1,873	1,100	2,046	5,155	2,395	3,936	1,359	20,041
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05414	Lodging	4,407	3,810	2,994	9,409	4,123	12,021	10,892	5,418	4,747	57,820
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05415	Membership Fees	1,000	1,434	59	234	32	653	2,509	3,400	40	9,361
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05416	Club Dues - Nondeductible	50	-	-	-	750	-	-	-	-	800
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	(14,070)	14,720	(6,585)	-	550	-	-	1,100	2,175	(2,110)
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05420	Employee Development	-	200	175	425	-	-	-	-	422	1,222
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05421	Training	14,451	434	-	-	-	525	-	-	2,262	17,672
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05424	Books & Manuals	-	-	-	196	-	-	-	-	-	196
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05425	Regulatory Compliance Training	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	05426	Safety Training	-	-	19	-	-	-	-	-	-	19
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	06111	Contract Labor	9,615	135,132	59,101	63,807	50,649	102,139	176,458	158,113	13,534	768,549
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	06121	Legal	54	-	150	-	-	-	-	-	56	260
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	621	79	37	849	-	516	216	257	290	2,866
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07443	Uniforms	1,195	49	330	-	607	978	2,830	416	872	7,276
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	(1,028)	(30)	(188)	-	(353)	(766)	(1,622)	(258)	(315)	(4,559)
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	910	4,138	3,757	1,641	1,596	1,677	3,662	1,944	2,605	21,930
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07510	Association Dues	1,647	200	11,285	-	292	425	9,249	10,250	4,105	37,454
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	11	-	-	-	19	311	25,582	-	-	25,922
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8700	Distribution-Operation supervision and engineering	09911	Reimbursements	(1,083)	-	-	(1,845)	-	-	(880)	-	-	(3,808)
009	Kentucky Division	8710	Distribution load dispatching	04590	Utilities	-	-	-	(20)	-	-	-	-	-	(20)
009	Kentucky Division	8711	Odorization	02001	Inventory Materials	-	4,253	28,338	40,708	392	-	-	1,081	10,438	85,209
009	Kentucky Division	8711	Odorization	02004	Warehouse Loading Charge	-	43	283	407	4	-	-	16	209	962
009	Kentucky Division	8711	Odorization	02005	Non-Inventory Supplies	-	925	-	-	-	-	-	-	53,572	54,497
009	Kentucky Division	8740	Mains and Services Expenses	01000	Non-project Labor	153,908	168,828	169,411	142,636	234,851	176,468	216,577	196,119	189,789	1,648,586
009	Kentucky Division	8740	Mains and Services Expenses	01006	O&M Project Labor and Contra	-	2,636	7,635	(3,792)	-	-	-	-	-	6,479
009	Kentucky Division	8740	Mains and Services Expenses	01008	Expense Labor Accrual	21,204	14,409	10,629	(1,020)	(46,440)	4,975	42,514	11,429	6,325	64,025
009	Kentucky Division	8740	Mains and Services Expenses	01014	Expense Labor Transfer Out	-	-	(6,479)	-	-	-	-	-	-	(6,479)
009	Kentucky Division	8740	Mains and Services Expenses	02001	Inventory Materials	20,292	(9,828)	17,604	25,755	31,231	32,120	24,583	37,412	29,467	208,636
009	Kentucky Division	8740	Mains and Services Expenses	02004	Warehouse Loading Charge	203	(98)	176	258	312	321	369	561	589	2,691
009	Kentucky Division	8740	Mains and Services Expenses	02005	Non-Inventory Supplies	24,434	41,135	14,804	35,161	21,727	41,615	21,426	22,612	27,134	250,048
009	Kentucky Division	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	(7,994)	12,567	(31,005)	583	-	-	-	-	-	(25,849)
009	Kentucky Division	8740	Mains and Services Expenses	03003	Capitalized transportation costs	(139,747)	(154,869)	(157,481)	(202,117)	(153,325)	(139,472)	(141,016)	(164,595)	(165,227)	(1,417,849)
009	Kentucky Division	8740	Mains and Services Expenses	03004	Vehicle Expense	130,383	150,249	165,652	239,988	132,724	123,282	130,945	162,407	126,998	1,362,628
009	Kentucky Division	8740	Mains and Services Expenses	03008	842 Vehicle Lease Expense	107,361	112,662	114,324	112,386	110,680	105,196	107,998	111,533	128,628	1,010,769
009	Kentucky Division	8740	Mains and Services Expenses	03009	842 Variable Heavy Equip Lease Expense	2,941	4,318	(157)	3,666	2,806	3,938	(5,629)	4,308	3,198	19,389
009	Kentucky Division	8740	Mains and Services Expenses	04018	Safety	-	-	-	-	-	-	-	1,187	-	1,187
009	Kentucky Division	8740	Mains and Services Expenses	04040	Community Rel&Trade Shows	-	-	480	-	-	-	-	-	-	480
009	Kentucky Division	8740	Mains and Services Expenses	04201	Software Maintenance	-	-	-	-	2,300	2,300	2,300	2,300	2,300	11,499
009	Kentucky Division	8740	Mains and Services Expenses	04301	Equipment Lease	31,382	31,613	35,820	31,084	32,630	31,061	32,778	31,568	31,487	289,423
009	Kentucky Division	8740	Mains and Services Expenses	04302	Heavy Equipment	8,581	22,428	37,787	26,974	29,560	20,776	12,559	14,250	48,290	221,206
009	Kentucky Division	8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	(51,664)	(67,861)	(81,036)	(72,869)	(74,543)	(65,842)	(50,225)	(60,359)	(92,026)	(616,425)
009	Kentucky Division	8740	Mains and Services Expenses	04309	Non-842 Heavy Equipment	9,814	10,886	9,239	12,633	11,068	11,412	11,542	11,465	10,929	98,987
009	Kentucky Division	8740	Mains and Services Expenses	04560	Non 842 Fleet Lease/Rents	-	(16,893)	4,491	(14,152)	9,826	5,876	4,372	(3,658)	4,372	(5,766)
009	Kentucky Division	8740	Mains and Services Expenses	04563	842 Variable Fleet Lease Expense	17,935	6,313	12,632	13,027	11,418	9,881	19,712	16,937	28,313	136,168
009	Kentucky Division	8740	Mains and Services Expenses	04582	Building Maintenance	2,056	4,878	4,619	7,929	4,573	11,523	5,744	6,588	6,478	54,389
009	Kentucky Division	8740	Mains and Services Expenses	04585	Railroad easements and crossings	-	-	-	8,172	-	-	-	605	-	8,777

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
009	Kentucky Division	8740	Mains and Services Expenses	04590	Utilities	6,003	4,826	6,636	5,156	6,973	5,474	7,056	5,721	6,072	53,917
009	Kentucky Division	8740	Mains and Services Expenses	05010	Office Supplies	294	281	83	164	284	199	430	180	674	2,590
009	Kentucky Division	8740	Mains and Services Expenses	05111	Postage/Delivery Services	-	50	194	-	55	432	-	143	-	874
009	Kentucky Division	8740	Mains and Services Expenses	05377	Cell phone equipment and accessories	-	-	-	32	89	-	-	-	-	121
009	Kentucky Division	8740	Mains and Services Expenses	05399	Capitalized Telecom Costs	-	-	-	(27)	(77)	-	-	-	-	(104)
009	Kentucky Division	8740	Mains and Services Expenses	05411	Meals and Entertainment	204	2,958	1,399	470	447	1,349	197	1,016	1,080	9,121
009	Kentucky Division	8740	Mains and Services Expenses	05413	Transportation	1,394	2,513	-	-	832	6,845	2,602	2,301	5,403	21,890
009	Kentucky Division	8740	Mains and Services Expenses	05414	Lodging	-	-	1,942	-	1,541	8,159	1,244	476	510	13,873
009	Kentucky Division	8740	Mains and Services Expenses	05415	Membership Fees	-	295	-	-	-	-	75	-	-	370
009	Kentucky Division	8740	Mains and Services Expenses	05419	Misc Employee Expense	-	182	11	-	-	-	(182)	-	-	11
009	Kentucky Division	8740	Mains and Services Expenses	05420	Employee Development	-	212	-	-	-	-	-	-	-	212
009	Kentucky Division	8740	Mains and Services Expenses	05421	Training	835	897	-	-	-	-	765	-	2,085	4,582
009	Kentucky Division	8740	Mains and Services Expenses	05427	Technical (Job Skills) Training	-	-	-	736	-	-	-	-	-	736
009	Kentucky Division	8740	Mains and Services Expenses	05429	Work Environment Training	-	728	368	1,472	-	668	1,969	1,096	1,824	8,125
009	Kentucky Division	8740	Mains and Services Expenses	06111	Contract Labor	219,650	203,541	203,630	225,612	255,872	229,782	373,954	355,325	356,804	2,424,171
009	Kentucky Division	8740	Mains and Services Expenses	07120	Environmental & Safety	-	-	-	-	-	136	51	-	-	187
009	Kentucky Division	8740	Mains and Services Expenses	07443	Uniforms	10,705	8,170	7,837	11,236	21,831	13,427	15,328	7,444	10,433	106,411
009	Kentucky Division	8740	Mains and Services Expenses	07444	Uniforms Capitalized	(9,206)	(5,246)	(4,989)	(6,448)	(13,890)	(8,067)	(9,231)	(5,108)	(6,453)	(68,638)
009	Kentucky Division	8740	Mains and Services Expenses	07499	Misc Employee Welfare Exp	214	1,077	267	1,685	2,028	115	344	2,026	283	8,039
009	Kentucky Division	8740	Mains and Services Expenses	07590	Misc General Expense	1,193	449	(95)	973	-	159	(1,095)	-	1,131	2,715
009	Kentucky Division	8740	Mains and Services Expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8740	Mains and Services Expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	100,477	83,410	76,870	73,690	100,858	64,337	63,156	67,082	71,718	701,598
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	21,864	(2,656)	901	5,779	(27,404)	(726)	9,178	8,278	5,904	21,118
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	02001	Inventory Materials	1,132	2,841	489	721	739	123	1,445	75	-	7,565
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	02004	Warehouse Loading Charge	11	28	5	7	7	1	22	1	-	83
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	02005	Non-Inventory Supplies	7,228	27,379	3,869	845	2,297	1,566	970	6,116	52,020	102,292
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	03003	Capitalized transportation costs	(78)	(385)	(51)	-	(18)	-	(5)	(34)	(12)	(582)
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	03004	Vehicle Expense	305	621	194	-	69	-	19	133	49	1,389
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	04302	Heavy Equipment	352	-	-	-	-	-	-	932	-	1,284
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	04307	Heavy Equipment Capitalized	(345)	-	-	-	-	-	-	(913)	-	(1,258)
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	04590	Utilities	520	456	545	426	616	567	737	671	711	5,250
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05010	Office Supplies	-	-	42	-	-	-	-	-	-	42
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-	362	72	434
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05377	Cell phone equipment and accessories	40	-	-	-	-	-	-	-	-	40
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05399	Capitalized Telecom Costs	(34)	-	-	-	-	-	-	-	-	(34)
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	11	54	976	334	-	16	-	-	643	2,033
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05413	Transportation	710	465	874	-	-	-	-	-	-	2,049
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05414	Lodging	670	-	299	490	-	134	262	-	145	2,000
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	05421	Training	-	-	-	1,925	-	-	-	-	-	1,925
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	06111	Contract Labor	10,404	10,000	-	-	-	3,602	38,722	10,682	23,296	96,706
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	07120	Environmental & Safety	-	-	-	-	-	11	-	-	-	11
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	07443	Uniforms	-	61	200	-	154	-	-	-	-	415
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	07444	Uniforms Capitalized	-	(16)	(52)	-	(40)	-	-	-	-	(108)
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	07499	Misc Employee Welfare Exp	-	160	-	-	-	-	-	-	-	160
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	07590	Misc General Expense	-	-	-	-	486	1,325	408	-	1,239	3,458
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8750	Distribution-Measuring and regulating station expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8760	Distribution-Measuring and regulating station expenses-Industrial	02005	Non-Inventory Supplies	-	-	191	105	-	-	-	13	53	363
009	Kentucky Division	8760	Distribution-Measuring and regulating station expenses-Industrial	07443	Uniforms	-	-	-	-	-	-	-	165	-	165
009	Kentucky Division	8760	Distribution-Measuring and regulating station expenses-Industrial	07444	Uniforms Capitalized	-	-	-	-	-	-	-	(42)	-	(42)
009	Kentucky Division	8760	Distribution-Measuring and regulating station expenses-Industrial	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04580	Building Lease/Rents Capitalized	(5,160)	-	-	-	-	-	(5,590)	-	-	(10,750)
009	Kentucky Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04581	Non 842 Building Lease/Rents	6,000	-	-	-	-	-	6,500	-	-	12,500
009	Kentucky Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04590	Utilities	319	381	380	269	260	144	149	150	142	2,195
009	Kentucky Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	07499	Misc Employee Welfare Exp	-	-	-	-	20	-	(20)	-	-	-
009	Kentucky Division	8780	Meter and house regulator expenses	01000	Non-project Labor	76,799	58,984	53,206	56,445	70,510	57,549	58,596	54,078	62,524	548,690
009	Kentucky Division	8780	Meter and house regulator expenses	01008	Expense Labor Accrual	9,970	(4,177)	60	7,264	(22,115)	2,636	9,051	3,601	7,350	13,638
009	Kentucky Division	8780	Meter and house regulator expenses	02005	Non-Inventory Supplies	266	1,048	-	(930)	-	-	19	49	227	678
009	Kentucky Division	8780	Meter and house regulator expenses	03003	Capitalized transportation costs	-	-	-	-	-	-	-	(48)	-	(48)
009	Kentucky Division	8780	Meter and house regulator expenses	03004	Vehicle Expense	-	-	-	-	-	-	-	78	-	78
009	Kentucky Division	8780	Meter and house regulator expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8780	Meter and house regulator expenses	04590	Utilities	1,073	542	1,622	859	1,824	1,160	1,334	1,076	1,078	10,569
009	Kentucky Division	8780	Meter and house regulator expenses	05111	Postage/Delivery Services	-	-	-	23	-	-	(23)	-	-	-
009	Kentucky Division	8780	Meter and house regulator expenses	05411	Meals and Entertainment	413	279	361	162	1,177	1,453	969	806	670	6,290
009	Kentucky Division	8780	Meter and house regulator expenses	05413	Transportation	-	130	910	-	-	1,269	468	-	-	2,776
009	Kentucky Division	8780	Meter and house regulator expenses	05414	Lodging	-	175	-	941	3,586	2,945	3,617	-	1,250	12,514
009	Kentucky Division	8780	Meter and house regulator expenses	07443	Uniforms	80	-	-	-	-	-	-	161	-	241
009	Kentucky Division	8780	Meter and house regulator expenses	07444	Uniforms Capitalized	(69)	-	-	-	-	-	-	(121)	-	(190)
009	Kentucky Division	8780	Meter and house regulator expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	102	102
009	Kentucky Division	8780	Meter and house regulator expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8780	Meter and house regulator expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8790	Customer installations expenses	02005	Non-Inventory Supplies	-	-	146	-	-	-	-	-	-	146
009	Kentucky Division	8800	Distribution-Other expenses	02005	Non-Inventory Supplies	492	1,098	-	58	-	-	736	-	94	2,477
009	Kentucky Division	8800	Distribution-Other expenses	03003	Capitalized transportation costs	-	-	(7)	(58)	-	-	-	-	(5)	(69)
009	Kentucky Division	8800	Distribution-Other expenses	03004	Vehicle Expense	-	-	12	128	-	-	-	-	12	151
009	Kentucky Division	8800	Distribution-Other expenses	05421	Training	-	-	-	-	-	-	-	-	105	105
009	Kentucky Division	8800	Distribution-Other expenses	07443	Uniforms	-	-	-	-	-	-	200	-	-	200
009	Kentucky Division	8800	Distribution-Other expenses	07444	Uniforms Capitalized	-	-	-	-	-	-	(143)	-	-	(143)
009	Kentucky Division	8800	Distribution-Other expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation - Kentucky/Mid-States
Trial Balance - Income Statement Accounts
January 2024 through September 2024

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
009	Kentucky Division	8800	Distribution-Other expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8810	Distribution-Rents	04307	Heavy Equipment Capitalized	(20,161)	(19,744)	(19,744)	(19,744)	(25,708)	(21,214)	(19,744)	(19,744)	(19,744)	(185,546)
009	Kentucky Division	8810	Distribution-Rents	04308	842 Locusview Lease Expense	20,573	20,147	20,147	20,147	26,233	21,647	20,147	20,147	20,147	189,333
009	Kentucky Division	8810	Distribution-Rents	04561	842 Variable Real Estate Lease Expense	211	211	211	211	211	-	-	-	322	1,375
009	Kentucky Division	8810	Distribution-Rents	04578	842 Real Estate Lease Expense	43,356	43,356	43,356	43,356	43,356	78,158	46,856	46,856	46,856	435,505
009	Kentucky Division	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(35,937)	(36,281)	(35,937)	(37,463)	(35,937)	(62,856)	(36,109)	(35,937)	(38,947)	(355,402)
009	Kentucky Division	8810	Distribution-Rents	04581	Non 842 Building Lease/Rents	-	400	-	1,775	-	(3,500)	(3,300)	(3,500)	-	(8,125)
009	Kentucky Division	8810	Distribution-Rents	04582	Building Maintenance	1,466	540	434	2,972	6,228	3,461	3,662	4,118	32	22,913
009	Kentucky Division	8810	Distribution-Rents	04590	Utilities	63	62	60	61	63	(107)	29	37	97	364
009	Kentucky Division	8810	Distribution-Rents	04599	Capitalized Utility Costs	(1,315)	(517)	(425)	(2,608)	(5,411)	(2,884)	(3,174)	(3,573)	(111)	(20,018)
009	Kentucky Division	8870	Distribution-Maint of mains	01000	Non-project Labor	8,433	2,080	4,602	5,731	8,058	5,229	5,121	5,793	7,094	52,140
009	Kentucky Division	8870	Distribution-Maint of mains	01008	Expense Labor Accrual	2,103	(2,437)	1,365	1,138	(2,095)	(36)	741	848	1,005	2,631
009	Kentucky Division	8870	Distribution-Maint of mains	02005	Non-Inventory Supplies	-	104	-	-	-	-	106	-	-	210
009	Kentucky Division	8870	Distribution-Maint of mains	03003	Capitalized transportation costs	-	-	(85)	-	-	-	-	-	-	(85)
009	Kentucky Division	8870	Distribution-Maint of mains	03004	Vehicle Expense	-	-	138	-	-	-	-	-	-	138
009	Kentucky Division	8870	Distribution-Maint of mains	04302	Heavy Equipment	-	-	-	80	-	-	-	-	-	80
009	Kentucky Division	8870	Distribution-Maint of mains	04307	Heavy Equipment Capitalized	-	-	-	(78)	-	-	-	-	-	(78)
009	Kentucky Division	8870	Distribution-Maint of mains	05411	Meals and Entertainment	1,384	872	350	743	724	562	430	741	279	6,086
009	Kentucky Division	8870	Distribution-Maint of mains	05413	Transportation	4,997	2,732	499	324	680	1,397	884	908	3,030	15,452
009	Kentucky Division	8870	Distribution-Maint of mains	05414	Lodging	6	946	-	180	-	405	223	372	-	2,133
009	Kentucky Division	8870	Distribution-Maint of mains	06111	Contract Labor	1,203	-	22,904	(3,255)	-	2,600	-	-	-	23,452
009	Kentucky Division	8870	Distribution-Maint of mains	07499	Misc Employee Welfare Exp	97	-	-	29	-	-	-	-	-	126
009	Kentucky Division	8870	Distribution-Maint of mains	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	8890	Maintenance of measuring and regulating station equipment-General	01000	Non-project Labor	245	-	-	-	-	-	-	-	-	245
009	Kentucky Division	8890	Maintenance of measuring and regulating station equipment-General	01008	Expense Labor Accrual	98	(98)	-	-	-	-	-	-	-	-
009	Kentucky Division	8890	Maintenance of measuring and regulating station equipment-General	02005	Non-Inventory Supplies	2,764	1,038	2,354	1,023	639	2,480	3,681	3,488	4,038	21,505
009	Kentucky Division	8890	Maintenance of measuring and regulating station equipment-General	05111	Postage/Delivery Services	-	-	-	25	-	-	-	-	-	25
009	Kentucky Division	8890	Maintenance of measuring and regulating station equipment-General	06111	Contract Labor	400	-	24,400	30,420	8,399	33,084	26,998	124,015	134,962	382,678
009	Kentucky Division	8900	Maintenance of measuring and regulating station equipment-Industrial	02005	Non-Inventory Supplies	-	-	-	-	-	-	35	-	-	35
009	Kentucky Division	8910	Maintenance of measuring and regulating station equipment-City gate check stations	01000	Non-project Labor	-	-	-	-	55	-	-	-	-	55
009	Kentucky Division	8910	Maintenance of measuring and regulating station equipment-City gate check stations	01008	Expense Labor Accrual	-	-	-	-	9	(9)	-	-	-	-
009	Kentucky Division	8920	Maintenance of services	01000	Non-project Labor	-	-	83	-	-	-	602	412	441	1,538
009	Kentucky Division	8920	Maintenance of services	01008	Expense Labor Accrual	(10)	-	41	(41)	-	-	241	(35)	36	233
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	18,075	24,547	22,628	18,846	31,708	22,389	19,212	23,703	22,413	203,520
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	2,497	3,816	268	(7)	(6,023)	313	2,087	4,167	475	7,594
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	04212	IT Equipment	-	-	-	-	13,565	3,204	(3,204)	-	-	13,565
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	04562	842 Variable Tower Lease Expense	4,415	2,628	2,640	1,440	2,566	2,609	2,631	2,724	2,725	24,379
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	04590	Utilities	467	383	467	430	455	351	519	393	405	3,869
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	05351	AMI Tower Rent	1,200	-	-	-	1,200	-	-	-	-	2,400
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	05353	842 Tower Lease Expense	26,373	26,374	26,371	26,372	26,409	26,379	26,391	26,360	26,388	237,417
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	7	-	7
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	05399	Capitalized Telecom Costs	-	-	-	-	-	-	-	(6)	-	(6)
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	05414	Lodging	-	-	-	-	-	985	744	-	-	1,729
009	Kentucky Division	9020	Customer accounts-Meter reading expenses	06111	Contract Labor	-	-	332	(332)	-	-	-	-	-	-
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	10,065	19,462	25,220	23,972	33,535	16,069	15,536	12,702	14,570	171,132
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	981	4,732	3,852	1,774	(8,794)	(1,572)	2,197	137	1,662	4,968
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	123	-	507	32	-	40	-	-	-	701
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	05351	AMI Tower Rent	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	273	1,827	3,609	3,473	1,507	1,412	4,862	2,991	2,159	22,113
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	1,374	555	-	-	-	1,167	-	391	-	3,487
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	05414	Lodging	7,506	714	-	-	-	-	-	-	-	8,220
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	06112	Collection Fees	436	262	653	192	2,020	1,072	2,200	(423)	884	7,296
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	06116	Bill Print Fees	80,375	77,960	131,358	116,484	76,777	69,833	77,623	80,211	77,704	788,324
009	Kentucky Division	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	300	55	-	156	-	1,085	-	117	-	1,713
009	Kentucky Division	9040	Customer accounts-Uncollectible accounts	09927	Cust Uncol Acct-Write Off	209,704	298,981	210,390	(78,230)	122,814	158,813	18,212	(53,408)	(84,573)	802,703
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	01000	Non-project Labor	10,122	10,122	10,122	10,165	15,311	10,360	10,513	10,513	10,513	97,744
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	01008	Expense Labor Accrual	1,518	506	506	1,038	(3,547)	38	1,615	1,051	526	3,252
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	02001	Inventory Materials	-	498	763	6	-	-	-	-	-	1,268
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	02004	Warehouse Loading Charge	-	5	8	0	-	-	-	-	-	13
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	02005	Non-Inventory Supplies	-	-	103	-	-	-	-	-	-	103
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	03003	Capitalized transportation costs	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	03004	Vehicle Expense	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	04022	Promo Sales, Misc	-	-	-	768	95	-	-	-	-	863
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	04040	Community Rel&Trade Shows	8,369	-	-	-	15	110	-	949	58	9,500
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	04046	Customer Relations & Assist	466	-	-	1,648	300	-	-	70	-	2,485
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05010	Office Supplies	-	19	-	-	227	-	-	-	-	246
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05411	Meals and Entertainment	-	2,583	79	314	1,285	995	345	1,548	668	7,818
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05413	Transportation	236	2,705	471	1,418	2,367	1,260	802	2,156	1,687	13,101
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05414	Lodging	-	1,055	-	304	510	794	562	1,318	1,092	5,635
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05415	Membership Fees	110	120	-	-	-	-	-	-	-	229
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05419	Misc Employee Expense	-	-	-	-	-	-	-	694	-	694
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	05420	Employee Development	-	-	-	-	-	-	-	-	1,406	1,406
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	07590	Misc General Expense	-	750	708	2,041	617	26	134	1,433	303	6,014
009	Kentucky Division	9090	Customer service-Operating informational and instructional advertising expense	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	9110	Sales-Supervision	01000	Non-project Labor	8,133	8,133	8,133	8,133	12,199	8,255	8,384	8,377	8,377	78,120
009	Kentucky Division	9110	Sales-Supervision	01008	Expense Labor Accrual	1,183	407	407	813	(2,846)	31	1,290	835	419	2,537
009	Kentucky Division	9110	Sales-Supervision	04040	Community Rel&Trade Shows	-	346	-	-	144	-	-	-	80	569
009	Kentucky Division	9110	Sales-Supervision	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	9110	Sales-Supervision	05411	Meals and Entertainment	26	272	364	169	556	237	566	84	120	2,393
009	Kentucky Division	9110	Sales-Supervision	05413	Transportation	942	1,918	1,603	2,872	3,106	1,358	2,397	1,390	2,209	17,796

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
009	Kentucky Division	9110	Sales-Supervision	05414	Lodging	224	321	733	325	157	519	1,382	148	143	3,951
009	Kentucky Division	9110	Sales-Supervision	05420	Employee Development	-	-	-	-	-	-	-	-	207	207
009	Kentucky Division	9120	Sales-Demonstrating and selling expenses	04040	Community Rel&Trade Shows	-	-	1,293	150	-	-	-	-	-	1,443
009	Kentucky Division	9120	Sales-Demonstrating and selling expenses	04044	Advertising	-	-	-	-	206	184	152	432	-	975
009	Kentucky Division	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	4,865	762	227	1,718	1,527	3,624	1,048	7,817	3,883	25,470
009	Kentucky Division	9120	Sales-Demonstrating and selling expenses	07510	Association Dues	18,620	-	(480)	25,741	(91)	480	2,088	-	550	46,908
009	Kentucky Division	9130	Sales-Advertising expenses	04021	Promo Other, Misc	-	-	-	-	1,695	-	-	-	-	1,695
009	Kentucky Division	9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	220	1,674	1,165	9,214	724	2,206	4,580	4,668	5,312	29,763
009	Kentucky Division	9130	Sales-Advertising expenses	04044	Advertising	3,701	3,706	4,295	4,794	6,189	318	-	2,376	5,037	30,416
009	Kentucky Division	9130	Sales-Advertising expenses	04046	Customer Relations & Assist	-	-	-	13,270	-	-	-	-	74	13,344
009	Kentucky Division	9130	Sales-Advertising expenses	05010	Office Supplies	-	-	-	1,119	-	(1,119)	-	-	-	-
009	Kentucky Division	9160	Sales-Miscellaneous sales expenses	04046	Customer Relations & Assist	-	-	1,300	-	689	-	-	-	-	1,989
009	Kentucky Division	9200	A&G-Administrative & general salaries	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	-
009	Kentucky Division	9210	A&G-Office supplies & expense	01006	O&M Project Labor and Contra	-	-	-	-	-	-	875	-	-	875
009	Kentucky Division	9210	A&G-Office supplies & expense	01008	Expense Labor Accrual	-	-	-	-	-	-	350	(350)	-	-
009	Kentucky Division	9210	A&G-Office supplies & expense	04046	Customer Relations & Assist	395	395	-	864	256	395	395	395	790	3,885
009	Kentucky Division	9210	A&G-Office supplies & expense	04070	Insurance-Other	2,240	1,105	446	-	-	-	822	102	-	4,714
009	Kentucky Division	9210	A&G-Office supplies & expense	05010	Office Supplies	134	8	-	-	-	-	-	-	-	142
009	Kentucky Division	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	-	-	-	-	-	-	128	134	-	262
009	Kentucky Division	9210	A&G-Office supplies & expense	05413	Transportation	-	-	-	-	-	-	748	-	-	748
009	Kentucky Division	9210	A&G-Office supplies & expense	05414	Lodging	-	-	-	-	-	-	449	-	-	449
009	Kentucky Division	9210	A&G-Office supplies & expense	05419	Misc Employee Expense	-	-	-	-	-	-	24	-	-	24
009	Kentucky Division	9210	A&G-Office supplies & expense	07590	Misc General Expense	-	25,262	-	-	-	-	-	-	-	25,262
009	Kentucky Division	9210	A&G-Office supplies & expense	07592	Vendor Comp Sales Tax	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(450)
009	Kentucky Division	9220	A&G-Administrative expense transferred-Credit	09341	Admin & General Expenses	323,729	433,306	220,516	363,171	413,143	272,528	421,335	320,347	382,674	3,150,748
009	Kentucky Division	9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC O&M	223,769	194,152	188,962	204,061	211,670	183,690	246,719	204,975	209,623	1,867,623
009	Kentucky Division	9220	A&G-Administrative expense transferred-Credit	41132	Billing for SS O&M	594,342	467,154	547,335	542,551	1,127,076	201,751	848,923	349,613	657,428	5,336,174
009	Kentucky Division	9230	A&G-Outside services employed	06121	Legal	3,257	15,174	-	15,238	17,465	4,368	10,175	13,713	162	79,552
009	Kentucky Division	9240	A&G-Property insurance	04069	Blueflame Property										

Atmos Energy Corporation - Kentucky/Mid-States
Trial Balance - Income Statement Accounts
January 2024 through September 2024

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
091	Mid-States General Offic	4060	Amortization of gas plant acquisition adjustments	30011	Amort Util/Plant Acq Adj	8,222	8,222	8,222	8,222	8,222	8,222	8,222	8,222	8,222	74,002
091	Mid-States General Offic	4081	Taxes other than income taxes, utility operating income	01210	Fica Load	35,890	34,577	30,623	42,820	14,747	31,804	40,422	37,684	27,316	295,882
091	Mid-States General Offic	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	1,027	185	6	7	52	28	12	11	3	1,331
091	Mid-States General Offic	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	314	175	25	2	13	10	7	4	4	554
091	Mid-States General Offic	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	5,034	4,656	5,322	4,473	26,596	3,476	22,702	743	7,554	80,557
091	Mid-States General Offic	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	408	(327)	(80)	1	4	(2)	(2)	1	(3)	(1)
091	Mid-States General Offic	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	125	(47)	(66)	(12)	1	0	0	(1)	0	1
091	Mid-States General Offic	4081	Taxes other than income taxes, utility operating income	09345	Taxes Other Than Inc Tax	(42,897)	(39,308)	(35,930)	(47,392)	(41,514)	(35,417)	(63,240)	(38,541)	(34,975)	(379,214)
091	Mid-States General Offic	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	100	100	100	100	100	100	100	100	100	900
091	Mid-States General Offic	4081	Taxes other than income taxes, utility operating income	30103	Occupational Licenses	-	(10)	-	-	-	-	-	-	-	(10)
091	Mid-States General Offic	4081	Taxes other than income taxes, utility operating income	41124	Billing from SS - Taxes Other and Depr	54,694	43,961	43,556	45,602	67,080	21,242	62,339	38,989	41,234	418,698
091	Mid-States General Offic	4081	Taxes other than income taxes, utility operating income	41129	Billing from CSC - Depr & Taxes Other	-	-	-	-	-	-	(0)	0	(0)	(0)
091	Mid-States General Offic	4081	Taxes other than income taxes, utility operating income	41130	Billing for SS Depr & Taxes Other	(54,694)	(43,961)	(43,556)	(45,602)	(67,080)	(21,242)	(62,339)	(38,989)	(41,234)	(418,698)
091	Mid-States General Offic	4091	Income taxes, utility operating income	30201	Federal Income Taxes	3,387,311	3,104,464	(8,258,021)	1,055,631	407,294	(2,145,479)	410,086	494,823	(1,645,407)	(3,189,298)
091	Mid-States General Offic	4091	Income taxes, utility operating income	30202	State Income Taxes	418,029	383,123	(949,177)	129,160	49,834	(236,222)	50,493	60,926	(174,834)	(268,669)
091	Mid-States General Offic	4101	Provision for deferred income taxes	30201	Federal Income Taxes	-	-	1,693,352	-	-	653,852	-	-	738,406	3,085,610
091	Mid-States General Offic	4101	Provision for deferred income taxes	30202	State Income Taxes	-	-	467,977	-	-	181,968	-	-	197,676	847,621
091	Mid-States General Offic	4211	Gain on Disposition of Property	30557	Gain or loss on disposition of leased property	-	0	-	-	-	-	-	-	-	0
091	Mid-States General Offic	4211	Gain on Disposition of Property	41136	Billed from HQ - Below the line	-	(0)	-	-	-	-	-	-	-	(0)
091	Mid-States General Offic	4261	Donations	30736	FSTC-Neighbors (Miscellaneous)	-	-	-	-	-	638	-	-	-	638
091	Mid-States General Offic	4261	Donations	41136	Billed from HQ - Below the line	-	-	-	-	-	(638)	-	-	-	(638)
091	Mid-States General Offic	4264	Civic, Political and Related	01000	Non-project Labor	1,263	1,268	1,263	1,263	1,894	1,263	1,263	1,263	1,263	12,001
091	Mid-States General Offic	4264	Civic, Political and Related	01008	Expense Labor Accrual	189	66	61	126	(442)	-	189	126	63	379
091	Mid-States General Offic	4264	Civic, Political and Related	01202	Pension Benefits Load	38	35	34	36	38	33	38	36	34	322
091	Mid-States General Offic	4264	Civic, Political and Related	01203	OPEB Benefits Load	19	18	18	18	19	17	19	18	18	165
091	Mid-States General Offic	4264	Civic, Political and Related	01221	Workers Comp Benefits Load	10	9	9	10	10	9	10	10	9	85
091	Mid-States General Offic	4264	Civic, Political and Related	01251	Medical Benefits Load	274	251	249	262	274	238	274	262	250	2,332
091	Mid-States General Offic	4264	Civic, Political and Related	01257	ESOP Benefits Load	54	50	49	52	54	47	54	52	49	462
091	Mid-States General Offic	4264	Civic, Political and Related	01263	RSP FACC Benefits Load	21	19	19	20	21	18	21	20	19	178
091	Mid-States General Offic	4264	Civic, Political and Related	01266	Life Benefits Load	3	3	3	3	3	3	3	3	3	30
091	Mid-States General Offic	4264	Civic, Political and Related	01269	LTD Benefits Load	10	9	9	9	10	8	10	9	9	83
091	Mid-States General Offic	4264	Civic, Political and Related	01294	NSC-OPEB Benefits Load	(231)	(212)	(211)	(221)	(231)	(201)	(231)	(221)	(211)	(1,970)
091	Mid-States General Offic	4264	Civic, Political and Related	01297	NSC-Pension Benefits Load	(18)	(16)	(16)	(17)	(18)	(15)	(18)	(17)	(16)	(150)
091	Mid-States General Offic	4264	Civic, Political and Related	04212	IT Equipment	-	-	-	-	-	14	-	-	-	14
091	Mid-States General Offic	4264	Civic, Political and Related	05010	Office Supplies	-	-	15	-	-	-	-	-	4	19
091	Mid-States General Offic	4264	Civic, Political and Related	05377	Cell phone equipment and accessories	-	-	9	-	-	-	-	-	-	9
091	Mid-States General Offic	4264	Civic, Political and Related	05411	Meals and Entertainment	22	1	36	76	400	25	168	408	138	1,273
091	Mid-States General Offic	4264	Civic, Political and Related	05412	Spousal & Dependent Travel	1	-	-	-	-	-	-	-	-	1
091	Mid-States General Offic	4264	Civic, Political and Related	05413	Transportation	57	115	327	20	95	199	581	515	134	2,044
091	Mid-States General Offic	4264	Civic, Political and Related	05414	Lodging	29	10	447	106	51	119	1,016	1,522	600	3,899
091	Mid-States General Offic	4264	Civic, Political and Related	05415	Membership Fees	-	-	-	65	-	-	-	-	-	65
091	Mid-States General Offic	4264	Civic, Political and Related	05420	Employee Development	-	-	-	-	477	-	150	-	150	777
091	Mid-States General Offic	4264	Civic, Political and Related	07499	Misc Employee Welfare Exp	-	7	-	-	-	-	-	-	51	58
091	Mid-States General Offic	4264	Civic, Political and Related	30737	Political Activities	256	-	-	-	-	265	-	265	-	786
091	Mid-States General Offic	4264	Civic, Political and Related	41136	Billed from HQ - Below the line	(1,997)	(1,632)	(2,322)	(1,829)	(2,655)	(2,042)	(3,547)	(4,271)	(2,568)	(22,862)
091	Mid-States General Offic	4265	Other deductions	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offic	4265	Other deductions	05411	Meals and Entertainment	1,109	1,078	827	513	3,666	1,242	1,108	2,163	1,356	13,063
091	Mid-States General Offic	4265	Other deductions	05412	Spousal & Dependent Travel	209	-	-	-	-	-	-	-	-	209
091	Mid-States General Offic	4265	Other deductions	05413	Transportation	-	5,865	-	-	-	-	-	-	-	5,865
091	Mid-States General Offic	4265	Other deductions	07495	Employee Broadcast and Publication	-	-	-	-	-	-	2,630	-	-	2,630
091	Mid-States General Offic	4265	Other deductions	07499	Misc Employee Welfare Exp	-	-	-	873	-	819	(768)	106	-	1,030
091	Mid-States General Offic	4265	Other deductions	07520	Do Not Use - Donations	250	-	-	-	-	-	-	-	2,000	2,250
091	Mid-States General Offic	4265	Other deductions	07590	Misc General Expense	-	-	-	-	494	-	-	2,294	-	2,788
091	Mid-States General Offic	4265	Other deductions	30740	Misc Income Deductions	578	539	100	1,300	455	200	-	1,071	200	4,442
091	Mid-States General Offic	4265	Other deductions	30743	Entertainment & Sports Events	6,193	9,978	16,373	1,621	8,417	-	11,412	1,314	4,215	59,522
091	Mid-States General Offic	4265	Other deductions	41136	Billed from HQ - Below the line	(8,339)	(17,460)	(17,300)	(4,307)	(13,032)	(2,261)	(14,382)	(6,947)	(7,771)	(91,799)
091	Mid-States General Offic	4280	Amortization of debt discount and expense	30132	1St Mortg Bonds Series I	648	648	648	648	648	648	648	648	648	5,833
091	Mid-States General Offic	4280	Amortization of debt discount and expense	41136	Billed from HQ - Below the line	(648)	(648)	(648)	(648)	(648)	(648)	(648)	(648)	(648)	(5,833)
091	Mid-States General Offic	8160	Wells expenses	04590	Utilities	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offic	8170	Lines expenses	04590	Utilities	45	1	71	25	87	47	50	48	45	419
091	Mid-States General Offic	8180	Compressor station expenses	04590	Utilities	318	7	496	175	608	330	348	333	317	2,932
091	Mid-States General Offic	8180	Compressor station expenses	04599	Capitalized Utility Costs	(261)	(5)	(407)	(143)	(499)	(271)	(286)	(273)	(260)	(2,405)
091	Mid-States General Offic	8190	Compressor station fuel and power	04590	Utilities	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offic	8210	Storage-Purification expenses	04590	Utilities	100	154	115	90	85	80	80	82	84	871
091	Mid-States General Offic	8240	Storage-Other expenses	04590	Utilities	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offic	8250	Storage well royalties	04580	Building Lease/Rents Capitalized	(932)	(32)	-	(1,871)	(223)	(292)	(312)	-	-	(3,662)
091	Mid-States General Offic	8250	Storage well royalties	04581	Non 842 Building Lease/Rents	1,136	39	-	2,282	272	356	380	-	-	4,465
091	Mid-States General Offic	8250	Storage well royalties	04590	Utilities	531	518	506	239	129	66	26	35	20	2,069
091	Mid-States General Offic	8560	Mains expenses	04590	Utilities	409	8	638	225	782	425	448	429	407	3,770
091	Mid-States General Offic	8560	Mains expenses	04599	Capitalized Utility Costs	(335)	(7)	(523)	(184)	(641)	(348)	(367)	(351)	(334)	(3,091)
091	Mid-States General Offic	8570	Transmission-Measuring and regulating station expenses	01000	Non-project Labor	-	-	-	-	-	-	-	32	-	32
091	Mid-States General Offic	8570	Transmission-Measuring and regulating station expenses	01008	Expense Labor Accrual	-	-	-	-	-	-	-	16	(16)	-
091	Mid-States General Offic	8570	Transmission-Measuring and regulating station expenses	04590	Utilities	91	2	142	50	174	94	100	95	91	838
091	Mid-States General Offic	8600	Transmission-Rents	07120	Environmental & Safety	-	-	-	-	555	-	3,612	-	-	4,167
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	109,471	109,380	109,207	114,314	167,320	110,407	115,364	111,179	107,837	1,054,479
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	285,932	317,167	314,043	320,402	466,446	313,611	302,006	307,729	298,659	2,925,995
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(273,405)	(292,909)	(287,320)	(303,155)	(442,527)	(299,044)	(288,156)	(293,191)	(281,961)	(2,761,669)
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	-	-	2,558	-	-	-	-	-	-	2,558
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	14,917	5,433	5,383	13,985	(40,701)	(285)	18,544	9,444	3,721	30,440
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	210,342	210,158	209,632	221,451	312,181	207,523	214,623	210,566	210,355	2,006,829
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(222,868)	(234,416)	(236,355)	(238,697)	(336,100)	(222,089)	(228,473)	(225,104)	(227,053)	(2,171,155)

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	-	-	(2,558)	-	-	-	-	-	-	(2,558)
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	-	265	24	92	524	805	243	797	409	3,158
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(918)	-	(109)	(34)	(95)	(637)	(102)	(113)	(77)	(2,084)
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	1,117	-	136	66	155	905	131	138	102	2,751
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	04002	Required By Law , Safety	77,905	259,425	3,193	65,728	2,829	5,341	34,108	2,613	14,496	465,637
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	04018	Safety	170	-	-	-	-	-	-	-	-	170
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	04022	Promo Sales, Misc	-	-	-	-	-	50	-	-	-	50
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	-	-	-	44	-	-	-	1,934	1,978
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	04065	Offsite Storage	372	372	372	372	372	160	584	372	372	3,348
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	04201	Software Maintenance	15,047	17,159	15,357	16,145	15,311	20,609	21,393	21,800	16,953	159,773
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	04212	IT Equipment	952	570	70	64	959	928	71	1,987	1,180	6,780
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	04564	842 Variable Copier Lease Expense	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	-	-	-	-	-	-	-	1,493	-	1,493
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	04590	Utilities	1,146	1,198	1,053	1,044	1,371	1,345	1,370	1,509	1,427	11,463
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	04592	Misc Rents	77	77	575	77	77	77	77	77	77	1,189
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(940)	(983)	(863)	(856)	(1,124)	(1,103)	(1,123)	(2,461)	(1,170)	(10,624)
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	1,765	2,663	1,279	832	948	3,030	5,263	1,565	720	18,066
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	656	1,181	139	968	738	166	713	468	689	5,718
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	05215	842 Copier Lease Expense	661	663	686	546	550	553	635	651	715	5,660
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	(3,700)	(3,693)	(3,699)	(3,718)	(5,087)	(5,019)	540	(5,041)	(5,028)	(34,447)
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	05312	Long Distance	0	1	1	0	0	2	1	1	1	7
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	31	31	31	31	31	30	32	32	31	279
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	05317	Telephone Directory	7,683	8,839	6,293	6,238	5,441	4,953	5,416	6,448	3,375	54,685
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	05323	Measurement & Meter Reading	2,899	2,994	2,965	2,891	3,109	3,079	3,028	2,698	2,824	26,488
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	8,418	8,719	9,171	10,255	9,313	9,226	9,098	9,125	9,132	82,458
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	5,384	5,118	8,158	7,103	6,295	6,487	5,182	6,507	6,863	57,097
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	05376	Cell service for data uses	12,401	15,283	15,183	14,667	16,165	17,672	16,099	18,091	16,164	141,726
091	Mid-States General Offic	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment										

Atmos Energy Corporation - Kentucky/Mid-States
Trial Balance - Income Statement Accounts
January 2024 through September 2024

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
091	Mid-States General Offic	8750	Distribution-Measuring and regulating station expenses	02005	Non-Inventory Supplies	1,107	465	(51)	-	-	-	1,043	-	-	2,564
091	Mid-States General Offic	8750	Distribution-Measuring and regulating station expenses	03003	Capitalized transportation costs	(26)	(2)	-	(4)	-	-	-	-	-	(32)
091	Mid-States General Offic	8750	Distribution-Measuring and regulating station expenses	03004	Vehicle Expense	103	6	-	16	-	-	-	-	-	125
091	Mid-States General Offic	8750	Distribution-Measuring and regulating station expenses	05010	Office Supplies	7	24	10	72	-	31	-	-	-	144
091	Mid-States General Offic	8750	Distribution-Measuring and regulating station expenses	05111	Postage/Delivery Services	-	-	72	-	-	-	-	-	83	155
091	Mid-States General Offic	8750	Distribution-Measuring and regulating station expenses	05323	Measurement & Meter Reading	10	-	-	-	-	-	-	-	-	10
091	Mid-States General Offic	8750	Distribution-Measuring and regulating station expenses	05377	Cell phone equipment and accessories	-	-	11	15	-	-	-	-	-	26
091	Mid-States General Offic	8750	Distribution-Measuring and regulating station expenses	05399	Capitalized Telecom Costs	-	-	(9)	(12)	-	-	-	-	-	(21)
091	Mid-States General Offic	8750	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	76	2,087	-	1,447	81	637	227	97	1,068	5,720
091	Mid-States General Offic	8750	Distribution-Measuring and regulating station expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offic	8750	Distribution-Measuring and regulating station expenses	05413	Transportation	-	753	-	-	-	865	9	-	830	2,457
091	Mid-States General Offic	8750	Distribution-Measuring and regulating station expenses	05414	Lodging	-	-	603	299	191	913	-	180	656	2,844
091	Mid-States General Offic	8750	Distribution-Measuring and regulating station expenses	05421	Training	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offic	8750	Distribution-Measuring and regulating station expenses	07443	Uniforms	-	-	-	-	377	-	-	-	415	792
091	Mid-States General Offic	8750	Distribution-Measuring and regulating station expenses	07444	Uniforms Capitalized	-	-	-	-	(97)	-	-	-	(104)	(201)
091	Mid-States General Offic	8750	Distribution-Measuring and regulating station expenses	07499	Misc Employee Welfare Exp	-	-	89	-	-	-	-	-	-	89
091	Mid-States General Offic	8750	Distribution-Measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offic	8750	Distribution-Measuring and regulating station expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offic	8750	Distribution-Measuring and regulating station expenses	05422	Operator Qualifications Training	-	-	-	-	-	-	77	-	-	77
091	Mid-States General Offic	8780	Meter and house regulator expenses	01000	Non-project Labor	10,170	7,256	6,672	7,210	13,126	10,661	9,924	12,348	8,746	86,113
091	Mid-States General Offic	8780	Meter and house regulator expenses	01008	Expense Labor Accrual	1,446	(803)	71	990	(2,138)	478	1,305	2,204	(1,364)	2,188
091	Mid-States General Offic	8800	Distribution-Other expenses	05111	Postage/Delivery Services	27	-	-	-	36	-	81	-	-	145
091	Mid-States General Offic	8800	Distribution-Other expenses	05421	Training	-	-	-	-	-	-	4,765	2,383	21,443	28,590
091	Mid-States General Offic	8800	Distribution-Other expenses	06111	Contract Labor	36,001	36,795	42,386	40,149	61,533	15,458	74,151	76,732	110,597	493,802
091	Mid-States General Offic	8810	Distribution-Rents	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offic	8810	Distribution-Rents	04308	842 Locusview Lease Expense	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offic	8810	Distribution-Rents	04561	842 Variable Real Estate Lease Expense	4,665	952	62	11,051	5,599	16,263	5,495	5,495	16,154	65,736
091	Mid-States General Offic	8810	Distribution-Rents	04578	842 Real Estate Lease Expense	87,980	89,387	89,387	89,387	89,387	63,311	89,387	89,387	76,189	763,800
091	Mid-States General Offic	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(75,918)	(74,028)	(73,297)	(82,309)	(77,803)	(65,184)	(77,803)	(77,803)	(75,721)	(679,866)
091	Mid-States General Offic	8810	Distribution-Rents	04592	Misc Rents	3,159	333	-	-	-	-	-	-	-	3,492
091	Mid-States General Offic	8870	Distribution-Maint of mains	01000	Non-project Labor	-	-	-	350	-	-	-	-	-	350
091	Mid-States General Offic	8870	Distribution-Maint of mains	01008	Expense Labor Accrual	-	-	-	210	(210)	-	-	-	-	-
091	Mid-States General Offic	8910	Maintenance of measuring and regulating station equipment-City gate check stations	01000	Non-project Labor	-	-	-	-	-	79	-	-	-	79
091	Mid-States General Offic	8910	Maintenance of measuring and regulating station equipment-City gate check stations	01008	Expense Labor Accrual	-	-	-	-	-	20	(20)	-	-	-
091	Mid-States General Offic	9010	Customer accounts-Operation supervision	01000	Non-project Labor	8,689	8,689	8,689	8,689	13,034	8,820	8,950	8,950	8,950	83,460
091	Mid-States General Offic	9010	Customer accounts-Operation supervision	01008	Expense Labor Accrual	1,303	434	434	869	(3,041)	33	1,375	895	448	2,750
091	Mid-States General Offic	9010	Customer accounts-Operation supervision	05411	Meals and Entertainment	-	463	-	68	-	342	80	70	-	1,023
091	Mid-States General Offic	9010	Customer accounts-Operation supervision	05413	Transportation	-	132	-	-	-	132	-	96	-	360
091	Mid-States General Offic	9010	Customer accounts-Operation supervision	05414	Lodging	-	376	-	-	-	378	-	923	-	1,678
091	Mid-States General Offic	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	2,928	3,153	3,571	2,615	5,108	4,882	2,519	3,169	5,426	33,370
091	Mid-States General Offic	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	668	248	367	(217)	(718)	369	(213)	577	1,400	2,481
091	Mid-States General Offic	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	76,295	73,137	69,813	72,838	104,086	52,495	53,176	53,348	54,030	609,218
091	Mid-States General Offic	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	16,490	2,394	1,995	8,796	(26,355)	(4,224)	8,147	5,403	3,043	15,689
091	Mid-States General Offic	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	82	-	-	-	-	-	-	-	-	82
091	Mid-States General Offic	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	-	-	-	-	3,510	-	-	-	301	3,812
091	Mid-States General Offic	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	-	-	-	-	-	-	-	262	-	262
091	Mid-States General Offic	9030	Customer accounts-Customer records and collections expenses	06111	Contract Labor	1,334	1,360	1,385	1,406	1,422	1,437	1,454	1,470	1,487	12,753
091	Mid-States General Offic	9030	Customer accounts-Customer records and collections expenses	06113	Payment Services	114,932	129,367	139,080	137,552	133,225	131,153	118,551	118,638	126,773	1,149,272
091	Mid-States General Offic	9030	Customer accounts-Customer records and collections expenses	06116	Bill Print Fees	1,930	1,862	2,331	2,963	2,511	1,937	1,968	1,942	2,019	19,463
091	Mid-States General Offic	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offic	9040	Customer accounts-Uncollectible accounts	09929	Misc Uncol Acct-Write Off	-	-	-	-	-	1,358	(1,358)	-	1,555	1,555
091	Mid-States General Offic	9090	Customer service-Operating informational and instructional advertising expense	01000	Non-project Labor	13,451	13,556	13,451	13,451	20,176	13,451	13,451	13,451	13,451	127,885
091	Mid-States General Offic	9090	Customer service-Operating informational and instructional advertising expense	01008	Expense Labor Accrual	2,018	720	625	1,345	(4,708)	-	2,018	1,345	673	4,035
091	Mid-States General Offic	9090	Customer service-Operating informational and instructional advertising expense	04212	IT Equipment	-	-	-	-	-	268	-	-	-	268
091	Mid-States General Offic	9090	Customer service-Operating informational and instructional advertising expense	05411	Meals and Entertainment	14	14	138	-	-	-	-	-	39	205
091	Mid-States General Offic	9090	Customer service-Operating informational and instructional advertising expense	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offic	9090	Customer service-Operating informational and instructional advertising expense	05413	Transportation	633	218	397	57	103	651	1,348	557	526	4,490
091	Mid-States General Offic	9090	Customer service-Operating informational and instructional advertising expense	05414	Lodging	226	181	339	-	171	-	-	292	329	1,538
091	Mid-States General Offic	9100	Customer service-Miscellaneous customer service	04040	Community Rel&Trade Shows	1,810	-	-	-	-	-	-	-	-	1,810
091	Mid-States General Offic	9100	Customer service-Miscellaneous customer service	04046	Customer Relations & Assist	80	33	-	28	3	-	133	43	-	319
091	Mid-States General Offic	9110	Sales-Supervision	01000	Non-project Labor	12,980	12,992	13,048	13,220	19,668	13,074	13,856	13,516	13,885	126,239
091	Mid-States General Offic	9110	Sales-Supervision	01008	Expense Labor Accrual	1,943	654	677	1,408	(4,654)	(9)	2,274	1,216	879	4,388
091	Mid-States General Offic	9110	Sales-Supervision	04145	Printing/Slides/Graphics	-	-	-	2,330	-	-	-	-	-	2,330
091	Mid-States General Offic	9110	Sales-Supervision	05010	Office Supplies	-	52	-	302	-	-	68	-	-	422
091	Mid-States General Offic	9110	Sales-Supervision	05411	Meals and Entertainment	269	772	1,329	344	844	697	1,481	796	546	7,078
091	Mid-States General Offic	9110	Sales-Supervision	05412	Spousal & Dependent Travel	-	-	-	-	1,151	-	-	-	-	1,151
091	Mid-States General Offic	9110	Sales-Supervision	05413	Transportation	405	999	368	1,750	547	1,145	1,184	459	3,621	10,479
091	Mid-States General Offic	9110	Sales-Supervision	05414	Lodging	325	713	1,208	1,098	303	446	369	-	627	5,089
091	Mid-States General Offic	9110	Sales-Supervision	07499	Misc Employee Welfare Exp	147	344	-	-	-	-	-	-	-	490
091	Mid-States General Offic	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	1,798	-	570	2,601	-	-	1,570	-	1,055	7,594
091	Mid-States General Offic	9130	Sales-Advertising expenses	04021	Promo Other, Misc	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offic	9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	-	-	-	113	-	-	-	-	-	113
091	Mid-States General Offic	9200	A&G-Administrative & general salaries	04863	A&G Overhead Clearing	(8,202)	(28,148)	(83,719)	(5,656)	(25,190)	(6,052)	(5,036)	(15,041)	(5,336)	(182,381)
091	Mid-States General Offic	9210	A&G-Office supplies & expense	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offic	9210	A&G-Office supplies & expense	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offic	9210	A&G-Office supplies & expense	04582	Building Maintenance	-	-	3,250	-	-	-	-	-	-	3,250
091	Mid-States General Offic	9210	A&G-Office supplies & expense	05010	Office Supplies	57	(4)	-	-	-	-	-	-	-	53
091	Mid-States General Offic	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	-	-	-	45	-	-	-	-	588	633
091	Mid-States General Offic	9210	A&G-Office supplies & expense	05421	Training	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offic	9210	A&G-Office supplies & expense	06111	Contract Labor	-	-	(175,400)	-	3,492	-	-	-	-	(171,908)
091	Mid-States General Offic	9210	A&G-Office supplies & expense	07590	Misc General Expense	-	(511)	-	-	-	-	-	-	-	(511)

Atmos Energy Corporation - Kentucky/Mid-States
Trial Balance - Income Statement Accounts
January 2024 through September 2024

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
091	Mid-States General Offic	9220	A&G-Administrative expense transferred-Credit	09341	Admin & General Expenses	(647,846)	(867,132)	(441,297)	(726,778)	(826,783)	(545,382)	(843,176)	(641,078)	(765,807)	(6,305,279)
091	Mid-States General Offic	9220	A&G-Administrative expense transferred-Credit	41101	Billed from Accounting & Tax	208,332	128,723	161,490	171,035	196,410	173,037	198,453	177,388	200,454	1,615,324
091	Mid-States General Offic	9220	A&G-Administrative expense transferred-Credit	41103	Billed from Customer Service Center	452,425	392,543	382,050	412,577	427,963	371,391	498,826	414,427	423,824	3,776,027
091	Mid-States General Offic	9220	A&G-Administrative expense transferred-Credit	41105	Billed from Gas Supply	50,739	39,583	40,737	52,782	68,996	70,044	100,483	40,216	50,547	514,127
091	Mid-States General Offic	9220	A&G-Administrative expense transferred-Credit	41107	Billed from HR	139,989	137,915	135,649	132,234	170,021	148,083	152,026	163,827	153,030	1,332,772
091	Mid-States General Offic	9220	A&G-Administrative expense transferred-Credit	41108	Billed from HR Other	159,660	145,905	127,062	85,636	783,360	(31,889)	409,110	44,934	102,047	1,825,825
091	Mid-States General Offic	9220	A&G-Administrative expense transferred-Credit	41109	Billed from IT	568,954	537,573	515,708	557,578	585,948	557,825	647,784	566,567	656,898	5,194,836
091	Mid-States General Offic	9220	A&G-Administrative expense transferred-Credit	41113	Billed from Legal & Gov't Affairs	148,558	77,879	232,430	144,939	115,775	144,731	71,943	78,791	114,485	1,129,531
091	Mid-States General Offic	9220	A&G-Administrative expense transferred-Credit	41115	Billed from Planning & Rates	52,762	48,421	47,410	46,802	87,983	51,186	68,022	51,015	101,266	554,869
091	Mid-States General Offic	9220	A&G-Administrative expense transferred-Credit	41119	Billed from Treasury and Investor Relations	34,430	27,924	15,656	30,933	43,880	28,614	33,060	35,610	35,495	285,602
091	Mid-States General Offic	9220	A&G-Administrative expense transferred-Credit	41120	Billed from Risk Mgmt	418,864	417,333	417,409	417,806	423,557	421,002	420,209	389,089	420,483	3,745,751
091	Mid-States General Offic	9220	A&G-Administrative expense transferred-Credit	41121	Billed from Management Committee	65,860	60,013	61,879	67,030	398,143	85,836	189,052	35,758	45,736	1,009,306
091	Mid-States General Offic	9220	A&G-Administrative expense transferred-Credit	41123	Billing for Overhead Capitalized	(839,963)	(866,275)	(821,917)	(806,201)	(842,825)	(1,401,000)	(809,780)	(1,121,884)	(770,884)	(8,280,729)
091	Mid-States General Offic	9220	A&G-Administrative expense transferred-Credit	41126	Billed from Utility Operations Council	-	-	-	85	-	-	-	-	93	178
091	Mid-States General Offic	9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC O&M	(452,425)	(392,543)	(382,050)	(412,577)	(427,963)	(371,391)	(498,826)	(414,427)	(423,824)	(3,776,027)
091	Mid-States General Offic	9220	A&G-Administrative expense transferred-Credit	41132	Billing for SS O&M	(1,189,398)	(934,869)	(1,095,328)	(1,085,754)	(2,255,505)	(403,745)	(1,698,865)	(699,646)	(1,315,645)	(10,678,755)
091	Mid-States General Offic	9220	A&G-Administrative expense transferred-Credit	41138	Billed from Safety & Enterprise Svc	135,470	146,301	126,415	144,960	182,985	121,211	173,211	194,295	164,821	1,389,668
091	Mid-States General Offic	9220	A&G-Administrative expense transferred-Credit	41139	Billed from Gas Control Services	45,744	33,574	35,400	40,135	41,272	35,065	45,291	44,400	41,174	361,695
091	Mid-States General Offic	9230	A&G-Outside services employed	06111	Contract Labor	1,891	3,473	2,195	15,435	10,334	5,387	3,339	3,305	235	45,594
091	Mid-States General Offic	9230	A&G-Outside services employed	06121	Legal	-	19,390	-	(19,390)	(100,353)	-	-	-	-	(100,353)
091	Mid-States General Offic	9240	A&G-Property insurance	04069	Blueflame Property Insurance	245	245	261	261	261	261	261	261	261	2,316
091	Mid-States General Offic	9240	A&G-Property insurance	04072	Insurance Capitalized	(539)	(539)	(553)	(608)	(608)	(608)	(608)	(608)	(608)	(5,277)
091	Mid-States General Offic	9250	A&G-Injuries & damages	01208	Workers Comp Benefits Variance	(1,366)	(256)	1,910	77	(332)	784	(1,805)	(1,205)	(7,766)	(9,960)
091	Mid-States General Offic	9250	A&G-Injuries & damages	01221	Workers Comp Benefits Load	8,326	7,138	6,928	7,273	7,884	7,168	9,141	7,968	7,864	69,690
091	Mid-States General Offic	9250	A&G-Injuries & damages	04070	Insurance-Other	413	413	413	480	480	480	480	480	480	4,119
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	7,672	6,530	6,406	7,526	7,136	5,708	6,956	6,643	6,012	60,589
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	4,870	4,135	4,039	4,686	4,472	3,497	4,261	4,087	3,703	37,749
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	01206	Pension Benefits Variance	(4,931)	(2,639)	(1,234)	(4,260)	(4,524)	(2,161)	(6,495)	(5,368)	(4,119)	(35,730)
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	01207	OPEB Benefits Variance	(1,822)	(698)	25	(1,570)	(1,647)	(443)	(2,577)	(2,090)	(1,427)	(12,250)
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	56,983	48,486	47,540	55,766	52,916	42,211	51,440	49,149	44,489	448,979
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	01252	Medical Benefits Variance	33,678	(33,224)	(20,197)	(34,409)	(105,486)	(28,587)	(26,158)	(18,304)	(18,821)	(251,507)
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	12,337	10,486	10,263	11,974	11,394	9,001	10,969	10,499	9,508	96,431
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	01258	ESOP Benefits Variance	3,727	4,000	7,109	132	2,877	3,144	4,098	4,123	4,015	33,225
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	01261	Other Benefits Variance	2,502	1,535	(1,760)	875	935	927	1,004	340	942	7,300
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	5,443	4,620	4,511	5,225	4,990	3,890	4,740	4,549	4,122	42,089
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	01264	RSP FACC Benefits Variance	2,769	4,484	5,227	2,850	13,418	5,413	4,104	4,562	6,223	49,050
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	744	633	620	727	690	549	669	639	579	5,851
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	01267	Life Benefits Variance	(68)	7	6,436	1,815	1,994	2,210	2,252	2,055	2,284	18,985
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	2,078	1,767	1,732	2,029	1,926	1,532	1,867	1,785	1,616	16,333
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	01270	LTD Benefits Variance	(4,658)	(3,983)	5,945	(1,201)	(1,286)	(645)	(1,608)	(1,320)	(881)	(9,636)
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	01294	NSC-OPEB Benefits Load	(32,882)	(28,141)	(27,854)	(33,608)	(31,440)	(26,350)	(32,110)	(30,405)	(27,453)	(270,242)
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	01295	NSC-OPEB Benefits Variance	1,333	(10,608)	(17,638)	102	749	(14,057)	7,458	5,843	(2,789)	(29,608)
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	01296	NSC-OPEB Benefits Projects	-	-	(407)	407	-	-	-	-	-	-
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	01297	NSC-Pension Benefits Load	(3,569)	(3,038)	(2,980)	(3,501)	(3,320)	(2,656)	(3,236)	(3,091)	(2,797)	(28,188)
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	01298	NSC-Pension Benefits Variance	5,826	4,504	4,044	4,988	5,521	4,347	6,649	5,805	5,345	47,026
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	01299	NSC-Pension Benefits Projects	-	-	(33)	33	-	-	-	-	-	-
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	07421	Service Awards	1,603	516	10,399	(197)	6,661	8,331	11,961	920	7,386	47,580
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	07443	Uniforms	28	519	2,000	331	-	373	193	-	500	3,944
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	07444	Uniforms Capitalized	(23)	(133)	(1,641)	(239)	-	(306)	(159)	-	(410)	(2,911)
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	07450	Capitalized Restricted Stock	(14,732)	(13,781)	(14,732)	(14,256)	(147,319)	(21,699)	(71,639)	-	(6,139)	(304,298)
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	07452	Variable Pay & Mgmt Incentive Plans	257,575	239,963	193,732	173,918	1,499,298	(114,675)	740,605	-	146,895	3,137,311
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	07454	VPP & MIP - Capital Credit	(212,212)	(197,702)	(159,613)	(143,289)	(1,235,250)	144,635	(597,002)	-	(118,412)	(2,518,845)
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	13,851	12,958	13,851	13,405	128,256	23,718	80,476	-	8,017	294,533
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time Lapse	5,921	5,539	5,921	5,730	60,936	4,999	14,171	-	-	103,217
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	07463	RSU-Management Incentive Plan	106	99	106	103	106	103	316	-	-	940
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	07487	COLI CSV & Premiums	(1,545)	(4,428)	(3,404)	5,960	6,252	(8,550)	(5,682)	(3,352)	(3,049)	(17,798)
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	07489	NQ Retirement Cost	1,395	1,395	1,395	1,395	1,395	1,395	1,395	1,397	1,397	12,560
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	07490	SERP Capitalized	(1,144)	(1,144)	(1,144)	(1,144)	(1,144)	(1,144)	(1,144)	(1,145)	(1,145)	(10,299)
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	07492	NSC-NQ Retirement Cost	3,840	3,840	3,840	3,840	3,840	3,840	3,840	3,994	3,994	34,870
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	07493	NSC-SERP Capitalized	(1,101)	(1,101)	(1,101)	(1,101)	(1,101)	(1,101)	(1,101)	(1,227)	(1,227)	(10,159)
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	175	433	119	(4)	(23)	61	-	-	-	762
091	Mid-States General Offic	9260	A&G-Employee pensions and benefits	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-
091	Mid-States General Offic	9302	Miscellaneous general expenses	05415	Membership Fees	-	480	-	-	-	-	-	-	-	480
091	Mid-States General Offic	9302	Miscellaneous general expenses	07510	Association Dues	-	-	-	-	7,500	-	-	-	-	7,500
091	Mid-States General Offic	9302	Miscellaneous general expenses	07590	Misc General Expense	241	-	-	-	-	230	-	-	-	472
091	Mid-States General Offic	9310	A&G-Rents	04561	842 Variable Real Estate Lease Expense	-	-	-	(0)	-	-	-	-	-	(0)
091	Mid-States General Offic	9310	A&G-Rents	04580	Building Lease/Rents Capitalized	-	-	-	0	-	-	-	-	-	0
093	Tennessee Division	4030	Depreciation Expense	07590	Misc General Expense	-	66,724	(66,724)	-	-	-	-	-	-	-
093	Tennessee Division	4030	Depreciation Expense	09344	Depr & Taxes Other Expense	732	609	781	778	782	762	588	580	581	6,193
093	Tennessee Division	4030	Depreciation Expense	30004	Depr Exp-Transmission Plant	35,109	35,109	35,109	35,109	35,109	28,262	28,262	28,262	28,262	288,596
093	Tennessee Division	4030	Depreciation Expense	30005	Depr Exp-Distribution Plant	1,293,166	1,292,318	1,291,004	1,289,229	1,286,725	1,527,464	1,518,836	1,513,146	1,481,868	12,493,756
093	Tennessee Division	4030	Depreciation Expense	30007	Depr Exp-General Plant	46,748	46,680	46,776	45,880	45,886	37,979	43,436	43,680	47,173	404,237
093	Tennessee Division	4030	Depreciation Expense	30031	Vehicle Depreciation	4,408	-	-	-	-	1,604	297	-	-	6,310
093	Tennessee Division	4030	Depreciation Expense	30032	Vehicle Depreciation Capitalized	(4,144)	-	29,315	-	-	(946)	(164)	-	-	24,061
093	Tennessee Division	4030	Depreciation Expense	30041	Heavy Equipment Depreciation	132	132	132	132	132	179	179	179	179	1,374
093	Tennessee Division	4030	Depreciation Expense												

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Trial Balance - Income Statement Accounts
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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
093	Tennessee Division	4030	Depreciation Expense	41129	Billing from CSC - Depr & Taxes Other	41,034	41,062	41,061	41,061	41,091	38,715	38,722	38,727	38,770	360,243
093	Tennessee Division	4060	Amortization of gas plant acquisition adjustments	09344	Depr & Taxes Other Expense	3,479	3,479	3,479	3,479	3,479	3,479	3,479	3,479	3,479	31,310
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	01210	Fica Load	14,379	12,782	13,248	10,231	35,653	17,137	15,160	13,630	15,958	148,176
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	1,026	179	6	6	54	35	15	13	4	1,340
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	314	169	24	2	14	12	9	5	6	555
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	30	0	872	(485)	(196)	(1,658)	1,780	751	1,962	3,055
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	408	(330)	(78)	1	5	(0)	(3)	1	(4)	(0)
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	124	(49)	(64)	(11)	1	1	0	(1)	1	2
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	01256	Payroll Tax Projects	-	378	(378)	-	-	-	-	-	-	-
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	09345	Taxes Other Than Inc Tax	18,150	16,631	15,202	20,052	17,565	14,985	26,757	16,307	14,798	160,446
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	386,425	(400,730)	399,270	399,270	399,270	426,013	426,013	426,013	426,013	2,887,558
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	30104	State Supv & Inspection	78,815	78,815	78,815	58,124	58,124	58,124	58,124	58,124	58,124	585,187
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	30105	Corp/State Franchise Tax	125,833	125,833	125,833	125,833	125,833	(1,330,270)	75,834	75,834	338,654	(210,783)
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	30107	City Franchise	167	167	167	167	167	167	167	1,430	167	2,763
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	30109	State Gross Receipts	234,952	192,507	125,906	99,249	66,123	54,842	51,590	51,171	53,777	930,117
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	41129	Billing from CSC - Depr & Taxes Other	18,441	13,805	13,883	14,484	20,312	6,535	17,705	11,453	12,272	128,889
093	Tennessee Division	4081	Taxes other than income taxes, utility operating income	41130	Billing for SS Depr & Taxes Other	23,141	18,600	18,429	19,294	28,382	8,987	26,376	16,496	17,446	177,151
093	Tennessee Division	4091	Income taxes, utility operating income	30201	Federal Income Taxes	-	-	1,575,425	-	-	919,479	-	-	(3,053,685)	(558,781)
093	Tennessee Division	4091	Income taxes, utility operating income	30202	State Income Taxes	-	-	(335,683)	-	-	154,408	-	-	612,802	431,527
093	Tennessee Division	4101	Provision for deferred income taxes	30201	Federal Income Taxes	-	-	2,173,444	-	-	403,082	-	-	5,263,615	7,840,141
093	Tennessee Division	4101	Provision for deferred income taxes	30202	State Income Taxes	-	-	1,417,392	-	-	269,538	-	-	378,357	2,065,287
093	Tennessee Division	4101	Provision for deferred income taxes	30208	Amortization of Excess Deferred	(371,866)	(371,866)	(17,852)	(17,852)	(17,852)	(15,709)	(15,709)	(15,709)	(385,259)	(1,229,675)
093	Tennessee Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01006	O&M Project Labor and Contra	-	19	-	-	-	-	-	42	21	82
093	Tennessee Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01014	Expense Labor Transfer Out	-	(19)	-	-	-	-	-	(42)	(21)	(82)
093	Tennessee Division	4170	Revenues from nonutility operations	30526	Misc Other Revenue	(1,125)	(1,125)	(1,125)	(1,125)	(1,125)	(1,125)	(1,125)	(1,125)	(1,125)	(10,125)
093	Tennessee Division	4190	Interest and dividend income	41134	Billed from SS - Below the line	(42,209)	(41,207)	(39,475)	(33,154)	(45,740)	(70,551)	(88,997)	(66,151)	(646,206)	(1,073,690)
093	Tennessee Division	4191	Allowance for other funds used during construction	00000	Default	(65,501)	(71,952)	(114,184)	(155,632)	(122,054)	(165,193)	(185,057)	(219,330)	(211,179)	(1,310,081)
093	Tennessee Division	4210	Miscellaneous nonoperating income	30607	Incentive Rates Income	(290,303)	(90,756)	0	(187,445)	(104,152)	(122,689)	(129,985)	(187,720)	(153,747)	(1,266,796)
093	Tennessee Division	4210	Miscellaneous nonoperating income	41134	Billed from SS - Below the line	-	-	-	-	-	-	(53)	-	-	(53)
093	Tennessee Division	4211	Gain on Disposition of Property	30557	Gain or loss on disposition of leased property	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	4211	Gain on Disposition of Property	41136	Billed from HQ - Below the line	-	0	-	-	-	-	-	-	-	0
093	Tennessee Division	4261	Donations	07520	Do Not Use - Donations	-	-	-	-	1,000	-	-	-	-	1,000
093	Tennessee Division	4261	Donations	30702	FSTC-Kids (Miscellaneous)	1,400	1,000	-	2,546	13,900	-	5,200	40,000	43,200	107,246
093	Tennessee Division	4261	Donations	30703	FSTC-Neighbors (Agency Programs)	-	7,500	-	2,500	5,000	1,000	-	-	300	16,300
093	Tennessee Division	4261	Donations	30705	FSTC-Neighbors (Health)	-	7,500	4,000	-	(500)	750	-	7,500	4,000	23,250
093	Tennessee Division	4261	Donations	30706	FSTC-Neighbors (Museum & Arts)	-	-	-	-	5,500	200	5,000	-	-	10,700
093	Tennessee Division	4261	Donations	30710	FSTC-Neighbors (Kids/Youth Welfare)	-	500	1,500	750	-	-	638	-	-	3,388
093	Tennessee Division	4261	Donations	30711	FSTC-Neighbors (Energy Assistance)	(179,529)	-	-	60,000	-	-	-	-	125,274	5,745
093	Tennessee Division	4261	Donations	30713	FSTC-Neighbors (Disaster Relief)	-	-	-	-	-	-	-	-	40,000	40,000
093	Tennessee Division	4261	Donations	30735	FSTC-Neighbors (ZNE)	-	625	-	-	-	-	-	-	-	625
093	Tennessee Division	4261	Donations	30736	FSTC-Neighbors (Miscellaneous)	12,500	41,200	2,000	3,000	3,500	6,500	39,850	16,175	86,132	210,857
093	Tennessee Division	4261	Donations	41134	Billed from SS - Below the line	7,213	1,011	8,447	14,465	6,520	-	856	1,245	18,098	57,854
093	Tennessee Division	4261	Donations	41136	Billed from HQ - Below the line	-	-	-	-	-	283	-	-	-	283
093	Tennessee Division	4263	Penalties	41134	Billed from SS - Below the line	-	(4,009)	-	-	(2,371)	-	(496)	-	1,081	(5,795)
093	Tennessee Division	4264	Civic, Political and Related	01000	Non-project Labor	365	365	365	365	547	370	376	376	376	3,504
093	Tennessee Division	4264	Civic, Political and Related	01008	Expense Labor Accrual	54	18	18	36	(128)	1	58	38	19	115
093	Tennessee Division	4264	Civic, Political and Related	01202	Pension Benefits Load	11	10	10	10	11	10	11	11	10	94
093	Tennessee Division	4264	Civic, Political and Related	01203	OPEB Benefits Load	6	5	5	5	6	5	6	6	5	48
093	Tennessee Division	4264	Civic, Political and Related	01221	Workers Comp Benefits Load	3	3	3	3	3	3	3	3	3	25
093	Tennessee Division	4264	Civic, Political and Related	01251	Medical Benefits Load	79	72	72	76	79	70	82	78	74	682
093	Tennessee Division	4264	Civic, Political and Related	01257	ESOP Benefits Load	16	14	14	15	16	14	16	15	15	135
093	Tennessee Division	4264	Civic, Political and Related	01263	RSP FACC Benefits Load	6	6	6	6	6	5	6	6	6	52
093	Tennessee Division	4264	Civic, Political and Related	01266	Life Benefits Load	1	1	1	1	1	1	1	1	1	9
093	Tennessee Division	4264	Civic, Political and Related	01269	LTD Benefits Load	3	3	3	3	3	2	3	3	3	24
093	Tennessee Division	4264	Civic, Political and Related	01294	NSC-OPEB Benefits Load	(67)	(61)	(61)	(64)	(67)	(59)	(69)	(66)	(63)	(576)
093	Tennessee Division	4264	Civic, Political and Related	01297	NSC-Pension Benefits Load	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(44)
093	Tennessee Division	4264	Civic, Political and Related	04040	Community Rel&Trade Shows	-	-	-	-	-	-	2	552	-	554
093	Tennessee Division	4264	Civic, Political and Related	05010	Office Supplies	-	-	-	1	-	-	0	-	2	3
093	Tennessee Division	4264	Civic, Political and Related	05411	Meals and Entertainment	29	4	67	16	3,000	368	21	-	16	3,522
093	Tennessee Division	4264	Civic, Political and Related	05413	Transportation	35	21	45	64	-	257	58	-	97	576
093	Tennessee Division	4264	Civic, Political and Related	05414	Lodging	12	-	-	8	-	369	32	-	16	438
093	Tennessee Division	4264	Civic, Political and Related	07590	Misc General Expense	-	550	-	-	-	-	-	-	-	550
093	Tennessee Division	4264	Civic, Political and Related	30736	FSTC-Neighbors (Miscellaneous)	-	3,000	-	-	-	-	10,500	-	-	13,500
093	Tennessee Division	4264	Civic, Political and Related	30737	Political Activities	28,973	7,900	4,500	4,500	4,545	4,500	5,961	5,046	5,129	71,053
093	Tennessee Division	4264	Civic, Political and Related	41134	Billed from SS - Below the line	473	3,881	1,666	554	550	530	649	1,056	650	10,010
093	Tennessee Division	4264	Civic, Political and Related	41136	Billed from HQ - Below the line	885	723	1,029	810	1,176	904	1,571	1,892	1,138	10,128
093	Tennessee Division	4265	Other deductions	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	461	461
093	Tennessee Division	4265	Other deductions	05411	Meals and Entertainment	105	1,143	405	132	154	792	303	217	2,528	5,780
093	Tennessee Division	4265	Other deductions	05412	Spousal & Dependent Travel	-	-	-	-	-	327	-	-	-	327
093	Tennessee Division	4265	Other deductions	07499	Misc Employee Welfare Exp	-	77	194	210	313	247	250	96	195	1,582
093	Tennessee Division	4265	Other deductions	07520	Do Not Use - Donations	317	181	-	56	1,074	-	75	302	100	2,104
093	Tennessee Division	4265	Other deductions	07590	Misc General Expense	3,000	1,750	-	-	-	2,000	1,564	10,000	1,425	19,739
093	Tennessee Division	4265	Other deductions	30702	FSTC-Kids (Miscellaneous)	400	-	-	-	-	-	1,920	-	500	2,820
093	Tennessee Division	4265	Other deductions	30703	FSTC-Neighbors (Agency Programs)	-	7,500	-	2,000	-	-	-	-	300	9,800
093	Tennessee Division	4265	Other deductions	30705	FSTC-Neighbors (Health)	-	7,500	-	-	-	750	2,000	7,500	4,000	21,750
093	Tennessee Division	4265	Other deductions	30706	FSTC-Neighbors (Museum & Arts)	-	-	-	-	2,500	-	5,000	-	-	7,500
093	Tennessee Division	4265	Other deductions	30710	FSTC-Neighbors (Kids/Youth Welfare)	-	500	-	-	-	-	-	-	-	500
093	Tennessee Division	4265	Other deductions	30735	FSTC-Neighbors (ZNE)	-	-	-	-	-	-	1,675	-	-	1,675
093	Tennessee Division	4265	Other deductions	30736	FSTC-Neighbors (Miscellaneous)	1,250	32,000	1,250	2,500	2,500	-	29,750	2,425	15,500	87,175
093	Tennessee Division	4265	Other deductions	30740	Misc Income Deductions	107	600	-	-	1,616	144	76	-	332	2,875
093	Tennessee Division	4265	Other deductions	30743	Entertainment & Sports Events	150	3,500	-	2,501	-	503	31,977	13	22,648	61,292

Atmos Energy Corporation - Kentucky/Mid-States
Trial Balance - Income Statement Accounts
January 2024 through September 2024

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
093	Tennessee Division	4265	Other deductions	41134	Billed from SS - Below the line	5,330	4,476	3,873	5,422	4,001	5,834	5,386	7,085	6,661	48,067
093	Tennessee Division	4265	Other deductions	41136	Billed from HQ - Below the line	3,694	7,735	7,664	1,908	5,773	1,002	6,371	3,078	3,443	40,667
093	Tennessee Division	4270	Interest on long-Term debt	41134	Billed from SS - Below the line	806,392	811,461	811,461	811,461	811,461	828,825	863,553	863,553	863,553	7,471,723
093	Tennessee Division	4280	Amortization of debt discount and expense	41134	Billed from SS - Below the line	17,662	12,593	12,593	12,593	12,593	12,593	7,665	9,372	8,519	106,180
093	Tennessee Division	4280	Amortization of debt discount and expense	41136	Billed from HQ - Below the line	287	287	287	287	287	287	287	287	287	2,584
093	Tennessee Division	4281	Amortization of loss on reacquired debt	41134	Billed from SS - Below the line	456	456	456	456	456	456	456	456	456	4,104
093	Tennessee Division	4290	Amortization of debt premium	41134	Billed from SS - Below the line	(971)	(971)	(971)	(971)	(971)	(971)	(971)	(971)	(971)	(8,737)
093	Tennessee Division	4310	Other interest expense	30118	Penalty - Interest	-	-	-	-	-	-	-	60	-	60
093	Tennessee Division	4310	Other interest expense	30119	Cust Deps-By Acct/Div	10,871	11,012	11,304	10,796	11,192	10,970	11,211	10,421	10,074	97,850
093	Tennessee Division	4310	Other interest expense	30130	Deferred Interest Infrastructure	(551,714)	(584,771)	(600,740)	(621,416)	(658,177)	(226,329)	(257,911)	(292,445)	(418,019)	(4,211,523)
093	Tennessee Division	4310	Other interest expense	30157	Int on Taxes	29,735	18,034	9,136	14,158	26,172	34,675	38,024	28,195	19,291	217,420
093	Tennessee Division	4310	Other interest expense	41134	Billed from SS - Below the line	11,456	11,037	13,336	13,709	14,030	15,385	14,008	13,980	15,395	122,336
093	Tennessee Division	4320	Allowance for borrowed funds used during construction	00000	Default	(16,791)	(18,445)	(29,877)	(40,728)	(31,981)	(43,622)	(48,871)	(57,911)	(55,532)	(343,757)
093	Tennessee Division	4800	Residential sales	31101	Gas Rev-Dist Inc	(2,693,562)	(2,464,854)	(1,387,755)	(973,392)	(482,046)	(373,934)	(282,802)	(281,504)	(303,008)	(9,242,857)
093	Tennessee Division	4800	Residential sales	31108	Gas Rev-Dist Inc. Base Charges	(2,916,838)	(2,921,526)	(2,921,927)	(2,927,584)	(2,636,115)	(3,235,962)	(3,240,430)	(3,232,312)	(3,231,226)	(27,263,920)
093	Tennessee Division	4800	Residential sales	31128	Gas Cost Adjustment Surcharge	(6,998,003)	(6,084,616)	(3,429,575)	(2,405,009)	(957,251)	(611,928)	(502,591)	(500,147)	(538,601)	(22,027,720)
093	Tennessee Division	4800	Residential sales	31183	Surcharge revenue	(4)	(8)	(4)	(7)	(0)	-	(0)	(0)	-	(23)
093	Tennessee Division	4800	Residential sales	31195	WNA	(55,442)	(183,964)	(487,051)	(274,525)	(610)	(73)	8,667	(2)	3	(992,996)
093	Tennessee Division	4805	Unbilled Residential Revenue	31101	Gas Rev-Dist Inc	(413,091)	589,348	274,761	415,735	93,566	9,446	(9,279)	237	8,830	969,553
093	Tennessee Division	4805	Unbilled Residential Revenue	31108	Gas Rev-Dist Inc. Base Charges	(7,563)	(5,569)	(3,635)	141,616	(307,667)	1,046	765	2,565	(141,609)	(320,051)
093	Tennessee Division	4805	Unbilled Residential Revenue	31128	Gas Cost Adjustment Surcharge	(876,451)	1,456,627	678,976	1,147,884	237,227	(5,005)	(16,447)	392	6,697	2,629,900
093	Tennessee Division	4805	Unbilled Residential Revenue	31195	WNA	321,177	(322,310)	57,636	107,273	-	-	-	-	(41,932)	121,845
093	Tennessee Division	4811	Commercial Revenue-Banner	31101	Gas Rev-Dist Inc	(3,159,824)	(2,872,862)	(1,774,779)	(1,364,995)	(853,382)	(806,702)	(712,705)	(730,875)	(748,398)	(13,024,521)
093	Tennessee Division	4811	Commercial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	(776,910)	(776,401)	(775,872)	(779,585)	(769,689)	(891,956)	(887,271)	(879,946)	(877,919)	(7,415,548)
093	Tennessee Division	4811	Commercial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	(4,119,689)	(3,542,059)	(2,200,005)	(1,695,032)	(849,660)	(647,644)	(623,175)	(639,670)	(653,495)	(14,970,428)
093	Tennessee Division	4811	Commercial Revenue-Banner	31183	Surcharge revenue	-	-	(0)	-	-	-	(1)	-	-	(1)
093	Tennessee Division	4811	Commercial Revenue-Banner	31195	WNA	(74,053)	(196,103)	(433,783)	(234,612)	(531)	46	8,754	36	0	(930,245)
093	Tennessee Division	4812	Industrial Revenue-Banner	31101	Gas Rev-Dist Inc	(563,378)	(523,830)	(385,934)	(375,695)	(340,879)	(331,762)	(369,529)	(371,813)	(371,902)	(3,634,723)
093	Tennessee Division	4812	Industrial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	(25,679)	(25,015)	(24,514)	(25,848)	(25,474)	(28,533)	(28,900)	(27,500)	(27,900)	(239,363)
093	Tennessee Division	4812	Industrial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	(974,846)	(841,778)	(655,477)	(666,059)	(571,660)	(379,979)	(373,287)	(409,599)	(418,305)	(5,290,988)
093	Tennessee Division	4812	Industrial Revenue-Banner	31195	WNA	(2,783)	(29,363)	(51,289)	(23,770)	(53)	128	-	-	-	(107,129)
093	Tennessee Division	4815	Unbilled Comm Revenue	31101	Gas Rev-Dist Inc	(420,015)	671,172	266,284	398,147	13,542	26,529	(21,395)	4,038	26,039	964,341
093	Tennessee Division	4815	Unbilled Comm Revenue	31108	Gas Rev-Dist Inc. Base Charges	(4,988)	(3,884)	(2,143)	(1,168)	(67,996)	2,675	3,325	4,725	3,575	(65,879)
093	Tennessee Division	4815	Unbilled Comm Revenue	31128	Gas Cost Adjustment Surcharge	(428,032)	825,152	327,380	589,909	86,778	(4,708)	(18,537)	3,449	10,775	1,392,166
093	Tennessee Division	4815	Unbilled Comm Revenue	31195	WNA	328,384	(318,943)	61,020	97,376	-	-	-	-	(38,662)	129,174
093	Tennessee Division	4816	Unbilled Industrial Revenue	31215	CB Gas Rev-Dist Inc	(8,120)	10,863	(14,214)	(48,417)	16,099	(41,447)	(11,294)	4,608	-	(91,921)
093	Tennessee Division	4816	Unbilled Industrial Revenue	31216	CB Gas Rev-Dist Inc Base Charges	41	-	-	(500)	-	(164)	-	-	-	(623)
093	Tennessee Division	4816	Unbilled Industrial Revenue	31217	CB Gas Cost Adjustment Surcharge	38,646	25,132	(19,745)	(72,742)	172,269	14,586	(42,629)	(6,514)	-	109,001
093	Tennessee Division	4820	Other Sales to Public Authorities	31101	Gas Rev-Dist Inc	(8,880)	(5,458)	(3,444)	(2,676)	(1,503)	(1,602)	(1,406)	(1,447)	(1,448)	(27,864)
093	Tennessee Division	4820	Other Sales to Public Authorities	31108	Gas Rev-Dist Inc. Base Charges	(12,636)	(12,150)	(12,130)	(12,110)	(10,918)	(13,465)	(13,500)	(13,388)	(13,478)	(113,772)
093	Tennessee Division	4820	Other Sales to Public Authorities	31128	Gas Cost Adjustment Surcharge	(19,482)	(10,925)	(6,782)	(5,250)	(2,310)	(2,034)	(1,901)	(2,007)	(1,942)	(52,633)
093	Tennessee Division	4820	Other Sales to Public Authorities	31195	WNA	426	(1,716)	(1,490)	(820)	(3)	(6)	-	-	-	(3,611)
093	Tennessee Division	4825	Unbilled Public Authority Revenue	31101	Gas Rev-Dist Inc	(842)	1,729	295	1,292	(75)	61	(61)	1	60	2,460
093	Tennessee Division	4825	Unbilled Public Authority Revenue	31108	Gas Rev-Dist Inc. Base Charges	(10)	71	40	667	(1,209)	-	-	11	(598)	(1,028)
093	Tennessee Division	4825	Unbilled Public Authority Revenue	31128	Gas Cost Adjustment Surcharge	(1,701)	4,340	741	3,702	206	(36)	(111)	4	54	7,199
093	Tennessee Division	4825	Unbilled Public Authority Revenue	31195	WNA	802	(734)	78	275	-	-	-	-	(124)	297
093	Tennessee Division	4870	Forfeited discounts	31201	Late Fee	(92,113)	(94,121)	(73,121)	(46,098)	(36,213)	(39,844)	(32,551)	(26,153)	(21,961)	(462,174)
093	Tennessee Division	4880	Miscellaneous service revenues	31301	Misc Service Revenue	(22,039)	(14,110)	(14,378)	(11,195)	(14,753)	(11,378)	(15,653)	(15,531)	(17,874)	(136,911)
093	Tennessee Division	4893	Revenue-Transportation Distribution	31101	Gas Rev-Dist Inc	(1,217,298)	(1,386,509)	(1,192,075)	(1,110,362)	(1,039,352)	(931,285)	(1,079,271)	(1,051,397)	(1,128,325)	(10,135,873)
093	Tennessee Division	4893	Revenue-Transportation Distribution	31108	Gas Rev-Dist Inc. Base Charges	(51,576)	(51,576)	(51,117)	(51,266)	(51,266)	(55,810)	(55,810)	(55,810)	(55,810)	(454,494)
093	Tennessee Division	4893	Revenue-Transportation Distribution	31215	CB Gas Rev-Dist Inc	(154,948)	191,489	75,630	59,806	108,067	(136,937)	27,863	(76,925)	(4)	94,041
093	Tennessee Division	4893	Revenue-Transportation Distribution	31216	CB Gas Rev-Dist Inc Base Charges	1,147	484	(633)	(688)	-	(15,465)	(117)	-	-	(15,272)
093	Tennessee Division	4950	Other gas revenues	31309	Other Gas Revenues	-	-	(2)	(1)	-	-	-	-	(1)	(3)
093	Tennessee Division	4950	Other gas revenues	31388	Carbon Credits	-	-	-	-	-	(335)	-	-	-	(335)
093	Tennessee Division	7350	Miscellaneous production expenses	04590	Utilities	67	43	58	56	56	57	59	60	18	474
093	Tennessee Division	8001	Intercompany Gas Well-head Purchases	04743	Hedging Settlements	226,674	325,381	314,656	194,951	-	-	-	-	-	1,061,661
093	Tennessee Division	8040	Natural gas city gate purchases	04740	Cashouts	35,053	(49,120)	(7,158)	26,298	6,305	(27,402)	(4,083)	(12,263)	(24,462)	(56,832)
093	Tennessee Division	8040	Natural gas city gate purchases	04751	Gas Purchases	4,271,918	8,530,837	4,857,892	969,693	1,775,561	1,320,770	1,902,049	2,046,601	1,419,885	27,095,208
093	Tennessee Division	8050	Other purchases	04800	Reimbursement for Gas Loss	(2,559)	(1,960)	(1,257)	(2,290)	(2,484)	(237)	(3,308)	(2,478)	(3,215)	(19,788)
093	Tennessee Division	8051	PGA for Residential	04775	PGA Recoveries	6,993,522	6,079,237	3,426,807	2,402,578	955,990	610,734	501,559	499,177	537,651	22,007,255
093	Tennessee Division	8052	PGA for Commercial	04775	PGA Recoveries	4,115,035	3,539,826	2,197,500	1,692,899	849,413	647,932	623,208	639,924	653,797	14,959,534
093	Tennessee Division	8053	PGA for Industrial	04775	PGA Recoveries	975,193	842,170	655,477	666,059	571,660	379,979	373,287	409,599	418,305	5,291,727
093	Tennessee Division	8054	PGA for Public Authorities	04775	PGA Recoveries	28,133	17,990	11,988	9,697	3,815	2,947	2,875	2,707	2,590	82,742
093	Tennessee Division	8058	Unbilled PGA Cost	04819	Unbilled PGA-Res	876,451	(1,456,627)	(678,976)	(1,147,884)	(237,227)	5,005	16,447	(392)	(6,697)	(2,629,900)
093	Tennessee Division	8058	Unbilled PGA Cost	04820	Unbilled PGA-Comm	428,032	(825,152)	(327,380)	(589,909)	(86,778)	4,708	18,537	(3,449)	(10,775)	(1,392,166)
093	Tennessee Division	8058	Unbilled PGA Cost	04821	Unbilled PGA-Ind	(38,646)	(25,132)	19,745	72,742	(172,269)	(14,586)	42,629	6,514	-	(109,001)
093	Tennessee Division	8058	Unbilled PGA Cost	04822	Unbilled PGA-PA	1,701	(4,340)	(741)	(3,702)	(206)	36	111	(4)	(54)	(7,199)
093	Tennessee Division	8059	PGA Offset to Unrecovered Gas Cost	04775	PGA Recoveries	(8,389,249)	(12,880,104)	(8,026,170)	(5,305,395)	(3,322,429)	(2,706,265)	(2,875,157)	(3,122,350)	(2,714,683)	(49,341,803)
093	Tennessee Division	8060	Exchange gas	04773	Demand-Storage	111,845	124,448	66,694	78,285	(6,299)	63,151	(234,366)	(58,293)	(30,423)	115,043
093	Tennessee Division	8081	Gas withdrawn from storage-Debit	04756	Storage Injection/Withdrawal	1,819,075	2,141,949	756,952	1,819,621	104,507	16,073	24,416	41,151	36,004	6,759,750
093	Tennessee Division	8082	Gas delivered to storage-Credit	04756	Storage Injection/Withdrawal	(239,562)	(387,455)	(218,238)	(63,435)	(604,334)	(510,897)	(833,380)	(909,739)	(702,818)	(4,469,860)
093	Tennessee Division	8120	Gas used for other utility operations-Credit	04801	Company Used Gas	(3,389)	(5,617)	(5,909)	(5,303)	(3,595)	(1,389)	(885)	(760)	(581)	(27,427)
093	Tennessee Division	8130	Other gas supply expenses	04755	Purchase Gas-Ind-Actual	99,604	87,278	93,439	93,441	93,441	93,441	93,441	93,441	93,441	840,967
093	Tennessee Division	8560	Mains expenses	02001	Inventory Materials	-	-	-	2,048	200	-	-	-	-	2,248
093	Tennessee Division	8560	Mains expenses	02004	Warehouse Loading Charge	-	-	-	20	2	-	-	-	-	22
093	Tennessee Division	8560	Mains expenses	05420	Employee Development	-	-	-	-	-	-	-	-	794	794
093	Tennessee Division	8560	Mains expenses	06111											

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	56,441	47,642	48,759	56,822	77,853	56,253	58,668	54,375	57,681	514,495
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	419,912	459,477	442,648	511,709	658,123	459,750	425,415	440,424	452,607	4,270,065
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(420,248)	(422,355)	(417,538)	(508,666)	(657,223)	(457,871)	(425,650)	(442,011)	(454,205)	(4,205,768)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	-	-	5,635	2,932	-	-	-	-	-	8,567
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	8,816	147	1,656	9,714	(21,118)	1,088	9,404	3,742	4,527	17,976
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	288,853	244,204	239,814	331,268	375,263	282,140	277,128	255,642	262,780	2,557,093
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(288,517)	(281,326)	(264,924)	(334,311)	(376,163)	(284,019)	(276,893)	(254,056)	(261,181)	(2,621,390)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	-	-	(5,635)	(2,932)	-	-	-	-	-	(8,567)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	02001	Inventory Materials	-	54,000	12	-	-	12	-	-	681	54,706
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	-	540	0	-	-	0	-	-	14	554
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	4,075	5,515	2,397	6,843	3,640	2,272	1,790	6,003	6,784	39,318
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(3,020)	(1,946)	(1,699)	(3,712)	(1,240)	(9,477)	(2,149)	(2,888)	(3,123)	(29,255)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	4,754	2,662	2,449	5,005	1,797	13,018	3,322	4,247	4,784	42,038
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04001	Safety, Newspaper	79	153	-	79	86	79	138	757	770	2,141
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	-	-	-	3,999	-	-	-	-	3,999
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04018	Safety	444	317	1,220	612	298	679	17	66	3,999	7,651
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04022	Promo Sales, Misc	583	-	517	-	-	-	-	-	-	1,100
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	654	1,646	-	2,912	596	633	2,267	1,014	5,573	15,297
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04044	Advertising	3,500	-	3,475	-	3,000	-	-	1,000	-	10,975
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04146	Public Relations	-	-	-	-	-	-	33	-	45	78
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04201	Software Maintenance	-	-	-	-	-	-	14,966	-	-	14,966
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04212	IT Equipment	54	1,860	1,183	2,661	3,691	3,511	(763)	11,721	852	24,769
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	1,135	-	-	4,161	-	171	-	1,310	211	6,988
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04306	Parts	-	-	-	-	-	-	40	-	-	40
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	(1,112)	-	-	(4,078)	-	(168)	-	(1,283)	(206)	(6,848)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04564	842 Variable Copier Lease Expense	-	-	-	-	-	-	(0)	-	-	(0)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04580	Building Lease/Rents Capitalized	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04581	Non 842 Building Lease/Rents	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	17,401	25,523	28,571	24,463	25,230	18,982	27,166	21,242	17,323	205,901
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04590	Utilities	9,503	11,914	9,924	6,092	6,685	7,857	8,395	8,829	9,236	78,434
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(25,290)	(35,190)	(36,185)	(28,722)	(30,000)	(25,229)	(33,427)	(28,267)	(24,966)	(267,274)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	2,350	1,924	1,347	2,050	1,223	2,291	2,506	3,643	3,336	20,671
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	1,419	1,196	927	249	410	455	862	630	876	7,024
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05215	842 Copier Lease Expense	2,018	2,047	2,064	2,115	2,061	2,037	2,133	2,036	2,071	18,582
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	4,980	4,983	4,984	4,984	5,854	5,415	5,351	5,405	5,461	47,416
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05312	Long Distance	66	262	417	164	114	62	41	30	46	1,202
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	1,726	2,345	2,195	2,719	2,557	550	1,918	1,570	1,466	17,046
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	1,002	1,002	125	1,873	999	999	999	1,004	1,044	9,049
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	7,271	6,465	6,455	6,504	6,712	6,943	1,807	6,840	10,771	59,768
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05376	Cell service for data uses	1,416	1,919	1,999	1,709	2,162	2,142	1,639	2,005	1,382	16,373
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	(8)	782	537	1,189	846	818	175	541	1,126	6,007
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(13,815)	(14,277)	(13,292)	(15,317)	(15,611)	(15,371)	(9,407)	(14,884)	(18,633)	(130,608)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	4,349	7,417	6,516	4,616	8,454	5,922	9,388	10,590	11,684	68,936
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	-	33	-	-	-	17	-	-	-	50
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05413	Transportation	1,092	3,381	3,027	687	4,415	4,237	2,956	1,384	6,938	28,115
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05414	Lodging	1,507	2,409	2,173	8,699	8,278	7,257	10,442	11,194	8,602	60,560
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05415	Membership Fees	380	70	-	-	-	-	-	16	16	483
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05416	Club Dues - Nondeductible	-	-	-	-	-	-	-	-	110	110
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05417	Club Dues - Deductible	-	-	-	-	-	-	80	-	110	190
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	(14,070)	-	7,035	-	-	-	-	-	-	(7,035)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05420	Employee Development	-	-	-	-	2,572	-	-	549	-	3,120
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05421	Training	23,252	2,469	-	-	4,011	8,906	8,261	-	-	46,900
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05425	Regulatory Compliance Training	665	-	-	-	-	16,827	(75)	-	-	17,417
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05426	Safety Training	-	1,208	-	-	-	-	-	93	-	1,302
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	05427	Technical (Job Skills) Training	395	209	-	233	-	537	-	-	-	1,374
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	06111	Contract Labor	3,795	(14,982)	34,263	45,947	100,327	39,811	17,402	41,640	235,731	503,935
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	06121	Legal	-	-	-	-	-	-	-	-	52	52
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	461	493	796	718	5,016	76	5,892	491	236	14,178
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07443	Uniforms	2,383	735	1,993	1,028	2,913	2,705	1,866	3,162	5,523	22,309
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	(2,240)	(345)	(1,323)	(749)	(1,788)	(1,900)	(1,279)	(1,924)	(3,472)	(15,019)
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	1,979	3,463	3,085	556	802	673	826	1,315	3,028	15,727
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07510	Association Dues	8,275	-	-	-	-	-	-	-	-	8,275
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	-	-	810	315	-	-	159	-	(110)	1,174
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8711	Odorization	02001	Inventory Materials	-	-	-	-	7,881	4,533	-	-	-	12,414
093	Tennessee Division	8711	Odorization	02004	Warehouse Loading Charge	-	-	-	-	79	45	-	-	-	124
093	Tennessee Division	8711	Odorization	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	48,215	48,215
093	Tennessee Division	8740	Mains and Services Expenses	01000	Non-project Labor	93,712	99,400	96,457	83,108	164,931	113,533	146,403	143,665	132,236	1,073,445
093	Tennessee Division	8740	Mains and Services Expenses	01006	O&M Project Labor and Contra	-	4,727	(3,028)	-	-	-	-	-	-	1,699
093	Tennessee Division	8740	Mains and Services Expenses	01008	Expense Labor Accrual	10,070	8,097	2,647	1,636	(22,376)	895	30,178	13,271	897	45,315
093	Tennessee Division	8740	Mains and Services Expenses	01014	Expense Labor Transfer Out	-	-	(1,699)	-	-	-	-	-	-	(1,699)
093	Tennessee Division	8740	Mains and Services Expenses	02001	Inventory Materials	24,852	(29,695)	23,408	30,721	35,215	39,000	23,660	30,015	36,264	213,442
093	Tennessee Division	8740	Mains and Services Expenses	02004	Warehouse Loading Charge	249	(297)	234	307	352	390	355	450	725	2,765
093	Tennessee Division	8740	Mains and Services Expenses	02005	Non-Inventory Supplies	7,017	5,211	11,619	5,514	8,956	8,501	9,871	23,629	19,023	99,341
093	Tennessee Division	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	4,535	(6,136)	499	582	-	-	-	-	-	(520)
093	Tennessee Division	8740	Mains and Services Expenses	03003	Capitalized transportation costs	(71,211)	(90,492)	(81,592)	(114,224)	(71,467)	(95,960)	(86,072)	(67,860)	(74,137)	(753,014)
093	Tennessee Division	8740	Mains and Services Expenses	03004	Vehicle Expense	51,335	73,454	59,576	108,363	73,309	89,705	86,132	75,950	76,078	693,902
093	Tennessee Division	8740	Mains and Services Expenses	03008	842 Vehicle Lease Expense	51,744	54,172	52,719	52,601	47,311	47,197	50,741	54,346	58,327	469,157
093	Tennessee Division	8740	Mains and Services Expenses	03009	842 Variable Heavy Equip Lease Expense	552	842	(34)	3,357	520	8,354	1,876	1,893	2,802	20,161
093	Tennessee Division	8740	Mains and Services Expenses	04018	Safety	42	203	-	-	-	-	-	-	-	245

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
093	Tennessee Division	8740	Mains and Services Expenses	04040	Community Rel&Trade Shows	-	-	-	359	1,379	534	-	-	1,965	4,237
093	Tennessee Division	8740	Mains and Services Expenses	04201	Software Maintenance	-	-	-	-	4,186	4,186	4,186	4,186	4,186	20,930
093	Tennessee Division	8740	Mains and Services Expenses	04301	Equipment Lease	8,203	7,832	8,740	9,379	11,713	11,141	11,141	11,141	13,910	93,201
093	Tennessee Division	8740	Mains and Services Expenses	04302	Heavy Equipment	6,436	(2,389)	24,244	21,388	10,097	30,442	7,578	8,831	4,586	111,212
093	Tennessee Division	8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	(21,623)	(14,440)	(39,131)	(44,583)	(26,402)	(51,387)	(22,632)	(34,957)	(27,712)	(282,869)
093	Tennessee Division	8740	Mains and Services Expenses	04309	Non-842 Heavy Equipment	6,873	8,450	6,980	11,370	4,611	2,499	2,499	13,805	6,980	64,068
093	Tennessee Division	8740	Mains and Services Expenses	04560	Non 842 Fleet Lease/Rents	-	9,581	3,427	3,491	(13,911)	5,124	3,597	(22,755)	(20,504)	(31,949)
093	Tennessee Division	8740	Mains and Services Expenses	04563	842 Variable Fleet Lease Expense	7,236	5,794	7,350	10,895	6,022	10,916	12,632	11,862	14,260	86,967
093	Tennessee Division	8740	Mains and Services Expenses	04582	Building Maintenance	-	-	-	-	-	26	768	-	1,292	2,086
093	Tennessee Division	8740	Mains and Services Expenses	04585	Railroad easements and crossings	-	-	-	497	216	-	-	-	772	1,485
093	Tennessee Division	8740	Mains and Services Expenses	04590	Utilities	3,201	2,782	2,520	2,616	3,587	2,736	3,770	4,460	3,051	28,722
093	Tennessee Division	8740	Mains and Services Expenses	05010	Office Supplies	1,200	53	-	30	-	-	-	-	116	1,399
093	Tennessee Division	8740	Mains and Services Expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-	34	-	34
093	Tennessee Division	8740	Mains and Services Expenses	05411	Meals and Entertainment	1,388	3,949	2,861	2,602	1,853	1,235	1,744	2,234	4,271	22,137
093	Tennessee Division	8740	Mains and Services Expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	51	51
093	Tennessee Division	8740	Mains and Services Expenses	05413	Transportation	4,199	1,173	2,518	626	624	350	2,166	2,843	4,183	18,882
093	Tennessee Division	8740	Mains and Services Expenses	05414	Lodging	1,488	2,084	1,792	1,827	7,848	634	3,950	83	2,070	21,775
093	Tennessee Division	8740	Mains and Services Expenses	05420	Employee Development	-	-	-	-	-	169	-	220	-	389
093	Tennessee Division	8740	Mains and Services Expenses	05427	Technical (Job Skills) Training	-	-	-	-	-	2,832	-	-	-	2,832
093	Tennessee Division	8740	Mains and Services Expenses	05429	Work Environment Training	-	-	-	307	-	-	-	-	-	307
093	Tennessee Division	8740	Mains and Services Expenses	06111	Contract Labor	262,996	276,160	269,838	287,787	261,366	406,264	165,115	345,948	328,552	2,604,026
093	Tennessee Division	8740	Mains and Services Expenses	07120	Environmental & Safety	82	-	500	-	-	-	-	-	-	581
093	Tennessee Division	8740	Mains and Services Expenses	07443	Uniforms	5,726	1,665	5,585	6,109	7,817	4,880	7,189	6,198	8,481	53,650
093	Tennessee Division	8740	Mains and Services Expenses	07444	Uniforms Capitalized	(5,383)	(1,060)	(3,787)	(4,184)	(5,317)	(3,012)	(4,191)	(4,455)	(5,804)	(37,192)
093	Tennessee Division	8740	Mains and Services Expenses	07499	Misc Employee Welfare Exp	414	-	36	125	-	-	5	-	70	650
093	Tennessee Division	8740	Mains and Services Expenses	07590	Misc General Expense	-	(971)	-	(564)	1,296	1,359	(122)	-	-	997
093	Tennessee Division	8740	Mains and Services Expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8740	Mains and Services Expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	41,856	38,782	35,284	40,696	62,876	42,999	42,853	42,872	49,261	397,478
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	7,557	709	190	6,776	(13,938)	271	6,391	4,295	5,658	17,909
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	02001	Inventory Materials	1,496	-	8,401	10,047	1,546	2,886	7,927	7,219	(3,238)	36,285
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	02004	Warehouse Loading Charge	15	-	84	100	15	29	119	108	(65)	406
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	02005	Non-Inventory Supplies	2,536	3,616	(6)	1,131	176	11	59	2,582	55	10,159
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	03003	Capitalized transportation costs	-	(84)	-	(7)	(3)	-	(31)	-	-	(125)
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	03004	Vehicle Expense	-	329	-	27	12	-	37	-	-	405
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	04590	Utilities	2,929	2,145	1,379	2,412	1,241	3,589	2,774	2,594	805	19,868
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	05010	Office Supplies	-	-	-	-	115	-	164	-	116	396
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	05111	Postage/Delivery Services	-	-	-	12	-	-	-	-	-	12
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	-	-	-	334	21	105	-	136	643	1,238
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	05413	Transportation	-	-	-	-	-	-	658	-	-	658
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	05414	Lodging	-	79	490	517	176	558	935	163	241	3,159
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	05415	Membership Fees	-	-	-	-	-	-	395	-	-	395
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	06111	Contract Labor	-	4,762	17,375	10,403	22,116	23,731	30,875	22,841	128,290	260,392
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	07120	Environmental & Safety	-	-	-	-	-	-	-	312	-	312
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	07443	Uniforms	212	531	-	-	-	-	-	-	-	743
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	07444	Uniforms Capitalized	(199)	(136)	-	-	-	-	-	-	-	(335)
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	07499	Misc Employee Welfare Exp	-	-	20	-	-	-	-	-	-	20
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	07590	Misc General Expense	-	-	-	-	-	-	(200)	-	-	(200)
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8750	Distribution-Measuring and regulating station expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8760	Distribution-Measuring and regulating station expenses-Industrial	01000	Non-project Labor	-	-	-	288	-	-	-	-	-	288
093	Tennessee Division	8760	Distribution-Measuring and regulating station expenses-Industrial	01008	Expense Labor Accrual	-	-	-	173	(173)	-	-	-	-	-
093	Tennessee Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04590	Utilities	24	27	23	22	22	23	25	25	24	215
093	Tennessee Division	8780	Meter and house regulator expenses	01000	Non-project Labor	23,733	19,713	17,890	17,999	37,614	29,329	24,582	25,698	22,618	219,177
093	Tennessee Division	8780	Meter and house regulator expenses	01008	Expense Labor Accrual	3,071	(622)	74	1,854	(4,531)	1,063	2,501	3,016	(409)	6,018
093	Tennessee Division	8780	Meter and house regulator expenses	02001	Inventory Materials	-	-	-	-	-	-	18	98	-	117
093	Tennessee Division	8780	Meter and house regulator expenses	02004	Warehouse Loading Charge	-	-	-	-	-	-	0	1	-	2
093	Tennessee Division	8780	Meter and house regulator expenses	02005	Non-Inventory Supplies	-	166	109	91	961	313	3,056	16	(1,770)	2,944
093	Tennessee Division	8780	Meter and house regulator expenses	03003	Capitalized transportation costs	-	-	-	-	-	-	-	-	(6)	(6)
093	Tennessee Division	8780	Meter and house regulator expenses	03004	Vehicle Expense	-	-	-	-	-	-	-	-	10	10
093	Tennessee Division	8780	Meter and house regulator expenses	05111	Postage/Delivery Services	-	168	-	66	-	-	-	-	-	234
093	Tennessee Division	8780	Meter and house regulator expenses	05411	Meals and Entertainment	-	90	-	595	-	400	344	199	260	1,887
093	Tennessee Division	8780	Meter and house regulator expenses	05413	Transportation	-	-	-	-	-	593	1,095	2,076	1,969	5,733
093	Tennessee Division	8780	Meter and house regulator expenses	05414	Lodging	6,298	-	1,935	-	-	387	-	907	908	10,434
093	Tennessee Division	8780	Meter and house regulator expenses	07443	Uniforms	-	148	-	-	-	-	-	-	-	148
093	Tennessee Division	8780	Meter and house regulator expenses	07444	Uniforms Capitalized	-	(103)	-	-	-	-	-	-	-	(103)
093	Tennessee Division	8780	Meter and house regulator expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8780	Meter and house regulator expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8800	Distribution-Other expenses	04582	Building Maintenance	-	-	-	-	-	-	39	-	-	39
093	Tennessee Division	8800	Distribution-Other expenses	04599	Capitalized Utility Costs	(3,185)	(5,280)	(5,555)	(4,985)	(3,379)	(1,305)	(869)	(714)	(546)	(25,819)
093	Tennessee Division	8800	Distribution-Other expenses	04801	Company Used Gas	3,389	5,617	5,909	5,303	3,595	1,389	885	760	581	27,427
093	Tennessee Division	8810	Distribution-Rents	03009	842 Variable Heavy Equip Lease Expense	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8810	Distribution-Rents	04307	Heavy Equipment Capitalized	(12,606)	(12,188)	(12,188)	(12,188)	(13,628)	(12,188)	(12,188)	(12,188)	(12,188)	(111,549)
093	Tennessee Division	8810	Distribution-Rents	04308	842 Locusview Lease Expense	12,863	12,437	12,437	12,437	13,906	12,437	12,437	12,437	12,437	113,825
093	Tennessee Division	8810	Distribution-Rents	04561	842 Variable Real Estate Lease Expense	565	(273)	146	146	146	1,472	-	-	1,193	3,394
093	Tennessee Division	8810	Distribution-Rents	04578	842 Real Estate Lease Expense	46,174	46,867	46,867	46,867	46,867	41,641	46,867	46,867	45,669	414,686
093	Tennessee Division	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(43,152)	(43,016)	(43,410)	(43,410)	(43,410)	(39,881)	(43,410)	(43,410)	(43,195)	(386,294)
093	Tennessee Division	8810	Distribution-Rents	04581	Non 842 Building Lease/Rents	400	400	400	400	400	400	400	400	400	3,600
093	Tennessee Division	8810	Distribution-Rents	04582	Building Maintenance	3,253	2,517	5,336	2,996	5,332	4,728	5,131	10,688	6,084	46,065
093	Tennessee Division	8810	Distribution-Rents	04590	Utilities	2,344	2,187	2,296	2,504	2,128	2,545	3,085	3,205	3,516	23,810
093	Tennessee Division	8810	Distribution-Rents	04599	Capitalized Utility Costs	(5,262)	(4,421)	(7,174)	(5,170)	(7,012)	(6,837)	(7,723)	(13,059)	(9,024)	(65,682)

Atmos Energy Corporation - Kentucky/Mid-States
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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
093	Tennessee Division	8810	Distribution-Rents	06111	Contract Labor	-	-	200	(200)	-	-	-	-	-	-
093	Tennessee Division	8870	Distribution-Maint of mains	01000	Non-project Labor	7,182	2,167	4,622	5,635	6,799	10,884	5,408	4,599	5,853	53,148
093	Tennessee Division	8870	Distribution-Maint of mains	01008	Expense Labor Accrual	1,769	(1,898)	1,336	1,070	(2,248)	1,588	(558)	137	920	2,116
093	Tennessee Division	8870	Distribution-Maint of mains	02005	Non-Inventory Supplies	158	23	71	337	273	-	131	35	-	1,026
093	Tennessee Division	8870	Distribution-Maint of mains	03003	Capitalized transportation costs	-	-	-	-	-	(91)	-	-	-	(91)
093	Tennessee Division	8870	Distribution-Maint of mains	03004	Vehicle Expense	-	-	-	-	-	149	-	-	-	149
093	Tennessee Division	8870	Distribution-Maint of mains	04582	Building Maintenance	867	-	-	-	-	-	-	-	-	867
093	Tennessee Division	8870	Distribution-Maint of mains	04590	Utilities	612	271	345	551	171	266	405	397	345	3,364
093	Tennessee Division	8870	Distribution-Maint of mains	05010	Office Supplies	-	-	-	-	-	-	-	35	-	35
093	Tennessee Division	8870	Distribution-Maint of mains	05411	Meals and Entertainment	39	819	438	1,022	704	198	663	1,955	811	6,648
093	Tennessee Division	8870	Distribution-Maint of mains	05413	Transportation	-	983	1,037	1,162	114	15	1,816	2,218	636	7,980
093	Tennessee Division	8870	Distribution-Maint of mains	05414	Lodging	-	-	-	554	-	1,502	1,547	2,214	-	5,817
093	Tennessee Division	8870	Distribution-Maint of mains	07120	Environmental & Safety	-	-	-	46	39	-	-	-	-	86
093	Tennessee Division	8870	Distribution-Maint of mains	07499	Misc Employee Welfare Exp	-	10	208	31	-	-	-	10	-	259
093	Tennessee Division	8870	Distribution-Maint of mains	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	8890	Maintenance of measuring and regulating station equipment-General	02005	Non-Inventory Supplies	16	-	-	-	-	-	-	-	218	234
093	Tennessee Division	8890	Maintenance of measuring and regulating station equipment-General	06111	Contract Labor	-	-	-	14,500	-	43,000	47,500	57,885	77,418	240,303
093	Tennessee Division	8900	Maintenance of measuring and regulating station equipment-Industrial	01000	Non-project Labor	-	-	-	-	176	-	-	-	-	176
093	Tennessee Division	8900	Maintenance of measuring and regulating station equipment-Industrial	01008	Expense Labor Accrual	-	-	-	-	29	(29)	-	-	-	-
093	Tennessee Division	8910	Maintenance of measuring and regulating station equipment-City gate check stations	01000	Non-project Labor	-	-	-	-	-	-	-	-	475	475
093	Tennessee Division	8910	Maintenance of measuring and regulating station equipment-City gate check stations	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	261	261
093	Tennessee Division	8920	Maintenance of services	01000	Non-project Labor	110	291	344	354	97	239	631	746	398	3,210
093	Tennessee Division	8920	Maintenance of services	01008	Expense Labor Accrual	29	87	41	40	(197)	44	193	120	(154)	204
093	Tennessee Division	8920	Maintenance of services	02005	Non-Inventory Supplies	-	-	-	-	507	-	-	-	-	507
093	Tennessee Division	8930	Maintenance of meters and house regulators	02005	Non-Inventory Supplies	130	-	-	398	239	-	-	-	-	768
093	Tennessee Division	8930	Maintenance of meters and house regulators	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	9,996	7,346	7,922	9,719	8,402	11,530	13,917	10,309	10,397	89,539
093	Tennessee Division	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	2,283	(693)	655	1,871	(4,431)	1,482	2,684	(412)	564	4,003
093	Tennessee Division	9020	Customer accounts-Meter reading expenses	04562	842 Variable Tower Lease Expense	1,464	1,490	1,501	1,537	1,540	1,540	1,577	1,481	1,777	13,907
093	Tennessee Division	9020	Customer accounts-Meter reading expenses	04590	Utilities	180	147	103	124	236	150	248	215	203	1,606
093	Tennessee Division	9020	Customer accounts-Meter reading expenses	05353	842 Tower Lease Expense	18,567	18,567	18,567	18,567	18,567	18,567	18,567	18,567	18,567	167,100
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	9,864	10,553	12,029	13,183	16,761	10,282	11,592	10,700	10,323	105,286
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	1,524	803	1,266	1,895	(5,116)	(223)	2,066	714	327	3,256
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	200	-	200
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	03003	Capitalized transportation costs	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	03004	Vehicle Expense	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	399	399
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	130	152	-	-	117	-	243	-	-	641
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	05351	AMI Tower Rent	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	2,263	574	1,578	1,085	2,077	574	7,983	3,554	2,070	21,759
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	-	49	-	-	-	-	-	-	-	49
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	05414	Lodging	-	-	-	-	-	-	-	203	-	203
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	05420	Employee Development	-	-	-	-	-	-	-	660	-	660
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	06112	Collection Fees	366	324	107	233	488	334	877	(47)	140	2,823
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	06116	Bill Print Fees	54,106	52,455	88,328	78,394	51,796	47,167	52,414	54,160	52,587	531,408
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	8	-	-	-	-	324	-	1,177	265	1,773
093	Tennessee Division	9030	Customer accounts-Customer records and collections expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	9040	Customer accounts-Uncollectible accounts	09927	Cust Uncol Acct-Write Off	76,257	103,615	74,748	(27,395)	45,802	64,383	7,327	(21,601)	337,317	660,454
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	01000	Non-project Labor	6,475	6,475	6,475	6,475	9,713	6,573	6,670	6,670	6,670	62,197
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	01008	Expense Labor Accrual	954	324	324	648	(2,266)	24	1,025	667	333	2,033
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	04002	Required By Law, Safety	-	-	-	1,053	-	2,130	-	-	-	3,183
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	04040	Community Rel&Trade Shows	-	-	549	7,313	11,619	-	8,867	1,372	3,737	33,457
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	04044	Advertising	-	-	-	-	10,000	214	4,369	-	2,750	17,333
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	04046	Customer Relations & Assist	-	-	-	-	-	-	360	-	3,350	3,709
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	05010	Office Supplies	-	-	-	12	-	-	6	-	41	59
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	05411	Meals and Entertainment	415	-	-	1,371	94	268	106	-	1,373	3,628
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	05413	Transportation	261	-	-	894	-	445	885	-	1,535	4,020
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	05414	Lodging	228	-	-	142	-	574	-	-	284	1,228
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	05419	Misc Employee Expense	-	-	-	-	368	-	-	2,223	-	2,591
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	05426	Safety Training	-	-	-	-	-	-	-	-	226	226
093	Tennessee Division	9090	Customer service-Operating informational and instructional advertising expense	07590	Misc General Expense	-	-	-	270	-	-	-	2,706	-	2,976
093	Tennessee Division	9110	Sales-Supervision	01000	Non-project Labor	15,860	14,871	13,247	7,379	10,979	7,580	6,657	8,694	8,676	93,943
093	Tennessee Division	9110	Sales-Supervision	01008	Expense Labor Accrual	2,479	348	(69)	(2,196)	(2,598)	65	768	1,684	424	907
093	Tennessee Division	9110	Sales-Supervision	04212	IT Equipment	-	-	-	-	-	43	-	-	-	43
093	Tennessee Division	9110	Sales-Supervision	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	9110	Sales-Supervision	05323	Measurement & Meter Reading	-	-	-	-	-	-	-	-	36	36
093	Tennessee Division	9110	Sales-Supervision	05377	Cell phone equipment and accessories	20	-	-	-	-	-	-	-	-	20
093	Tennessee Division	9110	Sales-Supervision	05399	Capitalized Telecom Costs	(19)	-	-	-	-	-	-	-	-	(19)
093	Tennessee Division	9110	Sales-Supervision	05411	Meals and Entertainment	707	798	383	392	302	315	651	539	809	4,897
093	Tennessee Division	9110	Sales-Supervision	05412	Spousal & Dependent Travel	-	-	-	7	-	-	-	-	-	7
093	Tennessee Division	9110	Sales-Supervision	05413	Transportation	5,176	5,402	3,846	5,360	3,387	2,321	1,937	3,003	7,177	37,610
093	Tennessee Division	9110	Sales-Supervision	05414	Lodging	-	763	358	403	246	152	159	686	1,166	3,932
093	Tennessee Division	9110	Sales-Supervision	05415	Membership Fees	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	9110	Sales-Supervision	05417	Club Dues - Deductible	100	-	-	-	-	-	-	-	-	100
093	Tennessee Division	9110	Sales-Supervision	05420	Employee Development	-	-	-	-	-	-	-	-	213	213
093	Tennessee Division	9110	Sales-Supervision	05421	Training	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	9110	Sales-Supervision	07443	Uniforms	137	-	-	-	-	-	-	-	148	285
093	Tennessee Division	9110	Sales-Supervision	07444	Uniforms Capitalized	(129)	-	-	-	-	-	-	-	(133)	(262)
093	Tennessee Division	9110	Sales-Supervision	07499	Misc Employee Welfare Exp	-	11	-	-	-	804	-	669	-	1,483
093	Tennessee Division	9110	Sales-Supervision	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	9120	Sales-Demonstrating and selling expenses	04044	Advertising	-	-	-	-	-	-	5,000	-	18,670	23,670

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
093	Tennessee Division	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	522	10,617	634	-	175	3,061	5,492	703	2,427	23,632
093	Tennessee Division	9120	Sales-Demonstrating and selling expenses	07510	Association Dues	8,673	-	575	607	-	-	-	8,673	-	18,528
093	Tennessee Division	9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	-	329	274	2,049	-	-	-	-	-	2,652
093	Tennessee Division	9130	Sales-Advertising expenses	04044	Advertising	-	-	-	1,330	-	-	16,000	2,000	1,250	20,580
093	Tennessee Division	9130	Sales-Advertising expenses	04046	Customer Relations & Assist	-	549	-	-	-	-	-	-	1,088	1,636
093	Tennessee Division	9130	Sales-Advertising expenses	06111	Contract Labor	-	-	-	-	63,450	56,990	44,150	-	4,100	168,690
093	Tennessee Division	9160	Sales-Miscellaneous sales expenses	04028	Carbon Credits	-	-	-	-	-	335	-	-	-	335
093	Tennessee Division	9200	A&G-Administrative & general salaries	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	9210	A&G-Office supplies & expense	04023	GCA Public Notice Publication	2,192	-	-	-	-	-	-	-	-	2,192
093	Tennessee Division	9210	A&G-Office supplies & expense	04070	Insurance-Other	200	360	300	200	-	-	100	100	-	1,260
093	Tennessee Division	9210	A&G-Office supplies & expense	04582	Building Maintenance	-	-	297	-	-	-	-	-	-	297
093	Tennessee Division	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	-	-	666	192	-	84	-	-	-	942
093	Tennessee Division	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	271	-	-	-	-	-	174	-	-	445
093	Tennessee Division	9210	A&G-Office supplies & expense	05413	Transportation	-	-	-	-	-	-	199	-	-	199
093	Tennessee Division	9210	A&G-Office supplies & expense	05414	Lodging	-	-	-	-	-	-	895	-	-	895
093	Tennessee Division	9210	A&G-Office supplies & expense	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	9210	A&G-Office supplies & expense	07590	Misc General Expense	-	17,154	-	-	-	-	-	-	-	17,154
093	Tennessee Division	9220	A&G-Administrative expense transferred-Credit	09341	Admin & General Expenses	274,104	366,883	186,713	307,500	349,812	230,751	356,748	271,240	324,013	2,667,764
093	Tennessee Division	9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC O&M	198,705	172,405	167,797	181,204	187,961	163,115	219,084	182,016	186,143	1,658,431
093	Tennessee Division	9220	A&G-Administrative expense transferred-Credit	41132	Billing for SS O&M	503,234	395,543	463,433	459,383	954,304	170,825	718,790	296,020	556,649	4,518,181
093	Tennessee Division	9230	A&G-Outside services employed	06111	Contract Labor	-	-	-	-	-	-	2,170	-	-	2,170
093	Tennessee Division	9230	A&G-Outside services employed	06121	Legal	1,054	-	10,644	4,089	50,501	47,478	28,124	31,759	11,658	185,306
093	Tennessee Division	9240	A&G-Property insurance	04069	Blueflame Property Insurance	32,252	32,252	34,925	34,925	34,925	34,925	34,925	34,925	34,925	308,980
093	Tennessee Division	9240	A&G-Property insurance	04072	Insurance Capitalized	(32,685)	(32,836)	(35,292)	(35,780)	(35,591)	(35,591)	(35,685)	(35,685)	(35,591)	(314,735)
093	Tennessee Division	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	-	33	(33)	-	-	-	-	-	-	-
093	Tennessee Division	9250	A&G-Injuries & damages	04070	Insurance-Other	2,320	2,320	2,320	2,938	2,937	2,937	2,937	2,937	2,937	24,585
093	Tennessee Division	9250	A&G-Injuries & damages	05418	Settlement	624	-	8,693	5,284	3,219	108	6,144	6,355	35,937	66,366
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	7,898	6,618	6,530	6,894	8,248	7,682	9,673	8,725	8,266	70,534
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	4,040	3,385	3,340	3,526	4,219	3,930	4,948	4,463	4,229	36,081
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	57,232	47,955	47,317	49,952	59,768	55,666	70,091	63,220	59,900	511,102
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01253	Medical Benefits Projects	-	891	(891)	-	-	-	-	-	-	-
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	11,331	9,494	9,368	9,890	11,833	11,021	13,877	12,517	11,859	101,190
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01259	ESOP Benefits Projects	-	176	(176)	-	-	-	-	-	-	-
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01262	Other Benefits Projects	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	4,374	3,665	3,617	3,818	4,568	4,255	5,357	4,832	4,578	39,065
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01265	RSP FACC Benefits Projects	-	68	(68)	-	-	-	-	-	-	-
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	729	611	603	636	761	709	893	805	763	6,511
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01268	Life Benefits Projects	-	11	(11)	-	-	-	-	-	-	-
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	2,035	1,705	1,683	1,776	2,125	1,980	2,493	2,248	2,130	18,176
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	-	32	(32)	-	-	-	-	-	-	(0)
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	-	127	(127)	-	-	-	-	-	-	-
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	-	63	(63)	-	-	-	-	-	-	-
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01294	NSC-OPEB Benefits Load	(48,331)	(40,497)	(39,958)	(42,184)	(50,473)	(47,009)	(59,190)	(53,388)	(50,584)	(431,615)
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01296	NSC-OPEB Benefits Projects	-	(755)	337	(52)	467	-	-	-	-	(3)
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01297	NSC-Pension Benefits Load	(3,676)	(3,080)	(3,039)	(3,208)	(3,839)	(3,575)	(4,502)	(4,060)	(3,847)	(32,826)
093	Tennessee Division	9260	A&G-Employee pensions and benefits	01299	NSC-Pension Benefits Projects	-	(62)	28	(4)	38	-	-	-	-	(0)
093	Tennessee Division	9260	A&G-Employee pensions and benefits	07443	Uniforms	1,030	38	282	297	4,036	134	1,410	1,117	1,847	10,191
093	Tennessee Division	9260	A&G-Employee pensions and benefits	07444	Uniforms Capitalized	(969)	(23)	(219)	(107)	(3,127)	(82)	(734)	(625)	(1,054)	(6,940)
093	Tennessee Division	9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	-	99	-	-	-	-	-	-	-	99
093	Tennessee Division	9260	A&G-Employee pensions and benefits	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	9270	A&G-Franchise requirements	04044	Advertising	-	-	-	-	-	-	-	-	-	-
093	Tennessee Division	9302	Miscellaneous general expenses	04002	Required By Law, Safety	-	-	-	-	5,152	-	-	-	-	5,152
093	Tennessee Division	9302	Miscellaneous general expenses	05420	Employee Development	-	-	-	-	-	-	3,293	-	-	3,293
093	Tennessee Division	9302	Miscellaneous general expenses	07510	Association Dues	6,289	30,969	10,229	5,229	5,229	21,104	6,289	5,229	5,229	95,792
093	Tennessee Division	9302	Miscellaneous general expenses	07590	Misc General Expense	-	2,062	2,500	100	-	922	1,250	-	1,000	7,833
093	Tennessee Division	9310	A&G-Rents	04561	842 Variable Real Estate Lease Expense	-	-	-	(0)	-	-	-	-	-	(0)
093	Tennessee Division	9310	A&G-Rents	04580	Building Lease/Rents Capitalized	-	-	-	0	-	-	-	-	-	0
093	Tennessee Division	9301	A&G-General advertising expense	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	3,293	-	3,293
093	Tennessee Division	9301	A&G-General advertising expense	04044	Advertising	-	-	-	-	-	-	-	2,500	-	2,500
093	Tennessee Division	8940	Distribution-Maintenance of other equipment	09911	Reimbursements	-	-	-	-	-	-	(1,146)	(515)	-	(1,661)
095	Georgia Div	4081	Taxes other than income taxes, utility operating income	30105	Corp/State Franchise Tax	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	4030	Depreciation Expense	07590	Misc General Expense	-	(16,044)	16,044	-	-	-	-	-	-	-
096	Virginia Division	4030	Depreciation Expense	09344	Depr & Taxes Other Expense	134	111	142	142	143	139	107	106	106	1,130
096	Virginia Division	4030	Depreciation Expense	30005	Depr Exp-Distribution Plant	276,903	276,990	277,124	280,139	283,118	284,410	286,247	303,910	348,071	2,616,911
096	Virginia Division	4030	Depreciation Expense	30007	Depr Exp-General Plant	3,932	3,932	4,053	4,053	4,021	3,608	5,129	5,129	5,129	38,986
096	Virginia Division	4030	Depreciation Expense	30031	Vehicle Depreciation	36	36	36	36	36	36	36	36	36	328
096	Virginia Division	4030	Depreciation Expense	30032	Vehicle Depreciation Capitalized	(33)	(22)	(7,070)	(22)	(21)	(21)	(20)	(21)	(21)	(7,252)
096	Virginia Division	4030	Depreciation Expense	30041	Heavy Equipment Depreciation	232	232	232	232	232	232	232	232	232	2,084
096	Virginia Division	4030	Depreciation Expense	30042	Heavy Equipment Depreciation Capitalized	(227)	(227)	(227)	(227)	(227)	(227)	(227)	(227)	(227)	(2,043)
096	Virginia Division	4030	Depreciation Expense	30061	Tools & Shop Depreciation	3,584	3,584	3,853	3,860	3,860	3,860	3,860	3,860	8,094	38,413
096	Virginia Division	4030	Depreciation Expense	30062	Tools & Shop Depreciation Capitalized	(3,297)	(2,128)	(11,267)	(2,325)	(2,261)	(2,277)	(2,129)	(2,248)	(4,700)	(32,632)
096	Virginia Division	4030	Depreciation Expense	41124	Billing from SS - Taxes Other and Depr	11,655	11,223	11,342	11,374	11,696	12,569	12,559	14,590	15,702	112,710
096	Virginia Division	4030	Depreciation Expense	41129	Billing from CSC - Depr & Taxes Other	5,767	5,771	5,771	5,771	5,749	5,760	5,761	5,762	5,769	51,883
096	Virginia Division	4060	Amortization of gas plant acquisition adjustments	09344	Depr & Taxes Other Expense	635	635	635	635	635	635	635	635	635	5,713
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01210	Fica Load	5,628	5,787	5,746	4,727	16,446	6,997	6,912	5,550	6,504	64,296
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	402	81	3	3	25	14	7	5	2	542
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	123	77	11	1	6	5	4	2	2	231
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	43	353	269	(37)	(95)	(992)	1,016	10	803	1,370
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	160	(124)	(35)	0	2	(1)	(1)	(0)	(2)	(0)
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	49	(15)	(29)	(5)	1	0	0	(1)	0	1

Atmos Energy Corporation - Kentucky/Mid-States
Trial Balance - Income Statement Accounts
January 2024 through September 2024

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	01256	Payroll Tax Projects	-	2	-	12	-	-	-	3	2	19
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	09345	Taxes Other Than Inc Tax	3,312	3,035	2,774	3,659	3,205	2,734	4,882	2,975	2,700	29,275
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	49,556	49,556	49,556	49,556	49,556	49,556	49,556	49,556	49,556	446,004
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	30107	City Franchise	10,231	9,150	6,532	4,550	3,068	2,347	1,922	1,694	2,370	41,864
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	41129	Billing from CSC - Depr & Taxes Other	2,780	2,081	2,093	2,183	3,062	985	2,669	1,726	1,850	19,427
096	Virginia Division	4081	Taxes other than income taxes, utility operating income	41130	Billing for SS Depr & Taxes Other	4,222	3,394	3,363	3,520	5,179	1,640	4,813	3,010	3,183	32,323
096	Virginia Division	4091	Income taxes, utility operating income	30201	Federal Income Taxes	-	-	358,034	-	-	21,358	-	-	151,133	530,525
096	Virginia Division	4091	Income taxes, utility operating income	30202	State Income Taxes	-	-	(39,474)	-	-	17,038	-	-	82,028	59,592
096	Virginia Division	4101	Provision for deferred income taxes	30201	Federal Income Taxes	-	-	335,001	-	-	132,519	-	-	(95,597)	371,923
096	Virginia Division	4101	Provision for deferred income taxes	30202	State Income Taxes	-	-	128,127	-	-	21,839	-	-	31,985	181,951
096	Virginia Division	4101	Provision for deferred income taxes	30208	Amortization of Excess Deferred	(64,281)	(64,281)	(64,281)	(3,846)	(3,846)	(3,846)	(3,846)	(3,846)	(215,624)	(427,695)
096	Virginia Division	4150	Revenues from Merchandising, Jobbing & Contract Work	30304	Gross Sales - Jobbing	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(45,000)
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01006	O&M Project Labor and Contra	-	-	-	150	-	-	-	-	-	150
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01008	Expense Labor Accrual	(3)	-	-	90	(90)	-	-	-	-	(3)
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01013	Expense Labor Transfer In	-	19	-	150	-	-	-	42	21	232
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01014	Expense Labor Transfer Out	-	-	-	(150)	-	-	-	-	-	(150)
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01202	Pension Benefits Load	(0)	-	-	2	(2)	-	-	-	-	(0)
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01203	OPEB Benefits Load	(0)	-	-	1	(1)	-	-	-	-	(0)
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01221	Workers Comp Benefits Load	(0)	-	-	1	(1)	-	-	-	-	(0)
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01251	Medical Benefits Load	(1)	-	-	17	(17)	-	-	-	-	(1)
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01257	ESOP Benefits Load	(0)	-	-	3	(3)	-	-	-	-	(0)
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01263	RSP FACC Benefits Load	(0)	-	-	1	(1)	-	-	-	-	(0)
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01266	Life Benefits Load	(0)	-	-	0	(0)	-	-	-	-	(0)
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01269	LTD Benefits Load	(0)	-	-	1	(1)	-	-	-	-	(0)
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01294	NSC-OPEB Benefits Load	1	-	-	(14)	14	-	-	-	-	1
096	Virginia Division	4160	Costs and Expenses of Merchandising, Jobbing & Contract Work	01297	NSC-Pension Benefits Load	0	-	-	(1)	1	-	-	-	-	0
096	Virginia Division	4170	Revenues from nonutility operations	30526	Misc Other Revenue	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(875)	(7,675)
096	Virginia Division	4190	Interest and dividend income	41134	Billed from SS - Below the line	(6,085)	(5,941)	(5,691)	(4,780)	(6,594)	(10,171)	(12,831)	(9,537)	(93,165)	(154,796)
096	Virginia Division	4210	Miscellaneous nonoperating income	41134	Billed from SS - Below the line	-	-	-	-	-	-	(8)	-	-	(8)
096	Virginia Division	4211	Gain on Disposition of Property	30557	Gain or loss on disposition of leased property	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	4261	Donations	30702	FSTC-Kids (Miscellaneous)	1,250	-	-	-	-	-	-	-	-	1,250
096	Virginia Division	4261	Donations	30703	FSTC-Neighbors (Agency Programs)	-	-	-	125	-	-	-	-	-	125
096	Virginia Division	4261	Donations	30705	FSTC-Neighbors (Health)	1,500	-	-	-	1,250	-	-	-	-	2,750
096	Virginia Division	4261	Donations	30711	FSTC-Neighbors (Energy Assistance)	(23,161)	-	-	5,000	-	-	-	-	10,000	(8,161)
096	Virginia Division	4261	Donations	30735	FSTC-Neighbors (ZNE)	-	-	-	493	2,030	-	-	-	-	2,523
096	Virginia Division	4261	Donations	30736	FSTC-Neighbors (Miscellaneous)	1,250	600	2,000	-	-	-	-	100	35,000	38,950
096	Virginia Division	4261	Donations	41134	Billed from SS - Below the line	1,040	146	1,218	2,085	940	-	123	180	2,609	8,341
096	Virginia Division	4261	Donations	41136	Billed from HQ - Below the line	-	-	-	-	-	41	-	-	-	41
096	Virginia Division	4263	Penalties	30118	Penalty - Interest	-	-	-	-	6,095	-	3,650	-	1,350	11,095
096	Virginia Division	4263	Penalties	41134	Billed from SS - Below the line	-	(578)	-	-	(342)	-	(71)	-	156	(836)
096	Virginia Division	4264	Civic, Political and Related	01000	Non-project Labor	91	91	91	91	137	93	94	94	94	876
096	Virginia Division	4264	Civic, Political and Related	01008	Expense Labor Accrual	13	5	5	9	(32)	0	14	9	5	29
096	Virginia Division	4264	Civic, Political and Related	01202	Pension Benefits Load	3	2	2	3	3	2	3	3	3	24
096	Virginia Division	4264	Civic, Political and Related	01203	OPEB Benefits Load	1	1	1	1	1	1	1	1	1	12
096	Virginia Division	4264	Civic, Political and Related	01221	Workers Comp Benefits Load	1	1	1	1	1	1	1	1	1	6
096	Virginia Division	4264	Civic, Political and Related	01251	Medical Benefits Load	20	18	18	19	20	18	20	19	19	170
096	Virginia Division	4264	Civic, Political and Related	01257	ESOP Benefits Load	4	4	4	4	4	3	4	4	4	34
096	Virginia Division	4264	Civic, Political and Related	01263	RSP FACC Benefits Load	2	1	1	1	2	1	2	1	1	13
096	Virginia Division	4264	Civic, Political and Related	01266	Life Benefits Load	0	0	0	0	0	0	0	0	0	2
096	Virginia Division	4264	Civic, Political and Related	01269	LTD Benefits Load	1	1	1	1	1	1	1	1	1	6
096	Virginia Division	4264	Civic, Political and Related	01294	NSC-OPEB Benefits Load	(17)	(15)	(15)	(16)	(17)	(15)	(17)	(16)	(16)	(144)
096	Virginia Division	4264	Civic, Political and Related	01297	NSC-Pension Benefits Load	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(11)
096	Virginia Division	4264	Civic, Political and Related	04040	Community Rel&Trade Shows	-	-	-	-	-	-	1	-	-	1
096	Virginia Division	4264	Civic, Political and Related	05010	Office Supplies	-	-	-	0	-	-	0	-	1	1
096	Virginia Division	4264	Civic, Political and Related	05411	Meals and Entertainment	2	-	-	3	-	-	5	-	3	13
096	Virginia Division	4264	Civic, Political and Related	05413	Transportation	8	-	-	13	-	-	14	-	16	51
096	Virginia Division	4264	Civic, Political and Related	05414	Lodging	-	-	-	2	-	-	8	-	4	14
096	Virginia Division	4264	Civic, Political and Related	30737	Political Activities	2,500	2,527	2,500	2,500	2,500	3,143	2,500	2,543	2,571	23,284
096	Virginia Division	4264	Civic, Political and Related	41134	Billed from SS - Below the line	68	560	240	80	79	76	94	152	94	1,443
096	Virginia Division	4264	Civic, Political and Related	41136	Billed from HQ - Below the line	127	104	148	116	169	130	226	272	164	1,456
096	Virginia Division	4265	Other deductions	02005	Non-Inventory Supplies	-	-	-	52	-	-	-	-	-	52
096	Virginia Division	4265	Other deductions	05411	Meals and Entertainment	581	8	8	79	205	26	255	235	42	1,439
096	Virginia Division	4265	Other deductions	07499	Misc Employee Welfare Exp	385	-	89	18	74	-	-	-	-	566
096	Virginia Division	4265	Other deductions	07520	Do Not Use - Donations	16	-	-	19	1,074	1,286	198	-	-	2,592
096	Virginia Division	4265	Other deductions	07590	Misc General Expense	-	4,110	-	200	-	-	-	-	-	4,310
096	Virginia Division	4265	Other deductions	30703	FSTC-Neighbors (Agency Programs)	-	-	-	125	-	-	-	-	-	125
096	Virginia Division	4265	Other deductions	30705	FSTC-Neighbors (Health)	-	-	-	-	1,250	-	-	-	-	1,250
096	Virginia Division	4265	Other deductions	30735	FSTC-Neighbors (ZNE)	-	-	-	-	-	-	1,324	-	-	1,324
096	Virginia Division	4265	Other deductions	30736	FSTC-Neighbors (Miscellaneous)	-	500	-	-	-	-	-	-	-	500
096	Virginia Division	4265	Other deductions	30740	Misc Income Deductions	36	-	-	-	-	126	-	-	263	424
096	Virginia Division	4265	Other deductions	30743	Entertainment & Sports Events	-	-	-	-	860	-	-	-	-	860
096	Virginia Division	4265	Other deductions	41134	Billed from SS - Below the line	768	645	558	782	577	841	776	1,021	960	6,930
096	Virginia Division	4265	Other deductions	41136	Billed from HQ - Below the line	531	1,112	1,102	274	830	144	916	443	495	5,848
096	Virginia Division	4270	Interest on long-Term debt	41134	Billed from SS - Below the line	116,259	116,990	116,990	116,990	116,990	119,493	124,500	124,500	124,500	1,077,212
096	Virginia Division	4280	Amortization of debt discount and expense	41134	Billed from SS - Below the line	2,546	1,815	1,815	1,815	1,815	1,815	1,105	1,351	1,228	15,308
096	Virginia Division	4280	Amortization of debt discount and expense	41136	Billed from HQ - Below the line	41	41	41	41	41	41	41	41	41	372
096	Virginia Division	4281	Amortization of loss on reacquired debt	41134	Billed from SS - Below the line	66	66	66	66	66	66	66	66	66	592
096	Virginia Division	4290	Amortization of debt premium	41134	Billed from SS - Below the line	(140)	(140)	(140)	(140)	(140)	(140)	(140)	(140)	(140)	(1,260)
096	Virginia Division	4310	Other interest expense	30119	Cust Deps-By Acct/Div	399	489	16	555	103	(207)	(313)	244	55	1,341
096	Virginia Division	4310	Other interest expense	30157	Int on Taxes	(620)	(684)	472	3,834	5,743	6,287	15,860	13,067	2,250	46,210
096	Virginia Division	4310	Other interest expense	41134	Billed from SS - Below the line	1,652	1,591	1,923	1,976	2,023	2,218	2,020	2,016	2,220	17,637

Atmos Energy Corporation - Kentucky/Mid-States
Trial Balance - Income Statement Accounts
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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
096	Virginia Division	4800	Residential sales	31101	Gas Rev-Dist Inc	(393,069)	(336,680)	(235,982)	(173,756)	(78,850)	(45,146)	(75,587)	(83,571)	(43,816)	(1,466,457)
096	Virginia Division	4800	Residential sales	31108	Gas Rev-Dist Inc. Base Charges	(330,717)	(330,765)	(330,122)	(339,224)	(349,072)	(322,848)	(227,425)	(212,884)	(290,177)	(2,733,233)
096	Virginia Division	4800	Residential sales	31128	Gas Cost Adjustment Surcharge	(1,184,831)	(1,047,965)	(639,040)	(328,809)	(135,857)	(71,505)	(78,099)	(63,448)	(81,052)	(3,630,607)
096	Virginia Division	4800	Residential sales	31195	WNA	(51)	(36)	(29)	(26)	(21)	(18)	(291,390)	(29)	(30)	(291,629)
096	Virginia Division	4805	Unbilled Residential Revenue	31101	Gas Rev-Dist Inc	(33,206)	50,159	36,007	75,624	20,814	(3,412)	(1,455)	60	1,270	145,861
096	Virginia Division	4805	Unbilled Residential Revenue	31108	Gas Rev-Dist Inc. Base Charges	(1,028)	(797)	(334)	(9,650)	28	26,960	46	391	706	16,322
096	Virginia Division	4805	Unbilled Residential Revenue	31128	Gas Cost Adjustment Surcharge	(119,904)	195,328	208,139	156,306	35,076	(11,063)	5,440	(4,604)	3,714	468,432
096	Virginia Division	4811	Commercial Revenue-Banner	31101	Gas Rev-Dist Inc	(623,668)	(537,362)	(393,398)	(306,953)	(180,528)	(130,240)	(145,018)	(149,515)	(125,369)	(2,592,051)
096	Virginia Division	4811	Commercial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	(214,554)	(213,494)	(213,009)	(215,133)	(220,426)	(194,378)	(18,361)	7,562	(160,113)	(1,441,906)
096	Virginia Division	4811	Commercial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	(1,901,385)	(1,690,360)	(1,083,464)	(592,613)	(322,314)	(227,443)	(279,365)	(230,081)	(283,135)	(6,610,158)
096	Virginia Division	4811	Commercial Revenue-Banner	31195	WNA	51	36	29	26	21	18	(238,257)	29	30	(238,018)
096	Virginia Division	4812	Industrial Revenue-Banner	31101	Gas Rev-Dist Inc	(101,835)	(77,036)	(58,953)	(45,617)	(27,323)	(25,870)	(16,480)	(16,790)	(24,126)	(394,030)
096	Virginia Division	4812	Industrial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	(14,870)	(13,077)	(13,077)	(13,368)	(13,571)	(12,523)	(3,511)	(8,002)	(11,401)	(103,400)
096	Virginia Division	4812	Industrial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	(379,628)	(286,861)	(196,801)	(89,258)	(42,077)	(38,414)	(43,098)	(31,929)	(53,913)	(1,161,980)
096	Virginia Division	4812	Industrial Revenue-Banner	31183	Surcharge revenue	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	4812	Industrial Revenue-Banner	31195	WNA	-	-	-	-	-	-	(16,169)	-	-	(16,169)
096	Virginia Division	4815	Unbilled Comm Revenue	31101	Gas Rev-Dist Inc	(46,837)	75,660	46,356	103,200	24,807	133	(3,495)	47	3,446	203,317
096	Virginia Division	4815	Unbilled Comm Revenue	31108	Gas Rev-Dist Inc. Base Charges	(510)	(340)	(277)	(4,744)	267	28,775	198	66	231	23,666
096	Virginia Division	4815	Unbilled Comm Revenue	31128	Gas Cost Adjustment Surcharge	(173,896)	299,630	304,480	221,295	43,072	(33,537)	16,761	(14,180)	11,891	675,516
096	Virginia Division	4816	Unbilled Industrial Revenue	31215	CB Gas Rev-Dist Inc	(3,912)	5,375	3,837	2,227	(73,356)	74,591	(81)	(612)	(255)	7,813
096	Virginia Division	4816	Unbilled Industrial Revenue	31216	CB Gas Rev-Dist Inc Base Charges	-	-	-	-	-	3,216	(3,059)	-	-	157
096	Virginia Division	4816	Unbilled Industrial Revenue	31217	CB Gas Cost Adjustment Surcharge	(13,114)	17,858	14,973	9,191	1,514	1,148	(203)	(857)	(1,109)	29,402
096	Virginia Division	4825	Unbilled Public Authority Revenue	31108	Gas Rev-Dist Inc. Base Charges	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	4870	Forfeited discounts	31201	Late Fee	-	-	-	-	-	(2,129)	(1,694)	(1,374)	(992)	(6,188)
096	Virginia Division	4880	Miscellaneous service revenues	31301	Misc Service Revenue	(125)	-	(80)	400	(64)	(2,093)	(3,331)	(4,927)	(4,270)	(14,490)
096	Virginia Division	4893	Revenue-Transportation Distribution	31101	Gas Rev-Dist Inc	(540,779)	(608,132)	(550,218)	(604,878)	(472,519)	(466,874)	(578,106)	(1,377,202)	(354,855)	(5,553,562)
096	Virginia Division	4893	Revenue-Transportation Distribution	31108	Gas Rev-Dist Inc. Base Charges	(19,508)	(19,508)	(19,508)	(19,508)	(20,655)	(20,655)	9,646	(16,313)	(16,313)	(142,320)
096	Virginia Division	4893	Revenue-Transportation Distribution	31128	Gas Cost Adjustment Surcharge	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	4893	Revenue-Transportation Distribution	31215	CB Gas Rev-Dist Inc	(89,433)	71,760	17,941	62,932	81,806	(13,047)	(973,770)	1,023,823	(20,241)	161,770
096	Virginia Division	4893	Revenue-Transportation Distribution	31216	CB Gas Rev-Dist Inc Base Charges	(5,000)	-	5,000	(5,521)	-	30,653	(26,172)	358	-	(683)
096	Virginia Division	4950	Other gas revenues	31309	Other Gas Revenues	(50)	-	-	-	-	-	-	-	3	(47)
096	Virginia Division	8001	Intercompany Gas Well-head Purchases	04743	Hedging Settlements	462,377	603,431	474,555	491,636	-	-	-	-	-	2,031,999
096	Virginia Division	8040	Natural gas city gate purchases	04740	Cashouts	(25,197)	(227,996)	(7,814)	9,780	27,200	7,028	504	(21,006)	56,289	(181,213)
096	Virginia Division	8040	Natural gas city gate purchases	04751	Gas Purchases	1,064,348	1,406,176	887,160	230,385	284,564	162,592	203,287	227,300	169,004	4,634,817
096	Virginia Division	8050	Other purchases	04800	Reimbursement for Gas Loss	(7)	(172)	(290)	(4)	(29)	-	(26)	(90)	(320)	(937)
096	Virginia Division	8051	PGA for Residential	04775	PGA Recoveries	1,181,999	1,045,841	637,462	327,854	135,173	70,970	77,335	62,807	80,260	3,619,700
096	Virginia Division	8052	PGA for Commercial	04775	PGA Recoveries	1,904,294	1,692,528	1,085,042	593,567	322,998	227,978	280,129	230,734	283,927	6,621,197
096	Virginia Division	8053	PGA for Industrial	04775	PGA Recoveries	379,628	286,861	196,801	89,258	42,077	38,414	43,098	31,929	53,913	1,161,980
096	Virginia Division	8058	Unbilled PGA Cost	04819	Unbilled PGA-Res	119,904	(195,328)	(208,139)	(156,306)	(35,076)	11,063	(5,440)	4,604	(3,714)	(468,432)
096	Virginia Division	8058	Unbilled PGA Cost	04820	Unbilled PGA-Comm	173,896	(299,630)	(304,480)	(221,295)	(43,072)	33,537	(16,761)	14,180	(11,891)	(675,516)
096	Virginia Division	8058	Unbilled PGA Cost	04821	Unbilled PGA-Ind	13,114	(17,858)	(14,973)	(9,191)	(1,514)	(1,148)	203	857	1,109	(29,402)
096	Virginia Division	8059	PGA Offset to Unrecovered Gas Cost	04775	PGA Recoveries	(2,370,648)	(2,723,494)	(2,250,269)	(1,800,091)	(927,807)	(721,795)	(823,750)	(816,620)	(844,302)	(13,278,775)
096	Virginia Division	8081	Gas withdrawn from storage-Debit	04756	Storage Injection/Withdrawal	263,201	359,366	184,745	289,834	40,532	3,873	6,251	10,610	9,634	1,168,046
096	Virginia Division	8082	Gas delivered to storage-Credit	04756	Storage Injection/Withdrawal	(134,209)	(162,517)	(96,725)	(28,168)	(107,269)	(50,260)	(62,550)	(82,812)	(73,336)	(797,847)
096	Virginia Division	8120	Gas used for other utility operations-Credit	04801	Company Used Gas	44	58	48	29	15	4	3	3	3	205
096	Virginia Division	8120	Gas used for other utility operations-Credit	04802	PGA Recoverable Company Used Gas	248	378	357	237	174	104	48	44	49	1,640
096	Virginia Division	8130	Other gas supply expenses	04755	Purchase Gas-Ind-Actual	0	(0)	(0)	0	0	-	(0)	0	0	(0)
096	Virginia Division	8570	Transmission-Measuring and regulating station expenses	01000	Non-project Labor	461	-	-	-	-	-	-	-	-	461
096	Virginia Division	8570	Transmission-Measuring and regulating station expenses	01008	Expense Labor Accrual	184	(184)	-	-	-	-	-	-	-	-
096	Virginia Division	8580	Transmission and compression of gas by others	04771	Demand Charges-Transportation	627,023	627,023	626,066	627,023	502,486	502,645	502,486	507,373	507,373	5,029,496
096	Virginia Division	8580	Transmission and compression of gas by others	04772	Commodity-Transportation	21,798	26,868	17,491	14,252	9,815	(74,591)	3,289	3,225	3,641	25,787
096	Virginia Division	8580	Transmission and compression of gas by others	04773	Demand-Storage	91,314	91,314	165,082	165,354	170,509	170,509	172,019	172,019	172,019	1,368,628
096	Virginia Division	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	18,578	17,427	18,542	17,703	27,213	17,603	20,139	18,564	18,572	174,339
096	Virginia Division	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	92,296	108,700	107,131	100,874	156,005	111,253	91,963	106,758	105,098	980,079
096	Virginia Division	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(92,356)	(108,700)	(107,827)	(101,722)	(158,619)	(111,253)	(91,964)	(108,422)	(106,555)	(987,378)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	2,848	411	1,429	1,351	(6,086)	(135)	3,655	1,227	932	5,631
096	Virginia Division	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	62,725	55,217	51,292	57,064	85,227	64,483	58,838	60,325	63,572	558,744
096	Virginia Division	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(62,664)	(55,217)	(50,597)	(56,217)	(82,613)	(64,483)	(58,877)	(58,661)	(62,115)	(551,445)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	02001	Inventory Materials	-	4,333	-	-	-	-	-	-	-	4,333
096	Virginia Division	8700	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	-	43	-	-	-	-	-	-	-	43
096	Virginia Division	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	165	-	1,473	669	3,499	940	1,887	2,207	1,309	12,149
096	Virginia Division	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	-	-	(19)	-	(31)	-	(8)	-	(17)	(75)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	-	-	21	-	40	-	9	-	19	89
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04018	Safety	-	195	-	-	-	-	-	-	-	195
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04022	Promo Sales, Misc	1,361	-	-	-	-	-	-	-	-	1,361
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	-	-	-	-	236	614	-	2,138	2,988
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04146	Public Relations	-	-	-	-	-	-	77	-	104	181
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04212	IT Equipment	-	-	170	-	-	-	-	-	169	339
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	-	-	-	-	-	337	-	-	-	337
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04306	Parts	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	(330)	-	-	(330)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04590	Utilities	87	120	60	111	77	77	80	80	82	773
096	Virginia Division	8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(80)	(111)	(55)	(102)	(71)	(71)	(74)	(73)	(75)	(711)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	1,162	2,018	1,596	1,543	1,507	1,227	7,925	620	1,537	19,135
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	18	67	143	378	252	200	98	195	-	1,351
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05215	842 Copier Lease Expense	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	340	330	340	340	340	(670)	340	340	340	2,039
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05312	Long Distance	7	25	46	16	21	9	4	9	5	142

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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	236	215	232	293	276	5	251	152	148	1,808
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	125	160	160	160	145	155	145	145	145	1,340
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	1,909	1,704	1,874	1,915	1,768	1,817	-	1,943	3,603	16,533
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05376	Cell service for data uses	389	431	434	402	449	492	407	432	303	3,739
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	153	162	1,176	560	465	1,254	965	243	376	5,354
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(2,687)	(2,569)	(3,670)	(3,111)	(2,919)	(2,810)	(1,713)	(2,860)	(4,391)	(26,730)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	3,002	1,280	1,953	1,670	963	2,258	2,857	1,234	1,525	16,742
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	-	46	-	-	-	39	143	-	-	229
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05413	Transportation	-	16	426	335	48	459	4,144	1,127	2,852	9,407
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05414	Lodging	203	604	715	816	4,089	2,263	4,427	1,981	2,457	17,553
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05415	Membership Fees	-	70	-	-	-	-	80	-	-	150
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05421	Training	4,533	-	-	-	-	-	-	-	-	4,533
096	Virginia Division	8700	Distribution-Operation supervision and engineering	05426	Safety Training	-	-	-	-	-	255	-	-	-	255
096	Virginia Division	8700	Distribution-Operation supervision and engineering	06111	Contract Labor	8,757	1,954	613	(613)	287	-	-	-	-	10,999
096	Virginia Division	8700	Distribution-Operation supervision and engineering	06121	Legal	-	-	-	-	-	-	-	-	48	48
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	477	916	-	1,129	-	20	28	-	(28)	2,541
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07443	Uniforms	-	177	151	-	-	204	-	406	132	1,070
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	-	(104)	(87)	-	-	(112)	-	(216)	(65)	(584)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	107	196	47	352	208	22	186	166	126	1,410
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07510	Association Dues	6,970	-	-	103	1,083	-	-	-	690	8,846
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07520	Do Not Use - Donations	-	-	-	-	(175)	-	-	-	-	(175)
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	813	-	-	-	339	-	-	916	898	2,967
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8711	Odorization	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	5,357	5,357
096	Virginia Division	8740	Mains and Services Expenses	01000	Non-project Labor	43,182	56,037	46,939	50,977	94,509	58,962	78,109	62,956	61,208	552,880
096	Virginia Division	8740	Mains and Services Expenses	01008	Expense Labor Accrual	6,357	7,944	(1,747)	7,117	(14,835)	(1,011)	16,503	235	2,186	22,749
096	Virginia Division	8740	Mains and Services Expenses	02001	Inventory Materials	6,815	55	4,260	5,282	8,981	7,748	6,668	9,325	9,319	58,453
096	Virginia Division	8740	Mains and Services Expenses	02004	Warehouse Loading Charge	68	1	43	53	90	77	100	140	186	758
096	Virginia Division	8740	Mains and Services Expenses	02005	Non-Inventory Supplies	653	1,550	1,824	465	868	679	1,223	1,037	1,217	9,515
096	Virginia Division	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	6,982	(9,603)	43	204	-	-	-	-	-	(2,374)
096	Virginia Division	8740	Mains and Services Expenses	03003	Capitalized transportation costs	(21,529)	(20,693)	(20,444)	(18,878)	(17,904)	(22,802)	(14,630)	(17,749)	(27,134)	(181,763)
096	Virginia Division	8740	Mains and Services Expenses	03004	Vehicle Expense	21,304	20,540	20,955	35,764	17,802	27,874	15,650	14,121	34,886	208,894
096	Virginia Division	8740	Mains and Services Expenses	03008	842 Vehicle Lease Expense	8,411	19,508	13,880	13,880	13,182	14,514	15,720	15,720	17,881	132,695
096	Virginia Division	8740	Mains and Services Expenses	03009	842 Variable Heavy Equip Lease Expense	62	62	(12)	62	145	66	66	66	66	585
096	Virginia Division	8740	Mains and Services Expenses	04201	Software Maintenance	-	-	-	-	574	574	574	574	574	2,872
096	Virginia Division	8740	Mains and Services Expenses	04301	Equipment Lease	1,271	1,239	1,130	1,067	66	1,067	1,067	1,067	1,055	9,031
096	Virginia Division	8740	Mains and Services Expenses	04302	Heavy Equipment	1,246	492	2,231	2,090	7,555	2,375	(1,687)	244	1,087	15,635
096	Virginia Division	8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	(4,423)	(3,652)	(5,341)	(5,099)	(8,982)	(3,689)	292	(1,601)	(2,415)	(34,910)
096	Virginia Division	8740	Mains and Services Expenses	04309	Non-842 Heavy Equipment	1,933	1,933	2,102	1,983	1,399	255	255	255	255	10,372
096	Virginia Division	8740	Mains and Services Expenses	04560	Non 842 Fleet Lease/Rents	-	2,438	604	(13,865)	1,247	604	604	604	604	(7,162)
096	Virginia Division	8740	Mains and Services Expenses	04563	842 Variable Fleet Lease Expense	4,811	4,194	1,502	1,702	1,889	525	1,855	3,022	2,339	21,841
096	Virginia Division	8740	Mains and Services Expenses	04582	Building Maintenance	-	-	-	95	-	-	-	-	-	95
096	Virginia Division	8740	Mains and Services Expenses	04590	Utilities	383	409	395	411	392	399	410	403	407	3,610
096	Virginia Division	8740	Mains and Services Expenses	05364	Cellular, radio, pager charges	43	43	-	-	-	-	-	-	-	85
096	Virginia Division	8740	Mains and Services Expenses	05399	Capitalized Telecom Costs	(39)	(39)	-	-	-	-	-	-	-	(78)
096	Virginia Division	8740	Mains and Services Expenses	05411	Meals and Entertainment	-	77	214	660	247	463	390	97	325	2,473
096	Virginia Division	8740	Mains and Services Expenses	05413	Transportation	-	-	-	-	-	-	658	154	123	935
096	Virginia Division	8740	Mains and Services Expenses	05414	Lodging	-	-	-	1,061	821	2,218	2,316	(110)	1,393	7,698
096	Virginia Division	8740	Mains and Services Expenses	05420	Employee Development	-	-	-	-	-	226	-	-	-	226
096	Virginia Division	8740	Mains and Services Expenses	05429	Work Environment Training	-	-	-	613	-	-	-	379	-	992
096	Virginia Division	8740	Mains and Services Expenses	06111	Contract Labor	2,356	2,450	3,861	2,599	2,371	2,358	2,538	3,158	6,862	28,553
096	Virginia Division	8740	Mains and Services Expenses	07443	Uniforms	(155)	1,898	1,273	1,126	1,569	211	1,202	1,924	677	9,726
096	Virginia Division	8740	Mains and Services Expenses	07444	Uniforms Capitalized	143	(1,048)	(665)	(576)	(730)	(115)	(547)	(1,035)	(335)	(4,910)
096	Virginia Division	8740	Mains and Services Expenses	07590	Misc General Expense	417	-	-	500	2,661	1,511	1,720	381	3,307	10,497
096	Virginia Division	8740	Mains and Services Expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8740	Mains and Services Expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	9,057	9,936	10,294	9,608	16,235	10,618	11,802	11,208	10,831	99,590
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	1,657	849	676	618	(3,059)	(51)	2,066	883	353	3,991
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	02005	Non-Inventory Supplies	15	58	14	770	131	15	75	14	202	1,294
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	03003	Capitalized transportation costs	-	-	-	-	(1)	-	-	-	-	(1)
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	03004	Vehicle Expense	-	-	-	-	5	-	-	-	-	5
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	04590	Utilities	273	314	290	256	238	179	158	137	150	1,996
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	10	-	-	10
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	-	-	-	-	21	105	-	174	-	299
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	05413	Transportation	-	-	-	-	-	-	3,241	717	-	3,958
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	05414	Lodging	-	79	150	270	176	558	311	-	614	2,159
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	06111	Contract Labor	-	-	-	21,092	-	454	2,742	2,036	5,450	31,773
096	Virginia Division	8750	Distribution-Measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8760	Distribution-Measuring and regulating station expenses-Industrial	01000	Non-project Labor	288	167	-	-	-	-	330	-	-	784
096	Virginia Division	8760	Distribution-Measuring and regulating station expenses-Industrial	01008	Expense Labor Accrual	115	(40)	(75)	-	-	-	132	(132)	-	-
096	Virginia Division	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04590	Utilities	28	26	27	27	27	26	27	28	28	244
096	Virginia Division	8780	Meter and house regulator expenses	01000	Non-project Labor	16,478	9,074	7,474	11,363	15,285	15,301	16,026	13,937	14,825	119,764
096	Virginia Division	8780	Meter and house regulator expenses	01008	Expense Labor Accrual	2,019	(2,508)	(346)	3,081	(4,271)	1,278	2,585	558	1,185	3,581
096	Virginia Division	8780	Meter and house regulator expenses	02005	Non-Inventory Supplies	11	1,268	58	104	5	401	1,892	1,276	(1,752)	3,263
096	Virginia Division	8780	Meter and house regulator expenses	03003	Capitalized transportation costs	(7)	-	-	-	-	-	-	-	-	(7)
096	Virginia Division	8780	Meter and house regulator expenses	03004	Vehicle Expense	13	-	-	-	-	-	-	-	-	13
096	Virginia Division	8780	Meter and house regulator expenses	05411	Meals and Entertainment	496	37	-	-	-	145	544	-	-	1,222
096	Virginia Division	8780	Meter and house regulator expenses	05413	Transportation	203	892	-	-	-	-	105	-	-	1,200
096	Virginia Division	8780	Meter and house regulator expenses	05414	Lodging	2,115	-	-	-	-	947	2,815	-	-	5,877
096	Virginia Division	8780	Meter and house regulator expenses	07499	Misc Employee Welfare Exp	-	42	-	-	192	-	-	-	-	234

Atmos Energy Corporation - Kentucky/Mid-States
Trial Balance - Income Statement Accounts
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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
096	Virginia Division	8780	Meter and house regulator expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8810	Distribution-Rents	04307	Heavy Equipment Capitalized	(4,353)	(4,353)	(4,353)	(4,353)	(4,353)	(4,353)	(4,353)	(4,353)	(4,353)	(39,176)
096	Virginia Division	8810	Distribution-Rents	04308	842 Locusview Lease Expense	4,442	4,442	4,442	4,442	4,442	4,442	4,442	4,442	4,442	39,975
096	Virginia Division	8810	Distribution-Rents	04561	842 Variable Real Estate Lease Expense	630	630	630	630	130	1,000	-	-	198	3,846
096	Virginia Division	8810	Distribution-Rents	04578	842 Real Estate Lease Expense	10,808	10,808	10,808	10,808	12,628	12,628	12,628	12,628	12,628	106,373
096	Virginia Division	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(9,515)	(9,515)	(9,515)	(9,515)	(10,730)	(11,650)	(10,730)	(10,730)	(10,730)	(92,628)
096	Virginia Division	8810	Distribution-Rents	04582	Building Maintenance	5,630	2,188	2,383	7,573	14,655	24,132	49,147	12,986	2,514	121,208
096	Virginia Division	8810	Distribution-Rents	04590	Utilities	205	187	220	186	232	114	94	94	31	1,364
096	Virginia Division	8810	Distribution-Rents	04599	Capitalized Utility Costs	(5,368)	(2,185)	(2,395)	(7,139)	(13,696)	(22,306)	(45,302)	(12,033)	(2,342)	(112,766)
096	Virginia Division	8870	Distribution-Maint of mains	01000	Non-project Labor	454	509	1,339	839	205	707	1,050	450	659	6,212
096	Virginia Division	8870	Distribution-Maint of mains	01008	Expense Labor Accrual	120	48	440	(166)	(469)	142	243	(195)	138	301
096	Virginia Division	8870	Distribution-Maint of mains	02005	Non-Inventory Supplies	2,826	1,272	1,419	739	1,454	522	910	542	1,337	11,021
096	Virginia Division	8870	Distribution-Maint of mains	04590	Utilities	626	653	652	667	664	669	641	623	599	5,794
096	Virginia Division	8870	Distribution-Maint of mains	05411	Meals and Entertainment	-	-	-	602	-	-	195	147	263	1,207
096	Virginia Division	8870	Distribution-Maint of mains	05413	Transportation	-	-	1,410	591	-	628	28	125	-	2,782
096	Virginia Division	8890	Maintenance of measuring and regulating station equipment-General	01000	Non-project Labor	-	-	-	-	-	93	-	-	-	93
096	Virginia Division	8890	Maintenance of measuring and regulating station equipment-General	01008	Expense Labor Accrual	(51)	-	-	-	-	23	(23)	-	-	(51)
096	Virginia Division	8890	Maintenance of measuring and regulating station equipment-General	06111	Contract Labor	-	-	-	-	-	46,000	-	16,850	13,375	76,225
096	Virginia Division	8910	Maintenance of measuring and regulating station equipment-City gate check stations	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	8910	Maintenance of measuring and regulating station equipment-City gate check stations	01008	Expense Labor Accrual	(39)	-	-	-	-	-	-	-	-	(39)
096	Virginia Division	8910	Maintenance of measuring and regulating station equipment-City gate check stations	04590	Utilities	163	155	162	164	162	162	164	139	137	1,408
096	Virginia Division	8920	Maintenance of services	01000	Non-project Labor	-	-	138	74	227	-	211	156	50	857
096	Virginia Division	8920	Maintenance of services	01008	Expense Labor Accrual	-	-	69	(25)	(6)	(38)	84	(6)	(51)	28
096	Virginia Division	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	7,839	10,783	10,653	12,444	14,015	6,837	7,864	10,622	10,764	91,821
096	Virginia Division	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	988	1,717	474	2,140	(5,131)	(627)	1,437	2,165	609	3,773
096	Virginia Division	9020	Customer accounts-Meter reading expenses	04562	842 Variable Tower Lease Expense	326	326	326	326	475	475	475	475	475	3,677
096	Virginia Division	9020	Customer accounts-Meter reading expenses	05353	842 Tower Lease Expense	9,160	9,160	9,160	9,160	9,160	9,160	9,160	9,160	9,160	82,444
096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	978	1,507	3,524	2,148	5,334	1,382	2,496	961	551	18,880
096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	295	287	1,084	(473)	(400)	(543)	653	(518)	(177)	207
096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	05351	AMI Tower Rent	(1,878)	-	-	-	-	-	-	-	-	(1,878)
096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	167	-	-	340	-	-	-	-	-	507
096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	06112	Collection Fees	-	-	-	-	270	26	-	(33)	-	264
096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	06116	Bill Print Fees	8,591	8,308	14,010	12,437	8,183	7,483	8,338	8,615	8,241	84,206
096	Virginia Division	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	18	-	-	-	-	-	-	-	618	636
096	Virginia Division	9040	Customer accounts-Uncollectible accounts	09927	Cust Uncol Acct-Write Off	12,448	14,926	11,215	(4,334)	7,014	7,666	1,001,400	(1,813)	24,412	1,072,935
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	01000	Non-project Labor	2,189	2,189	2,189	2,189	3,283	2,222	2,255	2,255	2,255	21,024
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	01008	Expense Labor Accrual	323	109	109	219	(766)	8	346	225	113	687
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	04040	Community Rel&Trade Shows	-	-	289	-	2,648	-	13	-	-	2,951
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	05010	Office Supplies	-	-	-	4	-	-	2	-	14	20
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	05411	Meals and Entertainment	-	-	-	62	-	524	36	-	83	705
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	05413	Transportation	69	-	-	302	-	48	299	-	380	1,099
096	Virginia Division	9090	Customer service-Operating informational and instructional advertising expense	05414	Lodging	-	-	-	48	-	194	-	-	96	338
096	Virginia Division	9110	Sales-Supervision	01000	Non-project Labor	4,303	4,303	4,314	4,303	6,455	4,368	4,432	4,432	4,432	41,342
096	Virginia Division	9110	Sales-Supervision	01008	Expense Labor Accrual	645	215	220	425	(1,506)	16	681	443	222	1,362
096	Virginia Division	9110	Sales-Supervision	05411	Meals and Entertainment	90	57	152	225	49	73	-	227	426	1,299
096	Virginia Division	9110	Sales-Supervision	05412	Spousal & Dependent Travel	-	-	-	6	-	-	-	11	-	17
096	Virginia Division	9110	Sales-Supervision	05413	Transportation	1,426	2,454	359	3,247	351	1,639	1,060	1,880	3,331	15,748
096	Virginia Division	9110	Sales-Supervision	05414	Lodging	-	-	173	227	92	-	-	216	448	1,158
096	Virginia Division	9120	Sales-Demonstrating and selling expenses	04044	Advertising	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	-	745	45	7,549	-	-	-	-	-	8,339
096	Virginia Division	9120	Sales-Demonstrating and selling expenses	07510	Association Dues	-	-	-	-	-	-	3,000	-	-	3,000
096	Virginia Division	9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	-	-	211	-	384	-	-	-	-	595
096	Virginia Division	9130	Sales-Advertising expenses	04044	Advertising	-	-	-	-	-	550	-	-	6,750	7,300
096	Virginia Division	9200	A&G-Administrative & general salaries	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	9210	A&G-Office supplies & expense	04070	Insurance-Other	-	700	100	200	904	(304)	-	600	200	2,400
096	Virginia Division	9210	A&G-Office supplies & expense	07590	Misc General Expense	(759)	617	(850)	(723)	(651)	(469)	(369)	(339)	(353)	(3,894)
096	Virginia Division	9220	A&G-Administrative expense transferred-Credit	09341	Admin & General Expenses	50,014	66,943	34,068	56,107	63,828	42,104	65,093	49,491	59,120	486,768
096	Virginia Division	9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC O&M	29,951	25,986	25,292	27,313	28,331	24,586	33,022	27,435	28,057	249,973
096	Virginia Division	9220	A&G-Administrative expense transferred-Credit	41132	Billing for SS O&M	91,822	72,172	84,559	83,820	174,125	31,169	131,152	54,013	101,568	824,400
096	Virginia Division	9230	A&G-Outside services employed	06121	Legal	11,106	7,094	(25,696)	22,796	10,974	57,852	10,913	34,195	32,639	161,873
096	Virginia Division	9240	A&G-Property insurance	04069	Blueflame Property Insurance	5,397	5,397	5,630	5,630	5,630	5,630	5,630	5,630	5,630	50,201
096	Virginia Division	9240	A&G-Property insurance	04072	Insurance Capitalized	(5,462)	(6,106)	(5,768)	(5,999)	(6,646)	(5,536)	(5,815)	(6,367)	(5,999)	(53,700)
096	Virginia Division	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	-	0	-	1	-	-	-	0	0	2
096	Virginia Division	9250	A&G-Injuries & damages	04070	Insurance-Other	540	540	540	691	691	691	691	691	691	5,768
096	Virginia Division	9250	A&G-Injuries & damages	05418	Settlement	-	1,462	-	-	-	-	-	-	-	1,462
096	Virginia Division	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	3,101	3,140	2,801	3,274	3,802	3,046	4,500	3,391	3,371	30,427
096	Virginia Division	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	1,586	1,606	1,433	1,675	1,945	1,558	2,302	1,735	1,724	15,565
096	Virginia Division	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	22,470	22,755	20,298	23,726	27,550	22,072	32,608	24,572	24,428	220,478
096	Virginia Division	9260	A&G-Employee pensions and benefits	01253	Medical Benefits Projects	-	4	-	28	-	-	-	8	4	44
096	Virginia Division	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	4,449	4,505	4,019	4,697	5,454	4,370	6,456	4,865	4,836	43,651
096	Virginia Division	9260	A&G-Employee pensions and benefits	01259	ESOP Benefits Projects	-	1	-	6	-	-	-	2	1	9
096	Virginia Division	9260	A&G-Employee pensions and benefits	01262	Other Benefits Projects	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	1,717	1,739	1,551	1,813	2,106	1,687	2,492	1,878	1,867	16,852
096	Virginia Division	9260	A&G-Employee pensions and benefits	01265	RSP FACC Benefits Projects	-	0	-	2	-	-	-	1	0	3
096	Virginia Division	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	286	290	259	302	351	281	415	313	311	2,809
096	Virginia Division	9260	A&G-Employee pensions and benefits	01268	Life Benefits Projects	-	0	-	0	-	-	-	0	0	1
096	Virginia Division	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	799	809	722	844	980	785	1,160	874	869	7,841
096	Virginia Division	9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	-	0	-	1	-	-	-	0	0	2
096	Virginia Division	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	-	1	-	4	-	-	-	1	1	6

Atmos Energy Corporation - Kentucky/Mid-States
Trial Balance - Income Statement Accounts
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Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
096	Virginia Division	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	-	0	-	2	-	-	-	1	0	3
096	Virginia Division	9260	A&G-Employee pensions and benefits	01294	NSC-OPEB Benefits Load	(18,976)	(19,216)	(17,141)	(20,036)	(23,266)	(18,639)	(27,536)	(20,751)	(20,629)	(186,190)
096	Virginia Division	9260	A&G-Employee pensions and benefits	01296	NSC-OPEB Benefits Projects	-	-	-	(24)	-	-	-	(7)	(3)	(34)
096	Virginia Division	9260	A&G-Employee pensions and benefits	01297	NSC-Pension Benefits Load	(1,443)	(1,461)	(1,304)	(1,524)	(1,769)	(1,418)	(2,094)	(1,578)	(1,569)	(14,160)
096	Virginia Division	9260	A&G-Employee pensions and benefits	01299	NSC-Pension Benefits Projects	-	-	-	(2)	-	-	-	(1)	(0)	(3)
096	Virginia Division	9260	A&G-Employee pensions and benefits	07443	Uniforms	53	15	-	-	-	-	-	-	-	68
096	Virginia Division	9260	A&G-Employee pensions and benefits	07444	Uniforms Capitalized	(49)	(9)	-	-	-	-	-	-	-	(57)
096	Virginia Division	9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	497	159	203	210	509	395	107	178	158	2,416
096	Virginia Division	9260	A&G-Employee pensions and benefits	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-
096	Virginia Division	9280	A&G-Regulatory commission expenses	05411	Meals and Entertainment	-	-	242	-	-	-	-	-	-	242
096	Virginia Division	9280	A&G-Regulatory commission expenses	05413	Transportation	-	589	691	-	-	-	-	-	-	1,280
096	Virginia Division	9280	A&G-Regulatory commission expenses	05414	Lodging	-	-	485	-	-	-	-	-	-	485
096	Virginia Division	9280	A&G-Regulatory commission expenses	06111	Contract Labor	200	-	36,687	-	-	-	-	-	-	36,887
096	Virginia Division	9280	A&G-Regulatory commission expenses	06121	Legal	-	21,021	3,671	24,803	-	4,627	-	-	-	54,122
096	Virginia Division	9302	Miscellaneous general expenses	07510	Association Dues	7,457	5,430	6,892	4,642	9,642	4,642	4,642	4,642	4,642	52,631
096	Virginia Division	9310	A&G-Rents	04561	842 Variable Real Estate Lease Expense	-	-	-	0	-	-	-	-	-	0
096	Virginia Division	9310	A&G-Rents	04580	Building Lease/Rents Capitalized	-	-	-	(0)	-	-	-	-	-	(0)
						(13,142,614)	(12,128,070)	(8,480,776)	(4,361,085)	(2,037,749)	(3,572,404)	(2,035,359)	(2,336,900)	1,124,803	(46,970,154)

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REQUEST:

Refer to the removal of Supplemental Executive Retirement Plan ("SERP") costs performed on Schedule F.9 related to employees at Divisions 02 and 91. Confirm that there were no SERP costs included in the test year O&M expenses related to employees at the Kentucky Division (09) or the Shared Services Division (12). If not confirmed, provide the amounts by division and the amounts directly incurred or allocated to the Kentucky Division and included in test year O&M expenses.

RESPONSE:

Confirm.

Respondent: Greg Waller

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
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REQUEST:

Refer to the removal of Supplemental Executive Retirement Plan ("SERP") costs performed on Schedule F.9 related to employees at Divisions 02 and 91. The SERP expense before allocation in the forecasted period for Division 2 was reported as \$697,807. Refer also to the SERP costs of \$1,260,382 reported for the forecasted period on Schedule G.3. Explain all reasons why the two amounts are different and reconcile the two amounts.

RESPONSE:

Schedule F.9 removes SERP expense for all of Divisions 02 and 91. The information provided on Schedule G.3 is for total forecasted SERP cost for the five senior executive positions listed.

Respondent: Greg Waller

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-33
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REQUEST:

Identify and describe each of the affiliates/subsidiaries of Atmos Energy Corporation, Inc. ("AEC") that comprise the affiliate group included in the AEC consolidated federal tax return.

RESPONSE:

See Attachment 1 for the organization chart of Atmos Energy Corporation, Inc. ("AEC") and its subsidiaries that are included in the AEC consolidation for federal income tax purpose. Within AEC, there are different divisions set up for different jurisdictions, as well as shared service and call center functions.

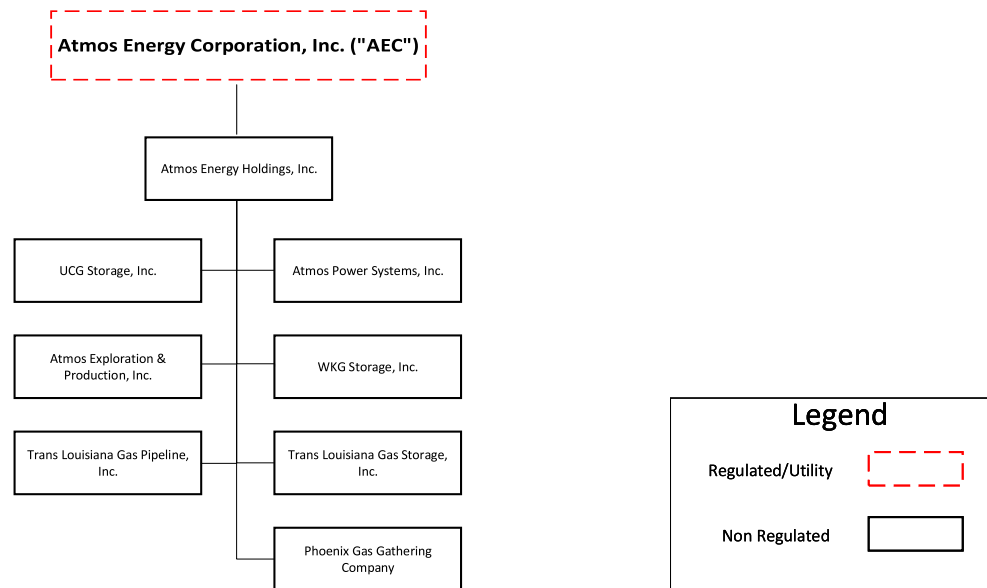
ATTACHMENT:

AG_1-33_Att1 - Atmos Energy Org Chart.pdf

Respondent: Joel Multer

Atmos Energy Corporation Inc. & its Subsidiaries Organization Chart

as of September 30 2024



Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-34
Page 1 of 2

REQUEST:

Provide a schedule showing the history of the taxable income and losses for AEC and each affiliate/subsidiary in total and separated into utility, nonregulated, and other for each month, each quarter, each fiscal year, and each calendar year since January 2021 through the end of the test year in this proceeding. Indicate whether AEC and each affiliate/subsidiary maintain sufficiently detailed records to record the taxable income and losses by: i) utility, nonregulated, and other, and/or ii) rate division, or if these determinations must be determined after the fact.

RESPONSE:

See Attachment 1 showing the tax effected cumulative NOL roll forward by utility, non-regulated and other by month, quarter and year.

Refer to the response to AG 1-33 and the associated organization chart. In this organization chart, the Company illustrates the AEC utilities vs. Non-Regulated structure. The utility NOL are generated from AEC and the Non-Regulated NOL are generated from the non regulated entities. The total of pre-tax utility NOL and Non-Regulated NOL tie to the NOL balances the Company filed on its consolidated 1120 Federal Income Tax return.

The NOL -Other is for GAAP purpose and it is to record the federal benefit of a state tax expense reserve due to uncertain tax position ("UTP"). This UTP is regarding Atmos Energy's operation in jurisdictions outside of Kentucky, and it is excluded from Kentucky filing.

Due to the Company's filing structure that all utility operations are in one entity "AEC" for tax filing purpose, the Company has historically allocated the Utility NOL to each of its operational jurisdictions based on the same factors used to allocate general office rate base.

It is not a routine process and practice for the Company to track taxable losses and the related asset NOL ADIT due to a single event. There was one exception made during the 2021 KY rate case filing (Case No. 2021-00214), where the Company specifically assigned a portion of the NOL related to one single event, known as Winter Storm Uri. This was due to the fact that this single event resulted in a significant impact on limited jurisdictions outside of Kentucky.

Winter storm Uri posed a unique situation due to the extreme rareness of the event and the extraordinary magnitude of the impact on the NOL. The Company made adjustments to its utility NOL to exclude the Winter Storm Uri impact for jurisdictions that the winter storm did not hit. This incidence of the rare event is not representative of how Atmos Energy tracks temporary differences during its normal course of business.

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
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However, in Case No 2021-00214, the Commission considered the Company's historic manner of tracking and allocating NOLC ADIT associated with its regulatory operations to its various operating divisions. Specifically, the Commission ordered that "in future applications to increase base rates, Atmos Kentucky must file a report showing the generation and utilization of NOLC ADIT for Kentucky since this Order based on the expenses incurred and revenue generated from Kentucky operations." Additionally, the Order provided that if Atmos Kentucky proposes to use a different method to reflect the generation and utilization of NOLC ADIT for Kentucky in its revenue model that it needs to explain in detail while using that method would be reasonable. The Company has complied with the Commission's Order in Case No. 2021-00214 as illustrated in Exhibit JJM-1 NOLC Asset Kentucky of Witness Multer's Direct Testimony.

ATTACHMENT:

AG_1-34_Att1 - Atmos Monthly NOL.xlsx

Respondent: Joel Multer

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
002DIV

Adjustment Description	Category	Adj Code	Fiscal 2021 1/31/2021	Fiscal 2021 2/28/2021	Fiscal 2021 3/31/2021	Fiscal 2021 4/30/2021	Fiscal 2021 5/31/2021	Fiscal 2021 6/30/2021	Fiscal 2021 7/31/2021	Fiscal 2021 8/31/2021	Fiscal 2021 9/30/2021	Fiscal 2021 10/31/2021	Fiscal 2022
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	(169,285,085)	(169,285,085)	(170,609,458)	(170,609,458)	(170,609,458)	(171,811,030)	(171,811,030)	(171,811,030)	(172,186,819)	(172,186,819)	
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	598,045,312	598,045,312	977,066,724	977,066,724	977,066,724	969,847,887	969,847,887	969,847,887	1,015,494,919	1,015,494,919	
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	6,660,598	6,660,598	6,660,598	6,660,598	6,660,598	6,660,598	6,660,598	6,660,598	6,886,357	6,886,357	

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
002DIV

Adjustment Description	Category	Adj Code	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2023
			11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022	8/31/2022	9/30/2022	10/31/2022
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	(172,186,819)	(173,898,040)	(173,898,040)	(173,898,040)	(174,734,420)	(174,734,420)	(174,734,420)	(176,055,112)	(176,055,112)	(176,055,112)	(177,504,317)	(177,504,317)
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	1,015,494,919	1,017,844,563	1,017,844,563	1,017,844,563	606,028,135	606,028,135	606,028,135	573,673,647	573,673,647	573,673,647	610,407,005	610,407,005
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	6,886,357	6,734,879	6,734,879	6,734,879	6,734,879	6,734,879	6,734,879	6,734,879	6,734,879	6,734,879	8,380,701	8,380,701

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
002DIV

Adjustment Description	Category	Adj Code	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2024
			11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	10/31/2023
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	(177,504,317)	(178,972,714)	(178,972,714)	(178,972,714)	(179,951,007)	(179,951,007)	(179,951,007)	(181,392,985)	(181,392,985)	(181,392,985)	(182,172,220)	(182,172,220)	(182,172,220)
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	610,407,005	610,865,223	610,865,223	610,865,223	567,447,871	567,447,871	567,447,871	583,275,066	583,275,066	583,275,066	631,058,684	631,058,684	631,058,684
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	8,380,701	8,248,175	8,248,175	8,248,175	8,248,175	8,248,175	8,248,175	8,248,175	8,248,175	8,248,175	9,790,216	9,790,216	9,790,216

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
002DIV

Adjustment Description	Category	Adj Code	Fiscal 2024	Fiscal 2024	Fiscal 2024	Fiscal 2024	Fiscal 2024	Fiscal 2024	Fiscal 2024	Fiscal 2024	Fiscal 2024	Fiscal 2024	Fiscal 2024	Fiscal 2024	Fiscal 2025	Fiscal 2025
			11/30/2023	12/31/2023	1/31/2024	2/29/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	(182,172,220)	(183,632,891)	(183,632,891)	(183,632,891)	(184,671,913)	(184,671,913)	(184,671,913)	(186,397,886)	(186,397,886)	(186,397,886)	(186,397,886)	(186,397,886)	(186,397,886)	(186,397,886)
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	631,058,684	613,526,418	613,526,418	613,526,418	578,886,554	578,886,554	578,886,554	577,387,922	577,387,922	577,387,922	577,387,922	577,387,922	577,387,922	577,387,922
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	9,790,216	8,865,702	8,865,702	8,865,702	8,332,257	8,332,257	8,332,257	8,132,211	8,132,211	8,132,211	8,132,211	8,132,211	8,132,211	8,132,211

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
002DIV

[illegible]

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
002DIV

			Fiscal 2026
Adjustment Description	Category	Adj Code	3/31/2026
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	(186,397,886)
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	577,387,922
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	8,132,211

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-35
Page 1 of 1

REQUEST:

Indicate what efforts are taken by AEC and each affiliate/subsidiary to track temporary differences, and thus, taxable losses and the related asset NOL ADIT, due to identifiable events, such as specific storms, that affect specific rate divisions and for which it tracks and assigns the related liability deferred tax for the same identifiable event. Provide a copy of all documentation of this process, if any. If none, then so state.

RESPONSE:

It is not a routine process and practice for the Company to track taxable losses and the related asset NOL ADIT due to a single event. The only exception is the Winter Storm Uri impact. This single event is tracked through a Winter Storm Uri Reg Liability account in Atmos Energy's books and records, and the book vs. tax differences are calculated and maintained for the jurisdictions that were impacted by this storm separately due to its uniqueness.

Respondent: Joel Multer

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-36
Page 1 of 1

REQUEST:

If there is a temporary difference due to an identifiable event, such as a specific storm, confirm that the Company agrees that the taxable losses and the related effects on the AEC liability ADIT and the offsetting asset NOL carryforward ADIT should be assigned to the same rate division, not assigned or allocated to rate divisions in a disparate manner. If denied, then explain why the Company disagrees with this premise. Provide all authoritative support for your response.

RESPONSE:

Confirmed, but such an event is both extremely rare and has a significant impact, such as Winter Storm Uri as explained in the response to AG 1-34.

Respondent: Joel Multer

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-37
Page 1 of 1

REQUEST:

Indicate what efforts are taken by AEC and each affiliate/subsidiary to track temporary differences, such as method/life depreciation differences, taxable losses, asset NOL ADIT, and any asset NOL ADIT subject to normalization requirements for each of the divisions 9, 2, 12, and 91 on a monthly, quarterly, and/or annual basis or if this is done only in conjunction with rate case filings, such as the pending proceeding. Provide a copy of all documentation of this process.

RESPONSE:

While each temporary difference is calculated separately, which includes total plant basis differences, the Company does not track method/life depreciation differences separately; nor can they be traced back to NOL ADIT separately. See the response to AG 1-34 for further information on NOL ADIT tracking.

Respondent: Joel Multer

Case No. 2024-00276
Atmos Energy Corporation, Kentucky
Division AG DR Set No. 1
Question No. 1-38
Page 1 of 1

REQUEST:

Confirm the Company agrees that the NOL ADIT normalization requirements apply only to method/life temporary differences on the margin used in the calculation of taxable losses in each tax year that contributed to the NOL ADIT. If denied, then provide a corrected statement, the reasons for the corrected statement, and all support for your response.

RESPONSE:

The Company agrees that the NOL ADIT normalization requirements apply to method/life temporary differences on margin used in the calculation of taxable losses in each tax year that contributed to the NOL ADIT. The Company maintains that the any reduction of the rate base by the NOL ADIT would be inconsistent with the normalization requirements under §168(i)(9) and §167(l)-1 of the Income Tax regulations.

Income tax expense represents a cost to the utility in the provision of its services and therefore is an expense allowed to be recovered in the utility's revenue requirement. Total Income Tax Expense is determined by multiplying the income tax rate (i.e. 21% federal income tax rate) by pre-tax income determined under generally accepted accounting principles ("GAAP").

The determination of income under GAAP differs from that determined based on the provisions of the Internal Revenue Code ("IRC"). A common example is the accelerated depreciation rules of the IRC whereby the basis of plant assets are allowed to be expensed over a shorter time period and faster rate compared to GAAP. These differences between GAAP and the IRC result in the ability to defer portions of or all the total Income Tax Expense to a later period such that total income tax expense is split into two categories: a current portion representing the amount that is currently due the federal government and a deferred portion representing the amount of tax expense that will be due in a later tax period.

The portion of total Income Tax Expense that is deferred in a given year is captured within a utility's financial statements as a Deferred Tax Liability (ADIT liability) given these amounts represent a current year's tax expense for which payment may be deferred to later year. A taxpayer may not defer more than its total Income Tax Expense for a year. Therefore, when the taxpayer has more tax deductions than income and is in a tax net operating loss position, it must recognize a Deferred Tax Asset (ADIT asset) representing deductions that have yet to defer Income Tax Expense but may be carried forward to offset and defer a subsequent period's Income Tax Expense.

As a result, where tax deductions that have given rise to a tax loss and NOL ADIT asset are included as ADIT liabilities reducing the utility's rate base, it is proper and fair ratemaking and economic practice to include the NOL ADIT asset in rate base.

Respondent: Joel Multer

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-39
Page 1 of 1

REQUEST:

Describe how AEC, each affiliate/subsidiary, and each of the divisions 9, 2, 12, and 91 calculate and record changes in the NOL carryforward and related ADIT each month and each quarter throughout AEC's fiscal year. Provide a copy of all documentation of this process. If AEC, each affiliate/subsidiary, and each of the divisions 9, 2, 12, and 91 rely on an estimate of fiscal year taxable income or loss at the beginning of the year, then describe how they make this estimate and how they record the effects and/or changes and/or true-ups of this estimate throughout the fiscal year. Provide a copy of all documentation of this process.

RESPONSE:

Atmos Energy records its NOL in Shared Service division 002 into three categories: utility, Non-Regulated and Other. Refer to the response to AG 1-34 for further information on Atmos Energy's NOL categories. There is no NOL recorded separately in divisions 9, 2 and 91 on books.

For financial reporting, the Company performs quarterly and annual provision calculations per ASC 740 under GAAP requirements and record the utilities and Non-Regulated NOL as calculated on consolidated basis per provision with the best available information at the time of calculation, and true up the NOL balances based on the filed consolidated federal income tax returns in the following year's year-end provision.

The Company calculates NOL-Other based on the accrual of its uncertain tax position outside of Kentucky.

No projection is made for financial reporting purpose.

Respondent: Joel Multer

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-40
Page 1 of 2

REQUEST:

Refer to the Excel workbook KY_ADIT_-_EDIT_Tax_Update_June_2024 provided in response to Staff First Set of Data Requests.

- a. Provide a version of the Excel workbook with all formulas intact in all cells, including references to other worksheets within the workbook and to other worksheets and cells within other Excel workbooks and a copy of each other referenced Excel workbook in live format with all formulas intact.
- b. Refer to tab KY ADIT 2024 filing. Provide a narrative discussion of the purpose of this schedule, the amounts reflected on each line, the source of the amounts reflected on each line and the use of the amounts in the calculation of the ADIT subtracted from rate base in the filing.
- c. Refer to tab ADIT 002. Confirm that positive amounts indicate DTAs and negative amounts indicate DTLs. If this is not correct, then provide a corrected statement and all support relied on for the corrected statement.
- d. Refer to tab ADIT 002 and to rows 47, 48, and 49 that provide the monthly account 190 ADIT amounts for "FD-NOL Credit Carryforward – Non Reg," "FD-NOL Credit Carryforward – Utility," and "FD-NOL Credit Carryforward – Other," respectively. Provide a detailed description of the methodology used to disaggregate or separately determine the actual and projected NOL carryforward amounts for nonregulated utility, and other. Provide a copy of all internal documentation and/or guidelines that document or otherwise address this methodology.
- e. Provide the tax depreciation and book depreciation temporary differences separately for AEC, AEC-NonReg, AEC utility, AEC other, and each AEC utility division for each tax year in which the NOL carryforward from that vintage year remains in the present NOLC in each month of the base year and continuing on through the end of the test year. In addition, provide the allocations of these temporary differences from each division to Division 009 for each of those tax years. Provide all support, including Excel workbooks in live format and with all formulas intact.
- f. Provide the taxable income (loss) for AEC, AEC-NonReg, AEC utility, AEC other, and each division for each tax year in which the NOL carryforward from that vintage year remains in the present NOLC in each month of the base year and continuing on through the end of the tax year, the NOLC balance for each entity/division at the end of each of those tax years by vintage year, the utilization by each entity/division of prior year NOLCs by vintage year in the tax years in which there was taxable income before such utilizations. In addition, provide the allocations of these amounts from each division to Division 009 for each of those tax years. Provide all support, including Excel workbooks in live format and with all formulas intact.
- g. Confirm that only the method and life differences between tax accelerated and straight-line depreciation are relevant in the determination of whether there is a normalization violation for failure to include some or all of the NOLC DTA in rate base. Explain your response and provide all support relied on for your response.

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-40
Page 2 of 2

- h. Provide a narrative description of how AEC calculates or will calculate the minimum NOLC DTA that must be included in the AEC Kentucky rate base in the base year and in the test year in this proceeding in order to avoid a normalization violation.
- i. Provide a calculation of the minimum NOLC DTA that must be included in the AEC Kentucky rate base in the base year and in the test year in this proceeding in order to avoid a normalization violation. Provide the calculations in an Excel workbook in live format with all formulas intact.

RESPONSE:

- a. The Excel file "KY_ADIT_-_EDIT_Tax_Update_June_2024.xlsx" contains all tabs and formulas within the workbook to support the calculation on tab "KY ADIT 2024 filing", which provides a summary of book vs. tax differences with fully forward looking calculations till period ending March 2026.
- b. See the response to subpart (a).
- c. Confirmed.
- d. The actual NOL amount as of June 30, 2024 is based on the Company's provision calculation as described in the response to AG 1-39. The Company did not make further NOL projection in the ADIT 002 tab, and the balances as of June 30, 2024 are carried through the tested period. The NOLs in ADIT 002 is not used in this filing. Refer to the response to AG 1-34 for further information.
- e. The Company does not have the vintage data readily available. To provide the vintage data would require the Company to overhaul and reconfigure its Plant tax application and process.
- f. See the response to subpart (e).
- g. See the response to AG 1-38.
- h. See the responses to AG 1-34 and 1-38. For the Test Period, the Company made an adjustment at the bottom of Schedule B.5.F, consistent with the methodology used in previous cases, to properly synchronize ADIT included in rate base, tax expense and depreciation expense.
- i. See the responses to AG 1-34, 1-38 and the response to subpart (h).

Respondent: Joel Multer

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-41
Page 1 of 1

REQUEST:

Refer to the Direct Testimony of Mr. Waller at 9:3-7, wherein he describes starting with June 30, 2024 per books net plant (gross plant and accumulated depreciation account balances) and adjusting out balances for assets that the Company recovers through its PRP mechanism.

- a. Provide the file name(s) and cell references for the location(s) of these adjustments in the electronic filing schedules or accompanying electronic workpapers.
- b. Provide the amounts of gross plant, by plant FERC account, and accumulated depreciation that were adjusted out.

RESPONSE:

- a. Adjustments to gross plant and accumulated depreciation for amounts recovered in the Company's PRP mechanism can be found in relied upon file "KY Plant Data-2024.xlsx" tab "PRP Gross Plant and Reserve". The amounts adjusted out for gross plant can be seen detailed on Excel lines 196-201 of the "Gross Plant" tab including a reconciliation to the Company's Div 09 Trial balance acct 101 directly below. The amounts adjusted out for accumulated depreciation can be seen on Excel lines 194-199 of the "Reserve" tab including a reconciliation to the Company's Div 09 Trial balance acct 108 directly below.
- b. See the response to subpart (a). The amounts adjusted out for gross plant by plant account are found in relied upon file "KY Plant Data-2024.xlsx" tab "PRP Gross Plant and Reserve" Excel lines 26-31 for gross plant and Excel lines 62-67 for accumulated depreciation.

Respondent: Greg Waller

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-42
Page 1 of 1

REQUEST:

Provide the amount of PRP, Non-PRP, and Pipeline Modernization ("PM") investment at the end of each actual fiscal year starting in 2019 and going through 2024, projected base year, projected 2025, and projected test year, distinguished between Kentucky division-only investment and investment allocated from each of the other divisions. Separate amounts related to PRP pipe replacement investment between bare steel and other, such as the requested reflection of Aldyl-A pipe in the PRP.

RESPONSE:

	Non-PRP	PRP (includes Aldyl-A for reporting)	Aldyl-A (within PRP reported amounts)
FY2019	\$ 58,412,855	\$ 29,500,929	
FY2020	\$ 30,285,209	\$ 28,236,041	
FY2021	\$ 29,845,094	\$ 28,947,381	
FY2022	\$ 31,970,412	\$ 33,212,992	\$2,581,216
FY2023	\$ 30,859,928	\$ 31,892,610	\$2,395,739
FY2024	\$ 35,543,526	\$ 27,502,026	\$68,057

For projected 2025 and projected 2026, see Exhibits TRA-6 and TRA-7, respectively, of Company witness Ryan Austin's Direct Testimony. Also see the Company's plant data file provided in response to Staff 1-54 for projections in this proceeding. Also see the Company's current PRP application before the Commission in Case No. 2024-00226.

Respondent: Ryan Austin

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-43
Page 1 of 1

REQUEST:

Provide the monthly amounts of PRP, Non-PRP, and PM investment actually incurred during fiscal years 2023 and 2024 and projected for the remainder of 2024, 2025, and 2026.

RESPONSE:

Please see PRP and Non-PRP for FY23 and FY24 in Attachment 1. The Company has not incurred PM investment through FY24. For projections of non-PRP and PM investment, see Exhibits TRA-6 and TRA-7, respectively, of Company witness Ryan Austin's Direct Testimony. Also see the Company's plant data file provided in response to Staff 1-54 for projections in this proceeding. The Company's current projection of PRP for 2025 is pending in Case No. 2024-00226 before the Commission at a request of \$34.66M.

ATTACHMENT:

AG_1-43_Att1 - PRP v Non-PRP Spend by Month.xlsx

Respondent: Ryan Austin

Case No. 2024-00276
AG 1-43
Kentucky Capital Spending - By Month
PRP vs. Non-PRP

	Fiscal 2023 October	Fiscal 2023 November	Fiscal 2023 December	Fiscal 2023 January	Fiscal 2023 February	Fiscal 2023 March	Fiscal 2023 April	Fiscal 2023 May	Fiscal 2023 June	Fiscal 2023 July	Fiscal 2023 August	Fiscal 2023 September	Fiscal 2023 YTD September	Fiscal 2024 October
PRP	\$ 4,114,637	\$ 2,398,495	\$ 1,901,302	\$ 2,440,061	\$ 2,725,201	\$ 2,549,566	\$ 2,354,197	\$ 2,400,897	\$ 2,958,538	\$ 2,802,991	\$ 3,247,130	\$ 1,999,596	\$ 31,892,610	\$ 1,745,810
Non-PRP	\$ 2,222,866	\$ 2,492,050	\$ 2,052,951	\$ 2,535,643	\$ 2,129,886	\$ 2,654,239	\$ 2,761,819	\$ 2,453,823	\$ 3,178,873	\$ 2,563,506	\$ 2,700,903	\$ 3,113,368	\$ 30,859,928	\$ 2,576,609
	\$ 6,337,503	\$ 4,890,545	\$ 3,954,253	\$ 4,975,705	\$ 4,855,087	\$ 5,203,804	\$ 5,116,016	\$ 4,854,720	\$ 6,137,411	\$ 5,366,497	\$ 5,948,033	\$ 5,112,963	\$ 62,752,538	\$ 4,322,419

Case No. 2024-00276
AG 1-43
Kentucky Capital Spending - By Month
PRP vs. Non-PRP

	Fiscal 2024	Fiscal 2024	Fiscal 2024	Fiscal 2024	Fiscal 2024	Fiscal 2024	Fiscal 2024	Fiscal 2024	Fiscal 2024	Fiscal 2024	Fiscal 2024	Fiscal 2024	Fiscal 2024
	November	December	January	February	March	April	May	June	July	August	September	YTD September	
PRP	\$ 2,042,787	\$ 2,413,726	\$ 1,528,035	\$ 2,753,744	\$ 2,470,310	\$ 1,945,349	\$ 1,958,488	\$ 2,366,170	\$ 2,155,574	\$ 3,276,864	\$ 2,845,170	\$ 27,502,026	
Non-PRP	\$ 2,431,415	\$ 2,362,351	\$ 2,989,795	\$ (172,918)	\$ 2,078,435	\$ 3,235,927	\$ 2,812,006	\$ 2,746,031	\$ 2,750,580	\$ 4,303,595	\$ 7,429,700	\$ 35,543,526	
	\$ 4,474,202	\$ 4,776,077	\$ 4,517,830	\$ 2,580,826	\$ 4,548,744	\$ 5,181,276	\$ 4,770,494	\$ 5,112,201	\$ 4,906,154	\$ 7,580,459	\$ 10,274,870	\$ 63,045,552	

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-44
Page 1 of 1

REQUEST:

Refer to the Direct Testimony of Mr. Austin Taylor at pages 18-19 regarding the replacement of transmission pipeline. Provide an annual forecast of the replacement costs, miles per year, and overall timeline required to replace the transmission pipeline already identified to be replaced to help comply with the Mega Rule.

RESPONSE:

See the response to AG 1-21. The PM Rider proposal will allow the Commission to review annually all of the Company's proposed projects and associated costs for prudence. In addition to the PM Rider, which would allow annual reviews of forecasted projects and costs, the Company is willing to meet with the Commission in any manner desired by the Commission for a discussion of the projects, requirements, or capital spending for upcoming work. Also see the responses to AG 1-03 and AG 1-13.

Respondent: Ryan Austin

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-45
Page 1 of 1

REQUEST:

Refer to the Direct Testimony of Mr. Taylor at pages 18-19 regarding the Commission's limitations on non-PRP capital spending. Provide the amount of non-PRP spending for each year, based on the Commission's current limitations, starting in 2019 and going through 2023, projected 2024, projected 2025, and projected 2026, distinguished between Kentucky division-only investment and investment allocated from each of the other divisions. Be sure to provide the calculations of the applicable historic average or 5-year rolling average amounts for each year.

RESPONSE:

See the response to AG 1-46. The Company's previous rate case, Case No. 2021-00214, had a forecasted test period ending December 31, 2022 in which the Company's capital was also reviewed in that proceeding. For projected 2025 and projected 2026, see Exhibits TRA-6 and TRA-7, respectively, of Company witness Ryan Austin's Direct Testimony. Also see the Company's plant data file provided in response to Staff 1-54 for projections in this proceeding.

Respondents: Ryan Austin and Brannon Taylor

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-46
Page 1 of 2

REQUEST:

Refer to the Direct Testimony of Mr. Taylor at pages 18-19 regarding the Commission's limitations on non-PRP capital spending. Provide the amounts of non-PRP spending for each year that exceeded the Commission's currently stated limitations, and explain whether those plant costs have been included in the revenue requirement, and if so, on what basis.

RESPONSE:

See the below table for the Kentucky Division total Non-PRP capital expenditures for fiscal years 2017 through 2024. The Non-PRP amounts are included in the Company's rate base in addition to amounts forecasted through the test year ending March 31, 2026.

<u>Fiscal Year</u>	<u>Non-PRP Capex (in thousands)</u>
Fiscal 2019	\$58,413
Fiscal 2020	\$30,285
Fiscal 2021	\$29,845
Fiscal 2022	\$31,970
Fiscal 2023	\$30,860
Fiscal 2024	\$35,544

As also noted in the response to AG 1-45, the Company's previous rate case, Case No. 2021-00214, had a forecasted test period ending December 31, 2022 in which the Company's capital was also reviewed in that proceeding. Also see Attachment 1. The Commission's language in Case No. 2018-00281 had multiple different points regarding analyses of non-PRP spending and affecting the potential calculation. See, e.g., the language in Case No. 2018-00281, which states "while the Commission is not imposing a specific limit on Atmos's non-PRP capital spending in years after the forecasted test period, the Commission may prohibit a return of and on investments it finds unreasonable or unlawful. Atmos should ensure that the projects it selects to construct are consistent with its DIMP or TIMP. Moreover if its total non-PRP capital spending exceeds the 5-year rolling average, Atmos should scrutinize the justification for its projects closely and be prepared to provide supporting documentation showing how each project is consistent with its DIMP or TIMP. Significant increases in capital spending would raise questions about the necessity of the spending and may require additional scrutiny by the Commission."

The Company would argue that its non-PRP spending has not resulted in "significant increases" in recent fiscal years as the chart above indicates, but as noted in the response to AG 1-22(a) that the language and limitations of the non-PRP caps create regulatory uncertainty due to the level of regulatory risk introduced by this imposition of an unclear standard beyond the prudence standard defined in Kentucky statute that has not been imposed on any other utility in the state.

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-46
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ATTACHMENT:

AG_1-46_Att1 - PRP v Non-PRP Expenditures.xlsx

Respondent: Brannon Taylor

Atmos Energy Corporation

Capital Expenditures

Atmos Energy-KY/Mid-States

	Fiscal 2019	Fiscal 2020	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024
	YTD September	YTD September	YTD September	YTD September	YTD September	YTD September
Growth	6,421,519	6,064,660	5,800,371	6,013,893	7,685,765	5,645,538
System Integrity	62,837,253	47,532,802	50,269,218	56,487,713	50,482,014	53,061,964
System Improvements	16,263,520	2,832,706	1,350,998	1,265,685	3,028,338	484,828
Pipeline Integrity Management	-	-	-	-	-	-
Public Improvements	1,322,628	876,210	222,158	360,143	223,769	1,861,984
Information Technology	141,433	341,038	77,125	230,388	114,448	145,973
Equipment	665,011	671,479	796,323	534,523	874,476	946,852
Structures	249,317	273,739	244,252	213,968	336,266	489,208
Vehicles	(26,203)	-	-	-	-	-
Misc	39,306	(71,384)	32,030	76,904	4,084	409,206
Overhead	(0)	0	0	186	3,378	0
NonGrowth	81,492,266	52,456,590	52,992,104	59,169,511	55,066,773	57,400,015
Capital	87,913,785	58,521,250	58,792,475	65,183,404	62,752,538	63,045,552
PRP	29,500,929	28,236,041	28,947,381	33,212,992	31,892,610	27,502,026
Non-PRP	58,412,855	30,285,209	29,845,094	31,970,412	30,859,928	35,543,526
	87,913,785	58,521,250	58,792,475	65,183,404	62,752,538	63,045,552

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-47
Page 1 of 1

REQUEST:

Refer to the Direct Testimony of Mr. Christian at page 13. Provide the PRP investment projected for each quarter during calendar year 2022 separated between bare steel and Aldyl-A pipe replacement. In addition, identify the 2022 amounts included in the test year in the instant proceeding and the amounts to be included in the PRP filing.

RESPONSE:

The Company believes the request above is referring to the Direct Testimony of Mr. Christian, Page 26, Table JTC-1.

Aldyl-A investments for FY22 were part of the Company's PRP filing rolled into base rates per Case No. 2021-00214. See Attachment 1. For amounts in the test year in this proceeding, see the Company's plant data file provided in response to Staff 1-54.

ATTACHMENT:

AG_1-47_Att1 - FY 2022 Investments.xlsx

Respondents: Ryan Austin and Greg Waller

Atmos Energy Corporation
Case No. 2024-00276
AG 1-47
Attachment 1

	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2023	Fiscal 2023	Fiscal 2023
	January	February	March	April	May	June	July	August	September	October	November	December
Bare Steel	1,425,639.66	1,746,315.50	2,249,075.54	2,280,189.73	2,840,172.14	2,673,142.19	2,423,218.20	2,918,356.48	1,841,617.68	4,114,636.83	2,398,494.91	1,901,301.89
Aldyl-A	156,117.61	83,987.83	77,178.14	83,293.23	15,125.54	440,615.19	280,627.60	389,770.73	458,164.57	-	-	-

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-48
Page 1 of 1

REQUEST:

Refer to the Direct Testimony of Mr. Austin at page 42 regarding the estimated remaining 88 replacement miles of bare steel at the end of "CY24."

- a. Provide the date used for the estimated 88 remaining miles of bare steel to be replaced.
- b. Provide the latest estimates of the replacement miles each year, and the estimated costs each year, to complete the bare steel replacement with and without the \$30 million annual capital spending limitation imposed as a result of the Commission's Order in Case No. 2023-00231

RESPONSE:

- a. The 88 miles is based on December 31, 2023 reporting. The Company projects approximately 64 miles remaining at the end of CY24. A significant amount of the bare steel remaining is higher pressure distribution and larger diameter pipe which requires a more extensive planning process.
- b. The Company projects bare steel replacement by approximately 2030 at the \$30 million limit. Without the limit, if Atmos Energy's PRP is approved as filed, the Company estimates that it is practicable to complete the estimated bare steel replacement within the 2028 timeframe, and the current estimate is approximately \$48 million annually for FY 2026- FY 2028.

Respondent: Ryan Austin

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-49
Page 1 of 1

REQUEST:

Provide the Company's most recent estimates of the replacement miles and investment required to replace the Aldyl-A pipe by year.

RESPONSE:

See the response to AG 1-26.

Respondent: Ryan Austin

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-50
Page 1 of 1

REQUEST:

Refer to the Direct Testimony of Mr. Austin at page 46 regarding the estimated 199 miles of Aldyl-A pipe replacement that the Company seeks to add to the Pipe Replacement Program ("PRP").

- a. Provide the average annual investment currently estimated, and in total, in order to replace the Aldyl-A pipe.
- b. Provide the estimated investment costs per mile to replace the estimated 199 miles of Aldyl-A pipe.
- c. Provide the estimated start date of the Aldyl-A pipe replacement should the Commission approve the Company's request. Explain the source of this starting point and explain how the answer is or is not dependent on whether the capital spend limitation is removed by the Commission.
- d. Provide the estimated number of miles of Aldyl-A pipe replacement each year until the full replacement would be complete.

RESPONSE:

See the response to AG 1-26.

Respondent: Ryan Austin

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-51
Page 1 of 1

REQUEST:

Provide a schedule of the amortization expense and remaining balance associated with each regulatory asset and each regulatory liability for each month for the years 2021 through 2023, for each actual month during 2024, and for each month projected for the remainder of 2024 and continuing through the end of the test year. In addition, provide the amortization period and the Case No. in which the Commission approved the recovery and the amortization period, if any. If there was no regulatory asset and/or no regulatory liability amortization in the years prior to the test year and the amortization expense in the test year relates only to new deferrals for which recovery is requested in this case, so state.

RESPONSE:

See Attachment 1 for the ending balances and monthly activity related to accounts 1823-13751 and 2540-27913.

Account 1823-13751 relates to Kentucky rate case expenses. The rate case expenses related to Case No. 2018-00281 were fully amortized in April 2022. The current balance relates to Case No. 2021-00214 which are being amortized over a three-year period and are projected to be fully amortized in May 2025. The proposed and estimated rate case expenses for the current Case No. 2024-00276 are in tab, "F.6" of the Kentucky Revenue Requirement Model.

Account 2540-27913 relates to a Kentucky depreciation regulatory liability that was required to be established by the Commission in Case No. 2018-00281. A six year amortization period was approved by the Commission in Case No. 2021-00214. The proposed treatment for the liability in this case is in tab, "F.12" of the Kentucky Revenue Requirement Model and is described in the Direct Testimony of Greg Waller at pages 36-37.

See the Kentucky Revenue Requirement Model provided in response to Staff 1-54, tabs, "WP B.5 B1" and "WP B.5 F1" for balances and amortization related to the excess deferred income tax liability recorded to accounts 2420-27909 and 2530-27909.

ATTACHMENT:

AG_1-51_Att1 - Reg Asset and Liability Balances and Activity.xlsx

Respondents: Greg Waller and Joel Multer

Atmos Energy Corporation - Kentucky (Div 009)
Ending Balances for Account 1823-13751 - KY Rate Case Expenses
For January 2021 through October 2024

Period Name	Company	Company Description	Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	Period End Balance
JAN-21	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	79,108.92
FEB-21	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	73,835.00
MAR-21	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	68,561.08
APR-21	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	63,287.16
MAY-21	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	58,013.24
JUN-21	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	52,739.32
JUL-21	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	47,465.40
AUG-21	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	42,191.48
SEP-21	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	36,917.56
OCT-21	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	31,643.64
NOV-21	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	26,369.72
DEC-21	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	21,095.80
JAN-22	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	15,821.88
FEB-22	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	10,547.96
MAR-22	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	5,274.04
APR-22	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	0.00
AUG-22	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	331,999.24
SEP-22	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	321,938.66
OCT-22	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	311,878.08
NOV-22	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	301,817.50
DEC-22	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	291,756.92
JAN-23	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	281,696.34
FEB-23	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	271,635.76
MAR-23	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	261,575.18
APR-23	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	251,514.60
MAY-23	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	241,454.02
JUN-23	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	231,393.44
JUL-23	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	221,332.86
AUG-23	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	211,272.28
SEP-23	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	201,211.70
OCT-23	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	191,151.12
NOV-23	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	181,090.54
DEC-23	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	171,029.96
JAN-24	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	160,969.38
FEB-24	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	150,908.80
MAR-24	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	140,848.22
APR-24	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	130,787.64
MAY-24	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	120,727.06
JUN-24	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	110,666.48
JUL-24	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	100,605.90
AUG-24	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	90,545.32
SEP-24	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	80,484.74
OCT-24	050	Atmos Energy-KY/Mid-States	009000	KY	1823	Other Regulatory Assets	13751	KY Rate Case	70,424.16
									60,363.58 Projected NOV-24
									50,303.00 Projected DEC-24
									40,242.42 Projected JAN-25
									30,181.84 Projected FEB-25
									20,121.26 Projected MAR-25
									10,060.58 Projected APR-25
									0.00 Projected MAY-25

Atmos Energy Corporation - Kentucky (Div 009)
Monthly Activity for Account 1823-13751 - KY Rate Case Expenses
For January 2021 through October 2024

Atmos Energy Corporation - Kentucky (Div 009)
Ending Balances for Account 2540-27913 - Depreciation Liability
For January 2021 through October 2024

Period Name	Company	Company Description	Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	Period End Balance
JAN-21	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(6,434,372)
FEB-21	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(6,740,771)
MAR-21	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(7,047,169)
APR-21	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(7,353,568)
MAY-21	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(7,659,967)
JUN-21	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(7,966,365)
JUL-21	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(8,272,764)
AUG-21	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(8,579,163)
SEP-21	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(8,885,561)
OCT-21	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(9,191,960)
NOV-21	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(9,498,359)
DEC-21	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(9,804,757)
JAN-22	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(10,111,156)
FEB-22	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(10,417,555)
MAR-22	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(10,723,953)
APR-22	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(11,030,352)
MAY-22	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(11,336,751)
JUN-22	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(11,085,826)
JUL-22	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(10,948,848)
AUG-22	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(10,811,870)
SEP-22	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(10,674,892)
OCT-22	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(10,537,914)
NOV-22	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(10,400,936)
DEC-22	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(10,263,958)
JAN-23	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(10,126,980)
FEB-23	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(9,990,002)
MAR-23	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(9,853,024)
APR-23	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(9,716,046)
MAY-23	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(9,579,068)
JUN-23	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(9,442,090)
JUL-23	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(9,305,112)
AUG-23	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(9,168,134)
SEP-23	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(9,031,156)
OCT-23	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(8,894,178)
NOV-23	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(8,757,200)
DEC-23	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(8,620,222)
JAN-24	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(8,620,222)
FEB-24	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(8,346,266)
MAR-24	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(8,209,288)
APR-24	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(8,072,310)
MAY-24	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(7,935,332)
JUN-24	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(7,798,354)
JUL-24	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(7,661,376)
AUG-24	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(7,524,398)
SEP-24	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(7,387,420)
OCT-24	050	Atmos Energy-KY/Mid-States	009000	KY	2540	Other Regulatory Liabilities	27913	Reserve for rate case 2018-00281	(7,250,442)
								See KY Rev Req Model, tab F.12	(7,113,464) Projected NOV-24
								See KY Rev Req Model, tab F.12	(6,976,486) Projected DEC-24
								See KY Rev Req Model, tab F.12	(6,839,508) Projected JAN-25
								See KY Rev Req Model, tab F.12	(6,702,530) Projected FEB-25
								See KY Rev Req Model, tab F.12	(6,565,552) Projected MAR-25
								See KY Rev Req Model, tab F.12	(6,383,176) Projected APR-25
								See KY Rev Req Model, tab F.12	(6,200,799) Projected MAY-25
								See KY Rev Req Model, tab F.12	(6,018,423) Projected JUN-25
								See KY Rev Req Model, tab F.12	(5,836,046) Projected JUL-25
								See KY Rev Req Model, tab F.12	(5,653,670) Projected AUG-25
								See KY Rev Req Model, tab F.12	(5,471,294) Projected SEP-25
								See KY Rev Req Model, tab F.12	(5,288,917) Projected OCT-25
								See KY Rev Req Model, tab F.12	(5,106,541) Projected NOV-25
								See KY Rev Req Model, tab F.12	(4,924,164) Projected DEC-25
								See KY Rev Req Model, tab F.12	(4,741,788) Projected JAN-26
								See KY Rev Req Model, tab F.12	(4,559,411) Projected FEB-26
								See KY Rev Req Model, tab F.12	(4,377,035) Projected MAR-26

For January 2021 through October 2024

[illegible]

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-52
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REQUEST:

Provide the month-end amounts of accounts payable associated with materials and supplies inventory amounts for each month from September 2023 through September 2024.

RESPONSE:

Materials and Supplies Inventory are recorded to FERC Accounts 154, 156 and 163. See the trial balance included in the response to AG 1-30 for the ending balances in this account from September 2023 through September 2024. See Attachment 1 for month-end accounts payable balances associated with materials and supplies for September 2023 through September 2024.

ATTACHMENT:

AG_1-52_Att1 - AP End Balances Related to Materials & Supplies.xlsx

Respondent: Joe Christian

Atmos Energy Corporation

Accounts Payable Ending Balances Associated with Materials and Supplies

For September 2023 through September 2024

Month	Div 002	Div 012	Div 009	Div 091
September 2023	18,883	-	-	288
October 2023	-	-	-	(254)
November 2023	14,937	-	-	-
December 2023	-	-	-	-
January 2024	-	-	-	-
February 2024	16,751	-	-	-
March 2024	-	-	-	-
April 2024	-	-	-	-
May 2024	95	-	-	-
June 2024	-	-	-	-
July 2024	-	-	-	452
August 2024	-	-	-	-
September 2024	-	-	-	2,503

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-53
Page 1 of 1

REQUEST:

Provide the monthly balance of materials and supplies inventories, including all activity, starting with the beginning balance; plus third party vendor purchases; minus withdrawals; plus and minus other changes during the month; and ending balance for each month from September 2023 through September 2024.

RESPONSE:

See Attachment 1.

ATTACHMENT:

AG_1-53_Att1 - Materials and Supplies Activity.xlsx

Respondent: Joe Christian

Atmos Energy Corporation - KY Direct, Div 091 and Shared Services
Materials and Supplies Inventory - Accounts 154, 156 and 163
For the Months September 2023 through September 2024

KY Div 009				
See Activity Tab for Details				
Month	Beginning Balance	Debits	Credits	Ending Balance
SEP-23	(1,269,106)	4,949	4,714	(1,268,871)
OCT-23	(1,268,871)	1,341,080	96,403	(24,194)
NOV-23	(24,194)	5,751	3,084	(21,528)
DEC-23	(21,528)	5,412	7,100	(23,216)
JAN-24	(23,216)	5,466	9,099	(26,849)
FEB-24	(26,849)	5,275	7,215	(28,789)
MAR-24	(28,789)	5,770	4,613	(27,632)
APR-24	(27,632)	5,288	6,522	(28,867)
MAY-24	(28,867)	8,491	12,192	(32,568)
JUN-24	(32,568)	5,436	5,221	(32,352)
JUL-24	(32,352)	5,430	8,878	(35,801)
AUG-24	(35,801)	5,415	13,341	(43,726)
SEP-24	(43,726)	5,393	8,215	(46,547)

Note: Please see the Div 009 Activity tab for the details of the debit and credit activity for materials and supplies in the Kentucky Division.

Div 091				
See Activity Tab for Details				
Month	Beginning Balance	Debits	Credits	Ending Balance
SEP-23	4,065,219	52,724	100,204	4,017,739
OCT-23	4,017,739	445,947	3,466,099	997,587
NOV-23	997,587	51,473	13,347	1,035,712
DEC-23	1,035,712	157,153	126,981	1,065,884
JAN-24	1,065,884	41,284	8,048	1,099,120
FEB-24	1,099,120	98,143	142,642	1,054,622
MAR-24	1,054,622	75,052	40,118	1,089,555
APR-24	1,089,555	44,421	12,674	1,121,301
MAY-24	1,121,301	47,217	50,325	1,118,193
JUN-24	1,118,193	38,349	36,184	1,120,358
JUL-24	1,120,358	337,951	229,421	1,228,887
AUG-24	1,228,887	40,749	11,435	1,258,201
SEP-24	1,258,201	122,346	55,097	1,325,450

Note: Please see the Div 091 Activity tab for the details of the debit and credit activity for materials and supplies in Div 091.

SSU Div 002				
See Activity Tab for Details				
Month	Beginning Balance	Debits	Credits	Ending Balance
SEP-23	281,730	-	-	281,730
OCT-23	281,730	58,124	-	339,854
NOV-23	339,854	28,561	57,050	311,365
DEC-23	311,365	-	-	311,365
JAN-24	311,365	517	-	311,882
FEB-24	311,882	517	-	312,399
MAR-24	312,399	-	-	312,399
APR-24	312,399	-	-	312,399
MAY-24	312,399	517	-	312,916
JUN-24	312,916	4,652	2,022	315,546
JUL-24	315,546	-	-	315,546
AUG-24	315,546	-	-	315,546
SEP-24	315,546	-	-	315,546

Note: Please see the Div 002 Activity tab for the details of the debit and credit activity for materials and supplies in Shared Services.

Period Name	Journal Source	Je Category	Journal Name	Company	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Line Description	Vendor Name	Invoice Number	Debit	Credit	Net Amount
SEP-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	LAMACC: RES-KMD-KY37A-0000-009			43		43
SEP-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	LAMACC: RES-KMD-KY09-0000-009			56		56
SEP-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	LAMDEPR: RES-KMD-KY37A-0000-009			207		207
SEP-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	LAMACC: RES-KMD-KY36-0000-009			671		671
SEP-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	LAMDEPR: RES-KMD-KY09-0000-009			1,414		1,414
SEP-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	LAMDEPR: RES-KMD-KY36-0000-009			2,536		2,536
END-23	AutoCopy	Other	CA802 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	Collapse subaccounts for FY23				59,129	(59,129)
OCT-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	Schedule RES-KMD-KY37			43		43
OCT-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	Schedule RES-KMD-KY09			55		55
OCT-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	Schedule RES-KMD-KY37			250		250
OCT-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	Schedule RES-KMD-KY36			269		269
OCT-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	Schedule RES-KMD-KY36			665		665
OCT-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	Schedule RES-KMD-KY09			1,416		1,416
OCT-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	Schedule RES-KMD-KY36			2,273		2,273
OCT-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	Schedule RES-KMD-KY37					
NOV-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 CapOp Payment			43	53	(53)
NOV-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY09 CapOp Payment			53		53
NOV-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 CapOp Payment			250		250
NOV-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 CapOp Payment			269		269
NOV-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 CapOp Payment			659		659
NOV-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY09 CapOp Payment			1,418		1,418
NOV-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 CapOp Payment			2,279		2,279
NOV-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 CapOp Payment				53	(53)
DEC-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 Lease rental expense			43		43
DEC-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY09 Lease rental expense			51		51
DEC-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 Lease rental expense - CapOp deprecia			250		250
DEC-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 Lease rental expense - CapOp deprecia			269		269
DEC-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 Lease rental expense			653		653
DEC-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY09 Lease rental expense - CapOp deprecia			1,419		1,419
DEC-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 Lease rental expense - CapOp deprecia			2,285		2,285
DEC-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 Lease rental expense - CapOp deprecia				53	(53)
JAN-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 Lease rental expense - CapOp deprecia			53		(53)
JAN-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 Lease rental expense			44		44
JAN-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY09 Lease rental expense			50		50
JAN-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 Lease rental expense - CapOp deprecia			250		250
JAN-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 Lease rental expense - CapOp deprecia			269		269
JAN-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 Lease rental expense			647		647
JAN-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY09 Lease rental expense - CapOp deprecia			1,421		1,421
JAN-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 Lease rental expense - CapOp deprecia			2,291		2,291
FEB-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 CapOp Payment			44		44
FEB-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY09 CapOp Payment			48		48
FEB-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 CapOp Payment			250		250
FEB-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 CapOp Payment			269		269
FEB-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 CapOp Payment			641		641
FEB-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY09 CapOp Payment			1,423		1,423
FEB-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 CapOp Payment			2,297		2,297
FEB-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 CapOp Payment				53	(53)
MAR-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 CapOp Payment			44		44
MAR-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY09 CapOp Payment			46		46
MAR-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 CapOp Payment			250		250
MAR-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 CapOp Payment			269		269
MAR-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 CapOp Payment			635		635
MAR-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY09 CapOp Payment			1,424		1,424
MAR-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 CapOp Payment			2,303		2,303
MAR-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 CapOp Payment				53	(53)
APR-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 CapOp Payment			44		44
APR-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY09 CapOp Payment			45		45
APR-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 CapOp Payment			250		250
APR-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 CapOp Payment			269		269
APR-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 CapOp Payment			629		629
APR-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY09 CapOp Payment			1,426		1,426
APR-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 CapOp Payment			2,309		2,309
APR-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 CapOp Payment				53	(53)
MAY-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 CapOp Payment			37		37
MAY-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY09 CapOp Payment			43		43
MAY-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 CapOp Payment			622		622
MAY-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY09 CapOp Payment			1,427		1,427
MAY-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 CapOp Payment			2,646		2,646
MAY-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 CapOp Payment			2,954		2,954
MAY-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 CapOp Payment				61	(61)
MAY-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 CapOp Payment			2,750		(2,750)
JUN-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 CapOp Payment			37		37
JUN-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY09 CapOp Payment			42		42
JUN-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 CapOp Payment			250		250
JUN-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 CapOp Payment			615		615
JUN-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY09 CapOp Payment			1,429		1,429
JUN-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 CapOp Payment			2,653		2,653
JUN-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 CapOp Payment				47	(47)
JUN-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 CapOp Payment				61	(61)
JUL-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 CapOp Payment			37		37
JUL-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY09 CapOp Payment			40		40
JUL-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 CapOp Payment			250		250
JUL-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 CapOp Payment			608		608

Atmos Energy Corporation - Kentucky (Div 009)
Materials and Supplies Inventory - Account Activity
For the Months September 2023 through September 2024

Period Name	Journal Source	Je Category	Journal Name	Company	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Line Description	Vendor Name	Invoice Number	Debit	Credit	Net Amount
AUG-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 CapOp Payment			2,666		2,666
AUG-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 CapOp Payment				47	(47)
AUG-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 CapOp Payment				61	(61)
SEP-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY09 CapOp Payment			37		37
SEP-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 CapOp Payment			37		37
SEP-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 CapOp Payment			250		250
SEP-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 CapOp Payment			595		595
SEP-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY09 CapOp Payment			1,434		1,434
SEP-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 CapOp Payment			2,673		2,673
SEP-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY37 CapOp Payment				47	(47)
SEP-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	009000	KY	RES-KMD-KY36 CapOp Payment				61	(61)
SEP-23	Spreadsheet	Other	CA511 Other USD	050	1630	Stores Expense Undistributed	04561	842 Variable Real Estate Lease Expense	009000	KY	RES-KMD-KY09 Variable lease expense				29	(29)
END-23	AutoCopy	Other	CA802 Other USD	050	1630	Stores Expense Undistributed	04561	842 Variable Real Estate Lease Expense	009000	KY	Collapse subaccounts for FY23			214		(214)
OCT-23	Spreadsheet	Other	CA511 Other USD	050	1630	Stores Expense Undistributed	04561	842 Variable Real Estate Lease Expense	009000	KY	RES-KMD-KY09 Variable lease expense			21		(21)
NOV-23	Spreadsheet	Other	CA511 Other USD	050	1630	Stores Expense Undistributed	04561	842 Variable Real Estate Lease Expense	009000	KY	RES-KMD-KY09 Variable lease expense			8		(8)
DEC-23	Spreadsheet	Other	CA511 Other USD	050	1630	Stores Expense Undistributed	04561	842 Variable Real Estate Lease Expense	009000	KY	RES-KMD-KY09 Variable lease expense			21		(21)
END-23	AutoCopy	Other	CA802 Other USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	Collapse subaccounts for FY23			6,674		(6,674)
END-23	AutoCopy	Other	CA802 Other USD	050	1630	Stores Expense Undistributed	05111	Postage/Delivery Services	009000	KY	Collapse subaccounts for FY23			20		(20)
END-23	AutoCopy	Other	CA802 Other USD	050	1630	Stores Expense Undistributed	02005	Non-Inventory Supplies	009000	KY	Collapse subaccounts for FY23				642	(642)
SEP-23	PowerPlant	Burden Cost	Burden Cost USD	050	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	009000	KY	Journal Import Created			-	4,685	(4,685)
END-23	AutoCopy	Other	CA915 Other USD	050	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	009000	KY	Collapse SA?s for END23			1,268,871		1,268,871
END-23	AutoCopy	Other	CA802 Other USD	050	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	009000	KY	Collapse subaccounts for FY23			66,679		66,679
OCT-23	PowerPlant	Burden Cost	Burden Cost USD	050	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	009000	KY	Journal Import Created			-	29,650	(29,650)
NOV-23	PowerPlant	Burden Cost	Burden Cost USD	050	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	009000	KY	Journal Import Created			-	3,023	(3,023)
DEC-23	PowerPlant	Burden Cost	Burden Cost USD	050	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	009000	KY	Journal Import Created			-	7,021	(7,021)
JAN-24	PowerPlant	Burden Cost	Burden Cost USD	050	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	009000	KY	Journal Import Created			-	9,039	(9,039)
FEB-24	PowerPlant	Burden Cost	Burden Cost USD	050	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	009000	KY	Journal Import Created			-	7,146	(7,146)
MAR-24	PowerPlant	Burden Cost	Burden Cost USD	050	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	009000	KY	Journal Import Created			-	4,547	(4,547)
APR-24	PowerPlant	Burden Cost	Burden Cost USD	050	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	009000	KY	Journal Import Created			-	6,463	(6,463)
MAY-24	PowerPlant	Burden Cost	Burden Cost USD	050	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	009000	KY	Journal Import Created			-	9,378	(9,378)
JUN-24	PowerPlant	Burden Cost	Burden Cost USD	050	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	009000	KY	Journal Import Created			-	5,111	(5,111)
JUL-24	PowerPlant	Burden Cost	Burden Cost USD	050	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	009000	KY	Journal Import Created			-	8,770	(8,770)
AUG-24	PowerPlant	Burden Cost	Burden Cost USD	050	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	009000	KY	Journal Import Created			-	13,233	(13,233)
SEP-24	PowerPlant	Burden Cost	Burden Cost USD	050	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	009000	KY	Journal Import Created			-	8,107	(8,107)
SEP-23	Payables	Purchase Invoices	SEP-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	Account: 3008531947	ATMOS ENERGY CORPORATIO	3008531947_20230908	0		0
SEP-23	Payables	Purchase Invoices	SEP-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	638 W BROADWAY, MADISONVILLE, KY	ATMOS ENERGY CORPORATIO	3008531947_20230908	0		0
SEP-23	Payables	Purchase Invoices	SEP-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	Account: 3007629933	ATMOS ENERGY CORPORATIO	3007629933_20230908	1		1
SEP-23	Payables	Purchase Invoices	SEP-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	MTR:06H275511	ATMOS ENERGY CORPORATIO	3007629933_20230908	6		6
SEP-23	Payables	Purchase Invoices	SEP-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	Account: 3008531947	ATMOS ENERGY CORPORATIO	3008531947_20230908		0	(0)
SEP-23	Payables	Purchase Invoices	SEP-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	Account: 3007629933	ATMOS ENERGY CORPORATIO	3007629933_20230908		0	(0)
SEP-23	Payables	Purchase Invoices	SEP-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000090658 Cap Inv ID: 431552859	KU ENERGY CORPORATION	300000090658_092823	1		1
SEP-23	Payables	Purchase Invoices	SEP-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000090658_092823	7		7
SEP-23	Payables	Purchase Invoices	SEP-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300013959576 Cap Inv ID: 431715497	KU ENERGY CORPORATION	300013959576_092923	0		0
SEP-23	Payables	Purchase Invoices	SEP-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300013959576_092923	3		3
SEP-23	Payables	Purchase Invoices	SEP-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300040746871 Cap Inv ID: 431163410	KU ENERGY CORPORATION	300040746871_090723	0		0
SEP-23	Payables	Purchase Invoices	SEP-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300040746871_090723	4		4
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300013959576 Cap Inv ID: 432506465	KU ENERGY CORPORATION	300013959576_103123	0		0
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300013959576_103123	4		4
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300040746871 Cap Inv ID: 431889549	KU ENERGY CORPORATION	300040746871_100623	0		0
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300040746871_100623	3		3
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	Account: 3007629933	ATMOS ENERGY CORPORATIO	3007629933_20231010	0		0
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	Account: 3007629933	ATMOS ENERGY CORPORATIO	3007629933_20231010		0	(0)
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000539035 Cap Inv ID: 431895109	KU ENERGY CORPORATION	300000011845-300000539035_101023	0		0
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001315443 Cap Inv ID: 431895119	KU ENERGY CORPORATION	300000011845-300001315443_101023	0		0
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000467922 Cap Inv ID: 431895108	KU ENERGY CORPORATION	300000011845-300000467922_101023	0		0
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001263932 Cap Inv ID: 431895118	KU ENERGY CORPORATION	300000011845-300001263932_101023	0		0
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300003554676 Cap Inv ID: 431895135	KU ENERGY CORPORATION	300000011845-300003554676_101023	0		0
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001233885 Cap Inv ID: 431895116	KU ENERGY CORPORATION	300000011845-300001233885_101023	0		0
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300003469404 Cap Inv ID: 431895134	KU ENERGY CORPORATION	300000011845-300003469404_101023	0		0
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000258024 Cap Inv ID: 431895103	KU ENERGY CORPORATION	300000011845-300000258024_101023	0		0
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000444251 Cap Inv ID: 431895107	KU ENERGY CORPORATION	300000011845-300000444251_101023	0		0
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001404759 Cap Inv ID: 431895120	KU ENERGY CORPORATION	300000011845-300001404759_101023	0		0
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300004981365 Cap Inv ID: 431895141	KU ENERGY CORPORATION	300000011845-300004981365_101023	0		0
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001995772 Cap Inv ID: 431895128	KU ENERGY CORPORATION	300000011845-300001995772_101023	0		0
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300002328114 Cap Inv ID: 431895131	KU ENERGY CORPORATION	300000011845-300002328114_101023	0		0
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000621841 Cap Inv ID: 431895114	KU ENERGY CORPORATION	300000011845-300000621841_101023	0		0
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000567630 Cap Inv ID: 431895112	KU ENERGY CORPORATION	300000011845-300000567630_101023	0		0
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300002064834 Cap Inv ID: 431895129	KU ENERGY CORPORATION	300000011845-300002064834_101023	0		0
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300003047598 Cap Inv ID: 431895132	KU ENERGY CORPORATION	300000011845-300003047598_101023	0		0
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300003070400 Cap Inv ID: 431895133	KU ENERGY CORPORATION	300000011845-300003070400_101023	0		0
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300004497248 Cap Inv ID: 431895138	KU ENERGY CORPORATION	300000011845-300004497248_101023	0		0
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300005020296 Cap Inv ID: 431895142	KU ENERGY CORPORATION	300000011845-300005020296_101023	0		0
OCT-23	Payables	Purchase In														

Atmos Energy Corporation - Kentucky (Div 009)
Materials and Supplies Inventory - Account Activity
For the Months September 2023 through September 2024

Period	Journal Source	Je Category	Journal Name	Company	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Line Description	Vendor Name	Invoice Number	Debit	Credit	Net Amount
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300004033944 Cap Inv ID: 431895137	KU ENERGY CORPORATION	300000011845-300004033944_101023	1		1
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-30000539035_101023	1		1
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001564321 Cap Inv ID: 431895125	KU ENERGY CORPORATION	300000011845-300001564321_101023	2		2
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-30000567630_101023	3		3
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300003070400_101023	3		3
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300004497248_101023	3		3
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001315443_101023	3		3
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300000319701_101023	4		4
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300003554676_101023	4		4
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001263932_101023	4		4
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300005020296_101023	4		4
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300000467922_101023	4		4
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300007197704_101023	4		4
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001750011_101023	4		4
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001233885_101023	4		4
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300004669986_101023	4		4
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300000550479_101023	4		4
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300003469404_101023	4		4
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300000258024_101023	4		4
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300007037751_101023	4		4
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300000444251_101023	4		4
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300000440759_101023	4		4
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300004981365_101023	4		4
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001995772_101023	4		4
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001995772_101023	4		4
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300005092410_101023	4		4
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300002064834_101023	5		5
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300000553275_101023	5		5
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001483902_101023	5		5
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001542749_101023	5		5
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-30000242598_101023	5		5
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300003047598_101023	5		5
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300004839340_101023	5		5
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001488554_101023	5		5
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300002065740_101023	5		5
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300003730656_101023	6		6
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-30000805832_101023	6		6
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001916182_101023	6		6
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300004033944_101023	7		7
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300005621549_101023	9		9
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001519846 Cap Inv ID: 431895123	KU ENERGY CORPORATION	300000011845-300001519846_101023	12		12
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001564321_101023	25		25
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001519846_101023	131		131
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	Account: 3007629933	ATMOS ENERGY CORPORATIO	3007629933_20231010	0		0
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	MTR:06H275511	ATMOS ENERGY CORPORATIO	3007629933_20231010	0		0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	Account: 3008531947	ATMOS ENERGY CORPORATIO	3008531947_20231110	4		4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	638 W BROADWAY, MADISONVILLE, KY	ATMOS ENERGY CORPORATIO	3008531947_20231110	1		1
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	Account: 3007629933	ATMOS ENERGY CORPORATIO	3007629933_20231110	2		2
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	MTR:06H275511	ATMOS ENERGY CORPORATIO	3007629933_20231110	14		14
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	Account: 3008531947	ATMOS ENERGY CORPORATIO	3008531947_20231110			0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	Account: 3007629933	ATMOS ENERGY CORPORATIO	3007629933_20231110		1	(1)
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300040746871 Cap Inv ID: 432656623	KU ENERGY CORPORATION	300040746871_110623	0		0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300040746871_110623	0		0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-30000539035 Cap Inv ID: 432273056	KU ENERGY CORPORATION	300000011845-30000539035_110223	4		4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300002328114 Cap Inv ID: 432273078	KU ENERGY CORPORATION	300000011845-300002328114_110223	0		0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000444251 Cap Inv ID: 432273054	KU ENERGY CORPORATION	300000011845-300000444251_110223	0		0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000621841 Cap Inv ID: 432273061	KU ENERGY CORPORATION	300000011845-300000621841_110223	0		0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300006668499 Cap Inv ID: 432273092	KU ENERGY CORPORATION	300000011845-300006668499_110223	0		0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001404759 Cap Inv ID: 432273067	KU ENERGY CORPORATION	300000011845-300001404759_110223	0		0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001315443 Cap Inv ID: 432273066	KU ENERGY CORPORATION	300000011845-300001315443_110223	0		0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000467922 Cap Inv ID: 432273055	KU ENERGY CORPORATION	300000011845-300000467922_110223	0		0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000258024 Cap Inv ID: 432273050	KU ENERGY CORPORATION	300000011845-300000258024_110223	0		0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300003554676 Cap Inv ID: 432273082	KU ENERGY CORPORATION	300000011845-300003554676_110223	0		0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001233885 Cap Inv ID: 432273063	KU ENERGY CORPORATION	300000011845-300001233885_110223	0		0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300002064834 Cap Inv ID: 432273076	KU ENERGY CORPORATION	300000011845-300002064834_110223	0		0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300003469404 Cap Inv ID: 432273081	KU ENERGY CORPORATION	300000011845-300003469404_110223	0		0

Paid Name	Journal Source	Je Category	Journal Name	Company	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Line Description	Vendor Name	Invoice Number	Debit	Credit	Net Amount
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000381420 Cap Inv ID: 432273053	KU ENERGY CORPORATION	300000011845-300000381420_110223	0	0	0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001542749 Cap Inv ID: 432273071	KU ENERGY CORPORATION	300000011845-300001542749_110223	0	0	0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300007419801 Cap Inv ID: 432273095	KU ENERGY CORPORATION	300000011845-300007419801_110223	0	0	0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001483902 Cap Inv ID: 432273068	KU ENERGY CORPORATION	300000011845-300001483902_110223	0	0	0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001488554 Cap Inv ID: 432273069	KU ENERGY CORPORATION	300000011845-300001488554_110223	0	0	0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001916182 Cap Inv ID: 432273074	KU ENERGY CORPORATION	300000011845-300001916182_110223	0	0	0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300005621549 Cap Inv ID: 432273091	KU ENERGY CORPORATION	300000011845-300005621549_110223	0	0	0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000906858 Cap Inv ID: 432158563	KU ENERGY CORPORATION	300000011845-300000906858_110223	1	1	1
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300004033944 Cap Inv ID: 432273084	KU ENERGY CORPORATION	300000011845-300004033944_110223	1	1	1
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300000539035_110223	1	1	1
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001564321 Cap Inv ID: 432273072	KU ENERGY CORPORATION	300000011845-300001564321_110223	1	1	1
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300004669986_110223	3	3	3
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300000319701_110223	3	3	3
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-30000567630_110223	3	3	3
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300004497248_110223	3	3	3
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300002328114_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300000444251_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001315443_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300000550479_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300007037751_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001404759_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300006668499_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-30000621841_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300000444251_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300007197704_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-30000352157_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300003554676_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001263932_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300002064834_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001199572_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001233885_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300000258024_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300006668499_110223-2	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300003554676_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001263932_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300002064834_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001199572_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001233885_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300000258024_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300006668499_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300003554676_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001263932_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300002064834_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001199572_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001233885_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300000258024_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300006668499_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300003554676_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001263932_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300002064834_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001199572_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001233885_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300000258024_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300006668499_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300003554676_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001263932_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300002064834_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001199572_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001233885_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300000258024_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300006668499_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300003554676_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001263932_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300002064834_110223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001199572_110223	4	4	4

Period Name	Journal Source	Je Category	Journal Name	Company	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Line Description	Vendor Name	Invoice Number	Debit	Credit	Net Amount
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	300000011845-300000805832 Cap Inv ID: 432882852	KU ENERGY CORPORATION	300000011845-300000805832_112223	0	0	0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	300000011845-300007197704 Cap Inv ID: 432882884	KU ENERGY CORPORATION	300000011845-300007197704_112223	0	0	0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	300000011845-300000553275 Cap Inv ID: 432882848	KU ENERGY CORPORATION	300000011845-300000553275_112223	0	0	0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	300000011845-300000352157 Cap Inv ID: 432882842	KU ENERGY CORPORATION	300000011845-300000352157_112223	0	0	0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	300000011845-300005092410 Cap Inv ID: 432882880	KU ENERGY CORPORATION	300000011845-300005092410_112223	0	0	0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	300000011845-300000242598 Cap Inv ID: 432882839	KU ENERGY CORPORATION	300000011845-300000242598_112223	0	0	0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	300000011845-30000090658 Cap Inv ID: 432857247	KU ENERGY CORPORATION	300000011845-30000090658_112223	0	0	0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	300000011845-300001542749 Cap Inv ID: 432882861	KU ENERGY CORPORATION	300000011845-300001542749_112223	0	0	0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	300000011845-300004839340 Cap Inv ID: 432882877	KU ENERGY CORPORATION	300000011845-300004839340_112223	0	0	0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	300000011845-300001483902 Cap Inv ID: 432882858	KU ENERGY CORPORATION	300000011845-300001483902_112223	0	0	0
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	300000011845-300004033944 Cap Inv ID: 432882874	KU ENERGY CORPORATION	300000011845-300004033944_112223	1	1	1
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300000539035_112223	1	1	1
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	300000011845-300001564321 Cap Inv ID: 432882862	KU ENERGY CORPORATION	300000011845-300001564321_112223	1	1	1
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300004669988_112223	3	3	3
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300003554676_112223	3	3	3
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300000319701_112223	3	3	3
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300004497248_112223	3	3	3
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300000550479_112223	3	3	3
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001263932_112223	4	4	4
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001315443_112223	4		

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Atmos Energy Corporation - Kentucky (Div 009)
Materials and Supplies Inventory - Account Activity
For the Months September 2023 through September 2024

Period Name	Journal Source	Je Category	Journal Name	Company	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Line Description	Vendor Name	Invoice Number	Debit	Credit	Net Amount	
MAR-24	Payables	Purchase Invoices	MAR-24 Purchase Invoices	USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300002328114	Cap Inv ID: 435304999	KU ENERGY CORPORATION	300000011845-300002328114_031124	0	0
MAR-24	Payables	Purchase Invoices	MAR-24 Purchase Invoices	USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001315443	Cap Inv ID: 435304987	KU ENERGY CORPORATION	300000011845-300001315443_031124	0	0
MAR-24	Payables	Purchase Invoices	MAR-24 Purchase Invoices	USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000621841	Cap Inv ID: 435304982	KU ENERGY CORPORATION	300000011845-300000621841_031124	0	0
MAR-24	Payables	Purchase Invoices	MAR-24 Purchase Invoices	USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001263932	Cap Inv ID: 435304986	KU ENERGY CORPORATION	300000011845-300001263932_031124	0	0
MAR-24	Payables	Purchase Invoices	MAR-24 Purchase Invoices	USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001404759	Cap Inv ID: 435304988	KU ENERGY CORPORATION	300000011845-300001404759_031124	0	0
MAR-24	Payables	Purchase Invoices	MAR-24 Purchase Invoices	USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000444251	Cap Inv ID: 435304975	KU ENERGY CORPORATION	300000011845-300000444251_031124	0	0
MAR-24	Payables	Purchase Invoices	MAR-24 Purchase Invoices	USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000258024	Cap Inv ID: 435304971	KU ENERGY CORPORATION	300000011845-300000258024_031124	0	0
MAR-24	Payables	Purchase Invoices	MAR-24 Purchase Invoices	USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001233885	Cap Inv ID: 435304984	KU ENERGY CORPORATION	300000011845-300001233885_031124	0	0
MAR-24	Payables	Purchase Invoices	MAR-24 Purchase Invoices	USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000467922	Cap Inv ID: 435304976	KU ENERGY CORPORATION	300000011845-300000467922_031124	0	0
MAR-24	Payables	Purchase Invoices	MAR-24 Purchase Invoices	USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300002064834	Cap Inv ID: 435304997	KU ENERGY CORPORATION	300000011845-300002064834_031124	0	0
MAR-24	Payables	Purchase Invoices	MAR-24 Purchase Invoices	USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300006668499	Cap Inv ID: 435305012	KU ENERGY CORPORATION	300000011845-300006668499_031124	0	0
MAR-24	Payables	Purchase Invoices	MAR-24 Purchase Invoices	USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000319701	Cap Inv ID: 435304972	KU ENERGY CORPORATION	300000011845-300000319701_031124	0	0
MAR-24	Payables	Purchase Invoices	MAR-24 Purchase Invoices	USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300004669986	Cap Inv ID: 435305006	KU ENERGY CORPORATION	300000011845-300004669986_031124	0	0
MAR-24	Payables	Purchase Invoices	MAR-24 Purchase Invoices	USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300004981365	Cap Inv ID: 435305008	KU ENERGY CORPORATION	300000011845-300004981365_031124	0	0
MAR-24	Payables	Purchase Invoices	MAR-24 Purchase Invoices	USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300003047598	Cap Inv ID: 435305000	KU ENERGY CORPORATION	300000011845-300003047598_031124	0	0
MAR-24	Payables	Purchase Invoices	MAR-24 Purchase Invoices	USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000550479	Cap Inv ID: 435304978	KU ENERGY CORPORATION	300000011845-300000550479_031124	0	0
MAR-24	Payables	Purchase Invoices	MAR-24 Purchase Invoices	USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001488554	Cap Inv ID: 435304990	KU ENERGY CORPORATION	300000011845-300001488554_031124	0	0
MAR-24	Payables	Purchase Invoices	MAR-24 Purchase Invoices	USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300004497248	Cap Inv ID: 435305005	KU ENERGY CORPORATION	300000011845-300004497248_031124	0	0
MAR-24	Payables	Purchase Invoices	MAR-24 Purchase Invoices	USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300005020296	Cap Inv ID: 435305009	KU ENERGY CORPORATION	300000011845-3		

Atmos Energy Corporation - Kentucky (Div 009)
Materials and Supplies Inventory - Account Activity
For the Months September 2023 through September 2024

Paid Name	Journal Source	Je Category	Journal Name	Company	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Line Description	Vendor Name	Invoice Number	Debit	Credit	Net Amount
APR-24	Payables	Purchase Invoices	APR-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001263932 Cap Inv ID: 436861503	KU ENERGY CORPORATION	300000011845-300001263932_041124	-	-	-
APR-24	Payables	Purchase Invoices	APR-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001519846 Cap Inv ID: 436861506	KU ENERGY CORPORATION	300000011845-300001519846_041124	-	-	-
APR-24	Payables	Purchase Invoices	APR-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000621841 Cap Inv ID: 436861507	KU ENERGY CORPORATION	300000011845-300000621841_041124	-	-	-
APR-24	Payables	Purchase Invoices	APR-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300003070400 Cap Inv ID: 436861509	KU ENERGY CORPORATION	300000011845-300003070400_041124	-	-	-
APR-24	Payables	Purchase Invoices	APR-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	Account: 3007629933	ATMOS ENERGY CORPORATIO	3007629933_20240410	6		6
APR-24	Payables	Purchase Invoices	APR-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	Account: 3008531947	ATMOS ENERGY CORPORATIO	3008531947_20240410	6		6
APR-24	Payables	Purchase Invoices	APR-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	MTR:06H275511	ATMOS ENERGY CORPORATIO	3007629933_20240410	52		52
APR-24	Payables	Purchase Invoices	APR-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	638 W BROADWAY, MADISONVILLE, KY	ATMOS ENERGY CORPORATIO	3008531947_20240410	52		52
APR-24	Payables	Purchase Invoices	APR-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	Account: 3007629933	ATMOS ENERGY CORPORATIO	3007629933_20240410		3	(3)
APR-24	Payables	Purchase Invoices	APR-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	Account: 3008531947	ATMOS ENERGY CORPORATIO	3008531947_20240410		3	(3)
APR-24	Payables	Purchase Invoices	APR-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300013959576 Cap Inv ID: 437436366	KU ENERGY CORPORATION	300013959576_043024	0		0
APR-24	Payables	Purchase Invoices	APR-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300013959576_043024	4		4
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300040746871 Cap Inv ID: 437590136	KU ENERGY CORPORATION	300040746871_050624	0		0
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300040746871_050624	4		4
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	Account: 3007629933	ATMOS ENERGY CORPORATIO	3007629933_20240510	3		3
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	Account: 3008531947	ATMOS ENERGY CORPORATIO	3008531947_20240510	4		4
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	MTR:06H275511	ATMOS ENERGY CORPORATIO	3007629933_20240510	24		24
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	638 W BROADWAY, MADISONVILLE, KY	ATMOS ENERGY CORPORATIO	3008531947_20240510	36		36
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	Account: 3007629933	ATMOS ENERGY CORPORATIO	3007629933_20240510		1	(1)
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	Account: 3008531947	ATMOS ENERGY CORPORATIO	3008531947_20240510		2	(2)
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001263932 Cap Inv ID: 437025346	KU ENERGY CORPORATION	300000011845-300001263932_051524	0		0
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000258024 Cap Inv ID: 437025331	KU ENERGY CORPORATION	300000011			

	Journal Source	Je Category	Journal Name	Company	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Line Description	Vendor Name	Invoice Number	Debit	Credit	Net Amount
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001483902_051524	5		5
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300004839340_051524	5		5
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300003047598_051524	5		5
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300000319701_051524	5		5
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300003730656_051524	5		5
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300000805832_051524	6		6
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300002065740_051524	6		6
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-30000090658_051524	6		6
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001916182_051524	6		6
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300004033944_051524	7		7
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001519846 Cap Inv ID: 437025351	KU ENERGY CORPORATION	300000011845-300001519846_051524	10		10
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300005621549_051524	11		11
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001564321_051524	22		22
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001519846_051524	113		113
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000539035 Cap Inv ID: 437025337	KU ENERGY CORPORATION	300000011845-300000539035_051524	0		0
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000467922 Cap Inv ID: 437025336	KU ENERGY CORPORATION	300000011845-300000467922_051524	0		0
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001315443 Cap Inv ID: 437025347	KU ENERGY CORPORATION	300000011845-300001315443_051524	0		0
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300003554676 Cap Inv ID: 437025362	KU ENERGY CORPORATION	300000011845-300003554676_051524	0		0
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001995772 Cap Inv ID: 437888020	KU ENERGY CORPORATION	300000011845-300001995772_052024	0		0
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300005092410 Cap Inv ID: 437887356	KU ENERGY CORPORATION	300000011845-300005092410_052024	0		0
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300004033944 Cap Inv ID: 437886858	KU ENERGY CORPORATION	300000011845-300004033944_05			

Period Name	Journal Source	Je Category	Journal Name	Company	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Line Description	Vendor Name	Invoice Number	Debit	Credit	Net Amount
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001750011_053124	4		4
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-30000242598_053124	4		4
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-30000352157_053124	4		4
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-30000467922_053124	4		4
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-30000553275_053124	4		4
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300002064834_053124	4		4
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300004981365_053124	4		4
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300007419801_053124	4		4
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-30000381420_053124	4		4
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300004839340_053124	5		5
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001542749_053124	5		5
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-30000805832_053124	5		5
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300003730656_053124	5		5
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300005621549_053124	7		7
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-30000090658_053124	14		14
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001564321_053124	19		19
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	Account: 3007629933	ATMOS ENERGY CORPORATION	3007629933_20240610	1		1
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	Account: 3008531947	ATMOS ENERGY CORPORATION	3008531947_20240610	3		3
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	MTR:06H275511	ATMOS ENERGY CORPORATION	3007629933_20240610	7		7
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	638 W BROADWAY, MADISONVILLE, KY	ATMOS ENERGY CORPORATION	3008531947_20240610	23		23
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	Account: 3007629933	ATMOS ENERGY CORPORATION	3007629933_20240610		0	(0)
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	Account: 3008531947	ATMOS ENERGY CORPORATION	3008531947_20240610		1	(1)
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300040746871 Cap Inv ID: 438433003	KU ENERGY CORPORATION	300040746871_060724	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300040746871_060724	4		4
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000539035 Cap Inv ID: 438788779	KU ENERGY CORPORATION	300000011845-300000539035_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000444251 Cap Inv ID: 438788777	KU ENERGY CORPORATION	300000011845-300000444251_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001263932 Cap Inv ID: 438788778	KU ENERGY CORPORATION	300000011845-300001263932_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300002328114 Cap Inv ID: 438788801	KU ENERGY CORPORATION	300000011845-300002328114_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001315443 Cap Inv ID: 438788789	KU ENERGY CORPORATION	300000011845-300001315443_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001233885 Cap Inv ID: 438788786	KU ENERGY CORPORATION	300000011845-300001233885_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001404759 Cap Inv ID: 438788790	KU ENERGY CORPORATION	300000011845-300001404759_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000467922 Cap Inv ID: 438788778	KU ENERGY CORPORATION	300000011845-300000467922_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300006668499 Cap Inv ID: 438788814	KU ENERGY CORPORATION	300000011845-300006668499_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300003554676 Cap Inv ID: 438788804	KU ENERGY CORPORATION	300000011845-300003554676_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000621841 Cap Inv ID: 438788784	KU ENERGY CORPORATION	300000011845-300000621841_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300004981365 Cap Inv ID: 438788810	KU ENERGY CORPORATION	300000011845-300004981365_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-30000258024 Cap Inv ID: 438788774	KU ENERGY CORPORATION	300000011845-30000258024_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300002064834 Cap Inv ID: 438788799	KU ENERGY CORPORATION	300000011845-300002064834_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-3000011995772 Cap Inv ID: 438788798	KU ENERGY CORPORATION	300000011845-3000011995772_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300002065740 Cap Inv ID: 438788800	KU ENERGY CORPORATION	300000011845-300002065740_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300003047598 Cap Inv ID: 438788802	KU ENERGY CORPORATION	300000011845-300003047598_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001488554 Cap Inv ID: 438788792	KU ENERGY CORPORATION	300000011845-300001488554_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300005020296 Cap Inv ID: 438788811	KU ENERGY CORPORATION	300000011845-300005020296_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300004497248 Cap Inv ID: 438788807	KU ENERGY CORPORATION	300000011845-300004497248_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000567630 Cap Inv ID: 438788782	KU ENERGY CORPORATION	300000011845-300000567630_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000550479 Cap Inv ID: 438788780	KU ENERGY CORPORATION	300000011845-300000550479_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300004669986 Cap Inv ID: 438788808	KU ENERGY CORPORATION	300000011845-300004669986_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300007037751 Cap Inv ID: 438788815	KU ENERGY CORPORATION	300000011845-300007037751_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300003730656 Cap Inv ID: 438788805	KU ENERGY CORPORATION	300000011845-300003730656_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300003070400 Cap Inv ID: 438788803	KU ENERGY CORPORATION	300000011845-300003070400_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001750011 Cap Inv ID: 438788796	KU ENERGY CORPORATION	300000011845-300001750011_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300007419801 Cap Inv ID: 438788817	KU ENERGY CORPORATION	300000011845-300007419801_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000805832 Cap Inv ID: 438788785	KU ENERGY CORPORATION	300000011845-300000805832_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300007197704 Cap Inv ID: 438788816	KU ENERGY CORPORATION	300000011845-300007197704_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001916182 Cap Inv ID: 438788797	KU ENERGY CORPORATION	300000011845-300001916182_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300005621549 Cap Inv ID: 438788813	KU ENERGY CORPORATION	300000011845-300005621549_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000352157 Cap Inv ID: 438788775	KU ENERGY CORPORATION	300000011845-300000352157_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000381420 Cap Inv ID: 438788776	KU ENERGY CORPORATION	300000011845-300000381420_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001256431 Cap Inv ID: 438788787	KU ENERGY CORPORATION	300000011845-300001256431_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000553275 Cap Inv ID: 438788781	KU ENERGY CORPORATION	300000011845-300000553275_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300000242598 Cap Inv ID: 438788773	KU ENERGY CORPORATION	300000011845-300000242598_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300005092410 Cap Inv ID: 438788812	KU ENERGY CORPORATION	300000011845-300005092410_062124	0		0
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001542749 Cap Inv ID: 438788794	KU ENERGY CORPORATION	300000011845-300001542749_062124	0		0
JUN-24	Payables															

Paid Name	Journal Source	Je Category	Journal Name	Company	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Line Description	Vendor Name	Invoice Number	Debit	Credit	Net Amount
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300002064834_062124	5		5
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-30000053275_062124	5		5
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001995772_062124	5		5
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001256431_062124	5		5
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300000242598_062124	5		5
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300005092410_062124	5		5
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001542749_062124	5		5
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001483902_062124	5		5
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300004839340_062124	5		5
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300002065740_062124	5		5
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300003047598_062124	6		6
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300003730656_062124	6		6
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-30000805832_062124	7		7
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300005621549_062124	7		7
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001916182_062124	7		7
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-30000090658_062124	7		7
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300004033944_062124	8		8
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300000011845-300001519846 Cap Inv ID: 438788793	KU ENERGY CORPORATION	300000011845-300001519846_062124	12		12
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001564321_062124	25		25
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001519846_062124	128		128
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300013959576 Cap Inv ID: 439048204	KU ENERGY CORPORATION	300013959576_070124	0		0
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300013959576_070124	3		3
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	3000000011845-300000539035 Cap Inv ID: 439454704	KU ENERGY CORPORATION	3000000011845-300000539035_071724	0		0
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	3000000011845-300002065740 Cap Inv ID: 439454728	KU ENERGY CORPORATION	3000000011845-300002065740_071724	0		0
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	3000000011845-300000539035_071724	1		1
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	3000000011845-300002065740_071724	6		6
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	Account: 3008531947	ATMOS ENERGY CORPORATIO	3008531947_20240710	0		0
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	638 W BROADWAY, MADISONVILLE, KY	ATMOS ENERGY CORPORATIO	3008531947_20240710	0		0
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	Account: 3007629933	ATMOS ENERGY CORPORATIO	3007629933_20240710	1		1
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	MTR:06H275511	ATMOS ENERGY CORPORATIO	3007629933_20240710	5		5
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	Account: 3008531947	ATMOS ENERGY CORPORATIO	3008531947_20240710		0	(0)
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	Account: 3007629933	ATMOS ENERGY CORPORATIO	3007629933_20240710		0	(0)
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	300040746871 Cap Inv ID: 439329042	KU ENERGY CORPORATION	300040746871_071124	0		0
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300040746871_071124	3		3
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300004981365_071924	5		5
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	3000000011845-300007419801_071924	5		5
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001542749_071924	5		5
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300003047598_071924	5		5
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	3000000011845-300001483902_071924	5		5
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001995772_071924	5		5
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300004839340_071924	6		6
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-30000805832_071924	6		6
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300003730656_071924	7		7
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300005621549_071924	7		7
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001916182_071924	7		7
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	3000000011845-300004033944_071924	8		8
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-30000090658_071924	11		11
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	3000000011845-300001519846 Cap Inv ID: 439493014	KU ENERGY CORPORATION	3000000011845-300001519846_071924	12		12
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	3000000011845-300001564321_071924	25		25
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	3000000011845-300001519846_071924	132		132
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	3000000011845-300000258024 Cap Inv ID: 439492995	KU ENERGY CORPORATION	3000000011845-300000258024_071924	0		0
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	3000000011845-300003554676 Cap Inv ID: 439493025	KU ENERGY CORPORATION	3000000011845-300003554676_071924	0		0
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	3000000011845-300001315443 Cap Inv ID: 439493010	KU ENERGY CORPORATION	3000000011845-300001315443_071924	0		0
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	3000000011845-300000444251 Cap Inv ID: 439492998	KU ENERGY CORPORATION	3000000011845-300000444251_071924	0		0
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	3000000011845-300000621841 Cap Inv ID: 439493005	KU ENERGY CORPORATION	3000000011845-300000621841_071924	0		0
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	3000000011845-300000467922 Cap Inv ID: 439492999	KU ENERGY CORPORATION	3000000011845-300000467922_071924	0		0
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	3000000011845-300001233885 Cap Inv ID: 439493007	KU ENERGY CORPORATION	3000000011845-300001233885_071924	0		0
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	3000000011845-300006668499 Cap Inv ID: 439493035	KU ENERGY CORPORATION	3000000011845-300006668499_071924	0		0
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	3000000011845-300001404759 Cap Inv ID: 439493011	KU ENERGY CORPORATION	3000000011845-300001404759_071924	0		0
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	3000000011845-300002064834 Cap Inv ID: 439493020	KU ENERGY CORPORATION	3000000011845-300002064834_071924	0		0
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	3000000011845-300001263932 Cap Inv ID: 439493009	KU ENERGY CORPORATION	3000000011845-300001263932_071924	0		0
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	3000000011845-300002328114 Cap Inv ID: 439493022	KU ENERGY CORPORATION	3000000011845-300002328114_071924	0		0
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	3000000011845-300004981365 Cap Inv ID: 439493031	KU ENERGY CORPORATION	3000000011845-300004981365_071924	0		0
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	3000000011845-300003047598 Cap Inv ID: 439493023	KU ENERGY CORPORATION	3000000011845-300003047598_071924	0		0
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	3000000011845-300004497248 Cap Inv ID: 439493028	KU ENERGY CORPORATION	3000000011845-300004497248_071924	0		0
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000							

[illegible]

Period Name	Journal Source	Je Category	Journal Name	Company	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Line Description	Vendor Name	Invoice Number	Debit	Credit	Net Amount
AUG-24	Payables	Purchase Invoices	AUG-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300007197704_081524	4		4
AUG-24	Payables	Purchase Invoices	AUG-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-30000719801_081524	4		4
AUG-24	Payables	Purchase Invoices	AUG-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-30000352157_081524	4		4
AUG-24	Payables	Purchase Invoices	AUG-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300004981365_081524	4		4
AUG-24	Payables	Purchase Invoices	AUG-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-30000381420_081524	4		4
AUG-24	Payables	Purchase Invoices	AUG-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-30000553275_081524	5		5
AUG-24	Payables	Purchase Invoices	AUG-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001256431_081524	5		5
AUG-24	Payables	Purchase Invoices	AUG-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300005092410_081524	5		5
AUG-24	Payables	Purchase Invoices	AUG-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-30000242598_081524	5		5
AUG-24	Payables	Purchase Invoices	AUG-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001542749_081524	5		5
AUG-24	Payables	Purchase Invoices	AUG-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300004839340_081524	5		5
AUG-24	Payables	Purchase Invoices	AUG-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300003047598_081524	5		5
AUG-24	Payables	Purchase Invoices	AUG-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001483902_081524	5		5
AUG-24	Payables	Purchase Invoices	AUG-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300002065740_081524	6		6
AUG-24	Payables	Purchase Invoices	AUG-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-30000805832_081524	6		6
AUG-24	Payables	Purchase Invoices	AUG-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300003730656_081524	7		7
AUG-24	Payables	Purchase Invoices	AUG-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001916182_081524	7		7
AUG-24	Payables	Purchase Invoices	AUG-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300004033944_081524	8		8
AUG-24	Payables	Purchase Invoices	AUG-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300005621549_081524	10		10
AUG-24	Payables	Purchase Invoices	AUG-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	300000011845-300001519846 Cap Inv ID: 440237021	KU ENERGY CORPORATION	300000011845-300001519846_081524	13		13
AUG-24	Payables	Purchase Invoices	AUG-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001564321_081524	26		26
AUG-24	Payables	Purchase Invoices	AUG-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	090900	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-30000151			

Atmos Energy Corporation - Kentucky (Div 009)
Materials and Supplies Inventory - Account Activity
For the Months September 2023 through September 2024

Period Name	Journal Source	Je Category	Journal Name	Company	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Line Description	Vendor Name	Invoice Number	Debit	Credit	Net Amount
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300005020296_091324	4		4
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300000621841_091324	4		4
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300003554676_091324	4		4
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300002328114_091324	4		4
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300006668499_091324	4		4
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300007197704_091324	4		4
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300003070400_091324	4		4
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300000258024_091324	4		4
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001995772_091324	4		4
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300000553275_091324	4		4
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300000352157_091324	4		4
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300004981365_091324	5		5
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001256431_091324	5		5
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300005092410_091324	5		5
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300002064834_091324	5		5
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300007419801_091324	5		5
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300000381420_091324	5		5
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300002065740_091324	5		5
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001483902_091324	5		5
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001542749_091324	5		5
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300004839340_091324	5		5
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300003047598_091324	6		6
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300000805832_091324	6		6
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300003730656_091324	6		6
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001916182_091324	6		6
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300005621549_091324	7		7
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300004033944_091324	9		9
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001564321_091324	27		27
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	04590	Utilities	009000	KY	2401 NEW HARTFORD RD, OWENSBORO	KU ENERGY CORPORATION	300000011845-300001519846_091324	142		142
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05010	Office Supplies	009000	KY	Office Supplies BUSINESS CARDS FOR OPERATIONS MAN/ Lewis, Michael J (Mike)	WEXP-00072806		177		177

Period Name	Journal Source	Je Category	Journal Name	Company	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Line Description	Vendor Name	Invoice Number	Debit	Credit	Net Amount
SEP-23	MassAllocation	Benefits/ Tax Load	FAS87 NSC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01297	NSC-Pension Benefits Load	091000	Ky/Mid-States	FAS87 NSC 050 Step 2				325	(325)
END-23	AutoCopy	Other	CA802 Other USD	050	1630	Stores Expense Undistributed	01297	NSC-Pension Benefits Load	091000	Ky/Mid-States	Collapse subaccounts for FY23			4,023	325	4,023
OCT-23	MassAllocation	Benefits/ Tax Load	FAS87 NSC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01297	NSC-Pension Benefits Load	091000	Ky/Mid-States	FAS87 NSC 050 Step 2				221	(221)
NOV-23	MassAllocation	Benefits/ Tax Load	FAS87 NSC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01297	NSC-Pension Benefits Load	091000	Ky/Mid-States	FAS87 NSC 050 Step 2				224	(224)
DEC-23	MassAllocation	Benefits/ Tax Load	FAS87 NSC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01297	NSC-Pension Benefits Load	091000	Ky/Mid-States	FAS87 NSC 050 Step 2				213	(213)
JAN-24	MassAllocation	Benefits/ Tax Load	FAS87 NSC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01297	NSC-Pension Benefits Load	091000	Ky/Mid-States	FAS87 NSC 050 Step 2				233	(233)
FEB-24	MassAllocation	Benefits/ Tax Load	FAS87 NSC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01297	NSC-Pension Benefits Load	091000	Ky/Mid-States	FAS87 NSC 050 Step 2				213	(213)
MAR-24	MassAllocation	Benefits/ Tax Load	FAS87 NSC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01297	NSC-Pension Benefits Load	091000	Ky/Mid-States	FAS87 NSC 050 Step 2				213	(213)
APR-24	MassAllocation	Benefits/ Tax Load	FAS87 NSC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01297	NSC-Pension Benefits Load	091000	Ky/Mid-States	FAS87 NSC 050 Step 2				223	(223)
MAY-24	MassAllocation	Benefits/ Tax Load	FAS87 NSC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01297	NSC-Pension Benefits Load	091000	Ky/Mid-States	FAS87 NSC 050 Step 2				234	(234)
JUN-24	MassAllocation	Benefits/ Tax Load	FAS87 NSC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01297	NSC-Pension Benefits Load	091000	Ky/Mid-States	FAS87 NSC 050 Step 2				206	(206)
JUL-24	MassAllocation	Benefits/ Tax Load	FAS87 NSC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01297	NSC-Pension Benefits Load	091000	Ky/Mid-States	FAS87 NSC 050 Step 2				241	(241)
AUG-24	MassAllocation	Benefits/ Tax Load	FAS87 NSC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01297	NSC-Pension Benefits Load	091000	Ky/Mid-States	FAS87 NSC 050 Step 2				229	(229)
SEP-24	MassAllocation	Benefits/ Tax Load	FAS87 NSC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01297	NSC-Pension Benefits Load	091000	Ky/Mid-States	FAS87 NSC 050 Step 2				220	(220)
SEP-23	MassAllocation	Benefits/ Tax Load	FAS106 NSC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01294	NSC-OPEB Benefits Load	091000	Ky/Mid-States	FAS106 NSC 050 Step 2				2,936	(2,936)
END-23	AutoCopy	Other	CA802 Other USD	050	1630	Stores Expense Undistributed	01294	NSC-OPEB Benefits Load	091000	Ky/Mid-States	Collapse subaccounts for FY23			36,354	2,936	36,354
OCT-23	MassAllocation	Benefits/ Tax Load	FAS106 NSC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01294	NSC-OPEB Benefits Load	091000	Ky/Mid-States	FAS106 NSC 050 Step 2				2,912	(2,912)
NOV-23	MassAllocation	Benefits/ Tax Load	FAS106 NSC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01294	NSC-OPEB Benefits Load	091000	Ky/Mid-States	FAS106 NSC 050 Step 2				2,947	(2,947)
DEC-23	MassAllocation	Benefits/ Tax Load	FAS106 NSC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01294	NSC-OPEB Benefits Load	091000	Ky/Mid-States	FAS106 NSC 050 Step 2				2,803	(2,803)
JAN-24	MassAllocation	Benefits/ Tax Load	FAS106 NSC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01294	NSC-OPEB Benefits Load	091000	Ky/Mid-States	FAS106 NSC 050 Step 2				3,062	(3,062)
FEB-24	MassAllocation	Benefits/ Tax Load	FAS106 NSC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01294	NSC-OPEB Benefits Load	091000	Ky/Mid-States	FAS106 NSC 050 Step 2				2,796	(2,796)
MAR-24	MassAllocation	Benefits/ Tax Load	FAS106 NSC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01294	NSC-OPEB Benefits Load	091000	Ky/Mid-States	FAS106 NSC 050 Step 2				2,796	(2,796)
APR-24	MassAllocation	Benefits/ Tax Load	FAS106 NSC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01294	NSC-OPEB Benefits Load	091000	Ky/Mid-States	FAS106 NSC 050 Step 2				2,929	(2,929)
MAY-24	MassAllocation	Benefits/ Tax Load	FAS106 NSC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01294	NSC-OPEB Benefits Load	091000	Ky/Mid-States	FAS106 NSC 050 Step 2				3,075	(3,075)
JUN-24	MassAllocation	Benefits/ Tax Load	FAS106 NSC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01294	NSC-OPEB Benefits Load	091000	Ky/Mid-States	FAS106 NSC 050 Step 2				2,711	(2,711)
JUL-24	MassAllocation	Benefits/ Tax Load	FAS106 NSC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01294	NSC-OPEB Benefits Load	091000	Ky/Mid-States	FAS106 NSC 050 Step 2				3,164	(3,164)
AUG-24	MassAllocation	Benefits/ Tax Load	FAS106 NSC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01294	NSC-OPEB Benefits Load	091000	Ky/Mid-States	FAS106 NSC 050 Step 2				3,017	(3,017)
SEP-24	MassAllocation	Benefits/ Tax Load	FAS106 NSC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01294	NSC-OPEB Benefits Load	091000	Ky/Mid-States	FAS106 NSC 050 Step 2				2,889	(2,889)
SEP-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	LAMACC: RES-KMD-KY23-0000-091			103		103
SEP-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	LAMACC: RES-KMD-KY22-0000-091			1,657		1,657
SEP-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	LAMDEPR: RES-KMD-KY23-0000-091			2,022		2,022
SEP-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	LAMDEPR: RES-KMD-KY22-0000-091			3,406		3,406
END-23	AutoCopy	Other	CA802 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	Collapse subaccounts for FY23				86,263	(86,263)
OCT-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	Schedule RES-KMD-KY23			99		99
OCT-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	Schedule RES-KMD-KY22			1,649		1,649
OCT-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	Schedule RES-KMD-KY22			2,026		2,026
OCT-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	Schedule RES-KMD-KY22			3,054		3,054
NOV-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY23 CapOp Payment			94		94
NOV-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY22 CapOp Payment			360		360
NOV-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY22 CapOp Payment			1,641		1,641
NOV-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY23 CapOp Payment			2,031		2,031
NOV-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY22 CapOp Payment			3,062		3,062
DEC-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY23 Lease rental expense			90		90
DEC-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY22 Lease rental expense - CapOp deprecia			360		360
DEC-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY22 Lease rental expense			1,633		1,633
DEC-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY23 Lease rental expense - CapOp deprecia			2,036		2,036
DEC-23	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY22 Lease rental expense - CapOp deprecia			3,070		3,070
JAN-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY23 Lease rental expense			85		85
JAN-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY22 Lease rental expense - CapOp deprecia			360		360
JAN-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY22 Lease rental expense			1,625		1,625
JAN-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY23 Lease rental expense - CapOp deprecia			2,048		2,048
FEB-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY22 CapOp Payment			80		80
FEB-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY23 CapOp Payment			360		360
FEB-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY22 CapOp Payment			1,617		1,617
FEB-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY23 CapOp Payment			2,045		2,045
FEB-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY22 CapOp Payment			3,086		3,086
MAR-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY23 CapOp Payment			76		76
MAR-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY22 CapOp Payment			360		360
MAR-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY23 CapOp Payment			1,609		1,609
MAR-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY23 CapOp Payment			2,050		2,050
APR-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY22 CapOp Payment			3,094		3,094
APR-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY23 CapOp Payment			71		71
APR-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY22 CapOp Payment			360		360
APR-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY23 CapOp Payment			1,601		1,601
APR-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY23 CapOp Payment			2,054		2,054
APR-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY22 CapOp Payment			3,102		3,102
MAY-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY23 CapOp Payment			66		66
MAY-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY22 CapOp Payment			360		360
MAY-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY23 CapOp Payment			1,593		1,593
MAY-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY22 CapOp Payment			2,059		2,059
MAY-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY23 CapOp Payment			3,110		3,110
JUN-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY23 CapOp Payment			62		62
JUN-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY22 CapOp Payment			360		360
JUN-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY22 CapOp Payment			1,585		1,585
JUN-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY23 CapOp Payment			2,064		2,064
JUN-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY22 CapOp Payment			3,118		3,118
JUL-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY23 CapOp Payment			57		57
JUL-24	Spreadsheet	Other	CA550 Other USD	050	1630	Stores Expense Undistributed	27002	842 Real Estate Lease - Distribution	091000	Ky/Mid-States	RES-KMD-KY22 CapOp Payment			360		360

Order Name	Journal Source	Je Category	Journal Name	Company	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Line Description	Vendor Name	Invoice Number	Debit	Credit	Net Amount	
MAR-24	Cost Management	Inventory	MAR-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12900	Plnt M&S General	091000	Ky/Mid-States	Journal Import Created				14,372	(14,372)	
MAR-24	Cost Management	Inventory	MAR-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12900	Plnt M&S General	091000	Ky/Mid-States	Journal Import Created					14,372	(14,372)
MAY-24	Cost Management	Inventory	MAY-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12900	Plnt M&S General	091000	Ky/Mid-States	Journal Import Created				507	(507)	
MAY-24	Cost Management	Inventory	MAY-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12900	Plnt M&S General	091000	Ky/Mid-States	Journal Import Created				2,290	(2,290)	
MAY-24	Cost Management	Inventory	MAY-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12900	Plnt M&S General	091000	Ky/Mid-States	Journal Import Created				9,044	(9,044)	
MAY-24	Cost Management	Inventory	MAY-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12900	Plnt M&S General	091000	Ky/Mid-States	Journal Import Created					24,270	(24,270)
JUN-24	Cost Management	Inventory	JUN-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12900	Plnt M&S General	091000	Ky/Mid-States	Journal Import Created				8,566	(8,566)	
JUN-24	Cost Management	Inventory	JUN-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12900	Plnt M&S General	091000	Ky/Mid-States	Journal Import Created				9,836	(9,836)	
JUN-24	Cost Management	Inventory	JUN-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12900	Plnt M&S General	091000	Ky/Mid-States	Journal Import Created				4,395	(4,395)	
JUN-24	Cost Management	Inventory	JUN-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12900	Plnt M&S General	091000	Ky/Mid-States	Journal Import Created				5,404	(5,404)	
JUL-24	Cost Management	Inventory	JUL-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12900	Plnt M&S General	091000	Ky/Mid-States	Journal Import Created						17,427
JUL-24	Cost Management	Inventory	JUL-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12900	Plnt M&S General	091000	Ky/Mid-States	Journal Import Created						17,427
JUL-24	Cost Management	Inventory	JUL-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12900	Plnt M&S General	091000	Ky/Mid-States	Journal Import Created						24,138
JUL-24	Cost Management	Inventory	JUL-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12900	Plnt M&S General	091000	Ky/Mid-States	Journal Import Created						24,138
JUL-24	Cost Management	Inventory	JUL-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12900	Plnt M&S General	091000	Ky/Mid-States	Journal Import Created					48	(48)
JUL-24	Cost Management	Inventory	JUL-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12900	Plnt M&S General	091000	Ky/Mid-States	Journal Import Created					130	(130)
JUL-24	Cost Management	Inventory	JUL-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12900	Plnt M&S General	091000	Ky/Mid-States	Journal Import Created					206	(206)
JUL-24	Cost Management	Inventory	JUL-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12900	Plnt M&S General	091000	Ky/Mid-States	Journal Import Created					500	(500)
JUL-24	Cost Management	Inventory	JUL-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12900	Plnt M&S General	091000	Ky/Mid-States	Journal Import Created					3,381	(3,381)
JUL-24	Cost Management	Inventory	JUL-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12900	Plnt M&S General	091000	Ky/Mid-States	Journal Import Created					4,143	(4,143)
JUL-24	Cost Management	Inventory	JUL-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12900	Plnt M&S General	091000	Ky/Mid-States	Journal Import Created					10,587	(10,587)
JUL-24	Cost Management	Inventory	JUL-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12900	Plnt M&S General	091000	Ky/Mid-States	Journal Import Created					30,559	(30,559)
JUL-24	Cost Management	Inventory	JUL-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12900	Plnt M&S General	091000	Ky/Mid-States	Journal Import Created			37,224		37,224	
SEP-24	Cost Management	Inventory	SEP-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12900	Plnt M&S General	091000	Ky/Mid-States	Journal Import Created				5,936	(5,936)	
SEP-24	Cost Management	Inventory	SEP-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12900	Plnt M&S General	091000	Ky/Mid-States	Journal Import Created			35,608		35,608	
SEP-23	Cost Management	Receiving	SEP-23 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created	218679		1,564		1,564	
SEP-23	Cost Management	Receiving	SEP-23 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created					1,564	(1,564)
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225141
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225141
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225141
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225141
JUL-24	Cost Management	Inventory	JUL-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created					17,427	(17,427)
JUL-24	Cost Management	Inventory	JUL-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						17,427
JUL-24	Cost Management	Inventory	JUL-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						24,138
JUL-24	Cost Management	Inventory	JUL-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						24,138
JUL-24	Cost Management	Inventory	JUL-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created					48	(48)
JUL-24	Cost Management	Inventory	JUL-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created					130	(130)
JUL-24	Cost Management	Inventory	JUL-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created					206	(206)
JUL-24	Cost Management	Inventory	JUL-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created					500	(500)
JUL-24	Cost Management	Inventory	JUL-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created					3,381	(3,381)
JUL-24	Cost Management	Inventory	JUL-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created					4,143	(4,143)
JUL-24	Cost Management	Inventory	JUL-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created					10,587	(10,587)
JUL-24	Cost Management	Inventory	JUL-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created					30,559	(30,559)
JUL-24	Cost Management	Inventory	JUL-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created			37,224		37,224	
JUL-24	Cost Management	Inventory	JUL-24 Inventory USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created					35,608	(35,608)
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created	225144		37,224		37,224	
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created						225144
JUL-24	Cost Management	Receiving	JUL-24 Receiving USD	050	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091000	Ky/Mid-States	Journal Import Created		</				

Row	Journal Name	Journal Source	Je Category	Journal Name	Company	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Line Description	Vendor Name	Invoice Number	Debit	Credit	Net Amount
MAR-24	MassAllocation	SS Allocation	Allocation of 1630 to Com 50 ATO		050	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	091000	Ky/Mid-States	Allocation of 1630 to Com 50			4,822		4,822
APR-24	MassAllocation	SS Allocation	Allocation of 1630 to Com 50 ATO		050	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	091000	Ky/Mid-States	Allocation of 1630 to Com 50			4,036		4,036
APR-24	MassAllocation	SS Allocation	Mid St Div Inventory OH Allocation ATO		050	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	091000	Ky/Mid-States	Mid St Div Inventory OH Allocation				1,153	(1,153)
MAY-24	MassAllocation	SS Allocation	Allocation of 1630 to Com 50 ATO		050	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	091000	Ky/Mid-States	Allocation of 1630 to Com 50			4,556		4,556
MAY-24	MassAllocation	Allocation	Mid St Div Inventory OH Allocation ATO		050	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	091000	Ky/Mid-States	Mid St Div Inventory OH Allocation				862	(862)
JUN-24	MassAllocation	SS Allocation	Allocation of 1630 to Com 50 ATO		050	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	091000	Ky/Mid-States	Allocation of 1630 to Com 50			1,487		1,487
JUN-24	MassAllocation	Allocation	Mid St Div Inventory OH Allocation ATO		050	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	091000	Ky/Mid-States	Mid St Div Inventory OH Allocation				868	(868)
JUL-24	MassAllocation	Allocation	Mid St Div Inventory OH Allocation ATO		050	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	091000	Ky/Mid-States	Mid St Div Inventory OH Allocation				967	(967)
JUL-24	MassAllocation	SS Allocation	Allocation of 1630 to Com 50 ATO		050	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	091000	Ky/Mid-States	Allocation of 1630 to Com 50			2,118		2,118
AUG-24	MassAllocation	Allocation	Mid St Div Inventory OH Allocation ATO		050	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	091000	Ky/Mid-States	Mid St Div Inventory OH Allocation				1,292	(1,292)
AUG-24	MassAllocation	SS Allocation	Allocation of 1630 to Com 50 ATO		050	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	091000	Ky/Mid-States	Allocation of 1630 to Com 50			2,097		2,097
SEP-24	MassAllocation	SS Allocation	Allocation of 1630 to Com 50 ATO		050	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	091000	Ky/Mid-States	Allocation of 1630 to Com 50			2,049		2,049
SEP-24	MassAllocation	Allocation	Mid St Div Inventory OH Allocation ATO		050	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	091000	Ky/Mid-States	Mid St Div Inventory OH Allocation				1,824	(1,824)
SEP-23	MassAllocation	Labor Accrual	Non- Project Labor Accrual		050	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	091000	Ky/Mid-States	Non- Project Labor Accrual			8,186		8,186
SEP-23	MassAllocation	Labor Accrual	Reverses "Non- Project Labor Accrual ATO"20-SEP-2023 16:10:14		050	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	091000	Ky/Mid-States	Non- Project Labor Accrual				7,368	(7,368)
END-23	AutoCopy	Other	CA802 Other USD		050	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	091000	Ky/Mid-States	Collapse subaccounts for FY23				197	(197)
OCT-23	MassAllocation	Labor Accrual	Reverses "Non- Project Labor Accrual ATO"16-OCT-2023 10:46:37		050	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	091000	Ky/Mid-States	Non- Project Labor Accrual				8,186	(8,186)
OCT-23	MassAllocation	Labor Accrual	Non- Project Labor Accrual ATO		050	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	091000	Ky/Mid-States	Non- Project Labor Accrual			9,933		9,933
NOV-23	MassAllocation	Labor Accrual	Reverses "Non- Project Labor Accrual ATO"15-NOV-2023 10:45:14		050	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	091000	Ky/Mid-States	Non- Project Labor Accrual				9,933	(9,933)
NOV-23	MassAllocation	Labor Accrual	Non- Project Labor Accrual ATO		050	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	091000	Ky/Mid-States	Non- Project Labor Accrual			11,717		11,717
DEC-23	MassAllocation	Labor Accrual	Non- Project Labor Accrual ATO		050	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	091000	Ky/Mid-States	Non- Project Labor Accrual			4,190		4,190
DEC-23	MassAllocation	Labor Accrual	Reverses "Non- Project Labor Accrual ATO"15-DEC-2023 13:39:32		050	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	091000	Ky/Mid-States	Non- Project Labor Accrual				11,717	(11,717)
JAN-24	MassAllocation	Labor Accrual	Reverses "Non- Project Labor Accrual ATO"16-JAN-2024 11:21:04		050	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	091000	Ky/Mid-States	Non- Project Labor Accrual				4,190	(4,190)
JAN-24	MassAllocation	Labor Accrual	Non- Project Labor Accrual ATO		050	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	091000	Ky/Mid-States	Non- Project Labor Accrual			6,695		6,695
FEB-24	MassAllocation	Labor Accrual	Reverses "Non- Project Labor Accrual ATO"15-FEB-2024 10:15:05		050	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	091000	Ky/Mid-States	Non- Project Labor Accrual				6,695	(6,695)
FEB-24	MassAllocation	Labor Accrual	Non- Project Labor Accrual ATO		050	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	091000	Ky/Mid-States	Non- Project Labor Accrual			7,532		7,532
MAR-24	MassAllocation	Labor Accrual	Reverses "Non- Project Labor Accrual ATO"15-MAR-2024 10:48:35		050	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	091000	Ky/Mid-States	Non- Project Labor Accrual				7,532	(7,532)
MAR-24	MassAllocation	Labor Accrual	Non- Project Labor Accrual ATO		050	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	091000	Ky/Mid-States	Non- Project Labor Accrual			8,369		8,369
APR-24	MassAllocation	Labor Accrual	Reverses "Non- Project Labor Accrual ATO"15-APR-2024 11:09:53		050	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	091000	Ky/Mid-States	Non- Project Labor Accrual				8,369	(8,369)
APR-24	MassAllocation	Labor Accrual	Non- Project Labor Accrual ATO		050	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	091000	Ky/Mid-States	Non- Project Labor Accrual			10,043		10,043
MAY-24	MassAllocation	Labor Accrual	Reverses "Non- Project Labor Accrual ATO"15-MAY-2024 14:24:09		050	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	091000	Ky/Mid-States	Non- Project Labor Accrual				10,043	(10,043)
MAY-24	MassAllocation	Labor Accrual	Non- Project Labor Accrual ATO		050	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	091000	Ky/Mid-States	Non- Project Labor Accrual			4,196		4,196
JUN-24	MassAllocation	Labor Accrual	Reverses "Non- Project Labor Accrual ATO"17-JUN-2024 13:34:08		050	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	091000	Ky/Mid-States	Non- Project Labor Accrual				4,196	(4,196)
JUN-24	MassAllocation	Labor Accrual	Non- Project Labor Accrual ATO		050	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	091000	Ky/Mid-States	Non- Project Labor Accrual			4,247		4,247
JUL-24	MassAllocation	Labor Accrual	Reverses "Non- Project Labor Accrual ATO"15-JUL-2024 12:39:04		050	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	091000	Ky/Mid-States	Non- Project Labor Accrual				4,247	(4,247)
JUL-24	MassAllocation	Labor Accrual	Non- Project Labor Accrual ATO		050	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	091000	Ky/Mid-States	Non- Project Labor Accrual			6,896		6,896
AUG-24	MassAllocation	Labor Accrual	Reverses "Non- Project Labor Accrual ATO"22-AUG-2024 16:47:23		050	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	091000	Ky/Mid-States	Non- Project Labor Accrual				6,896	(6,896)
AUG-24	MassAllocation	Labor Accrual	Non- Project Labor Accrual ATO		050	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	091000	Ky/Mid-States	Non- Project Labor Accrual			8,620		8,620
SEP-24	MassAllocation	Labor Accrual	Reverses "Non- Project Labor Accrual ATO"16-SEP-2024 13:14:41		050	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	091000	Ky/Mid-States	Non- Project Labor Accrual				8,620	(8,620)
SEP-24	MassAllocation	Labor Accrual	Non- Project Labor Accrual ATO		050	1630	Stores Expense Undistributed	01008	Expense Labor Accrual	091000	Ky/Mid-States	Non- Project Labor Accrual			9,501		9,501
END-23	AutoCopy	Other	CA802 Other USD		050	1630	Stores Expense Undistributed	03004	Vehicle Expense	091000	Ky/Mid-States	Collapse subaccounts for FY23				19	(19)
JUL-24	Spreadsheet	Tax	TD401 Tax USD		050	1630	Stores Expense Undistributed	03004	Vehicle Expense	091000	Ky/Mid-States	Use Tax on JUL-24 PCard			2		2
END-23	AutoCopy	Other	CA802 Other USD		050	1630	Stores Expense Undistributed	07590	Misc General Expense	091000	Ky/Mid-States	Collapse subaccounts for FY23				344	(344)
APR-24	Spreadsheet	Tax	TD401 Tax USD		050	1630	Stores Expense Undistributed	07590	Misc General Expense	091000	Ky/Mid-States	Use Tax on APR-24 PCard			54		54
SEP-23	MassAllocation	Benefits/ Tax Load	Mid States WC Labor Allocation Step 2 ATO		050	1630	Stores Expense Undistributed	01221	Workers Comp Benefits Load	091000	Ky/Mid-States	Mid States Workers Comp Labor Allocation Step 2			153		153
END-23	AutoCopy	Other	CA802 Other USD		050	1630	Stores Expense Undistributed	01221	Workers Comp Benefits Load	091000	Ky/Mid-States	Collapse subaccounts for FY23				1,894	(1,894)
OCT-23	MassAllocation	Benefits/ Tax Load	Mid States WC Labor Allocation Step 2 ATO		050	1630	Stores Expense Undistributed	01221	Workers Comp Benefits Load	091000	Ky/Mid-States	Mid States Workers Comp Labor Allocation Step 2			126		126
NOV-23	MassAllocation	Benefits/ Tax Load	Mid States WC Labor Allocation Step 2 ATO		050	1630	Stores Expense Undistributed	01221	Workers Comp Benefits Load	091000	Ky/Mid-States	Mid States Workers Comp Labor Allocation Step 2			128		128
DEC-23	MassAllocation	Benefits/ Tax Load	Mid States WC Labor Allocation Step 2 ATO		050	1630	Stores Expense Undistributed	01221	Workers Comp Benefits Load	091000	Ky/Mid-States	Mid States Workers Comp Labor Allocation Step 2			122		122
JAN-24	MassAllocation	Benefits/ Tax Load	Mid States WC Labor Allocation Step 2 ATO		050	1630	Stores Expense Undistributed	01221	Workers Comp Benefits Load	091000	Ky/Mid-States	Mid States Workers Comp Labor Allocation Step 2			133		133
FEB-24	MassAllocation	Benefits/ Tax Load	Mid States WC Labor Allocation Step 2 ATO		050	1630	Stores Expense Undistributed	01221	Workers Comp Benefits Load	091000	Ky/Mid-States	Mid States Workers Comp Labor Allocation Step 2			121		121
MAR-24	MassAllocation	Benefits/ Tax Load	Mid States WC Labor Allocation Step 2 ATO		050	1630	Stores Expense Undistributed	01221	Workers Comp Benefits Load	091000	Ky/Mid-States	Mid States Workers Comp Labor Allocation Step 2			121		121
APR-24	MassAllocation	Benefits/ Tax Load	Mid States WC Labor Allocation Step 2 ATO		050	1630	Stores Expense Undistributed	01221	Workers Comp Benefits Load	091000	Ky/Mid-States	Mid States Workers Comp Labor Allocation Step 2			127		127
MAY-24	MassAllocation	Benefits/ Tax Load	Mid States WC Labor Allocation Step 2 ATO		050	1630	Stores Expense Undistributed	01221	Workers Comp Benefits Load	091000	Ky/Mid-States	Mid States Workers Comp Labor Allocation Step 2			133		133
JUN-24	MassAllocation	Benefits/ Tax Load	Mid States WC Labor Allocation Step 2 ATO		050	1630	Stores Expense Undistributed	01221	Workers Comp Benefits Load	091000	Ky/Mid-States	Mid States Workers Comp Labor Allocation Step 2			118		118
JUL-24	MassAllocation	Benefits/ Tax Load	Mid States WC Labor Allocation Step 2 ATO		050	1630	Stores Expense Undistributed	01221	Workers Comp Benefits Load	091000	Ky/Mid-States	Mid States Workers Comp Labor Allocation Step 2			137		137
AUG-24	MassAllocation	Benefits/ Tax Load	Mid States WC Labor Allocation Step 2 ATO		050	1630	Stores Expense Undistributed	01221	Workers Comp Benefits Load	091000	Ky/Mid-States	Mid States Workers Comp Labor Allocation Step 2			131		131
SEP-24	MassAllocation	Benefits/ Tax Load	Mid States WC Labor Allocation Step 2 ATO		050	1630	Stores Expense Undistributed	01221	Workers Comp Benefits Load	091000	Ky/Mid-States	Mid States Workers Comp Labor Allocation Step 2			125		125
SEP-23	MassAllocation	Benefits/ Tax Load	FAS87 050 Step 2 ATO		050	1630	Stores Expense Undistributed	01202	Pension Benefits Load	091000	Ky/Mid-States	Mid States CC Labor Allocation Step 2			571		571
END-23	AutoCopy	Other	CA802 Other USD		050	1630	Stores Expense Undistributed	01202	Pension Benefits Load	091000	Ky/Mid-States	Collapse subaccounts for FY23				7,066	(7,066)
OCT-23	MassAllocation	Benefits/ Tax Load	FAS87 050 Step 2 ATO		050	1630	Stores Expense Undistributed	01202	Pension Benefits Load	091000	Ky/Mid-States	Mid States CC Labor Allocation Step 2			476		476
NOV-23	MassAllocation	Benefits/ Tax Load	FAS87 050 Step 2 ATO		050	1630	Stores Expense Undistributed	01202	Pension Benefits Load	091000	Ky/Mid-States	Mid States CC Labor Allocation Step 2			482		482
DEC-23	MassAllocation	Benefits/ Tax Load	FAS87 050 Step 2 ATO		050	1630	Stores Expense Undistributed	01202	Pension Benefits Load	091000	Ky/Mid-States	Mid States CC Labor Allocation Step 2			458		458
JAN-24	MassAllocation	Benefits/ Tax Load	FAS87 050 Step 2 ATO		050	1630	Stores Expense Undistributed	01202	Pension Benefits Load	091000	Ky/Mid-States	Mid States CC Labor Allocation Step 2			500		500
FEB-24	MassAllocation	Benefits/ Tax Load	FAS87 050 Step 2 ATO		050	1630	Stores Expense Undistributed	01202	Pension Benefits Load	091000	Ky/Mid-States	Mid States CC Labor Allocation Step 2			457		457
MAR-24	MassAllocation	Benefits/ Tax Load	FAS87 050 Step 2 ATO		050	1630	Stores Expense Undistributed	01202	Pension Benefits Load	091000	Ky/Mid-States	Mid States CC Labor Allocation Step 2			457		457
APR-24	MassAllocation	Benefits/ Tax Load	FAS87 050 Step 2 ATO		050	1630	Stores Expense Undistributed	01202	Pension Benefits Load	091000	Ky/Mid-States	Mid States CC Labor Allocation Step 2			479		479
MAY-24	MassAllocation	Benefits/ Tax Load	FAS87 050 Step 2 ATO		050	1630	Stores Expense Undistributed	01202	Pension Benefits Load	091000	Ky/Mid-States	Mid States CC Labor Allocation Step 2			503		503
JUN-24	MassAllocation	Benefits/ Tax Load	FAS87 050 Step 2 ATO		050	1630	Stores Expense Undistributed	01202	Pension Benefits Load	091000	Ky/Mid-States	Mid States CC Labor Allocation Step 2			443		443
JUL-24	MassAllocation	Benefits/ Tax Load	FAS87 050 Step 2 ATO		050	1630	Stores Expense Undistributed	01202	Pension Benefits Load	091000	Ky/Mid-States	Mid States CC Labor Allocation Step 2			517		517
AUG-24	MassAllocation	Benefits/ Tax Load	FAS87 050 Step 2 ATO		050	1630	Stores Expense Undistributed	01202	Pension Benefits Load	091000	Ky/Mid-States	Mid States CC Labor Allocation Step 2			493		493
SEP-24	MassAllocation	Benefits/ Tax Load	FAS87 050 Step 2 ATO		050	1630	Stores Expense Undistributed	01202	Pension Benefits Load	091000	Ky/Mid-States	Mid States CC Labor Allocation Step 2			472		472
SEP-23	MassAllocation	Benefits/ Tax Load	FAS106 050 Step 2 ATO		050	1630	Stores Expense Undistributed	01203	OPEB Benefits Load	091000	Ky/Mid-States	FAS106 050 Step 2			296		296
END-23	AutoCopy	Other	CA802 Other USD		050	1630	Stores Expense Undistributed	01203	OPEB Benefits Load	091000	Ky/Mid-States	Collapse subaccounts for FY23				3,661	(3,661)
OCT-23	MassAllocation	Benefits/ Tax Load	FAS106 050 Step 2 ATO		050	1630	Stores Expense Undistributed	01203	OPEB Benefits Load	091000	Ky/Mid-States	FAS106 050 Step 2			243		243
NOV-23	MassAllocation	Benefits/ Tax Load	FAS106 050 Step 2 ATO		050	1630	Stores Expense Undistributed	01203	OPEB Benefits Load	091000	Ky/Mid-States	FAS106 050 Step 2			246		246
DEC-23	MassAllocation	Benefits/ Tax Load	FAS														

Atmos Energy Corporation - Division 091
Materials and Supplies Inventory - Account Activity
For the Months September 2023 through September 2024

Period Name	Journal Source	Je Category	Journal Name	Company	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Line Description	Vendor Name	Invoice Number	Debit	Credit	Net Amount
JUL-24	MassAllocation	Benefits/ Tax Load	ESOP 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01257	ESOP Benefits Load	091000	Ky/Mid-States	050 ESOP Step 2			742		742
AUG-24	MassAllocation	Benefits/ Tax Load	ESOP 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01257	ESOP Benefits Load	091000	Ky/Mid-States	050 ESOP Step 2			707		707
SEP-24	MassAllocation	Benefits/ Tax Load	ESOP 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01257	ESOP Benefits Load	091000	Ky/Mid-States	050 ESOP Step 2			677		677
SEP-23	MassAllocation	Benefits/ Tax Load	RSP FACC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01263	RSP FACC Benefits Load	091000	Ky/Mid-States	050 RSP FACC Step2			236		236
END-23	AutoCopy	Other	CA802 Other USD	050	1630	Stores Expense Undistributed	01263	RSP FACC Benefits Load	091000	Ky/Mid-States	Collapse subaccounts for FY23				2,916	(2,916)
OCT-23	MassAllocation	Benefits/ Tax Load	RSP FACC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01263	RSP FACC Benefits Load	091000	Ky/Mid-States	050 RSP FACC Step2			264		264
NOV-23	MassAllocation	Benefits/ Tax Load	RSP FACC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01263	RSP FACC Benefits Load	091000	Ky/Mid-States	050 RSP FACC Step2			267		267
DEC-23	MassAllocation	Benefits/ Tax Load	RSP FACC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01263	RSP FACC Benefits Load	091000	Ky/Mid-States	050 RSP FACC Step2			254		254
JAN-24	MassAllocation	Benefits/ Tax Load	RSP FACC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01263	RSP FACC Benefits Load	091000	Ky/Mid-States	050 RSP FACC Step2			277		277
FEB-24	MassAllocation	Benefits/ Tax Load	RSP FACC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01263	RSP FACC Benefits Load	091000	Ky/Mid-States	050 RSP FACC Step2			253		253
MAR-24	MassAllocation	Benefits/ Tax Load	RSP FACC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01263	RSP FACC Benefits Load	091000	Ky/Mid-States	050 RSP FACC Step2			253		253
APR-24	MassAllocation	Benefits/ Tax Load	RSP FACC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01263	RSP FACC Benefits Load	091000	Ky/Mid-States	050 RSP FACC Step2			265		265
MAY-24	MassAllocation	Benefits/ Tax Load	RSP FACC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01263	RSP FACC Benefits Load	091000	Ky/Mid-States	050 RSP FACC Step2			278		278
JUN-24	MassAllocation	Benefits/ Tax Load	RSP FACC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01263	RSP FACC Benefits Load	091000	Ky/Mid-States	050 RSP FACC Step2			245		245
JUL-24	MassAllocation	Benefits/ Tax Load	RSP FACC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01263	RSP FACC Benefits Load	091000	Ky/Mid-States	050 RSP FACC Step2			286		286
AUG-24	MassAllocation	Benefits/ Tax Load	RSP FACC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01263	RSP FACC Benefits Load	091000	Ky/Mid-States	050 RSP FACC Step2			273		273
SEP-24	MassAllocation	Benefits/ Tax Load	RSP FACC 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01263	RSP FACC Benefits Load	091000	Ky/Mid-States	050 RSP FACC Step2			261		261
SEP-23	MassAllocation	Benefits/ Tax Load	Life 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01266	Life Benefits Load	091000	Ky/Mid-States	Life Step 2 Load			34		34
END-23	AutoCopy	Other	CA802 Other USD	050	1630	Stores Expense Undistributed	01266	Life Benefits Load	091000	Ky/Mid-States	Collapse subaccounts for FY23				426	(426)
OCT-23	MassAllocation	Benefits/ Tax Load	Life 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01266	Life Benefits Load	091000	Ky/Mid-States	Life Step 2 Load			44		44
NOV-23	MassAllocation	Benefits/ Tax Load	Life 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01266	Life Benefits Load	091000	Ky/Mid-States	Life Step 2 Load			44		44
DEC-23	MassAllocation	Benefits/ Tax Load	Life 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01266	Life Benefits Load	091000	Ky/Mid-States	Life Step 2 Load			42		42
JAN-24	MassAllocation	Benefits/ Tax Load	Life 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01266	Life Benefits Load	091000	Ky/Mid-States	Life Step 2 Load			46		46
FEB-24	MassAllocation	Benefits/ Tax Load	Life 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01266	Life Benefits Load	091000	Ky/Mid-States	Life Step 2 Load			42		42
MAR-24	MassAllocation	Benefits/ Tax Load	Life 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01266	Life Benefits Load	091000	Ky/Mid-States	Life Step 2 Load			42		42
APR-24	MassAllocation	Benefits/ Tax Load	Life 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01266	Life Benefits Load	091000	Ky/Mid-States	Life Step 2 Load			44		44
MAY-24	MassAllocation	Benefits/ Tax Load	Life 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01266	Life Benefits Load	091000	Ky/Mid-States	Life Step 2 Load			46		46
JUN-24	MassAllocation	Benefits/ Tax Load	Life 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01266	Life Benefits Load	091000	Ky/Mid-States	Life Step 2 Load			41		41
JUL-24	MassAllocation	Benefits/ Tax Load	Life 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01266	Life Benefits Load	091000	Ky/Mid-States	Life Step 2 Load			48		48
AUG-24	MassAllocation	Benefits/ Tax Load	Life 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01266	Life Benefits Load	091000	Ky/Mid-States	Life Step 2 Load			46		46
SEP-24	MassAllocation	Benefits/ Tax Load	Life 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01266	Life Benefits Load	091000	Ky/Mid-States	Life Step 2 Load			44		44
SEP-23	MassAllocation	Benefits/ Tax Load	LTD 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01269	LTD Benefits Load	091000	Ky/Mid-States	LTD 050 Step 2			110		110
END-23	AutoCopy	Other	CA802 Other USD	050	1630	Stores Expense Undistributed	01269	LTD Benefits Load	091000	Ky/Mid-States	Collapse subaccounts for FY23				1,362	(1,362)
OCT-23	MassAllocation	Benefits/ Tax Load	LTD 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01269	LTD Benefits Load	091000	Ky/Mid-States	LTD 050 Step 2			123		123
NOV-23	MassAllocation	Benefits/ Tax Load	LTD 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01269	LTD Benefits Load	091000	Ky/Mid-States	LTD 050 Step 2			124		124
DEC-23	MassAllocation	Benefits/ Tax Load	LTD 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01269	LTD Benefits Load	091000	Ky/Mid-States	LTD 050 Step 2			118		118
JAN-24	MassAllocation	Benefits/ Tax Load	LTD 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01269	LTD Benefits Load	091000	Ky/Mid-States	LTD 050 Step 2			129		129
FEB-24	MassAllocation	Benefits/ Tax Load	LTD 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01269	LTD Benefits Load	091000	Ky/Mid-States	LTD 050 Step 2			118		118
MAR-24	MassAllocation	Benefits/ Tax Load	LTD 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01269	LTD Benefits Load	091000	Ky/Mid-States	LTD 050 Step 2			118		118
APR-24	MassAllocation	Benefits/ Tax Load	LTD 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01269	LTD Benefits Load	091000	Ky/Mid-States	LTD 050 Step 2			123		123
MAY-24	MassAllocation	Benefits/ Tax Load	LTD 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01269	LTD Benefits Load	091000	Ky/Mid-States	LTD 050 Step 2			130		130
JUN-24	MassAllocation	Benefits/ Tax Load	LTD 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01269	LTD Benefits Load	091000	Ky/Mid-States	LTD 050 Step 2			114		114
JUL-24	MassAllocation	Benefits/ Tax Load	LTD 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01269	LTD Benefits Load	091000	Ky/Mid-States	LTD 050 Step 2			133		133
AUG-24	MassAllocation	Benefits/ Tax Load	LTD 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01269	LTD Benefits Load	091000	Ky/Mid-States	LTD 050 Step 2			127		127
SEP-24	MassAllocation	Benefits/ Tax Load	LTD 050 Step 2 ATO	050	1630	Stores Expense Undistributed	01269	LTD Benefits Load	091000	Ky/Mid-States	LTD 050 Step 2			122		122
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05010	Office Supplies	091000	Ky/Mid-States	OFFICE DEPOT #2545 - 01-NOV-23 - DICKSON - TN - 37	BANK OF AMERICA	050_CONNIE.FENNELL_NOV-23_PCARD	35		35
MAR-24	Payables	Purchase Invoices	MAR-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05010	Office Supplies	091000	Ky/Mid-States	TARGET 00019638 - 22-FEB-24 - FRANKLIN - TN	BANK OF AMERICA	050_CONNIE.FENNELL_MAR-24_PCARD	23		23
MAR-24	Payables	Purchase Invoices	MAR-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05010	Office Supplies	091000	Ky/Mid-States	AMZN MKTP US RZ7RO2HD2 - 01-MAR-24 - SEATTLE - WA	BANK OF AMERICA	050_CONNIE.FENNELL_MAR-24_PCARD	47		47
APR-24	Payables	Purchase Invoices	APR-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05010	Office Supplies	091000	Ky/Mid-States	HOBBY-LOBBY #263 - 19-MAR-24 - FRANKLIN - TN - 370	BANK OF AMERICA	050_CONNIE.FENNELL_APR-24_PCARD	10		10
APR-24	Payables	Purchase Invoices	APR-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05010	Office Supplies	091000	Ky/Mid-States	DOLLAR GENERAL #24347 - 05-APR-24 - LYLES - TN - 3	BANK OF AMERICA	050_CONNIE.FENNELL_APR-24_PCARD	62		62
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05010	Office Supplies	091000	Ky/Mid-States	AMZN Mktp US RY4X38QR1 - 13-JUL-24 - Amzn.com/bill	BANK OF AMERICA	050_CONNIE.FENNELL_JUL-24_PCARD	128		128
SEP-23	Payables	Purchase Invoices	SEP-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05111	Postage/Delivery Services	091000	Ky/Mid-States	870932571	GRAINGER INC	9847204352	-		-
SEP-23	Payables	Purchase Invoices	SEP-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05111	Postage/Delivery Services	091000	Ky/Mid-States	Sabrix Tax Expense	GRAINGER INC	9847204352	11		11
SEP-23	Payables	Purchase Invoices	SEP-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05111	Postage/Delivery Services	091000	Ky/Mid-States	Journal Import Created	GRAINGER INC	9847204352	129		129
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05111	Postage/Delivery Services	091000	Ky/Mid-States	USPS PO 4752680098 - 21-SEP-23 - LYLES - TN - 3709	BANK OF AMERICA	050_CONNIE.FENNELL_OCT-23_PCARD	10		10
MAR-24	Payables	Purchase Invoices	MAR-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05111	Postage/Delivery Services	091000	Ky/Mid-States	25829-5003	MRC GLOBAL	34564000C0	23		23
MAR-24	Payables	Purchase Invoices	MAR-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05111	Postage/Delivery Services	091000	Ky/Mid-States	Journal Import Created	MRC GLOBAL	34564000C0	285		285
MAR-24	Payables	Purchase Invoices	MAR-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05111	Postage/Delivery Services	091000	Ky/Mid-States	THE UPS STORE 3253 - 29-FEB-24 - DICKSON - TN - 37	BANK OF AMERICA	050_CONNIE.FENNELL_MAR-24_PCARD	31		31
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05111	Postage/Delivery Services	091000	Ky/Mid-States	BLUE GRACE MILWAUKEE - 12-MAR-24 - 414-453-9200 -	BANK OF AMERICA	050_CONNIE.FENNELL_MAR-24_PCARD	368		368
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05111	Postage/Delivery Services	091000	Ky/Mid-States	Ordered by: CONNIE FENNELL, Location: CONNIE.FENNE	MRC GLOBAL	4432216000	15		15
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05111	Postage/Delivery Services	091000	Ky/Mid-States	Journal Import Created	MRC GLOBAL	4432216000	212		212
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05111	Postage/Delivery Services	091000	Ky/Mid-States	870932571	GRAINGER INC	9256945099	-		-
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05111	Postage/Delivery Services	091000	Ky/Mid-States	Sabrix Tax Expense	GRAINGER INC	9256945099	11		11
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05111	Postage/Delivery Services	091000	Ky/Mid-States	Journal Import Created	GRAINGER INC	9256945099	129		129
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05411	Meals and Entertainment	091000	Ky/Mid-States	Business Meals LUNCH WHILE WORKING AT CADIZ VMI	Lewis, Michael J (Mike)	WEXP-00072806	5		5
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05411	Meals and Entertainment	091000	Ky/Mid-States	Business Meals LUNCH WHILE WORKING AT MRC WAREHOU	Lewis, Michael J (Mike)	WEXP-00072806	7		7
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05411	Meals and Entertainment	091000	Ky/Mid-States	Business Meals LUNCH WHILE WORKING AT GREENVILLE	Lewis, Michael J (Mike)	WEXP-00072806	9		9
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05411	Meals and Entertainment	091000	Ky/Mid-States	Business Meals LUNCH WHILE CLEANING GREENVILLE VMI	Lewis, Michael J (Mike)	WEXP-00072806	10		10
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05411	Meals and Entertainment	091000	Ky/Mid-States	Business Meals BREAKFAST WHILE WORKING ON CONSIGN	Lewis, Michael J (Mike)	WEXP-00072806	23		23
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05411	Meals and Entertainment	091000	Ky/Mid-States	Business Meals LUNCH WHILE CLEANING OWENSBORO CON	Lewis, Michael J (Mike)	WEXP-00072806	27		27
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05411	Meals and Entertainment	091000	Ky/Mid-States	Business Meals LUNCH WHILE TRAVELING BACK FROM TE	Lewis, Michael J (Mike)	WEXP-00072806	42		42
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05411	Meals and Entertainment	091000	Ky/Mid-States	Business Meals LUNCH WHILE WORKING ON GREENVILLE	Lewis, Michael J (Mike)	WEXP-00072806	54		54
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05411	Meals and Entertainment	091000	Ky/Mid-States	Business Meals CLEANING GREENVILLE VMI TRAILER	Lewis, Michael J (Mike)	WEXP-00072806	64		64
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05411	Meals and Entertainment	091000	Ky/Mid-States	Business Meals CLEANING MADISONVILLE VMI TRAILER	Lewis, Michael J (Mike)	WEXP-00072806	68		68
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05411	Meals and Entertainment	091000	Ky/Mid-States	Business Meals LUNCH FOR CLEANING HOPKINSVILLE WA	Lewis, Michael J (Mike)	WEXP-00072806	121		121
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	05411	Meals and Entertainment	091000	Ky/Mid-States	Business Meals Atmos/MRC Global Meeting Lunch	Fennell, Connie Q (Connie)	WEXP-00086008	209		209
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	0												

Atmos Energy Corporation - Division 091
Materials and Supplies Inventory - Account Activity
For the Months September 2023 through September 2024

Period Name	Journal Source	Je Category	Journal Name	Company	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Line Description	Vendor Name	Invoice Number	Debit	Credit	Net Amount
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	02005	Non-Inventory Supplies	091000	Ky/Mid-States	Uline Ship Supplies - 04-JUN-24 - 800-295-5510 -	BANK OF AMERICA	050_CONNIE.FENNELL_JUN-24_PCARD	393		393
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	02005	Non-Inventory Supplies	091000	Ky/Mid-States	Uline Ship Supplies - 25-MAY-24 - 800-295-5510 -	BANK OF AMERICA	050_CONNIE.FENNELL_JUN-24_PCARD	1,720		1,720
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	02005	Non-Inventory Supplies	091000	Ky/Mid-States	Uline Ship Supplies - 25-JUN-24 - 800-295-5510 -	BANK OF AMERICA	050_MIKE.LEWIS_JUL-24_PCARD	554		554
SEP-24	Payables	Purchase Invoices	SEP-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	02005	Non-Inventory Supplies	091000	Ky/Mid-States	TENNESSEE RACK - 29-AUG-24 - 615-6688976 - TN - 37	BANK OF AMERICA	050_CONNIE.FENNELL_SEP-24_PCARD	6,998		6,998
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	03004	Vehicle Expense	091000	Ky/Mid-States	WASH 37055 - 12-JUL-24 - DICKSON - TN - 37055 - In	BANK OF AMERICA	050_CONNIE.FENNELL_JUL-24_PCARD	16		16
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	03004	Vehicle Expense	091000	Ky/Mid-States	06819	MOUNTAIN COMMERCIAL GRAPHICS	453904	-		-
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	03004	Vehicle Expense	091000	Ky/Mid-States	06819	MOUNTAIN COMMERCIAL GRAPHICS	453903	-		-
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	03004	Vehicle Expense	091000	Ky/Mid-States	DECAL AMERICAN FLAG PASS SIDE	MOUNTAIN COMMERCIAL GRAPHICS	453904	4		4
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	03004	Vehicle Expense	091000	Ky/Mid-States	DECAL AMERICAN FLAG DRIVER SIDE	MOUNTAIN COMMERCIAL GRAPHICS	453904	4		4
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	03004	Vehicle Expense	091000	Ky/Mid-States	DECAL AMERICAN FLAG PASS SIDE	MOUNTAIN COMMERCIAL GRAPHICS	453903	7		7
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	03004	Vehicle Expense	091000	Ky/Mid-States	DECAL AMERICAN FLAG DRIVER SIDE	MOUNTAIN COMMERCIAL GRAPHICS	453903	7		7
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	03004	Vehicle Expense	091000	Ky/Mid-States	DECAL FREQUENT STOPS REFLECTIVE - YELLOW REFLECTI	MOUNTAIN COMMERCIAL GRAPHICS	453904	19		19
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	03004	Vehicle Expense	091000	Ky/Mid-States	06819	MOUNTAIN COMMERCIAL GRAPHICS	453903	22		22
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	03004	Vehicle Expense	091000	Ky/Mid-States	06819	MOUNTAIN COMMERCIAL GRAPHICS	453904	26		26
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	03004	Vehicle Expense	091000	Ky/Mid-States	DECAL FREQUENT STOPS REFLECTIVE - YELLOW REFLECTI	MOUNTAIN COMMERCIAL GRAPHICS	453903	38		38
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	03004	Vehicle Expense	091000	Ky/Mid-States	DECAL WARNING STRIPE REFLECTIVE	MOUNTAIN COMMERCIAL GRAPHICS	453904	96		96
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	03004	Vehicle Expense	091000	Ky/Mid-States	DECAL WARNING STRIPE REFLECTIVE	MOUNTAIN COMMERCIAL GRAPHICS	453903	191		191
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	03004	Vehicle Expense	091000	Ky/Mid-States	Sabrix Tax Expense	MOUNTAIN COMMERCIAL GRAPHICS	453904	14		14
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	03004	Vehicle Expense	091000	Ky/Mid-States	Sabrix Tax Expense	MOUNTAIN COMMERCIAL GRAPHICS	453903	25		25
APR-24	Payables	Purchase Invoices	APR-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	07590	Misc General Expense	091000	Ky/Mid-States	BOB LILLYS PROFESSIONA - 04-APR-24 - DALLAS - TX -	BANK OF AMERICA	050_CONNIE.FENNELL_APR-24_PCARD	554		554
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	07590	Misc General Expense	091000	Ky/Mid-States	WM SUPERCENTER #3137 - 29-APR-24 - FAIRVIEW - TN -	BANK OF AMERICA	050_CONNIE.FENNELL_MAY-24_PCARD	28		28
JUL-24	Payables	Purchase Invoices	JUL-24 Purchase Invoices USD	050	1630	Stores Expense Undistributed	07590	Misc General Expense	091000	Ky/Mid-States	BOB LILLYS PROFESSIONA - 04-APR-24 - DALLAS - TX -	BANK OF AMERICA	050_CONNIE.FENNELL_APR-24_PCARD		554	(554)

Atmos Energy Corporation - Shared Services (Div 002)
Materials and Supplies Inventory - Account Activity
For the Months September 2023 through September 2024

Period Name	Journal Source	Je Category	Journal Name	Company	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Line Description	Vendor Name	Invoice Number	Debit	Credit	Net Amount
OCT-23	Spreadsheet	Adjustment	AP101 Adjustment USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	ANEW ENVIRONMENTAL LLC SO3540			28,525		28,525
NOV-23	Spreadsheet	Adjustment	Reverses "AP101 Adjustmt USD"07-NOV-2023 00:00:28	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	ANEW ENVIRONMENTAL LLC SO3540				28,525	(28,525)
JUN-24	Spreadsheet	Revenue	RV901 Revenue USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	Re-classed from inventory 1560 to admin costs 1740				1,830	(1,830)
JUN-24	Spreadsheet	Revenue	RV902 Revenue USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	CY23 Carbon Credit retirements				192	(192)
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	Journal Import Created	AMERICAN CARBON REGISTRY	12320	105		105
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	TRANSFER FEE	AMERICAN CARBON REGISTRY	12320	-		-
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	Sabrix Tax Expense	AMERICAN CARBON REGISTRY	12320	4		4
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	4451264721	ANEW RNG LLC	SO3540	-		-
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	Sabrix Tax Expense	ANEW RNG LLC	SO3540	966		966
OCT-23	Payables	Purchase Invoices	OCT-23 Purchase Invoices USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	Journal Import Created	ANEW RNG LLC	SO3540	28,525		28,525
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	ACR590 ANEW- BLUE RIDGE ESCARPMENT	CLIMATE ACTION RESERVE	12440	-		-
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	Sabrix Tax Expense	CLIMATE ACTION RESERVE	12440	1		1
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	Journal Import Created	CLIMATE ACTION RESERVE	12440	35		35
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	Journal Import Created	ANEW ENVIRONMENTAL LLC	SO3540-CANCEL	28,525		28,525
NOV-23	Payables	Purchase Invoices	NOV-23 Purchase Invoices USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	Journal Import Created	ANEW ENVIRONMENTAL LLC	SO3540-CANCEL		28,525	(28,525)
JAN-24	Payables	Purchase Invoices	JAN-24 Purchase Invoices USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	DESCRIPTION 3532 ATMOS ENERGY CORPORATION GENEF	VERRA	28127	-		-
JAN-24	Payables	Purchase Invoices	JAN-24 Purchase Invoices USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	Sabrix Tax Expense	VERRA	28127	17		17
JAN-24	Payables	Purchase Invoices	JAN-24 Purchase Invoices USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	Journal Import Created	VERRA	28127	500		500
FEB-24	Payables	Purchase Invoices	FEB-24 Purchase Invoices USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	DESCRIPTION 1253 ATMOS ENERGY CORPORATION	CLIMATE ACTION RESERVE	23836	-		-
FEB-24	Payables	Purchase Invoices	FEB-24 Purchase Invoices USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	Sabrix Tax Expense	CLIMATE ACTION RESERVE	23836	17		17
FEB-24	Payables	Purchase Invoices	FEB-24 Purchase Invoices USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	Journal Import Created	CLIMATE ACTION RESERVE	23836	500		500
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	ACCOUNT ID 558	ACR AT WINROCK INTERNATIONAL	12915	-		-
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	Sabrix Tax Expense	ACR AT WINROCK INTERNATIONAL	12915	17		17
MAY-24	Payables	Purchase Invoices	MAY-24 Purchase Invoices USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	Journal Import Created	ACR AT WINROCK INTERNATIONAL	12915	500		500
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	MARKET ACCESS FEE-	CBL MARKETS USA LLC	INV36654	-		-
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	Sabrix Tax Expense	CBL MARKETS USA LLC	INV36654	51		51
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	Journal Import Created	CBL MARKETS USA LLC	INV36654	1,500		1,500
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	MARKET ACCESS FEE- FEBRUARY	CBL MARKETS USA LLC	INV35527	-		-
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	MARKET ACCESS FEE	CBL MARKETS USA LLC	INV34038	-		-
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	Sabrix Tax Expense	CBL MARKETS USA LLC	INV34038	51		51
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	Sabrix Tax Expense	CBL MARKETS USA LLC	INV35527	51		51
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	Journal Import Created	CBL MARKETS USA LLC	INV34038	1,500		1,500
JUN-24	Payables	Purchase Invoices	JUN-24 Purchase Invoices USD	010	1560	Other Materials and Supplies	21143	Carbon Credits	002000	Shared Services General Office	Journal Import Created	CBL MARKETS USA LLC	INV35527	1,500		1,500

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-54
Page 1 of 1

REQUEST:

Provide the month-end amounts of accounts payable associated with gas stored underground inventory amounts for each month from September 2023 through September 2024.

RESPONSE:

Gas Stored Underground Inventory is recorded to FERC Account 164.1. See the trial balance included in the response to AG 1-30 for the ending balances in this account from September 2023 through September 2024. There were no month-end accounts payable balances associated with this account for the period September 2023 through September 2024.

Respondent: Joe Christian

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-55
Page 1 of 1

REQUEST:

Provide the monthly balance of gas stored underground inventory, including all activity, starting with the beginning balance; plus third party vendor purchases; minus withdrawals; plus and minus other changes during the month; and ending balance for each month September 2023 through September 2024.

RESPONSE:

See Attachment 1.

ATTACHMENT:

AG_1-55_Att1 - Gas Stored Underground Activity.xlsx

Respondent: Joe Christian

Atmos Energy Corporation - Kentucky (Div 009)
Gas Stored Underground - Account 1641
For the Months September 2023 through September 2024

See Activity Tab for Details				
Month	Beginning Balance	Debits	Credits	Ending Balance
SEP-23	24,581,313	3,291,268	1,655,149	26,217,432
OCT-23	26,217,432	3,421,528	1,714,785	27,924,176
NOV-23	27,924,176	1,761,530	3,231,290	26,454,416
DEC-23	26,454,416	1,506,960	3,906,237	24,055,139
JAN-24	24,055,139	2,044,888	6,222,524	19,877,503
FEB-24	19,877,503	4,175,208	8,311,824	15,740,887
MAR-24	15,740,887	4,167,863	7,960,061	11,948,688
APR-24	11,948,688	4,088,310	3,184,505	12,852,493
MAY-24	12,852,493	1,652,240	316,938	14,187,795
JUN-24	14,187,795	3,730,025	1,345,688	16,572,132
JUL-24	16,572,132	4,890,457	2,340,311	19,122,278
AUG-24	19,122,278	3,203,712	2,540,978	19,785,012
SEP-24	19,785,012	954,770	655,074	20,084,707

Note: Please see the Activity tab for the details of the debit and credit activity for account 1641 in the Kentucky Division.

Atmos Energy Corporation - Kentucky (Div 009)
Gas Stored Underground - Account 1641
For the Months September 2023 through September 2024

Period Name	Journal Source	Je Category	Journal Name	Company	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Line Description	Debit	Credit	Net Amount
SEP-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	08/2023 St. Charles Injection	444,913	-	444,913
SEP-23	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"09-SEP-2023 00:00:32	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	08/23 Currmo Stor Est	-	436,589	(436,589)
SEP-23	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	09/23 Currmo Stor Est	488,154	-	488,154
OCT-23	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	10/23 Currmo Stor Est	502,348	-	502,348
OCT-23	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"07-OCT-2023 00:00:42	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	09/23 Currmo Stor Est	-	488,154	(488,154)
OCT-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	09/2023 St. Charles Injection	450,909	-	450,909
NOV-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	10/23 St. Charles Injection	464,877	-	464,877
NOV-23	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	11/23 Currmo Stor Est	-	646,212	(646,212)
NOV-23	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-NOV-2023 00:00:23	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	10/23 Currmo Stor Est	-	502,348	(502,348)
DEC-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	11/23 St. Charles Injection	-	-	-
DEC-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	11/23 St. Charles Withdrawal	-	863,659	(863,659)
DEC-23	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	12/23 Currmo Stor Est	-	571,830	(571,830)
DEC-23	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-DEC-2023 00:00:35	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	11/23 Currmo Stor Est	646,212	-	646,212
JAN-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"09-JAN-2024 00:00:32	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	12/23 Currmo Stor Est	571,830	-	571,830
JAN-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	12/23 St. Charles Injection	-	-	-
JAN-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	12/23 St. Charles Withdrawal	-	572,723	(572,723)
JAN-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	1/24 Currmo Stor Est	-	1,186,124	(1,186,124)
FEB-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-FEB-2024 00:00:22	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	1/24 Currmo Stor Est	1,186,124	-	1,186,124
FEB-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	01/24 St. Charles Withdrawal	-	1,186,894	(1,186,894)
FEB-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	2/24 Currmo Stor Est	-	1,057,426	(1,057,426)
MAR-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-MAR-2024 00:00:04	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	2/24 Currmo Stor Est	1,057,426	-	1,057,426
MAR-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	02/24 St. Charles Withdrawal	-	1,058,087	(1,058,087)
MAR-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	3/24 Currmo Stor Est	-	1,735,550	(1,735,550)
APR-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"05-APR-2024 12:00:22	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	3/24 Currmo Stor Est	1,735,550	-	1,735,550
APR-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	2023 KY Inventory Verification Adjustment	-	-	-
APR-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	03/24 St. Charles Withdrawal	-	1,178,901	(1,178,901)
APR-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	4/24 Currmo Stor Est	571	-	571
MAY-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-MAY-2024 00:00:13	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	4/24 Currmo Stor Est	-	571	(571)
MAY-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	5/24 Currmo Stor Est	529,208	-	529,208
JUN-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-JUN-2024 00:00:28	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	5/24 Currmo Stor Est	-	529,208	(529,208)
JUN-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	05/24 St. Charles Injection	562,583	-	562,583
JUN-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	6/24 Currmo Stor Est	882,718	-	882,718
JUL-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"06-JUL-2024 00:00:38	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	6/24 Currmo Stor Est	-	882,718	(882,718)
JUL-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	06/24 St. Charles Injection	935,074	-	935,074
JUL-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	7/24 Currmo Stor Est	963,062	-	963,062
AUG-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	07/24 St. Charles Injection	1,009,043	-	1,009,043
AUG-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	8/24 Currmo Stor Est	1,071	-	1,071
AUG-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-AUG-2024 00:00:09	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	7/24 Currmo Stor Est	-	963,062	(963,062)
SEP-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	9/24 Currmo Stor Est	1,071	-	1,071
SEP-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"10-SEP-2024 00:00:23	050	1641	Gas stored underground-Current	16017	St. Charles Storage	009000	KY	8/24 Currmo Stor Est	-	1,071	(1,071)
SEP-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	08/2023 East Diamond Injection	379,880	-	379,880
SEP-23	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"09-SEP-2023 00:00:32	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	08/23 Currmo Stor Est	-	417,139	(417,139)
SEP-23	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	09/23 Currmo Stor Est	415,200	-	415,200
OCT-23	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	10/23 Currmo Stor Est	430,210	-	430,210
OCT-23	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"07-OCT-2023 00:00:42	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	09/23 Currmo Stor Est	-	415,200	(415,200)
OCT-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	09/2023 East Diamond Injection	385,000	-	385,000
NOV-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	10/23 East Diamond Injection	424,300	-	424,300
NOV-23	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	11/23 Currmo Stor Est	-	399	(399)
NOV-23	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-NOV-2023 00:00:23	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	10/23 Currmo Stor Est	-	430,210	(430,210)
DEC-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	11/23 East Diamond Injection	-	-	-
DEC-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	11/23 East Diamond Withdrawal	-	-	-
DEC-23	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	12/23 Currmo Stor Est	-	499,466	(499,466)
DEC-23	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-DEC-2023 00:00:35	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	11/23 Currmo Stor Est	399	-	399
JAN-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"09-JAN-2024 00:00:32	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	12/23 Currmo Stor Est	499,466	-	499,466
JAN-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	12/23 East Diamond Injection	-	-	-
JAN-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	12/23 East Diamond Withdrawal	-	499,092	(499,092)
JAN-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	1/24 Currmo Stor Est	-	1,226,910	(1,226,910)
FEB-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-FEB-2024 00:00:22	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	1/24 Currmo Stor Est	1,226,910	-	1,226,910
FEB-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	01/24 East Diamond Withdrawal	-	1,226,599	(1,226,599)
FEB-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	2/24 Currmo Stor Est	-	1,501,632	(1,501,632)
MAR-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-MAR-2024 00:00:04	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	2/24 Currmo Stor Est	1,501,632	-	1,501,632
MAR-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	02/24 East Diamond Withdrawal	-	1,501,397	(1,501,397)
MAR-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	3/24 Currmo Stor Est	-	777,115	(777,115)
APR-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"05-APR-2024 12:00:22	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	3/24 Currmo Stor Est	777,115	-	777,115
APR-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	03/24 East Diamond Withdrawal	-	776,919	(776,919)
APR-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	4/24 Currmo Stor Est	-	196	(196)
MAY-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-MAY-2024 00:00:13	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	4/24 Currmo Stor Est	196	-	196
MAY-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	5/24 Currmo Stor Est	342,137	-	342,137
JUN-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-JUN-2024 00:00:28	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	5/24 Currmo Stor Est	-	342,137	(342,137)
JUN-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	05/24 East Diamond Injection	362,957	-	362,957
JUN-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	6/24 Currmo Stor Est	813,691	-	813,691
JUL-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"06-JUL-2024 00:00:38	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	6/24 Currmo Stor Est	-	813,691	(813,691)
JUL-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	06/24 East Diamond Injection	754,092	-	754,092
JUL-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	7/24 Currmo Stor Est	894,130	-	894,130
AUG-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	07/24 East Diamond Injection	840,869	-	840,869
AUG-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	8/24 Currmo Stor Est	665	-	665
AUG-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-AUG-2024 00:00:09	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	7/24 Currmo Stor Est	-	894,130	(894,130)

Atmos Energy Corporation - Kentucky (Div 009)
Gas Stored Underground - Account 1641
For the Months September 2023 through September 2024

Period Name	Journal Source	Je Category	Journal Name	Company	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Line Description	Debit	Credit	Net Amount
SEP-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	9/24 Currmo Stor Est	665	-	665
SEP-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"10-SEP-2024 00:00:23	050	1641	Gas stored underground-Current	16006	East Diamond Storage Facility	009000	KY	8/24 Currmo Stor Est	-	665	(665)
SEP-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	08/2023 Tennessee Storage Injection	373,860	-	373,860
SEP-23	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"09-SEP-2023 00:00:32	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	08/23 Currmo Stor Est	-	402,253	(402,253)
SEP-23	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	09/23 Currmo Stor Est	397,546	-	397,546
OCT-23	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	10/23 Currmo Stor Est	432,577	-	432,577
OCT-23	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"07-OCT-2023 00:00:42	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	09/23 Currmo Stor Est	-	397,546	(397,546)
OCT-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	09/2023 Tennessee Storage Injection	409,740	-	409,740
NOV-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	10/23 Tennessee Storage Injection	461,978	-	461,978
NOV-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	10/23 Tennessee Storage Withdrawal	-	3,792	(3,792)
NOV-23	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	11/23 Currmo Stor Est	-	312,034	(312,034)
NOV-23	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-NOV-2023 00:00:23	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	10/23 Currmo Stor Est	-	432,577	(432,577)
DEC-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	11/23 Tennessee Storage Injection	72,623	-	72,623
DEC-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	11/23 Tennessee Storage Withdrawal	-	378,634	(378,634)
DEC-23	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	12/23 Currmo Stor Est	-	601,585	(601,585)
DEC-23	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-DEC-2023 00:00:35	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	11/23 Currmo Stor Est	312,034	-	312,034
JAN-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"09-JAN-2024 00:00:32	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	12/23 Currmo Stor Est	601,585	-	601,585
JAN-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	12/23 Tennessee Storage Injection	11,970	-	11,970
JAN-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	12/23 Tennessee Storage Withdrawal	-	625,765	(625,765)
JAN-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	1/24 Currmo Stor Est	-	840,210	(840,210)
FEB-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-FEB-2024 00:00:22	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	1/24 Currmo Stor Est	840,210	-	840,210
FEB-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	01/24 Tennessee Storage Injection	10,539	-	10,539
FEB-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	01/24 Tennessee Storage Withdrawal	-	848,888	(848,888)
FEB-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	2/24 Currmo Stor Est	-	556,587	(556,587)
MAR-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-MAR-2024 00:00:04	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	2/24 Currmo Stor Est	556,587	-	556,587
MAR-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	02/24 Tennessee Storage Injection	29,777	-	29,777
MAR-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	02/24 Tennessee Storage Withdrawal	-	586,198	(586,198)
MAR-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	3/24 Currmo Stor Est	-	560,502	(560,502)
APR-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"05-APR-2024 12:00:22	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	3/24 Currmo Stor Est	560,502	-	560,502
APR-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	03/24 Tennessee Storage Injection	2,200	-	2,200
APR-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	03/24 Tennessee Storage Withdrawal	-	563,808	(563,808)
APR-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	4/24 Currmo Stor Est	293,370	-	293,370
MAY-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-MAY-2024 00:00:13	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	4/24 Currmo Stor Est	-	293,370	(293,370)
MAY-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	04/24 Tennessee Storage Injection	306,312	-	306,312
MAY-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	04/24 Tennessee Storage Withdrawal	-	22,720	(22,720)
MAY-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	5/24 Currmo Stor Est	295,917	-	295,917
JUN-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-JUN-2024 00:00:28	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	5/24 Currmo Stor Est	-	295,917	(295,917)
JUN-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	05/24 Tennessee Storage Injection	275,154	-	275,154
JUN-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	6/24 Currmo Stor Est	320,725	-	320,725
JUL-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"06-JUL-2024 00:00:38	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	6/24 Currmo Stor Est	-	320,725	(320,725)
JUL-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	06/24 Tennessee Storage Injection	345,335	-	345,335
JUL-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	7/24 Currmo Stor Est	326,911	-	326,911
AUG-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	07/24 Tennessee Storage Injection	347,471	-	347,471
AUG-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	8/24 Currmo Stor Est	367,232	-	367,232
AUG-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-AUG-2024 00:00:09	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	7/24 Currmo Stor Est	-	326,911	(326,911)
SEP-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	9/24 Currmo Stor Est	233,802	-	233,802
SEP-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"10-SEP-2024 00:00:23	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	8/24 Currmo Stor Est	-	367,232	(367,232)
SEP-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	15901	P/L Stored Gas	009000	KY	08/24 Tennessee Storage Injection	257,062	-	257,062
SEP-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	08/2023 Bon Harbor Injection	168,945	-	168,945
SEP-23	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"09-SEP-2023 00:00:32	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	08/23 Currmo Stor Est	-	185,418	(185,418)
SEP-23	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	09/23 Currmo Stor Est	184,786	-	184,786
OCT-23	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	10/23 Currmo Stor Est	191,346	-	191,346
OCT-23	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"07-OCT-2023 00:00:42	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	09/23 Currmo Stor Est	-	184,786	(184,786)
OCT-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	09/2023 Bon Harbor Injection	171,222	-	171,222
NOV-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	10/23 Bon Harbor Injection	188,700	-	188,700
NOV-23	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	11/23 Currmo Stor Est	-	196,599	(196,599)
NOV-23	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-NOV-2023 00:00:23	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	10/23 Currmo Stor Est	-	191,346	(191,346)
DEC-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	11/23 Bon Harbor Injection	-	-	-
DEC-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	11/23 Bon Harbor Withdrawal	-	260,516	(260,516)
DEC-23	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	12/23 Currmo Stor Est	-	161,774	(161,774)
DEC-23	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-DEC-2023 00:00:35	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	11/23 Currmo Stor Est	196,599	-	196,599
JAN-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"09-JAN-2024 00:00:32	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	12/23 Currmo Stor Est	161,774	-	161,774
JAN-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	12/23 Bon Harbor Injection	-	-	-
JAN-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	12/23 Bon Harbor Withdrawal	-	161,443	(161,443)
JAN-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	1/24 Currmo Stor Est	-	435,170	(435,170)
FEB-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-FEB-2024 00:00:22	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	1/24 Currmo Stor Est	435,170	-	435,170
FEB-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	01/24 Bon Harbor Withdrawal	-	434,896	(434,896)
FEB-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	2/24 Currmo Stor Est	-	368,513	(368,513)
MAR-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-MAR-2024 00:00:04	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	2/24 Currmo Stor Est	368,513	-	368,513
MAR-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	02/24 Bon Harbor Withdrawal	-	368,287	(368,287)
MAR-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	3/24 Currmo Stor Est	-	330,196	(330,196)
APR-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"05-APR-2024 12:00:22	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	3/24 Currmo Stor Est	330,196	-	330,196
APR-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	03/24 Bon Harbor Withdrawal	-	330,013	(330,013)
APR-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	4/24 Currmo Stor Est	175	-	175
MAY-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-MAY-2024 00:00:13	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	4/24 Currmo Stor Est	-	175	(175)
MAY-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	5/24 Currmo Stor Est	74,347	-	74,347
JUN-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-JUN-2024 00:00:28	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	5/24 Currmo Stor Est	-	74,347	(74,347)
JUN-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	05/24 Bon Harbor Injection	79,016	-	79,016

Atmos Energy Corporation - Kentucky (Div 009)
Gas Stored Underground - Account 1641
For the Months September 2023 through September 2024

Period Name	Journal Source	Je Category	Journal Name	Company	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Line Description	Debit	Credit	Net Amount
JUN-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	6/24 Currmo Stor Est	141,112	-	141,112
JUL-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"06-JUL-2024 00:00:38	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	6/24 Currmo Stor Est	-	141,112	(141,112)
JUL-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	06/24 Bon Harbor Injection	131,333	-	131,333
JUL-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	7/24 Currmo Stor Est	155,825	-	155,825
AUG-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	07/24 Bon Harbor Injection	146,446	-	146,446
AUG-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	8/24 Currmo Stor Est	122,195	-	122,195
AUG-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-AUG-2024 00:00:09	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	7/24 Currmo Stor Est	-	155,825	(155,825)
SEP-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	9/24 Currmo Stor Est	105,682	-	105,682
SEP-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"10-SEP-2024 00:00:23	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	8/24 Currmo Stor Est	-	122,195	(122,195)
SEP-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16013	Bon Harbor Storage	009000	KY	08/24 Bon Harbor Injection	93,426	-	93,426
SEP-23	Spreadsheet	Gas Purchases	GC402 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	Free Gas Customers 2023/08	-	28	(28)
SEP-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	08/2023 Hickory Injection	111,334	-	111,334
SEP-23	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"09-SEP-2023 00:00:32	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	08/23 Currmo Stor Est	-	109,255	(109,255)
SEP-23	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	09/23 Currmo Stor Est	121,880	-	121,880
OCT-23	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	10/23 Currmo Stor Est	125,886	-	125,886
OCT-23	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"07-OCT-2023 00:00:42	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	09/23 Currmo Stor Est	-	121,880	(121,880)
OCT-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	09/2023 Hickory Injection	112,835	-	112,835
OCT-23	Spreadsheet	Gas Purchases	GC402 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	Free Gas Customers 2023/09	-	39	(39)
NOV-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	10/23 Hickory Injection	116,330	-	116,330
NOV-23	Spreadsheet	Gas Purchases	GC402 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	Free Gas Customers 2023/10	-	41	(41)
NOV-23	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	11/23 Currmo Stor Est	-	127,361	(127,361)
NOV-23	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-NOV-2023 00:00:23	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	10/23 Currmo Stor Est	-	125,886	(125,886)
DEC-23	Spreadsheet	Gas Purchases	GC402 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	11/2023 Free Gas Customers	-	139	(139)
DEC-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	11/23 Hickory Injection	-	-	-
DEC-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	11/23 Hickory Withdrawal	-	167,219	(167,219)
DEC-23	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	12/23 Currmo Stor Est	-	73,072	(73,072)
DEC-23	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-DEC-2023 00:00:35	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	11/23 Currmo Stor Est	127,361	-	127,361
JAN-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"09-JAN-2024 00:00:32	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	12/23 Currmo Stor Est	73,072	-	73,072
JAN-24	Spreadsheet	Gas Purchases	GC402 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	12/2023 Free Gas Customers	-	125	(125)
JAN-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	12/23 Hickory Injection	-	-	-
JAN-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	12/23 Hickory Withdrawal	-	73,149	(73,149)
JAN-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	1/24 Currmo Stor Est	-	224,357	(224,357)
FEB-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-FEB-2024 00:00:22	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	1/24 Currmo Stor Est	224,357	-	224,357
FEB-24	Spreadsheet	Gas Purchases	GC402 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	01/2024 Free Gas Customers	-	106	(106)
FEB-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	01/24 Hickory Withdrawal	-	224,171	(224,171)
FEB-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	2/24 Currmo Stor Est	-	387,912	(387,912)
MAR-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-MAR-2024 00:00:04	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	2/24 Currmo Stor Est	387,912	-	387,912
MAR-24	Spreadsheet	Gas Purchases	GC402 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	02/2024 Free Gas Customers	-	89	(89)
MAR-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	02/24 Hickory Withdrawal	-	387,855	(387,855)
MAR-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	3/24 Currmo Stor Est	-	114,709	(114,709)
APR-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"05-APR-2024 12:00:22	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	3/24 Currmo Stor Est	114,709	-	114,709
APR-24	Spreadsheet	Gas Purchases	GC402 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	03/2034 Free Gas Customers	-	29	(29)
APR-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	03/24 Hickory Withdrawal	-	114,737	(114,737)
APR-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	4/24 Currmo Stor Est	57	-	57
MAY-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-MAY-2024 00:00:13	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	4/24 Currmo Stor Est	-	57	(57)
MAY-24	Spreadsheet	Gas Purchases	GC402 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	04/2024 Free Gas Customers	-	7	(7)
MAY-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	5/24 Currmo Stor Est	48,119	-	48,119
JUN-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-JUN-2024 00:00:28	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	5/24 Currmo Stor Est	-	48,119	(48,119)
JUN-24	Spreadsheet	Gas Purchases	GC402 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	05/2024 Free Gas Customers	-	6	(6)
JUN-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	05/24 Hickory Injection	51,322	-	51,322
JUN-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	6/24 Currmo Stor Est	82,120	-	82,120
JUL-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"06-JUL-2024 00:00:38	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	6/24 Currmo Stor Est	-	82,120	(82,120)
JUL-24	Spreadsheet	Gas Purchases	GC402 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	06/2024 Free Gas Customers	-	87	(87)
JUL-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	06/24 Hickory Injection	85,303	-	85,303
JUL-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	7/24 Currmo Stor Est	90,824	-	90,824
AUG-24	Spreadsheet	Gas Purchases	GC402 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	07/2024 Free Gas Customers	-	7	(7)
AUG-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	07/24 Hickory Injection	95,119	-	95,119
AUG-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	8/24 Currmo Stor Est	75,160	-	75,160
AUG-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-AUG-2024 00:00:09	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	7/24 Currmo Stor Est	-	90,824	(90,824)
SEP-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	9/24 Currmo Stor Est	59,347	-	59,347
SEP-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"10-SEP-2024 00:00:23	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	8/24 Currmo Stor Est	-	75,160	(75,160)
SEP-24	Spreadsheet	Gas Purchases	GC402 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	08/2024 Free Gas Customers	-	5	(5)
SEP-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16015	Hickory Storage	009000	KY	08/24 Hickory Injection	60,682	-	60,682
SEP-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	08/2023 Kirkwood Injection	45,382	-	45,382
SEP-23	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"09-SEP-2023 00:00:32	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	08/23 Currmo Stor Est	-	44,480	(44,480)
SEP-23	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	09/23 Currmo Stor Est	49,738	-	49,738
OCT-23	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	10/23 Currmo Stor Est	51,379	-	51,379
OCT-23	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"07-OCT-2023 00:00:42	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	09/23 Currmo Stor Est	-	49,738	(49,738)
OCT-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	09/2023 Kirkwood Injection	45,994	-	45,994
NOV-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	10/23 Kirkwood Injection	50,689	-	50,689
NOV-23	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	11/23 Currmo Stor Est	-	63,076	(63,076)
NOV-23	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-NOV-2023 00:00:23	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	10/23 Currmo Stor Est	-	51,379	(51,379)
DEC-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	11/23 Kirkwood Injection	-	-	-
DEC-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	11/23 Kirkwood Withdrawal	-	87,291	(87,291)
DEC-23	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	12/23 Currmo Stor Est	-	46,413	(46,413)
DEC-23	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-DEC-2023 00:00:35	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	11/23 Currmo Stor Est	63,076	-	63,076
JAN-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"09-JAN-2024 00:00:32	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	12/23 Currmo Stor Est	46,413	-	46,413
JAN-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	12/23 Kirkwood Injection	-	-	-

Atmos Energy Corporation - Kentucky (Div 009)
Gas Stored Underground - Account 1641
For the Months September 2023 through September 2024

Period Name	Journal Source	Je Category	Journal Name	Company	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Line Description	Debit	Credit	Net Amount
JAN-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	12/23 Kirkwood Withdrawal	-	46,380	(46,380)
JAN-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	1/24 Curmo Stor Est	-	134,473	(134,473)
FEB-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-FEB-2024 00:00:22	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	1/24 Currmo Stor Est	134,473	-	134,473
FEB-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	01/24 Kirkwood Withdrawal	-	134,445	(134,445)
FEB-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	2/24 Curmo Stor Est	-	129,034	(129,034)
MAR-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-MAR-2024 00:00:04	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	2/24 Currmo Stor Est	129,034	-	129,034
MAR-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	02/24 Kirkwood Withdrawal	-	129,012	(129,012)
MAR-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	3/24 Curmo Stor Est	-	104,512	(104,512)
APR-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"05-APR-2024 12:00:22	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	3/24 Currmo Stor Est	104,512	-	104,512
APR-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	03/24 Kirkwood Withdrawal	-	104,494	(104,494)
APR-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	4/24 Curmo Stor Est	-	18	(18)
MAY-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-MAY-2024 00:00:13	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	4/24 Currmo Stor Est	18	-	18
MAY-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	5/24 Curmo Stor Est	24,270	-	24,270
JUN-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-JUN-2024 00:00:28	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	5/24 Currmo Stor Est	-	24,270	(24,270)
JUN-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	05/24 Kirkwood Injection	25,588	-	25,588
JUN-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	6/24 Curmo Stor Est	46,231	-	46,231
JUL-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"06-JUL-2024 00:00:38	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	6/24 Currmo Stor Est	-	46,231	(46,231)
JUL-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	06/24 Kirkwood Injection	42,531	-	42,531
JUL-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	7/24 Curmo Stor Est	50,854	-	50,854
AUG-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	07/24 Kirkwood Injection	47,425	-	47,425
AUG-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	8/24 Curmo Stor Est	39,474	-	39,474
AUG-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-AUG-2024 00:00:09	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	7/24 Currmo Stor Est	-	50,854	(50,854)
SEP-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	9/24 Curmo Stor Est	34,238	-	34,238
SEP-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"10-SEP-2024 00:00:23	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	8/24 Curmo Stor Est	-	39,474	(39,474)
SEP-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16016	Kirkwood Storage	009000	KY	08/24 Kirkwood Injection	30,255	-	30,255
SEP-23	Spreadsheet	Gas Purchases	GC402 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	Free Gas Customers 2023/08	-	30	(30)
SEP-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	08/2023 Grandview Injection	52,309	-	52,309
SEP-23	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"09-SEP-2023 00:00:32	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	08/23 Curmo Stor Est	-	59,957	(59,957)
SEP-23	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	09/23 Curmo Stor Est	57,338	-	57,338
OCT-23	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	10/23 Curmo Stor Est	59,069	-	59,069
OCT-23	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"07-OCT-2023 00:00:42	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	09/23 Curmo Stor Est	-	57,338	(57,338)
OCT-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	09/2023 Grandview Injection	53,014	-	53,014
OCT-23	Spreadsheet	Gas Purchases	GC402 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	Free Gas Customers 2023/09	-	103	(103)
NOV-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	10/23 Grandview Injection	54,657	-	54,657
NOV-23	Spreadsheet	Gas Purchases	GC402 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	Free Gas Customers 2023/10	-	305	(305)
NOV-23	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	11/23 Curmo Stor Est	-	88,657	(88,657)
NOV-23	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-NOV-2023 00:00:23	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	10/23 Curmo Stor Est	-	59,069	(59,069)
DEC-23	Spreadsheet	Gas Purchases	GC402 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	11/2023 Free Gas Customers	-	510	(510)
DEC-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	11/23 Grandview Injection	-	-	-
DEC-23	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	11/23 Grandview Withdrawal	-	115,349	(115,349)
DEC-23	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	12/23 Curmo Stor Est	-	78,779	(78,779)
DEC-23	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-DEC-2023 00:00:35	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	11/23 Curmo Stor Est	88,657	-	88,657
JAN-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"09-JAN-2024 00:00:32	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	12/23 Curmo Stor Est	78,779	-	78,779
JAN-24	Spreadsheet	Gas Purchases	GC402 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	12/2023 Free Gas Customers	-	432	(432)
JAN-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	12/23 Grandview Injection	-	-	-
JAN-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	12/23 Grandview Withdrawal	-	78,747	(78,747)
JAN-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	1/24 Curmo Stor Est	-	117,424	(117,424)
FEB-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-FEB-2024 00:00:22	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	1/24 Currmo Stor Est	117,424	-	117,424
FEB-24	Spreadsheet	Gas Purchases	GC402 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	01/2024 Free Gas Customers	-	390	(390)
FEB-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	01/24 Grandview Withdrawal	-	117,350	(117,350)
FEB-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	2/24 Curmo Stor Est	-	136,980	(136,980)
MAR-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-MAR-2024 00:00:04	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	2/24 Curmo Stor Est	136,980	-	136,980
MAR-24	Spreadsheet	Gas Purchases	GC402 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	02/2024 Free Gas Customers	-	306	(306)
MAR-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	02/24 Grandview Withdrawal	-	136,894	(136,894)
MAR-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	3/24 Curmo Stor Est	-	169,352	(169,352)
APR-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"05-APR-2024 12:00:22	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	3/24 Currmo Stor Est	169,352	-	169,352
APR-24	Spreadsheet	Gas Purchases	GC402 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	03/2034 Free Gas Customers	-	122	(122)
APR-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	2023 KY Inventory Verification Adjustment	-	-	-
APR-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	03/24 Grandview Withdrawal	-	115,209	(115,209)
APR-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	4/24 Curmo Stor Est	-	59	(59)
MAY-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-MAY-2024 00:00:13	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	4/24 Currmo Stor Est	59	-	59
MAY-24	Spreadsheet	Gas Purchases	GC402 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	04/2024 Free Gas Customers	-	38	(38)
MAY-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	5/24 Curmo Stor Est	31,657	-	31,657
JUN-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-JUN-2024 00:00:28	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	5/24 Currmo Stor Est	-	31,657	(31,657)
JUN-24	Spreadsheet	Gas Purchases	GC402 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	05/2024 Free Gas Customers	-	28	(28)
JUN-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	05/24 Grandview Injection	33,610	-	33,610
JUN-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	6/24 Curmo Stor Est	53,198	-	53,198
JUL-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"06-JUL-2024 00:00:38	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	6/24 Currmo Stor Est	-	53,198	(53,198)
JUL-24	Spreadsheet	Gas Purchases	GC402 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	06/2024 Free Gas Customers	-	428	(428)
JUL-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	06/24 Grandview Injection	55,863	-	55,863
JUL-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	7/24 Curmo Stor Est	59,321	-	59,321
AUG-24	Spreadsheet	Gas Purchases	GC402 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	07/2024 Free Gas Customers	-	44	(44)
AUG-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	07/24 Grandview Injection	62,292	-	62,292
AUG-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	8/24 Curmo Stor Est	49,250	-	49,250
AUG-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"08-AUG-2024 00:00:09	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	7/24 Currmo Stor Est	-	59,321	(59,321)
SEP-24	Spreadsheet	Gas Purchases	GC120 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	9/24 Curmo Stor Est	38,800	-	38,800
SEP-24	Spreadsheet	Gas Purchases	Reverses "GC120 Gas Purchases USD"10-SEP-2024 00:00:23	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	8/24 Curmo Stor Est	-	49,250	(49,250)
SEP-24	Spreadsheet	Gas Purchases	GC402 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	08/2024 Free Gas Customers	-	22	(22)

Atmos Energy Corporation - Kentucky (Div 009)
Gas Stored Underground - Account 1641
For the Months September 2023 through September 2024

Period Name	Journal Source	Je Category	Journal Name	Company	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Line Description	Debit	Credit	Net Amount
SEP-24	Spreadsheet	Gas Purchases	GC403 Gas Purchases USD	050	1641	Gas stored underground-Current	16014	Grandview Storage	009000	KY	08/24 Grandview Injection	39,739	-	39,739

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-56
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REQUEST:

Provide the month-end amounts of accounts payable associated with construction work in progress for each month from September 2023 through September 2024.

RESPONSE:

Construction work in progress is recorded to FERC Account 107. See the trial balance included in the response to AG 1-30 for the ending balances in this account from September 2023 through September 2024. Please see Attachment 1 for month-end accounts payable balances associated with construction work in progress for September 2023 through September 2024.

ATTACHMENT:

AG_1-56_Att1 - AP End Balances Related to CWIP.xlsx

Respondent: Joe Christian

Atmos Energy Corporation
Accounts Payable Ending Balances Associated with CWIP
For September 2023 through September 2024

Month	Div 002	Div 012	Div 009	Div 091
September 2023	2,633,910	229,823	3,468,969	31,088
October 2023	654,847	78,105	1,773,573	31,166
November 2023	185,496	10,812	1,621,901	30,857
December 2023	281,789	13,746	2,126,024	30,523
January 2024	729,536	52,931	1,941,150	22,034
February 2024	755,589	71,539	2,523,376	25,402
March 2024	864,457	10,288	2,708,390	22,857
April 2024	1,070,963	1,742	2,282,137	26,640
May 2024	665,985	38,643	1,913,637	25,116
June 2024	842,558	1,742	1,809,126	24,243
July 2024	600,248	5,318	2,463,645	26,507
August 2024	626,819	307,162	4,080,732	20,687
September 2024	903,384	134,249	5,893,755	29,342

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-57
Page 1 of 1

REQUEST:

Provide the monthly balance of construction work in progress for each division 9, 2, 12, and 91, including all activity, starting with the beginning balance; plus capital expenditures; minus closings to plant in service; plus and minus other changes during the month; and ending balance for each month September 2023 through September 2024.

RESPONSE:

See Attachment 1.

ATTACHMENT:

AG_1-57_Att1 - CWIP Activity.xlsx

Respondent: Greg Waller

Atmos Energy Corporation - Kentucky (Div 009)

CWIP Activity

September 2023 thru September 2024

Fiscal Month	Account	Company	Service Area	Beginning Balance	Additions	Closed to Plant in Service	Accruals	Ending Balance
202309	1070	050	009	14,058,471	4,995,545	(17,378,774)	(4,460)	1,670,783
202310	1070	050	009	1,670,783	3,823,666	(1,684,728)	377,319	4,187,039
202311	1070	050	009	4,187,039	4,628,059	(2,728,619)	(303,431)	5,783,048
202312	1070	050	009	5,783,048	4,666,513	(3,444,211)	(32,202)	6,973,148
202401	1070	050	009	6,973,148	4,441,992	(3,073,628)	(22,422)	8,319,090
202402	1070	050	009	8,319,090	2,425,990	(5,459,231)	(20,380)	5,265,468
202403	1070	050	009	5,265,468	4,315,973	(3,369,801)	80,351	6,291,990
202404	1070	050	009	6,291,990	4,966,980	(6,033,049)	74,515	5,300,436
202405	1070	050	009	5,300,436	4,794,292	(2,866,830)	(105,038)	7,122,859
202406	1070	050	009	7,122,859	4,894,076	(3,920,273)	42,097	8,138,759
202407	1070	050	009	8,138,759	4,769,758	(2,351,160)	608	10,557,965
202408	1070	050	009	10,557,965	7,448,260	(4,261,874)	(46,686)	13,697,665
202409	1070	050	009	13,697,665	9,741,933	(10,323,657)	364,476	13,480,418

Atmos Energy Corporation - Division 091
CWIP Activity
September 2023 thru September 2024

Fiscal Month	Account	Company	Service Area	Beginning Balance	Additions	Closed to Plant in Service	Accruals	Ending Balance
202309	1070	050	091	566,711	308,679	-	(30,531)	844,859
202310	1070	050	091	844,859	250,334	-	(263,095)	832,098
202311	1070	050	091	832,098	31,483	-	(6,986)	856,595
202312	1070	050	091	856,595	(281,817)	-	116,764	691,543
202401	1070	050	091	691,543	14,037	-	(142,029)	563,551
202402	1070	050	091	563,551	(34,287)	-	(104,903)	424,361
202403	1070	050	091	424,361	20,250	-	(81,099)	363,513
202404	1070	050	091	363,513	(219,417)	-	(64,983)	79,114
202405	1070	050	091	79,114	(281,860)	-	1,309,682	1,106,936
202406	1070	050	091	1,106,936	501,277	-	(1,270,425)	337,788
202407	1070	050	091	337,788	(31,027)	-	281,704	588,464
202408	1070	050	091	588,464	(553,622)	-	(290,376)	(255,535)
202409	1070	050	091	(255,535)	584,650	-	23,829	352,944

Atmos Energy Corporation - Shared Services (Div 002)

CWIP Activity

September 2023 thru September 2024

Fiscal Month	Account	Company	Service Area	Beginning Balance	Additions	Closed to Plant in Service	Accruals	Ending Balance
202309	1070	010	002000	42,842,140	3,052,478	(4,453,330)	70,262	41,511,550
202310	1070	010	002000	41,511,550	(1,516,750)	(3,075,838)	(58,476)	36,860,486
202311	1070	010	002000	36,860,486	(159,607)	(356,364)	66,016	36,410,530
202312	1070	010	002000	36,410,530	4,127,267	(6,891,627)	5,103,344	38,749,513
202401	1070	010	002000	38,749,513	7,470,673	(730,851)	(4,892,980)	40,596,355
202402	1070	010	002000	40,596,355	4,044,869	(65,646)	64,300	44,639,878
202403	1070	010	002000	44,639,878	1,202,208	(1,936,690)	112,682	44,018,078
202404	1070	010	002000	44,018,078	2,276,308	(5,663)	(1,453,104)	44,835,619
202405	1070	010	002000	44,835,619	215,421	(1,427,917)	477,550	44,100,674
202406	1070	010	002000	44,100,674	2,831,201	(5,083,326)	431,035	42,279,584
202407	1070	010	002000	42,279,584	1,401,335	(338,185)	(619,459)	42,723,275
202408	1070	010	002000	42,723,275	1,581,633	(9,002,376)	(6,824)	35,295,708
202409	1070	010	002000	35,295,708	5,593,105	(2,277,882)	(233,342)	38,377,589

Atmos Energy Corporation - Shared Services (Div 012)

CWIP Activity

September 2023 thru September 2024

Fiscal Month	Account	Company	Service Area	Beginning Balance	Additions	Closed to Plant in Service	Accruals	Ending Balance
202309	1070	010	012000	1,358,153	297,874	16	(4,777)	1,651,266
202310	1070	010	012000	1,651,266	129,799	(596,711)	378	1,184,731
202311	1070	010	012000	1,184,731	229,440	(155,143)	(214)	1,258,814
202312	1070	010	012000	1,258,814	143,688	(121,299)	(514)	1,280,689
202401	1070	010	012000	1,280,689	196,967	(71,281)	-	1,406,375
202402	1070	010	012000	1,406,375	185,677	-	833	1,592,885
202403	1070	010	012000	1,592,885	257,710	(2,752)	498	1,848,340
202404	1070	010	012000	1,848,340	131,661	-	10,485	1,990,486
202405	1070	010	012000	1,990,486	276,870	(165,230)	3,159	2,105,284
202406	1070	010	012000	2,105,284	38,845	(1,034,565)	(6,060)	1,103,504
202407	1070	010	012000	1,103,504	215,769	(24,959)	(6,866)	1,287,448
202408	1070	010	012000	1,287,448	392,871	-	13,488	1,693,807
202409	1070	010	012000	1,693,807	483,647	(27,099)	(13,294)	2,137,060

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-58
Page 1 of 1

REQUEST:

Refer to Mr. Christian's cash working capital summary included on Exhibit JTC-4 (Schedule ATO-CWC1A), page 2 of 28. Refer further to line 6 depicted as O&M, Non-Labor.

- a. Provide the materials and supplies expense included in line 6 that was the result of withdrawals from inventories and not due to direct purchases from vendors that never were included in inventories.
- b. Provide the materials and supplies expense included in line 6 that was the result of direct purchases from vendors that never were included in inventories.
- c. Provide the amortization expense in the test year associated with the amortization of prepayments included in line 6.
- d. Provide the O&M clearing account depreciation expense in the test year included in line 6.

RESPONSE:

- a. There is no materials and supplies expense included in line 6 that was the result of withdrawals from inventories.
- b. Refer to the O&M accounts included in the relied file "KMD Trial Balance - Jun'23-Jun'24.xlsx", tab "KMD TB IS", provided in response to Staff 1-54, for the requested information.
- c. See Attachment 1 for the allocated amounts of prepaids during the test period.
- d. There is no depreciation expense in the test year included in line 6. Any depreciation not charged to depreciation expense is capitalized to CWIP.

ATTACHMENT:

AG_1-58_Att1 - Prepaid Amortization Jul23-Jun24.xlsx

Respondent: Joe Christian

Atmos Energy Corporation
Prepaid Expense Amortization - Direct and Allocated to Kentucky
For the Twelve Months Ended June 30, 2024

Business Unit	Prepaid Amortization	Allocation %	Charged to KY
Shared Services Division 002	\$ 88,292,763	4.56%	\$ 4,026,150
Shared Services Division 012	\$ 8,360,612	5.39%	\$ 450,637
Mid-States Office Division 091	\$ 204,354	49.97%	\$ 102,115
Kentucky Direct Division 009	\$ 392,782	100.00%	\$ 392,782
Total Kentucky Charges			\$ 4,971,684

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-59
Page 1 of 1

REQUEST:

Refer to Mr. Christian's cash working capital summary included on Exhibit JTC-4 (Schedule ATO-CWC1A), page 2 of 28. Refer further to line 2 depicted as Purchased Gas.

- a. Provide the purchased gas expense included in line 2 that was the result of withdrawals from inventories and not due to direct purchases from vendors that never were included in inventories.
- b. Provide the purchased gas expense included in line 2 that was the result of direct purchases from vendors that never were included in inventories.

RESPONSE:

- a. Refer to the relied file "Gas Cost by FERC 2024.xlsx", tab "Base and Forecast Periods", Line 19 (columns Y-AJ), provided in response to Staff 1-54, for the amount of net withdrawals/injections for the 12 months ended March 2026.
- b. See the response to subpart (a).

Respondent: Joe Christian

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-60
Page 1 of 1

REQUEST:

Provide a copy of the cash working capital calculations included in the most recent rate case filings by other AEC utility divisions. For those calculations that include the return on equity as a line item, indicate whether it was addressed and/or approved by the regulator and, if approved, whether it was approved directly (affirmatively by addressing it in the Order) or indirectly (without addressing it in the Order).

RESPONSE:

See bookmarked Attachment 1 for the most recent rate case filings by other Atmos Energy utility operations.

Bookmarked file "1. TN Final Order in Docket 22-00010" is the Tennessee order affirming the inclusion of depreciation in the calculation, which has the same rational for inclusion as return on equity.

Bookmarked filed "2. TN 22 ARM_CWC Pages" is the relevant pages associated with the Tennessee methodology affirmation.

The remaining four bookmarked files are the most recently filed CWC studies (APT, WTX, MTX, and CO).

ATTACHMENT:

AG_1-60_Att1 - Atmos CWC Filings.pdf

Respondent: Joe Christian

BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION

NASHVILLE, TENNESSEE

September 14, 2022

IN RE:)	
)	
PETITION OF ATMOS ENERGY CORPORATION)	DOCKET NO.
FOR APPROVAL OF ITS 2022 ANNUAL RATE)	22-00010
REVIEW FILING PURSUANT TO TENN. CODE)	
ANN. § 65-5-103(d)(6))	

**ORDER APPROVING 2022 ANNUAL RATE REVIEW FILING
AS REVISED IN REBUTTAL TESTIMONY**

This matter came before Chairman Kenneth C. Hill, Vice Chairman Herbert H. Hilliard, Commissioner Robin L. Morrison, Commissioner John Hie, and Commissioner David F. Jones,¹ of the Tennessee Public Utility Commission (“TPUC” or the “Commission”), the voting panel assigned to this docket, at a regularly scheduled Commission Conference held on June 20, 2022, for consideration of the *Petition* (“*Petition*”) filed by Atmos Energy Corporation (“Atmos,” “Atmos Energy,” or the “Company”) as revised by the Company’s pre-filed rebuttal testimony filed on April 18, 2022.

BACKGROUND

In Docket No. 14-00146, the Commission approved a *Stipulation and Settlement Agreement* between Atmos and the Consumer Advocate Unit in the Financial Division of the Office of the Tennessee Attorney General (“Consumer Advocate”) implementing an Annual Rate

¹ Commissioner Jones was not present and did not vote in this matter.

Review Mechanism (“ARRM”) pursuant to Tenn. Code Ann. § 65-5-103(d)(6) for Atmos.² This mechanism allows for annual rate reviews by the Commission in lieu of a general rate case.³ Pursuant to the *Order Approving Settlement* in Docket No. 14-00146, the twelve-month period ending September 30th of each year prior to the annual ARRM filing date of February 1st was to be used as the test year, with rates to be established based on a forward-looking test year for the twelve-month period ending May 31st of each following year.⁴ Additionally, the Company was required to use the authorized return on equity as established in Docket No. 14-00146 or any subsequent general rate case.⁵

In addition to the annual rate review filing by no later than February 1st of each year, the second step of the ARRM also required the Company to file an Annual Reconciliation to the Authorized Return on Equity by September 1st of each year.⁶ This filing was required to reconcile actual amounts to the Company’s authorized return on equity for the forward-looking test year that was immediately completed; inclusive of interest, at the overall cost of capital compounded for two years.⁷ The resulting rates would be effective on bills rendered on or after June 1st.⁸

Docket No. 18-00112 was opened to explore modifications of the Company’s ARRM and included the participation of the Consumer Advocate and Commission Party Staff (“Party Staff”). The Company, Consumer Advocate, and the Party Staff reached an agreement in Docket No. 18-00112 and filed the *Stipulation and Settlement Agreement* on October 2, 2019. The Commission

² See *In re: Petition of Atmos Energy Corporation for a General Rate Increase under T.C.A. § 65-5-103(a) and Adoption of an Annual Rate Review Mechanism Under T.C.A. § 65-5-103(d)(6)*, Docket No. 14-00146, *Order Approving Settlement* (November 4, 2015) (hereinafter *Atmos Rate Case*, Docket No. 14-00146, *Order Approving Settlement*).

³ Tenn. Code Ann. § 65-5-103(d)(6).

⁴ *Atmos Rate Case*, Docket No. 14-00146, *Order Approving Settlement*, pp. 5-6 (November 4, 2015).

⁵ *Id.*

⁶ *Id.* at 5.

⁷ *Id.*

⁸ *Id.* at 7.

approved the settlement and found that the terms and procedures of the modified ARRM were reasonable and consistent with the provisions of Tenn. Code Ann. § 65-5-103(d)(6) and that the transition schedule from two annual filings to a single filing was reasonable and appropriate.⁹ In addition, the Commission found that the modified ARRM continues to be in the public interest and will allow Atmos to timely recover its investment and operating expenses, while continuing to provide safe and reliable service to its customers.¹⁰ The Company's previous ARRM filing was approved in Docket No. 21-00019.¹¹

THE PETITION

Atmos submitted the *Petition*, including the Pre-Filed Direct Testimony of William D. Matthews, Manager of Rates and Regulatory Affairs, on February 1, 2022. Mr. Matthews presented the Company's calculations for the Historic Test Period ending September 30, 2021, and the resulting revenue requirement needed in order for the Company to earn its authorized return on equity ("ROE") for the Historic Test Period ending September 30, 2021.¹²

Mr. Matthews attested that the Revenue Requirement Models (Schedules 1-11) were made in accordance with approved methodologies and that the Company's total cost of service for the historic test period ended September 30, 2021, is \$146,363,004.¹³ The Company's revenue, using its previously approved rates and actual historical normalized billing determinants, is \$141,610,603, resulting in a revenue deficiency of \$4,752,401 for the historic period ending

⁹ *In re: Docket to Investigate and Consider Modifications to Atmos Energy Corporation's Annual Rate Review Mechanism Under Tenn. Code Ann. § 65-5-103(d)(6)*, Docket No. 18-00112, *Order Approving Stipulation and Settlement Agreement*, pp. 9-10 (December 16, 2019).

¹⁰ *Id.*

¹¹ *In re: Petition of Atmos Energy Corporation for Approval of Its 2021 Annual Rate Review Filing Pursuant to Tenn. Code Ann. 65-5-103(d)(6)*, Docket No. 21-00019, *Order Approving Stipulation and Settlement Agreement* (July 19, 2021).

¹² William D. Matthews, Pre-Filed Direct Testimony, pp. 3-4 (February 1, 2022).

¹³ *Id.*

September 30, 2021.¹⁴

After comparing the actual cost of service, less gas cost, from the historic period with the actual gross margin from the same period, the Company claimed a revenue deficiency of \$3,662,160. Mr. Matthews asserted this amount includes the net revenue deficiency of \$713,614, as approved by the Commission in TPUC Docket No. 19-00076, and the expense credit of \$6,112,798 for the amortization of excess deferred income tax, as determined and in accordance with a settlement approved by the Commission in Docket No. 18-00034.¹⁵

Mr. Matthews confirmed there are no adjustments due as a result of the Coronavirus and that the ARRM remains in the public interest as determined by the Commission in Docket No. 18-00112.¹⁶ Mr. Matthews affirmed the methodologies utilized in this filing are consistent with those approved by this Commission and requested approval of the Company's 2022 ARM filing and the calculated revenue requirement.¹⁷

REVISIONS TO THE *PETITION*

On March 1, 2022, Atmos revised its Revenue Deficiency to \$2,269,523 in response to the first data request of the Consumer Advocate.¹⁸ The adjustment represented a \$1,392,637 reduction from the initially filed revenue deficiency that included removal of Winter Storm Uri's impact from state-net operating loss, removal of Supplemental Executive Retirement Plan ("SERP") and Supplemental Executive Benefit Plan ("SEBP") items from Accumulated Deferred Income Taxes ("ADIT"), exclusion of interest and Removal Work in Progress ("RWIP") interest from average

¹⁴ *Id.*

¹⁵ *Id.* at 4; *See In re: Response of Atmos Energy Corporation to the Commission's Order Opening an Investigation and Requiring Deferred Accounting*, Docket No. 18-00034, *Order Approving November 2020 Stipulation and Settlement Agreement* (April 22, 2021).

¹⁶ *Id.* at 6.

¹⁷ *Id.* at 15.

¹⁸ Atmos Response to the Consumer Advocate Data Request No. 1-09 (March 1, 2022).

regulatory assets, adjustment to short-term debt rate, removal of legal fees not related to Tennessee operations, and removal of capitalized SERP costs.

POSITION OF THE CONSUMER ADVOCATE

On behalf of the Consumer Advocate, Mr. David N. Dittmore submitted pre-filed direct testimony in support of a revenue requirement of \$1,059,620 based on the Company's updated revenue requirement reflecting three adjustments to the Company's revised requirement, which included an adjustment to Rate Base, Operating Expenses, and a modification to the Capital Structure.¹⁹ In his first adjustment, Mr. Dittmore removed \$4,300,525 from the cash working capital component of the rate base. He asserted the Company included non-cash items such as depreciation and return on equity in the lead/lag computations. Mr. Dittmore noted that while Atmos calculated cash working capital consistent with the methodology used in prior dockets, it is in the public interest to continue to evaluate the reasonableness and accuracy of the ARRM calculations. Furthermore, Mr. Dittmore noted that the Kentucky Public Service Commission has addressed this issue and ordered the removal of non-cash items from the lead/lag study.²⁰

Mr. Dittmore's second adjustment removed \$8,620 from Operating and Maintenance ("O&M") Expenses, specifically the SERP administrative fees. He asserted the Company identified and acknowledged this amount should be removed from the revenue requirement in its response to the Data Request No. 2-18.²¹ Mr. Dittmore's third and final adjustment proposed to reduce the overall cost of capital from 7.46% to 7.43% for the historic period. According to Mr. Dittmore, the Company included short-term debt at a cost rate associated with its balance of

¹⁹ David N. Dittmore, Pre-Filed Direct Testimony, p. 2 (April 4, 2022).

²⁰ *Id.* at 8-10.

²¹ *Id.*

69.89%, which is unreasonable. Therefore, the Consumer Advocate sought to remove this component from the capital structure.²²

Based upon the testimony of the Company, Mr. Dittmore did not find sufficient justification to include 69.89% cost rate to the corporate balance of Short-Term debt. According to Mr. Dittmore, the percentage of short-term debt included in the historic period capital structure is very small at .05%, yet the adjustment is material when applied to the 69.89% cost rate. For this reason, Mr. Dittmore eliminated the portion of short-term debt and reallocated this level of financing between equity and long-term debt while keeping these two components in the same proportion. Based upon this elimination and re-allocation, the cost of capital is 7.44% in the historic period and 7.49% for the rate reset period.²³

Mr. Dittmore set forth his proposed rates in Schedule 11-3 and asserted he used the same allocation of total revenue by class and cost assignment between the customer charge and commodity rates used by Atmos.²⁴

REBUTTAL TESTIMONY OF ATMOS

In pre-filed rebuttal testimony filed on April 18, 2022, Mr. Matthews submitted updated schedules and workpapers supporting a revenue requirement of \$2,465,759. The revised revenue requirement includes the following adjustments to the original filing, which total \$1,392,637:

Description	Revenue Impact
Adjust State-Net Operating Loss to remove Winter Storm Uri Impact	\$(1,022,001)
Remove SEBP/SERP items from ADIT	(169,111)
Exclude interest and RWIP Interest from avg. Reg. Asset	(69,542)
Short-Term Debt Rate Adjusted	(0)
Remove legal fees not related to TN	(1,677)
Remove capitalized SERP costs	(130,306)
TOTAL	\$(1,392,637)

²² *Id.* at 11.

²³ *Id.* at 11-13.

²⁴ *Id.* at 13.

Mr. Matthews asserted the Company and the Consumer Advocate agree with these adjustments and their revenue impact except for the Uri impact.²⁵ In addition, Atmos removed administration fees related to SERP with a revenue impact of \$18,388. Along with the Federal Benefit of State Net Operating Loss (“NOL”) of \$214,624, the adjustments resulted in the revised revenue request of \$2,465,759 (\$3,662,160 original amount requested; less \$1,392,637; less \$18,388; plus \$214,624).²⁶ Mr. Matthews testified that the Company’s adjustments do not include the recommended adjustments to cash working capital and capital structure proposed by the Consumer Advocate.²⁷

Mr. Joe T. Christian submitted pre-filed rebuttal testimony regarding the inclusion of depreciation and ROE in the computation of net expense lead days in the lead/lag analysis. Mr. Christian echoed the Company’s response to Data Request No. 1-30, asserting the methodology utilized in the lead/lag is consistent with the agreed methodology used in Commission Docket Nos. 14-00146 and 18-00112. Therefore, Mr. Christian concluded there is no basis or justification to abandon this methodology.²⁸

According to Mr. Christian, the payment for an asset precedes the receipt of service from the asset and the recording of depreciation expense. While this lag in payment and the recording of depreciation expense is recognized by including the net plant in service in the rate base, it does not account for depreciation’s entire lag. He asserted that depreciation expense should be included in the lead/lag study with a zero expense lag to recognize the subsequent revenue lag on recovering cash related to investment in plant assets.²⁹ Simply put, according to Mr. Christian, the recording

²⁵ William D. Matthews, Pre-Filed Rebuttal Testimony, pp. 3-5 (April 18, 2022).

²⁶ *Id.* at 5.

²⁷ *Id.*

²⁸ Joe T. Christian, Pre-Filed Rebuttal Testimony, pp. 3, 6-7 (April 18, 2022).

²⁹ *Id.* at 7-8.

of depreciation expense removes the asset from the rate base with no cash being received to pay for the services provided by the asset. Therefore, the lead/lag study must include the revenue lag in cash working capital.³⁰ Mr. Christian testified the inclusion of depreciation expense in the lead/lag study recognizes that investor funding has occurred and the cumulative depreciation expense is a measure of the total consumption of capital investment to date.³¹

Mr. Christian disagreed with the Consumer Advocate's application of "The Process of Ratemaking Vol. II" with respect to a lead/lag study. Mr. Christian asserted that there is an impact to the Company's cash working capital between the day a bill is rendered and payment is received from the customer. The bill to the customer includes the recovery of depreciation expense, and for this reason inclusion in the revenue lag portion of the lead/lag study is appropriate.³² Mr. Christian disagreed with the Consumer Advocate's reference to Docket No. 18-00017, a litigated rate case and the Columbia case in Kentucky, which was resolved by a settlement. Mr. Christian opined that it is not appropriate for the Consumer Advocate to cherry-pick issues from other cases when the methodology of the Company's ARRM is based on methodologies approved in a prior rate case.³³

With respect to the Consumer Advocate's Short-Term Debt adjustment, Atmos argued that the market for long-term debt has proven more generous for ratepayers and the Company, resulting in short-term debt having less of an impact. Mr. Christian noted that the Consumer Advocate's response to a data request demonstrates that it is not recommended to permanently exclude short-term debt from the capital structure nor eliminate short-term debt when the cost of short-term debt

³⁰ *Id.*

³¹ *Id.* at 8.

³² *Id.* at 9.

³³ *Id.* at 9-10.

exceeds the cost of long-term debt. Instead, Mr. Christian asserted the issue is whether a 69% cost rate for short-term debt is a reasonable cost to be recovered by customers.³⁴

Mr. Christian asserted the recommendation of the Consumer Advocate to exclude the Company's actual cost of short-term debt ignores the changes to the Company's cost of long-term debt and the overall cost of capital over the past three ARRM filings which have benefited customers.³⁵ The use of short-term debt falls within the overall consolidated capital structure of Atmos Energy Corporation. Additionally, the capital markets have experienced historically low coupon rates for long-term debt which the Company took advantage of with frequent financing of long-term debt while the conditions were favorable. Additionally, the Company entered into forward starting interest rate swaps to effectively fix the treasury yield component associated with \$1.850 billion of planned issuances over the next five years.³⁶

Mr. Christian testified that in response to the discovery of the Consumer Advocate, the Company found that it had not properly removed the impact of winter storm Uri on the TN State-Net Operating Loss (NOL) and therefore revised its requested amount of state NOL from \$11.5 million to \$4.9 million as reflected in Mr. Matthews' Exhibit WDM-R-1. Further, Atmos discovered it had not correctly accounted for the interplay between Federal NOL and State NOL. Therefore, after proper accounting (as part of the approved methodology), the State NOL should have been adjusted up 21%, thereby resulting in a \$6.6 million deferred tax asset rather than the revised \$4.9 million deferred tax asset, also demonstrated on Exhibit WDM-R-1.³⁷

³⁴ *Id.* at 13-14.

³⁵ *Id.* at 14.

³⁶ *Id.* at 14-15.

³⁷ *Id.* at 17-18.

PRE-HEARING MOTION

On April 29, 2022, the Consumer Advocate and the Company submitted the *Joint Motion to Limit Scope of Cross-Examination* (“*Motion*”) to simplify preparations for the hearing. In the *Motion*, the parties reiterated they were in agreement regarding the Company’s revised calculations with the exception of three issues: (1) whether to include depreciation and a return on equity, non-cash items, in a lead-lag study for use in including a cash working capital allowance in rate base; (2) whether the Company’s short-term debt cost of 69.89% is reasonable, and (3) whether the Company properly excluded its State Net Operating Loss associated with Winter Storm Uri net of the Federal Benefit. As such, the parties sought to limit the scope of cross-examination to those issues. The parties expressed they did not seek to limit the scope of any questions by the hearing panel or Commission Staff.³⁸

The *Motion* was subsequently granted. In granting the *Motion*, the Hearing Officer also concluded that the substantial changes made to the Company’s *Petition* were sufficient to warrant treating the Company’s revisions as a new petition for purposes of calculating the statutory 120-day deadline required for adjudication of annual rate review petitions.³⁹

THE HEARING ON THE MERITS

The hearing on the merits was noticed by the Commission on April 29, 2022 and held during the regularly scheduled Commission Conference on May 9, 2022. Appearances were made by the following:

Atmos Energy Corporation. – Erik Lybeck Esq., Neal & Harwell, 1201
Demonbreun Street, Suite 1000 Nashville, Tennessee 37203.

³⁸ *Joint Motion to Limit Scope of Cross-Examination*, p. 2 (April 29, 2022).

³⁹ *Order Granting Motion to Limit Cross-Examination, Acknowledging Filing As New Petition and Setting New Statutory Deadline*, pp. 2-3 (May 31, 2022).

Consumer Advocate Unit – Vance Broemel, Esq. and Karen Stachowski, Esq.
Financial Division of the Office of the Tennessee Attorney General and Reporter,
Post Office Box 20207, Nashville, Tennessee, 37219.

The Hearing Panel heard testimony by Mr. William D. Matthews and Mr. Joe T. Christian, on behalf of the Company, and Mr. David N. Dittemore on behalf of the Consumer Advocate. Members of the public were given an opportunity to offer comments, but no one sought recognition to do so. At the conclusion of the hearing, the Hearing Panel indicated it would deliberate at a future date. Subsequently, deliberations took place at the Commission's Conference on June 20, 2022.

FINDINGS & CONCLUSIONS

After reviewing the evidentiary record, the Hearing Panel found unanimously that Atmos Energy's Annual Rate Review Mechanism methodologies approved in Docket Nos. 14-00146 and 18-00112 should not be modified at this time. In so finding, the Hearing Panel noted that the Commission is not precluded from ordering modifications or parties to future ARRM proceedings from recommending proposed modifications to previously approved ARRM methodologies or procedures to ensure the mechanism remains in the public interest.

The Hearing Panel further found that the calculations contained in Atmos Energy's *Petition*, as revised in the Company's pre-filed rebuttal testimony, to be consistent with the methodologies approved in Docket No. 14-00146 and subsequent Commission orders. The Hearing Panel further found that the final revised revenue requirement deficiency contained in rebuttal testimony of \$2,465,759 for the Historic Test Year ended September 30, 2021 to be reasonable. The Hearing Panel found that the rate design attached to the Rebuttal Testimony of Company Witness William D. Matthews to be reasonable and consistent with the methodologies set forth in Atmos Energy's approved tariffs.

Finally, the Hearing Panel found that the ARRM continues to be in the public interest and allows Atmos Energy to timely recover its investment and operating expenses, while continuing to provide safe and reliable service to its customers. The Hearing Panel voted unanimously to approve the Atmos Energy's 2022 Annual Rate Review filing as revised in Rebuttal Testimony.

IT IS THEREFORE ORDERED THAT:

1. The *Petition* filed by Atmos Energy Corporation as revised by Rebuttal Testimony on April 18, 2022, is APPROVED.
2. Atmos Energy Corporation shall file tariffs reflecting this decision.
3. Any party aggrieved by the Commission's decision in this matter may file a Petition for Reconsideration with the Commission within fifteen (15) days from the date of this Order.
4. Any party aggrieved by the Commission's decision in this matter has the right to judicial review by filing a Petition for Review in the Tennessee Court of Appeals, Middle Section, within sixty (60) days from the date of this Order.

FOR THE TENNESSEE PUBLIC UTILITY COMMISSION:

**Chairman Kenneth C. Hill
Vice Chairman Herbert H. Hilliard
Commissioner Robin L. Morrison, and
Commissioner John Hie, concurring.**

None dissenting.

ATTEST:



Earl R. Taylor, Executive Director

**BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION
NASHVILLE, TENNESSEE**

IN RE:

**PETITION OF ATMOS ENERGY CORPORATION)
FOR APPROVAL OF ITS 2022 ANNUAL RATE) Docket No. 22-XXXXX
REVIEW FILING PURSUANT TO TENN.)
CODE ANN. § 65-5-103(d)(6))**

2022 TENNESSEE ANNUAL RATE REVIEW FILING

Pursuant to the Annual Review Mechanism Tariff (“ARM”) approved in Commission Docket No. 14-00146, Atmos Energy Corporation (“Atmos Energy” or the “Company”) hereby respectfully makes its 2022 annual filing. Atmos Energy submits herewith the following documents:

1. Certification
 - a. Attachment A: Deviations from Approved Methodologies
 - b. Attachment B: Added and Disabled Accounts/Subaccounts
2. Testimony of William D. Matthews
3. List of Dockets Utilizing Methodologies Originally Approved in Docket No. 14-00146
4. Affidavit of Richard M. Thomas
5. Revenue Requirement Schedules
 - a. Schedule 1: Cost of Service (and supporting workpapers)
 - b. Schedule 2: Summary of Actual Revenues for the Historic Test Period
 - c. Schedule 3: Cost of Gas (and supporting workpapers)
 - d. Schedule 4: Operation and Maintenance Expenses (and supporting workpapers)
 - e. Schedule 5: Taxes Other Than Income Taxes (and supporting workpapers)
 - f. Schedule 6: Depreciation and Amortization Expenses (and supporting workpapers)
 - g. Schedule 7: Rate Base & Return (and supporting workpapers)
 - h. Schedule 8: State Excise & Income Taxes (and supporting workpapers)
 - i. Schedule 9: Overall Cost of Capital (and supporting workpapers)
 - j. Schedule 10: Rate of Return (and supporting workpapers)
 - k. Schedule 11-1: Proof of Revenues and Calculation of Rates, Actual Revenue for the Historic Test Period
 - l. Schedule 11-2: Proof of Revenues and Calculation of Rates, Rate Effective Year Margin at Present Rates
 - m. Schedule 11-3: Proof of Revenues and Calculation of Rates, Rate Design for Rate Effective Year

- n. Schedule 11-4: Proof of Revenues and Calculation of Rates, Summary of Present and Proposed Rates.
 - o. TPUC Staff Revenue Requirement Schedules
6. Relied Upons
- a. ADIT TN ARM Fiscal 2021
 - b. 2020 Blending percentages CKV Center Effective Jan-20
 - c. 2020 Blending percentages CKV Center & Greenville effective Oct-19 and Aligned effective Aug-19
 - d. 2019 Blending percentages CKV Center & Greenville Effective Jan-21
 - e. Cash Working Capital
 - f. FY21 Composite Factors
 - g. FY20 Composite Factors
 - h. Gas in Storage Sep'20 – Sep'21
 - i. Intercompany Leased Property FY21
 - j. Plant Balances 2021 TN Case
7. Weather Normalization
- a. 30 Year Smoothed Normal Bristol Weather
 - b. 30 Year Smoothed Normal Knoxville Weather
 - c. 30 Year Smoothed Normal Nashville Weather
 - d. 30 Year Smoothed Normal Paducah Weather
8. Incentive Compensation Disallowance Calculation
9. Trial Balance
10. General Ledger
11. Variance Report
12. Proposed Tariff

WHEREFORE, Atmos Energy respectfully requests that the Commission approve the Annual ARM Filing and the Company's Proposed Tariff and supporting schedules.

Respectfully submitted,

NEAL & HARWELL, PLC

Schedule 1

**Tennessee Distribution System
Cost of Service
Twelve Months Ended September 30, 2021**

Line No.	Description (a)	Reference (b)	Amount (c)
1	Cost of Gas	Schedule 3	\$55,628,730
2			
3	Operation & Maintenance Expense	Schedule 4	22,348,558
4			
5	Taxes Other Than Income Taxes	Schedule 5	8,295,367
6			
7	Depreciation & Amortization Expense	Schedule 6	17,186,886
8			
9	Return	Schedule 7	34,179,716
10			
11	Federal Income and State Excise Tax	Schedule 8	9,348,552
12			
13	AFUDC	Wp 1-2	(659,575)
14			
15	Interest on Customer Deposits	Wp 1-1	34,768
16			
17	Total Cost of Service		<u>\$ 146,363,004</u>
18			
19			
20	Revenue at Present Rates	Sch 11-2	<u>\$ 141,610,603</u>
21			
22	Net Revenue Deficiency (Sufficiency)		\$ 4,752,401
23	Amortization of EDITL	WP 7-9	\$ (6,112,798)
24	Annual Reconciliation Revenue Requirement	Schedule 1R	\$ 5,022,557
25			
26	Total Revenue Deficiency (Sufficiency)		<u><u>\$ 3,662,160</u></u>
27			

Schedule 7

**Tennessee Distribution System
Rate Base & Return
Twelve Months Ended September 30, 2021**

Line No.	Description	Historic Base Period (1)	Reference
	(a)	(b)	(c)
1	Original Cost of Plant	\$ 752,763,449	WP 7-10 WP7-2
2			
3	Accumulated Depreciation and Amortization	(236,585,801)	WP7-2
4			
5	Construction Work in Progress per Books	10,767,732	WP7-2
6			
7	Storage Gas Investment	3,804,048	WP7-2
8			
9	Cash Working Capital	2,025,411	WP 7-5
10			
11	Material & Supplies	350,937	WP7-2
12			
13	Regulatory Assets/Liabilities (EDITL & Deferral)	(23,297,122)	WP 7-9
14			
15	Accumulated Deferred Income Tax	(54,357,002)	WP 7-2
16			
17	Customer Advances for Construction	(20,280)	WP7-2
18			
19	Customer Deposits	(1,069,783)	WP7-2
20			
21	Accumulated Interest on Customer Deposits	<u>(14,291)</u>	WP7-2
22			
23	Unadjusted Rate Base	\$ 454,367,297	
24			
25	Adjustments:	(6,706,575)	WP 7-8
26			
27	Net Elimination of Intercompany Leased Property	\$ 6,253,167	WP7-2
28			
29	Total Rate Base	<u>\$ 453,913,889</u>	
30			
31	Return at Overall Cost of Capital on Rate Base	<u>\$ 34,179,716</u>	
32			
33	Note:		
34	1. Twelve months ended September 30, 2021		

WP 7-5

Atmos Energy Corporation-Tennessee
Cash Working Capital Lead/Lag Analysis
For Twelve Months Ended September 30, 2021

Line No.		Base Period
1	Revenue Lag	37.50
2		
3	Expense Lag	32.37
4		
5	Net Lag	5.13
6		
7	Daily Cost of Service	394,545
8		
9	Cash Working Capital	2,025,411

WP 7-7

Atmos Energy Corporation-Tennessee
Cash Working Capital Lead/Lag Analysis
For Twelve Months Ended September 30, 2021

Line No.	Description	Histori Base Period	Expense Lag	CWC Requirement (b) x (c)
	(a)	(b)	(c)	(d)
1	Gas Supply Expense			
2	Purchased Gas	55,628,730	39.33	2,187,877,949
3				
4	Operation and Maintenance Expense			
5	O&M, Labor	8,073,046	14.07	113,587,763
6	O&M, Non-Labor	14,275,512	29.45	420,413,817
7	Total O&M Expense	22,348,558		534,001,580
8				
9				
10	Taxes Other Than Income			
11	Ad Valorem	4,961,570	241.50	1,198,219,252
12	State Gross Receipts Tax	830,996	(151.50)	(125,895,914)
13	Payroll Taxes	207,228	15.21	3,151,495
14	Franchise Tax	1,162,400	37.50	43,590,002
15	TRA Inspection Fee	579,799	272.50	157,995,151
16	DOT	22,479	59.00	1,326,266
17				
18	Allocated Taxes-Shared Services			
19	Ad Valorem	0% -	241.50	-
20	Payroll Taxes	100% 339,380	15.21	5,161,240
21				
22	Allocated Taxes-Business Unit			
23	Ad Valorem	0% -	241.50	-
24	Payroll Taxes	100% 191,516	15.21	2,912,546
25	Total Taxes Other Than Income	8,295,367		1,286,460,038
26				
27	Federal Income Tax	6,067,031		
28	Current Taxes	-	37.50	-
29	Deferred Taxes	6,067,031	-	-
30				
31	State Excise Tax	2,008,439		
32	Current Taxes	-	37.50	-
33	Deferred Taxes	2,008,439	-	-
34				
35	Depreciation	15,924,220	-	-
36				
37	Interest on Customer Deposits	34,768	182.50	6,345,150
38				
39	Interest Expense - LTD	7,035,665	91.25	642,004,456
40				
41	Interest Expense - STD	181,566	24.05	4,366,410
42				
43	Return on Equity	26,484,476		-
44				
45				
46	TOTAL	144,008,820	32.37	4,661,055,583
47				
48	Daily Cost of Service	394,545		12,770,015
49				
50				

CASE NO. 00013758

**STATEMENT OF INTENT TO
CHANGE THE RATE CGS AND
RATE PT OF ATMOS PIPELINE -
TEXAS**

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**RAILROAD COMMISSION

OF TEXAS**

DIRECT TESTIMONY

OF

DANIEL S. DANE

WITNESS FOR

**ATMOS PIPELINE – TEXAS,
A DIVISION OF ATMOS ENERGY CORPORATION**

MAY 19, 2023

**INDEX TO THE DIRECT TESTIMONY
OF DANIEL S. DANE, WITNESS FOR
ATMOS PIPELINE - TEXAS,
A DIVISION OF ATMOS ENERGY CORPORATION**

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EXHIBIT DSD-1	Resume and Testimony Listing
EXHIBIT DSD-2	Summary of Lead-Lag Study
EXHIBIT DSD-3	Cash Working Capital Calculations

DIRECT TESTIMONY OF DANIEL S. DANE

I. POSITION AND QUALIFICATIONS

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Daniel S. Dane. My business address is 293 Boston Post Road West, Suite 500, Marlborough, Massachusetts 01752. My resume is attached as Exhibit DSD-1.

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am an Executive Vice President of Concentric Energy Advisors, Inc. ("Concentric") and the Financial and Operations Principal of CE Capital Advisors, Inc. ("CE Capital").

Q. PLEASE OUTLINE YOUR EDUCATIONAL AND PROFESSIONAL QUALIFICATIONS.

A. I have a Master of Business Administration from Boston College in Chestnut Hill, Massachusetts, and a Bachelor of Arts in Economics from Colgate University in Hamilton, New York. I am a Certified Public Accountant in the state of Massachusetts and a licensed securities professional (FINRA series 7, 28, 63, 79, and 99 licenses).

Q. PLEASE DESCRIBE YOUR EXPERIENCE AND QUALIFICATIONS.

A. I have over 20 years of experience in the energy, utility, and financial services industries providing advisory services to electric, gas, and water utilities, power generators, and natural gas pipelines in the areas of regulation and ratemaking, litigation support, mergers and acquisitions, valuation, financial statement audits and analysis, and the examination of financial reporting systems and controls. I also provide expert testimony on regulated ratemaking matters and merger approval

1 applications for investor- and provincially-owned utilities, including on the cost of
2 capital, merger impacts, revenue requirements, lead-lag studies/cash working
3 capital, regulatory lag and rate base development, earnings sharing mechanisms,
4 and rate adjustment mechanisms.

5 **Q. ON WHOSE BEHALF ARE YOU SUBMITTING THIS TESTIMONY?**

6 A. I am testifying in this proceeding before the Railroad Commission of Texas (“RRC”
7 or the “Commission) on behalf of Atmos Pipeline - Texas (“APT” or the
8 “Company”) a division of Atmos Energy Corporation (“Atmos Energy”).

9 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE REGULATORY**
10 **AUTHORITIES?**

11 A. Yes. I have testified or presented evidence in proceedings before numerous state
12 and provincial regulators, including the Regulatory Commission of Alaska, the
13 Arkansas Public Service Commission, the Connecticut Public Utilities Regulatory
14 Authority, the Illinois Commerce Commission, the Maine Public Utilities
15 Commission, the Massachusetts Department of Public Utilities, the New
16 Hampshire Public Utilities Commission, the New Mexico Public Regulation
17 Commission, the Oklahoma Corporation Commission, the Rhode Island Division
18 of Public Utilities and Carriers, the South Dakota Public Utilities Commission, the
19 Public Utility Commission of Texas, the Vermont Public Utility Commission, the
20 Nova Scotia Utility Board, and the Ontario Energy Board.

21 **Q. DO YOU HAVE ANY EXHIBITS ATTACHED TO YOUR TESTIMONY?**

22 A. Yes. I am sponsoring Exhibits DSD-1 through DSD-3. Exhibits DSD-2 and
23 DSD-3 show the revenue lags and expense leads that resulted from Concentric’s

1 lead-lag study, as well as APT's requested level of cash working capital ("CWC")
2 for the Test Year. The expense amounts to which the revenue lags and expense
3 leads are applied have been provided by APT witness Barbara Myers. Schedule E
4 contains the Working Cash Allowance for APT.

5 **Q. HAVE YOUR TESTIMONY AND EXHIBITS BEEN PREPARED BY YOU**
6 **OR UNDER YOUR DIRECTION AND CONTROL?**

7 A. Yes.

8 **II. PURPOSE OF TESTIMONY**

9 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

10 A. My testimony presents the results of a lead-lag study prepared by Concentric that
11 was used to develop CWC factors and ultimately to calculate the CWC requirement
12 of the Company.

13 **Q. WHAT IS A CWC REQUIREMENT?**

14 A. A CWC requirement is the amount of funds the Company needs to keep on hand to
15 finance its day-to-day operations.

16 **Q. WHAT IS A LEAD-LAG STUDY?**

17 A. A lead-lag study measures the funds needed due to net timing differences between
18 when a utility expends cash for the costs required to provide utility service and
19 when it receives payment from customers for that service. Specifically, a lead-lag
20 study measures "revenue lags," which are the number of days between when a
21 utility provides service and when its customers pay for that service, and "expense
22 leads," which are the number of days between when a utility incurs expenses and
23 when it must pay for those expenses. The net of the revenue lags and expense leads,
24 when multiplied by the Company's average daily Test Year Period expenses for the

1 twelve months ended December 31, 2022 (“Test Year”), results in the cash CWC
2 requirement.

3 **Q. HOW SHOULD THE RESULTS OF THE CWC ANALYSIS BE TREATED**
4 **FOR RATEMAKING PURPOSES?**

5 A. The CWC requirement should be included as part of APT’s rate base for ratemaking
6 purposes.

7 **III. SUMMARY OF FINDINGS**

8 **Q. FOR WHAT PERIOD WAS THE LEAD-LAG STUDY PERFORMED?**

9 A. The lead-lag study analyzed the Company’s cash transactions and invoices for the
10 Test Year. The calculated revenue lag and expense leads were then applied to
11 adjusted Test Year expenses supported by Ms. Myers.

12 **Q. PLEASE SUMMARIZE YOUR FINDINGS REGARDING AN**
13 **APPROPRIATE CWC ALLOWANCE FOR THE COMPANY.**

14 A. Concentric’s lead-lag study resulted in a total Company CWC allowance of
15 negative \$10,197,670, which results in a reduction to rate base. That result is
16 provided in Exhibit DSD-2.

17 **IV. APPROACH**

18 **Q. PLEASE PROVIDE AN OVERVIEW OF YOUR APPROACH TO**
19 **DETERMINING THE COMPANY’S CWC REQUIREMENT.**

20 A. Concentric analyzed the significant cash inflows and outflows of the Company to
21 develop lead-lag factors for APT’s revenues and expenses to derive a CWC
22 allowance.

1 **Q. WHAT ARE THE VARIOUS LAGS AND LEADS THAT SHOULD BE**
2 **CONSIDERED IN A CWC ANALYSIS?**

3 A. Two broad categories of lags and leads should be considered: (1) lag times
4 associated with the collection of revenues owed to a company (i.e., revenue lags);
5 and (2) lead times associated with the payments for goods and services received by
6 a company (i.e., expense leads).

7 **Q. WHAT IS A REVENUE LAG?**

8 A. A revenue lag refers to the elapsed time between the delivery of a company's
9 products and services (i.e., transportation and storage of natural gas) and its ability
10 to use the funds received as payment for the delivery of those products and services.
11 In other words, the revenue lag measures the number of days from the date service
12 was rendered by the Company until the date payments were received from
13 customers and the funds were deposited and available to the Company.

14 **Q. WHAT IS AN EXPENSE LEAD?**

15 A. The expense lead refers to the elapsed time from when a good or service is provided
16 to a company to the point in time when the company pays for the good or service
17 and the funds are no longer available to the company.

18 **Q. WHAT WAS THE SOURCE OF INFORMATION YOU USED TO**
19 **DETERMINE THE LEADS AND LAGS IN THE CWC ANALYSIS?**

20 A. APT provided the accounting and financial data necessary for Concentric to
21 complete the study. The information provided by the Company, together with
22 analytical procedures performed by Concentric, led to the determination of the
23 appropriate number of lead-lag days for APT. In addition, I reviewed APT's most

1 recent lead-lag study that was filed in Gas Utility Docket (“GUD”) No. 10580 to
2 verify the methods used in the prior study.

3 **Q. DO THE RESULTS OF THE LEAD-LAG STUDY REPRESENT AN**
4 **ACCURATE ASSESSMENT OF APT’S CWC REQUIREMENT?**

5 A. Yes. The lead-lag study represents an accurate assessment of APT’s actual CWC
6 needs during the Test Year. Furthermore, the methods used to conduct this lead-
7 lag study are consistent with those previously used by APT and approved by the
8 Commission in its most recent rate case proceeding (i.e., GUD No. 10580).

9 **Q. ARE THERE ANY DIFFERENCES BETWEEN THE LEAD-LAG STUDY**
10 **PERFORMED IN THIS DOCKET AND THE ONE IN GUD NO. 10580?**

11 A. Yes. In GUD No. 10580, the lead-lag study assumed that there was no “bank lag”
12 (referred to herein as the “payment processing lag”) between the time customer
13 payments were received and when the funds were available to APT because most
14 payments were made electronically. In the Concentric lead-lag study in the instant
15 docket, rather than making that same assumption, Concentric confirmed that some
16 customers pay by check or wire. Both of those payment methods result in a delay
17 between payment by customers and receipt of the associated funds by the Company,
18 which I accounted for in the study. In addition, including the payment processing
19 lag is consistent with the inclusion of a similar “check float” lead related to
20 expenses such as payroll paid by the Company by check, as discussed further
21 herein.

1 **V. SUMMARY OF THE CWC ANALYSIS**

2 **A. Revenue Lag**

3 **Q. FROM WHAT SOURCES DOES APT RECEIVE REVENUES?**

4 A. APT's revenues include: (1) revenue from APT sales to Atmos Energy
5 Corporation's Mid-Tex Division ("Mid-Tex"), APT's largest customer, and
6 (2) revenues from APT sales to all other customers ("Non Mid-Tex").

7 **Q. DESCRIBE YOUR CALCULATION OF THE REVENUE LAG.**

8 A. In Concentric's analysis, the revenue lag for both sets of customers was divided
9 into four distinct components: (1) a service lag, (2) a billing lag, (3) a collections
10 lag, and (4) a payment processing lag. Considered together, and after taking the
11 weighted average of Mid-Tex and Non Mid-Tex revenues, these components of the
12 retail revenue lag totaled 41.0 lag days. An explanation of each component of the
13 revenue lag follows. Summary level results are included in Exhibits DSD-2 and
14 DSD-3.

15 **Q. WHAT APPROACH DID YOU TAKE TO CALCULATE THE REVENUE**
16 **LAG FOR MID-TEX REVENUES?**

17 A. Consistent with the approach applied in GUD No. 10580, and because payments
18 from Mid-Tex to APT involve intra-company transactions, I determined the
19 revenue lag for Mid-Tex revenues based on all actual non-affiliate pipeline Test
20 Year payments for Atmos Energy Corporation's other jurisdictions, without any
21 adjustment to the billing lag.

1 **Q. PLEASE DESCRIBE THE CALCULATION OF THE REVENUE LAG FOR**
2 **APT’S CUSTOMERS OTHER THAN MID-TEX AND THE RESULTING**
3 **REVENUE LAG.**

4 A. The revenue lag for APT’s customers other than Mid-Tex was based on all actual
5 invoices issued during the Test Year to customers other than Mid-Tex.

6 **Q. WHAT IS MEANT BY SERVICE LAG?**

7 A. The service lag refers to the number of days from the mid-point of the service period
8 to the end of the service period. Using the mid-point methodology, which assumes
9 that service is provided evenly throughout the service period, the average lag
10 associated with the provisioning of service was 15.2 days (365 days in the year
11 divided by 12 months divided by 2).

12 **Q. WHAT IS MEANT BY BILLING LAG?**

13 A. Billing lag refers to the average number of days from the date on which the service
14 was provided until the customer was billed. This lag reflects the time needed to
15 send and process meter reading data in the Company’s Customer Information
16 System, prepare bills, and deliver bills. Billing transportation service on a
17 transmission system is a complex process and thus involves several days of
18 analysis. After the service period is complete, the Company analyzes each
19 customer’s daily and monthly usage, daily and monthly nominations, transportation
20 imbalances, individual customer contract terms and then a bill is prepared for each
21 customer. Based on that process, Concentric estimated the billing lag to be 15.9
22 and 16.4 days for Mid-Tex and Non-Mid-Tex customers, respectively as shown in
23 Exhibit DSD-3.

1 **Q. WHAT IS MEANT BY COLLECTION LAG?**

2 A. The collections lag refers to the average amount of time from the date when bills
3 are issued to the date that the Company receives payment from its customers.

4 **Q. HOW DID CONCENTRIC CALCULATE APT'S COLLECTION LAG FOR**
5 **PURPOSES OF THIS PROCEEDING?**

6 A. Concentric calculated the collection lag by analyzing actual payments of invoices
7 during the Test Year, and specifically comparing the payment date of each invoice
8 to the invoice date. That analysis resulted in a collections lag of 7.7 and 11.0 days
9 for Mid-Tex and Non-Mid-Tex customers, respectively, as provided in
10 Exhibit DSD-3.

11 **Q. WHAT IS MEANT BY THE PAYMENT PROCESSING LAG?**

12 A. The payment processing lag reflects the amount of time taken to process customer
13 payments. Specifically, different forms of customer payments take different times,
14 on average, to be processed before the funds become available to the Company.
15 Concentric inquired of the Company regarding the payment processing time for the
16 various forms of customer payments. The resulting payment processing lag was
17 1.3 days as shown in Exhibit DSD-3.

18 **Q. HOW DOES THE PAYMENT PROCESSING LAG OF 1.3 DAYS**
19 **COMPARE TO GUD NO. 10580?**

20 A. As addressed above in discussing the differences between the lead-lag study in
21 GUD No. 10580 and this study, the prior CWC analysis assumed 0.0 days because
22 most payments by customers were assumed to be paid electronically. In the study
23 in this case, however, the reflection of 1.3 days for a payment processing lag is

1 supported by the Company’s analysis of the actual payment processing lag
2 experienced, and was therefore considered appropriate to include in this case.

3 **Q. PLEASE SUMMARIZE THE CALCULATION OF REVENUE LAG DAYS.**

4 A. The calculation of the overall revenue lag, by lag component, is summarized in the
5 following figure.

Figure DSD-1: Revenue Lag by Component		
Component	Mid-Tex Lag Days	Non-Mid-Tex Lag Days
Service Lag	15.2	15.2
Billing Lag	15.9	16.4
Collections Lag	7.7	11.0
Payment Processing Lag	1.3	1.3
Total Lag	40.2	43.9
Weighting Factor	78.6%	21.4%
Weighted Revenue Lag	41.0	

6 **B. Expense Leads**

7 **Q. WHAT EXPENSE-RELATED LEADS WERE CONSIDERED IN THE**
8 **LEAD-LAG ANALYSIS?**

9 A. Lead times associated with the following broad expense categories were considered
10 in the lead-lag study: (a) operating and maintenance (“O&M”) expenses related to
11 labor, (b) O&M expenses not related to labor, (c) taxes other than income taxes,
12 and (d) federal income taxes.

13 **Q. PROVIDE AN EXPLANATION OF THE EXPENSE LEADS ASSOCIATED**
14 **WITH THE COMPANY’S LABOR RELATED O&M EXPENSES.**

15 A. APT’s regular payroll disbursements are made every two weeks with the 14-day
16 payroll period running from Monday to Sunday two weeks later. Employees are
17 paid for each payroll period on the Friday following the end of the pay period,
18 resulting in 26 to 27 regular payroll disbursements during any given 12-month

1 period (depending on when the first Friday falls in the 12-month period). The
2 midpoint of each 14-day payroll period is seven days. Most employees are paid via
3 direct deposit and therefore for those employees, the Company does not incur any
4 additional payment processing lag. A small proportion of payroll is paid via paper
5 check. For these payroll disbursements, a check float of 4.8 days was calculated.
6 Considering these regular payroll payments, the resulting payroll expense lead was
7 14.0 days as shown in Exhibit DSD-3. Funds for APT's payroll taxes are analyzed
8 separately and discussed further below.

9 **Q. OTHER THAN PAYROLL, DID YOU ANALYZE OTHER LABOR-**
10 **RELATED EXPENSES?**

11 A. Yes. An analysis was done of incentive compensation payments and paid time off
12 ("PTO").

13 **Q. WHAT CALCULATIONS DID YOU PERFORM RELATED TO THE**
14 **COMPANY'S INCENTIVE COMPENSATION PAYMENTS?**

15 A. During the Test Year, APT made incentive compensation payments to its
16 employees. Incentive compensation payments are made in November in the year
17 following the year of service, resulting in an expense lead of 182.5 days (i.e., the
18 midpoint of the incentive compensation year) plus the period between the end of
19 the incentive compensation year and when payments are made, which was
20 approximately 47 days after the incentive compensation year. An adjustment was
21 made for employees paid by check. The overall expense lead for incentive
22 compensation was thus determined to be 229.6 days as shown in Exhibit DSD-3.

1 **Q. WHAT CALCULATION DID YOU PERFORM RELATED TO THE**
2 **COMPANY’S PTO BENEFIT?**

3 A. During the Test Year, APT employees used PTO days. The PTO days that were
4 taken during the Test Year represent PTO that was both accrued during the Test
5 Year and accrued during the year prior to the Test Year. PTO carried over from
6 the prior year is assumed to be taken first in the new calendar year. PTO is accrued
7 throughout the calendar year, so it is assumed to be accrued on average at the
8 midpoint of the year. PTO taken in a pay period is assumed to be taken at the
9 middle of the pay period.

10 Concentric measured the time between the midpoint of the year prior to the
11 Test Year and the midpoint of each pay period (for carried over PTO that was
12 taken), as well as the time between the midpoint of the Test Year and the midpoint
13 of each pay period (for current-year PTO that was taken). Concentric then weighted
14 these lead times using the number of PTO days that had been taken during each pay
15 period, using the assumption that PTO days carried over from the prior year were
16 used first. The resulting expense lead was calculated to be 110.0 days, as shown in
17 Exhibit DSD-3.

18 **Q. WHAT DO “OTHER O&M” EXPENSES INCLUDE, AND WHAT**
19 **APPROACH DID CONCENTRIC USE TO CALCULATE THE**
20 **ASSOCIATED EXPENSE LEAD?**

21 A. Other O&M expenses include all payments made by APT for O&M expenses that
22 otherwise were not analyzed as part of Concentric’s review of labor-related O&M
23 expenses. For the Test Year, Concentric requested and analyzed a random sample

of representative invoices to determine the relevant payment terms. For those third-party O&M expenses in the sample that were paid by check, Concentric also included an additional expense lead to account for check float. This sampling analysis resulted in a dollar-weighted expense lead of 32.4 days.

Q. WHAT TAXES AND FEES OTHER THAN INCOME TAXES WERE CONSIDERED IN CONCENTRIC’S ANALYSIS?

A. Concentric’s analysis also considered taxes and fees other than income taxes that APT pays related to utility service. APT provided accounting and payment data related to each of the categories of taxes and fees, upon which Concentric estimated expense leads for each as shown below and in Exhibit DSD-3.

The table below provides those taxes and fees, along with their respective expense leads.

Figure DSD-3: Taxes Other Than Income Taxes and Fees	
Component	Lead Days
FICA	27.8
Federal Unemployment	84.0
State Unemployment	84.0
State Gross Margin Tax	(46.7)
Ad Valorem – APT	206.5
Ad Valorem – Inventory	206.5
Ad Valorem – SSU	206.5
RRC Gas Utility Tax	90.4

Q. WHAT APPROACH WAS TAKEN TO CALCULATE THE EXPENSE LEAD ON PAYROLL TAXES?

A. The expense lead for payroll taxes was assumed to be the same as that for regular payroll (inclusive of PTO and incentive compensation lead times, i.e., 28.5 days) less the time that the Company pays payroll taxes ahead of when payroll is paid, resulting in a net expense lead of 27.8 days.

1 **Q. WHAT APPROACH WAS TAKEN TO CALCULATE THE EXPENSE**
2 **LEAD ON UNEMPLOYMENT TAXES (FEDERAL AND STATE)?**

3 A. Unemployment taxes (Federal and state) are paid quarterly. Therefore, the expense
4 lead for each quarterly tax payment reflects the number of days between the
5 midpoint of each quarter and the payment date, plus the payroll payment lead.

6 **Q. WHAT APPROACH WAS TAKEN TO CALCULATE THE EXPENSE**
7 **LEAD ON STATE GROSS MARGIN TAX?**

8 A. The expense lead days for state gross margin tax were determined based on the
9 number of days between the midpoint of each month and the May 15, 2022 payment
10 date.

11 **Q. WHAT APPROACH WAS TAKEN TO CALCULATE THE EXPENSE**
12 **LEAD ON AD VALOREM TAXES?**

13 A. There are three categories of ad valorem taxes: (a) APT general plant; (b) gas
14 inventory; and (c) shared services. Ad valorem taxes are paid on an annual basis
15 in arrears. The expense lead days for ad valorem taxes were determined based on
16 the number of days between the midpoint of the previous year and the payment
17 date.

18 **Q. WHAT APPROACH WAS TAKEN TO CALCULATE THE EXPENSE**
19 **LEAD ON RRC GAS UTILITY TAX?**

20 A. RRC gas utility taxes are paid quarterly. Therefore, the expense lead for each
21 quarterly tax payment reflects the number of days between the midpoint of each
22 quarter and the payment date.

2 VI. CONCLUSION

17 A. As shown on Exhibit DSD-2, applying the revenue lag and expense leads that I
18 have calculated to the expense levels provided by Ms. Myers results in a total
19 Company CWC requirement of negative \$10,197,670, which results in a reduction
20 to rate base.

21 Q. DO THE RESULTS OF THE LEAD-LAG STUDY REPRESENT AN
22 ACCURATE ASSESSMENT OF APT'S CWC REQUIREMENT?

23 A. Yes. The lead-lag study represents an accurate assessment of APT's actual CWC
24 needs during the test year. Furthermore, the methods used to conduct this lead-lag

1 study are generally consistent with those previously used by APT and approved by
2 the Commission in its most recent rate proceeding, GUD No. 10580.

3 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

4 A. Yes, it does.

STATE OF MASSACHUSETTS §
COUNTY OF MIDDLESEX §
§


AFFIDAVIT OF DANIEL S. DANE

BEFORE ME, the undersigned authority, on this day personally appeared Daniel S. Dane who having been placed under oath by me did depose as follows:

1. "My name is Daniel S. Dane. I am of sound mind and capable of making this affidavit. The facts stated herein are true and correct based upon my personal knowledge. My current position is Executive Vice President of Concentric Energy Advisors, Inc. and the Financial and Operations Principal of CE Capital Advisors, Inc.


2. I have prepared the foregoing Direct Testimony and the information contained in that document is true and correct to the best of my knowledge."

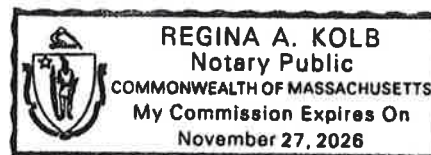
Further affiant sayeth not.


Daniel S. Dane

SUBSCRIBED AND SWORN TO BEFORE ME by Daniel S. Dane on this 4th day of May 2023.




Notary Public in and for the State of
Massachusetts





DANIEL S. DANE, CPA

Executive Vice President

Daniel S. Dane has 20 years of experience in the energy, utility, and financial services industries providing advisory services to electric, gas, and water utilities, power generators, and natural gas pipelines in the areas of regulation and ratemaking, litigation support, mergers and acquisitions, valuation, financial statement audits and analysis, and the examination of financial reporting systems and controls. Mr. Dane has also provided expert testimony on regulated ratemaking matters and merger approval applications for investor- and provincially-owned utilities, including on cost of capital, merger impacts, revenue requirements, lead-lag studies/cash working capital, regulatory lag and rate base development. Mr. Dane has an MBA from Boston College in Chestnut Hill, Massachusetts, and a BA in Economics from Colgate University in Hamilton, New York. Mr. Dane is a certified public accountant, and is a licensed securities professional (Series 7, 28, 63, 79, and 99). Mr. Dane also serves as the Financial and Operations Principal of CE Capital Advisors, a FINRA-Member firm and a subsidiary of Concentric.

REPRESENTATIVE PROJECT EXPERIENCE

Ratemaking and Utility Regulation Assignments

Expert Testimony

- Submitted expert testimony on behalf of utilities and other stakeholders in state and provincial administrative rate setting and merger approval proceedings regarding cost of capital, merger impacts, revenue requirements, lead-lag studies/cash working capital, regulatory lag and rate base development.

Regulatory Support

- Provided financial modeling, development of expert reports, and preparation of multiple rounds of testimony on behalf of U.S. and Canadian investor-owned electric, natural gas, and water utilities related to multiple aspects of the ratemaking process, including: cost of capital; ring fencing; revenue requirements and lead-lag studies/cash working capital; decoupling; prudence and cost recovery; capital tracker tariff mechanisms; cost allocation and shared services; merger approval; regulatory lag; and ratemaking policy.
- Consulting assignments have included utility clients across the U.S. and Canada.

Financial Advisory Assignments

Competitive Solicitations & Asset Divestitures

- Sell-side support for approximately \$2 billion in generating asset transactions, including nuclear, natural gas, and coal generating facilities.



- Buy-side due diligence support for U.S., Canadian, and international investors in electric and natural gas LDC utility operations, wind generation, natural gas pipeline facilities, and water/wastewater utilities.
- Regulatory policy, ring-fencing, and merger impacts advisory services provided to U.S. and Canadian investor-owned utilities.

Valuation Services

- Developed Fairness Opinions issued by CE Capital Advisors, Inc. to Boards of Directors of companies entering into asset purchases and sales. Led valuation modeling on multiple energy-related valuation assignments using the Income Approach, Cost Approach, and Sales Comparison Approach.

Litigation Advisory Assignments

- Prepared economic and valuation analyses and expert reports in proceedings related to contract disputes, takings claims, and bankruptcy proceedings. Clients include international diversified energy companies, regulated utilities, and bondholders.

Management and Operations Consulting Assignments

- Performed prudence reviews, including contracting strategy reviews and assessments of project controls and oversight for developers of nuclear-generating capacity uprates and new nuclear facilities.
- Performed operations and financial performance benchmarking and studies of productivity programs.

PROFESSIONAL HISTORY

Concentric Energy Advisors, Inc. (2004 – Present)

CE Capital Advisors, Inc.

Executive Vice President (Concentric/CE Capital)

Financial and Operations Principal (CE Capital)

Ernst & Young (2000 – 2001, 2003 – 2004)

Staff Auditor and Database Management Associate

ZIA Information Analysis Group (1997 – 2000)

EDUCATION

Boston College

M.B.A., 2003

Colgate University

B.A., Economics, 1996



DESIGNATIONS AND PROFESSIONAL AFFILIATIONS

Certified Public Accountant, 2004

Massachusetts Society of Certified Public Accountants, 2004

American Institute of Certified Public Accountants, 2011

CERTIFICATIONS

Licensed Securities Professional: NASD Series 7, 28, 63, 79 and 99 Licenses

PRESENTATIONS

“Regulatory Treatment of Timing Differences Related to Pension and OPEB Costs.” Presented to the Ontario Energy Board, July 2016 (Docket No. EB-2015-0040).

“Financial Management and Capital Markets.” University of Idaho Utility Executive Course, 2018.

“Increasing Shareholder Value through the Capital Markets.” University of Idaho Utility Executive Course, 2015, 2016 and 2017.

“A Comparative Analysis of Return on Equity of Natural Gas Utilities” (with Jim Coyne and Julie Lieberman), presented to the Ontario Energy Association, June 2007.

SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
Regulatory Commission of Alaska				
Golden Heart Utilities, Inc. and College Utilities Corporation	08/21	Golden Heart Utilities, Inc. and College Utilities Corporation	U-21-070 U-21-071	Lead-lag Study Cash Working Capital
Arkansas Public Service Commission				
Liberty Utilities	02/23	The Empire District Electric Company	Docket 22-085-U	Return on Equity Capital Structure
Connecticut Public Utilities Regulatory Authority				
The United Illuminating Company	07/16	The United Illuminating Company	Docket No. 16-06-04	Lead-lag Study Cash Working Capital
The Southern Connecticut Gas Company	06/17	The Southern Connecticut Gas Company	Docket No. 17-05-42	Lead-Lag Study Cash Working Capital
Connecticut Natural Gas Corporation	06/18	Connecticut Natural Gas Corporation	Docket No. 18-05-16	Lead-Lag Study Cash Working Capital
SJW Group and Connecticut Water Service, Inc.	12/18	Application of SJW Group and Connecticut Water Service, Inc. for Approval of Change of Control	Docket No. 18-07-10	Merger Impacts Cost of Debt and Credit Quality
SJW Group and Connecticut Water Service, Inc.	4/19	Application of SJW Group and Connecticut Water Service, Inc. for Approval of Change of Control	Docket No. 19-04-02	Merger Impacts Cost of Debt and Credit Quality
The United Illuminating Company	09/22	The United Illuminating Company	Docket No. 22-08-08	Multi-Year Rate Plan Revenue Requirements
Illinois Commerce Commission				
The Ameren Illinois Utilities	07/10	Central Illinois Light Company; Central Illinois Public Service Company; Illinois Power Company	Docket Nos. 09-0306 thru 09-0311 (cons.)	Rate Base Adjustments Earnings Attrition
Maine Public Utilities Commission				
The Maine Water Company	07/19	Application for Approval of Reorganization Pursuant to 35-A M.R.S. § 708	Docket No. 2019-00096	Merger Impacts, Customer Benefits, Public Interest



Exhibit DSD-1: Resume and Testimony Listing of Daniel S. Dane

SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
Massachusetts Department of Public Utilities				
National Grid	11/17	Boston Gas Company and Colonial Gas Company (each d/b/a National Grid)	D.P.U. 17-170	Revenue Requirement Lead-lag Study Cash Working Capital
National Grid	04/18	Boston Gas Company and Colonial Gas Company (each d/b/a National Grid)	D.P.U. 17-170	Impact of the Tax Cuts and Jobs Act of 2017; Administrative and General Expense Allocations
The Berkshire Gas Company	05/18	The Berkshire Gas Company	D.P.U. 18-40	Revenue Requirement
National Grid	11/20	Boston Gas Company and Colonial Gas Company (each d/b/a National Grid)	D.P.U. 20-120	Revenue Requirement Lead-lag Study Cash Working Capital
New Hampshire Public Utilities Commission				
Liberty Utilities (EnergyNorth Natural Gas) Corp.	04/17	Liberty Utilities (EnergyNorth Natural Gas) Corp.	Docket No. DG 17-048	Temporary Rates
Liberty Utilities (EnergyNorth Natural Gas) Corp.	04/17	Liberty Utilities (EnergyNorth Natural Gas) Corp.	Docket No. DG 17-048	Revenue Requirement
Liberty Utilities (Granite State Electric) Corp.	05/23	Liberty Utilities (Granite State Electric) Corp.	Docket No. DG 23-039	Temporary Rates
Liberty Utilities (Granite State Electric) Corp.	05/23	Liberty Utilities (Granite State Electric) Corp.	Docket No. DG 23-039	Multi-Year Rate Plan Revenue Requirement
New Mexico Public Regulation Commission				
El Paso Electric Company	05/20	El Paso Electric Company	Case No. 20-00104-UT	Lead-lag Study Cash Working Capital
Oklahoma Corporate Commission				
Liberty Utilities Co.	02/22	Liberty-Empire	Cause No. PUD 202100163	Return on Equity Capital Structure
Liberty Utilities Co.	06/22	Liberty-Empire	Cause No. PUD 202100050	Winter Storm Funding and Cost Recovery



SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
Rhode Island Division of Public Utilities and Carriers				
PPL Corporation	11/21	PPL Corporation and PPL Rhode Island Holdings, LLC	D-21-09	Merger Impacts
South Dakota Public Service Commission				
Northern States Power Company-MN	06/11	Northern States Power Company-MN	EL 11-019	Return on Equity Capital Structure
Public Utility Commission of Texas				
El Paso Electric Company	02/17	El Paso Electric Company	Docket No. 46831	Lead-lag Study Cash Working Capital
El Paso Electric Company	06/21	El Paso Electric Company	Docket No. 52195	Lead-lag Study Cash Working Capital
Vermont Public Utility Commission				
Vermont Department of Public Service	08/17	Joint Petition of NorthStar Decommissioning Holdings, LLC, NorthStar Nuclear Decommissioning Company, LLC, NorthStar Group Services, Inc., LVI Parent Corp., NorthStar Group Holdings, LLC, Entergy Nuclear Vermont Investment Company, LLC, and Entergy Nuclear Operations, Inc., to transfer ownership of Entergy Nuclear Vermont Yankee, LLC, and for certain ancillary approvals, pursuant to 30 V.S.A. §§ 107, 231, and 232	Docket No. 8880	Nuclear Facility Transfer Financial Capability and Credit Quality
Nova Scotia Utility Board				
Nova Scotia Power, Inc.	01/22	Nova Scotia Power, Inc.	M10431	Earnings Sharing Mechanism, Storm Rider, and Demand Side Management Rider

Exhibit DSD-1: Resume and Testimony Listing of Daniel S. Dane



SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
Ontario Energy Board				
Ontario Power Generation	05/16	Ontario Power Generation	EB 2016-0152	Cost of Capital: Equity Thickness
Ontario Power Generation	12/20	Ontario Power Generation	EB 2020-0290	Cost of Capital: Equity Thickness
Hydro One Networks Inc.	08/21	Hydro One Networks Inc.	EB 2021-0110	Productivity Framework Review
Enbridge Gas Inc. (Operating as Enbridge Gas Distribution Inc.)	10/22	Enbridge Gas Inc. (Operating as Enbridge Gas Distribution Inc.)	EB-2022-0200	Cost of Capital: Equity Thickness

**ATMOS ENERGY CORPORATION - ATMOS PIPELINE-TEXAS
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TEST YEAR ENDED DECEMBER 31, 2022**

Line No.	Description	Total Company Revenue Requirement	Average Daily Amount	Revenue Lag Days	Expense Lead Days	Net (Lead)/Lag	Working Capital Requirement	Work Paper Reference
	(A)	(B)	(C)=(B)/365	(D)	(E)	(F)=(D)-(E)	(G)=(C)x(F)	(H)
1	Operation & Maintenance Expenses:							
2	O&M, Labor	38,045,498	104,234	41.0	19.1	21.9	2,282,730	A, B
3	O&M, Non-Labor	165,953,625	454,667	41.0	35.6	5.4	2,455,204	A, B
4								
5	Taxes Other Than Income Taxes:							
6	Ad Valorem	36,127,926	98,981	41.0	206.5	(165.5)	(16,381,292)	A, D
7	Payroll Taxes	2,202,731	6,035	41.0	28.3	12.7	76,643	A, D
8	Gas Utility Pipeline Tax	3,938,827	10,791	41.0	90.4	(49.4)	(533,091)	A, D
9	State Gross Margin Tax	7,132,912	19,542	41.0	(46.7)	87.7	1,713,853	A, D
10								
11	Allocated Taxes - Shared Services							
12	Ad Valorem	130,770	358	41.0	6.8	34.2	12,253	A, D
13	Payroll Taxes	774,411	2,122	41.0	28.3	12.7	26,945	A, D
14								
15	Income Taxes:							
16	Federal Current	21,766,417	59,634	41.0	38.50	2.5	149,085	A, C
17								
18								
19	Total Company Working Capital	276,073,118					<u>\$ (10,197,670)</u>	

Exhibit DSD-3
Page 1 of 4

**ATMOS ENERGY CORPORATION - ATMOS PIPELINE-TEXAS
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022
WORK PAPER A - REVENUE LAG SUMMARY**

Line
No.

					<u>Weighted Lag</u>		
	<u>Lag</u>	<u>Amount</u>	<u>Weighting Factor</u>	<u>Time</u>			
1	Summary						
2	Mid-Tex Revenues	40.2 \$ 651,247,743	78.6%	31.6			
3	Non-Mid-Tex Revenues	43.9 177,671,675	21.4%	9.4			
4	Total Revenue	\$ 828,919,418	100.0%	41.0			
5							
6	Revenue Weights						
7	<u>Category</u>	<u>Revenues</u>	<u>Weighting</u>				
8	Mid-Tex	\$ 651,247,743	78.6%				
9	Non-Mid Tex	177,671,675	21.4%				
10	Total	\$ 828,919,418	100.0%				
11							
12	<u>Revenue Lag</u>	<u>Service Lag</u>	<u>Billing Lag</u>	<u>Collection Lag</u>	<u>Payment Processing Lag</u>	<u>Total Revenue Lag</u>	<u>Work Paper Reference</u>
13	Mid-Tex	15.2	15.9	7.7	1.3	40.2	A-1, A-3
14	Non-Mid Tex	15.2	16.4	11.0	1.3	43.9	A-2, A-3
15	Total						

Exhibit DSD-3
Page 2 of 4

**ATMOS ENERGY CORPORATION - ATMOS PIPELINE-TEXAS
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022
WORK PAPER B - O&M - LABOR & NON-LABOR**

Line No.	Description	Amount	Expense Lead	Weighting Factor	Weighted Expense Lead Days	WP
	(A)	(B)	(C)	(D)	(E)	(F)
1	Regular Payroll Expenses	\$ 28,560,230	14.0	94.7%	13.3	WP B-1
2	PTO	1,589,621	110.0	5.3%	5.8	WP B-1
3	Labor-Related - Subtotal	\$ 30,149,851		100.0%	19.1	
4						
5	Incentive Compensation Expenses	\$ 1,419,376	229.6	1.6%	3.7	WP B-1
6	Other O&M Expenses	86,981,792	32.4	98.4%	31.9	WP B-5
7	Other Expenses Subtotal	\$ 88,401,169		100.0%	35.6	
8						
9	Total O&M Expenses	\$ 118,551,020			31.4	
10						

[illegible]

ATMOS ENERGY CORPORATION - ATMOS PIPELINE-TEXAS
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022
WORK PAPER D - TAXES OTHER THAN INCOME TAXES

Line No.	Item	Amount	Unweighted Lead Time (Days)	Weighting	Weighted Lead	WP Reference
	(A)	(B)	(C)	(D)	(E)	(F)
1	FICA	\$ 22,507,363	27.8	99.1%	27.6	D-1
2	Federal Unemployment	160,062	84.0	0.7%	0.6	D-2
3	State Unemployment	34,053	84.0	0.2%	0.1	D-3
4		<u>\$ 22,701,479</u>		100.0%	28.3	
5						
6	State Gross Margin Tax		(46.7)	100.0%	(46.7)	D-4
7						
8						
9	Ad Valorem - APT	30,779,525	206.5	90.8%	187.4	D-5.A
10	Ad Valorem - Inventory	2,016,984	206.5	5.9%	12.3	D-5.B
11	Ad Valorem - SSU	1,115,936	206.5	3.3%	6.8	D-5.C
12		<u>\$ 33,912,446</u>		100.0%	206.5	
13						
14	RRC Gas Utility Tax		90.4	100.0%	90.4	D-6
15						

CASE NO. 00018879

STATEMENT OF INTENT FILED BY	§	
ATMOS ENERGY CORP. TO CHANGE	§	RAILROAD COMMISSION
GAS UTILITY RATES WITHIN THE	§	
UNINCORPORATED AREAS SERVED	§	OF TEXAS
BY ITS WEST TEXAS DIVISION	§	

DIRECT TESTIMONY

OF

DANIEL S. DANE

WITNESS FOR

ATMOS ENERGY CORP., WEST TEXAS DIVISION

OCTOBER 2024

**INDEX TO THE DIRECT TESTIMONY OF
DANIEL S. DANE, WITNESS FOR
ATMOS ENERGY CORP., WEST TEXAS DIVISION**

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LIST OF EXHIBITS

Exhibit DSD-1	Resume and Testimony Listing
Exhibit DSD-2	Cash Working Capital Requirement

DIRECT TESTIMONY OF DANIEL S. DANE

I. POSITION AND QUALIFICATIONS

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Daniel S. Dane. My business address is 293 Boston Post Road West, Suite 500, Marlborough, Massachusetts 01752. My resume is attached as Exhibit DSD-1.

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am the President of Concentric Energy Advisors, Inc. ("Concentric").

Q. PLEASE OUTLINE YOUR EDUCATIONAL AND PROFESSIONAL QUALIFICATIONS.

A. I have a Master of Business Administration from Boston College in Chestnut Hill, Massachusetts, and a Bachelor of Arts in Economics from Colgate University in Hamilton, New York. I am a Certified Public Accountant licensed in the Commonwealth of Massachusetts.

Q. PLEASE DESCRIBE YOUR EXPERIENCE AND QUALIFICATIONS.

A. I have over 20 years of experience in the energy, utility, and financial services industries providing advisory services to electric, gas, and water utilities, power generators, and natural gas pipelines in the areas of regulation and ratemaking, litigation support, mergers and acquisitions, valuation, financial statement audits and analysis, and the examination of financial reporting systems and controls. I also provide expert testimony on regulated ratemaking matters and merger approval applications for investor- and provincially-owned utilities, including on the cost of capital, merger impacts, revenue requirements, lead-lag studies/cash working

1 capital, regulatory lag and rate base development, earnings sharing mechanisms,
2 and rate adjustment mechanisms.

3 **Q. ON WHOSE BEHALF ARE YOU SUBMITTING THIS TESTIMONY?**

4 A. I am testifying in this proceeding before the Railroad Commission of Texas (“RCT”
5 or the “Commission”) on behalf of the West Texas Division (“WTX Division” or
6 “WTX”) of Atmos Energy Corporation (“Atmos Energy” or the “Company”).

7 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE RCT OR OTHER**
8 **REGULATORY COMMISSIONS?**

9 A. Yes. I filed testimony in Atmos Pipeline – Texas’s Rate CGS and Rate PT Docket
10 No. OS-23-00013758. I have also testified or presented evidence in proceedings
11 before numerous state and provincial regulators, including the Regulatory
12 Commission of Alaska, the Arkansas Public Service Commission, the Connecticut
13 Public Utilities Regulatory Authority, the Illinois Commerce Commission, the
14 Maine Public Utilities Commission, the Massachusetts Department of Public
15 Utilities, the New Hampshire Public Utilities Commission, the New Mexico Public
16 Regulation Commission, the Oklahoma Corporation Commission, the Rhode Island
17 Division of Public Utilities and Carriers, the South Dakota Public Utilities
18 Commission, the Public Utility Commission of Texas, the Vermont Public Utility
19 Commission, the Nova Scotia Utility Board, and the Ontario Energy Board.

20 **Q. DO YOU HAVE ANY EXHIBITS ATTACHED TO YOUR TESTIMONY?**

21 A. Yes. I am sponsoring Exhibits DSD-1 and DSD-2. Exhibit DSD-2 shows the
22 revenue lags and expense leads that resulted from Concentric’s lead-lag study, as
23 well as WTX’s requested level of cash working capital (“CWC”) for the twelve

1 months ended June 30, 2024 (“Test Year”). The expense amounts to which the
2 revenue lags and expense leads are applied have been provided by Company
3 witness William Matthews. Schedule E contains the Working Cash Allowance for
4 the WTX Division.

5 **Q. HAVE YOUR TESTIMONY AND EXHIBITS BEEN PREPARED BY YOU**
6 **OR UNDER YOUR DIRECTION AND CONTROL?**

7 A. Yes.

8 **II. PURPOSE OF TESTIMONY**

9 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

10 A. My testimony presents the results of a lead-lag study prepared by Concentric that
11 was used to develop CWC factors and ultimately to calculate the CWC requirement
12 of the WTX Division.

13 **Q. WHAT IS A “CASH WORKING CAPITAL” REQUIREMENT?**

14 A. A CWC requirement is the amount of funds the WTX Division needs to keep on
15 hand to finance its day-to-day operations.

16 **Q. WHAT IS A LEAD-LAG STUDY?**

17 A. A lead-lag study measures the funds needed due to net timing differences between
18 when a utility expends cash for the costs required to provide utility service and
19 when it receives payment from customers for that service. Specifically, a lead-lag
20 study measures “revenue lags,” which are the number of days between when a
21 utility provides service and when its customers pay for that service, and “expense
22 leads,” which are the number of days between when a utility incurs expenses and
23 when it must pay for those expenses. The net of the revenue lags and expense leads,

1 when multiplied by WTX's average daily Test Year Period expenses for the twelve
2 months ended June 30, 2024, results in the CWC requirement.

3 **Q. HOW SHOULD THE RESULTS OF THE CWC ANALYSIS BE TREATED**
4 **FOR RATEMAKING PURPOSES?**

5 A. The CWC requirement should be included as part of WTX's rate base for
6 ratemaking purposes.

7 **III. SUMMARY OF FINDINGS**

8 **Q. FOR WHAT PERIOD WAS THE LEAD-LAG STUDY PERFORMED?**

9 A. The lead-lag study analyzed the WTX Division's cash transactions and invoices for
10 the Test Year. The calculated revenue lag and expense leads were then applied to
11 adjusted Test Year expenses supported by Mr. Matthews.

12 **Q. PLEASE SUMMARIZE YOUR FINDINGS REGARDING AN**
13 **APPROPRIATE CWC ALLOWANCE FOR THE WTX DIVISION.**

14 A. Concentric's lead-lag study resulted in a total Company CWC allowance of
15 negative \$9.5 million, which results in a reduction to rate base. That result is
16 provided in Exhibit DSD-2.

17 **IV. APPROACH OVERVIEW**

18 **Q. PLEASE PROVIDE AN OVERVIEW OF YOUR APPROACH TO**
19 **DETERMINING THE WTX DIVISION'S CWC REQUIREMENT.**

20 A. Concentric analyzed the significant cash inflows and outflows of the Company to
21 develop lead-lag factors for WTX's revenues and expenses to derive a CWC
22 allowance.

1 **Q. WHAT ARE THE VARIOUS LAGS AND LEADS THAT SHOULD BE**
2 **CONSIDERED IN A CWC ANALYSIS?**

3 A. Two broad categories of lags and leads should be considered: (1) lag times
4 associated with the collection of revenues owed to a company (i.e., revenue lags);
5 and (2) lead times associated with the payments for goods and services received by
6 a company (i.e., expense leads).

7 **Q. WHAT IS A REVENUE LAG?**

8 A. A revenue lag refers to the elapsed time between the delivery of a company's
9 products and services (i.e., transportation and storage of natural gas) and its ability
10 to use the funds received as payment for the delivery of those products and services.
11 In other words, the revenue lag measures the number of days from the date service
12 was rendered by WTX until the date payments were received from customers and
13 the funds were deposited and available to WTX.

14 **Q. WHAT IS AN EXPENSE LEAD?**

15 A. The expense lead refers to the elapsed time from when a good or service is provided
16 to a company to the point in time when the company pays for the good or service
17 and the funds are no longer available to the company.

18 **Q. WHAT WAS THE SOURCE OF INFORMATION YOU USED TO**
19 **DETERMINE THE LEADS AND LAGS IN THE CWC ANALYSIS?**

20 A. WTX provided the accounting and financial data necessary for Concentric to
21 complete the study. The information provided by the WTX Division, together with
22 analytical procedures performed by Concentric, led to the determination of the
23 appropriate number of lead-lag days for WTX. In addition, I reviewed WTX's most

1 recent lead-lag study that was filed in Gas Utilities Docket (“GUD”) No. 10174 to
2 verify the methods used in the prior study.

3 **Q. DO THE RESULTS OF THE LEAD-LAG STUDY REPRESENT AN**
4 **ACCURATE ASSESSMENT OF WTX’S CWC REQUIREMENT?**

5 A. Yes. The lead-lag study represents an accurate assessment of WTX’s actual CWC
6 needs during the Test Year. Furthermore, the methods used to conduct this lead-
7 lag study are consistent with those previously used by WTX and approved by the
8 Commission in its most recent rate case proceeding (i.e., GUD No. 10174).

9 **Q. ARE THERE ANY DIFFERENCES BETWEEN THE APPROACH USED IN**
10 **THE LEAD-LAG STUDY PERFORMED IN THIS DOCKET AND THE**
11 **ONE IN GUD NO. 10174?**

12 A. No. My approach to the lead-lag study is consistent with that used in GUD
13 No. 10174, updated to reflect Test Year revenue and payment patterns.

14 **V. SUMMARY OF THE CWC ANALYSIS**

15 **A. Revenue Lag**

16 **Q. DESCRIBE YOUR CALCULATION OF THE REVENUE LAG FOR**
17 **RETAIL CUSTOMERS.**

18 A. The revenue lag for retail customers was divided into four distinct components:
19 (1) a service lag, (2) a billing lag, (3) a collections lag, and (4) a payment processing
20 lag. Considered together, these components of the retail revenue lag totaled
21 31.7 lag days. An explanation of each component of the revenue lag follows, and
22 the calculation of the revenue lag is provided in Workpaper (“WP”) A.

1 **Q. WHAT IS MEANT BY SERVICE LAG?**

2 A. The service lag refers to the number of days from the mid-point of the service period
3 to the end of the service period. Using the mid-point methodology, which assumes
4 that service is provided evenly throughout the service period, the average lag
5 associated with the provisioning of service was 15.3 days (366 days in the year
6 divided by 12 months divided by 2).

7 **Q. WHAT IS MEANT BY BILLING LAG?**

8 A. Billing lag refers to the average number of days from the date on which the service
9 was provided until the customer was billed. This lag reflects the time needed to
10 send and process meter reading data in WTX's Customer Information System,
11 prepare bills, and deliver bills. To calculate the billing lag, WTX provided meter
12 read dates and billing dates for two sample months, from which a representative
13 billing lag could be determined. The resulting billing lag was 0.3 days, as shown
14 in WP A-1.

15 **Q. WHAT IS MEANT BY COLLECTION LAG?**

16 A. The collection lag refers to the average amount of time from the date when bills are
17 issued to the date that the WTX Division receives payment from its customers.

18 **Q. WHAT APPROACH DID CONCENTRIC USE TO CALCULATE THE**
19 **COLLECTION LAG?**

20 A. Concentric calculated the collection lag using a method that relied on WTX's
21 accounting books and records. I calculated the average amount of time that
22 amounts owed by customers remained on WTX's books as accounts receivable.
23 The calculation was performed by dividing the average daily accounts receivable

1 balance for the Test Year by the average daily billed revenue for the Test Year,
2 adjusted for billed taxes. This was the same approach used to calculate the
3 collections lag in GUD No. 10174. The resulting collection lag was 15.3 days, as
4 shown in WP A-3.

5 **Q. WHAT IS THE BANK LAG?**

6 A. The bank lag, or payment processing lag, is the lag between receiving payment and
7 having funds available to draw at the bank. Customer accounts receivable balances
8 are credited when payment is received. Concentric estimated a 0.8-day bank lag
9 based on sample payment data, which is a reduction from the one-day lag used the
10 previous study performed for GUD No. 10174.

11 **Q. PLEASE SUMMARIZE THE CALCULATION OF REVENUE LAG DAYS.**

12 A. The calculation of the overall revenue lag, by lag component, is summarized in the
13 following figure.

Figure DSD-1: Revenue Lag by Component	
Component	WTX Lag Days
Service Lag	15.3
Billing Lag	0.3
Collections Lag	15.3
Bank Lag	0.8
Total Lag	31.7

14 **B. Expense Leads**

15 **Q. WHAT EXPENSE-RELATED LEADS WERE CONSIDERED IN THE**
16 **LEAD-LAG ANALYSIS?**

17 A. Lead times associated with the following broad expense categories were considered
18 in the lead-lag study: (a) purchase gas costs; (b) operating and maintenance

1 (“O&M”) expenses related to labor, (c) O&M expenses not related to labor,
2 (d) taxes other than income taxes, and (e) federal income taxes.

3 **Q. PROVIDE AN EXPLANATION OF THE EXPENSE LEADS ASSOCIATED**
4 **WITH PURCHASE GAS COSTS.**

5 A. The analysis of purchase gas costs measured the difference between the monthly
6 purchases of gas costs and the payment dates for those purchases.

7 **Q. PROVIDE AN EXPLANATION OF THE EXPENSE LEADS ASSOCIATED**
8 **WITH WTX’S LABOR RELATED O&M EXPENSES.**

9 A. The WTX Division’s regular payroll disbursements are made every two weeks with
10 the 14-day payroll period running from Monday to Sunday two weeks later.
11 Employees are paid for each payroll period on the Friday following the end of the
12 pay period, resulting in 26 to 27 regular payroll disbursements during any given 12-
13 month period (depending on when the first Friday falls in the 12-month period).
14 The midpoint of each 14-day payroll period is seven days. Most employees are
15 paid via direct deposit and therefore for those employees, the WTX Division does
16 not incur any additional payment processing lag. A small proportion of payroll is
17 paid via paper check. For these payroll disbursements, a check float of 10.1 days
18 was calculated. Considering these regular payroll payments, the resulting payroll
19 expense lead was 14.3 days as shown in WP C-1. Funds for WTX’s payroll taxes
20 are analyzed separately and discussed further below.

1 **Q. OTHER THAN PAYROLL, DID YOU ANALYZE OTHER LABOR-**
2 **RELATED EXPENSES?**

3 A. Yes. An analysis was done of incentive compensation payments and paid time off
4 ("PTO").

5 **Q. WHAT CALCULATIONS DID YOU PERFORM RELATED TO WTX'S**
6 **INCENTIVE COMPENSATION PAYMENTS?**

7 A. During the Test Year, WTX made incentive compensation payments to its
8 employees. Incentive compensation payments are made in November in the year
9 following the year of service, resulting in an average expense lead of 182.5 days
10 (i.e., the midpoint of the incentive compensation year) plus the period between the
11 end of the incentive compensation year and when payments are made, which was
12 approximately 46 days after the incentive compensation year. An adjustment was
13 made for employees paid by check. The overall expense lead for incentive
14 compensation was thus determined to be 228.9 days as shown in WP C-1.

15 **Q. WHAT CALCULATION DID YOU PERFORM RELATED TO THE WTX**
16 **DIVISION'S PTO BENEFIT?**

17 A. During the Test Year, WTX employees used PTO days. The PTO days that were
18 taken during the Test Year represent PTO that was both accrued during the Test
19 Year and accrued during the year before the Test Year. PTO carried over from the
20 prior year is assumed to be taken first in the new calendar year. PTO is accrued
21 throughout the calendar year, so it is assumed to be accrued on average at the year's
22 midpoint. PTO taken in a pay period is assumed to be taken at the middle of the
23 pay period.

Concentric measured the time between the midpoint of the year before the Test Year and the midpoint of each pay period (for carried-over PTO that was taken), as well as the time between the midpoint of the Test Year and the midpoint of each pay period (for current-year PTO that was taken). Concentric then weighted these lead times using the number of PTO days that had been taken during each pay period, using the assumption that PTO days carried over from the prior year were used first. The resulting expense lead was calculated to be 65.7 days, as shown in WP C-1.

Q. WHAT DO “OTHER O&M” EXPENSES INCLUDE, AND WHAT APPROACH DID CONCENTRIC USE TO CALCULATE THE ASSOCIATED EXPENSE LEAD?

A. Other O&M expenses include all payments made by WTX for O&M expenses that otherwise were not analyzed as part of Concentric’s review of labor-related O&M expenses. For the Test Year, Concentric requested and analyzed a random sample of representative invoices to determine the relevant payment terms. For those third-party O&M expenses in the sample that were paid by check, Concentric also included an additional expense lead to account for check float. This sampling analysis resulted in a dollar-weighted expense lead of 31.6 days.

Q. HOW DID YOUR STUDY ADDRESS FEDERAL INCOME TAXES?

A. The expense lead attributable to WTX’s federal income tax liability for the Test Year was calculated based on quarterly payment dates on September 15, December 15, April 18, and June 15. WTX estimates its quarterly taxable income to avoid an underpayment penalty and interest, and pays the lesser of 25% of total

1 tax liability or an amount based on the annualized calculation method. Due to
2 WTX's September fiscal year end, and most of its taxable income being earned in
3 the first two quarters, the "lesser of" calculation works out to be 25% each quarter.
4 Based on the quarterly payment dates and an estimate of equal payments made in
5 each quarter, Concentric calculated an expense lead of 39.3 days as shown in WP D.

6 **Q. WHAT TAXES AND FEES OTHER THAN INCOME TAXES WERE**
7 **CONSIDERED IN CONCENTRIC'S ANALYSIS?**

8 A. Concentric's analysis also considered taxes and fees other than income taxes that
9 WTX pays related to utility service. WTX provided accounting and payment data
10 related to each of the categories of taxes and fees, upon which Concentric estimated
11 expense leads for each as shown below and in WP E.

12 The table below provides those taxes and fees, along with their respective
13 expense leads.

Figure DSD-2: Taxes Other Than Income Taxes and Fees	
Component	Lead Days
FICA	32.5
Federal Unemployment	75.6
State Unemployment	75.6
State Gross Margin Tax	45.0
Local Gross Receipts Tax	47.4
Gas Utility Tax (Transportation)	95.4
Ad Valorem – WTX	201.5
Ad Valorem – Shared Services	193.8

14 **Q. WHAT APPROACH WAS TAKEN TO CALCULATE THE EXPENSE**
15 **LEAD ON FICA TAXES?**

16 A. The expense lead for payroll taxes was assumed to be the same as that for regular
17 payroll (inclusive of PTO and incentive compensation lead times, i.e., 33.6 days)

1 less the time that the WTX Division pays payroll taxes ahead of when payroll is
2 paid, resulting in a net expense lead of 32.5 days.

3 **Q. WHAT APPROACH WAS TAKEN TO CALCULATE THE EXPENSE**
4 **LEAD ON UNEMPLOYMENT TAXES (FEDERAL AND STATE)?**

5 A. Unemployment taxes (Federal and state) are paid quarterly. Therefore, the expense
6 lead for each quarterly tax payment reflects the number of days between the
7 midpoint of each quarter and the payment date.

8 **Q. WHAT APPROACH WAS TAKEN TO CALCULATE THE EXPENSE**
9 **LEAD ON STATE GROSS MARGIN TAX?**

10 A. The expense lead days for state gross margin tax were determined based on the
11 difference between the payment date for gross margin tax and the midpoint of the
12 tax assessment year, resulting in an expense lead of 45.0 days.

13 **Q. WHAT APPROACH WAS TAKEN TO CALCULATE THE EXPENSE**
14 **LEAD ON LOCAL GROSS RECEIPTS TAXES/LOCAL FRANCHISE**
15 **FEES?**

16 A. The expense lead days for local gross receipts taxes were determined based on the
17 difference between the midpoint of the associated franchise periods, resulting in an
18 expense lead of 47.4 days.

19 **Q. WHAT APPROACH WAS TAKEN TO CALCULATE THE EXPENSE**
20 **LEAD ON RCT GAS UTILITY TAX?**

21 A. RCT gas utility taxes are paid quarterly. Therefore, the expense lead for each
22 quarterly tax payment reflects the number of days between the midpoint of each
23 quarter and the payment date.

1 **Q. WHAT APPROACH WAS TAKEN TO CALCULATE THE EXPENSE**
2 **LEAD ON AD VALOREM TAXES?**

3 A. There are two categories of ad valorem taxes: (a) WTX general plant and (b) shared
4 services. Ad valorem taxes are paid on an annual basis, generally in arrears. The
5 expense lead days for ad valorem taxes were determined based on the number of
6 days between the midpoint of the previous year and the payment date.

7 **Q. WHAT APPROACH WAS TAKEN TO CALCULATE THE EXPENSE**
8 **LEAD ON CUSTOMER SECURITY DEPOSITS?**

9 A. The calculation of the lead days on the interest on customer deposits reflects the
10 deposit refund patterns for residential and commercial classes, resulting in an
11 expense lead of 183 days.

12 VI. CONCLUSION

13 **Q. BASED UPON THE RESULTS OF THE LEAD-LAG STUDY AND THE**
14 **LEVEL OF EXPENSES DESCRIBED IN THE TESTIMONY OF**
15 **MR. MATTHEWS, WHAT IS THE TOTAL WTX LEVEL OF CWC**
16 **REQUIREMENTS?**

17 A. As shown on Exhibit DSD-2, applying the revenue lag and expense leads that I
18 have calculated to the expense levels provided by Mr. Matthews results in a total
19 WTX CWC requirement of negative \$9.5 million, which results in a reduction to
20 rate base.

1 **Q. DO THE RESULTS OF THE LEAD-LAG STUDY REPRESENT AN**
2 **ACCURATE ASSESSMENT OF WTX’S CWC REQUIREMENT?**

3 A. Yes. The lead-lag study represents an accurate assessment of WTX’s actual CWC
4 needs during the Test Year. Furthermore, the methods used to conduct this lead-
5 lag study are consistent with those previously used by WTX and approved by the
6 Commission in its most recent rate proceeding, GUD No. 10174.

7 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

8 A. Yes, it does.

STATE OF MASSACHUSETTS §
COUNTY OF MIDDLESEX §

AFFIDAVIT OF DANIEL S. DANE

BEFORE ME, the undersigned authority, on this day personally appeared Daniel S. Dane who having been placed under oath by me did depose as follows:

1. "My name is Daniel S. Dane. I am of sound mind and capable of making this affidavit. The facts stated herein are true and correct based upon my personal knowledge. My current position is President and Vice-Chair of Concentric Energy Advisors, Inc.

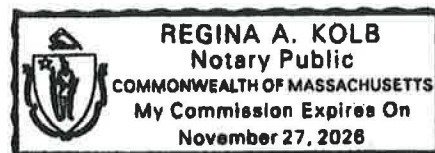
2. I have prepared the foregoing Direct Testimony and the information contained in that document is true and correct to the best of my knowledge."

Further affiant sayeth not.

D S Dane
Daniel S. Dane

SUBSCRIBED AND SWORN TO BEFORE ME by Daniel S. Dane on this 16th day of October 2024.

Regina A. Kolb
Notary Public in and for the State of
Massachusetts



DANIEL S. DANE, CPA
PRESIDENT

Daniel S. Dane has more than 20 years of experience in the energy, utility, and financial services industries advising electric, gas, and water utilities, power generators, and natural gas pipelines in the areas of regulation and ratemaking, litigation, mergers and acquisitions, valuation, and regulatory accounting matters. Mr. Dane also provides expert testimony on regulated ratemaking matters and merger approval applications for investor- and provincially-owned utilities, including on multi-year rate plans and earnings sharing mechanisms, corporate finance matters such as the cost of capital and capitalization, merger impacts, revenue requirements, lead-lag studies/cash working capital, and regulatory policy. Mr. Dane has an MBA from Boston College in Chestnut Hill, Massachusetts, and a BA in Economics from Colgate University in Hamilton, New York. Mr. Dane is also a certified public accountant.

Representative Project Experience

Ratemaking and Utility Regulation Assignments

Expert Testimony

- Submitted expert testimony on behalf of utilities and other stakeholders in state and provincial administrative rate setting and merger approval proceedings regarding multi-year rate plans and earnings sharing mechanisms, corporate finance matters such as the cost of capital and capitalization, valuation of energy and utility assets, merger impacts, revenue requirements, lead-lag studies/cash working capital, and regulatory policy.

Regulatory Advisory

- Provided financial modeling, development of expert reports, and preparation of multiple rounds of testimony on behalf of U.S. and Canadian investor-owned electric, natural gas, and water utilities related to multiple aspects of the ratemaking process, including: performance-based ratemaking; cost of capital; ring fencing; revenue requirements and lead-lag studies/cash working capital; decoupling; prudence and cost recovery; capital tracker tariff mechanisms; cost allocation and shared services; merger approval; securitization and ratemaking policy.
- Consulting assignments have included utility clients across the U.S. and Canada.

Financial Advisory Assignments

Competitive Solicitations & Asset Divestitures

- Sell-side support for approximately \$2 billion in generating asset transactions, including nuclear, natural gas, and coal generating facilities.
- Buy-side due diligence support for U.S., Canadian, and international investors in electric and natural gas LDC utility operations, wind generation, natural gas pipeline facilities, and water/wastewater utilities.



- Regulatory policy, ring-fencing, and merger impacts advisory services including expert testimony, provided to U.S. and Canadian investor-owned utilities.

Valuation Services

- Developed Fairness Opinions issued by CE Capital Advisors, Inc. to Boards of Directors of companies entering into asset purchases and sales. Led valuation modeling on multiple energy-related valuation assignments using the Income Approach, Cost Approach, and Sales Comparison Approach.

Litigation Advisory Assignments

Prepared economic and valuation analyses and expert reports in proceedings related to contract disputes, takings claims, and bankruptcy proceedings. Clients include international diversified energy companies, regulated utilities, and bondholders.

Management and Operations Consulting Assignments

Performed prudence reviews, including contracting strategy reviews and assessments of project controls and oversight for developers of nuclear-generating capacity uprates and new nuclear facilities.

Performed operations and financial performance benchmarking and studies of productivity programs.

PROFESSIONAL HISTORY

Concentric Energy Advisors, Inc. (2004 – Present)

President and Vice Chair

CE Capital Advisors, Inc. (2004 – 2023)

A FINRA-Member broker-dealer subsidiary of Concentric Energy Advisors, Inc.

Ernst & Young (2000 – 2001, 2003 – 2004)

Staff Auditor and Database Management Associate

ZIA Information Analysis Group (1997 – 2000)

EDUCATION

Boston College

M.B.A., 2003

Colgate University

B.A., Economics, 1996



DESIGNATIONS AND PROFESSIONAL AFFILIATIONS

Certified Public Accountant, 2004

Massachusetts Society of Certified Public Accountants, 2004

American Institute of Certified Public Accountants, 2011

PRESENTATIONS

“Regulatory Treatment of Timing Differences Related to Pension and OPEB Costs.” Presented to the Ontario Energy Board, July 2016 (Docket No. EB-2015-0040).

“Financial Management and Capital Markets.” University of Idaho Utility Executive Course, 2018.

“Increasing Shareholder Value through the Capital Markets.” University of Idaho Utility Executive Course, 2015, 2016 and 2017.

“A Comparative Analysis of Return on Equity of Natural Gas Utilities” (with Jim Coyne and Julie Lieberman), presented to the Ontario Energy Association, June 2007.

SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
Regulatory Commission of Alaska				
Golden Heart Utilities, Inc. and College Utilities Corporation	08/21	Golden Heart Utilities, Inc. and College Utilities Corporation	U-21-070 U-21-071	Lead-lag Study Cash Working Capital
Golden Heart Utilities, Inc. and College Utilities Corporation	08/24	Golden Heart Utilities, Inc. and College Utilities Corporation	U-24-030 U-24-031	Lead-lag Study Cash Working Capital
Arkansas Public Service Commission				
Liberty Utilities	02/23	The Empire District Electric Company	Docket 22-085-U	Return on Equity Capital Structure
Connecticut Public Utilities Regulatory Authority				
The United Illuminating Company	07/16	The United Illuminating Company	Docket No. 16-06-04	Lead-Lag Study/Cash Working Capital
The Southern Connecticut Gas Company	06/17	The Southern Connecticut Gas Company	Docket No. 17-05-42	Lead-Lag Study/Cash Working Capital
Connecticut Natural Gas Corporation	06/18	Connecticut Natural Gas Corporation	Docket No. 18-05-16	Lead-Lag Study/Cash Working Capital
SJW Group and Connecticut Water Service, Inc.	12/18	Application of SJW Group and Connecticut Water Service, Inc. for Approval of Change of Control	Docket No. 18-07-10	Merger Impacts Cost of Debt and Credit Quality
SJW Group and Connecticut Water Service, Inc.	04/19	Application of SJW Group and Connecticut Water Service, Inc. for Approval of Change of Control	Docket No. 19-04-02	Merger Impacts Cost of Debt and Credit Quality
The United Illuminating Company	09/22	The United Illuminating Company	Docket No. 22-08-08	Multi-Year Rate Plan Revenue Requirements



SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
The Southern Connecticut Gas Company and Connecticut Natural Gas Company	11/23	The Southern Connecticut Gas Company and Connecticut Natural Gas Company	Docket No. 23-11-02	Revenue Requirements
Illinois Commerce Commission				
The Ameren Illinois Utilities	07/10	Central Illinois Light Company; Central Illinois Public Service Company; Illinois Power Company	Docket Nos. 09-0306 thru 09-0311 (cons.)	Rate Base Adjustments Earnings Attrition
Maine Public Utilities Commission				
The Maine Water Company	07/19	Application for Approval of Reorganization Pursuant to 35-A M.R.S. § 708	Docket No. 2019-00096	Merger Impacts, Customer Benefits, Public Interest
Unitil Corporation, Northern Utilities, Inc.	07/24	Request for Regulatory Approvals Related to a Merger of Bangor Natural Gas Company Into Unitil Corporation and Related Debt and Affiliate Arrangements (35-A M.R.S. §§ 707, 708, 901 & 902)	Docket No. 2024-00174	Utility valuation; Merger commitments; Rate base Valuation
Massachusetts Department of Public Utilities				
National Grid	11/17	Boston Gas Company and Colonial Gas Company (each d/b/a National Grid)	D.P.U. 17-170	Performance-Based Rate Plan Revenue Requirement Lead-Lag Study/Cash Working Capital



SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
National Grid	04/18	Boston Gas Company and Colonial Gas Company (each d/b/a National Grid)	D.P.U. 17-170	Impact of the Tax Cuts and Jobs Act of 2017 Administrative and General Expense Allocations
The Berkshire Gas Company	05/18	The Berkshire Gas Company	D.P.U. 18-40	Revenue Requirement
National Grid	11/20	Boston Gas Company and Colonial Gas Company (each d/b/a National Grid)	D.P.U. 20-120	Performance-Based Rate Plan Revenue Requirement Lead-Lag Study/Cash Working Capital
National Grid	11/23	Boston Gas Company and Colonial Gas Company (each d/b/a National Grid)	D.P.U. 23-150	Performance-Based Rate Plan Revenue Requirement Lead-Lag Study/Cash Working Capital
New Hampshire Public Utilities Commission				
Liberty Utilities (EnergyNorth Natural Gas) Corp.	04/17	Liberty Utilities (EnergyNorth Natural Gas) Corp.	Docket No. DG 17-048	Temporary Rates
Liberty Utilities (EnergyNorth Natural Gas) Corp.	04/17	Liberty Utilities (EnergyNorth Natural Gas) Corp.	Docket No. DG 17-048	Revenue Requirement Step Adjustments
Liberty Utilities (Granite State Electric) Corp.	05/23	Liberty Utilities (Granite State Electric) Corp.	Docket No. DG 23-039	Temporary Rates
Liberty Utilities (Granite State Electric) Corp.	05/23	Liberty Utilities (Granite State Electric) Corp.	Docket No. DG 23-039	Multi-Year Rate Plan Revenue Requirement
New Mexico Public Regulation Commission				
El Paso Electric Company	05/20	El Paso Electric Company	Case No. 20-00104-UT	Lead-lag Study/Cash Working Capital



SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
Nova Scotia Utility Board				
Nova Scotia Power, Inc.	01/22	Nova Scotia Power, Inc.	M10431	Earnings Sharing Mechanism, Storm Rider, and Demand Side Management Rider
Oklahoma Corporate Commission				
Liberty Utilities Co.	02/22	Liberty-Empire	Cause No. PUD 202100163	Return on Equity Capital Structure
Liberty Utilities Co.	06/22	Liberty-Empire	Cause No. PUD 202100050	Winter Storm Funding and Cost Recovery
Ontario Energy Board				
Ontario Power Generation	05/16	Ontario Power Generation	EB 2016-0152	Cost of Capital: Equity Thickness
Ontario Power Generation	12/20	Ontario Power Generation	EB 2020-0290	Cost of Capital: Equity Thickness
Hydro One Networks Inc.	08/21	Hydro One Networks Inc.	EB 2021-0110	Productivity Framework Review
Enbridge Gas Inc. (Operating as Enbridge Gas Distribution Inc.)	10/22	Enbridge Gas Inc. (Operating as Enbridge Gas Distribution Inc.)	EB-2022-0200	Cost of Capital: Equity Thickness
Ontario Energy Association, Coalition of Large Distributors and Ontario Power Generation	07/24	Generic proceeding commenced by the Ontario Energy Board to consider the cost of capital parameters and deemed capital structure to be used to set rates	EB-2024-0063	Cost of Capital (ROE, Cost of Debt, and Capital Structure); Carrying Costs on Regulatory Deferrals; Carrying Costs on Cloud Computing Deferrals



SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
Rhode Island Division of Public Utilities and Carriers				
PPL Corporation	11/21	PPL Corporation and PPL Rhode Island Holdings, LLC	D-21-09	Merger Impacts
South Dakota Public Utilities Commission				
Northern States Power Company-MN	06/11	Northern States Power Company-MN	EL 11-019	Return on Equity Capital Structure
Public Utility Commission of Texas				
El Paso Electric Company	02/17	El Paso Electric Company	Docket No. 46831	Lead-Lag Study/Cash Working Capital
El Paso Electric Company	06/21	El Paso Electric Company	Docket No. 52195	Lead-Lag Study/Cash Working Capital
Railroad Commission of Texas				
Atmos Pipeline – Texas (APT), a division of Atmos Energy Corporation	05/23	Atmos Pipeline – Texas (APT), a division of Atmos Energy Corporation	Case No. 00013758	Lead-Lag Study/Cash Working Capital



SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
Vermont Public Utility Commission				
Vermont Department of Public Service	08/17	Joint Petition of NorthStar Decommissioning Holdings, LLC, NorthStar Nuclear Decommissioning Company, LLC, NorthStar Group Services, Inc., LVI Parent Corp., NorthStar Group Holdings, LLC, Entergy Nuclear Vermont Investment Company, LLC, and Entergy Nuclear Operations, Inc., to transfer ownership of Entergy Nuclear Vermont Yankee, LLC, and for certain ancillary approvals, pursuant to 30 V.S.A. §§ 107, 231, and 232	Docket No. 8880	Nuclear Facility Transfer Financial Capability and Credit Quality

ATMOS ENERGY CORPORATION - WEST TEXAS
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
TEST YEAR ENDING JUNE 30, 2024

Line No.	Description	Total Company Revenue Requirement	Average Daily Expense Amount	Revenue Lag Days	Reference	Expense Lead Days	Reference	Net (Lead)/Lag	Working Capital Requirement
	(A)	(B)	(C)=(B)/366	(D)	(E)	(F)	(G)	(H)=(D)-(F)	(I)=(C)x(H)
1	Gas Supply Expense								
2	Purchased Gas	\$ 97,113,968	\$ 265,339	31.7	A	40.0	B	(8.4)	\$ (2,221,496)
3									
4	Operation and Maintenance Expense								
5	O&M, Labor	19,950,272	54,509	31.7	A	14.3	C	17.3	945,414
6	O&M, Non-Labor	34,951,312	95,495	31.7	A	39.0	C	(7.3)	(698,538)
7									
8	Federal Income Tax								
9	Current Taxes	-	-	31.7	A	39.3	D	(7.6)	0
10									
11	Taxes Other Than Income								
13	Payroll Taxes	1,088,408	2,974	31.7	A	32.8	E	(1.1)	(3,404)
15	Local Franchise Tax	11,668,584	31,881	31.7	A	47.4	E-5	(15.7)	(500,991)
16	Gas Utility Transportation Tax RCT	58,287	159	31.7	A	95.4	E-6	(63.7)	(10,148)
12	Ad Valorem	14,268,611	38,985	31.7	A	201.5	E-7.A	(169.8)	(6,620,870)
14	Ad Valorem - Allocated	641,193	1,752	31.7	A	193.8	E-7.B	(162.1)	(284,041)
17									
18	Franchise Tax/State Margin Tax	2,063,460	5,638	31.7	A	45.0	E-4	(13.3)	(75,153)
19									
20	Interest on Customer Deposits	117,642	321	31.7	A	183.0	F	(151.3)	(48,641)
21									
22									
23	Total Company Working Capital	\$ 181,921,738	\$ 497,054						\$ (9,517,867)

WORKPAPERS
TO
DIRECT TESTIMONY
OF
DANIEL S. DANE

Workpapers to the Direct Testimony of Daniel S. Dane are being provided in electronic format.

CASE NO. 00019196

STATEMENT OF INTENT FILED BY	§	
ATMOS ENERGY CORP. TO CHANGE	§	RAILROAD COMMISSION
GAS UTILITY RATES WITHIN THE	§	
UNINCORPORATED AREAS OF THE	§	OF TEXAS
MID-TEX DIVISION	§	

DIRECT TESTIMONY

OF

DANIEL S. DANE

WITNESS FOR

ATMOS ENERGY CORP., MID-TEX DIVISION

NOVEMBER 18, 2024

CASE NO. 00019196
INDEX TO THE DIRECT TESTIMONY OF
DANIEL S. DANE, WITNESS FOR
ATMOS ENERGY CORP., MID-TEX DIVISION

I. POSITION AND QUALIFICATIONS..... 1

II. PURPOSE OF TESTIMONY 3

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 A. Revenue Lag 6

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LIST OF EXHIBITS

Exhibit DSD-1	Resume and Testimony Listing
Exhibit DSD-2	Cash Working Capital Requirement

DIRECT TESTIMONY OF DANIEL S. DANE

I. POSITION AND QUALIFICATIONS

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Daniel S. Dane. My business address is 293 Boston Post Road West, Suite 500, Marlborough, Massachusetts 01752. My resume is attached as Exhibit DSD-1.

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am the President of Concentric Energy Advisors, Inc. ("Concentric").

Q. PLEASE OUTLINE YOUR EDUCATIONAL AND PROFESSIONAL QUALIFICATIONS.

A. I have a Master of Business Administration from Boston College in Chestnut Hill, Massachusetts, and a Bachelor of Arts in Economics from Colgate University in Hamilton, New York. I am a Certified Public Accountant licensed in the Commonwealth of Massachusetts.

Q. PLEASE DESCRIBE YOUR EXPERIENCE AND QUALIFICATIONS.

A. I have over 20 years of experience in the energy, utility, and financial services industries providing advisory services to electric, gas, and water utilities, power generators, and natural gas pipelines in the areas of regulation and ratemaking, litigation support, mergers and acquisitions, valuation, financial statement audits and analysis, and the examination of financial reporting systems and controls. I also provide expert testimony on regulated ratemaking matters and merger approval applications for investor- and provincially-owned utilities, including on the cost of capital, merger impacts, revenue requirements, lead-lag studies/cash working

1 capital, regulatory lag and rate base development, earnings sharing mechanisms,
2 and rate adjustment mechanisms.

3 **Q. ON WHOSE BEHALF ARE YOU SUBMITTING THIS TESTIMONY?**

4 A. I am testifying in this proceeding before the Railroad Commission of Texas (“RCT”
5 or the “Commission”) on behalf of the Mid-Tex Division (“Mid-Tex Division”) of
6 Atmos Energy Corporation (“Atmos Energy” or the “Company”).

7 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE RCT OR OTHER**
8 **REGULATORY COMMISSIONS?**

9 A. Yes. I filed testimony in Atmos Pipeline – Texas’s Rate CGS and Rate PT Docket
10 No. OS-23-00013758, and Atmos Energy West Texas Division’s recently-filed rate
11 case.¹ I have also testified or presented evidence in proceedings before numerous
12 state and provincial regulators, including the Regulatory Commission of Alaska,
13 the Arkansas Public Service Commission, the Connecticut Public Utilities
14 Regulatory Authority, the Illinois Commerce Commission, the Maine Public
15 Utilities Commission, the Massachusetts Department of Public Utilities, the New
16 Hampshire Public Utilities Commission, the New Mexico Public Regulation
17 Commission, the Oklahoma Corporation Commission, the Rhode Island Division
18 of Public Utilities and Carriers, the South Dakota Public Utilities Commission, the
19 Public Utility Commission of Texas, the Vermont Public Utility Commission, the
20 Nova Scotia Utility Board, and the Ontario Energy Board.

¹ *Statement of Intent Filed by Atmos Energy Corp. to Change Gas Utility Rates within the Unincorporated Areas Served by its West Texas Division*, Docket No. OS-24-00018879, Statement of Intent (Oct. 25, 2024).

1 **Q. DO YOU HAVE ANY EXHIBITS ATTACHED TO YOUR TESTIMONY?**

2 A. Yes. I am sponsoring Exhibits DSD-1 and DSD-2. Exhibit DSD-2 shows the
3 revenue lags and expense leads that resulted from Concentric’s lead-lag study, as
4 well as Mid-Tex Division’s requested level of cash working capital (“CWC”) for
5 the twelve months ended June 30, 2024 (“Test Year”). The expense amounts to
6 which the revenue lags and expense leads are applied have been provided by Mid-
7 Tex Division witness Barbara Myers. Exhibit DSD-2 contains the Working Cash
8 Allowance for the Mid-Tex Division.

9 **Q. HAVE YOUR TESTIMONY AND EXHIBITS BEEN PREPARED BY YOU**
10 **OR UNDER YOUR DIRECTION AND CONTROL?**

11 A. Yes.

12 **II. PURPOSE OF TESTIMONY**

13 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

14 A. My testimony presents the results of a lead-lag study prepared by Concentric that
15 was used to develop CWC factors and ultimately to calculate the CWC requirement
16 of the Mid-Tex Division.

17 **Q. WHAT IS A “CASH WORKING CAPITAL” REQUIREMENT?**

18 A. A CWC requirement is the amount of funds the Mid-Tex Division needs to keep
19 on hand to finance its day-to-day operations.

20 **O. WHAT IS A LEAD-LAG STUDY?**

21 A. A lead-lag study measures the funds needed due to net timing differences between
22 when a utility expends cash for the costs required to provide utility service and
23 when it receives payment from customers for that service. Specifically, a lead-lag

1 study measures “revenue lags,” which are the number of days between when a
2 utility provides service and when its customers pay for that service, and “expense
3 leads,” which are the number of days between when a utility incurs expenses and
4 when it must pay for those expenses. The net of the revenue lags and expense leads,
5 when multiplied by the Mid-Tex Division’s average daily Test Year Period
6 expenses for the twelve months ended June 30, 2024, results in the CWC
7 requirement.

8 **Q. HOW SHOULD THE RESULTS OF THE CWC ANALYSIS BE TREATED**
9 **FOR RATEMAKING PURPOSES?**

10 A. The CWC requirement should be included as part of the Mid-Tex Division’s rate
11 base for ratemaking purposes.

12 **III. SUMMARY OF FINDINGS**

13 **Q. FOR WHAT PERIOD WAS THE LEAD-LAG STUDY PERFORMED?**

14 A. The lead-lag study analyzed the Mid-Tex Division’s cash transactions and invoices
15 for the Test Year Period. The calculated revenue lag and expense leads were then
16 applied to adjusted Test Year Period expenses supported by Ms. Myers.

17 **Q. PLEASE SUMMARIZE YOUR FINDINGS REGARDING AN**
18 **APPROPRIATE CWC ALLOWANCE FOR THE MID-TEX DIVISION.**

19 A. Concentric’s lead-lag study resulted in a total Mid-Tex Division CWC allowance
20 of negative \$77,143,376, which results in a reduction to rate base. That result is
21 provided in Exhibit DSD-2.

1 **IV. APPROACH OVERVIEW**

2 **Q. PLEASE PROVIDE AN OVERVIEW OF YOUR APPROACH TO**
3 **DETERMINING THE MID-TEX DIVISION'S CWC REQUIREMENT.**

4 A. Concentric analyzed the significant cash inflows and outflows of the Mid-Tex
5 Division to develop lead-lag factors for the Mid-Tex Division's revenues and
6 expenses to derive a CWC allowance.

7 **Q. WHAT ARE THE VARIOUS LAGS AND LEADS THAT SHOULD BE**
8 **CONSIDERED IN A CWC ANALYSIS?**

9 A. Two broad categories of lags and leads should be considered: (1) lag times
10 associated with the collection of revenues owed to a company (i.e., revenue lags);
11 and (2) lead times associated with the payments for goods and services received by
12 a company (i.e., expense leads).

13 **Q. WHAT IS A REVENUE LAG?**

14 A. A revenue lag refers to the elapsed time between the delivery of a company's
15 products and services (i.e., transportation and storage of natural gas) and its ability
16 to use the funds received as payment for the delivery of those products and services.
17 In other words, the revenue lag measures the number of days from the date service
18 was rendered until the date payments were received from customers and the funds
19 were deposited and available to the Mid-Tex Division.

20 **Q. WHAT IS AN EXPENSE LEAD?**

21 A. The expense lead refers to the elapsed time from when a good or service is provided
22 to a company to the point in time when the company pays for the good or service
23 and the funds are no longer available to the company.

1 **Q. WHAT WAS THE SOURCE OF INFORMATION YOU USED TO**
2 **DETERMINE THE LEADS AND LAGS IN THE CWC ANALYSIS?**

3 A. The Mid-Tex Division provided the accounting and financial data necessary for
4 Concentric to complete the study. The information provided, together with
5 analytical procedures performed by Concentric, led to the determination of the
6 appropriate number of lead-lag days. In addition, I reviewed the Mid-Tex
7 Division’s most recent lead-lag study that was filed in Gas Utilities Docket
8 (“GUD”) No. 10170 to verify the methods used in the prior study.

9 **Q. DO THE RESULTS OF THE LEAD-LAG STUDY REPRESENT AN**
10 **ACCURATE ASSESSMENT OF THE MID-TEX DIVISION’S CWC**
11 **REQUIREMENT?**

12 A. Yes. The lead-lag study represents an accurate assessment of the actual CWC needs
13 during the Test Year. Furthermore, the methods used to conduct this lead-lag study
14 are consistent with those previously used by the Mid-Tex Division and approved
15 by the Commission in its most recent rate case proceeding (i.e., GUD No. 10170),
16 with limited exceptions, as noted herein.

17 **V. SUMMARY OF THE CWC ANALYSIS**

18 **A. Revenue Lag**

19 **Q. DESCRIBE YOUR CALCULATION OF THE REVENUE LAG FOR**
20 **RETAIL CUSTOMERS.**

21 A. The revenue lag for retail customers was divided into four distinct components:
22 (1) a service lag, (2) a billing lag, (3) a collections lag, and (4) a payment
23 processing, or bank lag. Considered together, these components of the retail

1 revenue lag totaled 32.6 lag days. An explanation of each component of the
2 revenue lag follows, and the calculation of the revenue lag is provided in
3 Workpaper (“WP”) A.

4 **Q. WHAT IS MEANT BY SERVICE LAG?**

5 A. The service lag refers to the number of days from the mid-point of the service period
6 to the end of the service period. Using the mid-point methodology, which assumes
7 that service is provided evenly throughout the service period, the average lag
8 associated with the provisioning of service was 15.3 days (366 days in the year
9 divided by 12 months divided by 2).

10 **Q. WHAT IS MEANT BY BILLING LAG?**

11 A. Billing lag refers to the average number of days from the date on which the service
12 was provided until the customer was billed. This lag reflects the time needed to
13 send and process meter reading data in the Customer Information System, prepare
14 bills, and deliver bills. To calculate the billing lag, Concentric analyzed two
15 populations of data: (1) “mass billed” customer billing data and (2) “handbill”
16 customer billing data, which represents data related to the complex bills for
17 transportation and large industrial customers. For mass billed customer bills, the
18 Mid-Tex Division provided meter read dates and billing dates for two sample
19 months, from which a representative billing lag could be determined. The resulting
20 billing lag was 0.8 days, as shown in WP A-1. For handbill customer bills, the Mid-
21 Tex Division provided meter read dates and billing dates for all handbill customer
22 invoices in the Test Year Period. The unweighted resulting billing lag was 16.1
23 days, as shown in WP A-3. Because handbill customers make up only a small

1 portion of total revenues, the revenue-weighted billing lag for handbill customers
2 was 0.2 days, as also shown in WP A-3. The weighting of handbill customers was
3 based on the total revenue information provided in WP A-2.

4 **Q. WHAT IS MEANT BY COLLECTION LAG?**

5 A. The collection lag refers to the average amount of time from the date when bills are
6 issued to the date that the Mid-Tex Division receives payment from its customers.

7 **Q. WHAT APPROACH DID CONCENTRIC USE TO CALCULATE THE**
8 **COLLECTION LAG?**

9 A. Consistent with the approach used in GUD No. 10170, Centric calculated the
10 collection lag based on a sample of invoices for residential, commercial, and
11 industrial customers. The collection lag for each customer segment is provided in
12 WP A-4. When weighted by revenues by customer segment, the resulting
13 collection lag was 15.5 days, as shown in WP A-4.

14 **Q. WHAT IS THE BANK LAG?**

15 A. The bank lag, or payment processing lag, is the lag between receiving payment and
16 having funds available to draw at the bank. Customer accounts receivable balances
17 are credited when payment is received. Centric estimated a 0.9-day bank lag
18 based on sample payment data, which is a reduction from the one-day lag used in
19 the previous study performed for GUD No. 10170.

20 **Q. PLEASE SUMMARIZE THE CALCULATION OF REVENUE LAG DAYS.**

21 A. The calculation of the overall revenue lag, by lag component, is summarized in the
22 following figure.

Figure DSD-1: Revenue Lag by Component	
Component	Mid-Tex Division Lag Days
Service Lag	15.3
Billing Lag	1.0
Collections Lag	15.5
Bank Lag	0.9
Total Lag	32.6

1 **B. Expense Leads**

2 **Q. WHAT EXPENSE-RELATED LEADS WERE CONSIDERED IN THE**
3 **LEAD-LAG ANALYSIS?**

4 A. Lead times associated with the following broad expense categories were considered
5 in the lead-lag study: (a) purchase gas costs; (b) transportation charges; (c)
6 operating and maintenance (“O&M”) expenses related to labor, (d) O&M expenses
7 not related to labor, (d) federal income taxes, and (e) taxes other than income taxes.

8 **Q. PROVIDE AN EXPLANATION OF THE EXPENSE LEAD ASSOCIATED**
9 **WITH PURCHASE GAS COSTS.**

10 A. The analysis of purchase gas costs measured the difference between the monthly
11 purchases of gas and the payment dates for those purchases. The purchase gas cost
12 average lag was calculated using actual payments for all twelve months of the test
13 year, as shown in WP B-1.

14 **Q. PROVIDE AN EXPLANATION OF THE EXPENSE LEAD ASSOCIATED**
15 **WITH TRANSPORTATION CHARGES.**

16 A. The analysis of transportation charges measured the difference between the
17 monthly purchases of transportation services and the payment dates for those
18 purchases. Since transportation payments involve a relationship with another
19 division of the Company (i.e., Atmos Pipeline - Texas), the average lag for purposes

1 of studying the transportation charge expense lead was determined by using Atmos’
2 non-affiliate pipeline payments for its other jurisdictions for four sample months
3 from the Test Year Period, as shown in WP B-2. This method of calculating a lag
4 for transportation charges is consistent with the approach used in GUD No. 10170.

5 **Q. PROVIDE AN EXPLANATION OF THE EXPENSE LEADS ASSOCIATED**
6 **WITH THE MID-TEX DIVISION’S LABOR RELATED O&M EXPENSES.**

7 A. The Mid-Tex Division’s regular payroll disbursements are made every two weeks
8 with the 14-day payroll period running from Saturday to Friday two weeks later.
9 Employees are paid for each payroll period on the Friday following the end of the
10 pay period, resulting in 26 to 27 regular payroll disbursements during any given 12-
11 month period (depending on when the first Friday falls in the 12-month period).
12 The midpoint of each 14-day payroll period is seven days. Most employees are
13 paid via direct deposit and therefore for those employees, the Mid-Tex Division
14 does not incur any additional payment processing lag. A small proportion of
15 payroll is paid via paper check. For these payroll disbursements, a check float of
16 10.1 days was calculated on WP C-5. Considering these regular payroll payments,
17 the resulting payroll expense lead was 14.0 days as shown in WP C-1. Funds for
18 payroll taxes are analyzed separately and discussed further below.

19 **Q. OTHER THAN PAYROLL, DID YOU ANALYZE OTHER LABOR-**
20 **RELATED EXPENSES?**

21 A. Yes. An analysis was done of incentive compensation payments and paid time off
22 (“PTO”).

1 **Q. WHAT CALCULATIONS DID YOU PERFORM RELATED TO**
2 **INCENTIVE COMPENSATION PAYMENTS?**

3 A. During the Test Year, the Mid-Tex Division made incentive compensation
4 payments to its employees. Incentive compensation payments are made in
5 November in the year following the year of service, resulting in an average expense
6 lead of 182.5 days (i.e., the midpoint of the incentive compensation year) plus the
7 period between the end of the incentive compensation year and when payments are
8 made, which was approximately 46 days after the incentive compensation year. An
9 adjustment was made for employees paid by check. The overall expense lead for
10 incentive compensation was thus determined to be 228.5 days as shown in WP C-
11 3.

12 **Q. WHAT CALCULATION DID YOU PERFORM RELATED TO THE PTO**
13 **BENEFIT?**

14 A. During the Test Year, Mid-Tex Division employees used PTO days. The PTO days
15 that were taken during the Test Year represent PTO that was both accrued during
16 the Test Year and accrued during the year before the Test Year. PTO carried over
17 from the prior year is assumed to be taken first in the new calendar year. PTO is
18 accrued throughout the calendar year, so it is assumed to be accrued on average at
19 the year's midpoint. PTO taken in a pay period is assumed to be taken at the middle
20 of the pay period.

21 Concentric measured the time between the midpoint of the year before the
22 Test Year Period and the midpoint of each pay period (for carried-over PTO that
23 was taken), as well as the time between the midpoint of the Test Year Period and

1 the midpoint of each pay period (for current-year PTO that was taken). Concentric
2 then weighted these lead times using the number of PTO days that had been taken
3 during each pay period, using the assumption that PTO days carried over from the
4 prior year were used first. The resulting expense lead was calculated to be 65.2
5 days, as shown in WP C-4.

6 **Q. WHAT DO “OTHER O&M” EXPENSES INCLUDE, AND WHAT**
7 **APPROACH DID CONCENTRIC USE TO CALCULATE THE**
8 **ASSOCIATED EXPENSE LEAD?**

9 A. Other O&M expenses include all payments made by the Mid-Tex Division for
10 O&M expenses that otherwise were not analyzed as part of Concentric’s review of
11 labor-related O&M expenses. For the Test Year, Concentric requested and
12 analyzed a random sample of approximately 400 representative invoices to
13 determine the relevant payment terms. For those third-party O&M expenses in the
14 sample that were paid by check, Concentric also included an additional expense
15 lead to account for check float. This sampling analysis resulted in a dollar-weighted
16 expense lead of 26.5 days.

17 **Q. HOW DID YOUR STUDY ADDRESS FEDERAL INCOME TAXES?**

18 A. The expense lead attributable to federal income tax liability for the Test Year was
19 calculated based on quarterly payment dates on September 15, December 15, April
20 18, and June 15. The Mid-Tex Division estimates its quarterly taxable income to
21 avoid an underpayment penalty and interest, and pays the lesser of 25% of total tax
22 liability or an amount based on the annualized calculation method. Because the
23 Mid-Tex Division uses a September fiscal year end, and most of its taxable income

being earned in the first two quarters, the “lesser of” calculation works out to be 25% each quarter. Based on the quarterly payment dates and an estimate of equal payments made in each quarter, Concentric calculated an expense lead of 39.3 days as shown in WP D.

Q. WHAT TAXES AND FEES OTHER THAN INCOME TAXES WERE CONSIDERED IN CONCENTRIC’S ANALYSIS?

A. Concentric’s analysis also considered taxes and fees other than income taxes paid related to utility service. The Mid-Tex Division provided accounting and payment data related to each of the categories of taxes and fees, upon which Concentric estimated expense leads for each as shown below and in WP E.

The table below provides those taxes and fees, along with their respective expense leads.

Figure DSD-2: Taxes Other Than Income Taxes and Fees	
Component	Lead Days
FICA	31.9
Federal Unemployment	75.7
State Unemployment	75.7
State Gross Margin Tax	45.0
Local Gross Receipts Tax	84.4
Gas Utility Tax (Transportation)	95.5
Ad Valorem – MTX	201.5
Ad Valorem – Shared Services	193.8

Q. WHAT APPROACH WAS TAKEN TO CALCULATE THE EXPENSE LEAD ON FICA TAXES?

A. The expense lead for payroll taxes was assumed to be the same as that for regular payroll (inclusive of PTO and incentive compensation lead times, i.e., 32.9 days) less the time that the Mid-Tex Division pays payroll taxes ahead of when payroll is paid, resulting in a net expense lead of 31.9 days.

1 **Q. WHAT APPROACH WAS TAKEN TO CALCULATE THE EXPENSE**
2 **LEAD ON UNEMPLOYMENT TAXES (FEDERAL AND STATE)?**

3 A. Unemployment taxes (Federal and state) are paid quarterly. Therefore, the expense
4 lead for each quarterly tax payment reflects the number of days between the
5 midpoint of each quarter and the payment date.

6 **Q. WHAT APPROACH WAS TAKEN TO CALCULATE THE EXPENSE**
7 **LEAD ON STATE GROSS MARGIN TAX?**

8 A. The expense lead days for state gross margin tax were determined based on the
9 difference between the payment date for gross margin tax and the midpoint of the
10 tax assessment year, resulting in an expense lead of 45.0 days.

11 **Q. WHAT APPROACH WAS TAKEN TO CALCULATE THE EXPENSE**
12 **LEAD ON LOCAL GROSS RECEIPTS TAXES/LOCAL FRANCHISE**
13 **FEES?**

14 A. The expense lead days for local gross receipts taxes were determined based on the
15 difference between the midpoint of the associated franchise periods, resulting in an
16 expense lead of 84.4 days. Amounts recorded on the Mid-Tex Division's books as
17 prepayments are included in rate base as prepayments and were excluded from the
18 cash working capital analysis.

19 **Q. WHAT APPROACH WAS TAKEN TO CALCULATE THE EXPENSE**
20 **LEAD ON RCT GAS UTILITY TAX?**

21 A. RCT gas utility taxes are paid quarterly. Therefore, the expense lead for each
22 quarterly tax payment reflects the number of days between the midpoint of each
23 quarter and the payment date.

1 **Q. WHAT APPROACH WAS TAKEN TO CALCULATE THE EXPENSE**
2 **LEAD ON AD VALOREM TAXES?**

3 A. There are two categories of ad valorem taxes: (a) general plant and (b) shared
4 services. Ad valorem taxes are paid on an annual basis, generally in arrears. The
5 expense lead days for ad valorem taxes were determined based on the number of
6 days between the midpoint of the previous year and the payment date.

7 **Q. WHAT APPROACH WAS TAKEN TO CALCULATE THE EXPENSE**
8 **LEAD ON CUSTOMER SECURITY DEPOSITS?**

9 A. The calculation of the lead days on the interest on customer deposits reflects the
10 deposit refund patterns for residential and commercial classes, resulting in an
11 expense lead of 183.0 days. This method was used to calculate approved lag days
12 in GUD No. 10170.

13 **VI. CONCLUSION**

14 **Q. BASED UPON THE RESULTS OF THE LEAD-LAG STUDY AND THE**
15 **LEVEL OF EXPENSES DESCRIBED IN THE TESTIMONY OF MS.**
16 **MYERS, WHAT IS THE TOTAL LEVEL OF CWC REQUIREMENTS FOR**
17 **THE MID-TEX DIVISION?**

18 A. As shown on Exhibit DSD-2, applying the revenue lag and expense leads that I
19 have calculated to the expense levels provided by Ms. Myers results in a total CWC
20 requirement of negative \$77,143,376, which results in a reduction to rate base.

1 **Q. DO THE RESULTS OF THE LEAD-LAG STUDY REPRESENT AN**
2 **ACCURATE ASSESSMENT OF THE MID-TEX DIVISION’S CWC**
3 **REQUIREMENT?**

4 A. Yes. The lead-lag study represents an accurate assessment of the Mid-Tex
5 Division’s actual CWC needs during the Test Year. Furthermore, the methods used
6 to conduct this lead-lag study are consistent with those previously used and
7 approved by the Commission in the Mid-Tex Division’s most recent litigated rate
8 proceeding, GUD No. 10170.

9 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

10 A. Yes, it does.

STATE OF MASSACHUSETTS §
§
COUNTY OF MIDDLESEX §


AFFIDAVIT OF DANIEL S. DANE

BEFORE ME, the undersigned authority, on this day personally appeared Daniel S. Dane who having been placed under oath by me did depose as follows:

1. "My name is Daniel S. Dane. I am of sound mind and capable of making this affidavit. The facts stated herein are true and correct based upon my personal knowledge. My current position is President of Concentric Energy Advisors, Inc.

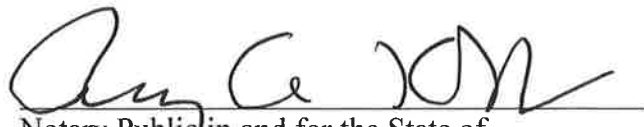
2. I have prepared the foregoing Direct Testimony and the information contained in that document is true and correct to the best of my knowledge."

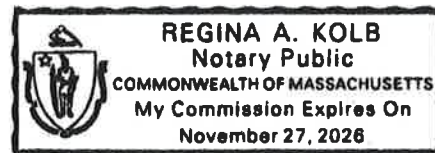
Further affiant sayeth not.


Daniel S. Dane

SUBSCRIBED AND SWORN TO BEFORE ME by Daniel S. Dane on this 5th day of November 2024.




Notary Public in and for the State of
Massachusetts



DANIEL S. DANE, CPA
PRESIDENT

Daniel S. Dane has more than 20 years of experience in the energy, utility, and financial services industries advising electric, gas, and water utilities, power generators, and natural gas pipelines in the areas of regulation and ratemaking, litigation, mergers and acquisitions, valuation, and regulatory accounting matters. Mr. Dane also provides expert testimony on regulated ratemaking matters and merger approval applications for investor- and provincially-owned utilities, including on multi-year rate plans and earnings sharing mechanisms, corporate finance matters such as the cost of capital and capitalization, merger impacts, revenue requirements, lead-lag studies/cash working capital, and regulatory policy. Mr. Dane has an MBA from Boston College in Chestnut Hill, Massachusetts, and a BA in Economics from Colgate University in Hamilton, New York. Mr. Dane is also a certified public accountant.

Representative Project Experience

Ratemaking and Utility Regulation Assignments

Expert Testimony

- Submitted expert testimony on behalf of utilities and other stakeholders in state and provincial administrative rate setting and merger approval proceedings regarding multi-year rate plans and earnings sharing mechanisms, corporate finance matters such as the cost of capital and capitalization, valuation of energy and utility assets, merger impacts, revenue requirements, lead-lag studies/cash working capital, and regulatory policy.

Regulatory Advisory

- Provided financial modeling, development of expert reports, and preparation of multiple rounds of testimony on behalf of U.S. and Canadian investor-owned electric, natural gas, and water utilities related to multiple aspects of the ratemaking process, including: performance-based ratemaking; cost of capital; ring fencing; revenue requirements and lead-lag studies/cash working capital; decoupling; prudence and cost recovery; capital tracker tariff mechanisms; cost allocation and shared services; merger approval; securitization and ratemaking policy.
- Consulting assignments have included utility clients across the U.S. and Canada.

Financial Advisory Assignments

Competitive Solicitations & Asset Divestitures

- Sell-side support for approximately \$2 billion in generating asset transactions, including nuclear, natural gas, and coal generating facilities.
- Buy-side due diligence support for U.S., Canadian, and international investors in electric and natural gas LDC utility operations, wind generation, natural gas pipeline facilities, and water/wastewater utilities.



- Regulatory policy, ring-fencing, and merger impacts advisory services including expert testimony, provided to U.S. and Canadian investor-owned utilities.

Valuation Services

- Developed Fairness Opinions issued by CE Capital Advisors, Inc. to Boards of Directors of companies entering into asset purchases and sales. Led valuation modeling on multiple energy-related valuation assignments using the Income Approach, Cost Approach, and Sales Comparison Approach.

Litigation Advisory Assignments

Prepared economic and valuation analyses and expert reports in proceedings related to contract disputes, takings claims, and bankruptcy proceedings. Clients include international diversified energy companies, regulated utilities, and bondholders.

Management and Operations Consulting Assignments

Performed prudence reviews, including contracting strategy reviews and assessments of project controls and oversight for developers of nuclear-generating capacity uprates and new nuclear facilities.

Performed operations and financial performance benchmarking and studies of productivity programs.

PROFESSIONAL HISTORY

Concentric Energy Advisors, Inc. (2004 – Present)

President and Vice Chair

CE Capital Advisors, Inc. (2004 – 2023)

A FINRA-Member broker-dealer subsidiary of Concentric Energy Advisors, Inc.

Ernst & Young (2000 – 2001, 2003 – 2004)

Staff Auditor and Database Management Associate

ZIA Information Analysis Group (1997 – 2000)

EDUCATION

Boston College

M.B.A., 2003

Colgate University

B.A., Economics, 1996



DESIGNATIONS AND PROFESSIONAL AFFILIATIONS

Certified Public Accountant, 2004

Massachusetts Society of Certified Public Accountants, 2004

American Institute of Certified Public Accountants, 2011

PRESENTATIONS

“Regulatory Treatment of Timing Differences Related to Pension and OPEB Costs.” Presented to the Ontario Energy Board, July 2016 (Docket No. EB-2015-0040).

“Financial Management and Capital Markets.” University of Idaho Utility Executive Course, 2018.

“Increasing Shareholder Value through the Capital Markets.” University of Idaho Utility Executive Course, 2015, 2016 and 2017.

“A Comparative Analysis of Return on Equity of Natural Gas Utilities” (with Jim Coyne and Julie Lieberman), presented to the Ontario Energy Association, June 2007.

SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
Regulatory Commission of Alaska				
Golden Heart Utilities, Inc. and College Utilities Corporation	08/21	Golden Heart Utilities, Inc. and College Utilities Corporation	U-21-070 U-21-071	Lead-lag Study Cash Working Capital
Golden Heart Utilities, Inc. and College Utilities Corporation	08/24	Golden Heart Utilities, Inc. and College Utilities Corporation	U-24-030 U-24-031	Lead-lag Study Cash Working Capital
Arkansas Public Service Commission				
Liberty Utilities	02/23	The Empire District Electric Company	Docket 22-085-U	Return on Equity Capital Structure
Connecticut Public Utilities Regulatory Authority				
The United Illuminating Company	07/16	The United Illuminating Company	Docket No. 16-06-04	Lead-Lag Study/Cash Working Capital
The Southern Connecticut Gas Company	06/17	The Southern Connecticut Gas Company	Docket No. 17-05-42	Lead-Lag Study/Cash Working Capital
Connecticut Natural Gas Corporation	06/18	Connecticut Natural Gas Corporation	Docket No. 18-05-16	Lead-Lag Study/Cash Working Capital
SJW Group and Connecticut Water Service, Inc.	12/18	Application of SJW Group and Connecticut Water Service, Inc. for Approval of Change of Control	Docket No. 18-07-10	Merger Impacts Cost of Debt and Credit Quality
SJW Group and Connecticut Water Service, Inc.	04/19	Application of SJW Group and Connecticut Water Service, Inc. for Approval of Change of Control	Docket No. 19-04-02	Merger Impacts Cost of Debt and Credit Quality
The United Illuminating Company	09/22	The United Illuminating Company	Docket No. 22-08-08	Multi-Year Rate Plan Revenue Requirements



SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
The Southern Connecticut Gas Company and Connecticut Natural Gas Company	11/23	The Southern Connecticut Gas Company and Connecticut Natural Gas Company	Docket No. 23-11-02	Revenue Requirements
Illinois Commerce Commission				
The Ameren Illinois Utilities	07/10	Central Illinois Light Company; Central Illinois Public Service Company; Illinois Power Company	Docket Nos. 09-0306 thru 09-0311 (cons.)	Rate Base Adjustments Earnings Attrition
Maine Public Utilities Commission				
The Maine Water Company	07/19	Application for Approval of Reorganization Pursuant to 35-A M.R.S. § 708	Docket No. 2019-00096	Merger Impacts, Customer Benefits, Public Interest
Unitil Corporation, Northern Utilities, Inc.	07/24	Request for Regulatory Approvals Related to a Merger of Bangor Natural Gas Company Into Unitil Corporation and Related Debt and Affiliate Arrangements (35-A M.R.S. §§ 707, 708, 901 & 902)	Docket No. 2024-00174	Utility valuation; Merger commitments; Rate base Valuation
Massachusetts Department of Public Utilities				
National Grid	11/17	Boston Gas Company and Colonial Gas Company (each d/b/a National Grid)	D.P.U. 17-170	Performance-Based Rate Plan Revenue Requirement Lead-Lag Study/Cash Working Capital



SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
National Grid	04/18	Boston Gas Company and Colonial Gas Company (each d/b/a National Grid)	D.P.U. 17-170	Impact of the Tax Cuts and Jobs Act of 2017 Administrative and General Expense Allocations
The Berkshire Gas Company	05/18	The Berkshire Gas Company	D.P.U. 18-40	Revenue Requirement
National Grid	11/20	Boston Gas Company and Colonial Gas Company (each d/b/a National Grid)	D.P.U. 20-120	Performance-Based Rate Plan Revenue Requirement Lead-Lag Study/Cash Working Capital
National Grid	11/23	Boston Gas Company and Colonial Gas Company (each d/b/a National Grid)	D.P.U. 23-150	Performance-Based Rate Plan Revenue Requirement Lead-Lag Study/Cash Working Capital
New Hampshire Public Utilities Commission				
Liberty Utilities (EnergyNorth Natural Gas) Corp.	04/17	Liberty Utilities (EnergyNorth Natural Gas) Corp.	Docket No. DG 17-048	Temporary Rates
Liberty Utilities (EnergyNorth Natural Gas) Corp.	04/17	Liberty Utilities (EnergyNorth Natural Gas) Corp.	Docket No. DG 17-048	Revenue Requirement Step Adjustments
Liberty Utilities (Granite State Electric) Corp.	05/23	Liberty Utilities (Granite State Electric) Corp.	Docket No. DG 23-039	Temporary Rates
Liberty Utilities (Granite State Electric) Corp.	05/23	Liberty Utilities (Granite State Electric) Corp.	Docket No. DG 23-039	Multi-Year Rate Plan Revenue Requirement
New Mexico Public Regulation Commission				
El Paso Electric Company	05/20	El Paso Electric Company	Case No. 20-00104-UT	Lead-lag Study/Cash Working Capital



SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
Nova Scotia Utility Board				
Nova Scotia Power, Inc.	01/22	Nova Scotia Power, Inc.	M10431	Earnings Sharing Mechanism, Storm Rider, and Demand Side Management Rider
Oklahoma Corporate Commission				
Liberty Utilities Co.	02/22	Liberty-Empire	Cause No. PUD 202100163	Return on Equity Capital Structure
Liberty Utilities Co.	06/22	Liberty-Empire	Cause No. PUD 202100050	Winter Storm Funding and Cost Recovery
Ontario Energy Board				
Ontario Power Generation	05/16	Ontario Power Generation	EB 2016-0152	Cost of Capital: Equity Thickness
Ontario Power Generation	12/20	Ontario Power Generation	EB 2020-0290	Cost of Capital: Equity Thickness
Hydro One Networks Inc.	08/21	Hydro One Networks Inc.	EB 2021-0110	Productivity Framework Review
Enbridge Gas Inc. (Operating as Enbridge Gas Distribution Inc.)	10/22	Enbridge Gas Inc. (Operating as Enbridge Gas Distribution Inc.)	EB-2022-0200	Cost of Capital: Equity Thickness
Ontario Energy Association, Coalition of Large Distributors and Ontario Power Generation	07/24	Generic proceeding commenced by the Ontario Energy Board to consider the cost of capital parameters and deemed capital structure to be used to set rates	EB-2024-0063	Cost of Capital (ROE, Cost of Debt, and Capital Structure); Carrying Costs on Regulatory Deferrals; Carrying Costs on Cloud Computing Deferrals



SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
Rhode Island Division of Public Utilities and Carriers				
PPL Corporation	11/21	PPL Corporation and PPL Rhode Island Holdings, LLC	D-21-09	Merger Impacts
South Dakota Public Utilities Commission				
Northern States Power Company-MN	06/11	Northern States Power Company-MN	EL 11-019	Return on Equity Capital Structure
Public Utility Commission of Texas				
El Paso Electric Company	02/17	El Paso Electric Company	Docket No. 46831	Lead-Lag Study/Cash Working Capital
El Paso Electric Company	06/21	El Paso Electric Company	Docket No. 52195	Lead-Lag Study/Cash Working Capital
Railroad Commission of Texas				
Atmos Pipeline – Texas (APT), a division of Atmos Energy Corporation	05/23	Atmos Pipeline – Texas (APT), a division of Atmos Energy Corporation	Case No. 00013758	Lead-Lag Study/Cash Working Capital



SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
Vermont Public Utility Commission				
Vermont Department of Public Service	08/17	Joint Petition of NorthStar Decommissioning Holdings, LLC, NorthStar Nuclear Decommissioning Company, LLC, NorthStar Group Services, Inc., LVI Parent Corp., NorthStar Group Holdings, LLC, Entergy Nuclear Vermont Investment Company, LLC, and Entergy Nuclear Operations, Inc., to transfer ownership of Entergy Nuclear Vermont Yankee, LLC, and for certain ancillary approvals, pursuant to 30 V.S.A. §§ 107, 231, and 232	Docket No. 8880	Nuclear Facility Transfer Financial Capability and Credit Quality

ATMOS ENERGY CORP., MID-TEX DIVISION
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
TEST YEAR ENDING JUNE 30, 2024

Line No.	Description	Total Company		Average Daily	Revenue Lag Days	Expense Lead Days	Reference	Reference	Net (Lead)/Lag	Working Capital Requirement
		Revenue Requirement	Expense Requirement	Expense Amount						
	(A)	(B)	(C)=(B)/366	(D)	(E)	(F)	(G)	(H)=(D)-(F)	(I)=(C)x(H)	
1	Gas Supply Expenses:									
2	Purchased Gas	\$ 370,903,836	\$ 1,013,398	32.6	A	40.9	B	(8.2)	\$ (8,353,098)	
3	Upstream Gas	721,595,007	1,971,571	32.6	A	38.9	B	(6.2)	(12,265,012)	
4										
5	Operation and Maintenance Expenses:									
6	O&M, Labor	94,598,808	258,467	32.65	A	14.0	C	18.6	4,811,608	
7	O&M, Non-Labor	209,170,303	571,504	32.65	A	45.4	C	(12.8)	(7,302,068)	
8										
9	Federal Income Taxes									
10	Current Taxes	0	0	32.6	A	39.3	D	(6.6)	0	
11										
12	Taxes Other Than Income Taxes [1]									
14	Payroll Taxes	4,774,644	13,045	32.6	A	32.2	E	0.4	5,730	
14	Payroll Taxes - Allocated	2,869,891	7,841	32.6	A	32.2	E	0.4	3,444	
15	Local Franchise Fees	53,437,206	146,003	32.6	A	84.4	E	(51.8)	(7,556,584)	
16	Gas Utility (Transportation) RCT	160,524	439	32.6	A	95.5	E	(62.8)	(27,553)	
13	Ad Valorem	98,892,976	270,199	32.6	A	201.5	E	(168.9)	(45,623,838)	
15	Ad Valorem - Allocated	491,742	1,344	32.6	A	193.8	E	(161.2)	(216,523)	
16										
17	State Income Tax/Gross Margin	11,761,943	32,136	32.6	A	45.0	E	(12.4)	(396,965)	
18										
19	Interest on Customer Deposits	541,670	1,480	32.6	A	183.0	F	(150.4)	(222,518)	
20										
21										
22	Total Company Working Capital	\$ 1,569,198,550	\$ 4,287,428						\$ (77,143,376)	
23										
24	[1] Excludes DOT Tax, State Gross Receipts Tax and Prepaid Local Franchise Fees.									

WORKPAPERS
TO
DIRECT TESTIMONY
OF
DANIEL S. DANE

Workpapers to the Direct Testimony of Daniel S. Dane are being provided in electronic format.

Confidential Workpapers to the Direct Testimony of Daniel S. Dane will be provided pursuant to the terms of the Protective Agreement in this proceeding or Protective Order issued in OS-24-00019196.

Schedule CWC1

Atmos Energy Corporation - Colorado Service Area
Cash-Basis Cash Working Capital Analysis
Test Year Ending March 31, 2022

Line No.	Description	Amount	CWC Factor	Cash Working Capital
	(a)	(b)	(c)	(d)
1	Gas Purchased	\$ 110,554,362	(0.018702)	\$ (2,067,588)
2				
3	<u>O&M Expense:</u>			
4	Labor O&M	8,074,814	0.043846	354,048
5	Other O&M	10,761,544	0.010558	113,620
6				
7	Franchise Tax	3,920,329	(0.021250)	(83,307)
8	Sales Tax	4,974,765	0.001189	5,915
9				
10	State and Federal Income Tax	5,803,732	(0.004400)	(25,536)
11	Other Taxes	4,562,834	(0.601003)	(2,742,277)
12				
13	Total	<u>\$ 148,652,378</u>		<u>\$ (4,445,124)</u>

Atmos Energy Corporation - Colorado Service Area
Payroll
Test Year Ending March 31, 2022

CWC WP 1-1

Line No.	Description	Colorado Direct	COKS General Office	SSU General Office	SSU Customer Support	Total Colorado
	(a)	(b)	(c)	(d)	(e)	(f)
1	12 Mo Ended 3/31/2022 (Note 1)	\$ 4,428,860	\$ 1,508,143	\$ 55,068,139	\$ 28,453,030	
2						
3	Allocation Factor	100%	44.13%	2.79%	3.85%	
4						
5	Allocated Labor	4,428,860	665,544	1,535,859	1,096,832	7,727,094
6						
7						
8	Labor Adjustment					347,719
9						
10	Total Adjusted Labor					\$ 8,074,814
11						
12						
13	Note 1: SOURCE: 2022 Colorado SOI Cost of Service, Schedule 4, WP 4-1					

Schedule CWC2

Atmos Energy Corporation - Colorado Service Area
Computation of CWC Factors
Test Year Ending March 31, 2022

Line No.	Description	Revenue Lag	Expense Lag	Net Lag	CWC Factor
	(a)	(b)	(c)	(d)	(e)
1	Gas Purchased	35.64	42.47	(6.83)	(0.018702)
2					
3	<u>O&M Expense:</u>				
4	Labor O&M	35.64	19.64	16.00	0.043846
5	Other O&M	35.64	31.79	3.85	0.010558
6					
7	Franchise Tax	35.64	43.40	(7.76)	(0.021250)
8	Sales Tax	35.64	35.21	0.43	0.001189
9					
10	State and Federal Income Tax	35.64	37.25	(1.61)	(0.004400)
11	Other Taxes	35.64	255.01	(219.37)	(0.601003)

Schedule CWC3

Atmos Energy Corporation - Colorado Service Area
Revenue Lag Study
Test Year Ending March 31, 2022

Line No.	Description	Lag
	(a)	(b)
1	Service Lag = 365 days / 12 months / 2 =	15.21
2		
3	Billing Lag [1] =	0.29
4		
5	Collection Lag = Test Yr Average Daily Accounts	19.14
6	Receivable / Test Yr Average Daily Revenue:	
7		
8	Bank Lag =	<u>1.00</u>
9		
10	Total Lag =	<u><u>35.64</u></u>

Note [1] See relied file: Billing Lag Transactions Nov2022 and April20

**Atmos Energy Corporation - Colorado Service Area
Collection Lag Analysis
Colorado-Kansas Daily Accounts Receivable Balances**

Line No	12 Mo. Ended 3/31/20		12 Mo. Ended 3/31/21		12 Mo. Ended 3/31/22	
	(a)	(b)	(c)	(d)	(e)	(f)
1	Monday, April 1, 2019	\$ 9,981,080	Wednesday, April 1, 2020	\$ 6,512,766	Thursday, April 1, 2021	\$ 9,386,962
2	Tuesday, April 2, 2019	\$ 9,882,451	Thursday, April 2, 2020	\$ 6,512,766	Friday, April 2, 2021	\$ 9,356,775
3	Wednesday, April 3, 2019	\$ 10,351,628	Friday, April 3, 2020	\$ 6,444,101	Saturday, April 3, 2021	\$ 8,084,773
4	Thursday, April 4, 2019	\$ 10,308,293	Saturday, April 4, 2020	\$ 6,110,263	Sunday, April 4, 2021	\$ 8,180,806
5	Friday, April 5, 2019	\$ 10,308,293	Sunday, April 5, 2020	\$ 6,240,476	Monday, April 5, 2021	\$ 8,528,829
6	Saturday, April 6, 2019	\$ 10,065,168	Monday, April 6, 2020	\$ 6,388,147	Tuesday, April 6, 2021	\$ 8,879,838
7	Sunday, April 7, 2019	\$ 9,562,048	Tuesday, April 7, 2020	\$ 6,429,536	Wednesday, April 7, 2021	\$ 9,405,015
8	Monday, April 8, 2019	\$ 9,295,233	Wednesday, April 8, 2020	\$ 6,429,536	Thursday, April 8, 2021	\$ 9,355,955
9	Tuesday, April 9, 2019	\$ 9,356,901	Thursday, April 9, 2020	\$ 6,429,536	Friday, April 9, 2021	\$ 9,295,414
10	Wednesday, April 10, 2019	\$ 9,654,431	Friday, April 10, 2020	\$ 6,004,651	Saturday, April 10, 2021	\$ 8,769,931
11	Thursday, April 11, 2019	\$ 9,793,213	Saturday, April 11, 2020	\$ 5,821,399	Sunday, April 11, 2021	\$ 8,914,533
12	Friday, April 12, 2019	\$ 9,793,213	Sunday, April 12, 2020	\$ 6,202,558	Monday, April 12, 2021	\$ 9,425,285
13	Saturday, April 13, 2019	\$ 9,441,962	Monday, April 13, 2020	\$ 6,398,408	Tuesday, April 13, 2021	\$ 9,843,389
14	Sunday, April 14, 2019	\$ 9,609,504	Tuesday, April 14, 2020	\$ 6,917,429	Wednesday, April 14, 2021	\$ 10,534,384
15	Monday, April 15, 2019	\$ 9,977,041	Wednesday, April 15, 2020	\$ 7,400,679	Thursday, April 15, 2021	\$ 10,490,038
16	Tuesday, April 16, 2019	\$ 9,845,600	Thursday, April 16, 2020	\$ 7,400,679	Friday, April 16, 2021	\$ 10,420,706
17	Wednesday, April 17, 2019	\$ 10,147,589	Friday, April 17, 2020	\$ 10,477,503	Saturday, April 17, 2021	\$ 10,647,261
18	Thursday, April 18, 2019	\$ 10,147,589	Saturday, April 18, 2020	\$ 13,554,328	Sunday, April 18, 2021	\$ 10,502,234
19	Friday, April 19, 2019	\$ 10,147,589	Sunday, April 19, 2020	\$ 7,116,480	Monday, April 19, 2021	\$ 10,435,517
20	Saturday, April 20, 2019	\$ 9,617,000	Monday, April 20, 2020	\$ 7,176,709	Tuesday, April 20, 2021	\$ 10,738,527
21	Sunday, April 21, 2019	\$ 9,025,142	Tuesday, April 21, 2020	\$ 7,264,861	Wednesday, April 21, 2021	\$ 10,892,157
22	Monday, April 22, 2019	\$ 8,809,929	Wednesday, April 22, 2020	\$ 7,439,081	Thursday, April 22, 2021	\$ 10,884,829
23	Tuesday, April 23, 2019	\$ 8,763,984	Thursday, April 23, 2020	\$ 7,439,081	Friday, April 23, 2021	\$ 10,769,858
24	Wednesday, April 24, 2019	\$ 8,734,807	Friday, April 24, 2020	\$ 7,306,823	Saturday, April 24, 2021	\$ 10,435,140
25	Thursday, April 25, 2019	\$ 8,541,877	Saturday, April 25, 2020	\$ 6,651,477	Sunday, April 25, 2021	\$ 10,169,340
26	Friday, April 26, 2019	\$ 8,541,877	Sunday, April 26, 2020	\$ 6,458,605	Monday, April 26, 2021	\$ 9,789,396
27	Saturday, April 27, 2019	\$ 8,301,323	Monday, April 27, 2020	\$ 6,093,061	Tuesday, April 27, 2021	\$ 9,478,332
28	Sunday, April 28, 2019	\$ 7,632,179	Tuesday, April 28, 2020	\$ 5,754,657	Wednesday, April 28, 2021	\$ 9,046,694
29	Monday, April 29, 2019	\$ 7,074,331	Wednesday, April 29, 2020	\$ 5,758,031	Thursday, April 29, 2021	\$ 8,940,293
30	Tuesday, April 30, 2019	\$ 6,954,555	Thursday, April 30, 2020	\$ 5,761,406	Friday, April 30, 2021	\$ 8,879,411
31	Wednesday, May 1, 2019	\$ 6,834,778	Friday, May 1, 2020	\$ 5,744,533	Saturday, May 1, 2021	\$ 8,615,497
32	Thursday, May 2, 2019	\$ 6,964,889	Saturday, May 2, 2020	\$ 5,263,862	Sunday, May 2, 2021	\$ 8,318,282
33	Friday, May 3, 2019	\$ 6,964,889	Sunday, May 3, 2020	\$ 5,216,493	Monday, May 3, 2021	\$ 8,207,730
34	Saturday, May 4, 2019	\$ 6,828,115	Monday, May 4, 2020	\$ 5,160,966	Tuesday, May 4, 2021	\$ 8,875,776
35	Sunday, May 5, 2019	\$ 6,534,622	Tuesday, May 5, 2020	\$ 5,723,116	Wednesday, May 5, 2021	\$ 9,165,678
36	Monday, May 6, 2019	\$ 6,633,346	Wednesday, May 6, 2020	\$ 5,536,838	Thursday, May 6, 2021	\$ 9,069,813
37	Tuesday, May 7, 2019	\$ 6,873,719	Thursday, May 7, 2020	\$ 5,536,838	Friday, May 7, 2021	\$ 9,034,816
38	Wednesday, May 8, 2019	\$ 6,840,714	Friday, May 8, 2020	\$ 5,463,710	Saturday, May 8, 2021	\$ 8,413,823
39	Thursday, May 9, 2019	\$ 7,028,870	Saturday, May 9, 2020	\$ 5,281,858	Sunday, May 9, 2021	\$ 8,253,092
40	Friday, May 10, 2019	\$ 7,028,870	Sunday, May 10, 2020	\$ 5,176,243	Monday, May 10, 2021	\$ 8,306,046
41	Saturday, May 11, 2019	\$ 6,854,172	Monday, May 11, 2020	\$ 5,144,833	Tuesday, May 11, 2021	\$ 8,476,410
42	Sunday, May 12, 2019	\$ 6,806,726	Tuesday, May 12, 2020	\$ 5,230,890	Wednesday, May 12, 2021	\$ 9,068,282
43	Monday, May 13, 2019	\$ 6,793,322	Wednesday, May 13, 2020	\$ 5,777,682	Thursday, May 13, 2021	\$ 9,027,115
44	Tuesday, May 14, 2019	\$ 6,844,182	Thursday, May 14, 2020	\$ 5,777,682	Friday, May 14, 2021	\$ 8,964,012
45	Wednesday, May 15, 2019	\$ 7,328,937	Friday, May 15, 2020	\$ 5,670,168	Saturday, May 15, 2021	\$ 8,901,511
46	Thursday, May 16, 2019	\$ 7,374,562	Saturday, May 16, 2020	\$ 5,475,864	Sunday, May 16, 2021	\$ 8,872,132
47	Friday, May 17, 2019	\$ 7,374,562	Sunday, May 17, 2020	\$ 5,488,512	Monday, May 17, 2021	\$ 8,825,495
48	Saturday, May 18, 2019	\$ 7,192,664	Monday, May 18, 2020	\$ 5,390,850	Tuesday, May 18, 2021	\$ 8,831,542
49	Sunday, May 19, 2019	\$ 7,008,576	Tuesday, May 19, 2020	\$ 5,341,863	Wednesday, May 19, 2021	\$ 8,828,215
50	Monday, May 20, 2019	\$ 6,962,360	Wednesday, May 20, 2020	\$ 5,424,718	Thursday, May 20, 2021	\$ 8,750,810
51	Tuesday, May 21, 2019	\$ 6,996,402	Thursday, May 21, 2020	\$ 5,424,718	Friday, May 21, 2021	\$ 8,708,649
52	Wednesday, May 22, 2019	\$ 7,155,904	Friday, May 22, 2020	\$ 5,424,718	Saturday, May 22, 2021	\$ 8,348,708

**Atmos Energy Corporation - Colorado Service Area
Collection Lag Analysis
Colorado-Kansas Daily Accounts Receivable Balances**

Line No	12 Mo. Ended 3/31/20	Daily A/R	12 Mo. Ended 3/31/21	Daily A/R	12 Mo. Ended 3/31/22	Daily A/R
	(a)	(b)	(c)	(d)	(e)	(f)
53	Thursday, May 23, 2019	\$ 6,874,977	Saturday, May 23, 2020	\$ 5,307,275	Sunday, May 23, 2021	\$ 7,899,142
54	Friday, May 24, 2019	\$ 6,874,977	Sunday, May 24, 2020	\$ 4,509,081	Monday, May 24, 2021	\$ 7,534,950
55	Saturday, May 25, 2019	\$ 6,874,977	Monday, May 25, 2020	\$ 4,233,172	Tuesday, May 25, 2021	\$ 7,162,316
56	Sunday, May 26, 2019	\$ 6,565,390	Tuesday, May 26, 2020	\$ 4,069,941	Wednesday, May 26, 2021	\$ 6,854,602
57	Monday, May 27, 2019	\$ 5,936,916	Wednesday, May 27, 2020	\$ 3,845,569	Thursday, May 27, 2021	\$ 6,790,411
58	Tuesday, May 28, 2019	\$ 5,213,897	Thursday, May 28, 2020	\$ 3,845,569	Friday, May 28, 2021	\$ 6,756,155
59	Wednesday, May 29, 2019	\$ 5,006,469	Friday, May 29, 2020	\$ 3,794,251	Saturday, May 29, 2021	\$ 6,714,434
60	Thursday, May 30, 2019	\$ 4,813,336	Saturday, May 30, 2020	\$ 3,584,052	Sunday, May 30, 2021	\$ 6,270,749
61	Friday, May 31, 2019	\$ 4,754,591	Sunday, May 31, 2020	\$ 3,328,892	Monday, May 31, 2021	\$ 5,983,891
62	Saturday, June 1, 2019	\$ 4,695,847	Monday, June 1, 2020	\$ 3,306,209	Tuesday, June 1, 2021	\$ 6,031,834
63	Sunday, June 2, 2019	\$ 4,518,492	Tuesday, June 2, 2020	\$ 3,394,950	Wednesday, June 2, 2021	\$ 6,112,147
64	Monday, June 3, 2019	\$ 4,330,878	Wednesday, June 3, 2020	\$ 3,477,771	Thursday, June 3, 2021	\$ 6,084,676
65	Tuesday, June 4, 2019	\$ 4,440,998	Thursday, June 4, 2020	\$ 3,477,771	Friday, June 4, 2021	\$ 6,026,500
66	Wednesday, June 5, 2019	\$ 5,117,534	Friday, June 5, 2020	\$ 3,411,017	Saturday, June 5, 2021	\$ 5,790,799
67	Thursday, June 6, 2019	\$ 5,400,526	Saturday, June 6, 2020	\$ 3,275,020	Sunday, June 6, 2021	\$ 5,866,308
68	Friday, June 7, 2019	\$ 5,400,526	Sunday, June 7, 2020	\$ 3,174,333	Monday, June 7, 2021	\$ 5,764,575
69	Saturday, June 8, 2019	\$ 5,312,389	Monday, June 8, 2020	\$ 3,094,292	Tuesday, June 8, 2021	\$ 5,871,860
70	Sunday, June 9, 2019	\$ 4,746,983	Tuesday, June 9, 2020	\$ 3,227,144	Wednesday, June 9, 2021	\$ 6,014,108
71	Monday, June 10, 2019	\$ 4,910,036	Wednesday, June 10, 2020	\$ 3,360,478	Thursday, June 10, 2021	\$ 5,936,901
72	Tuesday, June 11, 2019	\$ 5,064,857	Thursday, June 11, 2020	\$ 3,360,478	Friday, June 11, 2021	\$ 5,875,264
73	Wednesday, June 12, 2019	\$ 5,208,931	Friday, June 12, 2020	\$ 3,273,666	Saturday, June 12, 2021	\$ 5,754,087
74	Thursday, June 13, 2019	\$ 5,368,409	Saturday, June 13, 2020	\$ 3,604,265	Sunday, June 13, 2021	\$ 6,047,131
75	Friday, June 14, 2019	\$ 5,368,409	Sunday, June 14, 2020	\$ 3,709,575	Monday, June 14, 2021	\$ 6,195,984
76	Saturday, June 15, 2019	\$ 5,261,687	Monday, June 15, 2020	\$ 3,588,229	Tuesday, June 15, 2021	\$ 6,132,455
77	Sunday, June 16, 2019	\$ 5,617,404	Tuesday, June 16, 2020	\$ 3,638,904	Wednesday, June 16, 2021	\$ 6,178,878
78	Monday, June 17, 2019	\$ 5,573,845	Wednesday, June 17, 2020	\$ 3,691,688	Thursday, June 17, 2021	\$ 6,141,664
79	Tuesday, June 18, 2019	\$ 5,667,917	Thursday, June 18, 2020	\$ 3,691,688	Friday, June 18, 2021	\$ 6,104,916
80	Wednesday, June 19, 2019	\$ 5,730,729	Friday, June 19, 2020	\$ 3,622,562	Saturday, June 19, 2021	\$ 5,952,556
81	Thursday, June 20, 2019	\$ 5,796,140	Saturday, June 20, 2020	\$ 3,466,364	Sunday, June 20, 2021	\$ 5,936,938
82	Friday, June 21, 2019	\$ 5,796,140	Sunday, June 21, 2020	\$ 3,425,268	Monday, June 21, 2021	\$ 5,821,932
83	Saturday, June 22, 2019	\$ 5,713,870	Monday, June 22, 2020	\$ 3,286,638	Tuesday, June 22, 2021	\$ 5,809,079
84	Sunday, June 23, 2019	\$ 5,251,052	Tuesday, June 23, 2020	\$ 3,038,632	Wednesday, June 23, 2021	\$ 5,616,372
85	Monday, June 24, 2019	\$ 4,909,300	Wednesday, June 24, 2020	\$ 2,931,860	Thursday, June 24, 2021	\$ 5,582,037
86	Tuesday, June 25, 2019	\$ 4,605,910	Thursday, June 25, 2020	\$ 2,931,860	Friday, June 25, 2021	\$ 5,543,771
87	Wednesday, June 26, 2019	\$ 4,454,392	Friday, June 26, 2020	\$ 2,870,900	Saturday, June 26, 2021	\$ 5,061,405
88	Thursday, June 27, 2019	\$ 4,227,461	Saturday, June 27, 2020	\$ 2,540,249	Sunday, June 27, 2021	\$ 4,826,216
89	Friday, June 28, 2019	\$ 4,227,461	Sunday, June 28, 2020	\$ 2,397,377	Monday, June 28, 2021	\$ 3,693,306
90	Saturday, June 29, 2019	\$ 4,130,128	Monday, June 29, 2020	\$ 2,302,985	Tuesday, June 29, 2021	\$ 3,622,829
91	Sunday, June 30, 2019	\$ 3,950,442	Tuesday, June 30, 2020	\$ 2,286,132	Wednesday, June 30, 2021	\$ 3,573,040
92	Monday, July 1, 2019	\$ 3,770,756	Wednesday, July 1, 2020	\$ 2,286,132	Thursday, July 1, 2021	\$ 3,545,226
93	Tuesday, July 2, 2019	\$ 3,790,735	Thursday, July 2, 2020	\$ 2,286,132	Friday, July 2, 2021	\$ 3,532,781
94	Wednesday, July 3, 2019	\$ 3,790,735	Friday, July 3, 2020	\$ 2,162,939	Saturday, July 3, 2021	\$ 3,510,645
95	Thursday, July 4, 2019	\$ 3,833,134	Saturday, July 4, 2020	\$ 1,983,466	Sunday, July 4, 2021	\$ 3,141,165
96	Friday, July 5, 2019	\$ 3,833,134	Sunday, July 5, 2020	\$ 2,093,802	Monday, July 5, 2021	\$ 3,092,100
97	Saturday, July 6, 2019	\$ 3,724,699	Monday, July 6, 2020	\$ 835,666	Tuesday, July 6, 2021	\$ 3,151,198
98	Sunday, July 7, 2019	\$ 3,526,995	Tuesday, July 7, 2020	\$ 946,035	Wednesday, July 7, 2021	\$ 3,309,802
99	Monday, July 8, 2019	\$ 3,361,897	Wednesday, July 8, 2020	\$ 943,510	Thursday, July 8, 2021	\$ 3,294,501
100	Tuesday, July 9, 2019	\$ 3,313,043	Thursday, July 9, 2020	\$ 943,510	Friday, July 9, 2021	\$ 3,272,646
101	Wednesday, July 10, 2019	\$ 3,226,986	Friday, July 10, 2020	\$ 895,630	Saturday, July 10, 2021	\$ 3,081,109
102	Thursday, July 11, 2019	\$ 3,538,312	Saturday, July 11, 2020	\$ 741,686	Sunday, July 11, 2021	\$ 3,075,729
103	Friday, July 12, 2019	\$ 3,538,312	Sunday, July 12, 2020	\$ 859,315	Monday, July 12, 2021	\$ 3,167,771
104	Saturday, July 13, 2019	\$ 3,396,276	Monday, July 13, 2020	\$ 930,388	Tuesday, July 13, 2021	\$ 3,426,519

**Atmos Energy Corporation - Colorado Service Area
Collection Lag Analysis
Colorado-Kansas Daily Accounts Receivable Balances**

Line No	12 Mo. Ended 3/31/20		12 Mo. Ended 3/31/21		12 Mo. Ended 3/31/22	
	(a)	(b)	(c)	(d)	(e)	(f)
105	Sunday, July 14, 2019	\$ 3,263,763	Tuesday, July 14, 2020	\$ 1,041,806	Wednesday, July 14, 2021	\$ 3,505,885
106	Monday, July 15, 2019	\$ 3,218,774	Wednesday, July 15, 2020	\$ 1,160,743	Thursday, July 15, 2021	\$ 3,475,873
107	Tuesday, July 16, 2019	\$ 3,416,029	Thursday, July 16, 2020	\$ 1,160,743	Friday, July 16, 2021	\$ 3,448,847
108	Wednesday, July 17, 2019	\$ 3,545,815	Friday, July 17, 2020	\$ 1,102,881	Saturday, July 17, 2021	\$ 3,567,606
109	Thursday, July 18, 2019	\$ 3,626,428	Saturday, July 18, 2020	\$ 1,106,969	Sunday, July 18, 2021	\$ 3,567,220
110	Friday, July 19, 2019	\$ 3,626,428	Sunday, July 19, 2020	\$ 1,435,670	Monday, July 19, 2021	\$ 3,604,305
111	Saturday, July 20, 2019	\$ 3,548,069	Monday, July 20, 2020	\$ 1,488,286	Tuesday, July 20, 2021	\$ 3,707,904
112	Sunday, July 21, 2019	\$ 3,366,604	Tuesday, July 21, 2020	\$ 1,547,064	Wednesday, July 21, 2021	\$ 3,741,858
113	Monday, July 22, 2019	\$ 3,386,593	Wednesday, July 22, 2020	\$ 1,602,705	Thursday, July 22, 2021	\$ 3,695,656
114	Tuesday, July 23, 2019	\$ 3,360,117	Thursday, July 23, 2020	\$ 1,602,705	Friday, July 23, 2021	\$ 3,670,758
115	Wednesday, July 24, 2019	\$ 3,360,981	Friday, July 24, 2020	\$ 1,542,889	Saturday, July 24, 2021	\$ 3,587,782
116	Thursday, July 25, 2019	\$ 3,240,637	Saturday, July 25, 2020	\$ 1,295,467	Sunday, July 25, 2021	\$ 3,465,358
117	Friday, July 26, 2019	\$ 3,240,637	Sunday, July 26, 2020	\$ 1,171,080	Monday, July 26, 2021	\$ 3,323,755
118	Saturday, July 27, 2019	\$ 3,174,163	Monday, July 27, 2020	\$ 1,041,998	Tuesday, July 27, 2021	\$ 3,218,397
119	Sunday, July 28, 2019	\$ 2,728,245	Tuesday, July 28, 2020	\$ 936,484	Wednesday, July 28, 2021	\$ 3,072,164
120	Monday, July 29, 2019	\$ 2,554,586	Wednesday, July 29, 2020	\$ 803,781	Thursday, July 29, 2021	\$ 3,029,679
121	Tuesday, July 30, 2019	\$ 2,302,191	Thursday, July 30, 2020	\$ 777,818	Friday, July 30, 2021	\$ 3,004,318
122	Wednesday, July 31, 2019	\$ 2,308,547	Friday, July 31, 2020	\$ 751,854	Saturday, July 31, 2021	\$ 2,786,702
123	Thursday, August 1, 2019	\$ 2,314,902	Saturday, August 1, 2020	\$ 517,451	Sunday, August 1, 2021	\$ 2,718,851
124	Friday, August 2, 2019	\$ 2,314,902	Sunday, August 2, 2020	\$ 513,573	Monday, August 2, 2021	\$ 2,641,120
125	Saturday, August 3, 2019	\$ 2,263,159	Monday, August 3, 2020	\$ 507,498	Tuesday, August 3, 2021	\$ 2,747,279
126	Sunday, August 4, 2019	\$ 1,946,536	Tuesday, August 4, 2020	\$ 588,818	Wednesday, August 4, 2021	\$ 2,878,925
127	Monday, August 5, 2019	\$ 2,132,022	Wednesday, August 5, 2020	\$ 705,677	Thursday, August 5, 2021	\$ 2,849,337
128	Tuesday, August 6, 2019	\$ 2,188,348	Thursday, August 6, 2020	\$ 705,677	Friday, August 6, 2021	\$ 2,824,036
129	Wednesday, August 7, 2019	\$ 2,296,160	Friday, August 7, 2020	\$ 663,909	Saturday, August 7, 2021	\$ 2,726,333
130	Thursday, August 8, 2019	\$ 2,317,932	Saturday, August 8, 2020	\$ 574,696	Sunday, August 8, 2021	\$ 2,697,087
131	Friday, August 9, 2019	\$ 2,317,932	Sunday, August 9, 2020	\$ 571,469	Monday, August 9, 2021	\$ 2,672,489
132	Saturday, August 10, 2019	\$ 2,274,839	Monday, August 10, 2020	\$ 571,834	Tuesday, August 10, 2021	\$ 2,815,055
133	Sunday, August 11, 2019	\$ 2,091,535	Tuesday, August 11, 2020	\$ 669,382	Wednesday, August 11, 2021	\$ 2,918,254
134	Monday, August 12, 2019	\$ 2,180,011	Wednesday, August 12, 2020	\$ 1,017,856	Thursday, August 12, 2021	\$ 2,869,317
135	Tuesday, August 13, 2019	\$ 2,283,410	Thursday, August 13, 2020	\$ 1,017,856	Friday, August 13, 2021	\$ 2,841,203
136	Wednesday, August 14, 2019	\$ 2,425,391	Friday, August 14, 2020	\$ 949,340	Saturday, August 14, 2021	\$ 2,829,691
137	Thursday, August 15, 2019	\$ 2,587,473	Saturday, August 15, 2020	\$ 974,791	Sunday, August 15, 2021	\$ 2,986,065
138	Friday, August 16, 2019	\$ 2,587,473	Sunday, August 16, 2020	\$ 933,496	Monday, August 16, 2021	\$ 3,258,463
139	Saturday, August 17, 2019	\$ 2,506,922	Monday, August 17, 2020	\$ 1,048,112	Tuesday, August 17, 2021	\$ 3,312,850
140	Sunday, August 18, 2019	\$ 2,517,997	Tuesday, August 18, 2020	\$ 1,231,660	Wednesday, August 18, 2021	\$ 3,358,896
141	Monday, August 19, 2019	\$ 2,488,903	Wednesday, August 19, 2020	\$ 1,282,120	Thursday, August 19, 2021	\$ 3,321,625
142	Tuesday, August 20, 2019	\$ 2,672,871	Thursday, August 20, 2020	\$ 1,282,120	Friday, August 20, 2021	\$ 3,285,877
143	Wednesday, August 21, 2019	\$ 2,740,331	Friday, August 21, 2020	\$ 1,234,718	Saturday, August 21, 2021	\$ 3,178,547
144	Thursday, August 22, 2019	\$ 2,776,930	Saturday, August 22, 2020	\$ 1,112,382	Sunday, August 22, 2021	\$ 3,145,261
145	Friday, August 23, 2019	\$ 2,776,930	Sunday, August 23, 2020	\$ 999,188	Monday, August 23, 2021	\$ 3,049,571
146	Saturday, August 24, 2019	\$ 2,714,954	Monday, August 24, 2020	\$ 922,908	Tuesday, August 24, 2021	\$ 2,935,955
147	Sunday, August 25, 2019	\$ 2,527,518	Tuesday, August 25, 2020	\$ 776,590	Wednesday, August 25, 2021	\$ 2,836,686
148	Monday, August 26, 2019	\$ 2,410,132	Wednesday, August 26, 2020	\$ 644,868	Thursday, August 26, 2021	\$ 2,801,127
149	Tuesday, August 27, 2019	\$ 2,271,886	Thursday, August 27, 2020	\$ 644,868	Friday, August 27, 2021	\$ 2,769,271
150	Wednesday, August 28, 2019	\$ 2,169,278	Friday, August 28, 2020	\$ 583,815	Saturday, August 28, 2021	\$ 2,443,383
151	Thursday, August 29, 2019	\$ 2,064,379	Saturday, August 29, 2020	\$ 266,082	Sunday, August 29, 2021	\$ 2,220,139
152	Friday, August 30, 2019	\$ 2,037,997	Sunday, August 30, 2020	\$ 256,459	Monday, August 30, 2021	\$ 2,196,570
153	Saturday, August 31, 2019	\$ 2,014,357	Monday, August 31, 2020	\$ 224,271	Tuesday, August 31, 2021	\$ 2,194,149
154	Sunday, September 1, 2019	\$ 1,990,716	Tuesday, September 1, 2020	\$ 314,527	Wednesday, September 1, 2021	\$ 2,271,750
155	Monday, September 2, 2019	\$ 1,825,726	Wednesday, September 2, 2020	\$ 415,243	Thursday, September 2, 2021	\$ 2,256,074
156	Tuesday, September 3, 2019	\$ 1,677,369	Thursday, September 3, 2020	\$ 415,243	Friday, September 3, 2021	\$ 2,249,129

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Line No	12 Mo. Ended 3/31/20	Daily A/R	12 Mo. Ended 3/31/21	Daily A/R	12 Mo. Ended 3/31/22	Daily A/R
	(a)	(b)	(c)	(d)	(e)	(f)
157	Wednesday, September 4, 2019	\$ 1,632,715	Friday, September 4, 2020	\$ 415,243	Saturday, September 4, 2021	\$ 2,213,179
158	Thursday, September 5, 2019	\$ 1,719,918	Saturday, September 5, 2020	\$ 319,307	Sunday, September 5, 2021	\$ 2,047,930
159	Friday, September 6, 2019	\$ 1,719,918	Sunday, September 6, 2020	\$ 178,768	Monday, September 6, 2021	\$ 2,085,883
160	Saturday, September 7, 2019	\$ 1,643,680	Monday, September 7, 2020	\$ 251,366	Tuesday, September 7, 2021	\$ 2,213,564
161	Sunday, September 8, 2019	\$ 1,548,855	Tuesday, September 8, 2020	\$ 281,756	Wednesday, September 8, 2021	\$ 2,179,867
162	Monday, September 9, 2019	\$ 1,650,347	Wednesday, September 9, 2020	\$ 386,940	Thursday, September 9, 2021	\$ 2,163,942
163	Tuesday, September 10, 2019	\$ 1,621,768	Thursday, September 10, 2020	\$ 386,940	Friday, September 10, 2021	\$ 2,131,260
164	Wednesday, September 11, 2019	\$ 1,921,280	Friday, September 11, 2020	\$ 328,456	Saturday, September 11, 2021	\$ 1,992,759
165	Thursday, September 12, 2019	\$ 2,027,888	Saturday, September 12, 2020	\$ 360,281	Sunday, September 12, 2021	\$ 2,095,524
166	Friday, September 13, 2019	\$ 2,027,888	Sunday, September 13, 2020	\$ 454,319	Monday, September 13, 2021	\$ 2,182,750
167	Saturday, September 14, 2019	\$ 1,903,697	Monday, September 14, 2020	\$ 869,939	Tuesday, September 14, 2021	\$ 2,331,647
168	Sunday, September 15, 2019	\$ 1,937,292	Tuesday, September 15, 2020	\$ 1,009,743	Wednesday, September 15, 2021	\$ 2,506,151
169	Monday, September 16, 2019	\$ 2,102,386	Wednesday, September 16, 2020	\$ 1,100,336	Thursday, September 16, 2021	\$ 2,475,869
170	Tuesday, September 17, 2019	\$ 2,120,938	Thursday, September 17, 2020	\$ 1,100,336	Friday, September 17, 2021	\$ 2,440,529
171	Wednesday, September 18, 2019	\$ 2,475,551	Friday, September 18, 2020	\$ 1,038,408	Saturday, September 18, 2021	\$ 2,429,164
172	Thursday, September 19, 2019	\$ 2,502,053	Saturday, September 19, 2020	\$ 973,801	Sunday, September 19, 2021	\$ 2,784,610
173	Friday, September 20, 2019	\$ 2,502,053	Sunday, September 20, 2020	\$ 1,005,665	Monday, September 20, 2021	\$ 2,791,489
174	Saturday, September 21, 2019	\$ 2,415,683	Monday, September 21, 2020	\$ 1,039,087	Tuesday, September 21, 2021	\$ 2,903,966
175	Sunday, September 22, 2019	\$ 2,160,215	Tuesday, September 22, 2020	\$ 1,130,104	Wednesday, September 22, 2021	\$ 3,031,705
176	Monday, September 23, 2019	\$ 2,363,960	Wednesday, September 23, 2020	\$ 1,149,428	Thursday, September 23, 2021	\$ 3,003,777
177	Tuesday, September 24, 2019	\$ 2,317,038	Thursday, September 24, 2020	\$ 1,149,428	Friday, September 24, 2021	\$ 2,970,099
178	Wednesday, September 25, 2019	\$ 2,262,682	Friday, September 25, 2020	\$ 1,087,509	Saturday, September 25, 2021	\$ 2,763,525
179	Thursday, September 26, 2019	\$ 2,138,411	Saturday, September 26, 2020	\$ 827,887	Sunday, September 26, 2021	\$ 2,570,581
180	Friday, September 27, 2019	\$ 2,138,411	Sunday, September 27, 2020	\$ 666,008	Monday, September 27, 2021	\$ 2,428,869
181	Saturday, September 28, 2019	\$ 2,045,091	Monday, September 28, 2020	\$ 523,658	Tuesday, September 28, 2021	\$ 2,303,295
182	Sunday, September 29, 2019	\$ 1,736,713	Tuesday, September 29, 2020	\$ 700,069	Wednesday, September 29, 2021	\$ 2,142,942
183	Monday, September 30, 2019	\$ 1,662,468	Wednesday, September 30, 2020	\$ 676,985	Thursday, September 30, 2021	\$ 2,115,477
184	Tuesday, October 1, 2019	\$ 1,588,224	Thursday, October 1, 2020	\$ 676,985	Friday, October 1, 2021	\$ 2,093,497
185	Wednesday, October 2, 2019	\$ 1,585,962	Friday, October 2, 2020	\$ 638,622	Saturday, October 2, 2021	\$ 1,757,985
186	Thursday, October 3, 2019	\$ 1,668,078	Saturday, October 3, 2020	\$ 581,839	Sunday, October 3, 2021	\$ 1,466,047
187	Friday, October 4, 2019	\$ 1,668,078	Sunday, October 4, 2020	\$ 656,305	Monday, October 4, 2021	\$ 2,021,277
188	Saturday, October 5, 2019	\$ 1,606,767	Monday, October 5, 2020	\$ 784,140	Tuesday, October 5, 2021	\$ 2,337,411
189	Sunday, October 6, 2019	\$ 1,498,425	Tuesday, October 6, 2020	\$ 956,569	Wednesday, October 6, 2021	\$ 2,583,343
190	Monday, October 7, 2019	\$ 1,478,992	Wednesday, October 7, 2020	\$ 974,309	Thursday, October 7, 2021	\$ 2,567,628
191	Tuesday, October 8, 2019	\$ 1,396,696	Thursday, October 8, 2020	\$ 974,309	Friday, October 8, 2021	\$ 2,555,393
192	Wednesday, October 9, 2019	\$ 1,525,525	Friday, October 9, 2020	\$ 913,895	Saturday, October 9, 2021	\$ 2,540,509
193	Thursday, October 10, 2019	\$ 1,716,204	Saturday, October 10, 2020	\$ 995,406	Sunday, October 10, 2021	\$ 2,361,030
194	Friday, October 11, 2019	\$ 1,716,204	Sunday, October 11, 2020	\$ 942,201	Monday, October 11, 2021	\$ 2,507,431
195	Saturday, October 12, 2019	\$ 1,624,993	Monday, October 12, 2020	\$ 1,015,644	Tuesday, October 12, 2021	\$ 2,670,634
196	Sunday, October 13, 2019	\$ 1,765,210	Tuesday, October 13, 2020	\$ 1,493,246	Wednesday, October 13, 2021	\$ 2,880,595
197	Monday, October 14, 2019	\$ 1,726,331	Wednesday, October 14, 2020	\$ 1,780,297	Thursday, October 14, 2021	\$ 2,855,713
198	Tuesday, October 15, 2019	\$ 1,989,535	Thursday, October 15, 2020	\$ 1,780,297	Friday, October 15, 2021	\$ 2,813,751
199	Wednesday, October 16, 2019	\$ 2,073,909	Friday, October 16, 2020	\$ 1,701,681	Saturday, October 16, 2021	\$ 3,456,498
200	Thursday, October 17, 2019	\$ 2,223,172	Saturday, October 17, 2020	\$ 1,626,942	Sunday, October 17, 2021	\$ 3,490,469
201	Friday, October 18, 2019	\$ 2,223,172	Sunday, October 18, 2020	\$ 1,685,724	Monday, October 18, 2021	\$ 3,615,215
202	Saturday, October 19, 2019	\$ 2,132,414	Monday, October 19, 2020	\$ 1,775,857	Tuesday, October 19, 2021	\$ 3,804,223
203	Sunday, October 20, 2019	\$ 2,374,988	Tuesday, October 20, 2020	\$ 1,911,731	Wednesday, October 20, 2021	\$ 3,902,400
204	Monday, October 21, 2019	\$ 2,423,572	Wednesday, October 21, 2020	\$ 2,064,801	Thursday, October 21, 2021	\$ 3,849,721
205	Tuesday, October 22, 2019	\$ 2,517,621	Thursday, October 22, 2020	\$ 2,064,801	Friday, October 22, 2021	\$ 3,822,130
206	Wednesday, October 23, 2019	\$ 2,536,638	Friday, October 23, 2020	\$ 1,996,783	Saturday, October 23, 2021	\$ 3,741,673
207	Thursday, October 24, 2019	\$ 2,458,984	Saturday, October 24, 2020	\$ 1,779,246	Sunday, October 24, 2021	\$ 3,526,422
208	Friday, October 25, 2019	\$ 2,458,984	Sunday, October 25, 2020	\$ 1,678,062	Monday, October 25, 2021	\$ 3,427,367

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Line No	12 Mo. Ended 3/31/20		12 Mo. Ended 3/31/21		12 Mo. Ended 3/31/22	
	(a)	(b)	(c)	(d)	(e)	(f)
209	Saturday, October 26, 2019	\$ 2,337,575	Monday, October 26, 2020	\$ 1,501,352	Tuesday, October 26, 2021	\$ 3,299,981
210	Sunday, October 27, 2019	\$ 1,990,883	Tuesday, October 27, 2020	\$ 1,336,634	Wednesday, October 27, 2021	\$ 3,180,585
211	Monday, October 28, 2019	\$ 1,750,621	Wednesday, October 28, 2020	\$ 1,131,254	Thursday, October 28, 2021	\$ 3,121,821
212	Tuesday, October 29, 2019	\$ 1,596,081	Thursday, October 29, 2020	\$ 1,103,329	Friday, October 29, 2021	\$ 3,093,529
213	Wednesday, October 30, 2019	\$ 1,547,146	Friday, October 30, 2020	\$ 1,075,623	Saturday, October 30, 2021	\$ 3,099,478
214	Thursday, October 31, 2019	\$ 1,615,610	Saturday, October 31, 2020	\$ 1,274,218	Sunday, October 31, 2021	\$ 3,084,784
215	Friday, November 1, 2019	\$ 1,684,073	Sunday, November 1, 2020	\$ 1,332,027	Monday, November 1, 2021	\$ 3,345,157
216	Saturday, November 2, 2019	\$ 1,821,001	Monday, November 2, 2020	\$ 1,545,915	Tuesday, November 2, 2021	\$ 4,191,830
217	Sunday, November 3, 2019	\$ 1,681,618	Tuesday, November 3, 2020	\$ 2,393,003	Wednesday, November 3, 2021	\$ 4,619,383
218	Monday, November 4, 2019	\$ 2,001,447	Wednesday, November 4, 2020	\$ 2,793,511	Thursday, November 4, 2021	\$ 4,545,333
219	Tuesday, November 5, 2019	\$ 2,388,444	Thursday, November 5, 2020	\$ 2,793,511	Friday, November 5, 2021	\$ 4,518,426
220	Wednesday, November 6, 2019	\$ 3,244,951	Friday, November 6, 2020	\$ 2,698,251	Saturday, November 6, 2021	\$ 4,253,614
221	Thursday, November 7, 2019	\$ 3,419,327	Saturday, November 7, 2020	\$ 2,616,493	Sunday, November 7, 2021	\$ 4,394,926
222	Friday, November 8, 2019	\$ 3,325,508	Sunday, November 8, 2020	\$ 2,732,487	Monday, November 8, 2021	\$ 4,688,477
223	Saturday, November 9, 2019	\$ 3,674,616	Monday, November 9, 2020	\$ 3,215,760	Tuesday, November 9, 2021	\$ 5,097,442
224	Sunday, November 10, 2019	\$ 3,903,278	Tuesday, November 10, 2020	\$ 3,452,588	Wednesday, November 10, 2021	\$ 5,396,775
225	Monday, November 11, 2019	\$ 4,229,489	Wednesday, November 11, 2020	\$ 4,199,734	Thursday, November 11, 2021	\$ 5,356,365
226	Tuesday, November 12, 2019	\$ 4,702,536	Thursday, November 12, 2020	\$ 4,199,734	Friday, November 12, 2021	\$ 5,282,381
227	Wednesday, November 13, 2019	\$ 5,323,105	Friday, November 13, 2020	\$ 4,101,672	Saturday, November 13, 2021	\$ 5,633,732
228	Thursday, November 14, 2019	\$ 5,323,105	Saturday, November 14, 2020	\$ 4,656,147	Sunday, November 14, 2021	\$ 5,647,778
229	Friday, November 15, 2019	\$ 5,146,733	Sunday, November 15, 2020	\$ 4,675,967	Monday, November 15, 2021	\$ 5,933,176
230	Saturday, November 16, 2019	\$ 5,407,689	Monday, November 16, 2020	\$ 5,415,381	Tuesday, November 16, 2021	\$ 6,167,821
231	Sunday, November 17, 2019	\$ 5,682,862	Tuesday, November 17, 2020	\$ 5,822,953	Wednesday, November 17, 2021	\$ 6,946,012
232	Monday, November 18, 2019	\$ 5,907,972	Wednesday, November 18, 2020	\$ 6,074,893	Thursday, November 18, 2021	\$ 6,852,633
233	Tuesday, November 19, 2019	\$ 6,574,824	Thursday, November 19, 2020	\$ 6,074,893	Friday, November 19, 2021	\$ 6,809,157
234	Wednesday, November 20, 2019	\$ 6,598,750	Friday, November 20, 2020	\$ 5,948,178	Saturday, November 20, 2021	\$ 6,612,894
235	Thursday, November 21, 2019	\$ 6,598,750	Saturday, November 21, 2020	\$ 5,510,357	Sunday, November 21, 2021	\$ 6,280,196
236	Friday, November 22, 2019	\$ 6,362,491	Sunday, November 22, 2020	\$ 5,192,522	Monday, November 22, 2021	\$ 5,941,528
237	Saturday, November 23, 2019	\$ 5,884,086	Monday, November 23, 2020	\$ 4,641,208	Tuesday, November 23, 2021	\$ 5,921,750
238	Sunday, November 24, 2019	\$ 5,275,444	Tuesday, November 24, 2020	\$ 4,641,208	Wednesday, November 24, 2021	\$ 5,853,323
239	Monday, November 25, 2019	\$ 4,992,236	Wednesday, November 25, 2020	\$ 4,641,208	Thursday, November 25, 2021	\$ 5,777,096
240	Tuesday, November 26, 2019	\$ 4,992,236	Thursday, November 26, 2020	\$ 4,641,208	Friday, November 26, 2021	\$ 5,739,040
241	Wednesday, November 27, 2019	\$ 4,992,236	Friday, November 27, 2020	\$ 4,288,360	Saturday, November 27, 2021	\$ 4,932,411
242	Thursday, November 28, 2019	\$ 4,723,028	Saturday, November 28, 2020	\$ 3,684,707	Sunday, November 28, 2021	\$ 4,481,596
243	Friday, November 29, 2019	\$ 4,667,243	Sunday, November 29, 2020	\$ 3,884,915	Monday, November 29, 2021	\$ 4,865,245
244	Saturday, November 30, 2019	\$ 4,574,711	Monday, November 30, 2020	\$ 3,859,644	Tuesday, November 30, 2021	\$ 4,908,334
245	Sunday, December 1, 2019	\$ 4,365,617	Tuesday, December 1, 2020	\$ 4,132,957	Wednesday, December 1, 2021	\$ 5,350,834
246	Monday, December 2, 2019	\$ 4,617,962	Wednesday, December 2, 2020	\$ 4,637,626	Thursday, December 2, 2021	\$ 5,315,078
247	Tuesday, December 3, 2019	\$ 5,258,818	Thursday, December 3, 2020	\$ 4,637,626	Friday, December 3, 2021	\$ 5,289,366
248	Wednesday, December 4, 2019	\$ 5,542,685	Friday, December 4, 2020	\$ 4,512,021	Saturday, December 4, 2021	\$ 4,892,165
249	Thursday, December 5, 2019	\$ 5,542,685	Saturday, December 5, 2020	\$ 4,402,999	Sunday, December 5, 2021	\$ 5,385,476
250	Friday, December 6, 2019	\$ 5,373,160	Sunday, December 6, 2020	\$ 4,892,907	Monday, December 6, 2021	\$ 5,970,910
251	Saturday, December 7, 2019	\$ 5,144,973	Monday, December 7, 2020	\$ 4,894,339	Tuesday, December 7, 2021	\$ 6,833,042
252	Sunday, December 8, 2019	\$ 5,171,296	Tuesday, December 8, 2020	\$ 5,340,279	Wednesday, December 8, 2021	\$ 7,500,586
253	Monday, December 9, 2019	\$ 5,649,928	Wednesday, December 9, 2020	\$ 6,025,222	Thursday, December 9, 2021	\$ 7,402,430
254	Tuesday, December 10, 2019	\$ 6,039,120	Thursday, December 10, 2020	\$ 6,025,222	Friday, December 10, 2021	\$ 7,240,205
255	Wednesday, December 11, 2019	\$ 6,454,071	Friday, December 11, 2020	\$ 5,765,023	Saturday, December 11, 2021	\$ 7,376,734
256	Thursday, December 12, 2019	\$ 6,454,071	Saturday, December 12, 2020	\$ 6,006,313	Sunday, December 12, 2021	\$ 8,034,670
257	Friday, December 13, 2019	\$ 6,316,959	Sunday, December 13, 2020	\$ 6,470,595	Monday, December 13, 2021	\$ 9,338,335
258	Saturday, December 14, 2019	\$ 6,921,428	Monday, December 14, 2020	\$ 7,601,030	Tuesday, December 14, 2021	\$ 9,458,819
259	Sunday, December 15, 2019	\$ 7,236,160	Tuesday, December 15, 2020	\$ 7,838,819	Wednesday, December 15, 2021	\$ 9,951,656
260	Monday, December 16, 2019	\$ 7,442,205	Wednesday, December 16, 2020	\$ 8,312,632	Thursday, December 16, 2021	\$ 9,855,348

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Line No	12 Mo. Ended 3/31/20	Daily A/R	12 Mo. Ended 3/31/21	Daily A/R	12 Mo. Ended 3/31/22	Daily A/R
	(a)	(b)	(c)	(d)	(e)	(f)
261	Tuesday, December 17, 2019	\$ 7,742,530	Thursday, December 17, 2020	\$ 8,312,632	Friday, December 17, 2021	\$ 9,759,957
262	Wednesday, December 18, 2019	\$ 8,018,445	Friday, December 18, 2020	\$ 8,153,847	Saturday, December 18, 2021	\$ 9,830,296
263	Thursday, December 19, 2019	\$ 8,018,445	Saturday, December 19, 2020	\$ 8,138,477	Sunday, December 19, 2021	\$ 10,012,846
264	Friday, December 20, 2019	\$ 7,860,087	Sunday, December 20, 2020	\$ 8,409,245	Monday, December 20, 2021	\$ 10,086,452
265	Saturday, December 21, 2019	\$ 7,589,537	Monday, December 21, 2020	\$ 8,563,012	Tuesday, December 21, 2021	\$ 9,917,745
266	Sunday, December 22, 2019	\$ 7,589,537	Tuesday, December 22, 2020	\$ 8,563,012	Wednesday, December 22, 2021	\$ 9,668,785
267	Monday, December 23, 2019	\$ 7,589,537	Wednesday, December 23, 2020	\$ 8,563,012	Thursday, December 23, 2021	\$ 9,579,212
268	Tuesday, December 24, 2019	\$ 6,756,620	Thursday, December 24, 2020	\$ 8,563,012	Friday, December 24, 2021	\$ 9,472,808
269	Wednesday, December 25, 2019	\$ 6,501,281	Friday, December 25, 2020	\$ 8,265,320	Saturday, December 25, 2021	\$ 8,569,735
270	Thursday, December 26, 2019	\$ 6,501,281	Saturday, December 26, 2020	\$ 7,637,933	Sunday, December 26, 2021	\$ 8,279,661
271	Friday, December 27, 2019	\$ 6,355,014	Sunday, December 27, 2020	\$ 7,442,706	Monday, December 27, 2021	\$ 7,909,780
272	Saturday, December 28, 2019	\$ 5,351,835	Monday, December 28, 2020	\$ 6,828,740	Tuesday, December 28, 2021	\$ 7,232,256
273	Sunday, December 29, 2019	\$ 4,933,467	Tuesday, December 29, 2020	\$ 6,471,513	Wednesday, December 29, 2021	\$ 7,050,020
274	Monday, December 30, 2019	\$ 5,068,769	Wednesday, December 30, 2020	\$ 6,371,499	Thursday, December 30, 2021	\$ 6,891,198
275	Tuesday, December 31, 2019	\$ 5,204,072	Thursday, December 31, 2020	\$ 6,271,485	Friday, December 31, 2021	\$ 6,813,374
276	Wednesday, January 1, 2020	\$ 5,219,339	Friday, January 1, 2021	\$ 6,171,471	Saturday, January 1, 2022	\$ 6,633,304
277	Thursday, January 2, 2020	\$ 5,219,339	Saturday, January 2, 2021	\$ 6,159,536	Sunday, January 2, 2022	\$ 6,747,155
278	Friday, January 3, 2020	\$ 5,136,033	Sunday, January 3, 2021	\$ 6,041,393	Monday, January 3, 2022	\$ 7,355,876
279	Saturday, January 4, 2020	\$ 5,027,769	Monday, January 4, 2021	\$ 6,424,699	Tuesday, January 4, 2022	\$ 9,357,030
280	Sunday, January 5, 2020	\$ 5,426,252	Tuesday, January 5, 2021	\$ 8,268,137	Wednesday, January 5, 2022	\$ 10,156,061
281	Monday, January 6, 2020	\$ 5,891,308	Wednesday, January 6, 2021	\$ 9,228,440	Thursday, January 6, 2022	\$ 9,976,799
282	Tuesday, January 7, 2020	\$ 6,720,793	Thursday, January 7, 2021	\$ 9,228,440	Friday, January 7, 2022	\$ 9,918,411
283	Wednesday, January 8, 2020	\$ 6,803,833	Friday, January 8, 2021	\$ 9,093,763	Saturday, January 8, 2022	\$ 9,399,409
284	Thursday, January 9, 2020	\$ 6,803,833	Saturday, January 9, 2021	\$ 8,647,978	Sunday, January 9, 2022	\$ 9,916,574
285	Friday, January 10, 2020	\$ 6,700,570	Sunday, January 10, 2021	\$ 9,106,968	Monday, January 10, 2022	\$ 10,780,210
286	Saturday, January 11, 2020	\$ 7,100,672	Monday, January 11, 2021	\$ 10,047,325	Tuesday, January 11, 2022	\$ 10,756,062
287	Sunday, January 12, 2020	\$ 7,877,016	Tuesday, January 12, 2021	\$ 10,577,004	Wednesday, January 12, 2022	\$ 13,078,306
288	Monday, January 13, 2020	\$ 8,434,396	Wednesday, January 13, 2021	\$ 11,399,568	Thursday, January 13, 2022	\$ 13,000,529
289	Tuesday, January 14, 2020	\$ 9,192,782	Thursday, January 14, 2021	\$ 11,399,568	Friday, January 14, 2022	\$ 12,836,076
290	Wednesday, January 15, 2020	\$ 10,108,308	Friday, January 15, 2021	\$ 11,191,416	Saturday, January 15, 2022	\$ 12,542,576
291	Thursday, January 16, 2020	\$ 10,108,308	Saturday, January 16, 2021	\$ 11,753,246	Sunday, January 16, 2022	\$ 13,665,781
292	Friday, January 17, 2020	\$ 9,823,104	Sunday, January 17, 2021	\$ 12,434,271	Monday, January 17, 2022	\$ 14,292,350
293	Saturday, January 18, 2020	\$ 9,873,092	Monday, January 18, 2021	\$ 12,804,524	Tuesday, January 18, 2022	\$ 14,921,865
294	Sunday, January 19, 2020	\$ 10,392,531	Tuesday, January 19, 2021	\$ 13,029,525	Wednesday, January 19, 2022	\$ 15,263,426
295	Monday, January 20, 2020	\$ 10,556,824	Wednesday, January 20, 2021	\$ 13,428,044	Thursday, January 20, 2022	\$ 15,182,207
296	Tuesday, January 21, 2020	\$ 10,969,897	Thursday, January 21, 2021	\$ 13,428,044	Friday, January 21, 2022	\$ 14,994,262
297	Wednesday, January 22, 2020	\$ 11,320,436	Friday, January 22, 2021	\$ 13,253,696	Saturday, January 22, 2022	\$ 14,760,391
298	Thursday, January 23, 2020	\$ 11,320,436	Saturday, January 23, 2021	\$ 12,780,535	Sunday, January 23, 2022	\$ 14,549,285
299	Friday, January 24, 2020	\$ 11,123,929	Sunday, January 24, 2021	\$ 12,285,553	Monday, January 24, 2022	\$ 14,010,494
300	Saturday, January 25, 2020	\$ 10,168,138	Monday, January 25, 2021	\$ 11,799,215	Tuesday, January 25, 2022	\$ 13,803,348
301	Sunday, January 26, 2020	\$ 9,566,321	Tuesday, January 26, 2021	\$ 11,452,297	Wednesday, January 26, 2022	\$ 13,208,099
302	Monday, January 27, 2020	\$ 8,914,714	Wednesday, January 27, 2021	\$ 10,989,373	Thursday, January 27, 2022	\$ 13,039,631
303	Tuesday, January 28, 2020	\$ 8,593,872	Thursday, January 28, 2021	\$ 10,837,139	Friday, January 28, 2022	\$ 12,859,946
304	Wednesday, January 29, 2020	\$ 8,145,589	Friday, January 29, 2021	\$ 10,753,577	Saturday, January 29, 2022	\$ 11,540,303
305	Thursday, January 30, 2020	\$ 8,055,172	Saturday, January 30, 2021	\$ 9,993,030	Sunday, January 30, 2022	\$ 12,463,672
306	Friday, January 31, 2020	\$ 7,964,756	Sunday, January 31, 2021	\$ 9,562,809	Monday, January 31, 2022	\$ 11,953,042
307	Saturday, February 1, 2020	\$ 7,321,726	Monday, February 1, 2021	\$ 9,756,002	Tuesday, February 1, 2022	\$ 12,871,236
308	Sunday, February 2, 2020	\$ 6,950,112	Tuesday, February 2, 2021	\$ 11,121,183	Wednesday, February 2, 2022	\$ 14,223,667
309	Monday, February 3, 2020	\$ 7,148,467	Wednesday, February 3, 2021	\$ 11,701,212	Thursday, February 3, 2022	\$ 14,162,181
310	Tuesday, February 4, 2020	\$ 8,283,834	Thursday, February 4, 2021	\$ 11,552,033	Friday, February 4, 2022	\$ 14,000,670
311	Wednesday, February 5, 2020	\$ 8,888,790	Friday, February 5, 2021	\$ 11,495,048	Saturday, February 5, 2022	\$ 13,659,024
312	Thursday, February 6, 2020	\$ 8,888,790	Saturday, February 6, 2021	\$ 10,523,719	Sunday, February 6, 2022	\$ 14,114,606

**Atmos Energy Corporation - Colorado Service Area
Collection Lag Analysis
Colorado-Kansas Daily Accounts Receivable Balances**

Line No	12 Mo. Ended 3/31/20 (a)	Daily A/R (b)	12 Mo. Ended 3/31/21 (c)	Daily A/R (d)	12 Mo. Ended 3/31/22 (e)	Daily A/R (f)
313	Friday, February 7, 2020	\$ 8,657,294	Sunday, February 7, 2021	\$ 10,658,726	Monday, February 7, 2022	\$ 13,739,172
314	Saturday, February 8, 2020	\$ 8,171,088	Monday, February 8, 2021	\$ 11,029,606	Tuesday, February 8, 2022	\$ 15,985,403
315	Sunday, February 9, 2020	\$ 8,267,277	Tuesday, February 9, 2021	\$ 11,423,264	Wednesday, February 9, 2022	\$ 16,593,534
316	Monday, February 10, 2020	\$ 8,709,147	Wednesday, February 10, 2021	\$ 12,011,818	Thursday, February 10, 2022	\$ 16,312,423
317	Tuesday, February 11, 2020	\$ 9,093,638	Thursday, February 11, 2021	\$ 11,943,568	Friday, February 11, 2022	\$ 16,100,432
318	Wednesday, February 12, 2020	\$ 9,663,354	Friday, February 12, 2021	\$ 11,833,488	Saturday, February 12, 2022	\$ 16,143,563
319	Thursday, February 13, 2020	\$ 9,663,354	Saturday, February 13, 2021	\$ 12,764,602	Sunday, February 13, 2022	\$ 17,242,048
320	Friday, February 14, 2020	\$ 9,479,145	Sunday, February 14, 2021	\$ 12,420,415	Monday, February 14, 2022	\$ 17,753,348
321	Saturday, February 15, 2020	\$ 10,313,410	Monday, February 15, 2021	\$ 13,235,905	Tuesday, February 15, 2022	\$ 18,273,742
322	Sunday, February 16, 2020	\$ 9,922,111	Tuesday, February 16, 2021	\$ 13,677,610	Wednesday, February 16, 2022	\$ 18,740,749
323	Monday, February 17, 2020	\$ 10,211,663	Wednesday, February 17, 2021	\$ 14,163,447	Thursday, February 17, 2022	\$ 18,562,517
324	Tuesday, February 18, 2020	\$ 10,433,051	Thursday, February 18, 2021	\$ 14,004,525	Friday, February 18, 2022	\$ 18,378,085
325	Wednesday, February 19, 2020	\$ 10,856,480	Friday, February 19, 2021	\$ 13,932,857	Saturday, February 19, 2022	\$ 18,729,517
326	Thursday, February 20, 2020	\$ 10,856,480	Saturday, February 20, 2021	\$ 13,429,813	Sunday, February 20, 2022	\$ 18,172,239
327	Friday, February 21, 2020	\$ 10,614,046	Sunday, February 21, 2021	\$ 12,883,748	Monday, February 21, 2022	\$ 17,228,317
328	Saturday, February 22, 2020	\$ 10,313,866	Monday, February 22, 2021	\$ 11,932,300	Tuesday, February 22, 2022	\$ 16,555,328
329	Sunday, February 23, 2020	\$ 9,689,045	Tuesday, February 23, 2021	\$ 11,479,461	Wednesday, February 23, 2022	\$ 15,940,432
330	Monday, February 24, 2020	\$ 8,502,854	Wednesday, February 24, 2021	\$ 10,902,131	Thursday, February 24, 2022	\$ 15,768,079
331	Tuesday, February 25, 2020	\$ 8,149,041	Thursday, February 25, 2021	\$ 10,755,207	Friday, February 25, 2022	\$ 15,602,526
332	Wednesday, February 26, 2020	\$ 7,658,982	Friday, February 26, 2021	\$ 10,674,663	Saturday, February 26, 2022	\$ 14,015,924
333	Thursday, February 27, 2020	\$ 7,516,129	Saturday, February 27, 2021	\$ 10,739,644	Sunday, February 27, 2022	\$ 14,233,926
334	Friday, February 28, 2020	\$ 7,371,450	Sunday, February 28, 2021	\$ 10,617,861	Monday, February 28, 2022	\$ 14,010,703
335	Saturday, February 29, 2020	\$ 7,226,772	Monday, March 1, 2021	\$ 10,779,062	Tuesday, March 1, 2022	\$ 14,370,497
336	Sunday, March 1, 2020	\$ 6,731,029	Tuesday, March 2, 2021	\$ 11,306,381	Wednesday, March 2, 2022	\$ 15,198,813
337	Monday, March 2, 2020	\$ 7,190,572	Wednesday, March 3, 2021	\$ 11,540,338	Thursday, March 3, 2022	\$ 15,116,047
338	Tuesday, March 3, 2020	\$ 7,683,060	Thursday, March 4, 2021	\$ 11,385,713	Friday, March 4, 2022	\$ 14,926,980
339	Wednesday, March 4, 2020	\$ 7,886,338	Friday, March 5, 2021	\$ 11,342,686	Saturday, March 5, 2022	\$ 14,320,050
340	Thursday, March 5, 2020	\$ 7,886,338	Saturday, March 6, 2021	\$ 11,191,006	Sunday, March 6, 2022	\$ 14,703,150
341	Friday, March 6, 2020	\$ 7,706,005	Sunday, March 7, 2021	\$ 10,873,174	Monday, March 7, 2022	\$ 14,627,230
342	Saturday, March 7, 2020	\$ 7,638,453	Monday, March 8, 2021	\$ 10,969,883	Tuesday, March 8, 2022	\$ 15,133,133
343	Sunday, March 8, 2020	\$ 7,396,514	Tuesday, March 9, 2021	\$ 11,518,960	Wednesday, March 9, 2022	\$ 16,006,045
344	Monday, March 9, 2020	\$ 7,442,692	Wednesday, March 10, 2021	\$ 11,994,441	Thursday, March 10, 2022	\$ 15,767,769
345	Tuesday, March 10, 2020	\$ 8,021,391	Thursday, March 11, 2021	\$ 11,807,745	Friday, March 11, 2022	\$ 15,578,328
346	Wednesday, March 11, 2020	\$ 8,351,912	Friday, March 12, 2021	\$ 11,757,307	Saturday, March 12, 2022	\$ 15,109,772
347	Thursday, March 12, 2020	\$ 8,351,912	Saturday, March 13, 2021	\$ 11,866,956	Sunday, March 13, 2022	\$ 15,785,088
348	Friday, March 13, 2020	\$ 8,166,735	Sunday, March 14, 2021	\$ 12,554,832	Monday, March 14, 2022	\$ 16,879,721
349	Saturday, March 14, 2020	\$ 8,538,976	Monday, March 15, 2021	\$ 12,538,505	Tuesday, March 15, 2022	\$ 17,032,582
350	Sunday, March 15, 2020	\$ 9,131,381	Tuesday, March 16, 2021	\$ 12,757,214	Wednesday, March 16, 2022	\$ 17,853,386
351	Monday, March 16, 2020	\$ 8,994,292	Wednesday, March 17, 2021	\$ 13,573,808	Thursday, March 17, 2022	\$ 17,706,592
352	Tuesday, March 17, 2020	\$ 9,286,181	Thursday, March 18, 2021	\$ 13,442,509	Friday, March 18, 2022	\$ 17,559,364
353	Wednesday, March 18, 2020	\$ 9,461,713	Friday, March 19, 2021	\$ 13,304,558	Saturday, March 19, 2022	\$ 17,002,227
354	Thursday, March 19, 2020	\$ 9,461,713	Saturday, March 20, 2021	\$ 12,792,401	Sunday, March 20, 2022	\$ 16,955,045
355	Friday, March 20, 2020	\$ 9,267,443	Sunday, March 21, 2021	\$ 12,748,009	Monday, March 21, 2022	\$ 16,840,236
356	Saturday, March 21, 2020	\$ 8,822,149	Monday, March 22, 2021	\$ 12,336,686	Tuesday, March 22, 2022	\$ 16,668,218
357	Sunday, March 22, 2020	\$ 8,981,250	Tuesday, March 23, 2021	\$ 12,098,068	Wednesday, March 23, 2022	\$ 16,826,652
358	Monday, March 23, 2020	\$ 8,750,450	Wednesday, March 24, 2021	\$ 11,812,259	Thursday, March 24, 2022	\$ 16,689,412
359	Tuesday, March 24, 2020	\$ 8,518,660	Thursday, March 25, 2021	\$ 11,707,103	Friday, March 25, 2022	\$ 16,582,886
360	Wednesday, March 25, 2020	\$ 8,249,096	Friday, March 26, 2021	\$ 11,603,651	Saturday, March 26, 2022	\$ 14,791,947
361	Thursday, March 26, 2020	\$ 8,249,096	Saturday, March 27, 2021	\$ 10,448,947	Sunday, March 27, 2022	\$ 14,062,746
362	Friday, March 27, 2020	\$ 8,073,475	Sunday, March 28, 2021	\$ 9,863,851	Monday, March 28, 2022	\$ 13,003,112
363	Saturday, March 28, 2020	\$ 7,102,920	Monday, March 29, 2021	\$ 9,136,220	Tuesday, March 29, 2022	\$ 12,620,596
364	Sunday, March 29, 2020	\$ 6,527,344	Tuesday, March 30, 2021	\$ 9,560,735	Wednesday, March 30, 2022	\$ 13,070,682

Atmos Energy Corporation - Colorado Service Area
Collection Lag Analysis
Colorado-Kansas Daily Accounts Receivable Balances

Line No	12 Mo. Ended 3/31/20	Daily A/R	12 Mo. Ended 3/31/21	Daily A/R	12 Mo. Ended 3/31/22	Daily A/R
	(a)	(b)	(c)	(d)	(e)	(f)
365	Monday, March 30, 2020	\$ 6,383,399	Wednesday, March 31, 2021	\$ 9,461,660	Thursday, March 31, 2022	\$ 13,070,682
366	Tuesday, March 31, 2020	\$ 6,303,752				
367						
368	Avg Daily A/R	\$ 5,546,432	Avg Daily A/R	\$ 5,292,981	Avg Daily A/R	\$ 7,612,286
369						
370	Billed Revenues	\$ 110,202,326	Billed Revenues	\$ 109,924,883	Billed Revenues	\$ 129,793,389
371						
372	Avg Daily Revenues:	\$ 301,099	Avg Daily Revenues:	\$ 301,164	Avg Daily Revenues:	\$ 355,598
373						
374	Collection Lag [1]	18.42	Collection Lag [1]	17.58	Collection Lag [1]	21.41
375						
376	Three year average Collection Lag	<u>19.14</u>				
377						
378	[1] Avg Daily A/R divided by Avg Daily Revenues					

CWC WP 3-2

Line No.	Account	Account Description	12 Mo. Ended 3/31/2020 Activity	12 Mo. Ended 3/31/2020 w/o unbilled	12 Mo. Ended 3/31/2021 Activity	12 Mo. Ended 3/31/2021 w/o unbilled	12 Mo. Ended 3/31/2022 Activity	12 Mo. Ended 3/31/2022 w/o unbilled
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Company 060							
2	4800	Residential sales	\$ (148,572,731)	\$ (148,572,731)	\$ (149,183,729)	\$ (149,183,729)	\$ (169,428,574)	\$ (169,428,574)
3	4805	Unbilled Residential Revenue	909,601		(708,387)		(1,434,029)	
4	4811	Commercial Revenue-Banner	(55,080,938)	(55,080,938)	(51,770,580)	(51,770,580)	(62,481,222)	(62,481,222)
5	4812	Industrial Revenue-Banner	(300,197)	(300,197)	(287,886)	(287,886)	(664,906)	(664,906)
6	4813	Irrigation Revenue-Banner	(2,906,975)	(2,906,975)	(4,118,004)	(4,118,004)	(4,689,693)	(4,689,693)
7	4815	Unbilled Comm-Ind-Irrg Revenue	509,913		(318,772)		(598,063)	
8	4820	Other Sales to Public Authorit	(1,997,102)	(1,997,102)	(2,001,123)	(2,001,123)	(2,292,000)	(2,292,000)
9	4825	Unbilled Public Authority Reve	(26,550)		(113)		(28,160)	
10	4870	Forfeited discounts	(321,394)	(321,394)	65	65	508	508
11	4880	Miscellaneous service revenues	(848,538)	(848,538)	(427,712)	(427,712)	(461,154)	(461,154)
12	4890	Revenues from transportation of	0	0	0	0	0	0
13	4893	Revenue-Transportation Distribution	(8,852,712)	(8,852,712)	(9,373,897)	(9,373,897)	(9,521,394)	(9,521,394)
14	4895	Revenue-Transportation Commerc	0	0	0	0	0	0
15	4896	Revenue-Transportation Industr	0	0	0	0	0	0
16	4900	Sales of products extracted fr	0	0	0	0	0	0
17	4950	Other gas revenues	(1,575,792)	(1,575,792)	(1,511,269)	(1,511,269)	(572,084)	(572,084)
18			\$ (219,063,414)	\$ (220,456,378)	\$ (219,701,408)	\$ (218,674,135)	\$ (252,170,770)	\$ (250,110,518)
19								
20	Divison 081							
21	4800	Residential sales	\$ (82,076,109)	\$ (82,076,109)	\$ (81,260,815)	\$ (81,260,815)	\$ (90,201,113)	\$ (90,201,113)
22	4805	Unbilled Residential Revenue	153,374		(95,642)		(991,814)	
23	4811	Commercial Revenue-Banner	(22,187,183)	(22,187,183)	(20,615,008)	(20,615,008)	(24,264,860)	(24,264,860)
24	4812	Industrial Revenue-Banner	(300,197)	(300,197)	(287,886)	(287,886)	(664,906)	(664,906)
25	4813	Irrigation Revenue-Banner	(2,870,953)	(2,870,953)	(4,062,042)	(4,062,042)	(4,629,374)	(4,629,374)
26	4815	Unbilled Comm-Ind-Irrg Revenue	31,424		(14,072)		(326,873)	
27	4820	Other Sales to Public Authorit	(1,997,102)	(1,997,102)	(2,001,123)	(2,001,123)	(2,292,000)	(2,292,000)
28	4825	Unbilled Public Authority Reve	(26,550)		(113)		(28,160)	
29	4870	Forfeited discounts	(264,164)	(264,164)	61	61	482	482
30	4880	Miscellaneous service revenues	(556,958)	(556,958)	(396,912)	(396,912)	(422,924)	(422,924)
31	4893	Revenue-Transportation Distribution	(5,963,814)	(5,963,814)	(6,209,854)	(6,209,854)	(6,164,990)	(6,164,990)
32	4950	Other gas revenues	(1,528,082)	(1,528,082)	(1,511,206)	(1,511,206)	(572,058)	(572,058)
33			\$ (117,586,313)	\$ (117,744,561)	\$ (116,454,612)	\$ (116,344,785)	\$ (130,558,589)	\$ (129,211,741)
34								
35	Billed Taxes			\$ (7,490,510)		\$ (7,595,532)		\$ (8,894,613)
36								
37	Company 060 billed			\$ (110,202,326)		\$ (109,924,883)		\$ (129,793,389)
38								
39	Note: See Relied File: CO 60 revenue Apr19-Mar22.xlsx							

Schedule CWC4

Atmos Energy Corporation-Colorado
Per Books Purchase Gas Cost
Test Year Ending March 31, 2022

Line No.	Supplier	Production Month		Service Lag	Date of Invoice	Invoice Lag	Date Paid	Payment		Amount	Date - Checks Cleared	Payment Lag	Adjusted Lag	\$ Days	
		Start Service	Finish Service					Lag	Total Lag					(m) x (j)	(n)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)		
1	Black Hills Energy	04/01/21	4/30/21	15.0	5/10/21	10.0	06/01/21	22.0	47.00	\$ 13,875.00	06/01/21	22	47	\$	652,125
2	BP Energy Company	04/01/21	4/30/21	15.0	5/13/21	13.0	05/25/21	12.0	40.00	263,550.00	05/25/21	12	40		10,542,000
3	Castleton Commodities Merchant Trading L.P.	04/01/21	4/30/21	15.0	5/17/21	17.0	05/25/21	8.0	40.00	333,742.40	05/25/21	8	40		13,349,696
4	Colorado Interstate Gas Company	04/01/21	4/30/21	15.0	5/13/21	13.0	05/24/21	11.0	39.00	180,029.69	05/24/21	11	39		7,021,158
5	Concord Energy LLC	04/01/21	4/30/21	15.0	5/17/21	17.0	05/25/21	8.0	40.00	438,404.19	05/25/21	8	40		17,536,168
6	ECO ENERGY NATURAL GAS LLC	04/01/21	4/30/21	15.0	5/10/21	10.0	05/25/21	15.0	40.00	43,694.00	05/25/21	15	40		1,747,760
7	Northwest Pipeline Corporation	04/01/21	4/30/21	15.0	5/5/21	5.0	05/25/21	20.0	40.00	24,000.00	05/25/21	20	40		960,000
8	Questar Pipeline	04/01/21	4/30/21	15.0	5/13/21	13.0	05/24/21	11.0	39.00	47,971.23	05/24/21	11	39		1,870,878
9	Questar Pipeline	04/01/21	4/30/21	15.0	5/13/21	13.0	05/24/21	11.0	39.00	31,352.94	05/24/21	11	39		1,222,765
10	Red Cedar Gathering Company	04/01/21	4/30/21	15.0	5/17/21	17.0	05/27/21	10.0	42.00	58,261.79	05/27/21	10	42		2,446,995
11	Renegade Oil and Gas Company LLC	04/01/21	4/30/21	15.0	5/13/21	13.0	05/25/21	12.0	40.00	7,585.59	05/25/21	12	40		303,424
12	Symmetry Energy Solutions, LLC	04/01/21	4/30/21	15.0	5/17/21	17.0	05/25/21	8.0	40.00	53,680.50	05/25/21	8	40		2,147,220
13	Tallgrass Interstate Gas Transmission LLC	04/01/21	4/30/21	15.0	5/13/21	13.0	05/24/21	11.0	39.00	385,625.24	05/24/21	11	39		15,039,384
14	Tenaska Marketing Ventures	04/01/21	4/30/21	15.0	5/14/21	14.0	05/25/21	11.0	40.00	1,206,731.59	05/25/21	11	40		48,269,264
15	Xcel Energy	04/01/21	4/30/21	15.0	5/18/21	18.0	06/08/21	21.0	54.00	269,048.59	06/08/21	21	54		14,528,624
16	Xcel Energy	04/01/21	4/30/21	15.0	5/19/21	19.0	06/08/21	20.0	54.00	659,810.01	06/08/21	20	54		35,629,741
17	Black Hills Energy	05/01/21	5/31/21	15.5	6/10/21	10.0	07/01/21	21.0	46.50	13,875.00	07/01/21	21	47		645,188
18	BP Energy Company	05/01/21	5/31/21	15.5	6/4/21	4.0	06/25/21	21.0	40.50	210,373.65	06/25/21	21	41		8,520,133
19	Castleton Commodities Merchant Trading L.P.	05/01/21	5/31/21	15.5	6/18/21	18.0	06/25/21	7.0	40.50	462,586.22	06/25/21	7	41		18,734,742
20	Colorado Interstate Gas Company	05/01/21	5/31/21	15.5	6/11/21	11.0	06/21/21	10.0	36.50	159,048.56	06/21/21	10	37		5,805,272
21	Concord Energy LLC	05/01/21	5/31/21	15.5	6/15/21	15.0	06/25/21	10.0	40.50	469,497.83	06/25/21	10	41		19,014,662
22	ECO ENERGY NATURAL GAS LLC	05/01/21	5/31/21	15.5	6/10/21	10.0	06/25/21	15.0	40.50	216,606.00	06/25/21	15	41		8,772,543
23	Northwest Pipeline Corporation	05/01/21	5/31/21	15.5	6/3/21	3.0	06/25/21	22.0	40.50	24,800.00	06/25/21	22	41		1,004,400
24	Questar Pipeline	05/01/21	5/31/21	15.5	6/10/21	10.0	06/21/21	11.0	36.50	31,510.90	06/21/21	11	37		1,150,148
25	Questar Pipeline	05/01/21	5/31/21	15.5	6/10/21	10.0	06/21/21	11.0	36.50	48,206.81	06/21/21	11	37		1,759,549
26	Red Cedar Gathering Company	05/01/21	5/31/21	15.5	6/15/21	15.0	06/25/21	10.0	40.50	54,880.86	06/25/21	10	41		2,222,675
27	Renegade Oil and Gas Company LLC	05/01/21	5/31/21	15.5	6/14/21	14.0	06/25/21	11.0	40.50	9,038.25	06/25/21	11	41		366,049
28	Symmetry Energy Solutions, LLC	05/01/21	5/31/21	15.5	6/18/21	18.0	06/28/21	10.0	43.50	63,306.65	06/28/21	10	44		2,753,839
29	Tallgrass Interstate Gas Transmission LLC	05/01/21	5/31/21	15.5	6/11/21	11.0	06/21/21	10.0	36.50	385,625.24	06/21/21	10	37		14,075,321
30	Tenaska Marketing Ventures	05/01/21	5/31/21	15.5	6/22/21	22.0	06/25/21	3.0	40.50	1,498,000.70	06/25/21	3	41		60,669,028
31	Xcel Energy	05/01/21	5/31/21	15.5	6/17/21	17.0	07/08/21	21.0	53.50	228,747.47	07/08/21	21	54		12,237,990
32	Xcel Energy	05/01/21	5/31/21	15.5	6/30/21	30.0	07/08/21	8.0	53.50	589,803.16	07/08/21	8	54		31,554,469
33	Black Hills Energy	06/01/21	6/30/21	15.0	7/15/21	15.0	07/30/21	15.0	45.00	13,875.00	07/30/21	15	45		624,375
34	BP Energy Company	06/01/21	6/30/21	15.0	7/15/21	15.0	07/26/21	11.0	41.00	92,618.00	07/26/21	11	41		3,797,338
35	Castleton Commodities Merchant Trading L.P.	06/01/21	6/30/21	15.0	7/19/21	19.0	07/26/21	7.0	41.00	372,332.96	07/26/21	7	41		15,265,651
36	Colorado Interstate Gas Company	06/01/21	6/30/21	15.0	7/16/21	16.0	07/26/21	10.0	41.00	130,609.44	07/26/21	10	41		5,354,987
37	Concord Energy LLC	06/01/21	6/30/21	15.0	7/16/21	16.0	07/26/21	10.0	41.00	323,028.82	07/26/21	10	41		13,244,182
38	ECO ENERGY NATURAL GAS LLC	06/01/21	6/30/21	15.0	7/14/21	14.0	07/26/21	12.0	41.00	200,800.16	07/26/21	12	41		8,232,807
39	Northwest Pipeline Corporation	06/01/21	6/30/21	15.0	7/14/21	14.0	07/23/21	9.0	38.00	24,000.00	07/23/21	9	38		912,000
40	Questar Pipeline	06/01/21	6/30/21	15.0	7/14/21	14.0	07/26/21	12.0	41.00	31,475.08	07/26/21	12	41		1,290,478
41	Questar Pipeline	06/01/21	6/30/21	15.0	7/14/21	14.0	07/26/21	12.0	41.00	48,188.11	07/26/21	12	41		1,975,713

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Line No.	Supplier	Production Month		Service Lag	Date of Invoice	Invoice Lag	Date Paid	Payment		Amount	Date - Checks Cleared	Payment Lag	Adjusted Lag	\$ Days (m) x (j)
		Start Service	Finish Service					Lag	Total Lag					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
42	Red Cedar Gathering Company	06/01/21	6/30/21	15.0	7/15/21	15.0	07/26/21	11.0	41.00	49,764.62	07/26/21	11	41	2,040,349
43	Renegade Oil and Gas Company LLC	06/01/21	6/30/21	15.0	7/20/21	20.0	07/26/21	6.0	41.00	4,176.48	07/26/21	6	41	171,236
44	Symmetry Energy Solutions, LLC	06/01/21	6/30/21	15.0	7/15/21	15.0	07/30/21	15.0	45.00	63,871.50	07/30/21	15	45	2,874,218
45	Tallgrass Interstate Gas Transmission LLC	06/01/21	6/30/21	15.0	7/16/21	16.0	07/26/21	10.0	41.00	383,450.09	07/26/21	10	41	15,721,454
46	Tenaska Marketing Ventures	06/01/21	6/30/21	15.0	7/15/21	15.0	07/26/21	11.0	41.00	1,203,726.64	07/26/21	11	41	49,352,792
47	Xcel Energy	06/01/21	6/30/21	15.0	7/23/21	23.0	08/06/21	14.0	52.00	214,532.46	08/06/21	14	52	11,155,688
48	Xcel Energy	06/01/21	6/30/21	15.0	7/25/21	25.0	08/06/21	12.0	52.00	492,155.47	08/06/21	12	52	25,592,084
49	Black Hills Energy	07/01/21	7/31/21	15.5	8/23/21	23.0	09/01/21	9.0	47.50	13,875.00	09/01/21	9	48	659,063
50	BP Energy Company	07/01/21	7/31/21	15.5	8/17/21	17.0	08/25/21	8.0	40.50	91,736.65	08/25/21	8	41	3,715,334
51	Castleton Commodities Merchant Trading L.P.	07/01/21	7/31/21	15.5	8/17/21	17.0	08/25/21	8.0	40.50	448,157.84	08/25/21	8	41	18,150,393
52	Colorado Interstate Gas Company	07/01/21	7/31/21	15.5	8/19/21	19.0	08/23/21	4.0	38.50	131,748.41	08/23/21	4	39	5,072,314
53	Concord Energy LLC	07/01/21	7/31/21	15.5	8/16/21	16.0	08/25/21	9.0	40.50	381,260.43	08/25/21	9	41	15,441,047
54	ECO ENERGY NATURAL GAS LLC	07/01/21	7/31/21	15.5	8/18/21	18.0	08/25/21	7.0	40.50	218,240.00	08/25/21	7	41	8,838,720
55	Northwest Pipeline Corporation	07/01/21	7/31/21	15.5	8/17/21	17.0	08/25/21	8.0	40.50	24,800.00	08/25/21	8	41	1,004,400
56	Questar Pipeline	07/01/21	7/31/21	15.5	8/16/21	16.0	08/23/21	7.0	38.50	79,602.50	08/23/21	7	39	3,064,696
57	Red Cedar Gathering Company	07/01/21	7/31/21	15.5	8/17/21	17.0	08/25/21	8.0	40.50	49,037.68	08/25/21	8	41	1,986,026
58	Renegade Oil and Gas Company LLC	07/01/21	7/31/21	15.5	8/24/21	24.0	08/25/21	1.0	40.50	9,933.00	08/25/21	1	41	402,287
59	Symmetry Energy Solutions, LLC	07/01/21	7/31/21	15.5	8/24/21	24.0	08/25/21	1.0	40.50	78,000.65	08/25/21	1	41	3,159,026
60	Tallgrass Interstate Gas Transmission LLC	07/01/21	7/31/21	15.5	8/19/21	19.0	08/23/21	4.0	38.50	385,625.24	08/23/21	4	39	14,846,572
61	Tenaska Marketing Ventures	07/01/21	7/31/21	15.5	8/16/21	16.0	08/25/21	9.0	40.50	1,429,297.60	08/25/21	9	41	57,886,553
62	Xcel Energy	07/01/21	7/31/21	15.5	8/23/21	23.0	09/07/21	15.0	53.50	232,471.52	09/07/21	15	54	12,437,226
63	Xcel Energy	07/01/21	7/31/21	15.5	8/23/21	23.0	09/07/21	15.0	53.50	482,530.33	09/07/21	15	54	25,815,373
64	Black Hills Energy	08/01/21	8/31/21	15.5	9/7/21	7.0	10/01/21	24.0	46.50	13,875.00	10/01/21	24	47	645,188
65	BP Energy Company	08/01/21	8/31/21	15.5	9/22/21	22.0	09/27/21	5.0	42.50	103,025.35	09/27/21	5	43	4,378,577
66	Castleton Commodities Merchant Trading L.P.	08/01/21	8/31/21	15.5	9/16/21	16.0	09/27/21	11.0	42.50	482,094.44	09/27/21	11	43	20,489,014
67	Colorado Interstate Gas Company	08/01/21	8/31/21	15.5	9/22/21	22.0	09/24/21	2.0	39.50	133,887.61	09/24/21	2	40	5,288,561
68	Concord Energy LLC	08/01/21	8/31/21	15.5	9/16/21	16.0	09/27/21	11.0	42.50	484,005.19	09/27/21	11	43	20,570,221
69	ECO ENERGY NATURAL GAS LLC	08/01/21	8/31/21	15.5	9/15/21	15.0	09/27/21	12.0	42.50	272,366.00	09/27/21	12	43	11,575,555
70	Northwest Pipeline Corporation	08/01/21	8/31/21	15.5	9/22/21	22.0	09/24/21	2.0	39.50	24,800.00	09/24/21	2	40	979,600
71	Questar Pipeline	08/01/21	8/31/21	15.5	9/15/21	15.0	09/24/21	9.0	39.50	79,654.35	09/24/21	9	40	3,146,347
72	Red Cedar Gathering Company	08/01/21	8/31/21	15.5	9/22/21	22.0	09/27/21	5.0	42.50	49,151.85	09/27/21	5	43	2,088,954
73	Renegade Oil and Gas Company LLC	08/01/21	8/31/21	15.5	9/24/21	24.0	09/27/21	3.0	42.50	15,797.55	09/27/21	3	43	671,396
74	Symmetry Energy Solutions, LLC	08/01/21	8/31/21	15.5	9/24/21	24.0	10/07/21	13.0	52.50	93,184.45	10/07/21	13	53	4,892,184
75	Tallgrass Interstate Gas Transmission LLC	08/01/21	8/31/21	15.5	9/22/21	22.0	09/24/21	2.0	39.50	385,625.24	09/24/21	2	40	15,232,197
76	Tenaska Marketing Ventures	08/01/21	8/31/21	15.5	9/16/21	16.0	09/27/21	11.0	42.50	1,556,661.42	09/27/21	11	43	66,158,110
77	Xcel Energy	08/01/21	8/31/21	15.5	9/23/21	23.0	10/13/21	20.0	58.50	202,724.41	10/13/21	20	59	11,859,378
78	Xcel Energy	08/01/21	8/31/21	15.5	9/23/21	23.0	10/13/21	20.0	58.50	486,044.43	10/13/21	20	59	28,433,599
79	Black Hills Energy	09/01/21	9/30/21	15.0	10/27/21	27.0	11/01/21	5.0	47.00	13,875.00	11/01/21	5	47	652,125
80	BP Energy Company	09/01/21	9/30/21	15.0	10/22/21	22.0	10/25/21	3.0	40.00	122,573.50	10/25/21	3	40	4,902,940
81	Castleton Commodities Merchant Trading L.P.	09/01/21	9/30/21	15.0	10/15/21	15.0	10/25/21	10.0	40.00	586,721.93	10/25/21	10	40	23,468,877
82	Colorado Interstate Gas Company	09/01/21	9/30/21	15.0	10/20/21	20.0	10/25/21	5.0	40.00	175,934.62	10/25/21	5	40	7,037,385

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Line No.	Supplier	Production Month		Service Lag	Date of Invoice	Invoice Lag	Date Paid	Payment		Amount	Date - Checks Cleared	Payment Lag	Adjusted Lag	\$ Days (m) x (j)
		Start Service	Finish Service					Lag	Total Lag					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
83	Concord Energy LLC	09/01/21	9/30/21	15.0	10/15/21	15.0	10/25/21	10.0	40.00	510,480.90	10/25/21	10	40	20,419,236
84	ECO ENERGY NATURAL GAS LLC	09/01/21	9/30/21	15.0	10/15/21	15.0	10/25/21	10.0	40.00	304,132.18	10/25/21	10	40	12,165,287
85	Northwest Pipeline Corporation	09/01/21	9/30/21	15.0	10/20/21	20.0	10/25/21	5.0	40.00	24,000.00	10/25/21	5	40	960,000
86	Questar Pipeline	09/01/21	9/30/21	15.0	10/15/21	15.0	10/25/21	10.0	40.00	79,236.61	10/25/21	10	40	3,169,464
87	Red Cedar Gathering Company	09/01/21	9/30/21	15.0	10/20/21	20.0	10/25/21	5.0	40.00	49,673.14	10/25/21	5	40	1,986,926
88	Renegade Oil and Gas Company LLC	09/01/21	9/30/21	15.0	10/20/21	20.0	10/25/21	5.0	40.00	13,037.90	10/25/21	5	40	521,516
89	Symmetry Energy Solutions, LLC	09/01/21	9/30/21	15.0	10/18/21	18.0	10/25/21	7.0	40.00	87,571.50	10/25/21	7	40	3,502,860
90	Tallgrass Interstate Gas Transmission LLC	09/01/21	9/30/21	15.0	10/20/21	20.0	10/25/21	5.0	40.00	385,625.24	10/25/21	5	40	15,425,010
91	Tenaska Marketing Ventures	09/01/21	9/30/21	15.0	10/15/21	15.0	10/25/21	10.0	40.00	1,538,082.43	10/25/21	10	40	61,523,297
92	Xcel Energy	09/01/21	9/30/21	15.0	10/29/21	29.0	11/05/21	7.0	51.00	217,507.30	11/05/21	7	51	11,092,872
93	Xcel Energy	09/01/21	9/30/21	15.0	10/29/21	29.0	11/18/21	20.0	64.00	525,095.80	11/18/21	20	64	33,606,131
94	Black Hills Energy	10/01/21	10/31/21	15.5	11/22/21	22.0	12/01/21	9.0	46.50	13,875.00	12/01/21	9	47	645,188
95	BP Energy Company	10/01/21	10/31/21	15.5	11/19/21	19.0	11/26/21	7.0	41.50	494,867.35	11/26/21	7	42	20,536,995
96	Castleton Commodities Merchant Trading L.P.	10/01/21	10/31/21	15.5	11/16/21	16.0	11/26/21	10.0	41.50	971,792.06	11/26/21	10	42	40,329,370
97	Colorado Interstate Gas Company	10/01/21	10/31/21	15.5	11/19/21	19.0	11/22/21	3.0	37.50	220,996.32	11/22/21	3	38	8,287,362
98	Concord Energy LLC	10/01/21	10/31/21	15.5	11/17/21	17.0	11/26/21	9.0	41.50	502,421.12	11/26/21	9	42	20,850,476
99	ECO ENERGY NATURAL GAS LLC	10/01/21	10/31/21	15.5	11/18/21	18.0	11/26/21	8.0	41.50	248,943.52	11/26/21	8	42	10,331,156
100	Northwest Pipeline Corporation	10/01/21	10/31/21	15.5	11/17/21	17.0	11/24/21	7.0	39.50	24,800.00	11/24/21	7	40	979,600
101	Questar Pipeline	10/01/21	10/31/21	15.5	11/15/21	15.0	11/22/21	7.0	37.50	79,113.30	11/22/21	7	38	2,966,749
102	Red Cedar Gathering Company	10/01/21	10/31/21	15.5	11/18/21	18.0	11/26/21	8.0	41.50	57,124.16	11/26/21	8	42	2,370,653
103	Renegade Oil and Gas Company LLC	10/01/21	10/31/21	15.5	11/17/21	17.0	11/26/21	9.0	41.50	17,365.68	11/26/21	9	42	720,676
104	Symmetry Energy Solutions, LLC	10/01/21	10/31/21	15.5	11/19/21	19.0	11/29/21	10.0	44.50	117,919.35	11/29/21	10	45	5,247,411
105	Tallgrass Interstate Gas Transmission LLC	10/01/21	10/31/21	15.5	11/17/21	17.0	11/22/21	5.0	37.50	385,625.40	11/22/21	5	38	14,460,953
106	Tenaska Marketing Ventures	10/01/21	10/31/21	15.5	11/18/21	18.0	11/26/21	8.0	41.50	2,725,713.18	11/26/21	8	42	113,117,097
107	Xcel Energy	10/01/21	10/31/21	15.5	12/1/21	31.0	12/10/21	9.0	55.50	272,864.08	12/10/21	9	56	15,143,956
108	Xcel Energy	10/01/21	10/31/21	15.5	11/29/21	29.0	12/10/21	11.0	55.50	609,055.09	12/10/21	11	56	33,802,557
109	Black Hills Energy	11/01/21	11/30/21	15.0	12/20/21	20.0	01/03/22	14.0	49.00	13,875.00	01/03/22	14	49	679,875
110	BP Energy Company	11/01/21	11/30/21	15.0	12/20/21	20.0	12/27/21	7.0	42.00	932,973.80	12/27/21	7	42	39,184,900
111	Castleton Commodities Merchant Trading L.P.	11/01/21	11/30/21	15.0	12/14/21	14.0	12/27/21	13.0	42.00	955,255.88	12/27/21	13	42	40,120,747
112	Colorado Interstate Gas Company	11/01/21	11/30/21	15.0	12/14/21	14.0	12/22/21	8.0	37.00	226,831.70	12/22/21	8	37	8,392,773
113	Concord Energy LLC	11/01/21	11/30/21	15.0	12/14/21	14.0	12/27/21	13.0	42.00	826,671.17	12/27/21	13	42	34,720,189
114	ECO ENERGY NATURAL GAS LLC	11/01/21	11/30/21	15.0	12/27/21	27.0	12/27/21	-	42.00	96,364.93	12/27/21	-	42	4,047,327
115	Northwest Pipeline Corporation	11/01/21	11/30/21	15.0	12/8/21	8.0	12/22/21	14.0	37.00	72,000.00	12/22/21	14	37	2,664,000
116	Questar Pipeline	11/01/21	11/30/21	15.0	12/14/21	14.0	12/22/21	8.0	37.00	79,575.01	12/22/21	8	37	2,944,275
117	Red Cedar Gathering Company	11/01/21	11/30/21	15.0	12/20/21	20.0	12/27/21	7.0	42.00	64,308.12	12/27/21	7	42	2,700,941
118	Renegade Oil and Gas Company LLC	11/01/21	11/30/21	15.0	12/13/21	13.0	12/27/21	14.0	42.00	17,662.55	12/27/21	14	42	741,827
119	Symmetry Energy Solutions, LLC	11/01/21	11/30/21	15.0	12/20/21	20.0	12/27/21	7.0	42.00	128,738.40	12/27/21	7	42	5,407,013
120	Tallgrass Interstate Gas Transmission LLC	11/01/21	11/30/21	15.0	12/13/21	13.0	12/22/21	9.0	37.00	414,369.00	12/22/21	9	37	15,331,653
121	Tenaska Marketing Ventures	11/01/21	11/30/21	15.0	12/14/21	14.0	12/27/21	13.0	42.00	3,960,785.99	12/27/21	13	42	166,353,012
122	Xcel Energy	11/01/21	11/30/21	15.0	1/3/22	34.0	01/14/22	11.0	60.00	862,615.15	01/14/22	11	60	51,756,909
123	Black Hills Energy	12/01/21	12/31/21	15.5	1/18/22	18.0	02/01/22	14.0	47.50	13,875.00	02/01/22	14	48	659,063

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		Start Service	Finish Service					Lag	Total Lag					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
124	BP Energy Company	12/01/21	12/31/21	15.5	1/19/22	19.0	01/25/22	6.0	40.50	1,137,632.80	01/25/22	6	41	46,074,128
125	Castleton Commodities Merchant Trading L.P.	12/01/21	12/31/21	15.5	1/18/22	18.0	01/25/22	7.0	40.50	1,564,382.10	01/25/22	7	41	63,357,475
126	Colorado Interstate Gas Company	12/01/21	12/31/21	15.5	1/19/22	19.0	01/24/22	5.0	39.50	227,398.18	01/24/22	5	40	8,982,228
127	Concord Energy LLC	12/01/21	12/31/21	15.5	1/18/22	18.0	01/25/22	7.0	40.50	1,040,347.70	01/25/22	7	41	42,134,082
128	ECO ENERGY NATURAL GAS LLC	12/01/21	12/31/21	15.5	1/25/22	25.0	01/26/22	1.0	41.50	136,112.83	01/26/22	1	42	5,648,682
129	Northwest Pipeline Corporation	12/01/21	12/31/21	15.5	1/14/22	14.0	01/25/22	11.0	40.50	74,400.00	01/25/22	11	41	3,013,200
130	Questar Pipeline	12/01/21	12/31/21	15.5	1/20/22	20.0	01/24/22	4.0	39.50	79,948.49	01/24/22	4	40	3,157,965
131	Red Cedar Gathering Company	12/01/21	12/31/21	15.5	1/19/22	19.0	01/28/22	9.0	43.50	71,039.80	01/28/22	9	44	3,090,231
132	Renegade Oil and Gas Company LLC	12/01/21	12/31/21	15.5	1/14/22	14.0	01/25/22	11.0	40.50	17,068.70	01/25/22	11	41	691,282
133	Symmetry Energy Solutions, LLC	12/01/21	12/31/21	15.5	1/24/22	24.0	02/04/22	11.0	50.50	128,205.15	02/04/22	11	51	6,474,360
134	Tallgrass Interstate Gas Transmission LLC	12/01/21	12/31/21	15.5	1/19/22	19.0	01/24/22	5.0	39.50	414,369.00	01/24/22	5	40	16,367,576
135	Tenaska Marketing Ventures	12/01/21	12/31/21	15.5	1/19/22	19.0	01/25/22	6.0	40.50	4,657,732.12	01/25/22	6	41	188,638,151
136	Xcel Energy	12/01/21	12/31/21	15.5	1/4/22	4.0	01/14/22	10.0	29.50	362,331.43	01/14/22	10	30	10,688,777
137	Xcel Energy	12/01/21	12/31/21	15.5	1/24/22	24.0	02/08/22	15.0	54.50	827,099.88	02/08/22	15	55	45,076,943
138	Xcel Energy	12/01/21	12/31/21	15.5	1/24/22	24.0	02/08/22	15.0	54.50	413,812.00	02/08/22	15	55	22,552,754
139	Black Hills Energy	01/01/22	1/31/22	15.5	2/11/22	11.0	03/01/22	18.0	44.50	13,875.00	03/01/22	18	45	617,438
140	BP Energy Company	01/01/22	1/31/22	15.5	2/16/22	16.0	02/25/22	9.0	40.50	1,520,661.75	02/25/22	9	41	61,586,801
141	Castleton Commodities Merchant Trading L.P.	01/01/22	1/31/22	15.5	2/18/22	18.0	02/25/22	7.0	40.50	1,961,732.23	02/25/22	7	41	79,450,155
142	Colorado Interstate Gas Company	01/01/22	1/31/22	15.5	2/14/22	14.0	02/22/22	8.0	37.50	224,088.82	02/22/22	8	38	8,403,331
143	Concord Energy LLC	01/01/22	1/31/22	15.5	2/16/22	16.0	02/25/22	9.0	40.50	1,045,563.65	02/25/22	9	41	42,345,328
144	ECO ENERGY NATURAL GAS LLC	01/01/22	1/31/22	15.5	2/16/22	16.0	02/25/22	9.0	40.50	34,968.00	02/25/22	9	41	1,416,204
145	Northwest Pipeline Corporation	01/01/22	1/31/22	15.5	2/11/22	11.0	02/25/22	14.0	40.50	74,400.00	02/25/22	14	41	3,013,200
146	Questar Pipeline	01/01/22	1/31/22	15.5	2/14/22	14.0	02/22/22	8.0	37.50	80,598.94	02/22/22	8	38	3,022,460
147	Red Cedar Gathering Company	01/01/22	1/31/22	15.5	2/16/22	16.0	02/25/22	9.0	40.50	76,255.35	02/25/22	9	41	3,088,342
148	Renegade Oil and Gas Company LLC	01/01/22	1/31/22	15.5	2/11/22	11.0	02/25/22	14.0	40.50	16,776.24	02/25/22	14	41	679,438
149	Symmetry Energy Solutions, LLC	01/01/22	1/31/22	15.5	2/21/22	21.0	02/25/22	4.0	40.50	139,063.10	02/25/22	4	41	5,632,056
150	Tallgrass Interstate Gas Transmission LLC	01/01/22	1/31/22	15.5	2/14/22	14.0	02/22/22	8.0	37.50	414,369.00	02/22/22	8	38	15,538,838
151	Tenaska Marketing Ventures	01/01/22	1/31/22	15.5	2/15/22	15.0	02/25/22	10.0	40.50	5,308,443.53	02/25/22	10	41	214,991,963
152	Xcel Energy	01/01/22	1/31/22	15.5	2/28/22	28.0	03/09/22	9.0	52.50	381,839.96	03/09/22	9	53	20,046,598
153	Xcel Energy	01/01/22	1/31/22	15.5	2/24/22	24.0	03/09/22	13.0	52.50	938,728.57	03/09/22	13	53	49,283,250
154	Black Hills Energy	02/01/22	2/28/22	14.0	3/10/22	10.0	04/01/22	22.0	46.00	13,875.00	04/01/22	22	46	638,250
155	BP Energy Company	02/01/22	2/28/22	14.0	3/16/22	16.0	03/25/22	9.0	39.00	1,105,961.05	03/25/22	9	39	43,132,481
156	Castleton Commodities Merchant Trading L.P.	02/01/22	2/28/22	14.0	3/16/22	16.0	03/25/22	9.0	39.00	908,344.00	03/25/22	9	39	35,425,416
157	Colorado Interstate Gas Company	02/01/22	2/28/22	14.0	3/17/22	17.0	03/21/22	4.0	35.00	224,045.06	03/21/22	4	35	7,841,577
158	Concord Energy LLC	02/01/22	2/28/22	14.0	3/21/22	21.0	03/25/22	4.0	39.00	1,389,995.52	03/25/22	4	39	54,209,825
159	ECO ENERGY NATURAL GAS LLC	02/01/22	2/28/22	14.0	3/14/22	14.0	03/25/22	11.0	39.00	98,392.00	03/25/22	11	39	3,837,288
160	Northwest Pipeline Corporation	02/01/22	2/28/22	14.0	3/10/22	10.0	03/25/22	15.0	39.00	67,200.00	03/25/22	15	39	2,620,800
161	Questar Pipeline	02/01/22	2/28/22	14.0	3/17/22	17.0	03/21/22	4.0	35.00	74,945.79	03/21/22	4	35	2,623,103
162	Red Cedar Gathering Company	02/01/22	2/28/22	14.0	3/16/22	16.0	03/25/22	9.0	39.00	73,096.85	03/25/22	9	39	2,850,777
163	Renegade Oil and Gas Company LLC	02/01/22	2/28/22	14.0	3/10/22	10.0	03/25/22	15.0	39.00	17,102.80	03/25/22	15	39	667,009
164	Symmetry Energy Solutions, LLC	02/01/22	2/28/22	14.0	3/24/22	24.0	04/01/22	8.0	46.00	112,701.40	04/01/22	8	46	5,184,264

Schedule CWC4

Atmos Energy Corporation-Colorado
Per Books Purchase Gas Cost
Test Year Ending March 31, 2022

[illegible]

Schedule CWC5

Atmos Energy Corporation - Colorado Service Area
Labor Expense Lag
Colorado- Kansas Payroll Analysis
Test Year Ending March 31, 2022

[illegible]

Atmos Energy Corporation - Colorado Service Area
Direct Labor
Test Year Ending March 31, 2022

CWC WP 5-1

Line No.	Start Morning of 1st day of Pay Period (a)	End Evening of Last Day of Pay Period (b)	No. of Days (c)	Service Lag (d)	Date Paid (e)	Payment Lag (f)	Total Payroll Lag (g)
1	03/20/21	04/02/21	14	7.0	04/09/21	7	14
2	04/03/21	04/16/21	14	7.0	04/23/21	7	14
3	04/17/21	04/30/21	14	7.0	05/07/21	7	14
4	05/01/21	05/14/21	14	7.0	05/21/21	7	14
5	05/15/21	05/28/21	14	7.0	06/04/21	7	14
6	05/29/21	06/11/21	14	7.0	06/18/21	7	14
7	06/12/21	06/25/21	14	7.0	07/02/21	7	14
8	06/26/21	07/09/21	14	7.0	07/16/21	7	14
9	07/10/21	07/23/21	14	7.0	07/30/21	7	14
10	07/24/21	08/06/21	14	7.0	08/13/21	7	14
11	08/07/21	08/20/21	14	7.0	08/27/21	7	14
12	08/21/21	09/03/21	14	7.0	09/10/21	7	14
13	09/04/21	09/17/21	14	7.0	09/24/21	7	14
14	09/18/21	10/01/21	14	7.0	10/08/21	7	14
15	10/02/21	10/15/21	14	7.0	10/22/21	7	14
16	10/16/21	10/29/21	14	7.0	11/05/21	7	14
17	10/30/21	11/12/21	14	7.0	11/19/21	7	14
18	11/13/21	11/26/21	14	7.0	12/03/21	7	14
19	11/27/21	12/10/21	14	7.0	12/17/21	7	14
20	12/11/21	12/24/21	14	7.0	12/31/21	7	14
21	12/25/21	01/07/22	14	7.0	01/14/22	7	14
22	01/08/22	01/21/22	14	7.0	01/28/22	7	14
23	01/22/22	02/04/22	14	7.0	02/11/22	7	14
24	02/05/22	02/18/22	14	7.0	02/25/22	7	14
25	02/19/22	03/04/22	14	7.0	03/11/22	7	14
26	03/05/22	03/18/22	14	7.0	03/25/22	7	14
27	03/19/22	04/01/22	14	7.0	04/08/22	7	14
28							
29					Average		<u>14.0</u>

Atmos Energy Corporation - Colorado Service Area
Check Clearing Days
Test Year Ending March 31, 2022

CWC WP 5-2

Atmos Payroll - Paid by Check March 25, 2022

Line No.	Check Cleared	Count	Percent	Max Lag	Wtd Avg
	(a)	(b)	(c)	(d)	(e)
1	Same Day	0	0.000%	0	0.00
2	Next business day	2	13.333%	3	0.40
3	2 business days	9	60.000%	4	2.40
4	3-7 business days	2	13.333%	7	0.93
5	8-14 business days	1	6.667%	14	0.93
6	>2 weeks	1	6.667%	21	1.40
7		15	100.0%		6.06

Atmos Energy Corporation
PTO WEIGHTED DAYS CALCULATION
Colorado-Kansas Division
Test Year Ending March 31, 2022

CWC WP 5-3

Payroll Paid Date	1/15/21	1/29/21	2/12/21	2/26/21	3/12/21	3/26/21	4/9/21	4/23/21	5/7/21	5/21/21	6/4/21	6/18/21	7/2/21	7/16/21	7/30/21	8/13/21	8/27/21	9/10/21	9/24/21	10/8/21	10/22/21	11/5/21	11/19/21	12/3/21	12/17/21	12/31/21	Grand Total
Grand Total	3,918	760	727	865	885	1,496	1,411	1,259	1,264	1,391	1,625	1,910	2,602	2,290	1,802	1,926	1,671	1,824	1,886	2,250	1,579	1,977	2,320	2,709	2,470	3,486	48,301
Beginning of Pay Period	12/26/20	1/9/21	1/23/21	2/6/21	2/20/21	3/6/21	3/20/21	4/3/21	4/17/21	5/1/21	5/15/21	5/29/21	6/12/21	6/26/21	7/10/21	7/24/21	8/7/21	8/21/21	9/4/21	9/18/21	10/2/21	10/16/21	10/30/21	11/13/21	11/27/21	12/11/21	
End of Pay Period	1/8/21	1/22/21	2/5/21	2/19/21	3/5/21	3/19/21	4/2/21	4/16/21	4/30/21	5/14/21	5/28/21	6/11/21	6/25/21	7/9/21	7/23/21	8/6/21	8/20/21	9/3/21	9/17/21	10/1/21	10/15/21	10/29/21	11/12/21	11/26/21	12/10/21	12/24/21	
PTO Carryover into 2021	10,033																										
Calculation of PTO Lag [1]																											
Date paid	1/15/21	1/29/21	2/12/21	2/26/21	3/12/21	3/26/21	4/9/21	4/23/21	5/7/21	5/21/21	6/4/21	6/18/21	7/2/21	7/16/21	7/30/21	8/13/21	8/27/21	9/10/21	9/24/21	10/8/21	10/22/21	11/5/21	11/19/21	12/3/21	12/17/21	12/31/21	
Lag from Mid Year	(168)	(154)	(140)	(126)	(112)	(98)	(84)	(70)	(56)	(42)	(28)	(14)	0	14	28	42	56	70	84	98	112	126	140	154	168	182	
Lag from Mid Year (Prior Year)	197	211	225	239	253	267	281	295	309	323	337	351	365	379	393	407	421	435	449	463	477	491	505	519	533	547	
PTO Taken- Earned This Year	0	0	0	0	0	0	0	0	0	3,942	1,625	1,910	2,602	2,290	1,802	1,926	1,671	1,824	1,886	2,250	1,579	1,977	2,320	2,709	2,470	3,486	38,269
PTO - Carry Over	3,918	760	727	865	885	1,496	1,411	1,259	1,264	(2,551)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,033
Weighted Monthly Lag	N/A	211	225	239	253	267	281	295	309	(712)	(28)	(14)	0	14	28	42	56	70	84	98	112	126	140	154	168	182	
Percent of annual PTO taken	8.1%	1.6%	1.5%	1.8%	1.8%	3.1%	2.9%	2.6%	2.6%	2.9%	3.4%	4.0%	5.4%	4.7%	3.7%	4.0%	3.5%	3.8%	3.9%	4.7%	3.3%	4.1%	4.8%	5.6%	5.1%	7.2%	100%
Weighted Annual Lag	N/A	3.32	3.39	4.28	4.63	8.27	8.21	7.69	8.09	(20.49)	(0.94)	(0.55)	0.00	0.66	1.04	1.67	1.94	2.64	3.28	4.57	3.66	5.16	6.72	8.64	8.59	13.14	<u><u>87.60</u></u>
Beginning of Year	1/1/21																										
End of Year	12/31/21																										
Midpoint of Year	7/2/21																										
Midpoint of Prior Year	7/2/20																										

Note:

[1] Maximum amount of PTO carried over is 1 week, all other PTO is taken in the year it is accrued. PTO carried over is assumed to be take first in the new calendar year. PTO is accrued throughout the calendar year so is accrued on average at mid year (July 2). PTO taken in a pay period is assumed to be taken at the middle of the pay period. Prior year PTO assumed to be taken in late December

[2] PTO is earned and taken on a calendar year basis.

[3] Data for Colorado

Atmos Energy Corporation - Colorado Service Area
Employee Percent Paid by Check
Test Year Ending March 31, 2022
Sample Payroll of 03/25/22

CWC WP 5-4

Line No.	Description	% of Payments	# of Payments
	(a)	(b)	(c)
1	Employee direct deposits	99.77%	6,541
2	Third Party direct deposits	0.00%	0
3	Employee checks	0.23%	15
4	3rd Party checks	0.00%	0
5	Totals	100%	6,556
6			
7	Percent of employees paid by check		0.23%

Schedule CWC6

**Atmos Energy Corporation - Colorado Service Area
Other O&M Payment Lag
Test Year Ending March 31, 2022**

Line No.	Vendor	Invoice Date	Invoice Amount	Colorado Amount	Invoice #	Payment Type	Service Period		Midpoint Svc Period	Date Paid	Payment Cleared	Payment Lag (l) = k - (i or b)	Weighted Pmt Lag (m) = (l*d)
							From	To					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)		
1	3B ENTERPRISES	20-Apr-21	\$ 136	\$ 140	19977	CHECK	20-Apr-21	20-Apr-21	20-Apr-21	17-May-21	26-May-21	36	\$ 5,053
2	AC PRINTING LLC	22-Sep-21	1,681	1,681	38064	Direct Deposit	22-Sep-21	22-Sep-21	22-Sep-21	18-Oct-21	18-Oct-21	26	43,709
3	ACC BUSINESS	27-Jun-21	6,311	857	000012246040621-06272	CHECK	27-May-21	27-Jun-21	11-Jun-21	30-Jun-21	8-Jul-21	27	23,126
4	ACC BUSINESS	27-Sep-21	6,311	857	000012246040921-09272	CHECK	27-Aug-21	27-Sep-21	11-Sep-21	27-Sep-21	4-Oct-21	23	19,700
5	AIR X TREME LLC	16-Aug-21	105	112	30371	CHECK	13-Aug-21	13-Aug-21	13-Aug-21	13-Sep-21	27-Sep-21	45	5,056
6	AIR X TREME LLC	28-Feb-22	158	169	31774	CHECK	26-Feb-22	26-Feb-22	26-Feb-22	28-Mar-22	5-Apr-22	38	6,405
7	AIR X TREME LLC	2-Dec-21	105	112	31332	CHECK	1-Dec-21	1-Dec-21	1-Dec-21	27-Dec-21	21-Jan-22	51	5,730
8	AIR X TREME LLC	16-Jul-21	105	112	30158	CHECK	15-Jul-21	15-Jul-21	15-Jul-21	11-Aug-21	30-Aug-21	46	5,169
9	AIR X TREME LLC	11-Jun-21	100	107	29838	CHECK	10-Jun-21	10-Jun-21	10-Jun-21	7-Jul-21	27-Jul-21	47	5,029
10	AIR X TREME LLC	28-Jul-21	150	161	30248	CHECK	27-Jul-21	27-Jul-21	27-Jul-21	23-Aug-21	30-Aug-21	34	5,458
11	AIR X TREME LLC	21-May-21	96	103	29679	CHECK	20-May-21	20-May-21	20-May-21	16-Jun-21	28-Jun-21	39	4,006
12	AIR X TREME LLC	11-Jun-21	100	107	29839	CHECK	10-Jun-21	10-Jun-21	10-Jun-21	7-Jul-21	27-Jul-21	47	5,029
13	AIR X TREME LLC	4-Jun-21	96	103	29783	CHECK	4-Jun-21	4-Jun-21	4-Jun-21	30-Jun-21	15-Jul-21	41	4,212
14	AIR X TREME LLC	15-Jun-21	100	107	29863	CHECK	14-Jun-21	14-Jun-21	14-Jun-21	12-Jul-21	27-Jul-21	43	4,601
15	AIR X TREME LLC	25-Jan-22	1,699	1,699	31597	CHECK	20-Jan-22	24-Jan-22	22-Jan-22	21-Feb-22	21-Mar-22	58	98,532
16	AIR X TREME LLC	21-Oct-21	105	112	31059	CHECK	20-Oct-21	20-Oct-21	20-Oct-21	15-Nov-21	8-Dec-21	49	5,506
17	AIR X TREME LLC	8-Jun-21	100	107	29797	CHECK	7-Jun-21	7-Jun-21	7-Jun-21	7-Jul-21	27-Jul-21	50	5,351
18	AIR X TREME LLC	17-Aug-21	150	161	30378	CHECK	16-Aug-21	16-Aug-21	16-Aug-21	13-Sep-21	27-Sep-21	42	6,742
19	AIR X TREME LLC	30-Mar-21	180	193	29441	CHECK	29-Mar-21	29-Mar-21	29-Mar-21	26-Apr-21	10-May-21	42	8,090
20	AIR X TREME LLC	16-Jul-21	105	112	30159	CHECK	16-Jul-21	16-Jul-21	16-Jul-21	11-Aug-21	30-Aug-21	45	5,056
21	AIR X TREME LLC	7-Apr-21	186	199	29476	CHECK	6-Apr-21	6-Apr-21	6-Apr-21	3-May-21	10-May-21	34	6,767
22	AIR X TREME LLC	19-Jul-21	105	112	30168	CHECK	16-Jul-21	16-Jul-21	16-Jul-21	16-Aug-21	30-Aug-21	45	5,056
23	AIR X TREME LLC	14-Sep-21	150	161	30638	CHECK	13-Sep-21	13-Sep-21	13-Sep-21	11-Oct-21	26-Oct-21	43	6,902
24	AIR X TREME LLC	2-Jun-21	96	103	29757	CHECK	1-Jun-21	1-Jun-21	1-Jun-21	28-Jun-21	15-Jul-21	44	4,520
25	AIR X TREME LLC	23-Feb-22	110	118	31750	CHECK	22-Feb-22	22-Feb-22	22-Feb-22	21-Mar-22	5-Apr-22	42	4,944
26	AIR X TREME LLC	30-Sep-21	150	161	30840	CHECK	29-Sep-21	29-Sep-21	29-Sep-21	25-Oct-21	8-Nov-21	40	6,421
27	AIR X TREME LLC	23-Jul-21	915	979	30216	CHECK	22-Jul-21	22-Jul-21	22-Jul-21	18-Aug-21	30-Aug-21	39	38,186
28	AIRGAS USA LLC	31-Mar-21	200	212	9978703502	Direct Deposit	1-Mar-21	31-Mar-21	16-Mar-21	26-Apr-21	26-Apr-21	41	8,694
29	AIRGAS USA LLC	3-Mar-22	71	71	9123220978	Direct Deposit	3-Mar-22	3-Mar-22	3-Mar-22	28-Mar-22	28-Mar-22	25	1,775
30	AIRGAS USA LLC	7-May-21	27	27	9112968033	Direct Deposit	7-May-21	7-May-21	7-May-21	1-Jun-21	1-Jun-21	25	664
31	AIRGAS USA LLC	28-Jul-21	75	77	9115833392	Direct Deposit	28-Jul-21	28-Jul-21	28-Jul-21	23-Aug-21	23-Aug-21	26	2,006
32	Altieri, Jennifer R (Jennifer)	28-Dec-21	490	490	WEXP-00044403	Direct Deposit	22-Dec-21	21-Dec-22	22-Jun-22	7-Jan-22	7-Jan-22	(166)	(81,405)
33	APEX ANALYTICS	2-Mar-22	13,300	13,300	2385	Direct Deposit	2-Mar-22	2-Mar-22	2-Mar-22	28-Mar-22	28-Mar-22	26	345,800
34	APPLIED CONTROL EQUIPMENT LLC	25-Jan-22	1,234	1,234	CD1085755	Direct Deposit	24-Jan-22	24-Jan-22	24-Jan-22	22-Feb-22	22-Feb-22	29	35,799
35	APPLIED CONTROL EQUIPMENT LLC	5-Oct-21	212	212	CD1081987	Direct Deposit	4-Oct-21	4-Oct-21	4-Oct-21	1-Nov-21	1-Nov-21	28	5,934
36	ARKEMA INC	21-Jan-22	569	605	92634323	Direct Deposit	21-Jan-22	21-Jan-22	21-Jan-22	15-Feb-22	15-Feb-22	25	15,126
37	ARKEMA INC	10-Jan-22	6,984	7,474	92631937	Direct Deposit	10-Jan-22	10-Jan-22	10-Jan-22	4-Feb-22	4-Feb-22	25	186,852
38	AT&T	1-Jun-21	112,359	2,379	1717877553 3650621-060	CHECK	1-May-21	1-Jun-21	16-May-21	14-Jun-21	21-Jun-21	36	85,659
39	AT&T	1-Mar-22	19,030	17	800292364700322-03012	CHECK	1-Feb-22	1-Mar-22	15-Feb-22	14-Mar-22	21-Mar-22	34	565
40	AT&T	3-Mar-22	62	1	214 3469502 496 40322-0	CHECK	3-Feb-22	3-Mar-22	17-Feb-22	28-Mar-22	5-Apr-22	47	61
41	AT&T	1-Jun-21	17,664	17	800292364700621-06012	CHECK	1-May-21	1-Jun-21	16-May-21	14-Jun-21	21-Jun-21	36	619
42	AT&T	19-Jan-22	2,086	117	8310007956 1540122-011	CHECK	19-Dec-21	19-Jan-22	3-Jan-22	26-Jan-22	3-Feb-22	31	3,621
43	AT&T	5-Dec-21	65,597	338	8310000919 8821221-120	CHECK	5-Nov-21	5-Dec-21	20-Nov-21	15-Dec-21	22-Dec-21	32	10,830
44	AT&T	1-Nov-21	20,266	17	800292364701121-11012	CHECK	1-Oct-21	1-Nov-21	16-Oct-21	17-Nov-21	23-Nov-21	38	627
45	AT&T	5-Feb-22	35,922	363	8310001696 3760222-020	CHECK	5-Jan-22	5-Feb-22	20-Jan-22	14-Feb-22	2-Mar-22	41	14,894
46	AT&T	1-Jan-22	484	10	800255577960122-01012	CHECK	1-Dec-21	1-Jan-22	16-Dec-21	10-Jan-22	18-Jan-22	33	342
47	AT&T	6-Mar-22	7	7	055 2655951 0010322-031	CHECK	6-Feb-22	6-Mar-22	20-Feb-22	28-Mar-22	4-Apr-22	43	301
48	AT&T	1-Jul-21	510	11	800255577960721-07012	CHECK	1-Jun-21	1-Jul-21	16-Jun-21	12-Jul-21	20-Jul-21	34	371
49	AT&T	5-Dec-21	36,770	370	8310001696 3761221-120	CHECK	5-Nov-21	5-Dec-21	20-Nov-21	15-Dec-21	22-Dec-21	32	11,841
50	AT&T MOBILITY	12-Oct-21	38,227	54	2872934653441021-1012	CHECK	12-Sep-21	12-Oct-21	27-Sep-21	28-Oct-21	4-Nov-21	38	2,062
51	AT&T MOBILITY	27-Apr-21	4,909	3,928	24524090421-042721	CHECK	27-Mar-21	27-Apr-21	11-Apr-21	3-May-21	10-May-21	29	113,900

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**Atmos Energy Corporation - Colorado Service Area
Other O&M Payment Lag
Test Year Ending March 31, 2022**

Line No.	Vendor	Invoice Date	Invoice Amount	Colorado Amount	Invoice #	Payment Type	Service Period		Midpoint Svc Period	Date Paid	Payment Cleared	Payment Lag (l) = k - (i or b)	Weighted Pmt Lag (m) = (l*d)
							From	To					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)		
52	AT&T MOBILITY	27-Jun-21	4,957	3,969	24524090621-062721	CHECK	27-May-21	27-Jun-21	11-Jun-21	30-Jun-21	8-Jul-21	27	107,161
53	AT&T MOBILITY	4-Jun-21	9,229	347	AUO0621-060421	CHECK	4-May-21	4-Jun-21	19-May-21	14-Jun-21	21-Jun-21	33	11,448
54	AT&T MOBILITY	4-Aug-21	9,509	352	AUO0821-080421	CHECK	4-Jul-21	4-Aug-21	19-Jul-21	16-Aug-21	24-Aug-21	36	12,657
55	AT&T MOBILITY	24-Jan-22	6,566	81	29181920122-012422	CHECK	24-Dec-21	24-Jan-22	8-Jan-22	31-Jan-22	7-Feb-22	30	2,433
56	AT&T MOBILITY	22-Jun-21	947	38	AXS0621-062221	CHECK	22-May-21	22-Jun-21	6-Jun-21	1-Sep-21	8-Sep-21	94	3,551
57	AT&T MOBILITY	4-Jan-22	9,580	346	AUO0122-010422	CHECK	4-Dec-21	4-Jan-22	19-Dec-21	12-Jan-22	20-Jan-22	32	11,085
58	AT&T MOBILITY	12-Dec-21	37,223	55	2872934653441221-1212	CHECK	12-Nov-21	12-Dec-21	27-Nov-21	3-Jan-22	11-Jan-22	45	2,474
59	AUTOMOTIVE RESOURCES INTERNATIONAL	7-Mar-22	3,538,293	77,068	ARI - 07-MAR-2022	Direct Deposit	1-Feb-22	28-Feb-22	14-Feb-22	14-Mar-22	14-Mar-22	22	1,695,496
60	BANK OF AMERICA	16-Nov-21	315	315	060_CAL.DOBIE_NOV-2 EFT		19-Oct-21	29-Oct-21	24-Oct-21	30-Nov-21	30-Nov-21	37	11,667
61	BANK OF AMERICA	16-Jul-21	119	119	060_DUANE.WILLEY_I EFT		23-Jun-21	7-Jul-21	30-Jun-21	30-Jul-21	30-Jul-21	30	3,577
62	BANK OF AMERICA	16-Apr-21	169	169	060_MARSHALL.FOCKI EFT		17-Mar-21	6-Apr-21	27-Mar-21	30-Apr-21	30-Apr-21	34	5,746
63	BANK OF AMERICA	16-Oct-21	163	163	060_JUSTIN.DIAL_OCT-EFT		2-Oct-21	3-Oct-21	2-Oct-21	29-Oct-21	29-Oct-21	27	4,399
64	BANK OF AMERICA	16-Jan-22	5	5	060_ROCKY.BOCANEG EFT		20-Dec-21	20-Dec-21	20-Dec-21	2-Feb-22	2-Feb-22	44	239
65	BANK OF AMERICA	16-Sep-21	4	4	060_MICHAEL.CARNAI EFT		4-Sep-21	4-Sep-21	4-Sep-21	30-Sep-21	30-Sep-21	26	104
66	BANK OF AMERICA	16-Nov-21	598	90	010_ANGELA.ALLISON EFT		21-Oct-21	13-Nov-21	1-Nov-21	30-Nov-21	30-Nov-21	29	2,610
67	BANK OF AMERICA	16-Nov-21	506	506	060_JUSTIN.DIAL_NOV EFT		19-Oct-21	27-Oct-21	23-Oct-21	30-Nov-21	30-Nov-21	38	19,219
68	BANK OF AMERICA	16-May-21	530	530	060_HARLEY.TENORIO EFT		15-Apr-21	3-May-21	24-Apr-21	28-May-21	28-May-21	34	18,028
69	BANK OF AMERICA	16-Oct-21	10	10	060_ROCKY.BOCANEG EFT		3-Sep-21	3-Sep-21	3-Sep-21	29-Oct-21	29-Oct-21	56	548
70	BANK OF AMERICA	16-Apr-21	243	243	060_MARC.SCHELLER_EFT		17-Mar-21	9-Apr-21	28-Mar-21	30-Apr-21	30-Apr-21	33	8,025
71	BANK OF AMERICA	16-Feb-22	102	102	060_KURTIS.RUTZ_FEB EFT		8-Feb-22	8-Feb-22	8-Feb-22	28-Feb-22	28-Feb-22	20	2,048
72	BANK OF AMERICA	16-Sep-21	32	32	060_DAMON.MCCAIN_EFT		1-Sep-21	1-Sep-21	1-Sep-21	30-Sep-21	30-Sep-21	29	939
73	BANK OF AMERICA	16-Dec-21	408	408	060_COLBY.TURNER_I EFT		19-Nov-21	14-Dec-21	1-Dec-21	30-Dec-21	30-Dec-21	29	11,840
74	BANK OF AMERICA	16-Jul-21	52	52	060_RUSSELL.HARTLE EFT		21-Jun-21	26-Jun-21	23-Jun-21	30-Jul-21	30-Jul-21	37	1,941
75	BANK OF AMERICA	16-Oct-21	4	4	060_MICHAEL.CARNAI EFT		4-Oct-21	4-Oct-21	4-Oct-21	29-Oct-21	29-Oct-21	25	100
76	BANK OF AMERICA	16-Nov-21	776	776	060_TIMOTHY.WILSON EFT		20-Oct-21	15-Nov-21	2-Nov-21	30-Nov-21	30-Nov-21	28	21,738
77	BANK OF AMERICA	16-Jun-21	957	486	060_HAROLD.BROWN_EFT		17-May-21	10-Jun-21	29-May-21	30-Jun-21	30-Jun-21	32	15,556
78	BANK OF AMERICA	16-Dec-21	30	30	060_ROCKY.BOCANEG EFT		23-Nov-21	23-Nov-21	23-Nov-21	30-Dec-21	30-Dec-21	37	1,127
79	BANK OF AMERICA	16-Dec-21	153	153	060_PAULA.VELTRI_D EFT		27-Nov-21	30-Nov-21	28-Nov-21	30-Dec-21	30-Dec-21	32	4,891
80	BANK OF AMERICA	16-Apr-21	186	186	060_CHEVY.CONDIT_A EFT		31-Mar-21	31-Mar-21	31-Mar-21	30-Apr-21	30-Apr-21	30	5,585
81	BANK OF AMERICA	16-Apr-21	108	108	060_ALICIA.CRUM_API EFT		17-Mar-21	18-Mar-21	17-Mar-21	30-Apr-21	30-Apr-21	44	4,773
82	BANK OF AMERICA	16-Mar-22	129	129	060_CHRISTA.MAYHEVEFT		2-Mar-22	2-Mar-22	2-Mar-22	31-Mar-22	31-Mar-22	29	3,731
83	BANK OF AMERICA	16-Jul-21	85	85	060_HARLEY.TENORIO EFT		21-Jun-21	29-Jun-21	25-Jun-21	30-Jul-21	30-Jul-21	35	2,977
84	BANK OF AMERICA	16-Jul-21	303	132	060_CRISTOPHER.SAM EFT		4-Jun-21	14-Jul-21	24-Jun-21	30-Jul-21	30-Jul-21	36	4,754
85	BANK OF AMERICA	16-Sep-21	940	940	060_MITCHELL.KRAME EFT		20-Aug-21	21-Sep-21	5-Sep-21	30-Sep-21	30-Sep-21	25	23,498
86	BANK OF AMERICA	16-Mar-22	340	340	060_CURTIS.RAU_MAR EFT		18-Feb-22	11-Mar-22	28-Feb-22	31-Mar-22	31-Mar-22	31	10,552
87	BANK OF AMERICA	16-Nov-21	4	4	060_MICHAEL.CARNAI EFT		4-Nov-21	4-Nov-21	4-Nov-21	30-Nov-21	30-Nov-21	26	104
88	BANK OF AMERICA	16-Dec-21	96	96	060_BRENDON.OLIN_D EFT		7-Dec-21	7-Dec-21	7-Dec-21	30-Dec-21	30-Dec-21	23	2,209
89	BANK OF AMERICA	16-May-21	49	49	060_TAMBOURA.GERL EFT		13-May-21	13-May-21	13-May-21	28-May-21	28-May-21	15	731
90	BANK OF AMERICA	16-Apr-21	160	160	060_ALAN.MANNING_I EFT		18-Mar-21	1-Apr-21	25-Mar-21	30-Apr-21	30-Apr-21	36	5,750
91	BANK OF AMERICA	16-Apr-21	203	203	060_HARLEY.TENORIO EFT		17-Mar-21	15-Apr-21	31-Mar-21	30-Apr-21	30-Apr-21	30	6,076
92	BANK OF AMERICA	16-Jan-22	28	28	060_MITCHELL.KRAME EFT		12-Jan-22	12-Jan-22	12-Jan-22	2-Feb-22	2-Feb-22	21	589
93	BANK OF AMERICA	16-Mar-22	98	98	060_JENNIFER.HERNAI EFT		7-Mar-22	14-Mar-22	10-Mar-22	31-Mar-22	31-Mar-22	21	2,065
94	BANK OF AMERICA	16-Jan-22	18	18	060_MATTHEW.WILSOI EFT		20-Dec-21	20-Dec-21	20-Dec-21	2-Feb-22	2-Feb-22	44	783
95	BANK OF AMERICA	16-Jun-21	133	133	060_DAMON.MCCAIN_EFT		8-Jun-21	15-Jun-21	11-Jun-21	30-Jun-21	30-Jun-21	19	2,534
96	BANK OF AMERICA	16-Jan-22	60	60	060_TAMBOURA.GERL EFT		28-Dec-21	28-Dec-21	28-Dec-21	2-Feb-22	2-Feb-22	36	2,159
97	BANK OF AMERICA	16-Mar-22	62	62	060_JAMES.CERVANTE EFT		4-Mar-22	11-Mar-22	7-Mar-22	31-Mar-22	31-Mar-22	24	1,499
98	BANK OF AMERICA	16-May-21	107	107	060_MICHAEL.COOPER EFT		30-Apr-21	30-Apr-21	30-Apr-21	28-May-21	28-May-21	28	2,989
99	BANK OF AMERICA	16-Mar-22	409	86	060_GUY.BELLOMY_M EFT		15-Feb-22	11-Mar-22	27-Feb-22	31-Mar-22	31-Mar-22	32	2,751
100	BANK OF AMERICA	16-Dec-21	39	39	060_MICHAEL.CARNAI EFT		4-Dec-21	4-Dec-21	4-Dec-21	30-Dec-21	30-Dec-21	26	1,014
101	BANK OF AMERICA	16-Apr-21	95	95	060_RANDY.VALENCIA EFT		24-Mar-21	15-Apr-21	4-Apr-21	30-Apr-21	30-Apr-21	26	2,480
102	BANK OF AMERICA	16-Nov-21	607	607	060_KOLBY.PALMER_I EFT		14-Oct-21	1-Nov-21	23-Oct-21	30-Nov-21	30-Nov-21	38	23,082
103	BANK OF AMERICA	16-Jun-21	258	156	060_TORL.JOHNSON_JU EFT		19-May-21	11-Jun-21	30-May-21	30-Jun-21	30-Jun-21	31	4,836

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**Atmos Energy Corporation - Colorado Service Area
Other O&M Payment Lag
Test Year Ending March 31, 2022**

Line No.	Vendor	Invoice Date	Invoice Amount	Colorado Amount	Invoice #	Payment Type	Service Period		Midpoint Svc Period	Date Paid	Payment Cleared	Payment Lag (l) = k - (i or b)	Weighted Pmt Lag (m) = (l*d)
							From	To					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)		
104	BANK OF AMERICA	16-Oct-21	170	170	060_KATELYNN.LEON/EFT		29-Sep-21	29-Sep-21	29-Sep-21	29-Oct-21	29-Oct-21	30	5,101
105	BANK OF AMERICA	16-Oct-21	713	593	060_RODNEY.WILSON_EFT		17-Sep-21	11-Oct-21	29-Sep-21	29-Oct-21	29-Oct-21	30	17,793
106	BANK OF AMERICA	16-Oct-21	449	449	060_AARON.JACKSON_EFT		21-Sep-21	6-Oct-21	28-Sep-21	29-Oct-21	29-Oct-21	31	13,909
107	BANK OF AMERICA	16-Aug-21	202	202	060_BRANDON.BETHE/EFT		21-Jul-21	13-Aug-21	1-Aug-21	31-Aug-21	31-Aug-21	30	6,066
108	BANK OF AMERICA	16-Oct-21	329	329	060_CRISTOPHER.SAM.EFT		16-Sep-21	11-Oct-21	28-Sep-21	29-Oct-21	29-Oct-21	31	10,201
109	BATTERIES PLUS	17-Mar-21	451	451	P37755173	Direct Deposit	17-Mar-21	17-Mar-21	17-Mar-21	12-Apr-21	12-Apr-21	26	11,738
110	BERRY NETWORK INC	19-Dec-21	29,543	867	041521061221-121921	CHECK	19-Nov-21	19-Dec-21	4-Dec-21	21-Feb-22	14-Mar-22	100	86,700
111	Bethel, Brandon C (Brandon)	21-Jul-21	31	31	WEXP-00038790	Direct Deposit	8-Jul-21	8-Jul-21	8-Jul-21	26-Jul-21	26-Jul-21	18	563
112	BLACK HILLS ENERGY	9-Jun-21	33	33	9562006679_060921	CHECK	6-May-21	7-Jun-21	22-May-21	23-Jun-21	29-Jun-21	38	1,264
113	BLACK HILLS ENERGY SERVICES COMPANY	16-Jun-21	78	82	1227321853_061621	CHECK	3-May-21	15-Jun-21	24-May-21	7-Jul-21	14-Jul-21	51	4,202
114	BLACKEAGLE ENERGY SERVICES	22-Sep-21	19,964	19,964	31038	CHECK	13-Sep-21	18-Sep-21	15-Sep-21	18-Oct-21	3-Nov-21	49	978,253
115	BLACKEAGLE ENERGY SERVICES	17-Sep-21	11,979	11,979	31003	CHECK	6-Sep-21	11-Sep-21	8-Sep-21	13-Oct-21	21-Oct-21	43	515,080
116	BOB LILLY PROFESSIONAL PROMO	11-Jan-22	16,806	870	100653	Direct Deposit	20-Oct-21	20-Oct-21	20-Oct-21	7-Feb-22	7-Feb-22	110	95,675
117	BOB LILLY PROFESSIONAL PROMO	16-Mar-21	253	28	92202	Direct Deposit	28-Jan-21	28-Jan-21	28-Jan-21	12-Apr-21	12-Apr-21	74	2,037
118	Brakenhoff, Daniel A (Daniel)	5-Aug-21	400	400	WEXP-00041073	Direct Deposit	5-Aug-21	5-Aug-21	5-Aug-21	27-Sep-21	27-Sep-21	53	21,200
119	Brown, Chad J (Chad)	19-Apr-21	11	11	WEXP-00036252	Direct Deposit	6-Apr-21	6-Apr-21	6-Apr-21	22-Apr-21	22-Apr-21	16	178
120	CARDINAL TRACKING INC	9-Nov-21	637	682	127760	Direct Deposit	9-Nov-21	9-Nov-21	9-Nov-21	6-Dec-21	6-Dec-21	27	18,408
121	CASCADE WATER COFFEE CO INC	12-Jul-21	23	23	667918	CHECK	12-Jul-21	12-Jul-21	12-Jul-21	9-Aug-21	16-Aug-21	35	808
122	CASCADE WATER COFFEE CO INC	24-Jan-22	102	102	690142	CHECK	24-Jan-22	24-Jan-22	24-Jan-22	21-Feb-22	1-Mar-22	36	3,680
123	CASCADE WATER COFFEE CO INC	5-Apr-21	30	30	657236	CHECK	5-Apr-21	5-Apr-21	5-Apr-21	3-May-21	7-May-21	32	970
124	CASCADE WATER COFFEE CO INC	10-Jun-21	153	153	664634	CHECK	10-Jun-21	10-Jun-21	10-Jun-21	7-Jul-21	20-Jul-21	40	6,136
125	CASCADE WATER COFFEE CO INC	3-Jan-22	47	47	687990	CHECK	3-Jan-22	3-Jan-22	3-Jan-22	31-Jan-22	7-Feb-22	35	1,662
126	CELLULAR ACCESSORIES FOR LESS	15-Apr-21	49	53	1380489IN	Direct Deposit	15-Apr-21	15-Apr-21	15-Apr-21	10-May-21	10-May-21	25	1,337
127	CENTURYLINK	23-Aug-21	128	128	3007792400821-082321	CHECK	23-Jul-21	23-Aug-21	7-Aug-21	30-Aug-21	7-Sep-21	31	3,960
128	CENTURYLINK	4-Oct-21	7,188	7,188	K9701112735 1521021-1	CHECK	4-Sep-21	4-Oct-21	19-Sep-21	1-Nov-21	5-Nov-21	47	337,822
129	CENTURYLINK	23-Jun-21	211	211	4136700610621-062321	CHECK	23-May-21	23-Jun-21	7-Jun-21	19-Jul-21	27-Jul-21	50	10,574
130	CENTURYLINK	1-Oct-21	71	71	9708714676 387B1021-1	CHECK	1-Sep-21	1-Oct-21	16-Sep-21	1-Nov-21	5-Nov-21	50	3,570
131	CENTURYLINK	8-Jan-22	80	80	3009266370122-010822	CHECK	8-Dec-21	8-Jan-22	23-Dec-21	19-Jan-22	24-Jan-22	32	2,564
132	CENTURYLINK	6-Mar-22	7,405	7,405	K9701112735 1520322-0	CHECK	6-Feb-22	6-Mar-22	20-Feb-22	14-Mar-22	21-Mar-22	29	214,747
133	CENTURYLINK	16-Sep-21	2,319	2,319	K3031119267 034M0921	CHECK	16-Aug-21	16-Sep-21	31-Aug-21	27-Sep-21	1-Oct-21	31	71,886
134	CENTURYLINK	16-Nov-21	2,383	2,383	K3031119267 034M1121	CHECK	16-Oct-21	16-Nov-21	31-Oct-21	24-Nov-21	30-Nov-21	30	71,479
135	CERTIFIED CLEANING AND RESTORATION INC	31-May-21	300	300	3467	Direct Deposit	31-May-21	31-May-21	31-May-21	18-Jun-21	18-Jun-21	18	5,400
136	Cervantes, Samuel (James)	6-Mar-22	18	18	WEXP-00046059	CHECK	6-Mar-22	6-Mar-22	6-Mar-22	16-Mar-22	24-Mar-22	18	331
137	CHAMBER OF COMMERCE	1-Jun-21	500	500	1032	CHECK	1-Jun-21	1-Jun-21	1-Jun-21	21-Jun-21	28-Jun-21	27	13,500
138	CHAMBER OF COMMERCE	1-Jan-22	600	600	4403	CHECK	1-Jan-22	1-Jan-22	1-Jan-22	28-Mar-22	12-Apr-22	101	60,600
139	CHARTER COMMUNICATIONS	5-Feb-21	4,747	4,747	8313 10 048 0366155022	CHECK	5-Jan-21	5-Feb-21	20-Jan-21	28-Jun-21	9-Jul-21	170	806,941
140	CHARTER COMMUNICATIONS	18-Jun-21	2,675	2,675	CHE136280	CHECK	7-Jun-21	7-Jun-21	7-Jun-21	23-Jun-21	29-Jun-21	22	58,850
141	Chung, Sammy Choon (Sammy)	8-Jun-21	15	15	WEXP-00037538	Direct Deposit	8-Jun-21	8-Jun-21	8-Jun-21	22-Jun-21	22-Jun-21	14	210
142	CIMARRON TELECOMMUNICATIONS LLC	21-Mar-22	63	63	Cimarron Telecommunicat	CHECK	21-Feb-22	21-Mar-22	7-Mar-22	28-Mar-22	1-Apr-22	25	1,563
143	CINTAS CORPORATION	19-Apr-21	292	292	5059164366	CHECK	19-Apr-21	19-Apr-21	19-Apr-21	17-May-21	25-May-21	36	10,515
144	CINTAS CORPORATION	25-Feb-22	139	139	5097451617	CHECK	25-Feb-22	25-Feb-22	25-Feb-22	23-Mar-22	29-Mar-22	32	4,438
145	CINTAS CORPORATION	24-Feb-22	235	235	4111607996	CHECK	24-Feb-22	24-Feb-22	24-Feb-22	21-Mar-22	28-Mar-22	32	7,524
146	CINTAS CORPORATION	17-Sep-21	146	146	4096169564	CHECK	17-Sep-21	17-Sep-21	29-Sep-21	7-Jul-21	5-Oct-21	18	2,627
147	CINTAS CORPORATION	9-Apr-21	122	122	4081044497	CHECK	9-Apr-21	9-Apr-21	9-Apr-21	14-Apr-21	20-Apr-21	11	1,339
148	CITY OF CORTEZ	1-Jan-22	140	140	343001_010122	CHECK	17-Nov-21	16-Dec-21	1-Dec-21	31-Jan-22	8-Feb-22	69	9,668
149	CITY OF CORTEZ	1-Oct-21	143	143	343001_100121	CHECK	18-Aug-21	16-Sep-21	1-Sep-21	20-Oct-21	27-Oct-21	56	8,026
150	CITY OF CRAIG	31-May-21	170	170	20479006501_053121	CHECK	1-May-21	31-May-21	16-May-21	16-Jun-21	23-Jun-21	38	6,445
151	CITY OF GREELEY	5-Apr-21	102	102	00476539201_040521	CHECK	4-Mar-21	5-Apr-21	20-Mar-21	21-Apr-21	28-Apr-21	39	3,963
152	CITY OF GUNNISON	10-Jun-21	65	65	277900000_061021	CHECK	10-May-21	10-Jun-21	25-May-21	7-Jul-21	22-Jul-21	58	3,777
153	CITY OF GUNNISON	10-Aug-21	65	65	277900000_071021	CHECK	10-Jun-21	10-Jul-21	25-Jun-21	1-Sep-21	13-Sep-21	80	5,161
154	CITY OF LAMAR	28-Oct-21	25	25	17224_102821	CHECK	14-Sep-21	15-Oct-21	29-Sep-21	8-Nov-21	17-Nov-21	49	1,225
155	CITY OF LAMAR	28-Jan-22	32	32	1748_012822	CHECK	14-Dec-21	13-Jan-22	29-Dec-21	21-Feb-22	1-Mar-22	62	1,981

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**Atmos Energy Corporation - Colorado Service Area
Other O&M Payment Lag
Test Year Ending March 31, 2022**

Line No.	Vendor	Invoice Date	Invoice Amount	Colorado Amount	Invoice #	Payment Type	Service Period		Midpoint	Date Paid	Payment Cleared	Payment Lag	Weighted	
	(a)	(b)	(c)	(d)	(e)	(f)	From	To	Svc Period	(i)	(j)	(k)	(l) = k - (i or b)	(m) = (l*d)
156	CITY OF LAMAR	27-May-21	29	29	1748_052721	CHECK	14-Apr-21	14-May-21	29-Apr-21	9-Jun-21	16-Jun-21	48	1,390	
157	CITY OF LAMAR	29-Dec-21	44	44	11583_122921	CHECK	15-Nov-21	15-Dec-21	30-Nov-21	10-Jan-22	18-Jan-22	49	2,159	
158	CITY OF LAMAR	29-Jul-21	59	59	661_072921	CHECK	15-Jun-21	29-Jul-21	7-Jul-21	25-Aug-21	1-Sep-21	56	3,317	
159	CITY OF LAMAR	29-Dec-21	25	25	17225_122921	CHECK	15-Nov-21	15-Dec-21	30-Nov-21	10-Jan-22	18-Jan-22	49	1,225	
160	CITY OF SALIDA	23-Apr-21	72	72	0100000944500_042321	CHECK	24-Mar-21	23-Apr-21	8-Apr-21	17-May-21	24-May-21	46	3,317	
161	CITY OF STEAMBOAT SPRINGS	31-Jan-22	370	370	3470401_013122	CHECK	30-Dec-21	31-Jan-22	15-Jan-22	14-Feb-22	2-Mar-22	46	17,022	
162	CITY OF STEAMBOAT SPRINGS	29-Apr-21	38	38	3470401_042921	CHECK	31-Mar-21	29-Apr-21	14-Apr-21	12-May-21	3-Jun-21	50	1,912	
163	CLEAN COMPANY	31-Mar-21	780	780	10683	Direct Deposit	31-Mar-21	31-Mar-21	31-Mar-21	15-Apr-21	15-Apr-21	15	11,700	
164	COLORADO WEST BOTTLED WATER AND ICE INC	28-Jul-21	16	16	93161	CHECK	28-Jul-21	28-Jul-21	28-Jul-21	9-Aug-21	20-Aug-21	23	375	
165	COMCAST CABLEVISION	19-Apr-21	205	205	8497 30 326 1373972042	CHECK	19-Mar-21	19-Apr-21	3-Apr-21	28-Apr-21	4-May-21	31	6,350	
166	COMCAST CABLEVISION	15-Jan-22	375	375	9056505310122-011522	CHECK	15-Dec-21	15-Jan-22	30-Dec-21	26-Jan-22	14-Feb-22	46	17,241	
167	COMCAST CABLEVISION	15-Feb-22	375	375	9056505310222-021522	CHECK	15-Jan-22	15-Feb-22	30-Jan-22	21-Feb-22	2-Mar-22	31	11,619	
168	CORPORATE COMMUNICATIONS CENTER INC	31-Jul-21	195	195	RC21888	Direct Deposit	1-Jul-21	31-Jul-21	16-Jul-21	25-Aug-21	25-Aug-21	40	7,800	
169	CORTEZ SANITATION DISTRICT	27-Jan-22	57	57	00167601_012722	CHECK	1-Dec-21	1-Jan-22	16-Dec-21	14-Feb-22	23-Feb-22	69	3,933	
170	Crum, Alicia J (Alicia)	31-Mar-21	240	52	WEXP-00036204	Direct Deposit	9-Mar-21	31-Mar-21	20-Mar-21	20-Apr-21	20-Apr-21	31	1,611	
171	DAMON ARNIOTES LLC	21-Apr-21	3,850	4,120	ATM022021	Direct Deposit	21-Apr-21	21-Apr-21	21-Apr-21	25-May-21	25-May-21	34	140,076	
172	DBS MEDIA	18-Aug-21	4,065	4,065	5417	CHECK	9-Aug-21	12-Sep-21	26-Aug-21	13-Sep-21	21-Sep-21	26	105,690	
173	DEEP ROCK WATER COMPANY	19-Oct-21	21	21	1.12982E+13	CHECK	13-Oct-21	19-Oct-21	16-Oct-21	28-Oct-21	12-Nov-21	27	562	
174	DELOACHS WATER CONDITIONING INC	31-Aug-21	20	20	532027102187_083121	CHECK	1-Sep-21	30-Sep-21	15-Sep-21	4-Oct-21	12-Oct-21	27	527	
175	DEMAND SIDE ANALYTICS LLC	7-Sep-21	3,823	4,090	10999	CHECK	2-Aug-21	31-Aug-21	16-Aug-21	25-Oct-21	1-Nov-21	77	314,965	
176	DIRECTV INC	13-Sep-21	136	136	0394892150921-091321	CHECK	13-Aug-21	13-Sep-21	28-Aug-21	27-Sep-21	4-Oct-21	37	5,041	
177	DOUBLE K CAR WASH LLC	1-Apr-21	20	21	2029_040121	CHECK	2-Mar-21	26-Mar-21	14-Mar-21	21-Apr-21	29-Apr-21	46	962	
178	DSI SOLUTIONS LLC	15-Sep-21	3,761	266	DSI 0921-091521	CHECK	15-Aug-21	15-Sep-21	30-Aug-21	11-Oct-21	18-Oct-21	49	13,010	
179	DSI SOLUTIONS LLC	15-Dec-21	3,611	255	DSI 1221-121521	CHECK	15-Nov-21	15-Dec-21	30-Nov-21	10-Jan-22	19-Jan-22	50	12,747	
180	DSI SOLUTIONS LLC	15-Aug-21	4,102	290	DSI 0821-081521	CHECK	15-Jul-21	15-Aug-21	30-Jul-21	13-Sep-21	20-Sep-21	52	15,059	
181	DURANGO CHAMBER OF COMMERCE	1-Jan-22	495	495	1062307	CHECK	1-Jan-22	31-Dec-22	2-Jul-22	10-Jan-22	19-Jan-22	(164)	(81,180)	
182	EGW UTILITIES INC	28-May-21	1,009	1,009	1160918	Direct Deposit	20-May-21	20-May-21	20-May-21	22-Jun-21	22-Jun-21	33	33,286	
183	EGW UTILITIES INC	27-Oct-21	1,172	1,254	1173001	Direct Deposit	27-Oct-21	27-Oct-21	27-Oct-21	22-Nov-21	22-Nov-21	26	32,598	
184	EGW UTILITIES INC	9-Aug-21	451	451	1166334	Direct Deposit	9-Aug-21	9-Aug-21	9-Aug-21	3-Sep-21	3-Sep-21	25	11,283	
185	ELECSYS INTERNATIONAL CORPORATION	21-May-21	10	10	SIPE134464	Direct Deposit	21-Apr-21	21-May-21	6-May-21	15-Jun-21	15-Jun-21	40	400	
186	ELECSYS INTERNATIONAL CORPORATION	21-Apr-21	116	116	SIPE132923	Direct Deposit	21-Mar-21	21-Apr-21	5-Apr-21	17-May-21	17-May-21	42	4,872	
187	ELECSYS INTERNATIONAL CORPORATION	21-Jul-21	20	20	SIPE137512	Direct Deposit	21-Jun-21	21-Jul-21	6-Jul-21	16-Aug-21	16-Aug-21	41	820	
188	ELECSYS INTERNATIONAL CORPORATION	21-May-21	20	20	SIPE134468	Direct Deposit	21-Apr-21	21-May-21	6-May-21	15-Jun-21	15-Jun-21	40	800	
189	ELECSYS INTERNATIONAL CORPORATION	16-Jun-21	973	973	SIPE135926	Direct Deposit	14-Jun-21	14-Jun-21	14-Jun-21	3-Nov-21	3-Nov-21	142	138,230	
190	ELECSYS INTERNATIONAL CORPORATION	21-Feb-22	20	20	SIPE149743	Direct Deposit	21-Feb-21	21-Feb-21	21-Feb-21	18-Mar-22	18-Mar-22	390	7,800	
191	ELEMENT FLEET	9-Feb-22	1,053,032	33,245	GE-Fleet - 09-FEB-22	Direct Deposit	1-Jan-22	31-Jan-22	16-Jan-22	11-Feb-22	11-Feb-22	24	797,879	
192	EMPIRE ELECTRIC ASSOCIATION INC	28-Jun-21	33	35	7374_062821	Direct Deposit	22-May-21	22-Jun-21	6-Jun-21	7-Jul-21	7-Jul-21	31	1,086	
193	EMPIRE ELECTRIC ASSOCIATION INC	15-Mar-22	36	36	8526_030822	Direct Deposit	9-Feb-22	9-Mar-22	23-Feb-22	22-Mar-22	22-Mar-22	27	969	
194	EMPIRE ELECTRIC ASSOCIATION INC	16-Aug-21	273	273	2174_081621	Direct Deposit	8-Jul-21	8-Aug-21	23-Jul-21	26-Aug-21	26-Aug-21	34	9,285	
195	EMPIRE ELECTRIC ASSOCIATION INC	28-Apr-21	33	33	7374_042821	Direct Deposit	22-Mar-21	22-Apr-21	6-Apr-21	11-May-21	11-May-21	35	1,153	
196	ENERGY OUTREACH COLORADO	5-Sep-21	45,709	45,709	AUG21DSM	CHECK	1-Aug-21	31-Aug-21	16-Aug-21	20-Sep-21	28-Sep-21	43	1,965,487	
197	ENERGY OUTREACH COLORADO	5-Feb-22	34,400	34,400	JAN22DSM	CHECK	1-Jan-22	31-Jan-22	16-Jan-22	9-Feb-22	16-Feb-22	31	1,066,400	
198	FARWEST CORROSION CONTROL CO	30-Sep-21	209	209	03687854IN	CHECK	24-Sep-21	24-Sep-21	24-Sep-21	25-Oct-21	29-Oct-21	35	7,302	
199	FIDELITY EXPRESSPAY	30-Apr-21	1,368	281	202104	Direct Deposit	1-Apr-21	30-Apr-21	15-Apr-21	14-May-21	14-May-21	29	8,161	
200	FIRST ARMORED SERVICES	14-May-21	250	268	1335	CHECK	14-May-21	14-May-21	14-May-21	9-Jun-21	16-Jun-21	33	8,828	
201	FISERV INC	13-Jul-21	19,365	1,287	91930098	CHECK	13-Jul-21	13-Jul-21	13-Jul-21	9-Aug-21	16-Aug-21	34	43,767	
202	Fogle, Kendall L (Ken)	27-Aug-21	390	390	WEXP-00039769	Direct Deposit	27-Sep-21	10-Sep-21	18-Sep-21	17-Sep-21	17-Sep-21	(2)	(780)	
203	FOUR CORNERS WELDING AND GAS SUPPLY INC	31-May-21	8	8	GR00157456	Direct Deposit	1-May-21	31-May-21	16-May-21	18-Jun-21	18-Jun-21	33	248	
204	FREIGHTQUOTE COM INC	22-Sep-21	1,025	1,025	6145542577	CHECK	14-Sep-21	15-Sep-21	14-Sep-21	29-Sep-21	4-Oct-21	20	20,500	
205	FREMONT SANITATION DISTRICT	27-Apr-21	28	28	24506_042721	CHECK	26-Mar-21	26-Apr-21	10-Apr-21	5-May-21	12-May-21	32	909	
206	Geiger, Jared N (Jared)	25-Jun-21	20	20	WEXP-00038240	Direct Deposit	25-Jun-21	25-Jun-21	25-Jun-21	30-Jun-21	30-Jun-21	5	102	
207	GENERAL AIR INC	14-Dec-21	482	482	58935501	CHECK	14-Dec-21	14-Dec-21	14-Dec-21	10-Jan-22	18-Jan-22	35	16,854	

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Line No.	Vendor	Invoice Date	Invoice Amount	Colorado Amount	Invoice #	Payment Type	Service Period		Midpoint Svc Period	Date Paid	Payment Cleared	Payment Lag (l) = k - (i or b)	Weighted Pmt Lag (m) = (l * d)
							From	To					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)		
208	Gonzales, Martin (Martin)	9-Aug-21	84	84	WEXP-00039247	Direct Deposit	3-Aug-21	3-Aug-21	3-Aug-21	12-Aug-21	12-Aug-21	9	756
209	Gonzales, Martin (Martin)	11-Jun-21	14	14	WEXP-00038458	Direct Deposit	11-Jun-21	11-Jun-21	11-Jun-21	13-Jul-21	13-Jul-21	32	435
210	GRAEBEL RELOCATION SVCS WORLDWIDE	4-Feb-22	84,510	415	USAIN000367865	Direct Deposit	10-Jan-22	1-Feb-22	21-Jan-22	9-Feb-22	9-Feb-22	19	7,881
211	GRAEBEL RELOCATION SVCS WORLDWIDE	29-Nov-21	42,048	546	USAIN000352345	Direct Deposit	12-Nov-21	25-Nov-21	18-Nov-21	9-Dec-21	9-Dec-21	21	11,456
212	GRAEBEL RELOCATION SVCS WORLDWIDE	11-Jun-21	13,538	1,458	USAIN000308716	Direct Deposit	12-May-21	8-Jun-21	25-May-21	22-Jun-21	22-Jun-21	28	40,826
213	GREAT ROCKY MOUNTAIN FOLIAGE COMPANY INC	25-Jun-21	185	185	46374	CHECK	25-Jun-21	25-Jun-21	25-Jun-21	7-Jul-21	16-Jul-21	21	3,877
214	GROEBNER AND ASSOC INC	18-Nov-21	101	101	60927600	Direct Deposit	29-Jul-21	29-Jul-21	29-Jul-21	8-Dec-21	8-Dec-21	132	13,312
215	GUNNISON COUNTY ELECTRIC ASSOC INC	22-Nov-21	33	33	2149500_112221	CHECK	22-Oct-21	22-Nov-21	6-Nov-21	13-Dec-21	22-Dec-21	46	1,520
216	GUNNISON COUNTY ELECTRIC ASSOC INC	22-Nov-21	33	34	2148700_112221	CHECK	22-Oct-21	22-Nov-21	6-Nov-21	13-Dec-21	22-Dec-21	46	1,564
217	HALO BRANDED SOLUTIONS INC	4-Dec-21	20,068	130	260992	Direct Deposit	1-Nov-21	30-Nov-21	15-Nov-21	9-Dec-21	9-Dec-21	24	3,115
218	HALO BRANDED SOLUTIONS INC	24-Apr-21	1,383	231	240967	Direct Deposit	1-Mar-21	31-Mar-21	16-Mar-21	12-May-21	12-May-21	57	13,142
219	HALO BRANDED SOLUTIONS INC	3-Jul-21	21,014	767	247695	Direct Deposit	1-Jun-21	30-Jun-21	15-Jun-21	30-Jul-21	30-Jul-21	45	34,534
220	Harper, Georgia A (Georgia)	20-Dec-21	100	77	WEXP-00044177	Direct Deposit	4-Dec-21	4-Dec-21	4-Dec-21	10-Jan-22	10-Jan-22	37	2,840
221	Hartley, Russell T (Russ)	8-Jun-21	15	15	WEXP-00038109	Direct Deposit	8-Jun-21	8-Jun-21	8-Jun-21	25-Jun-21	25-Jun-21	17	259
222	Hartley, Russell T (Russ)	20-Jan-22	333	333	WEXP-00044911	Direct Deposit	22-Dec-21	30-Dec-21	26-Dec-21	28-Jan-22	28-Jan-22	33	11,005
223	HEATH CONSULTANTS INC	23-Sep-21	2,427	2,427	1091099	Direct Deposit	23-Sep-21	23-Sep-21	23-Sep-21	18-Oct-21	18-Oct-21	25	60,682
224	HEATH CONSULTANTS INC	22-Apr-21	999	999	1082508	Direct Deposit	22-Apr-21	22-Apr-21	22-Apr-21	3-May-21	3-May-21	11	10,989
225	HEATH CONSULTANTS INC	2-Dec-21	418	418	1094767	Direct Deposit	2-Dec-21	2-Dec-21	2-Dec-21	13-Dec-21	13-Dec-21	11	4,602
226	HEATH CONSULTANTS INC	18-Jun-21	418	418	1085850	Direct Deposit	17-Jun-21	17-Jun-21	17-Jun-21	28-Jun-21	28-Jun-21	11	4,602
227	HOLLAND AND HART LLP	30-Jun-21	550	550	1906052	Direct Deposit	4-May-21	31-May-21	17-May-21	20-Jul-21	20-Jul-21	64	35,200
228	HOLLAND AND HART LLP	30-Apr-21	84	84	1891928	Direct Deposit	1-Mar-21	11-Mar-21	6-Mar-21	9-Jun-21	9-Jun-21	95	7,980
229	Huddle, Rusty D (Rusty)	9-Apr-21	337	337	WEXP-00036085	Direct Deposit	29-Mar-21	29-Mar-21	29-Mar-21	16-Apr-21	16-Apr-21	18	6,071
230	HUDSON ENERGY LLC	10-Dec-21	110,312	395	S2112100001-036	Direct Deposit	10-Nov-21	10-Dec-21	25-Nov-21	14-Dec-21	14-Dec-21	19	7,504
231	INTEGRATED SITE SERVICES	20-Dec-21	500	535	1341	CHECK	20-Dec-21	20-Dec-21	20-Dec-21	7-Mar-22	11-Mar-22	81	43,339
232	ITRON INC	12-Dec-21	20,120	1,408	609012	Direct Deposit	1-Jan-22	31-Mar-22	14-Feb-22	14-Feb-22	14-Feb-22	(1)	(1,408)
233	J AND K SERVICES INC	28-Oct-21	420	420	3417	CHECK	28-Oct-21	28-Oct-21	28-Oct-21	22-Nov-21	2-Dec-21	35	14,700
234	JA DESIGN SOLUTIONS	8-Apr-21	775	829	3085	Direct Deposit	8-Apr-21	8-Apr-21	8-Apr-21	26-May-21	26-May-21	48	39,808
235	JAGUAR FUELING SERVICES	1-Aug-21	800	847	98510	CHECK	1-Aug-21	1-Aug-21	1-Aug-21	30-Aug-21	7-Sep-21	37	31,346
236	JAGUAR FUELING SERVICES	28-Jun-21	800	851	95547	CHECK	28-Jun-21	28-Jun-21	28-Jun-21	26-Jul-21	2-Aug-21	35	29,792
237	JAGUAR FUELING SERVICES	20-Oct-21	800	856	106292	CHECK	20-Oct-21	20-Oct-21	20-Oct-21	15-Nov-21	22-Nov-21	33	28,251
238	JOHNSON CONTROLS SECURITY SOLUTIONS	7-Aug-21	524	524	36244599	Direct Deposit	1-Sep-21	30-Nov-21	16-Oct-21	3-Sep-21	3-Sep-21	(43)	(22,540)
239	JOHNSON MICHAEL E	27-May-21	13	13	CHE135673	CHECK	2-Mar-21	2-Mar-21	2-Mar-21	1-Jun-21	15-Sep-21	197	2,585
240	JP MORGAN CHASE BANK	31-Jan-22	81,439	5,548	INV013122	WIRE	31-Jan-22	31-Jan-22	31-Jan-22	31-Jan-22	31-Jan-22	-	-
241	JP MORGAN CHASE BANK	30-Sep-21	81,235	5,469	INV093021	WIRE	30-Sep-21	30-Sep-21	30-Sep-21	30-Sep-21	30-Sep-21	-	-
242	KEY RITE SECURITY INC	29-Mar-21	69	69	HOST67817	Direct Deposit	29-Mar-21	29-Mar-21	29-Mar-21	23-Apr-21	23-Apr-21	25	1,714
243	LA PLATA ELECTRIC ASSOCIATION INC	4-Jan-22	24	24	3890278003_010422	CHECK	26-Nov-21	27-Dec-21	11-Dec-21	19-Jan-22	28-Jan-22	48	1,152
244	LA PLATA ELECTRIC ASSOCIATION INC	7-Dec-21	24	26	6595294200_120721	CHECK	27-Oct-21	27-Nov-21	11-Nov-21	20-Dec-21	28-Dec-21	47	1,200
245	LA PLATA ELECTRIC ASSOCIATION INC	8-Jul-21	26	26	1000104200_070821	CHECK	3-Jun-21	29-Jun-21	16-Jun-21	19-Jul-21	28-Jul-21	42	1,092
246	Leonard, Katelynn (Katelynn)	21-May-21	76	76	WEXP-00036985	Direct Deposit	29-Apr-21	29-Apr-21	29-Apr-21	25-May-21	25-May-21	26	1,965
247	Leonard, Katelynn (Katelynn)	21-May-21	49	49	WEXP-00036984	Direct Deposit	21-May-21	21-May-21	21-May-21	25-May-21	25-May-21	4	196
248	Letlow, Treyben (Treyben)	9-Apr-21	150	150	WEXP-00036096	Direct Deposit	10-Apr-21	10-Apr-21	10-Apr-21	15-Apr-21	15-Apr-21	5	750
249	Letlow, Treyben (Treyben)	15-Sep-21	62	62	WEXP-00040678	Direct Deposit	15-Sep-21	15-Sep-21	15-Sep-21	20-Sep-21	20-Sep-21	5	311
250	MARIPOSA PLANTS	31-Aug-21	95	95	10002346F	Direct Deposit	31-Aug-21	31-Aug-21	31-Aug-21	5-Oct-21	5-Oct-21	35	3,325
251	MASTER PRINTERS	21-May-21	27	27	1Z0455E7_052121	CHECK	21-May-21	21-May-21	21-May-21	7-Mar-22	22-Mar-22	305	8,241
252	MASTER PRINTERS	4-Dec-21	22	22	1Z0455E7_010122	CHECK	4-Dec-21	4-Dec-21	4-Dec-21	7-Mar-22	22-Mar-22	108	2,372
253	MASTER PRINTERS	29-Nov-21	59	59	1Z0455E7_112921	CHECK	29-Nov-21	29-Nov-21	29-Nov-21	14-Feb-22	28-Feb-22	91	5,341
254	MASTERCRAFT PRINTED PRODUCTS AND SERVICES INC	20-Aug-21	89	91	112911	Direct Deposit	17-Aug-21	17-Aug-21	17-Aug-21	25-Oct-21	25-Oct-21	69	6,284
255	MASTERCRAFT PRINTED PRODUCTS AND SERVICES INC	10-Feb-22	51	51	114975	Direct Deposit	21-Jan-22	21-Jan-22	21-Jan-22	31-Mar-22	31-Mar-22	69	3,496
256	MASTERCRAFT PRINTED PRODUCTS AND SERVICES INC	26-Mar-21	29	31	110571	Direct Deposit	24-Mar-21	24-Mar-21	24-Mar-21	20-Apr-21	20-Apr-21	27	824
257	MASTERCRAFT PRINTED PRODUCTS AND SERVICES INC	26-Mar-21	25	27	110568	Direct Deposit	24-Mar-21	24-Mar-21	24-Mar-21	20-Apr-21	20-Apr-21	27	719
258	MASTERCRAFT PRINTED PRODUCTS AND SERVICES INC	28-Jul-21	670	717	112474	Direct Deposit	26-Jul-21	26-Jul-21	26-Jul-21	23-Aug-21	23-Aug-21	28	20,066
259	MERCURY INSTRUMENTS LLC	23-Dec-21	951	951	5258618769	Direct Deposit	23-Dec-21	23-Dec-21	23-Dec-21	18-Jan-22	18-Jan-22	26	24,716

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Line No.	Vendor	Invoice Date	Invoice Amount	Colorado Amount	Invoice #	Payment Type	Service Period		Midpoint	Payment	Payment	Weighted
	(a)	(b)	(c)	(d)	(e)	(f)	From	To	Svc Period	Date Paid	Cleared	Lag
							(g)	(h)	(i)	(j)	(k)	(l) = k - (i or b)
												(m) = (l*d)
260	Merritt, Gary S (Gary)	5-Nov-21	1,751	1,751	WEXP-00042768	Direct Deposit	31-Oct-21	4-Nov-21	2-Nov-21	10-Nov-21	10-Nov-21	8
261	Merritt, Gary S (Gary)	11-Oct-21	1,484	1,479	WEXP-00041982	Direct Deposit	5-Oct-21	8-Oct-21	6-Oct-21	13-Oct-21	13-Oct-21	7
262	MESA POINT ENERGY	20-Sep-21	7,005	7,005	531	CHECK	2-Aug-21	27-Aug-21	14-Aug-21	18-Oct-21	5-Nov-21	83
263	METRO LUTHERAN MINISTRY	3-Jun-21	1,000	1,070	101	CHECK	3-Jun-21	3-Jun-21	3-Jun-21	12-Jul-21	26-Jul-21	53
264	MRC GLOBAL	5-Jul-21	126,375	4,030	MCJUNKIN - 21184GGC	Direct Deposit	18-May-21	1-Jul-21	9-Jun-21	26-Jul-21	26-Jul-21	47
265	MRC GLOBAL	24-Jan-22	368,818	3,205	MCJUNKIN - 22022GGC	Direct Deposit	21-Sep-21	21-Jan-22	21-Nov-21	14-Feb-22	14-Feb-22	85
266	NITEL INC	1-Jul-21	19,394	1,102	20151180010721-070121	Direct Deposit	1-Jun-21	1-Jul-21	16-Jun-21	12-Jul-21	12-Jul-21	26
267	NITEL INC	1-Jun-21	19,394	1,102	20151180010621-060121	Direct Deposit	1-May-21	1-Jun-21	16-May-21	8-Jun-21	8-Jun-21	23
268	NITEL INC	1-Dec-21	19,394	1,102	20151180011221-120121	Direct Deposit	1-Nov-21	1-Dec-21	16-Nov-21	7-Dec-21	7-Dec-21	21
269	NORTHERN PIPELINE CONSTRUCTION COMPANY	1-Aug-21	4,968	4,968	92124624	Direct Deposit	26-Jul-21	30-Jul-21	28-Jul-21	26-Aug-21	26-Aug-21	29
270	NUNN TELEPHONE CO	1-Nov-21	107	107	00000016801121-110121	CHECK	1-Oct-21	1-Nov-21	16-Oct-21	3-Nov-21	9-Nov-21	24
271	ORKIN PEST CONTROL	19-Jan-22	97	97	222669210	CHECK	19-Jan-22	19-Jan-22	19-Jan-22	14-Feb-22	24-Feb-22	36
272	PALMER COLLEEN	15-Jan-22	500	500	JAN152022	Direct Deposit	1-Jan-22	31-Jan-22	16-Jan-22	19-Jan-22	19-Jan-22	3
273	PALMER COLLEEN	1-Mar-22	500	500	3040	Direct Deposit	1-Mar-22	31-Mar-22	16-Mar-22	25-Mar-22	25-Mar-22	9
274	Paradis, Kurtis A (Kurtis)	7-Sep-21	713	599	WEXP-00039979	Direct Deposit	2-Jul-21	26-Aug-21	29-Jul-21	13-Sep-21	13-Sep-21	46
275	PC CONNECTION	29-Apr-21	245	245	71294174	Direct Deposit	29-Apr-21	29-Apr-21	29-Apr-21	24-May-21	24-May-21	25
276	PC CONNECTION	6-Apr-21	42	42	71197525	Direct Deposit	6-Apr-21	6-Apr-21	6-Apr-21	3-May-21	3-May-21	27
277	PEAK ALARM CO INC	1-Sep-21	135	135	1136592	CHECK	1-Sep-21	30-Nov-21	16-Oct-21	27-Sep-21	1-Oct-21	(15)
278	PIONEER COMMUNICATIONS	29-Sep-21	566	40	00021624780010921-0921	Direct Deposit	29-Aug-21	29-Sep-21	13-Sep-21	30-Sep-21	30-Sep-21	17
279	PIPELINE ASSOCIATION FOR PUBLIC AWARENESS	2-Mar-22	1,350	1,350	222025	CHECK	2-Mar-22	2-Mar-22	2-Mar-22	28-Mar-22	6-Apr-22	35
280	PLATTE VALLEY SCHOOL DISTRICT WELD RE 7	29-Nov-21	15,325	16,399	CHE141678	CHECK	29-Nov-21	29-Nov-21	29-Nov-21	6-Dec-21	14-Dec-21	15
281	Prieto Arias, Juan A (Juan)	22-Sep-21	68	68	WEXP-00041014	Direct Deposit	22-Sep-21	22-Sep-21	22-Sep-21	29-Sep-21	29-Sep-21	7
282	PRISM MEDIA GROUP	10-Mar-21	2,329	249	512903	CHECK	10-Mar-21	10-Mar-21	10-Mar-21	14-Jun-21	29-Jun-21	111
283	PROFESSIONAL FINANCE COMPANY INC	18-Apr-21	41	41	99939	Direct Deposit	8-Apr-21	15-Apr-21	11-Apr-21	13-May-21	13-May-21	32
284	PROFESSIONAL FINANCE COMPANY INC	23-May-21	41	41	101069	Direct Deposit	10-May-21	17-May-21	13-May-21	17-Jun-21	17-Jun-21	35
285	PROFESSIONAL FINANCE COMPANY INC	15-Aug-21	1,951	667	81521	Direct Deposit	8-Aug-21	15-Aug-21	11-Aug-21	10-Sep-21	10-Sep-21	30
286	PROFESSIONAL FINANCE COMPANY INC	8-Aug-21	2,624	664	80821	Direct Deposit	1-Aug-21	8-Aug-21	4-Aug-21	13-Sep-21	13-Sep-21	40
287	PROFESSIONAL FINANCE COMPANY INC	11-Apr-21	693	389	41121	Direct Deposit	4-Apr-21	11-Apr-21	7-Apr-21	6-May-21	6-May-21	29
288	PROFESSIONAL FINANCE COMPANY INC	29-Aug-21	1,686	383	82921	Direct Deposit	22-Aug-21	29-Aug-21	25-Aug-21	29-Sep-21	29-Sep-21	35
289	PROFESSIONAL FINANCE COMPANY INC	30-Sep-21	2,569	934	93021	Direct Deposit	23-Sep-21	30-Sep-21	26-Sep-21	25-Oct-21	25-Oct-21	29
290	PROFESSIONAL FINANCE COMPANY INC	27-Jun-21	1,163	86	62721	Direct Deposit	20-Jun-21	27-Jun-21	23-Jun-21	22-Jul-21	22-Jul-21	29
291	PROFESSIONAL FINANCE COMPANY INC	19-Sep-21	41	41	106148	Direct Deposit	8-Sep-21	15-Sep-21	11-Sep-21	14-Oct-21	14-Oct-21	33
292	PROFESSIONAL FINANCE COMPANY INC	18-Apr-21	234	173	41821	Direct Deposit	11-Apr-21	18-Apr-21	14-Apr-21	13-May-21	13-May-21	29
293	PROTECT LLC	30-Sep-21	1,384	1,466	INV2529	Direct Deposit	23-Sep-21	23-Sep-21	23-Sep-21	20-Oct-21	20-Oct-21	27
294	ROGGEN TELEPHONE COOP	1-Jun-21	119	119	00000005660621-060121	CHECK	1-May-21	1-Jun-21	16-May-21	7-Jun-21	11-Jun-21	26
295	ROGGEN TELEPHONE COOP	1-May-21	119	119	00000005660521-050121	CHECK	1-Apr-21	1-May-21	16-Apr-21	10-May-21	17-May-21	31
296	ROUNDTREE BRITNEY	12-May-21	508	508	101195	Direct Deposit	12-May-21	12-May-21	12-May-21	7-Jun-21	7-Jun-21	26
297	S AND S CONSTRUCTION COLORADO	3-Jan-22	1,620	1,620	10939	Direct Deposit	21-Dec-21	3-Jan-22	27-Dec-21	10-Feb-22	10-Feb-22	45
298	SAFELITE FULFILLMENT INC	6-Aug-21	612	612	5006261098	CHECK	6-Aug-21	6-Aug-21	6-Aug-21	16-Aug-21	23-Aug-21	17
299	Schmidt, Marlon L (Marty)	11-Aug-21	68	68	WEXP-00039327	Direct Deposit	6-Aug-21	6-Aug-21	6-Aug-21	16-Aug-21	16-Aug-21	10
300	SEANS LAWN CARE	30-Oct-21	150	150	1823	Direct Deposit	6-Sep-21	27-Sep-21	16-Sep-21	24-Nov-21	24-Nov-21	69
301	SECOR INC	23-Apr-21	109	112	0293209IN	Direct Deposit	23-Apr-21	23-Apr-21	23-Apr-21	18-May-21	18-May-21	25
302	SENSIT TECHNOLOGIES	7-Sep-21	1,910	1,910	0314956IN	CHECK	7-Sep-21	7-Sep-21	7-Sep-21	20-Sep-21	28-Sep-21	21
303	SENSIT TECHNOLOGIES	9-Jul-21	1,436	1,436	0312023IN	CHECK	9-Jul-21	9-Jul-21	9-Jul-21	26-Jul-21	4-Aug-21	26
304	SENSIT TECHNOLOGIES	15-Sep-21	292	292	0315343IN	CHECK	15-Sep-21	15-Sep-21	15-Sep-21	29-Sep-21	6-Oct-21	21
305	SENSIT TECHNOLOGIES	29-Dec-21	151	151	0320660IN	CHECK	29-Dec-21	29-Dec-21	29-Dec-21	10-Jan-22	19-Jan-22	21
306	SENSIT TECHNOLOGIES	3-Dec-21	709	709	0319236IN	CHECK	3-Dec-21	3-Dec-21	3-Dec-21	13-Dec-21	22-Dec-21	19
307	SENSIT TECHNOLOGIES	27-Sep-21	3,260	3,260	0315963IN	CHECK	27-Sep-21	27-Sep-21	27-Sep-21	11-Oct-21	20-Oct-21	23
308	SONSONICS INC	2-Sep-21	78	83	86525	Direct Deposit	2-Sep-21	2-Sep-21	2-Sep-21	15-Sep-21	15-Sep-21	13
309	SENSUS USA	15-Feb-22	330	330	SS22000247	Direct Deposit	15-Feb-22	15-Feb-22	15-Feb-22	14-Mar-22	14-Mar-22	27
310	SENSUS USA	17-Nov-21	3,981	3,981	SS21001365	Direct Deposit	17-Nov-21	17-Nov-21	17-Nov-21	13-Dec-21	13-Dec-21	26
311	SENSUS USA	16-Aug-21	330	330	SS21000965	Direct Deposit	16-Aug-21	16-Aug-21	16-Aug-21	10-Sep-21	10-Sep-21	25

Schedule CWC6

**Atmos Energy Corporation - Colorado Service Area
Other O&M Payment Lag
Test Year Ending March 31, 2022**

Line No.	Vendor	Invoice Date	Invoice Amount	Colorado Amount	Invoice #	Payment Type	Service Period		Midpoint	Payment	Payment	Weighted	
	(a)	(b)	(c)	(d)	(e)	(f)	From	To	Svc Period	Date Paid	Cleared	Pmt Lag	
							(g)	(h)	(i)	(j)	(k)	(l) = k - (i or b)	(m) = (l*d)
312	SOFTCHOICE CORPORATION	14-Apr-21	1,575	1,685	90240434	Direct Deposit	14-Apr-21	14-Apr-21	14-Apr-21	10-May-21	10-May-21	26	43,821
313	SOURCE INC	15-Jun-21	2,022	2,022	352959	CHECK	15-Jun-21	15-Jun-21	15-Jun-21	12-Jul-21	20-Jul-21	35	70,769
314	SOUTHEAST COLORADO POWER ASSOCIATION	6-Dec-21	51	51	708060400_120621	CHECK	30-Oct-21	30-Nov-21	14-Nov-21	8-Dec-21	16-Dec-21	32	1,625
315	SOUTHEAST COLORADO POWER ASSOCIATION	3-Feb-22	36	36	708060100_020322	CHECK	31-Dec-21	31-Jan-22	15-Jan-22	9-Feb-22	24-Feb-22	40	1,432
316	SOUTHEAST COLORADO POWER ASSOCIATION	6-Jul-21	42	42	708060500_070621	CHECK	31-May-21	30-Jun-21	15-Jun-21	14-Jul-21	21-Jul-21	36	1,494
317	SOUTHEAST COLORADO POWER ASSOCIATION	5-Aug-21	36	36	708060100_080521	CHECK	30-Jun-21	31-Jul-21	15-Jul-21	11-Aug-21	18-Aug-21	34	1,213
318	SOUTHEAST COLORADO POWER ASSOCIATION	3-Mar-22	53	53	708060600_030322	CHECK	31-Jan-22	1-Mar-22	14-Feb-22	9-Mar-22	18-Mar-22	32	1,701
319	SOUTHEAST COLORADO POWER ASSOCIATION	4-Nov-21	30	30	2601007700_110421	CHECK	30-Sep-21	31-Oct-21	15-Oct-21	15-Nov-21	24-Nov-21	40	1,200
320	SOUTHEAST COLORADO POWER ASSOCIATION	5-Jan-22	36	36	708060100_010522	CHECK	30-Nov-21	31-Dec-21	15-Dec-21	12-Jan-22	20-Jan-22	36	1,284
321	SOUTHEAST COLORADO POWER ASSOCIATION	5-May-21	32	32	2601008000_050521	CHECK	31-Mar-21	30-Apr-21	15-Apr-21	17-May-21	25-May-21	40	1,295
322	SOUTHEAST COLORADO POWER ASSOCIATION	5-Aug-21	45	45	2601005600_080521	CHECK	30-Jun-21	31-Jul-21	15-Jul-21	11-Aug-21	18-Aug-21	34	1,518
323	SOUTHEAST COLORADO POWER ASSOCIATION	5-Apr-21	56	56	708060600_040521	CHECK	28-Feb-21	31-Mar-21	15-Mar-21	14-Apr-21	21-Apr-21	37	2,065
324	SOUTHERN CROSS LLC	15-Jan-22	15,972	14,375	16332	Direct Deposit	9-Jan-22	15-Jan-22	12-Jan-22	9-Feb-22	9-Feb-22	28	402,489
325	SOUTHERN CROSS LLC	29-Jan-22	24,768	21,053	16797	Direct Deposit	23-Jan-22	29-Jan-22	26-Jan-22	23-Feb-22	23-Feb-22	28	589,481
326	SOUTHERN CROSS LLC	13-Nov-21	28,556	21,417	14197	Direct Deposit	7-Nov-21	13-Nov-21	10-Nov-21	8-Dec-21	8-Dec-21	28	599,682
327	SPRINGFIELD MUNICIPAL UTILITIES	31-Aug-21	13	13	56_083121	CHECK	31-Aug-21	31-Aug-21	31-Aug-21	13-Sep-21	21-Sep-21	21	266
328	SQUEAKY CLEAN WINDOW CLEANING	29-Nov-21	65	65	4001	CHECK	29-Nov-21	29-Nov-21	29-Nov-21	27-Dec-21	5-Jan-22	37	2,405
329	SQUEAKY CLEAN WINDOW CLEANING	30-Aug-21	65	65	3584	CHECK	30-Aug-21	30-Aug-21	30-Aug-21	27-Sep-21	4-Oct-21	35	2,275
330	SQUEAKY CLEAN WINDOW CLEANING	26-Feb-22	65	65	4256	CHECK	26-Feb-22	26-Feb-22	26-Feb-22	23-Mar-22	29-Mar-22	31	2,015
331	SUNSHINE COFFEE SERVICE INC	25-Mar-21	144	144	79435	Direct Deposit	25-Mar-21	25-Mar-21	25-Mar-21	19-Apr-21	19-Apr-21	25	3,612
332	TERMINIX	28-Jan-22	106	106	416622350	CHECK	28-Jan-22	28-Jan-22	28-Jan-22	16-Mar-22	21-Mar-22	52	5,512
333	TESSCO INC	28-Oct-21	136	136	715800	Direct Deposit	28-Oct-21	28-Oct-21	28-Oct-21	22-Nov-21	22-Nov-21	25	3,399
334	TESSCO INC	29-Mar-21	306	306	504315	Direct Deposit	29-Mar-21	29-Mar-21	29-Mar-21	23-Apr-21	23-Apr-21	25	7,645
335	TIME WARNER CABLE	1-Jan-22	30,971	2,594	0381290010122-010122	CHECK	1-Dec-21	1-Jan-22	16-Dec-21	5-Jan-22	18-Jan-22	33	85,607
336	TOP NOTCH PLUMBING LLC	11-Jun-21	900	963	97039663453	CHECK	11-Jun-21	11-Jun-21	11-Jun-21	2-Aug-21	6-Aug-21	56	53,933
337	UNION TELEPHONE COMPANY	3-Apr-21	102	102	700220860421-040321	Direct Deposit	3-Mar-21	3-Apr-21	18-Mar-21	12-Apr-21	12-Apr-21	25	2,561
338	URBAN 1547 BLAKE STREET LLC	1-Aug-21	7,616	7,316	1547000017_080121	Direct Deposit	1-Aug-21	31-Aug-21	16-Aug-21	6-Aug-21	6-Aug-21	(10)	(73,160)
339	UTILITY NOTIFICATION CENTER OF COLORADO	31-Jul-21	6,640	6,640	221070097	CHECK	1-Jul-21	31-Jul-21	16-Jul-21	4-Aug-21	10-Aug-21	25	165,990
340	VERIZON	15-Oct-21	35,413	23,764	965516142000011021-10	CHECK	15-Sep-21	15-Oct-21	30-Sep-21	28-Oct-21	5-Nov-21	36	855,520
341	VERIZON BUSINESS	10-Nov-21	12,458	70	Y18946941121-111021	CHECK	10-Oct-21	10-Nov-21	25-Oct-21	24-Nov-21	30-Nov-21	36	2,515
342	VERIZON WIRELESS	10-Mar-22	1,144	74	323671473000010322-03	CHECK	10-Feb-22	10-Mar-22	24-Feb-22	23-Mar-22	30-Mar-22	34	2,500
343	VERIZON WIRELESS	10-Nov-21	8,914	583	323671473000011121-11	CHECK	10-Oct-21	10-Nov-21	25-Oct-21	22-Nov-21	2-Dec-21	38	22,150
344	VORTEX COLORADO INC	23-Jul-21	4,674	4,674	36323455	CHECK	23-Jul-21	23-Jul-21	23-Jul-21	2-Aug-21	6-Aug-21	14	65,434
345	VULCAN INC	24-Jan-22	249	273	201609	CHECK	24-Jan-22	24-Jan-22	24-Jan-22	21-Feb-22	1-Mar-22	36	9,823
346	WASTE MANAGEMENT	31-Dec-21	309	309	67457125200	CHECK	1-Jan-22	1-Jan-22	1-Jan-22	26-Jan-22	3-Feb-22	33	10,182
347	WASTE MANAGEMENT	31-Dec-21	71	71	4.78228E+11	CHECK	1-Jan-22	31-Jan-22	16-Jan-22	26-Jan-22	3-Feb-22	18	1,276
348	WASTE MANAGEMENT OF NORTHERN COLORADO	29-Sep-21	1,160	1,160	4.73556E+11	CHECK	1-Sep-21	30-Sep-21	15-Sep-21	20-Oct-21	27-Oct-21	42	48,736
349	WASTE MANAGEMENT OF NORTHERN COLORADO	29-Jun-21	200	200	52323110875	CHECK	1-Jul-21	31-Jul-21	16-Jul-21	19-Jul-21	26-Jul-21	10	1,996
350	WESTERN SLOPE FIRE AND SAFETY INC	25-Aug-21	141	141	37295	CHECK	25-Aug-21	25-Aug-21	25-Aug-21	20-Sep-21	24-Sep-21	30	4,239
351	WESTERN UNION FINANCIAL SERVICES INC	1-Oct-21	2,342	125	CP1150710	CHECK	1-Sep-21	30-Sep-21	15-Sep-21	25-Oct-21	2-Nov-21	48	6,014
352	WESTERN UNION FINANCIAL SERVICES INC	3-May-21	2,913	137	CP1147614	CHECK	1-Apr-21	30-Apr-21	15-Apr-21	17-May-21	1-Jun-21	47	6,449
353	WHITE RIVER ELECTRIC ASSOCIATION	27-May-21	32	32	6166004_052721	CHECK	27-Apr-21	26-May-21	11-May-21	9-Jun-21	16-Jun-21	36	1,147
354	WHITE RIVER ELECTRIC ASSOCIATION	30-Nov-21	23	23	80229800_113021	CHECK	26-Oct-21	23-Nov-21	9-Nov-21	8-Dec-21	15-Dec-21	36	818
355	Wiley, Duane E (Duane)	15-Sep-21	13	13	WEXP-00040367	Direct Deposit	14-Sep-21	14-Sep-21	14-Sep-21	20-Sep-21	20-Sep-21	6	76
356	Wilson, Timothy A (Timothy)	22-Jun-21	264	264	WEXP-00038110	Direct Deposit	10-Jun-21	10-Jun-21	10-Jun-21	24-Jun-21	24-Jun-21	14	3,700
357	WINDSTREAM COMMUNICATIONS INC	4-May-21	3,470	3,470	58246450521-050421	CHECK	4-Apr-21	4-May-21	19-Apr-21	17-May-21	24-May-21	35	121,463
358	WINDSTREAM COMMUNICATIONS INC	4-Feb-22	3,465	3,465	58246450222-020422	CHECK	4-Jan-22	4-Feb-22	19-Jan-22	14-Feb-22	24-Feb-22	36	124,723
359	WORKWEAR OUTFITTERS LLC	7-Jun-21	263	263	42439240	Direct Deposit	7-Jun-21	7-Jun-21	7-Jun-21	2-Jul-21	2-Jul-21	25	6,581
360	WORKWEAR OUTFITTERS LLC	24-Feb-22	408	408	47037975	Direct Deposit	24-Feb-22	24-Feb-22	24-Feb-22	21-Mar-22	21-Mar-22	25	10,204
361	WORKWEAR OUTFITTERS LLC	11-Oct-21	392	392	43402329	Direct Deposit	11-Oct-21	11-Oct-21	11-Oct-21	5-Nov-21	5-Nov-21	25	9,799
362	WORKWEAR OUTFITTERS LLC	12-Aug-21	296	296	42971366	Direct Deposit	12-Aug-21	12-Aug-21	12-Aug-21	7-Sep-21	7-Sep-21	26	7,696
363	WORKWEAR OUTFITTERS LLC	27-Jan-22	405	405	44099597	Direct Deposit	27-Jan-22	27-Jan-22	27-Jan-22	22-Feb-22	22-Feb-22	26	10,542

Atmos Energy Corporation - Colorado Service Area
Other O&M Payment Lag
Test Year Ending March 31, 2022

[illegible]

CWC WP 6-1

**Atmos Energy Corporation - Colorado Service Area
Other O&M Payment Lag - Element Fleet
Test Year Ending March 31, 2022**

[illegible]

CWC WP 6-2

Atmos Energy Corporation - Colorado Service Area
Other O&M Payment Lag - Automotive Resources International
Test Year Ending March 31, 2022

[illegible]

Schedule CWC7

Atmos Energy Corporation - Colorado Service Area
Franchise Tax & Sales Tax
Test Year Ending March 31, 2022

Line No.	Description	Amount
(a)		(b)
1	State Sales Tax - Paid monthly by the 20th of the following month.	
2		
3	March 2022 Ending Sales Tax Collected [1]	4,974,765.21
4		
5	Payment lag	35.21
6		
7		
8		
9	Franchise Fees	
10		
11	March 2022 Ending Franchise Fees Collected [1]	\$ 3,920,328.58
12		
13	Average Payment Lag (WP 7-1)	43.40

[1] Source: COS WP 8-8

Atmos Energy Corporation - Colorado Service Area
Franchise Fee Payment Lag
Test Year Ending March 31, 2022

CWC WP 7-1

Vendor	Payment Frequency	Date Paid	Franchise Period Start	Franchise Period End	Franchise Period Midpoint	Total Payment	Payment Lag	Weighted Lag
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Ault, City of	Quarterly	4/16/2021	1/1/2021	3/31/2021	2/14/2021	15,785.36	61	0.2628
Ault, City of	Quarterly	7/20/2021	4/1/2021	6/30/2021	5/16/2021	6,100.88	65	0.1091
Ault, City of	Quarterly	10/12/2021	7/1/2021	9/30/2021	8/15/2021	3,110.49	58	0.0492
Ault, City of	Quarterly	1/14/2022	10/1/2021	12/31/2021	11/15/2021	9,228.07	60	0.1511
Brookside, Town of	Annual	1/14/2022	1/1/2021	12/31/2021	7/2/2021	1,891.07	196	0.1020
Buena Vista, City of	Quarterly	4/16/2021	1/1/2021	3/31/2021	2/14/2021	5,616.92	61	0.0935
Buena Vista, City of	Quarterly	7/20/2021	4/1/2021	6/30/2021	5/16/2021	3,083.26	65	0.0551
Buena Vista, City of	Quarterly	10/12/2021	7/1/2021	9/30/2021	8/15/2021	1,779.78	58	0.0282
Buena Vista, City of	Quarterly	1/14/2022	10/1/2021	12/31/2021	11/15/2021	4,369.88	60	0.0715
Canon City, City of	Quarterly	4/16/2021	1/1/2021	3/31/2021	2/14/2021	68,518.42	61	1.1406
Canon City, City of	Quarterly	7/20/2021	4/1/2021	6/30/2021	5/16/2021	33,920.48	65	0.6066
Canon City, City of	Quarterly	10/12/2021	7/1/2021	9/30/2021	8/15/2021	15,627.61	58	0.2472
Canon City, City of	Quarterly	1/14/2022	10/1/2021	12/31/2021	11/15/2021	34,575.08	60	0.5660
Cortez, City of	Quarterly	4/16/2021	1/1/2021	3/31/2021	2/14/2021	54,292.23	61	0.9038
Cortez, City of	Quarterly	7/20/2021	4/1/2021	6/30/2021	5/16/2021	27,195.30	65	0.4864
Cortez, City of	Quarterly	10/12/2021	7/1/2021	9/30/2021	8/15/2021	14,163.50	58	0.2241
Cortez, City of	Quarterly	1/14/2022	10/1/2021	12/31/2021	11/15/2021	35,698.34	60	0.5844
Craig, City of	Annual	5/14/2021	1/1/2021	12/31/2021	7/2/2021	84,154.00	(49)	(1.1346)
Crested Butte, City of	Quarterly	4/16/2021	1/1/2021	3/31/2021	2/14/2021	13,195.63	61	0.2197
Crested Butte, City of	Quarterly	7/20/2021	4/1/2021	6/30/2021	5/16/2021	7,841.79	65	0.1402
Crested Butte, City of	Quarterly	10/12/2021	7/1/2021	9/30/2021	8/15/2021	4,134.82	58	0.0654
Crested Butte, City of	Quarterly	1/14/2022	10/1/2021	12/31/2021	11/15/2021	8,600.07	60	0.1408
Dolores, City of	Annual	1/14/2022	1/1/2021	12/31/2021	7/2/2021	15,649.18	196	0.8439
Dove Creek, City of	Quarterly	4/16/2021	1/1/2021	3/31/2021	2/14/2021	4,722.11	61	0.0786
Dove Creek, City of	Quarterly	7/20/2021	4/1/2021	6/30/2021	5/16/2021	2,113.04	65	0.0378
Dove Creek, City of	Quarterly	10/12/2021	7/1/2021	9/30/2021	8/15/2021	1,128.81	58	0.0179
Dove Creek, City of	Quarterly	1/14/2022	10/1/2021	12/31/2021	11/15/2021	3,753.85	60	0.0615
Durango, City of	Monthly	4/16/2021	3/1/2021	3/31/2021	3/16/2021	14,000.00	31	0.1194
Durango, City of	Monthly	5/14/2021	4/1/2021	4/30/2021	4/15/2021	14,000.00	29	0.1098
Durango, City of	Monthly	6/15/2021	5/1/2021	5/31/2021	5/16/2021	4,500.00	30	0.0371
Durango, City of	Monthly	7/20/2021	6/1/2021	6/30/2021	6/15/2021	4,500.00	35	0.0427
Durango, City of	Monthly	8/12/2021	7/1/2021	7/31/2021	7/16/2021	4,500.00	27	0.0334
Durango, City of	Monthly	9/10/2021	8/1/2021	8/31/2021	8/16/2021	4,500.00	25	0.0310
Durango, City of	Monthly	10/12/2021	9/1/2021	9/30/2021	9/15/2021	4,500.00	27	0.0328
Durango, City of	Monthly	11/12/2021	10/1/2021	10/31/2021	10/16/2021	4,500.00	27	0.0334
Durango, City of	Monthly	12/14/2021	11/1/2021	11/30/2021	11/15/2021	14,000.00	29	0.1098
Durango, City of	Monthly	1/14/2022	12/1/2021	12/31/2021	12/16/2021	17,000.00	29	0.1356
Durango, City of	Monthly	2/15/2022	1/1/2022	1/31/2022	1/16/2022	14,000.00	30	0.1156
Durango, City of	Monthly	3/15/2022	2/1/2022	2/28/2022	2/14/2022	14,000.00	29	0.1098

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Eads, City of	Monthly	4/16/2021	3/1/2021	3/31/2021	3/16/2021	1,130.48	31	0.0096
Eads, City of	Monthly	5/14/2021	4/1/2021	4/30/2021	4/15/2021	755.94	29	0.0059
Eads, City of	Monthly	6/15/2021	5/1/2021	5/31/2021	5/16/2021	524.73	30	0.0043
Eads, City of	Monthly	7/20/2021	6/1/2021	6/30/2021	6/15/2021	336.04	35	0.0032
Eads, City of	Monthly	8/12/2021	7/1/2021	7/31/2021	7/16/2021	247.12	27	0.0018
Eads, City of	Monthly	9/10/2021	8/1/2021	8/31/2021	8/16/2021	242.53	25	0.0017
Eads, City of	Monthly	10/12/2021	9/1/2021	9/30/2021	9/15/2021	237.54	27	0.0017
Eads, City of	Monthly	11/12/2021	10/1/2021	10/31/2021	10/16/2021	272.76	27	0.0020
Eads, City of	Monthly	12/14/2021	11/1/2021	11/30/2021	11/15/2021	391.47	29	0.0031
Eads, City of	Monthly	1/14/2022	12/1/2021	12/31/2021	12/16/2021	676.98	29	0.0054
Eads, City of	Monthly	2/15/2022	1/1/2022	1/31/2022	1/16/2022	1,101.90	30	0.0091
Eads, City of	Monthly	3/15/2022	2/1/2022	2/28/2022	2/14/2022	1,221.61	29	0.0096
Eaton, City of	Quarterly	4/16/2021	1/1/2021	3/31/2021	2/14/2021	23,357.25	61	0.3888
Eaton, City of	Quarterly	7/20/2021	4/1/2021	6/30/2021	5/16/2021	11,133.95	65	0.1991
Eaton, City of	Quarterly	10/12/2021	7/1/2021	9/30/2021	8/15/2021	5,587.50	58	0.0884
Eaton, City of	Quarterly	1/14/2022	10/1/2021	12/31/2021	11/15/2021	16,851.75	60	0.2759
Evans, City of	Monthly	4/16/2021	3/1/2021	3/31/2021	3/16/2021	33,634.01	31	0.2869
Evans, City of	Monthly	5/14/2021	4/1/2021	4/30/2021	4/15/2021	24,543.69	29	0.1925
Evans, City of	Monthly	6/15/2021	5/1/2021	5/31/2021	5/16/2021	17,873.77	30	0.1475
Evans, City of	Monthly	7/20/2021	6/1/2021	6/30/2021	6/15/2021	10,897.20	35	0.1034
Evans, City of	Monthly	8/12/2021	7/1/2021	7/31/2021	7/16/2021	8,218.08	27	0.0611
Evans, City of	Monthly	9/10/2021	8/1/2021	8/31/2021	8/16/2021	7,727.14	25	0.0532
Evans, City of	Monthly	10/12/2021	9/1/2021	9/30/2021	9/15/2021	8,012.39	27	0.0584
Evans, City of	Monthly	11/12/2021	10/1/2021	10/31/2021	10/16/2021	9,537.49	27	0.0709
Evans, City of	Monthly	12/14/2021	11/1/2021	11/30/2021	11/15/2021	16,760.23	29	0.1314
Evans, City of	Monthly	1/14/2022	12/1/2021	12/31/2021	12/16/2021	25,842.32	29	0.2062
Evans, City of	Monthly	2/15/2022	1/1/2022	1/31/2022	1/16/2022	39,709.63	30	0.3278
Evans, City of	Monthly	3/15/2022	2/1/2022	2/28/2022	2/14/2022	44,431.11	29	0.3484
Florence, City of	Monthly	4/16/2021	3/1/2021	3/31/2021	3/16/2021	6,952.25	31	0.0593
Florence, City of	Monthly	5/14/2021	4/1/2021	4/30/2021	4/15/2021	4,828.51	29	0.0379
Florence, City of	Monthly	6/15/2021	5/1/2021	5/31/2021	5/16/2021	3,230.22	30	0.0267
Florence, City of	Monthly	7/20/2021	6/1/2021	6/30/2021	6/15/2021	2,112.02	35	0.0200
Florence, City of	Monthly	8/12/2021	7/1/2021	7/31/2021	7/16/2021	1,583.28	27	0.0118
Florence, City of	Monthly	9/10/2021	8/1/2021	8/31/2021	8/16/2021	1,444.69	25	0.0099
Florence, City of	Monthly	10/12/2021	9/1/2021	9/30/2021	9/15/2021	1,536.06	27	0.0112
Florence, City of	Monthly	11/12/2021	10/1/2021	10/31/2021	10/16/2021	1,956.00	27	0.0145
Florence, City of	Monthly	12/14/2021	11/1/2021	11/30/2021	11/15/2021	3,496.93	29	0.0274
Florence, City of	Monthly	1/14/2022	12/1/2021	12/31/2021	12/16/2021	5,176.48	29	0.0413
Florence, City of	Monthly	2/15/2022	1/1/2022	1/31/2022	1/16/2022	7,529.41	30	0.0622

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Florence, City of	Monthly	3/15/2022	2/1/2022	2/28/2022	2/14/2022	8,736.00	29	0.0685
Garden City, City of	Quarterly	4/16/2021	1/1/2021	3/31/2021	2/14/2021	2,711.58	61	0.0451
Garden City, City of	Quarterly	7/20/2021	4/1/2021	6/30/2021	5/16/2021	1,438.99	65	0.0257
Garden City, City of	Quarterly	10/12/2021	7/1/2021	9/30/2021	8/15/2021	530.89	58	0.0084
Garden City, City of	Quarterly	1/14/2022	10/1/2021	12/31/2021	11/15/2021	1,229.07	60	0.0201
Gilcrest, City of	Annual	1/14/2022	1/1/2021	12/31/2021	7/2/2021	8,880.35	196	0.4789
Granada, City of	Quarterly	4/16/2021	1/1/2021	3/31/2021	2/14/2021	3,102.74	61	0.0516
Granada, City of	Quarterly	7/20/2021	4/1/2021	6/30/2021	5/16/2021	1,378.21	65	0.0246
Granada, City of	Quarterly	10/12/2021	7/1/2021	9/30/2021	8/15/2021	620.75	58	0.0098
Granada, City of	Quarterly	1/14/2022	10/1/2021	12/31/2021	11/15/2021	1,404.87	60	0.0230
Greeley, City of	Monthly	4/16/2021	3/1/2021	3/31/2021	3/16/2021	210,721.68	31	1.7973
Greeley, City of	Monthly	5/14/2021	4/1/2021	4/30/2021	4/15/2021	164,397.37	29	1.2891
Greeley, City of	Monthly	6/15/2021	5/1/2021	5/31/2021	5/16/2021	110,906.98	30	0.9155
Greeley, City of	Monthly	7/20/2021	6/1/2021	6/30/2021	6/15/2021	68,453.87	35	0.6498
Greeley, City of	Monthly	8/12/2021	7/1/2021	7/31/2021	7/16/2021	55,185.95	27	0.4100
Greeley, City of	Monthly	9/10/2021	8/1/2021	8/31/2021	8/16/2021	51,118.07	25	0.3516
Greeley, City of	Monthly	10/12/2021	9/1/2021	9/30/2021	9/15/2021	53,828.63	27	0.3925
Greeley, City of	Monthly	11/12/2021	10/1/2021	10/31/2021	10/16/2021	70,117.73	27	0.5209
Greeley, City of	Monthly	12/14/2021	11/1/2021	11/30/2021	11/15/2021	120,987.39	29	0.9487
Greeley, City of	Monthly	1/14/2022	12/1/2021	12/31/2021	12/16/2021	183,538.00	29	1.4645
Greeley, City of	Monthly	2/15/2022	1/1/2022	1/31/2022	1/16/2022	277,501.67	30	2.2906
Greeley, City of	Monthly	3/15/2022	2/1/2022	2/28/2022	2/14/2022	281,453.44	29	2.2071
Gunnison, City of	Quarterly	4/16/2021	1/1/2021	3/31/2021	2/14/2021	60,839.42	61	1.0127
Gunnison, City of	Quarterly	7/20/2021	4/1/2021	6/30/2021	5/16/2021	32,236.74	65	0.5765
Gunnison, City of	Quarterly	10/12/2021	7/1/2021	9/30/2021	8/15/2021	14,560.40	58	0.2304
Gunnison, City of	Quarterly	1/14/2022	10/1/2021	12/31/2021	11/15/2021	35,213.57	60	0.5765
Hayden, City of	Monthly	4/16/2021	3/1/2021	3/31/2021	3/16/2021	921.15	31	0.0079
Hayden, City of	Monthly	5/14/2021	4/1/2021	4/30/2021	4/15/2021	859.53	29	0.0067
Hayden, City of	Monthly	6/15/2021	5/1/2021	5/31/2021	5/16/2021	484.68	30	0.0040
Hayden, City of	Monthly	7/20/2021	6/1/2021	6/30/2021	6/15/2021	271.28	35	0.0026
Hayden, City of	Monthly	8/12/2021	7/1/2021	7/31/2021	7/16/2021	29.16	27	0.0002
Hayden, City of	Monthly	9/10/2021	8/1/2021	8/31/2021	8/16/2021	181.02	25	0.0012
Hayden, City of	Monthly	10/12/2021	9/1/2021	9/30/2021	9/15/2021	197.17	27	0.0014
Hayden, City of	Monthly	11/12/2021	10/1/2021	10/31/2021	10/16/2021	327.62	27	0.0024
Hayden, City of	Monthly	12/14/2021	11/1/2021	11/30/2021	11/15/2021	603.68	29	0.0047
Hayden, City of	Monthly	1/14/2022	12/1/2021	12/31/2021	12/16/2021	860.70	29	0.0069
Hayden, City of	Monthly	2/15/2022	1/1/2022	1/31/2022	1/16/2022	1,420.72	30	0.0117
Hayden, City of	Monthly	3/15/2022	2/1/2022	2/28/2022	2/14/2022	1,480.06	29	0.0116
Holly, City of	Quarterly	4/16/2021	1/1/2021	3/31/2021	2/14/2021	6,056.52	61	0.1008

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Holly, City of	Quarterly	7/20/2021	4/1/2021	6/30/2021	5/16/2021	2,571.60	65	0.0460
Holly, City of	Quarterly	10/12/2021	7/1/2021	9/30/2021	8/15/2021	1,445.59	58	0.0229
Holly, City of	Quarterly	1/14/2022	10/1/2021	12/31/2021	11/15/2021	3,216.92	60	0.0527
Hudson, City of	Annual	1/14/2022	1/1/2021	12/31/2021	7/2/2021	15,455.97	196	0.8335
Keenesburg, City of	Quarterly	4/16/2021	1/1/2021	3/31/2021	2/14/2021	8,867.93	61	0.1476
Keenesburg, City of	Quarterly	7/20/2021	4/1/2021	6/30/2021	5/16/2021	5,043.60	65	0.0902
Keenesburg, City of	Quarterly	10/12/2021	7/1/2021	9/30/2021	8/15/2021	2,386.14	58	0.0378
Keenesburg, City of	Quarterly	1/14/2022	10/1/2021	12/31/2021	11/15/2021	5,287.61	60	0.0866
Kersey, City of	Annual	1/14/2022	1/1/2021	12/31/2021	7/2/2021	12,432.19	196	0.6704
La Salle, City of	Annual	1/14/2022	1/1/2021	12/31/2021	7/2/2021	31,000.59	196	1.6718
Lamar, City of	Monthly	4/16/2021	3/1/2021	3/31/2021	3/16/2021	16,944.29	31	0.1445
Lamar, City of	Monthly	5/14/2021	4/1/2021	4/30/2021	4/15/2021	11,322.05	29	0.0888
Lamar, City of	Monthly	6/15/2021	5/1/2021	5/31/2021	5/16/2021	7,192.74	30	0.0594
Lamar, City of	Monthly	7/20/2021	6/1/2021	6/30/2021	6/15/2021	4,609.31	35	0.0438
Lamar, City of	Monthly	8/12/2021	7/1/2021	7/31/2021	7/16/2021	3,886.30	27	0.0289
Lamar, City of	Monthly	9/10/2021	8/1/2021	8/31/2021	8/16/2021	3,830.65	25	0.0263
Lamar, City of	Monthly	10/12/2021	9/1/2021	9/30/2021	9/15/2021	3,835.22	27	0.0280
Lamar, City of	Monthly	11/12/2021	10/1/2021	10/31/2021	10/16/2021	5,007.81	27	0.0372
Lamar, City of	Monthly	12/14/2021	11/1/2021	11/30/2021	11/15/2021	9,187.44	29	0.0720
Lamar, City of	Monthly	1/14/2022	12/1/2021	12/31/2021	12/16/2021	15,294.87	29	0.1220
Lamar, City of	Monthly	2/15/2022	1/1/2022	1/31/2022	1/16/2022	22,357.89	30	0.1845
Lamar, City of	Monthly	3/15/2022	2/1/2022	2/28/2022	2/14/2022	23,864.31	29	0.1871
Mancos, City of	Quarterly	4/16/2021	1/1/2021	3/31/2021	2/14/2021	8,028.51	61	0.1336
Mancos, City of	Quarterly	7/20/2021	4/1/2021	6/30/2021	5/16/2021	3,990.29	65	0.0714
Mancos, City of	Quarterly	10/12/2021	7/1/2021	9/30/2021	8/15/2021	2,025.53	58	0.0320
Mancos, City of	Quarterly	1/14/2022	10/1/2021	12/31/2021	11/15/2021	5,642.88	60	0.0924
Meeker, City of	Annual	1/14/2022	1/1/2021	12/31/2021	7/2/2021	10,906.82	196	0.5882
Mt Crested Butte, City of	Quarterly	4/16/2021	1/1/2021	3/31/2021	2/14/2021	5,267.91	61	0.0877
Mt Crested Butte, City of	Quarterly	7/20/2021	4/1/2021	6/30/2021	5/16/2021	2,755.93	65	0.0493
Mt Crested Butte, City of	Quarterly	10/12/2021	7/1/2021	9/30/2021	8/15/2021	1,173.70	58	0.0186
Mt Crested Butte, City of	Quarterly	1/14/2022	10/1/2021	12/31/2021	11/15/2021	2,840.35	60	0.0465
Nunn, City of	Quarterly	4/16/2021	1/1/2021	3/31/2021	2/14/2021	2,833.15	61	0.0472
Nunn, City of	Quarterly	7/20/2021	4/1/2021	6/30/2021	5/16/2021	1,433.17	65	0.0256
Nunn, City of	Quarterly	10/12/2021	7/1/2021	9/30/2021	8/15/2021	549.50	58	0.0087
Nunn, City of	Quarterly	1/14/2022	10/1/2021	12/31/2021	11/15/2021	1,800.50	60	0.0295
Pierce, City of	Quarterly	4/16/2021	1/1/2021	3/31/2021	2/14/2021	5,727.82	61	0.0953
Pierce, City of	Quarterly	7/20/2021	4/1/2021	6/30/2021	5/16/2021	2,937.58	65	0.0525
Pierce, City of	Quarterly	10/12/2021	7/1/2021	9/30/2021	8/15/2021	1,425.39	58	0.0226
Pierce, City of	Quarterly	1/14/2022	10/1/2021	12/31/2021	11/15/2021	3,878.44	60	0.0635

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Platteville, Town of	Quarterly	4/16/2021	1/1/2021	3/31/2021	2/14/2021	19,382.80	61	0.3227
Platteville, Town of	Quarterly	7/20/2021	4/1/2021	6/30/2021	5/16/2021	9,184.15	65	0.1643
Platteville, Town of	Quarterly	10/12/2021	7/1/2021	9/30/2021	8/15/2021	3,980.72	58	0.0630
Platteville, Town of	Quarterly	1/14/2022	10/1/2021	12/31/2021	11/15/2021	11,302.68	60	0.1850
Poncha Springs, City of	Quarterly	4/16/2021	1/1/2021	3/31/2021	2/14/2021	4,907.00	61	0.0817
Poncha Springs, City of	Quarterly	7/20/2021	4/1/2021	6/30/2021	5/16/2021	2,630.30	65	0.0470
Poncha Springs, City of	Quarterly	10/12/2021	7/1/2021	9/30/2021	8/15/2021	1,278.61	58	0.0202
Poncha Springs, City of	Quarterly	1/14/2022	10/1/2021	12/31/2021	11/15/2021	3,100.13	60	0.0508
Pritchett, City of	Annual	1/14/2022	1/1/2021	12/31/2021	7/2/2021	1,313.77	196	0.0708
Rockvale, City of	Annual	2/15/2022	1/1/2021	12/31/2021	7/2/2021	2,942.18	228	0.1846
Salida, City of	Quarterly	4/16/2021	1/1/2021	3/31/2021	2/14/2021	57,975.69	61	0.9651
Salida, City of	Quarterly	7/20/2021	4/1/2021	6/30/2021	5/16/2021	30,731.43	65	0.5496
Salida, City of	Quarterly	10/12/2021	7/1/2021	9/30/2021	8/15/2021	14,682.93	58	0.2323
Salida, City of	Quarterly	1/14/2022	10/1/2021	12/31/2021	11/15/2021	37,175.70	60	0.6086
Springfield, City of	Quarterly	4/16/2021	1/1/2021	3/31/2021	2/14/2021	11,361.43	61	0.1891
Springfield, City of	Quarterly	7/20/2021	4/1/2021	6/30/2021	5/16/2021	5,403.34	65	0.0966
Springfield, City of	Quarterly	10/12/2021	7/1/2021	9/30/2021	8/15/2021	2,370.71	58	0.0375
Springfield, City of	Quarterly	1/14/2022	10/1/2021	12/31/2021	11/15/2021	4,978.30	60	0.0815
Steamboat Springs, City of	Quarterly	4/16/2021	1/1/2021	3/31/2021	2/14/2021	129,395.98	61	2.1540
Steamboat Springs, City of	Quarterly	7/20/2021	4/1/2021	6/30/2021	5/16/2021	64,172.63	65	1.1477
Steamboat Springs, City of	Quarterly	10/12/2021	7/1/2021	9/30/2021	8/15/2021	30,525.59	58	0.4829
Steamboat Springs, City of	Quarterly	1/14/2022	10/1/2021	12/31/2021	11/15/2021	78,359.91	60	1.2828
Vilas, Town of	Quarterly	10/12/2021	7/1/2021	9/30/2021	8/15/2021	37.47	58	0.0006
Vilas, Town of	Quarterly	1/14/2022	10/1/2021	12/31/2021	11/15/2021	269.06	60	0.0044
Walsh, City of	Quarterly	4/16/2021	1/1/2021	3/31/2021	2/14/2021	2,580.76	61	0.0430
Walsh, City of	Quarterly	7/20/2021	4/1/2021	6/30/2021	5/16/2021	1,209.15	65	0.0216
Walsh, City of	Quarterly	10/12/2021	7/1/2021	9/30/2021	8/15/2021	527.24	58	0.0083
Walsh, City of	Quarterly	1/14/2022	10/1/2021	12/31/2021	11/15/2021	1,289.81	60	0.0211
Wiley, City of	Annual	2/15/2022	1/1/2021	12/31/2021	7/2/2021	7,161.12	228	0.4492
WILLIAMSBURG, TOWN OF	Annual	2/15/2022	1/1/2021	12/31/2021	7/2/2021	3,292.41	228	0.2065
Windsor, Town of	Quarterly	4/16/2021	1/1/2021	3/31/2021	2/14/2021	12,841.37	61	0.2138
Windsor, Town of	Quarterly	7/20/2021	4/1/2021	6/30/2021	5/16/2021	6,023.70	65	0.1077
Windsor, Town of	Quarterly	10/12/2021	7/1/2021	9/30/2021	8/15/2021	3,971.63	58	0.0628
Windsor, Town of	Quarterly	1/14/2022	10/1/2021	12/31/2021	11/15/2021	9,694.33	60	0.1587
Grand Total						<u>\$ 3,634,452.60</u>		<u>43.40</u>

Schedule CWC8

Atmos Energy Corporation - Colorado Service Area
State and Federal Income Taxes
Test Year Ending March 31, 2022

Line No.	Due Date	Tax Year Begin	Tax Year End	Weight	Lead Days	Weighted Lead Days
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>State and Federal Income Tax</u>					
2	15-Jan	1-Oct	30-Sep	0.25	(76.0)	(19.0)
3	15-Mar	1-Oct	30-Sep	0.25	(17.0)	(4.3)
4	15-Jun	1-Oct	30-Sep	0.25	75.0	18.8
5	15-Sep	1-Oct	30-Sep	0.25	167.0	41.8
6						
7	Total					<u>37.25</u>

Atmos Energy Corporation - Colorado Service Area
Other Taxes
Test Year Ending March 31, 2022

Schedule CWC9

Line No.	Description	Lag Days	As Adjusted \$ Amount	Dollar Days
(a)		(b)	(c)	(d)
1	FICA - Paid on the first banking day before each			
2	payday.	18.62	322,211	6,000,296
3				
4	Federal Unemployment - Paid quarterly in arrears			
5	at the end of the month following each quarter.	83.38	3,137	261,531
6				
7	State Unemployment - Paid quarterly in arrears			
8	at the end of the month following each quarter.	83.38	7,827	652,585
9				
10	Denver City Head Tax - Paid monthly by the end			
11	of the following month.	45.63	186	8,464
12				
13	Ad Valorem - Calendar year taxes are paid in last			
14	day in April of the following year.	302.50	3,520,619	1,064,987,231
15				
16	Occupational Licenses - Paid annually by the end			
17	of the year prior to year of doing business	0.00	560	0
18				
19	PSC - Annual tax prepaid quarterly on the 15th			
20	of the second month each quarter	0.00	348,865	0
21				
22	DOT Transmission User Tax - Paid annually at			
23	the end of the first month of the current year	0.00	0	0
24				
25	Sub-total	255.01	4,203,404	1,071,910,107
26				
27	Allocated SSU Taxes	255.01	359,405	91,651,912
28				
29	Total		4,562,809	1,163,562,019
30	Lag Days	255.01		

Atmos Energy Corporation - Colorado Service Area
Taxes Other Than Income Taxes
Test Year Ending March 31, 2022

CWC WP 9-1

Line No.	Description	Total [1]
	(a)	(b)
1	FICA (01210)	\$ 211,972
2	Federal Unemployment (01211)	2,076
3	State Unemployment (01212)	5,097
4	FICA Accrual (01213)	1,494
5	FUTA Accrual (01214)	2
6	SUTA Accrual (01215)	88
7	Denver City Head Tax (01220)	123
8	Payroll Tax Projects (01256)	98,152
9	Taxes Other Than Inc Tax (09344-5)	100,645
10	Ad Valorem accrual (30101-2)	3,379,550
11	Taxes Property And Other (30102)	25
12	Occupational License (30103)	560
13	City Franchise Fee (30107)	-
14	US DOT Pipe Safety funding (30108)	-
15	Billing for CSC Depr & Taxes Other (41129)	106,221
16	Billing for SS Depr & Taxes Other (41130)	152,539
17	Public Srv Comm Assessment (30112)	343,735
18	Total CO Taxes Other per books	4,402,280
19		
20	<u>Adjustments [2]</u>	
21	CO Ad valorem Adjustment	141,069
22	PSC Assessment Adjustment	5,130
23	Payroll Tax Adjustment	14,355
24	Total Adjustments	160,554
25		
26	Total Taxes Other Than Inc Tax, Adjusted	<u>\$4,562,834</u>

Atmos Energy Corporation - Colorado Service Area
Taxes Other Than Income Taxes
Test Year Ending March 31, 2022

CWC WP 9-1

Line No.	Description	Total [1]
	(a)	(b)
27		
28	Pay Adj [3]	
29	FICA	108,744 322,211
30	FUTA	1,059 3,137
31	SUTA	2,642 7,827
32	Denver City Head Tax	63 186
33	Allocated from SSU & GO	359,405
34	Ad Valorem	3,520,619
35	PSC	348,865
36	Occupational License	560
37	US DOT	0
38		112,507 \$ 4,562,809

- [1] Source: COKS Trial Balance
 [2] Source: 2022 Colorado SOI Cost of Service
 [3] Allocated payroll adjustment and benefits load

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-61
Page 1 of 1

REQUEST:

Refer to Schedules D.1, D.2.1, D.2.2, and D.2.3 of the Rev Req Model showing adjustments to revenues and expenses.

- a. Provide the electronic workpapers supporting these schedules
- b. Disaggregate each of the revenue amounts shown on these schedules into base, PGA, PRP, and each other rider revenue components.

RESPONSE:

- a. All of the calculations necessary to calculate the adjustments from the Base Period to the Forecasted Test Period are contained within the file "2024 KY Rev Req Model.xlsx" and linked relied upon file "O&M Detail - TME Jun-24.xlsx" provided in response to Staff 1-54.
- b. Please see Schedule D.2.1, rows 54-61. There are no PRP revenues included in the Base Period or Test Period.

Respondent: Greg Waller

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-62
Page 1 of 1

REQUEST:

In regards to PHMSA inspection expenses, respond to the following questions:

- a. Provide the PHMSA inspection expense incurred in each fiscal year 2020 through 2024, budgeted for 2025, the base year, and the test year by FERC O&M expense account/subaccount separated into one-time (baseline) inspection expenses and ongoing inspection expenses and in total for each category for each year. Provide a five-year forecast of one-time (baseline) and ongoing inspection expenses by year from 2025 through 2029 by FERC O&M expense account/subaccount and in total for each category by year.
- b. Confirm that the Company agrees certain of the PHMSA inspection expenses were and are being incurred to establish a baseline for inspection, correction, and reporting purposes. Identify and describe each category of these expenses.
- c. Confirm that the Company agrees that certain of the PHMSA inspection expenses are ongoing, but periodic. Identify and describe each category of these expenses. To the extent possible, describe the frequency required for each major type of PHMSA inspections.

RESPONSE:

- a. The Company does not have an account or subaccount specifically for "PHMSA inspection expense." The Company is subject to a variety of pipeline safety inspections in any given year, during which Company employees interact with pipeline safety regulators, potentially traveling to various sites and providing documentation. The Company's annual budget captures the Company's expense categories potentially associated with pipeline safety inspection expenses in any given year, including the budget used as the basis for the Test Year in this proceeding, whether it be for Company labor, vehicle expense, etc.
- b. Please see the response to subpart (a).
- c. Also see the response to subpart (a).

Also see response to AG 1-09.

Respondents: Ryan Austin and Greg Waller

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-63
Page 1 of 1

REQUEST:

Provide a schedule showing the total costs incurred by the Shared Services Divisions (Divisions 2 and 12) by cost allocation pool and the amounts charged to each affiliate, sub affiliate, or division by FERC O&M and A&G expense account for the fiscal year ended September 30, 2024. Be sure to separate out the costs allocated via each of the different allocation factors including, but not limited to, the Composite Allocation Factor. Provide the information in electronic format with all formulas intact.

RESPONSE:

See Attachment 1.

ATTACHMENT:

AG_1-63_Att1 - SSU O&M Allocated to Business Units FY24.xlsx

Respondent: Emily Wiebe

Fiscal 2024

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
						Billed to West Tex Div	Billed to CO/KS Div	Billed to LA Div	Billed to KY-MidSt Div	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Billed to AELIG	Billed to WKGS	Billed to UCGS	Billed to TLGP
1001	ATM-Dal Executive Chairman	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(21)	(2)	(1)	(2)	(2)	(9)	(1)	(4)	(0)	(0)	(0)	(0)
1001	ATM-Dal Executive Chairman		8700	Distribution-Operation supervision and engineering	17											
1001	ATM-Dal Executive Chairman		9260	A&G-Employee pensions and benefits	4											
1001 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
1101	ATM-Dal-Chief Fin Officer	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(2,259,454)	(173,074)	(138,956)	(187,083)	(206,288)	(989,867)	(147,542)	(410,543)	(1,582)	(904)	(678)	(2,937)
1101	ATM-Dal-Chief Fin Officer		9200	A&G-Administrative & general salaries	652,649											
1101	ATM-Dal-Chief Fin Officer		9210	A&G-Office supplies & expense	117,956											
1101	ATM-Dal-Chief Fin Officer		9260	A&G-Employee pensions and benefits	1,488,849											
1101 Total					-											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
1102	ATM-Dal Utility Operation	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(1,459,447)	(137,188)	(109,459)	(146,966)	(163,896)	(783,723)	(118,215)	-	-	-	-	-
1102	ATM-Dal Utility Operation		9200	A&G-Administrative & general salaries	492,948											
1102	ATM-Dal Utility Operation		9210	A&G-Office supplies & expense	1,492											
1102	ATM-Dal Utility Operation		9260	A&G-Employee pensions and benefits	965,008											
1102 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
1105	ATM-Dallas Audit	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(6,076,056)	(465,426)	(373,677)	(503,097)	(554,744)	(2,661,920)	(396,766)	(1,104,019)	(4,253)	(2,430)	(1,823)	(7,899)
1105	ATM-Dallas Audit		9230	A&G-Outside services employed	6,076,056											
1105 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
1106	ATM-Dal-Investor Relations & Treasurer	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(628,716)	(48,160)	(38,666)	(52,058)	(57,402)	(275,440)	(41,055)	(114,238)	(440)	(252)	(189)	(817)
1106	ATM-Dal-Investor Relations & Treasurer		9200	A&G-Administrative & general salaries	308,452											
1106	ATM-Dal-Investor Relations & Treasurer		9210	A&G-Office supplies & expense	(30,158)											
1106	ATM-Dal-Investor Relations & Treasurer		9260	A&G-Employee pensions and benefits	321,592											
1106	ATM-Dal-Investor Relations & Treasurer		9302	Miscellaneous general expenses	28,830											
1106 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
1107	ATM-Dal-Treasury	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(2,064,769)	(158,161)	(126,983)	(170,963)	(188,513)	(904,575)	(134,829)	(375,168)	(1,445)	(826)	(619)	(2,684)
1107	ATM-Dal-Treasury		9030	Customer accounts-Customer records and collections expenses	485											
1107	ATM-Dal-Treasury		9200	A&G-Administrative & general salaries	761,557											
1107	ATM-Dal-Treasury		9210	A&G-Office supplies & expense	54,606											
1107	ATM-Dal-Treasury		9260	A&G-Employee pensions and benefits	250,978											
1107	ATM-Dal-Treasury		9302	Miscellaneous general expenses	996,938											
1107	ATM-Dal-Treasury		9320	A&G-Maintenance of general plant	204											
1107 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
1108	ATM-Dal-Risk Management	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,040,826)	(79,727)	(64,011)	(86,180)	(95,027)	(455,986)	(67,966)	(189,118)	(729)	(416)	(312)	(1,353)
1108	ATM-Dal-Risk Management		9200	A&G-Administrative & general salaries	683,106											
1108	ATM-Dal-Risk Management		9210	A&G-Office supplies & expense	65,484											
1108	ATM-Dal-Risk Management		9230	A&G-Outside services employed	114,952											
1108	ATM-Dal-Risk Management		9260	A&G-Employee pensions and benefits	176,856											
1108	ATM-Dal-Risk Management		9320	A&G-Maintenance of general plant	428											
1108 Total						(0)										
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
1110	ATM-Dal-Supply Chain Management	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(9,427)	(724)	(582)	(782)	(863)	(4,139)	(617)	(1,720)	-	-	-	-
1110	ATM-Dal-Supply Chain Management		9200	A&G-Administrative & general salaries	4,320											
1110	ATM-Dal-Supply Chain Management		9210	A&G-Office supplies & expense	3,988											
1110	ATM-Dal-Supply Chain Management		9260	A&G-Employee pensions and benefits	1,119											
1110 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
1112	ATM-Dal-Mail & Supply	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(406,745)	(31,238)	(25,096)	(33,760)	(37,217)	(178,602)	(26,642)	(74,190)	-	-	-	-
1112	ATM-Dal-Mail & Supply		9010	Customer accounts-Operation supervision	0											
1112	ATM-Dal-Mail & Supply		9200	A&G-Administrative & general salaries	83,117											
1112	ATM-Dal-Mail & Supply		9210	A&G-Office supplies & expense	302,109											
1112	ATM-Dal-Mail & Supply		9260	A&G-Employee pensions and benefits	21,519											
1112 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
1114	ATM-Dal-VP & Controller	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(779,805)	(59,733)	(47,958)	(64,568)	(71,196)	(341,633)	(50,921)	(141,691)	(546)	(312)	(234)	(1,014)
1114	ATM-Dal-VP & Controller		9200	A&G-Administrative & general salaries	355,746											
1114	ATM-Dal-VP & Controller		9210	A&G-Office supplies & expense	81,756											
1114	ATM-Dal-VP & Controller		9230	A&G-Outside services employed	3,008											
1114	ATM-Dal-VP & Controller		9260	A&G-Employee pensions and benefits	335,580											
1114	ATM-Dal-VP & Controller		9320	A&G-Maintenance of general plant	3,716											
1114 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
1116	ATM-Dal-Taxation	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(739,493)	(56,645)	(45,479)	(61,230)	(67,516)	(323,972)	(48,289)	(134,366)	(518)	(296)	(222)	(961)
1116	ATM-Dal-Taxation		9200	A&G-Administrative & general salaries	261,353											
1116	ATM-Dal-Taxation		9210	A&G-Office supplies & expense	118,349											
1116	ATM-Dal-Taxation		9230	A&G-Outside services employed	40,942											
1116	ATM-Dal-Taxation		9260	A&G-Employee pensions and benefits	318,849											
1116 Total					-											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
1117	ATM-Dal-Accounting Svcs	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(537,068)	(41,139)	(33,030)	(44,469)	(49,034)	(235,290)	(35,071)	(97,585)	(376)	(215)	(161)	(698)
1117	ATM-Dal-Accounting Svcs		8700	Distribution-Operation supervision and engineering	79											
1117	ATM-Dal-Accounting Svcs		9200	A&G-Administrative & general salaries	242,035											

Atmos Energy Corporation
SSU O&M By Cost Center Allocated to Business Units
Fiscal 2024

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1117	ATM-Dal-Accounting Svcs		9210	A&G-Office supplies & expense	210,577											
1117	ATM-Dal-Accounting Svcs		9230	A&G-Outside services employed	6,015											
1117	ATM-Dal-Accounting Svcs		9260	A&G-Employee pensions and benefits	78,362											
1117 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1118	ATM-Dal-Supply Chain	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(686,919)	(52,755)	(42,383)	(57,014)	(62,853)	(301,626)	(44,993)	(125,294)	-	-	-	-
1118	ATM-Dal-Supply Chain		8700	Distribution-Operation supervision and engineering	1,873											
1118	ATM-Dal-Supply Chain		8740	Mains and Services Expenses	(302)											
1118	ATM-Dal-Supply Chain		9200	A&G-Administrative & general salaries	500,511											
1118	ATM-Dal-Supply Chain		9210	A&G-Office supplies & expense	55,255											
1118	ATM-Dal-Supply Chain		9260	A&G-Employee pensions and benefits	129,582											
1118 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1119	ATM-Dal-General Accounting	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,032,463)	(79,087)	(63,496)	(85,488)	(94,264)	(452,322)	(67,420)	(187,599)	(723)	(413)	(310)	(1,342)
1119	ATM-Dal-General Accounting		9200	A&G-Administrative & general salaries	718,948											
1119	ATM-Dal-General Accounting		9210	A&G-Office supplies & expense	110,150											
1119	ATM-Dal-General Accounting		9230	A&G-Outside services employed	17,029											
1119	ATM-Dal-General Accounting		9260	A&G-Employee pensions and benefits	186,136											
1119	ATM-Dal-General Accounting		9302	Miscellaneous general expenses	(3)											
1119	ATM-Dal-General Accounting		9320	A&G-Maintenance of general plant	204											
1119 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1120	ATM-Dal-Accounts Payable	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(894,693)	(68,534)	(55,024)	(74,081)	(81,686)	(391,965)	(58,423)	(162,566)	(626)	(358)	(268)	(1,163)
1120	ATM-Dal-Accounts Payable		9030	Customer accounts-Customer records and collections expenses	58,177											
1120	ATM-Dal-Accounts Payable		9200	A&G-Administrative & general salaries	511,389											
1120	ATM-Dal-Accounts Payable		9210	A&G-Office supplies & expense	192,325											
1120	ATM-Dal-Accounts Payable		9260	A&G-Employee pensions and benefits	132,399											
1120	ATM-Dal-Accounts Payable		9320	A&G-Maintenance of general plant	403											
1120 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1121	ATM-Dal-Plant Accounting	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(995,411)	(76,248)	(61,218)	(82,420)	(90,881)	(436,089)	(65,000)	(180,866)	(697)	(398)	(299)	(1,294)
1121	ATM-Dal-Plant Accounting		9200	A&G-Administrative & general salaries	734,918											
1121	ATM-Dal-Plant Accounting		9210	A&G-Office supplies & expense	23,552											
1121	ATM-Dal-Plant Accounting		9230	A&G-Outside services employed	46,416											
1121	ATM-Dal-Plant Accounting		9260	A&G-Employee pensions and benefits	190,256											
1121	ATM-Dal-Plant Accounting		9320	A&G-Maintenance of general plant	269											
1121 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1123	ATM-Dal-Gas Accounting	Composite - Regulated and TLGP	9220	A&G-Administrative expense transferred-Credit	(345,442)	(26,530)	(21,279)	(28,637)	(31,573)	(151,511)	(22,592)	(62,870)	-	-	-	(449)
1123	ATM-Dal-Gas Accounting		9200	A&G-Administrative & general salaries	216,056											
1123	ATM-Dal-Gas Accounting		9210	A&G-Office supplies & expense	8,647											
1123	ATM-Dal-Gas Accounting		9230	A&G-Outside services employed	6,015											
1123	ATM-Dal-Gas Accounting		9260	A&G-Employee pensions and benefits	114,724											
1123 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1125	ATM-Dal-Financial Reporting	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,989,423)	(152,390)	(122,350)	(164,724)	(181,634)	(871,566)	(129,909)	(361,478)	(1,393)	(796)	(597)	(2,586)
1125	ATM-Dal-Financial Reporting		9200	A&G-Administrative & general salaries	1,190,573											
1125	ATM-Dal-Financial Reporting		9210	A&G-Office supplies & expense	37,989											
1125	ATM-Dal-Financial Reporting		9230	A&G-Outside services employed	84,847											
1125	ATM-Dal-Financial Reporting		9260	A&G-Employee pensions and benefits	375,264											
1125	ATM-Dal-Financial Reporting		9302	Miscellaneous general expenses	300,749											
1125 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1126	ATM-Dal-Payroll	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(682,889)	(52,309)	(41,998)	(56,543)	(62,348)	(299,174)	(44,593)	(124,081)	(478)	(273)	(205)	(888)
1126	ATM-Dal-Payroll		9030	Customer accounts-Customer records and collections expenses	94,243											
1126	ATM-Dal-Payroll		9200	A&G-Administrative & general salaries	386,693											
1126	ATM-Dal-Payroll		9210	A&G-Office supplies & expense	11,507											
1126	ATM-Dal-Payroll		9230	A&G-Outside services employed	65,334											
1126	ATM-Dal-Payroll		9260	A&G-Employee pensions and benefits	124,431											
1126	ATM-Dal-Payroll		9320	A&G-Maintenance of general plant	681											
1126 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1128	ATM-Dal-Property & Sales Tax	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(3,319,510)	(254,274)	(204,150)	(274,855)	(303,071)	(1,454,277)	(216,764)	(603,155)	(2,324)	(1,328)	(996)	(4,315)
1128	ATM-Dal-Property & Sales Tax		9200	A&G-Administrative & general salaries	1,785,803											
1128	ATM-Dal-Property & Sales Tax		9210	A&G-Office supplies & expense	423,140											
1128	ATM-Dal-Property & Sales Tax		9230	A&G-Outside services employed	587,553											
1128	ATM-Dal-Property & Sales Tax		9260	A&G-Employee pensions and benefits	521,131											
1128	ATM-Dal-Property & Sales Tax		9320	A&G-Maintenance of general plant	1,882											
1128 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1129	ATM-Dal-Income Tax	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,899,671)	(145,515)	(116,830)	(157,293)	(173,440)	(832,246)	(124,049)	(345,170)	(1,330)	(760)	(570)	(2,470)
1129	ATM-Dal-Income Tax		9200	A&G-Administrative & general salaries	895,692											
1129	ATM-Dal-Income Tax		9210	A&G-Office supplies & expense	173,149											
1129	ATM-Dal-Income Tax		9230	A&G-Outside services employed	537,448											
1129	ATM-Dal-Income Tax		9260	A&G-Employee pensions and benefits	293,383											
1129 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1130	ATM-Dal-Busi Planning & Analysis	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,752,082)	(134,210)	(107,753)	(145,072)	(159,965)	(767,587)	(114,411)	(318,353)	(1,226)	(701)	(526)	(2,278)

					Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015	
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Billed to West Tex Div	Billed to CO/KS Div	Billed to LA Div	Billed to KY-MidSt Div	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Billed to AELIG	Billed to WKGS	Billed to UCGS	Billed to TLGP
1130	ATM-Dal-Busi Planning & Analysis		9200	A&G-Administrative & general salaries	1,238,358											
1130	ATM-Dal-Busi Planning & Analysis		9210	A&G-Office supplies & expense	37,108											
1130	ATM-Dal-Busi Planning & Analysis		9260	A&G-Employee pensions and benefits	443,925											
1130	ATM-Dal-Busi Planning & Analysis		9302	Miscellaneous general expenses	32,350											
1130	ATM-Dal-Busi Planning & Analysis		9320	A&G-Maintenance of general plant	343											
1130 Total					0											
					Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015	
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Billed to West Tex Div	Billed to CO/KS Div	Billed to LA Div	Billed to KY-MidSt Div	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Billed to AELIG	Billed to WKGS	Billed to UCGS	Billed to TLGP
1132	ATM-Dal-Investor Relations	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(560,707)	(42,950)	(34,483)	(46,427)	(51,193)	(245,646)	(36,614)	(101,880)	(393)	(224)	(168)	(729)
1132	ATM-Dal-Investor Relations		9200	A&G-Administrative & general salaries	128,153											
1132	ATM-Dal-Investor Relations		9210	A&G-Office supplies & expense	151,829											
1132	ATM-Dal-Investor Relations		9250	A&G-Injuries & damages	0											
1132	ATM-Dal-Investor Relations		9260	A&G-Employee pensions and benefits	33,179											
1132	ATM-Dal-Investor Relations		9302	Miscellaneous general expenses	247,546											
1132 Total					(0)											
					Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015	
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Billed to West Tex Div	Billed to CO/KS Div	Billed to LA Div	Billed to KY-MidSt Div	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Billed to AELIG	Billed to WKGS	Billed to UCGS	Billed to TLGP
1133	ATM-Dal-Corporate Communications	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(2,138,206)	(163,787)	(131,500)	(177,043)	(195,218)	(936,748)	(139,625)	(388,512)	(1,497)	(855)	(641)	(2,780)
1133	ATM-Dal-Corporate Communications		9120	Sales-Demonstrating and selling expenses	139,286											
1133	ATM-Dal-Corporate Communications		9200	A&G-Administrative & general salaries	1,024,482											
1133	ATM-Dal-Corporate Communications		9210	A&G-Office supplies & expense	587,829											
1133	ATM-Dal-Corporate Communications		9230	A&G-Outside services employed	14,768											
1133	ATM-Dal-Corporate Communications		9260	A&G-Employee pensions and benefits	356,318											
1133	ATM-Dal-Corporate Communications		9320	A&G-Maintenance of general plant	287											
1133	ATM-Dal-Corporate Communications		9130	Sales-Advertising expenses	15,237											
1133 Total					0											
					Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015	
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Billed to West Tex Div	Billed to CO/KS Div	Billed to LA Div	Billed to KY-MidSt Div	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Billed to AELIG	Billed to WKGS	Billed to UCGS	Billed to TLGP
1134	ATM-Dal-IT	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(3,256,358)	(249,437)	(200,266)	(269,626)	(297,306)	(1,426,611)	(212,640)	(591,680)	(2,279)	(1,303)	(977)	(4,233)
1134	ATM-Dal-IT		9030	Customer accounts-Customer records and collections expenses	323,395											
1134	ATM-Dal-IT		9200	A&G-Administrative & general salaries	1,549,482											
1134	ATM-Dal-IT		9210	A&G-Office supplies & expense	199,815											
1134	ATM-Dal-IT		9250	A&G-Injuries & damages	1											
1134	ATM-Dal-IT		9260	A&G-Employee pensions and benefits	1,183,666											
1134 Total					0											
					Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015	
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Billed to West Tex Div	Billed to CO/KS Div	Billed to LA Div	Billed to KY-MidSt Div	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Billed to AELIG	Billed to WKGS	Billed to UCGS	Billed to TLGP
1135	ATM-Dal-IT E&O Corporate Systems	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(15,847,652)	(1,213,930)	(974,631)	(1,312,186)	(1,446,891)	(6,942,856)	(1,034,852)	(2,879,518)	(11,093)	(6,339)	(4,754)	(20,602)
1135	ATM-Dal-IT E&O Corporate Systems		8700	Distribution-Operation supervision and engineering	-											
1135	ATM-Dal-IT E&O Corporate Systems		9200	A&G-Administrative & general salaries	2,623,731											
1135	ATM-Dal-IT E&O Corporate Systems		9210	A&G-Office supplies & expense	11,560,119											
1135	ATM-Dal-IT E&O Corporate Systems		9230	A&G-Outside services employed	1,029,044											
1135	ATM-Dal-IT E&O Corporate Systems		9250	A&G-Injuries & damages	36											
1135	ATM-Dal-IT E&O Corporate Systems		9260	A&G-Employee pensions and benefits	607,686											
1135	ATM-Dal-IT E&O Corporate Systems		9302	Miscellaneous general expenses	24,292											
1135	ATM-Dal-IT E&O Corporate Systems		9320	A&G-Maintenance of general plant	2,744											
1135 Total					(0)											
					Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015	
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Billed to West Tex Div	Billed to CO/KS Div	Billed to LA Div	Billed to KY-MidSt Div	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Billed to AELIG	Billed to WKGS	Billed to UCGS	Billed to TLGP
1137	ATM-Dal-IT Engineering & Operations	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(21,721,431)	(1,663,862)	(1,335,868)	(1,798,534)	(1,983,167)	(9,516,159)	(1,418,409)	(3,946,784)	(15,205)	(8,689)	(6,516)	(28,238)
1137	ATM-Dal-IT Engineering & Operations		8700	Distribution-Operation supervision and engineering	-											
1137	ATM-Dal-IT Engineering & Operations		8740	Mains and Services Expenses	495											
1137	ATM-Dal-IT Engineering & Operations		9200	A&G-Administrative & general salaries	4,304,084											
1137	ATM-Dal-IT Engineering & Operations		9210	A&G-Office supplies & expense	14,881,430											
1137	ATM-Dal-IT Engineering & Operations		9230	A&G-Outside services employed	1,379,291											
1137	ATM-Dal-IT Engineering & Operations		9250	A&G-Injuries & damages	42											
1137	ATM-Dal-IT Engineering & Operations		9260	A&G-Employee pensions and benefits	1,146,237											
1137	ATM-Dal-IT Engineering & Operations		9310	A&G-Rents	3,298											
1137	ATM-Dal-IT Engineering & Operations		9320	A&G-Maintenance of general plant	6,555											
1137 Total					(0)											
					Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015	
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Billed to West Tex Div	Billed to CO/KS Div	Billed to LA Div	Billed to KY-MidSt Div	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Billed to AELIG	Billed to WKGS	Billed to UCGS	Billed to TLGP
1141	ATM-Dal-Gas Purchase Acctg	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(657,461)	(61,801)	(49,310)	(66,206)	(73,833)	(353,056)	(53,254)	-	-	-	-	-
1141	ATM-Dal-Gas Purchase Acctg		9200	A&G-Administrative & general salaries	520,082											
1141	ATM-Dal-Gas Purchase Acctg		9210	A&G-Office supplies & expense	2,729											
1141	ATM-Dal-Gas Purchase Acctg		9260	A&G-Employee pensions and benefits	134,649											
1141 Total					(0)											
					Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015	
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Billed to West Tex Div	Billed to CO/KS Div	Billed to LA Div	Billed to KY-MidSt Div	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Billed to AELIG	Billed to WKGS	Billed to UCGS	Billed to TLGP
1144	ATM-Dal-Gas Acctg Systems & Rate Admin	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(1,356,444)	(127,506)	(101,733)	(136,594)	(152,329)	(728,410)	(109,872)	-	-	-	-	-
1144	ATM-Dal-Gas Acctg Systems & Rate Admin		9200	A&G-Administrative & general salaries	1,069,851											
1144	ATM-Dal-Gas Acctg Systems & Rate Admin		9210	A&G-Office supplies & expense	9,199											
1144	ATM-Dal-Gas Acctg Systems & Rate Admin		9260	A&G-Employee pensions and benefits	276,984											
1144	ATM-Dal-Gas Acctg Systems & Rate Admin		9320	A&G-Maintenance of general plant	409											
1144 Total					0											
					Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015	
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Billed to West Tex Div	Billed to CO/KS Div	Billed to LA Div	Billed to KY-MidSt Div	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Billed to AELIG	Billed to WKGS	Billed to UCGS	Billed to TLGP
1145	ATM-Dal-Revenue Accounting	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(486,110)	(45,694)	(36,458)	(48,951)	(54,590)	(261,041)	(39,375)	-	-	-	-	-
1145	ATM-Dal-Revenue Accounting		9200	A&G-Administrative & general salaries	354,644											
1145	ATM-Dal-Revenue Accounting		9210	A&G-Office supplies & expense	4,571											
1145	ATM-Dal-Revenue Accounting		9260	A&G-Employee pensions and benefits	126,895											
1145 Total					(0)											
					Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015	
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Billed to West Tex Div	Billed to CO/KS Div	Billed to LA Div	Billed to KY-MidSt Div	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Billed to AELIG	Billed to WKGS	Billed to UCGS	Billed to TLGP
1146	ATM-Dallas IT Enterprise Solutions	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,759,413)	(134,771)	(108,204)	(145,679)	(160,634)	(770,799)	(114,890)	(319,685)	(1,232)	(704)	(528)	(2,287)
1146	ATM-Dallas IT Enterprise Solutions		9200	A&G-Administrative & general salaries	-											
1146	ATM-Dallas IT Enterprise Solutions		9210	A&G-Office supplies & expense	1,759,413											
1146 Total					(0)											

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Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1150	ATM-Dal-Strategic Planning	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(2,326,541)	(178,213)	(143,082)	(192,638)	(212,413)	(1,019,258)	(151,923)	(422,732)	(1,629)	(931)	(698)	(3,025)
1150	ATM-Dal-Strategic Planning		9200	A&G-Administrative & general salaries	721,597											
1150	ATM-Dal-Strategic Planning		9210	A&G-Office supplies & expense	892,742											
1150	ATM-Dal-Strategic Planning		9260	A&G-Employee pensions and benefits	697,988											
1150	ATM-Dal-Strategic Planning		9302	Miscellaneous general expenses	14,214											
1150 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1153	ATM-Dal-Distribution Acctg	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(806,675)	(75,827)	(60,501)	(81,232)	(90,590)	(433,184)	(65,341)	-	-	-	-	-
1153	ATM-Dal-Distribution Acctg		9200	A&G-Administrative & general salaries	638,660											
1153	ATM-Dal-Distribution Acctg		9210	A&G-Office supplies & expense	2,666											
1153	ATM-Dal-Distribution Acctg		9260	A&G-Employee pensions and benefits	165,349											
1153 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1154	ATM-Dal-Rates & Regulatory	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(3,282,778)	(252,117)	(202,547)	(272,471)	(300,374)	(1,441,468)	(215,022)	(598,779)	-	-	-	-
1154	ATM-Dal-Rates & Regulatory		8700	Distribution-Operation supervision and engineering	6,440											
1154	ATM-Dal-Rates & Regulatory		9200	A&G-Administrative & general salaries	2,047,017											
1154	ATM-Dal-Rates & Regulatory		9210	A&G-Office supplies & expense	320,663											
1154	ATM-Dal-Rates & Regulatory		9230	A&G-Outside services employed	5,678											
1154	ATM-Dal-Rates & Regulatory		9260	A&G-Employee pensions and benefits	772,410											
1154	ATM-Dal-Rates & Regulatory		9302	Miscellaneous general expenses	129,879											
1154	ATM-Dal-Rates & Regulatory		9320	A&G-Maintenance of general plant	691											
1154 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1155	ATM-Dal-Gas Pipeline Accounting	Composite - APT and TLGP	9220	A&G-Administrative expense transferred-Credit	(345,523)							(341,031)	-	-	-	(4,492)
1155	ATM-Dal-Gas Pipeline Accounting		9200	A&G-Administrative & general salaries	272,377											
1155	ATM-Dal-Gas Pipeline Accounting		9210	A&G-Office supplies & expense	2,628											
1155	ATM-Dal-Gas Pipeline Accounting		9260	A&G-Employee pensions and benefits	70,518											
1155 Total					-											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1156	ATM-Dal-IT Customer Services Systems	Customer	9220	A&G-Administrative expense transferred-Credit	(10,210,352)	(965,899)	(824,996)	(1,103,739)	(1,112,928)	(5,442,117)	(760,671)	-	-	-	-	-
1156	ATM-Dal-IT Customer Services Systems		9010	Customer accounts-Operation supervision	418											
1156	ATM-Dal-IT Customer Services Systems		9200	A&G-Administrative & general salaries	2,203,056											
1156	ATM-Dal-IT Customer Services Systems		9210	A&G-Office supplies & expense	6,891,421											
1156	ATM-Dal-IT Customer Services Systems		9230	A&G-Outside services employed	564,273											
1156	ATM-Dal-IT Customer Services Systems		9260	A&G-Employee pensions and benefits	550,954											
1156	ATM-Dal-IT Customer Services Systems		9320	A&G-Maintenance of general plant	230											
1156 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1158	ATM-CCC IT Support	Customer	9220	A&G-Administrative expense transferred-Credit	(2,913,249)	(275,593)	(235,390)	(314,922)	(317,544)	(1,552,762)	(217,037)	-	-	-	-	-
1158	ATM-CCC IT Support		9210	A&G-Office supplies & expense	2,822,315											
1158	ATM-CCC IT Support		9230	A&G-Outside services employed	90,934											
1158 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1159	ATM-Dal-Technical Training	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,809,162)	(138,582)	(111,263)	(149,799)	(165,176)	(792,594)	(118,138)	(328,725)	(1,266)	(724)	(543)	(2,352)
1159	ATM-Dal-Technical Training		9200	A&G-Administrative & general salaries	388,873											
1159	ATM-Dal-Technical Training		9210	A&G-Office supplies & expense	1,082,776											
1159	ATM-Dal-Technical Training		9260	A&G-Employee pensions and benefits	337,309											
1159	ATM-Dal-Technical Training		9320	A&G-Maintenance of general plant	204											
1159 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1161	ATM-Dal-Benefits & Payroll Accounting	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(573,167)	(43,905)	(35,250)	(47,458)	(52,330)	(251,105)	(37,428)	(104,145)	(401)	(229)	(172)	(745)
1161	ATM-Dal-Benefits & Payroll Accounting		9200	A&G-Administrative & general salaries	448,041											
1161	ATM-Dal-Benefits & Payroll Accounting		9210	A&G-Office supplies & expense	9,061											
1161	ATM-Dal-Benefits & Payroll Accounting		9260	A&G-Employee pensions and benefits	115,998											
1161	ATM-Dal-Benefits & Payroll Accounting		9320	A&G-Maintenance of general plant	67											
1161 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1164	ATM-Dal-IT Security	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(7,159,722)	(548,435)	(440,323)	(592,825)	(653,683)	(3,136,674)	(467,530)	(1,300,921)	(5,012)	(2,864)	(2,148)	(9,308)
1164	ATM-Dal-IT Security		8560	Mains expenses	3,907											
1164	ATM-Dal-IT Security		9200	A&G-Administrative & general salaries	1,268,115											
1164	ATM-Dal-IT Security		9210	A&G-Office supplies & expense	3,412,075											
1164	ATM-Dal-IT Security		9230	A&G-Outside services employed	1,831,449											
1164	ATM-Dal-IT Security		9260	A&G-Employee pensions and benefits	328,315											
1164	ATM-Dal-IT Security		9310	A&G-Rents	199,645											
1164	ATM-Dal-IT Security		9320	A&G-Maintenance of general plant	116,215											
1164 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1167	ATM-Dal-IT Enterprise Architecture	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(2,699,624)	(207,331)	(166,567)	(224,069)	(247,016)	(1,185,405)	(176,825)	(492,411)	-	-	-	-
1167	ATM-Dal-IT Enterprise Architecture		9200	A&G-Administrative & general salaries	1,090,704											
1167	ATM-Dal-IT Enterprise Architecture		9210	A&G-Office supplies & expense	842,408											
1167	ATM-Dal-IT Enterprise Architecture		9230	A&G-Outside services employed	449,587											
1167	ATM-Dal-IT Enterprise Architecture		9260	A&G-Employee pensions and benefits	282,332											
1167	ATM-Dal-IT Enterprise Architecture		9320	A&G-Maintenance of general plant	34,594											
1167 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP

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Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1201	ATM-Dal President & CEO	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(6,473,470)	(495,868)	(398,118)	(536,003)	(591,028)	(2,836,027)	(422,718)	(1,176,230)	(4,531)	(2,589)	(1,942)	(8,416)
1201	ATM-Dal President & CEO		8740	Mains and Services Expenses	79											
1201	ATM-Dal President & CEO		9200	A&G-Administrative & general salaries	1,197,639											
1201	ATM-Dal President & CEO		9210	A&G-Office supplies & expense	23,649											
1201	ATM-Dal President & CEO		9230	A&G-Outside services employed	115,792											
1201	ATM-Dal President & CEO		9260	A&G-Employee pensions and benefits	5,089,910											
1201	ATM-Dal President & CEO		9302	Miscellaneous general expenses	46,400											
1201 Total					0											
1209	ATM-Dal-Security & Compliance	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(332,804)	(25,559)	(20,534)	(27,623)	(30,452)	(146,134)	(21,799)	(60,704)	-	-	-	-
1209	ATM-Dal-Security & Compliance		8740	Mains and Services Expenses	524											
1209	ATM-Dal-Security & Compliance		8800	Distribution-Other expenses	8,619											
1209	ATM-Dal-Security & Compliance		9200	A&G-Administrative & general salaries	48,148											
1209	ATM-Dal-Security & Compliance		9210	A&G-Office supplies & expense	93,681											
1209	ATM-Dal-Security & Compliance		9230	A&G-Outside services employed	91,402											
1209	ATM-Dal-Security & Compliance		9250	A&G-Injuries & damages	77,965											
1209	ATM-Dal-Security & Compliance		9260	A&G-Employee pensions and benefits	12,465											
1209 Total					(0)											
1212	ATM-CSO-Customer Contact Center	Customer	9220	A&G-Administrative expense transferred-Credit	(26,341,274)	(2,491,885)	(2,128,375)	(2,847,492)	(2,871,199)	(14,039,899)	(1,962,425)	-	-	-	-	-
1212	ATM-CSO-Customer Contact Center		8740	Mains and Services Expenses	1,861											
1212	ATM-CSO-Customer Contact Center		9010	Customer accounts-Operation supervision	2,442,639											
1212	ATM-CSO-Customer Contact Center		9030	Customer accounts-Customer records and collections expenses	15,753,853											
1212	ATM-CSO-Customer Contact Center		9100	Customer service-Miscellaneous customer service	-											
1212	ATM-CSO-Customer Contact Center		9200	A&G-Administrative & general salaries	895,551											
1212	ATM-CSO-Customer Contact Center		9210	A&G-Office supplies & expense	1,951,311											
1212	ATM-CSO-Customer Contact Center		9230	A&G-Outside services employed	40,348											
1212	ATM-CSO-Customer Contact Center		9260	A&G-Employee pensions and benefits	4,963,707											
1212	ATM-CSO-Customer Contact Center		9310	A&G-Rents	292,005											
1212 Total					(0)											
1215	ATM-Dal-Dispatch Operations	Customer	9220	A&G-Administrative expense transferred-Credit	(7,391,856)	(699,270)	(597,262)	(799,060)	(805,712)	(3,939,859)	(550,693)	-	-	-	-	-
1215	ATM-Dal-Dispatch Operations		9010	Customer accounts-Operation supervision	343,148											
1215	ATM-Dal-Dispatch Operations		9030	Customer accounts-Customer records and collections expenses	5,041,823											
1215	ATM-Dal-Dispatch Operations		9100	Customer service-Miscellaneous customer service	1											
1215	ATM-Dal-Dispatch Operations		9200	A&G-Administrative & general salaries	371,666											
1215	ATM-Dal-Dispatch Operations		9210	A&G-Office supplies & expense	121,521											
1215	ATM-Dal-Dispatch Operations		9260	A&G-Employee pensions and benefits	1,506,340											
1215	ATM-Dal-Dispatch Operations		9310	A&G-Rents	7,186											
1215	ATM-Dal-Dispatch Operations		9070	Customer service-Supervision	170											
1215 Total					(0)											
1216	ATM-Dallas Training Quality & Innovation	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(584,587)	(44,779)	(35,952)	(48,404)	(53,373)	(256,108)	(38,174)	(106,219)	(409)	(234)	(175)	(760)
1216	ATM-Dallas Training Quality & Innovation		9200	A&G-Administrative & general salaries	450,838											
1216	ATM-Dallas Training Quality & Innovation		9210	A&G-Office supplies & expense	16,893											
1216	ATM-Dallas Training Quality & Innovation		9260	A&G-Employee pensions and benefits	116,722											
1216	ATM-Dallas Training Quality & Innovation		9320	A&G-Maintenance of general plant	134											
1216 Total					0											
1221	ATM-Dal Pipeline Admin	AELIG, WKG, UCG, TLGP, MS and LA	9220	A&G-Administrative expense transferred-Credit	(128,578)	-	-	(8,576)	-	-	-	-	(67,504)	(1,607)	(1,607)	(49,284)
1221	ATM-Dal Pipeline Admin		9200	A&G-Administrative & general salaries	57,332											
1221	ATM-Dal Pipeline Admin		9210	A&G-Office supplies & expense	5,523											
1221	ATM-Dal Pipeline Admin		9260	A&G-Employee pensions and benefits	65,507											
1221	ATM-Dal Pipeline Admin		9320	A&G-Maintenance of general plant	216											
1221 Total					(0)											
1224	ATM-Dal-CSO Human Resources	Customer	9220	A&G-Administrative expense transferred-Credit	(1,162,684)	(109,990)	(93,945)	(125,686)	(126,733)	(619,711)	(86,620)	-	-	-	-	-
1224	ATM-Dal-CSO Human Resources		9010	Customer accounts-Operation supervision	127											
1224	ATM-Dal-CSO Human Resources		9030	Customer accounts-Customer records and collections expenses	627,423											
1224	ATM-Dal-CSO Human Resources		9200	A&G-Administrative & general salaries	238,353											
1224	ATM-Dal-CSO Human Resources		9210	A&G-Office supplies & expense	24,312											
1224	ATM-Dal-CSO Human Resources		9260	A&G-Employee pensions and benefits	272,469											
1224 Total					0											
1226	ATM-Dal-Customer Service	Customer	9220	A&G-Administrative expense transferred-Credit	(3,815,524)	(360,949)	(308,294)	(412,458)	(415,892)	(2,033,674)	(284,257)	-	-	-	-	-
1226	ATM-Dal-Customer Service		8810	Distribution-Rents	106,727											
1226	ATM-Dal-Customer Service		9030	Customer accounts-Customer records and collections expenses	676,461											
1226	ATM-Dal-Customer Service		9200	A&G-Administrative & general salaries	784,567											
1226	ATM-Dal-Customer Service		9210	A&G-Office supplies & expense	301,982											
1226	ATM-Dal-Customer Service		9260	A&G-Employee pensions and benefits	619,278											
1226	ATM-Dal-Customer Service		9310	A&G-Rents	1,326,375											
1226	ATM-Dal-Customer Service		9320	A&G-Maintenance of general plant	134											
1226 Total					(0)											
1227	ATM-Dal-Customer Program Mgmt	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(2,724,041)	(209,206)	(168,073)	(226,095)	(249,250)	(1,196,126)	(178,425)	(496,865)	-	-	-	-
1227	ATM-Dal-Customer Program Mgmt		9200	A&G-Administrative & general salaries	1,127,546											
1227	ATM-Dal-Customer Program Mgmt		9210	A&G-Office supplies & expense	1,237,176											
1227	ATM-Dal-Customer Program Mgmt		9260	A&G-Employee pensions and benefits	359,320											
1227 Total					0											
						Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
						Billed to West Tex Div	Billed to CO/KS Div	Billed to LA Div	Billed to KY-MidSt Div	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Billed to AELIG	Billed to WKGS	Billed to UCGS	Billed to TLGP

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
						Billed to West Tex Div	Billed to CO/KS Div	Billed to LA Div	Billed to KY-MidSt Div	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Billed to AELIG	Billed to WKGS	Billed to UCGS	Billed to TLGP
1228	ATM-Dal-Customer Revenue Management	Customer	9220	A&G-Administrative expense transferred-Credit	(6,062,600)	(573,522)	(489,858)	(655,367)	(660,823)	(3,231,366)	(451,664)	-	-	-	-	-
1228	ATM-Dal-Customer Revenue Management		8740	Mains and Services Expenses	7,486											
1228	ATM-Dal-Customer Revenue Management		9010	Customer accounts-Operation supervision	299,579											
1228	ATM-Dal-Customer Revenue Management		9030	Customer accounts-Customer records and collections expenses	3,793,035											
1228	ATM-Dal-Customer Revenue Management		9200	A&G-Administrative & general salaries	236,883											
1228	ATM-Dal-Customer Revenue Management		9210	A&G-Office supplies & expense	609,351											
1228	ATM-Dal-Customer Revenue Management		9260	A&G-Employee pensions and benefits	1,115,145											
1228	ATM-Dal-Customer Revenue Management		9320	A&G-Maintenance of general plant	1,096											
1228	ATM-Dal-Customer Revenue Management		8780	Meter and house regulator expenses	26											
1228 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
1229	ATM-Dal Pipeline Safety	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(5,485,859)	(421,314)	(338,477)	(455,326)	(501,956)	(2,408,841)	(359,324)	(1,000,621)	-	-	-	
1229	ATM-Dal Pipeline Safety		8560	Mains expenses	27,350											
1229	ATM-Dal Pipeline Safety		8700	Distribution-Operation supervision and engineering	689											
1229	ATM-Dal Pipeline Safety		8800	Distribution-Other expenses	3,483											
1229	ATM-Dal Pipeline Safety		9200	A&G-Administrative & general salaries	2,019,488											
1229	ATM-Dal Pipeline Safety		9210	A&G-Office supplies & expense	1,942,830											
1229	ATM-Dal Pipeline Safety		9230	A&G-Outside services employed	42,926											
1229	ATM-Dal Pipeline Safety		9260	A&G-Employee pensions and benefits	1,430,729											
1229	ATM-Dal Pipeline Safety		9302	Miscellaneous general expenses	18,093											
1229	ATM-Dal Pipeline Safety		9320	A&G-Maintenance of general plant	271											
1229 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
1401	ATM-Dal-Employment & Emp Rel	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,525,548)	(116,857)	(93,821)	(126,315)	(139,282)	(668,342)	(99,618)	(277,192)	(1,068)	(610)	(458)	(1,983)
1401	ATM-Dal-Employment & Emp Rel		9200	A&G-Administrative & general salaries	556,159											
1401	ATM-Dal-Employment & Emp Rel		9210	A&G-Office supplies & expense	318,087											
1401	ATM-Dal-Employment & Emp Rel		9230	A&G-Outside services employed	506,011											
1401	ATM-Dal-Employment & Emp Rel		9260	A&G-Employee pensions and benefits	138,812											
1401	ATM-Dal-Employment & Emp Rel		9302	Miscellaneous general expenses	4,309											
1401	ATM-Dal-Employment & Emp Rel		9320	A&G-Maintenance of general plant	2,170											
1401 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
1402	ATM-Dallas Executive Compensation	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(448,276)	(34,338)	(27,569)	(37,117)	(40,928)	(196,390)	(29,272)	(81,452)	(314)	(179)	(134)	(583)
1402	ATM-Dallas Executive Compensation		8700	Distribution-Operation supervision and engineering	7,257											
1402	ATM-Dallas Executive Compensation		9210	A&G-Office supplies & expense	1,638											
1402	ATM-Dallas Executive Compensation		9230	A&G-Outside services employed	377,665											
1402	ATM-Dallas Executive Compensation		9260	A&G-Employee pensions and benefits	61,716											
1402 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
1403	ATM-Dal SVP Human Resources	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(868,220)	(66,506)	(53,396)	(71,889)	(79,269)	(380,367)	(56,695)	(157,756)	(608)	(347)	(260)	(1,129)
1403	ATM-Dal SVP Human Resources		8700	Distribution-Operation supervision and engineering	45											
1403	ATM-Dal SVP Human Resources		9200	A&G-Administrative & general salaries	530,269											
1403	ATM-Dal SVP Human Resources		9210	A&G-Office supplies & expense	17,182											
1403	ATM-Dal SVP Human Resources		9260	A&G-Employee pensions and benefits	320,511											
1403	ATM-Dal SVP Human Resources		9320	A&G-Maintenance of general plant	214											
1403 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
1405	ATM-Dal-Benefits	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,911,231)	(146,400)	(117,541)	(158,250)	(174,495)	(837,310)	(124,803)	(347,271)	(1,338)	(765)	(573)	(2,485)
1405	ATM-Dal-Benefits		8700	Distribution-Operation supervision and engineering	249											
1405	ATM-Dal-Benefits		9200	A&G-Administrative & general salaries	1,092,627											
1405	ATM-Dal-Benefits		9210	A&G-Office supplies & expense	180,061											
1405	ATM-Dal-Benefits		9230	A&G-Outside services employed	214,161											
1405	ATM-Dal-Benefits		9250	A&G-Injuries & damages	27,737											
1405	ATM-Dal-Benefits		9260	A&G-Employee pensions and benefits	395,076											
1405	ATM-Dal-Benefits		9320	A&G-Maintenance of general plant	1,320											
1405 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
1407	ATM-Dal-Facilities	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(8,172,541)	(626,017)	(502,611)	(676,686)	(746,153)	(3,580,390)	(533,667)	(1,484,951)	(5,721)	(3,269)	(2,452)	(10,624)
1407	ATM-Dal-Facilities		8740	Mains and Services Expenses	40,793											
1407	ATM-Dal-Facilities		8810	Distribution-Rents	207,885											
1407	ATM-Dal-Facilities		9200	A&G-Administrative & general salaries	724,236											
1407	ATM-Dal-Facilities		9210	A&G-Office supplies & expense	674,529											
1407	ATM-Dal-Facilities		9230	A&G-Outside services employed	166,328											
1407	ATM-Dal-Facilities		9260	A&G-Employee pensions and benefits	195,480											
1407	ATM-Dal-Facilities		9310	A&G-Rents	6,158,251											
1407	ATM-Dal-Facilities		9320	A&G-Maintenance of general plant	3,439											
1407	ATM-Dal-Facilities		9020	Customer accounts-Meter reading expenses	907											
1407	ATM-Dal-Facilities		8210	Storage-Purification expenses	693											
1407 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
1408	ATM-Dal-Employee Dev	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,812,660)	(138,850)	(111,479)	(150,088)	(165,496)	(794,127)	(118,367)	(329,360)	(1,269)	(725)	(544)	(2,356)
1408	ATM-Dal-Employee Dev		8700	Distribution-Operation supervision and engineering	2,187											
1408	ATM-Dal-Employee Dev		9030	Customer accounts-Customer records and collections expenses	2,509											
1408	ATM-Dal-Employee Dev		9200	A&G-Administrative & general salaries	722,836											
1408	ATM-Dal-Employee Dev		9210	A&G-Office supplies & expense	392,764											
1408	ATM-Dal-Employee Dev		9260	A&G-Employee pensions and benefits	690,358											
1408	ATM-Dal-Employee Dev		9320	A&G-Maintenance of general plant	2,005											
1408 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
1414	ATM-Dal-Tech Training Delivery	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(4,963,506)	(381,197)	(306,248)	(411,971)	(454,161)	(2,179,475)	(325,110)	(905,343)	-	-	-	-
1414	ATM-Dal-Tech Training Delivery		8700	Distribution-Operation supervision and engineering	97											

Fiscal 2024

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Atmos Energy Corporation
SSU O&M By Cost Center Allocated to Business Units
Fiscal 2024

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
						Billed to West Tex Div	Billed to CO/KS Div	Billed to LA Div	Billed to KY-MidSt Div	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Billed to AELIG	Billed to WKGS	Billed to UCGS	Billed to TLGP
1508	ATM-Dal-Energy Assistance		9020	Customer accounts-Meter reading expenses	4,762											
1508 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
						Billed to West Tex Div	Billed to CO/KS Div	Billed to LA Div	Billed to KY-MidSt Div	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Billed to AELIG	Billed to WKGS	Billed to UCGS	Billed to TLGP
1821	ATM-Dal-Gas Supply Executive	Composite - Regulated and TLGP	9220	A&G-Administrative expense transferred-Credit	(479,962)	(40,605)	(32,397)	(43,485)	(48,524)	(231,965)	(34,989)	-	(17,759)	(720)	(720)	(28,798)
1821	ATM-Dal-Gas Supply Executive		8700	Distribution-Operation supervision and engineering	569											
1821	ATM-Dal-Gas Supply Executive		8740	Mains and Services Expenses	164											
1821	ATM-Dal-Gas Supply Executive		8810	Distribution-Rents	(14,264)											
1821	ATM-Dal-Gas Supply Executive		9200	A&G-Administrative & general salaries	112,260											
1821	ATM-Dal-Gas Supply Executive		9210	A&G-Office supplies & expense	82,836											
1821	ATM-Dal-Gas Supply Executive		9260	A&G-Employee pensions and benefits	113,794											
1821	ATM-Dal-Gas Supply Executive		9310	A&G-Rents	184,398											
1821	ATM-Dal-Gas Supply Executive		9320	A&G-Maintenance of general plant	206											
1821 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
						Billed to West Tex Div	Billed to CO/KS Div	Billed to LA Div	Billed to KY-MidSt Div	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Billed to AELIG	Billed to WKGS	Billed to UCGS	Billed to TLGP
1822	ATM-Dal-Regional Gas Supply	Composite - WTX and MTX	9220	A&G-Administrative expense transferred-Credit	(212,951)	-	-	-	-	(212,951)	-	-	-	-	-	-
1822	ATM-Dal-Regional Gas Supply		8700	Distribution-Operation supervision and engineering	251											
1822	ATM-Dal-Regional Gas Supply		8740	Mains and Services Expenses	345											
1822	ATM-Dal-Regional Gas Supply		9200	A&G-Administrative & general salaries	105,139											
1822	ATM-Dal-Regional Gas Supply		9210	A&G-Office supplies & expense	49,767											
1822	ATM-Dal-Regional Gas Supply		9260	A&G-Employee pensions and benefits	57,313											
1822	ATM-Dal-Regional Gas Supply		9320	A&G-Maintenance of general plant	134											
1822 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
						Billed to West Tex Div	Billed to CO/KS Div	Billed to LA Div	Billed to KY-MidSt Div	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Billed to AELIG	Billed to WKGS	Billed to UCGS	Billed to TLGP
1823	ATM-Dal-Gas Contract Admin	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(142,421)	(12,049)	(9,613)	(12,903)	(14,399)	(68,832)	(10,382)	-	(5,270)	(214)	(214)	(8,545)
1823	ATM-Dal-Gas Contract Admin		9200	A&G-Administrative & general salaries	94,402											
1823	ATM-Dal-Gas Contract Admin		9210	A&G-Office supplies & expense	17,097											
1823	ATM-Dal-Gas Contract Admin		9260	A&G-Employee pensions and benefits	30,922											
1823 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
						Billed to West Tex Div	Billed to CO/KS Div	Billed to LA Div	Billed to KY-MidSt Div	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Billed to AELIG	Billed to WKGS	Billed to UCGS	Billed to TLGP
1826	ATM-New Orleans-Gas Supply & Services	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(203,311)	(18,156)	(14,496)	(19,457)	(21,693)	(103,688)	(15,655)	-	(3,761)	(163)	(163)	(6,079)
1826	ATM-New Orleans-Gas Supply & Services		8700	Distribution-Operation supervision and engineering	214											
1826	ATM-New Orleans-Gas Supply & Services		9200	A&G-Administrative & general salaries	29,581											
1826	ATM-New Orleans-Gas Supply & Services		9210	A&G-Office supplies & expense	2,031											
1826	ATM-New Orleans-Gas Supply & Services		9230	A&G-Outside services employed	102,817											
1826	ATM-New Orleans-Gas Supply & Services		9260	A&G-Employee pensions and benefits	68,668											
1826 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
						Billed to West Tex Div	Billed to CO/KS Div	Billed to LA Div	Billed to KY-MidSt Div	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Billed to AELIG	Billed to WKGS	Billed to UCGS	Billed to TLGP
1827	ATM-Regional Supply Planning	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(349,304)	(31,193)	(24,905)	(33,428)	(37,271)	(178,145)	(26,896)	-	(6,462)	(279)	(279)	(10,444)
1827	ATM-Regional Supply Planning		9200	A&G-Administrative & general salaries	23,462											
1827	ATM-Regional Supply Planning		9210	A&G-Office supplies & expense	289,798											
1827	ATM-Regional Supply Planning		9230	A&G-Outside services employed	29,970											
1827	ATM-Regional Supply Planning		9260	A&G-Employee pensions and benefits	6,074											
1827 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
						Billed to West Tex Div	Billed to CO/KS Div	Billed to LA Div	Billed to KY-MidSt Div	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Billed to AELIG	Billed to WKGS	Billed to UCGS	Billed to TLGP
1828	ATM-Jackson-West Region Gas Supply & Services	Composite - CO, KS, LA, MS	9220	A&G-Administrative expense transferred-Credit	(24,452)	-	-	(13,524)	-	-	(10,808)	-	(120)	-	-	-
1828	ATM-Jackson-West Region Gas Supply & Services		9200	A&G-Administrative & general salaries	17,885											
1828	ATM-Jackson-West Region Gas Supply & Services		9210	A&G-Office supplies & expense	1,937											
1828	ATM-Jackson-West Region Gas Supply & Services		9260	A&G-Employee pensions and benefits	4,630											
1828 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
						Billed to West Tex Div	Billed to CO/KS Div	Billed to LA Div	Billed to KY-MidSt Div	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Billed to AELIG	Billed to WKGS	Billed to UCGS	Billed to TLGP
1829	ATM-Franklin-East Region Gas Supply & Services	KY/Mid-States Only	9220	A&G-Administrative expense transferred-Credit	(439,708)	-	-	-	(439,708)	-	-	-	-	-	-	-
1829	ATM-Franklin-East Region Gas Supply & Services		9200	A&G-Administrative & general salaries	309,960											
1829	ATM-Franklin-East Region Gas Supply & Services		9210	A&G-Office supplies & expense	27,446											
1829	ATM-Franklin-East Region Gas Supply & Services		9230	A&G-Outside services employed	13,880											
1829	ATM-Franklin-East Region Gas Supply & Services		9260	A&G-Employee pensions and benefits	88,224											
1829	ATM-Franklin-East Region Gas Supply & Services		9320	A&G-Maintenance of general plant	197											
1829 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
						Billed to West Tex Div	Billed to CO/KS Div	Billed to LA Div	Billed to KY-MidSt Div	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Billed to AELIG	Billed to WKGS	Billed to UCGS	Billed to TLGP
1831	ATM-Dal-Gas Supply	Mid-Tex Only	9220	A&G-Administrative expense transferred-Credit	(130,684)	(73,157)	(57,527)	-	-	-	-	-	-	-	-	-
1831	ATM-Dal-Gas Supply		8700	Distribution-Operation supervision and engineering	13											
1831	ATM-Dal-Gas Supply		9200	A&G-Administrative & general salaries	68,359											
1831	ATM-Dal-Gas Supply		9210	A&G-Office supplies & expense	6,000											
1831	ATM-Dal-Gas Supply		9260	A&G-Employee pensions and benefits	56,106											
1831	ATM-Dal-Gas Supply		9320	A&G-Maintenance of general plant	206											
1831 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
						Billed to West Tex Div	Billed to CO/KS Div	Billed to LA Div	Billed to KY-MidSt Div	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Billed to AELIG	Billed to WKGS	Billed to UCGS	Billed to TLGP
1833	ATM-Corporate Gas Supply Risk Mgmt	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(277,329)	(23,462)	(18,720)	(25,126)	(28,038)	(134,033)	(20,217)	-	(10,261)	(416)	(416)	(16,640)
1833	ATM-Corporate Gas Supply Risk Mgmt		9200	A&G-Administrative & general salaries	66,198											
1833	ATM-Corporate Gas Supply Risk Mgmt		9210	A&G-Office supplies & expense	57,978											
1833	ATM-Corporate Gas Supply Risk Mgmt		9230	A&G-Outside services employed	101,153											
1833	ATM-Corporate Gas Supply Risk Mgmt		9260	A&G-Employee pensions and benefits	51,362											
1833	ATM-Corporate Gas Supply Risk Mgmt		9320	A&G-Maintenance of general plant	637											
1833 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001	Sub 40002	Sub 40003	Sub 40004	Sub 40008	Sub 40009	Sub 40010	Sub 40011	Sub 40012	Sub 40014	Sub 40015
						Billed to West Tex Div	Billed to CO/KS Div	Billed to LA Div	Billed to KY-MidSt Div	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Billed to AELIG	Billed to WKGS	Billed to UCGS	Billed to TLGP
1836	ATM-Dal-TBS System Support	Composite - Regulated and TLGP	9220	A&G-Administrative expense transferred-Credit	(883,796)	(67,876)	(54,442)	(73,267)	(80,779)	(387,633)	(57,800)	(160,851)	-	-	-	(1,149)

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1836	ATM-Dal-TBS System Support		8700	Distribution-Operation supervision and engineering	168											
1836	ATM-Dal-TBS System Support		9200	A&G-Administrative & general salaries	213,691											
1836	ATM-Dal-TBS System Support		9210	A&G-Office supplies & expense	614,864											
1836	ATM-Dal-TBS System Support		9260	A&G-Employee pensions and benefits	46,803											
1836	ATM-Dal-TBS System Support		9302	Miscellaneous general expenses	8,271											
1836 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1837	ATM-Dal-TBS Application Support	Composite - Regulated and TLGP	9220	A&G-Administrative expense transferred-Credit	(1,063,373)	(81,667)	(65,504)	(88,154)	(97,192)	(466,395)	(69,545)	(193,534)	-	-	-	(1,382)
1837	ATM-Dal-TBS Application Support		8700	Distribution-Operation supervision and engineering	32											
1837	ATM-Dal-TBS Application Support		9200	A&G-Administrative & general salaries	834,947											
1837	ATM-Dal-TBS Application Support		9210	A&G-Office supplies & expense	12,024											
1837	ATM-Dal-TBS Application Support		9260	A&G-Employee pensions and benefits	216,168											
1837	ATM-Dal-TBS Application Support		9320	A&G-Maintenance of general plant	202											
1837 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1838	ATM-Dal-TBS Technical Support	Composite - Regulated and TLGP	9220	A&G-Administrative expense transferred-Credit	(1,100,508)	(84,519)	(67,791)	(91,232)	(100,586)	(482,683)	(71,973)	(200,293)	-	-	-	(1,431)
1838	ATM-Dal-TBS Technical Support		9200	A&G-Administrative & general salaries	852,933											
1838	ATM-Dal-TBS Technical Support		9210	A&G-Office supplies & expense	23,923											
1838	ATM-Dal-TBS Technical Support		9260	A&G-Employee pensions and benefits	220,824											
1838	ATM-Dal-TBS Technical Support		9320	A&G-Maintenance of general plant	2,828											
1838 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1839	ATM-Dal-TBS Transportation & Scheduling	Composite - Regulated and TLGP	9220	A&G-Administrative expense transferred-Credit	(276,230)	(25,966)	(20,717)	(27,816)	(31,021)	(148,335)	(22,375)	-		-		
1839	ATM-Dal-TBS Transportation & Scheduling		9200	A&G-Administrative & general salaries	216,138											
1839	ATM-Dal-TBS Transportation & Scheduling		9210	A&G-Office supplies & expense	3,521											
1839	ATM-Dal-TBS Transportation & Scheduling		9260	A&G-Employee pensions and benefits	55,958											
1839	ATM-Dal-TBS Transportation & Scheduling		9320	A&G-Maintenance of general plant	612											
1839 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1901	ATM-Dallas Employee Relocation Exp	Composite / Customer	9220	A&G-Administrative expense transferred-Credit	(320,153)	(24,509)	(19,674)	(26,488)	(29,215)	(140,181)	(20,898)	(58,321)	(225)	(128)	(96)	(417)
1901	ATM-Dallas Employee Relocation Exp		9210	A&G-Office supplies & expense	320,153											
1901 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1903	ATM-Dal-Controller Misc	Not Allocated to Business Units	8800	Distribution-Other expenses	-	-	-	-	-	-	-	-	-	-	-	-
1903	ATM-Dal-Controller Misc		9030	Customer accounts-Customer records and collections expenses	(44)											
1903	ATM-Dal-Controller Misc		9200	A&G-Administrative & general salaries	1,488											
1903	ATM-Dal-Controller Misc		9210	A&G-Office supplies & expense	(93,664)											
1903	ATM-Dal-Controller Misc		9230	A&G-Outside services employed	6,081,064											
1903	ATM-Dal-Controller Misc		9250	A&G-Injuries & damages	5,000,001											
1903	ATM-Dal-Controller Misc		9260	A&G-Employee pensions and benefits	500,385											
1903	ATM-Dal-Controller Misc		9302	Miscellaneous general expenses	(95,522)											
1903	ATM-Dal-Controller Misc		9310	A&G-Rents	(0)											
1903	ATM-Dal-Controller Misc		9320	A&G-Maintenance of general plant	1,358											
1903	ATM-Dal-Controller Misc		8520	Communication system expenses	-											
1903 Total					11,395,068											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1904	ATM-Dallas Performance Plan	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(22,595,019)	(1,773,585)	(1,435,491)	(1,931,034)	(2,105,018)	(10,124,562)	(1,497,333)	(3,673,410)	(14,152)	(8,087)	(6,065)	(26,282)
1904	ATM-Dallas Performance Plan		9260	A&G-Employee pensions and benefits	22,595,018											
1904 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1905	ATM-Outside Director Retirement Cost	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(2,198,105)	(168,375)	(135,183)	(182,003)	(200,687)	(962,990)	(143,536)	(399,396)	(1,539)	(879)	(659)	(2,858)
1905	ATM-Outside Director Retirement Cost		9302	Miscellaneous general expenses	2,198,105											
1905 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1908	ATM-Dallas SEBP	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(3,678,693)	(281,788)	(226,240)	(304,596)	(335,865)	(1,611,635)	(240,219)	(668,419)	(2,575)	(1,471)	(1,104)	(4,782)
1908	ATM-Dallas SEBP		9230	A&G-Outside services employed	363,551											
1908	ATM-Dallas SEBP		9260	A&G-Employee pensions and benefits	3,315,142											
1908 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1910	ATM-Corporate Overhead Capitalized	OH Rate Based on Composite	9220	A&G-Administrative expense transferred-Credit	111,832,674	8,946,614	7,313,857	10,903,686	10,691,204	49,262,293	7,716,455	16,282,837	357,865	33,550	33,550	290,765
1910	ATM-Corporate Overhead Capitalized		9200	A&G-Administrative & general salaries	(111,832,674)											
1910 Total					-											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1913	ATM-Dal-Fleet Management	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(708,605)	(54,421)	(43,721)	(58,814)	(64,837)	(311,148)	(46,414)	(129,250)	-	-	-	-
1913	ATM-Dal-Fleet Management		9200	A&G-Administrative & general salaries	553,235											
1913	ATM-Dal-Fleet Management		9210	A&G-Office supplies & expense	11,932											
1913	ATM-Dal-Fleet Management		9260	A&G-Employee pensions and benefits	143,233											
1913	ATM-Dal-Fleet Management		9320	A&G-Maintenance of general plant	206											
1913 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1915	ATM-Dallas Insurance	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(53,728,421)	(4,116,944)	(3,305,742)	(4,450,607)	(4,906,729)	(23,545,523)	(3,509,154)	(9,748,857)	(37,558)	(21,461)	(16,096)	(69,750)
1915	ATM-Dallas Insurance		9240	A&G-Property insurance	205,740											
1915	ATM-Dallas Insurance		9250	A&G-Injuries & damages	53,522,682											
1915 Total					(0)											

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Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1954	ATM-Dallas Culture Council	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,946)	(149)	(120)	(161)	(178)	(852)	(127)	(354)	(1)	(1)	(1)	(3)
1954	ATM-Dallas Culture Council		8700	Distribution-Operation supervision and engineering	1,946											
1954 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1233	ATM-Dal-Enterprise Gas Control Ops-Distribution	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(1,723,374)	(350,017)	(277,636)	(375,868)	(419,297)	-	(300,556)	-	-	-	-	-
1233	ATM-Dal-Enterprise Gas Control Ops-Distribution		9200	A&G-Administrative & general salaries	1,206,657											
1233	ATM-Dal-Enterprise Gas Control Ops-Distribution		9210	A&G-Office supplies & expense	72,872											
1233	ATM-Dal-Enterprise Gas Control Ops-Distribution		9230	A&G-Outside services employed	5,934											
1233	ATM-Dal-Enterprise Gas Control Ops-Distribution		9260	A&G-Employee pensions and benefits	312,404											
1233	ATM-Dal-Enterprise Gas Control Ops-Distribution		9310	A&G-Rents	125,507											
1233 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1157	ATM-Dal-Stakeholder Strategy	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(361,691)	(27,706)	(22,244)	(29,948)	(33,022)	(158,457)	(23,618)	(65,719)	(253)	(145)	(109)	(470)
1157	ATM-Dal-Stakeholder Strategy		9200	A&G-Administrative & general salaries	206,792											
1157	ATM-Dal-Stakeholder Strategy		9210	A&G-Office supplies & expense	19,117											
1157	ATM-Dal-Stakeholder Strategy		9230	A&G-Outside services employed	38,940											
1157	ATM-Dal-Stakeholder Strategy		9260	A&G-Employee pensions and benefits	89,758											
1157	ATM-Dal-Stakeholder Strategy		9302	Miscellaneous general expenses	7,084											
1157 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1175	ATM-Dal-Enterprise Operational Technology-Distrib	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(414,653)	(84,216)	(66,801)	(90,436)	(100,885)	-	(72,315)	-	-	-	-	-
1175	ATM-Dal-Enterprise Operational Technology-Distribution		8700	Distribution-Operation supervision and engineering	362											
1175	ATM-Dal-Enterprise Operational Technology-Distribution		8800	Distribution-Other expenses	46,524											
1175	ATM-Dal-Enterprise Operational Technology-Distribution		9200	A&G-Administrative & general salaries	200,668											
1175	ATM-Dal-Enterprise Operational Technology-Distribution		9210	A&G-Office supplies & expense	103,916											
1175	ATM-Dal-Enterprise Operational Technology-Distribution		9230	A&G-Outside services employed	1,574											
1175	ATM-Dal-Enterprise Operational Technology-Distribution		9260	A&G-Employee pensions and benefits	51,953											
1175	ATM-Dal-Enterprise Operational Technology-Distribution		9320	A&G-Maintenance of general plant	9,656											
1157 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1230	ATM-Dal-Gas Control Operations	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(607,011)	(46,618)	(37,453)	(50,382)	(55,542)	(266,539)	(39,759)	(110,719)	-	-	-	-
1230	ATM-Dal-Gas Control Operations		9200	A&G-Administrative & general salaries	415,215											
1230	ATM-Dal-Gas Control Operations		9210	A&G-Office supplies & expense	19,012											
1230	ATM-Dal-Gas Control Operations		9260	A&G-Employee pensions and benefits	172,784											
1230 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1172	ATM-Dal-Transmission Operational Technology	Composite - APT Only	9220	A&G-Administrative expense transferred-Credit	(2,178,492)	-	-	-	-	-	-	(2,178,492)	-	-	-	-
1172	ATM-Dal-Transmission Operational Technology		8560	Mains expenses	12,036											
1172	ATM-Dal-Transmission Operational Technology		8700	Distribution-Operation supervision and engineering	-											
1172	ATM-Dal-Transmission Operational Technology		8740	Mains and Services Expenses	70,956											
1172	ATM-Dal-Transmission Operational Technology		9200	A&G-Administrative & general salaries	140,824											
1172	ATM-Dal-Transmission Operational Technology		9210	A&G-Office supplies & expense	1,805,196											
1172	ATM-Dal-Transmission Operational Technology		9230	A&G-Outside services employed	56,006											
1172	ATM-Dal-Transmission Operational Technology		9250	A&G-Injuries & damages	0											
1172	ATM-Dal-Transmission Operational Technology		9260	A&G-Employee pensions and benefits	36,559											
1172	ATM-Dal-Transmission Operational Technology		9310	A&G-Rents	55,267											
1172	ATM-Dal-Transmission Operational Technology		9320	A&G-Maintenance of general plant	1,648											
1172 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1122	ATM-Dal-Fin Rep & Acctg Svc	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(427,245)	(32,727)	(26,276)	(35,376)	(39,007)	(187,176)	(27,899)	(77,630)	(299)	(171)	(128)	(555)
1122	ATM-Dal-Fin Rep & Acctg Svc		9200	A&G-Administrative & general salaries	260,046											
1122	ATM-Dal-Fin Rep & Acctg Svc		9210	A&G-Office supplies & expense	10,887											
1122	ATM-Dal-Fin Rep & Acctg Svc		9230	A&G-Outside services employed	30,147											
1122	ATM-Dal-Fin Rep & Acctg Svc		9260	A&G-Employee pensions and benefits	126,098											
1122	ATM-Dal-Fin Rep & Acctg Svc		9320	A&G-Maintenance of general plant	67											
1122 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1234	ATM-Dal-Gas Control Ops-Distribution	Composite - MidTex Only	9220	A&G-Administrative expense transferred-Credit	(1,399,552)	-	-	-	-	(1,399,552)	-	-	-	-	-	-
1234	ATM-Dal-Gas Control Ops-Distribution		8740	Mains and Services Expenses	1,674											
1234	ATM-Dal-Gas Control Ops-Distribution		9200	A&G-Administrative & general salaries	1,056,423											
1234	ATM-Dal-Gas Control Ops-Distribution		9210	A&G-Office supplies & expense	22,985											
1234	ATM-Dal-Gas Control Ops-Distribution		9260	A&G-Employee pensions and benefits	273,508											
1234	ATM-Dal-Gas Control Ops-Distribution		9310	A&G-Rents	44,963											
1234 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1174	ATM-Dal-Operational Technology-Distribution	Composite - MidTex Only	9220	A&G-Administrative expense transferred-Credit	(601,147)	-	-	-	-	(601,147)	-	-	-	-	-	-
1174	ATM-Dal-Operational Technology-Distribution		8740	Mains and Services Expenses	(1,631)											
1174	ATM-Dal-Operational Technology-Distribution		8800	Distribution-Other expenses	1,692											
1174	ATM-Dal-Operational Technology-Distribution		9200	A&G-Administrative & general salaries	526											
1174	ATM-Dal-Operational Technology-Distribution		9210	A&G-Office supplies & expense	491,089											
1174	ATM-Dal-Operational Technology-Distribution		9230	A&G-Outside services employed	3,412											
1174	ATM-Dal-Operational Technology-Distribution		9250	A&G-Injuries & damages	1											
1174	ATM-Dal-Operational Technology-Distribution		9260	A&G-Employee pensions and benefits	136											
1174	ATM-Dal-Operational Technology-Distribution		8520	Communication system expenses	105,923											
1174 Total					-											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP

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Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1211	ATM-Dal-Asset Integrity & Reporting	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(1,662,939)	(127,714)	(102,603)	(138,024)	(152,159)	(730,196)	(108,922)	(303,320)	-	-	-	-
1211	ATM-Dal-Asset Integrity & Reporting		9200	A&G-Administrative & general salaries	1,102,351											
1211	ATM-Dal-Asset Integrity & Reporting		9210	A&G-Office supplies & expense	129,329											
1211	ATM-Dal-Asset Integrity & Reporting		9230	A&G-Outside services employed	145,860											
1211	ATM-Dal-Asset Integrity & Reporting		9260	A&G-Employee pensions and benefits	285,399											
1211 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1222	ATM-Dal-Quality Assurance	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(219,676)	(16,871)	(13,554)	(18,233)	(20,100)	(96,460)	(14,389)	(40,069)	-	-	-	-
1222	ATM-Dal-Quality Assurance		9200	A&G-Administrative & general salaries	163,677											
1222	ATM-Dal-Quality Assurance		9210	A&G-Office supplies & expense	13,417											
1222	ATM-Dal-Quality Assurance		9260	A&G-Employee pensions and benefits	42,376											
1222	ATM-Dal-Quality Assurance		9320	A&G-Maintenance of general plant	206											
1222 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1223	ATM-Dal-System Safety & Damage Prevention	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(442,010)	(33,946)	(27,272)	(36,687)	(40,444)	(194,086)	(28,952)	(80,623)	-	-	-	-
1223	ATM-Dal-System Safety & Damage Prevention		8700	Distribution-Operation supervision and engineering	868											
1223	ATM-Dal-System Safety & Damage Prevention		8800	Distribution-Other expenses	6,418											
1223	ATM-Dal-System Safety & Damage Prevention		9200	A&G-Administrative & general salaries	283,899											
1223	ATM-Dal-System Safety & Damage Prevention		9210	A&G-Office supplies & expense	77,322											
1223	ATM-Dal-System Safety & Damage Prevention		9260	A&G-Employee pensions and benefits	73,502											
1223 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1217	ATM-Dal-Environmental Practices	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(763,645)	(58,648)	(47,117)	(63,383)	(69,874)	(335,317)	(50,019)	(139,289)	-	-	-	-
1217	ATM-Dal-Environmental Practices		9200	A&G-Administrative & general salaries	422,378											
1217	ATM-Dal-Environmental Practices		9210	A&G-Office supplies & expense	130,754											
1217	ATM-Dal-Environmental Practices		9230	A&G-Outside services employed	100,956											
1217	ATM-Dal-Environmental Practices		9260	A&G-Employee pensions and benefits	109,354											
1217	ATM-Dal-Environmental Practices		9320	A&G-Maintenance of general plant	204											
1217 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1218	ATM-Dal-Engineering & Compliance	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(1,586,435)	(121,838)	(97,883)	(131,674)	(145,159)	(696,604)	(103,912)	(289,366)	-	-	-	-
1218	ATM-Dal-Engineering & Compliance		8560	Mains expenses	54,703											
1218	ATM-Dal-Engineering & Compliance		8740	Mains and Services Expenses	2,092											
1218	ATM-Dal-Engineering & Compliance		9200	A&G-Administrative & general salaries	907,931											
1218	ATM-Dal-Engineering & Compliance		9210	A&G-Office supplies & expense	91,715											
1218	ATM-Dal-Engineering & Compliance		9230	A&G-Outside services employed	294,932											
1218	ATM-Dal-Engineering & Compliance		9260	A&G-Employee pensions and benefits	235,063											
1218 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1231	ATM-Dal-Transmission Gas Control Ops	Composite - APT Only	9220	A&G-Administrative expense transferred-Credit	(1,527,271)	-	-	-	-	-	-	(1,527,271)	-	-	-	-
1231	ATM-Dal-Transmission Gas Control Ops		9200	A&G-Administrative & general salaries	1,067,172											
1231	ATM-Dal-Transmission Gas Control Ops		9210	A&G-Office supplies & expense	18,612											
1231	ATM-Dal-Transmission Gas Control Ops		9260	A&G-Employee pensions and benefits	310,210											
1231	ATM-Dal-Transmission Gas Control Ops		9020	Customer accounts-Meter reading expenses	131,277											
1231 Total					-											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1464	ATM-Dal-Sr VP Human Resources	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,192,822)	(91,370)	(73,359)	(98,766)	(108,905)	(522,575)	(77,891)	(216,736)	(835)	(477)	(358)	(1,551)
1464	ATM-Dal-Sr VP Human Resources		9200	A&G-Administrative & general salaries	309,644											
1464	ATM-Dal-Sr VP Human Resources		9210	A&G-Office supplies & expense	619											
1464	ATM-Dal-Sr VP Human Resources		9260	A&G-Employee pensions and benefits	882,559											
1464 Total					(0)											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1509	ATM-Dal-Sr VP General Counsel	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,322,041)	(101,268)	(81,306)	(109,465)	(120,702)	(579,186)	(86,329)	(240,215)	(925)	(529)	(397)	(1,719)
1509	ATM-Dal-Sr VP General Counsel		9200	A&G-Administrative & general salaries	412,182											
1509	ATM-Dal-Sr VP General Counsel		9210	A&G-Office supplies & expense	754											
1509	ATM-Dal-Sr VP General Counsel		9260	A&G-Employee pensions and benefits	909,106											
1509 Total					-											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1173	ATM-Dal-Operational Technology	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(619,834)	(58,264)	(46,488)	(62,417)	(69,607)	(332,851)	(50,207)	-	-	-	-	-
1173	ATM-Dal-Operational Technology		8800	Distribution-Other expenses	278,718											
1173	ATM-Dal-Operational Technology		9200	A&G-Administrative & general salaries	166,123											
1173	ATM-Dal-Operational Technology		9210	A&G-Office supplies & expense	63,976											
1173	ATM-Dal-Operational Technology		9230	A&G-Outside services employed	10,576											
1173	ATM-Dal-Operational Technology		9250	A&G-Injuries & damages	1											
1173	ATM-Dal-Operational Technology		9260	A&G-Employee pensions and benefits	50,985											
1173	ATM-Dal-Operational Technology		9310	A&G-Rents	49,455											
1173 Total					0											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP
1139	ATM-Dal-IT Telecommunications	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,202,026)	(92,075)	(73,925)	(99,528)	(109,745)	(526,607)	(78,492)	(218,408)	(841)	(481)	(361)	(1,563)
1139	ATM-Dal-IT Telecommunications		9200	A&G-Administrative & general salaries	323,994											
1139	ATM-Dal-IT Telecommunications		9210	A&G-Office supplies & expense	527,449											
1139	ATM-Dal-IT Telecommunications		9260	A&G-Employee pensions and benefits	83,882											
1139	ATM-Dal-IT Telecommunications		9320	A&G-Maintenance of general plant	266,700											
1139 Total					-											
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Sub 40001 Billed to West Tex Div	Sub 40002 Billed to CO/KS Div	Sub 40003 Billed to LA Div	Sub 40004 Billed to KY-MidSt Div	Sub 40008 Billed to Mid-Tex Div	Sub 40009 Billed to MS Div	Sub 40010 Billed to Pipeline Div	Sub 40011 Billed to AELIG	Sub 40012 Billed to WKGS	Sub 40014 Billed to UCGS	Sub 40015 Billed to TLGP

[illegible]

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(21)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(2,259,454)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(1,459,447)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(6,076,056)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(628,716)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(2,064,769)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(1,040,826)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(9,427)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(406,745)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(779,805)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(739,493)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(537,068)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
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-	(686,919)
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-	(1,032,463)
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-	(894,693)
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-	(995,411)
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-	(345,442)
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-	(1,989,423)
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-	(682,889)
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-	(3,319,510)
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-	(1,899,671)
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-	(1,752,082)
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Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
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-	(560,707)
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-	(2,138,206)
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-	(3,256,358)
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-	(15,847,652)
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-	(21,721,431)
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-	(657,461)
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-	(1,356,444)
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-	(486,110)
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-	(1,759,413)
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Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(2,326,541)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(806,675)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(3,282,778)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(345,523)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(10,210,352)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(2,913,249)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(1,809,162)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(573,167)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(7,159,722)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(2,699,624)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	

<u>Sub 40017</u>	<u>Total SSU Allocated</u>
<u>Billed to AP&S</u>	<u>to Business Units</u>
-	(6,473,470)

<u>Sub 40017</u>	<u>Total SSU Allocated</u>
<u>Billed to AP&S</u>	<u>to Business Units</u>
-	(332,804)

<u>Sub 40017</u>	<u>Total SSU Allocated</u>
<u>Billed to AP&S</u>	<u>to Business Units</u>
-	(26,341,274)

<u>Sub 40017</u>	<u>Total SSU Allocated</u>
<u>Billed to AP&S</u>	<u>to Business Units</u>
-	(7,391,856)

<u>Sub 40017</u>	<u>Total SSU Allocated</u>
<u>Billed to AP&S</u>	<u>to Business Units</u>
-	(584,587)

<u>Sub 40017</u>	<u>Total SSU Allocated</u>
<u>Billed to AP&S</u>	<u>to Business Units</u>
-	(128,578)

<u>Sub 40017</u>	<u>Total SSU Allocated</u>
<u>Billed to AP&S</u>	<u>to Business Units</u>
-	(1,162,684)

<u>Sub 40017</u>	<u>Total SSU Allocated</u>
<u>Billed to AP&S</u>	<u>to Business Units</u>
-	(3,815,524)

<u>Sub 40017</u>	<u>Total SSU Allocated</u>
<u>Billed to AP&S</u>	<u>to Business Units</u>
-	(2,724,041)

<u>Sub 40017</u>	<u>Total SSU Allocated</u>
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Sub 40017	Total SSU Allocated
Billed to AP&S	to Business Units
<u>Billed to AP&S</u>	<u>to Business Units</u>
-	(6,062,600)

Sub 40017	Total SSU Allocated
Billed to AP&S	to Business Units
<u>Billed to AP&S</u>	<u>to Business Units</u>
-	(5,485,859)

Sub 40017	Total SSU Allocated
Billed to AP&S	to Business Units
<u>Billed to AP&S</u>	<u>to Business Units</u>
-	(1,525,548)

Sub 40017	Total SSU Allocated
Billed to AP&S	to Business Units
<u>Billed to AP&S</u>	<u>to Business Units</u>
-	(448,276)

Sub 40017	Total SSU Allocated
Billed to AP&S	to Business Units
<u>Billed to AP&S</u>	<u>to Business Units</u>
-	(868,220)

Sub 40017	Total SSU Allocated
Billed to AP&S	to Business Units
<u>Billed to AP&S</u>	<u>to Business Units</u>
-	(1,911,231)

Sub 40017	Total SSU Allocated
Billed to AP&S	to Business Units
<u>Billed to AP&S</u>	<u>to Business Units</u>
-	(8,172,541)

Sub 40017	Total SSU Allocated
Billed to AP&S	to Business Units
<u>Billed to AP&S</u>	<u>to Business Units</u>
-	(1,812,660)

Sub 40017	Total SSU Allocated
Billed to AP&S	to Business Units
<u>Billed to AP&S</u>	<u>to Business Units</u>
-	(4,963,506)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
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-	(921,464)
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-	(1,651,683)
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-	(490,096)
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-	(42,569)
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-	2,929,902
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-	(7,875,482)
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-	(2,245,236)
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-	(971,238)
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-	(616,169)
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-	(640,372)
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Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
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-	(479,962)
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-	(212,951)
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-	(142,421)
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-	(203,311)
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-	(349,304)
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-	(24,452)
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-	(439,708)
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-	(130,684)
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-	(277,329)
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-	(883,796)
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Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
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-	(1,063,373)
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-	(1,100,508)
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-	(276,230)
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-	(320,153)
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-	-
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-	(22,595,019)
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-	(2,198,105)
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-	(3,678,693)
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-	111,832,674
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-	(708,605)
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-	(53,728,421)
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Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(1,946)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(1,723,374)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(361,691)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(414,653)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(607,011)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(2,178,492)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(427,245)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(1,399,552)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	(601,147)

Sub 40017 Billed to AP&S	Total SSU Allocated to Business Units
-	

<div>Sub 40017</div> <div>Billed to AP&S</div>	<div>Total SSU Allocated</div> <div>to Business Units</div>
-	(1,662,939)

<div>Sub 40017</div> <div>Billed to AP&S</div>	<div>Total SSU Allocated</div> <div>to Business Units</div>
-	(219,676)

<div>Sub 40017</div> <div>Billed to AP&S</div>	<div>Total SSU Allocated</div> <div>to Business Units</div>
-	(442,010)

<div>Sub 40017</div> <div>Billed to AP&S</div>	<div>Total SSU Allocated</div> <div>to Business Units</div>
-	(763,645)

<div>Sub 40017</div> <div>Billed to AP&S</div>	<div>Total SSU Allocated</div> <div>to Business Units</div>
-	(1,586,435)

<div>Sub 40017</div> <div>Billed to AP&S</div>	<div>Total SSU Allocated</div> <div>to Business Units</div>
-	(1,527,271)

<div>Sub 40017</div> <div>Billed to AP&S</div>	<div>Total SSU Allocated</div> <div>to Business Units</div>
-	(1,192,822)

<div>Sub 40017</div> <div>Billed to AP&S</div>	<div>Total SSU Allocated</div> <div>to Business Units</div>
-	(1,322,041)

<div>Sub 40017</div> <div>Billed to AP&S</div>	<div>Total SSU Allocated</div> <div>to Business Units</div>
-	(619,834)

<div>Sub 40017</div> <div>Billed to AP&S</div>	<div>Total SSU Allocated</div> <div>to Business Units</div>
-	(1,202,026)

<div>Sub 40017</div> <div>Billed to AP&S</div>	<div>Total SSU Allocated</div> <div>to Business Units</div>
-	

<div>Sub 40017</div> <div>Billed to AP&S</div>	<div>Total SSU Allocated</div> <div>to Business Units</div>
-	(3,398)

<div>Sub 40017</div> <div>Billed to AP&S</div>	<div>Total SSU Allocated</div> <div>to Business Units</div>
-	(24,575)

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-64
Page 1 of 1

REQUEST:

Provide a list and sum total of Shared Services Divisions (Divisions 2 and 12) allocation amounts using the Composite Allocation Factor charged to the Kentucky/Mid-States Division by FERC O&M and A&G expense account for the fiscal year ended September 30, 2024. Include the FERC account description as well as the account number. Provide the information in electronic format with all formulas intact.

RESPONSE:

See Attachment 1.

ATTACHMENT:

AG_1-64_Att1 - SSU O&M Allocated to KMD by FERC Account FY24.xlsx

Respondent: Emily Wiebe

Atmos Energy Corporation
SSU O&M By Cost Center Allocated to Kentucky/Mid-States Division
Fiscal 2024

							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1001	ATM-Dal Executive Chairman	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(21)	9.12%	(2)
1001	ATM-Dal Executive Chairman		8700	Distribution-Operation supervision and engineering	17	9.12%	2
1001	ATM-Dal Executive Chairman		9260	A&G-Employee pensions and benefits	4	9.12%	0
1001 Total						<u>(0)</u>	
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1101	ATM-Dal-Chief Fin Officer	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(2,259,454)	9.13%	(206,288)
1101	ATM-Dal-Chief Fin Officer		9200	A&G-Administrative & general salaries	652,649	9.13%	59,587
1101	ATM-Dal-Chief Fin Officer		9210	A&G-Office supplies & expense	117,956	9.13%	10,769
1101	ATM-Dal-Chief Fin Officer		9260	A&G-Employee pensions and benefits	1,488,849	9.13%	135,932
1101 Total					<u>-</u>		<u>-</u>
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1102	ATM-Dal Utility Operation	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(1,459,447)	11.23%	(163,896)
1102	ATM-Dal Utility Operation		9200	A&G-Administrative & general salaries	492,948	11.23%	55,358
1102	ATM-Dal Utility Operation		9210	A&G-Office supplies & expense	1,492	11.23%	168
1102	ATM-Dal Utility Operation		9260	A&G-Employee pensions and benefits	965,008	11.23%	108,370
1102 Total					<u>(0)</u>		<u>(0)</u>
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1105	ATM-Dallas Audit	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(6,076,056)	9.13%	(554,744)
1105	ATM-Dallas Audit		9230	A&G-Outside services employed	6,076,056	9.13%	554,744
1105 Total					<u>(0)</u>		<u>(0)</u>
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1106	ATM-Dal-Investor Relations & Treasurer	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(628,716)	9.13%	(57,402)
1106	ATM-Dal-Investor Relations & Treasurer		9200	A&G-Administrative & general salaries	308,452	9.13%	28,162
1106	ATM-Dal-Investor Relations & Treasurer		9210	A&G-Office supplies & expense	(30,158)	9.13%	(2,753)
1106	ATM-Dal-Investor Relations & Treasurer		9260	A&G-Employee pensions and benefits	321,592	9.13%	29,361
1106	ATM-Dal-Investor Relations & Treasurer		9302	Miscellaneous general expenses	28,830	9.13%	2,632
1106 Total					<u>(0)</u>		<u>(0)</u>
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1107	ATM-Dal-Treasury	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(2,064,769)	9.13%	(188,513)
1107	ATM-Dal-Treasury		9030	Customer accounts-Customer records and collections expenses	485	9.13%	44
1107	ATM-Dal-Treasury		9200	A&G-Administrative & general salaries	761,557	9.13%	69,530
1107	ATM-Dal-Treasury		9210	A&G-Office supplies & expense	54,606	9.13%	4,986
1107	ATM-Dal-Treasury		9260	A&G-Employee pensions and benefits	250,978	9.13%	22,914
1107	ATM-Dal-Treasury		9302	Miscellaneous general expenses	996,938	9.13%	91,020
1107	ATM-Dal-Treasury		9320	A&G-Maintenance of general plant	204	9.13%	19
1107 Total					<u>0</u>		<u>0</u>
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1108	ATM-Dal-Risk Management	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,040,826)	9.13%	(95,027)
1108	ATM-Dal-Risk Management		9200	A&G-Administrative & general salaries	683,106	9.13%	62,368
1108	ATM-Dal-Risk Management		9210	A&G-Office supplies & expense	65,484	9.13%	5,979
1108	ATM-Dal-Risk Management		9230	A&G-Outside services employed	114,952	9.13%	10,495
1108	ATM-Dal-Risk Management		9260	A&G-Employee pensions and benefits	176,856	9.13%	16,147
1108	ATM-Dal-Risk Management		9320	A&G-Maintenance of general plant	428	9.13%	39
1108 Total					<u>(0)</u>		<u>(0)</u>
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1110	ATM-Dal-Supply Chain Management	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(9,427)	9.15%	(863)
1110	ATM-Dal-Supply Chain Management		9200	A&G-Administrative & general salaries	4,320	9.15%	395
1110	ATM-Dal-Supply Chain Management		9210	A&G-Office supplies & expense	3,988	9.15%	365
1110	ATM-Dal-Supply Chain Management		9260	A&G-Employee pensions and benefits	1,119	9.15%	102
1110 Total					<u>0</u>		<u>0</u>
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1112	ATM-Dal-Mail & Supply	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(406,745)	9.15%	(37,217)
1112	ATM-Dal-Mail & Supply		9010	Customer accounts-Operation supervision	0	9.15%	0
1112	ATM-Dal-Mail & Supply		9200	A&G-Administrative & general salaries	83,117	9.15%	7,605
1112	ATM-Dal-Mail & Supply		9210	A&G-Office supplies & expense	302,109	9.15%	27,643
1112	ATM-Dal-Mail & Supply		9260	A&G-Employee pensions and benefits	21,519	9.15%	1,969
1112 Total					<u>(0)</u>		<u>(0)</u>

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Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1114	ATM-Dal-VP & Controller	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(779,805)	9.13%	(71,196)
1114	ATM-Dal-VP & Controller		9200	A&G-Administrative & general salaries	355,746	9.13%	32,480
1114	ATM-Dal-VP & Controller		9210	A&G-Office supplies & expense	81,756	9.13%	7,464
1114	ATM-Dal-VP & Controller		9230	A&G-Outside services employed	3,008	9.13%	275
1114	ATM-Dal-VP & Controller		9260	A&G-Employee pensions and benefits	335,580	9.13%	30,638
1114	ATM-Dal-VP & Controller		9320	A&G-Maintenance of general plant	3,716	9.13%	339
1114 Total					0		0
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1116	ATM-Dal-Taxation	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(739,493)	9.13%	(67,516)
1116	ATM-Dal-Taxation		9200	A&G-Administrative & general salaries	261,353	9.13%	23,862
1116	ATM-Dal-Taxation		9210	A&G-Office supplies & expense	118,349	9.13%	10,805
1116	ATM-Dal-Taxation		9230	A&G-Outside services employed	40,942	9.13%	3,738
1116	ATM-Dal-Taxation		9260	A&G-Employee pensions and benefits	318,849	9.13%	29,111
1116 Total					-		-
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1117	ATM-Dal-Accounting Svcs	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(537,068)	9.13%	(49,034)
1117	ATM-Dal-Accounting Svcs		8700	Distribution-Operation supervision and engineering	79	9.13%	7
1117	ATM-Dal-Accounting Svcs		9200	A&G-Administrative & general salaries	242,035	9.13%	22,098
1117	ATM-Dal-Accounting Svcs		9210	A&G-Office supplies & expense	210,577	9.13%	19,226
1117	ATM-Dal-Accounting Svcs		9230	A&G-Outside services employed	6,015	9.13%	549
1117	ATM-Dal-Accounting Svcs		9260	A&G-Employee pensions and benefits	78,362	9.13%	7,154
1117 Total					(0)		(0)
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1118	ATM-Dal-Supply Chain	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(686,919)	9.15%	(62,853)
1118	ATM-Dal-Supply Chain		8700	Distribution-Operation supervision and engineering	1,873	9.15%	171
1118	ATM-Dal-Supply Chain		8740	Mains and Services Expenses	(302)	9.15%	(28)
1118	ATM-Dal-Supply Chain		9200	A&G-Administrative & general salaries	500,511	9.15%	45,797
1118	ATM-Dal-Supply Chain		9210	A&G-Office supplies & expense	55,255	9.15%	5,056
1118	ATM-Dal-Supply Chain		9260	A&G-Employee pensions and benefits	129,582	9.15%	11,857
1118 Total					(0)		(0)
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1119	ATM-Dal-General Accounting	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,032,463)	9.13%	(94,264)
1119	ATM-Dal-General Accounting		9200	A&G-Administrative & general salaries	718,948	9.13%	65,640
1119	ATM-Dal-General Accounting		9210	A&G-Office supplies & expense	110,150	9.13%	10,057
1119	ATM-Dal-General Accounting		9230	A&G-Outside services employed	17,029	9.13%	1,555
1119	ATM-Dal-General Accounting		9260	A&G-Employee pensions and benefits	186,136	9.13%	16,994
1119	ATM-Dal-General Accounting		9302	Miscellaneous general expenses	(3)	9.13%	(0)
1119	ATM-Dal-General Accounting		9320	A&G-Maintenance of general plant	204	9.13%	19
1119 Total					(0)		(0)
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1120	ATM-Dal-Accounts Payable	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(894,693)	9.13%	(81,686)
1120	ATM-Dal-Accounts Payable		9030	Customer accounts-Customer records and collections expenses	58,177	9.13%	5,312
1120	ATM-Dal-Accounts Payable		9200	A&G-Administrative & general salaries	511,389	9.13%	46,690
1120	ATM-Dal-Accounts Payable		9210	A&G-Office supplies & expense	192,325	9.13%	17,559
1120	ATM-Dal-Accounts Payable		9260	A&G-Employee pensions and benefits	132,399	9.13%	12,088
1120	ATM-Dal-Accounts Payable		9320	A&G-Maintenance of general plant	403	9.13%	37
1120 Total					0		0
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1121	ATM-Dal-Plant Accounting	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(995,411)	9.13%	(90,881)
1121	ATM-Dal-Plant Accounting		9200	A&G-Administrative & general salaries	734,918	9.13%	67,098
1121	ATM-Dal-Plant Accounting		9210	A&G-Office supplies & expense	23,552	9.13%	2,150
1121	ATM-Dal-Plant Accounting		9230	A&G-Outside services employed	46,416	9.13%	4,238
1121	ATM-Dal-Plant Accounting		9260	A&G-Employee pensions and benefits	190,256	9.13%	17,370
1121	ATM-Dal-Plant Accounting		9320	A&G-Maintenance of general plant	269	9.13%	25
1121 Total					0		0

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Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1123	ATM-Dal-Gas Accounting	Composite - Regulated and TLGP	9220	A&G-Administrative expense transferred-Credit	(345,442)	9.14%	(31,573)
1123	ATM-Dal-Gas Accounting		9200	A&G-Administrative & general salaries	216,056	9.14%	19,747
1123	ATM-Dal-Gas Accounting		9210	A&G-Office supplies & expense	8,647	9.14%	790
1123	ATM-Dal-Gas Accounting		9230	A&G-Outside services employed	6,015	9.14%	550
1123	ATM-Dal-Gas Accounting		9260	A&G-Employee pensions and benefits	114,724	9.14%	10,486
1123 Total					0		0
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1125	ATM-Dal-Financial Reporting	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,989,423)	9.13%	(181,634)
1125	ATM-Dal-Financial Reporting		9200	A&G-Administrative & general salaries	1,190,573	9.13%	108,699
1125	ATM-Dal-Financial Reporting		9210	A&G-Office supplies & expense	37,989	9.13%	3,468
1125	ATM-Dal-Financial Reporting		9230	A&G-Outside services employed	84,847	9.13%	7,747
1125	ATM-Dal-Financial Reporting		9260	A&G-Employee pensions and benefits	375,264	9.13%	34,262
1125	ATM-Dal-Financial Reporting		9302	Miscellaneous general expenses	300,749	9.13%	27,458
1125 Total					(0)		(0)
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1126	ATM-Dal-Payroll	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(682,889)	9.13%	(62,348)
1126	ATM-Dal-Payroll		9030	Customer accounts-Customer records and collections expenses	94,243	9.13%	8,604
1126	ATM-Dal-Payroll		9200	A&G-Administrative & general salaries	386,693	9.13%	35,305
1126	ATM-Dal-Payroll		9210	A&G-Office supplies & expense	11,507	9.13%	1,051
1126	ATM-Dal-Payroll		9230	A&G-Outside services employed	65,334	9.13%	5,965
1126	ATM-Dal-Payroll		9260	A&G-Employee pensions and benefits	124,431	9.13%	11,361
1126	ATM-Dal-Payroll		9320	A&G-Maintenance of general plant	681	9.13%	62
1126 Total					(0)		(0)
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1128	ATM-Dal-Property & Sales Tax	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(3,319,510)	9.13%	(303,071)
1128	ATM-Dal-Property & Sales Tax		9200	A&G-Administrative & general salaries	1,785,803	9.13%	163,044
1128	ATM-Dal-Property & Sales Tax		9210	A&G-Office supplies & expense	423,140	9.13%	38,633
1128	ATM-Dal-Property & Sales Tax		9230	A&G-Outside services employed	587,553	9.13%	53,644
1128	ATM-Dal-Property & Sales Tax		9260	A&G-Employee pensions and benefits	521,131	9.13%	47,579
1128	ATM-Dal-Property & Sales Tax		9320	A&G-Maintenance of general plant	1,882	9.13%	172
1128 Total					(0)		(0)
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1129	ATM-Dal-Income Tax	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,899,671)	9.13%	(173,440)
1129	ATM-Dal-Income Tax		9200	A&G-Administrative & general salaries	895,692	9.13%	81,777
1129	ATM-Dal-Income Tax		9210	A&G-Office supplies & expense	173,149	9.13%	15,809
1129	ATM-Dal-Income Tax		9230	A&G-Outside services employed	537,448	9.13%	49,069
1129	ATM-Dal-Income Tax		9260	A&G-Employee pensions and benefits	293,383	9.13%	26,786
1129 Total					0		0
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1130	ATM-Dal-Busi Planning & Analysis	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,752,082)	9.13%	(159,965)
1130	ATM-Dal-Busi Planning & Analysis		9200	A&G-Administrative & general salaries	1,238,358	9.13%	113,062
1130	ATM-Dal-Busi Planning & Analysis		9210	A&G-Office supplies & expense	37,108	9.13%	3,388
1130	ATM-Dal-Busi Planning & Analysis		9260	A&G-Employee pensions and benefits	443,925	9.13%	40,530
1130	ATM-Dal-Busi Planning & Analysis		9302	Miscellaneous general expenses	32,350	9.13%	2,954
1130	ATM-Dal-Busi Planning & Analysis		9320	A&G-Maintenance of general plant	343	9.13%	31
1130 Total					0		0
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1132	ATM-Dal-Investor Relations	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(560,707)	9.13%	(51,193)
1132	ATM-Dal-Investor Relations		9200	A&G-Administrative & general salaries	128,153	9.13%	11,700
1132	ATM-Dal-Investor Relations		9210	A&G-Office supplies & expense	151,829	9.13%	13,862
1132	ATM-Dal-Investor Relations		9250	A&G-Injuries & damages	0	9.13%	0
1132	ATM-Dal-Investor Relations		9260	A&G-Employee pensions and benefits	33,179	9.13%	3,029
1132	ATM-Dal-Investor Relations		9302	Miscellaneous general expenses	247,546	9.13%	22,601
1132 Total					(0)		(0)

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Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1133	ATM-Dal-Corporate Communications	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(2,138,206)	9.13%	(195,218)
1133	ATM-Dal-Corporate Communications		9120	Sales-Demonstrating and selling expenses	139,286	9.13%	12,717
1133	ATM-Dal-Corporate Communications		9200	A&G-Administrative & general salaries	1,024,482	9.13%	93,535
1133	ATM-Dal-Corporate Communications		9210	A&G-Office supplies & expense	587,829	9.13%	53,669
1133	ATM-Dal-Corporate Communications		9230	A&G-Outside services employed	14,768	9.13%	1,348
1133	ATM-Dal-Corporate Communications		9260	A&G-Employee pensions and benefits	356,318	9.13%	32,532
1133	ATM-Dal-Corporate Communications		9320	A&G-Maintenance of general plant	287	9.13%	26
1133	ATM-Dal-Corporate Communications		9130	Sales-Advertising expenses	15,237	9.13%	1,391
1133 Total					0		0
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1134	ATM-Dal-IT	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(3,256,358)	9.13%	(297,306)
1134	ATM-Dal-IT		9030	Customer accounts-Customer records and collections expenses	323,395	9.13%	29,526
1134	ATM-Dal-IT		9200	A&G-Administrative & general salaries	1,549,482	9.13%	141,468
1134	ATM-Dal-IT		9210	A&G-Office supplies & expense	199,815	9.13%	18,243
1134	ATM-Dal-IT		9250	A&G-Injuries & damages	1	9.13%	0
1134	ATM-Dal-IT		9260	A&G-Employee pensions and benefits	1,183,666	9.13%	108,069
1134 Total					0		0
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1135	ATM-Dal-IT E&O Corporate Systems	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(15,847,652)	9.13%	(1,446,891)
1135	ATM-Dal-IT E&O Corporate Systems		8700	Distribution-Operation supervision and engineering	-	9.13%	-
1135	ATM-Dal-IT E&O Corporate Systems		9200	A&G-Administrative & general salaries	2,623,731	9.13%	239,547
1135	ATM-Dal-IT E&O Corporate Systems		9210	A&G-Office supplies & expense	11,560,119	9.13%	1,055,439
1135	ATM-Dal-IT E&O Corporate Systems		9230	A&G-Outside services employed	1,029,044	9.13%	93,952
1135	ATM-Dal-IT E&O Corporate Systems		9250	A&G-Injuries & damages	36	9.13%	3
1135	ATM-Dal-IT E&O Corporate Systems		9260	A&G-Employee pensions and benefits	607,686	9.13%	55,482
1135	ATM-Dal-IT E&O Corporate Systems		9302	Miscellaneous general expenses	24,292	9.13%	2,218
1135	ATM-Dal-IT E&O Corporate Systems		9320	A&G-Maintenance of general plant	2,744	9.13%	250
1135 Total					(0)		(0)
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1137	ATM-Dal-IT Engineering & Operations	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(21,721,431)	9.13%	(1,983,167)
1137	ATM-Dal-IT Engineering & Operations		8700	Distribution-Operation supervision and engineering	-	9.13%	-
1137	ATM-Dal-IT Engineering & Operations		8740	Mains and Services Expenses	495	9.13%	45
1137	ATM-Dal-IT Engineering & Operations		9200	A&G-Administrative & general salaries	4,304,084	9.13%	392,963
1137	ATM-Dal-IT Engineering & Operations		9210	A&G-Office supplies & expense	14,881,430	9.13%	1,358,675
1137	ATM-Dal-IT Engineering & Operations		9230	A&G-Outside services employed	1,379,291	9.13%	125,929
1137	ATM-Dal-IT Engineering & Operations		9250	A&G-Injuries & damages	42	9.13%	4
1137	ATM-Dal-IT Engineering & Operations		9260	A&G-Employee pensions and benefits	1,146,237	9.13%	104,651
1137	ATM-Dal-IT Engineering & Operations		9310	A&G-Rents	3,298	9.13%	301
1137	ATM-Dal-IT Engineering & Operations		9320	A&G-Maintenance of general plant	6,555	9.13%	598
1137 Total					(0)		(0)
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1141	ATM-Dal-Gas Purchase Acctg	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(657,461)	11.23%	(73,833)
1141	ATM-Dal-Gas Purchase Acctg		9200	A&G-Administrative & general salaries	520,082	11.23%	58,405
1141	ATM-Dal-Gas Purchase Acctg		9210	A&G-Office supplies & expense	2,729	11.23%	306
1141	ATM-Dal-Gas Purchase Acctg		9260	A&G-Employee pensions and benefits	134,649	11.23%	15,121
1141 Total					(0)		(0)
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1144	ATM-Dal-Gas Acctg Systems & Rate Admin	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(1,356,444)	11.23%	(152,329)
1144	ATM-Dal-Gas Acctg Systems & Rate Admin		9200	A&G-Administrative & general salaries	1,069,851	11.23%	120,144
1144	ATM-Dal-Gas Acctg Systems & Rate Admin		9210	A&G-Office supplies & expense	9,199	11.23%	1,033
1144	ATM-Dal-Gas Acctg Systems & Rate Admin		9260	A&G-Employee pensions and benefits	276,984	11.23%	31,105
1144	ATM-Dal-Gas Acctg Systems & Rate Admin		9320	A&G-Maintenance of general plant	409	11.23%	46
1144 Total					0		0
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1145	ATM-Dal-Revenue Accounting	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(486,110)	11.23%	(54,590)
1145	ATM-Dal-Revenue Accounting		9200	A&G-Administrative & general salaries	354,644	11.23%	39,827
1145	ATM-Dal-Revenue Accounting		9210	A&G-Office supplies & expense	4,571	11.23%	513
1145	ATM-Dal-Revenue Accounting		9260	A&G-Employee pensions and benefits	126,895	11.23%	14,250
1145 Total					(0)		0

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Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1146	ATM-Dallas IT Enterprise Solutions	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,759,413)	9.13%	(160,634)
1146	ATM-Dallas IT Enterprise Solutions		9200	A&G-Administrative & general salaries	-	9.13%	-
1146	ATM-Dallas IT Enterprise Solutions		9210	A&G-Office supplies & expense	1,759,413	9.13%	160,634
1146 Total					(0)		(0)
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1150	ATM-Dal-Strategic Planning	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(2,326,541)	9.13%	(212,413)
1150	ATM-Dal-Strategic Planning		9200	A&G-Administrative & general salaries	721,597	9.13%	65,882
1150	ATM-Dal-Strategic Planning		9210	A&G-Office supplies & expense	892,742	9.13%	81,507
1150	ATM-Dal-Strategic Planning		9260	A&G-Employee pensions and benefits	697,988	9.13%	63,726
1150	ATM-Dal-Strategic Planning		9302	Miscellaneous general expenses	14,214	9.13%	1,298
1150 Total					(0)		(0)
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1153	ATM-Dal-Distribution Acctg	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(806,675)	11.23%	(90,590)
1153	ATM-Dal-Distribution Acctg		9200	A&G-Administrative & general salaries	638,660	11.23%	71,721
1153	ATM-Dal-Distribution Acctg		9210	A&G-Office supplies & expense	2,666	11.23%	299
1153	ATM-Dal-Distribution Acctg		9260	A&G-Employee pensions and benefits	165,349	11.23%	18,569
1153 Total					(0)		(0)
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1154	ATM-Dal-Rates & Regulatory	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(3,282,778)	9.15%	(300,374)
1154	ATM-Dal-Rates & Regulatory		8700	Distribution-Operation supervision and engineering	6,440	9.15%	589
1154	ATM-Dal-Rates & Regulatory		9200	A&G-Administrative & general salaries	2,047,017	9.15%	187,302
1154	ATM-Dal-Rates & Regulatory		9210	A&G-Office supplies & expense	320,663	9.15%	29,341
1154	ATM-Dal-Rates & Regulatory		9230	A&G-Outside services employed	5,678	9.15%	520
1154	ATM-Dal-Rates & Regulatory		9260	A&G-Employee pensions and benefits	772,410	9.15%	70,676
1154	ATM-Dal-Rates & Regulatory		9302	Miscellaneous general expenses	129,879	9.15%	11,884
1154	ATM-Dal-Rates & Regulatory		9320	A&G-Maintenance of general plant	691	9.15%	63
1154 Total					(0)		(0)
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1155	ATM-Dal-Gas Pipeline Accounting	Composite - APT and TLGP	9220	A&G-Administrative expense transferred-Credit	(345,523)	0.00%	-
1155	ATM-Dal-Gas Pipeline Accounting		9200	A&G-Administrative & general salaries	272,377	0.00%	-
1155	ATM-Dal-Gas Pipeline Accounting		9210	A&G-Office supplies & expense	2,628	0.00%	-
1155	ATM-Dal-Gas Pipeline Accounting		9260	A&G-Employee pensions and benefits	70,518	0.00%	-
1155 Total					-		-
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1156	ATM-Dal-IT Customer Services Systems	Customer	9220	A&G-Administrative expense transferred-Credit	(10,210,352)	10.90%	(1,112,928)
1156	ATM-Dal-IT Customer Services Systems		9010	Customer accounts-Operation supervision	418	10.90%	46
1156	ATM-Dal-IT Customer Services Systems		9200	A&G-Administrative & general salaries	2,203,056	10.90%	240,133
1156	ATM-Dal-IT Customer Services Systems		9210	A&G-Office supplies & expense	6,891,421	10.90%	751,165
1156	ATM-Dal-IT Customer Services Systems		9230	A&G-Outside services employed	564,273	10.90%	61,506
1156	ATM-Dal-IT Customer Services Systems		9260	A&G-Employee pensions and benefits	550,954	10.90%	60,054
1156	ATM-Dal-IT Customer Services Systems		9320	A&G-Maintenance of general plant	230	10.90%	25
1156 Total					0		0
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1158	ATM-CCC IT Support	Customer	9220	A&G-Administrative expense transferred-Credit	(2,913,249)	10.90%	(317,544)
1158	ATM-CCC IT Support		9210	A&G-Office supplies & expense	2,822,315	10.90%	307,632
1158	ATM-CCC IT Support		9230	A&G-Outside services employed	90,934	10.90%	9,912
1158 Total					0		0
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1159	ATM-Dal-Technical Training	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,809,162)	9.13%	(165,176)
1159	ATM-Dal-Technical Training		9200	A&G-Administrative & general salaries	388,873	9.13%	35,504
1159	ATM-Dal-Technical Training		9210	A&G-Office supplies & expense	1,082,776	9.13%	98,857
1159	ATM-Dal-Technical Training		9260	A&G-Employee pensions and benefits	337,309	9.13%	30,796
1159	ATM-Dal-Technical Training		9320	A&G-Maintenance of general plant	204	9.13%	19
1159 Total					0		0

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Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div	
1161	ATM-Dal-Benefits & Payroll Accounting	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(573,167)	9.13%	(52,330)	
1161	ATM-Dal-Benefits & Payroll Accounting		9200	A&G-Administrative & general salaries	448,041	9.13%	40,906	
1161	ATM-Dal-Benefits & Payroll Accounting		9210	A&G-Office supplies & expense	9,061	9.13%	827	
1161	ATM-Dal-Benefits & Payroll Accounting		9260	A&G-Employee pensions and benefits	115,998	9.13%	10,591	
1161	ATM-Dal-Benefits & Payroll Accounting		9320	A&G-Maintenance of general plant	67	9.13%	6	
1161 Total					0		0	
							Sub 40004	
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div	
1164	ATM-Dal-IT Security	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(7,159,722)	9.13%	(653,683)	
1164	ATM-Dal-IT Security		8560	Mains expenses	3,907	9.13%	357	
1164	ATM-Dal-IT Security		9200	A&G-Administrative & general salaries	1,268,115	9.13%	115,779	
1164	ATM-Dal-IT Security		9210	A&G-Office supplies & expense	3,412,075	9.13%	311,522	
1164	ATM-Dal-IT Security		9230	A&G-Outside services employed	1,831,449	9.13%	167,211	
1164	ATM-Dal-IT Security		9260	A&G-Employee pensions and benefits	328,315	9.13%	29,975	
1164	ATM-Dal-IT Security		9310	A&G-Rents	199,645	9.13%	18,228	
1164	ATM-Dal-IT Security		9320	A&G-Maintenance of general plant	116,215	9.13%	10,610	
1164 Total					0		0	
							Sub 40004	
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div	
1167	ATM-Dal-IT Enterprise Architecture	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(2,699,624)	9.15%	(247,016)	
1167	ATM-Dal-IT Enterprise Architecture		9200	A&G-Administrative & general salaries	1,090,704	9.15%	99,799	
1167	ATM-Dal-IT Enterprise Architecture		9210	A&G-Office supplies & expense	842,408	9.15%	77,080	
1167	ATM-Dal-IT Enterprise Architecture		9230	A&G-Outside services employed	449,587	9.15%	41,137	
1167	ATM-Dal-IT Enterprise Architecture		9260	A&G-Employee pensions and benefits	282,332	9.15%	25,833	
1167	ATM-Dal-IT Enterprise Architecture		9320	A&G-Maintenance of general plant	34,594	9.15%	3,165	
1167 Total					0		0	
							Sub 40004	
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div	
1201	ATM-Dal President & CEO	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(6,473,470)	9.13%	(591,028)	
1201	ATM-Dal President & CEO		8740	Mains and Services Expenses	79	9.13%	7	
1201	ATM-Dal President & CEO		9200	A&G-Administrative & general salaries	1,197,639	9.13%	109,344	
1201	ATM-Dal President & CEO		9210	A&G-Office supplies & expense	23,649	9.13%	2,159	
1201	ATM-Dal President & CEO		9230	A&G-Outside services employed	115,792	9.13%	10,572	
1201	ATM-Dal President & CEO		9260	A&G-Employee pensions and benefits	5,089,910	9.13%	464,709	
1201	ATM-Dal President & CEO		9302	Miscellaneous general expenses	46,400	9.13%	4,236	
1201 Total					0		0	
							Sub 40004	
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div	
1209	ATM-Dal-Security & Compliance	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(332,804)	9.15%	(30,452)	
1209	ATM-Dal-Security & Compliance		8740	Mains and Services Expenses	524	9.15%	48	
1209	ATM-Dal-Security & Compliance		8800	Distribution-Other expenses	8,619	9.15%	789	
1209	ATM-Dal-Security & Compliance		9200	A&G-Administrative & general salaries	48,148	9.15%	4,406	
1209	ATM-Dal-Security & Compliance		9210	A&G-Office supplies & expense	93,681	9.15%	8,572	
1209	ATM-Dal-Security & Compliance		9230	A&G-Outside services employed	91,402	9.15%	8,363	
1209	ATM-Dal-Security & Compliance		9250	A&G-Injuries & damages	77,965	9.15%	7,134	
1209	ATM-Dal-Security & Compliance		9260	A&G-Employee pensions and benefits	12,465	9.15%	1,141	
1209 Total					(0)		(0)	
							Sub 40004	
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div	
1212	ATM-CSO-Customer Contact Center	Customer	9220	A&G-Administrative expense transferred-Credit	(26,341,274)	10.90%	(2,871,199)	
1212	ATM-CSO-Customer Contact Center		8740	Mains and Services Expenses	1,861	10.90%	203	
1212	ATM-CSO-Customer Contact Center		9010	Customer accounts-Operation supervision	2,442,639	10.90%	266,248	
1212	ATM-CSO-Customer Contact Center		9030	Customer accounts-Customer records and collections expenses	15,753,853	10.90%	1,717,170	
1212	ATM-CSO-Customer Contact Center		9100	Customer service-Miscellaneous customer service	-	10.90%	-	
1212	ATM-CSO-Customer Contact Center		9200	A&G-Administrative & general salaries	895,551	10.90%	97,615	
1212	ATM-CSO-Customer Contact Center		9210	A&G-Office supplies & expense	1,951,311	10.90%	212,693	
1212	ATM-CSO-Customer Contact Center		9230	A&G-Outside services employed	40,348	10.90%	4,398	
1212	ATM-CSO-Customer Contact Center		9260	A&G-Employee pensions and benefits	4,963,707	10.90%	541,044	
1212	ATM-CSO-Customer Contact Center		9310	A&G-Rents	292,005	10.90%	31,829	
1212 Total					(0)		(0)	

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Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1215	ATM-Dal-Dispatch Operations	Customer	9220	A&G-Administrative expense transferred-Credit	(7,391,856)	10.90%	(805,712)
1215	ATM-Dal-Dispatch Operations		9010	Customer accounts-Operation supervision	343,148	10.90%	37,403
1215	ATM-Dal-Dispatch Operations		9030	Customer accounts-Customer records and collections expenses	5,041,823	10.90%	549,559
1215	ATM-Dal-Dispatch Operations		9100	Customer service-Miscellaneous customer service	1	10.90%	0
1215	ATM-Dal-Dispatch Operations		9200	A&G-Administrative & general salaries	371,666	10.90%	40,512
1215	ATM-Dal-Dispatch Operations		9210	A&G-Office supplies & expense	121,521	10.90%	13,246
1215	ATM-Dal-Dispatch Operations		9260	A&G-Employee pensions and benefits	1,506,340	10.90%	164,191
1215	ATM-Dal-Dispatch Operations		9310	A&G-Rents	7,186	10.90%	783
1215	ATM-Dal-Dispatch Operations		9070	Customer service-Supervision	170	10.90%	19
1215 Total					(0)		(0)
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1216	ATM-Dallas Training Quality & Innovation	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(584,587)	9.13%	(53,373)
1216	ATM-Dallas Training Quality & Innovation		9200	A&G-Administrative & general salaries	450,838	9.13%	41,161
1216	ATM-Dallas Training Quality & Innovation		9210	A&G-Office supplies & expense	16,893	9.13%	1,542
1216	ATM-Dallas Training Quality & Innovation		9260	A&G-Employee pensions and benefits	116,722	9.13%	10,657
1216	ATM-Dallas Training Quality & Innovation		9320	A&G-Maintenance of general plant	134	9.13%	12
1216 Total					0		0
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1221	ATM-Dal Pipeline Admin	AELIG, WKG, UCG, TLGP, MS and LA	9220	A&G-Administrative expense transferred-Credit	(128,578)	0.00%	-
1221	ATM-Dal Pipeline Admin		9200	A&G-Administrative & general salaries	57,332	0.00%	-
1221	ATM-Dal Pipeline Admin		9210	A&G-Office supplies & expense	5,523	0.00%	-
1221	ATM-Dal Pipeline Admin		9260	A&G-Employee pensions and benefits	65,507	0.00%	-
1221	ATM-Dal Pipeline Admin		9320	A&G-Maintenance of general plant	216	0.00%	-
1221 Total					(0)		-
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1224	ATM-Dal-CSO Human Resources	Customer	9220	A&G-Administrative expense transferred-Credit	(1,162,684)	10.90%	(126,733)
1224	ATM-Dal-CSO Human Resources		9010	Customer accounts-Operation supervision	127	10.90%	14
1224	ATM-Dal-CSO Human Resources		9030	Customer accounts-Customer records and collections expenses	627,423	10.90%	68,389
1224	ATM-Dal-CSO Human Resources		9200	A&G-Administrative & general salaries	238,353	10.90%	25,980
1224	ATM-Dal-CSO Human Resources		9210	A&G-Office supplies & expense	24,312	10.90%	2,650
1224	ATM-Dal-CSO Human Resources		9260	A&G-Employee pensions and benefits	272,469	10.90%	29,699
1224 Total					0		0
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1226	ATM-Dal-Customer Service	Customer	9220	A&G-Administrative expense transferred-Credit	(3,815,524)	10.90%	(415,892)
1226	ATM-Dal-Customer Service		8810	Distribution-Rents	106,727	10.90%	11,633
1226	ATM-Dal-Customer Service		9030	Customer accounts-Customer records and collections expenses	676,461	10.90%	73,734
1226	ATM-Dal-Customer Service		9200	A&G-Administrative & general salaries	784,567	10.90%	85,518
1226	ATM-Dal-Customer Service		9210	A&G-Office supplies & expense	301,982	10.90%	32,916
1226	ATM-Dal-Customer Service		9260	A&G-Employee pensions and benefits	619,278	10.90%	67,501
1226	ATM-Dal-Customer Service		9310	A&G-Rents	1,326,375	10.90%	144,575
1226	ATM-Dal-Customer Service		9320	A&G-Maintenance of general plant	134	10.90%	15
1226 Total					(0)		(0)
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1227	ATM-Dal-Customer Program Mgmt	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(2,724,041)	9.15%	(249,250)
1227	ATM-Dal-Customer Program Mgmt		9200	A&G-Administrative & general salaries	1,127,546	9.15%	103,170
1227	ATM-Dal-Customer Program Mgmt		9210	A&G-Office supplies & expense	1,237,176	9.15%	113,202
1227	ATM-Dal-Customer Program Mgmt		9260	A&G-Employee pensions and benefits	359,320	9.15%	32,878
1227 Total					0		0
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1228	ATM-Dal-Customer Revenue Management	Customer	9220	A&G-Administrative expense transferred-Credit	(6,062,600)	10.90%	(660,823)
1228	ATM-Dal-Customer Revenue Management		8740	Mains and Services Expenses	7,486	10.90%	816
1228	ATM-Dal-Customer Revenue Management		9010	Customer accounts-Operation supervision	299,579	10.90%	32,654
1228	ATM-Dal-Customer Revenue Management		9030	Customer accounts-Customer records and collections expenses	3,793,035	10.90%	413,441
1228	ATM-Dal-Customer Revenue Management		9200	A&G-Administrative & general salaries	236,883	10.90%	25,820
1228	ATM-Dal-Customer Revenue Management		9210	A&G-Office supplies & expense	609,351	10.90%	66,419
1228	ATM-Dal-Customer Revenue Management		9260	A&G-Employee pensions and benefits	1,115,145	10.90%	121,551
1228	ATM-Dal-Customer Revenue Management		9320	A&G-Maintenance of general plant	1,096	10.90%	119
1228	ATM-Dal-Customer Revenue Management		8780	Meter and house regulator expenses	26	10.90%	3
1228 Total					0		0

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Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1229	ATM-Dal Pipeline Safety	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(5,485,859)	9.15%	(501,956)
1229	ATM-Dal Pipeline Safety		8560	Mains expenses	27,350	9.15%	2,503
1229	ATM-Dal Pipeline Safety		8700	Distribution-Operation supervision and engineering	689	9.15%	63
1229	ATM-Dal Pipeline Safety		8800	Distribution-Other expenses	3,483	9.15%	319
1229	ATM-Dal Pipeline Safety		9200	A&G-Administrative & general salaries	2,019,488	9.15%	184,783
1229	ATM-Dal Pipeline Safety		9210	A&G-Office supplies & expense	1,942,830	9.15%	177,769
1229	ATM-Dal Pipeline Safety		9230	A&G-Outside services employed	42,926	9.15%	3,928
1229	ATM-Dal Pipeline Safety		9260	A&G-Employee pensions and benefits	1,430,729	9.15%	130,912
1229	ATM-Dal Pipeline Safety		9302	Miscellaneous general expenses	18,093	9.15%	1,655
1229	ATM-Dal Pipeline Safety		9320	A&G-Maintenance of general plant	271	9.15%	25
1229 Total					0		0
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1401	ATM-Dal-Employment & Emp Rel	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,525,548)	9.13%	(139,282)
1401	ATM-Dal-Employment & Emp Rel		9200	A&G-Administrative & general salaries	556,159	9.13%	50,777
1401	ATM-Dal-Employment & Emp Rel		9210	A&G-Office supplies & expense	318,087	9.13%	29,041
1401	ATM-Dal-Employment & Emp Rel		9230	A&G-Outside services employed	506,011	9.13%	46,199
1401	ATM-Dal-Employment & Emp Rel		9260	A&G-Employee pensions and benefits	138,812	9.13%	12,673
1401	ATM-Dal-Employment & Emp Rel		9302	Miscellaneous general expenses	4,309	9.13%	393
1401	ATM-Dal-Employment & Emp Rel		9320	A&G-Maintenance of general plant	2,170	9.13%	198
1401 Total					(0)		(0)
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1402	ATM-Dallas Executive Compensation	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(448,276)	9.13%	(40,928)
1402	ATM-Dallas Executive Compensation		8700	Distribution-Operation supervision and engineering	7,257	9.13%	663
1402	ATM-Dallas Executive Compensation		9210	A&G-Office supplies & expense	1,638	9.13%	150
1402	ATM-Dallas Executive Compensation		9230	A&G-Outside services employed	377,665	9.13%	34,481
1402	ATM-Dallas Executive Compensation		9260	A&G-Employee pensions and benefits	61,716	9.13%	5,635
1402 Total					0		0
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1403	ATM-Dal SVP Human Resources	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(868,220)	9.13%	(79,269)
1403	ATM-Dal SVP Human Resources		8700	Distribution-Operation supervision and engineering	45	9.13%	4
1403	ATM-Dal SVP Human Resources		9200	A&G-Administrative & general salaries	530,269	9.13%	48,414
1403	ATM-Dal SVP Human Resources		9210	A&G-Office supplies & expense	17,182	9.13%	1,569
1403	ATM-Dal SVP Human Resources		9260	A&G-Employee pensions and benefits	320,511	9.13%	29,263
1403	ATM-Dal SVP Human Resources		9320	A&G-Maintenance of general plant	214	9.13%	20
1403 Total					0		0
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1405	ATM-Dal-Benefits	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,911,231)	9.13%	(174,495)
1405	ATM-Dal-Benefits		8700	Distribution-Operation supervision and engineering	249	9.13%	23
1405	ATM-Dal-Benefits		9200	A&G-Administrative & general salaries	1,092,627	9.13%	99,757
1405	ATM-Dal-Benefits		9210	A&G-Office supplies & expense	180,061	9.13%	16,440
1405	ATM-Dal-Benefits		9230	A&G-Outside services employed	214,161	9.13%	19,553
1405	ATM-Dal-Benefits		9250	A&G-Injuries & damages	27,737	9.13%	2,532
1405	ATM-Dal-Benefits		9260	A&G-Employee pensions and benefits	395,076	9.13%	36,070
1405	ATM-Dal-Benefits		9320	A&G-Maintenance of general plant	1,320	9.13%	121
1405 Total					0		0
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1407	ATM-Dal-Facilities	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(8,172,541)	9.13%	(746,153)
1407	ATM-Dal-Facilities		8740	Mains and Services Expenses	40,793	9.13%	3,724
1407	ATM-Dal-Facilities		8810	Distribution-Rents	207,885	9.13%	18,980
1407	ATM-Dal-Facilities		9200	A&G-Administrative & general salaries	724,236	9.13%	66,123
1407	ATM-Dal-Facilities		9210	A&G-Office supplies & expense	674,529	9.13%	61,584
1407	ATM-Dal-Facilities		9230	A&G-Outside services employed	166,328	9.13%	15,186
1407	ATM-Dal-Facilities		9260	A&G-Employee pensions and benefits	195,480	9.13%	17,847
1407	ATM-Dal-Facilities		9310	A&G-Rents	6,158,251	9.13%	562,248
1407	ATM-Dal-Facilities		9320	A&G-Maintenance of general plant	3,439	9.13%	314
1407	ATM-Dal-Facilities		9020	Customer accounts-Meter reading expenses	907	9.13%	83
1407	ATM-Dal-Facilities		8210	Storage-Purification expenses	693	9.13%	63
1407 Total					0		0

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Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1408	ATM-Dal-Employee Dev	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,812,660)	9.13%	(165,496)
1408	ATM-Dal-Employee Dev		8700	Distribution-Operation supervision and engineering	2,187	9.13%	200
1408	ATM-Dal-Employee Dev		9030	Customer accounts-Customer records and collections expenses	2,509	9.13%	229
1408	ATM-Dal-Employee Dev		9200	A&G-Administrative & general salaries	722,836	9.13%	65,995
1408	ATM-Dal-Employee Dev		9210	A&G-Office supplies & expense	392,764	9.13%	35,859
1408	ATM-Dal-Employee Dev		9260	A&G-Employee pensions and benefits	690,358	9.13%	63,030
1408	ATM-Dal-Employee Dev		9320	A&G-Maintenance of general plant	2,005	9.13%	183
1408 Total					0		0
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1414	ATM-Dal-Tech Training Delivery	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(4,963,506)	9.15%	(454,161)
1414	ATM-Dal-Tech Training Delivery		8700	Distribution-Operation supervision and engineering	97	9.15%	9
1414	ATM-Dal-Tech Training Delivery		8740	Mains and Services Expenses	47,130	9.15%	4,312
1414	ATM-Dal-Tech Training Delivery		9200	A&G-Administrative & general salaries	2,050,522	9.15%	187,623
1414	ATM-Dal-Tech Training Delivery		9210	A&G-Office supplies & expense	2,299,951	9.15%	210,446
1414	ATM-Dal-Tech Training Delivery		9260	A&G-Employee pensions and benefits	527,861	9.15%	48,299
1414	ATM-Dal-Tech Training Delivery		9310	A&G-Rents	36,641	9.15%	3,353
1414	ATM-Dal-Tech Training Delivery		9320	A&G-Maintenance of general plant	1,304	9.15%	119
1414 Total					(0)		(0)
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1415	ATM-Dal-Tech Trng Prog & Curriculum	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(921,464)	9.15%	(84,314)
1415	ATM-Dal-Tech Trng Prog & Curriculum		9200	A&G-Administrative & general salaries	719,795	9.15%	65,861
1415	ATM-Dal-Tech Trng Prog & Curriculum		9210	A&G-Office supplies & expense	15,180	9.15%	1,389
1415	ATM-Dal-Tech Trng Prog & Curriculum		9260	A&G-Employee pensions and benefits	186,355	9.15%	17,051
1415	ATM-Dal-Tech Trng Prog & Curriculum		9320	A&G-Maintenance of general plant	134	9.15%	12
1415 Total					0		0
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1416	ATM-Dal-Compensation & HRMS	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,651,683)	9.13%	(150,799)
1416	ATM-Dal-Compensation & HRMS		9200	A&G-Administrative & general salaries	1,144,478	9.13%	104,491
1416	ATM-Dal-Compensation & HRMS		9210	A&G-Office supplies & expense	39,764	9.13%	3,630
1416	ATM-Dal-Compensation & HRMS		9230	A&G-Outside services employed	133,207	9.13%	12,162
1416	ATM-Dal-Compensation & HRMS		9260	A&G-Employee pensions and benefits	333,818	9.13%	30,478
1416	ATM-Dal-Compensation & HRMS		9320	A&G-Maintenance of general plant	416	9.13%	38
1416 Total					(0)		(0)
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1417	ATM-Dal Corporate Programs	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(490,096)	9.13%	(44,746)
1417	ATM-Dal Corporate Programs		9200	A&G-Administrative & general salaries	144,304	9.13%	13,175
1417	ATM-Dal Corporate Programs		9210	A&G-Office supplies & expense	308,432	9.13%	28,160
1417	ATM-Dal Corporate Programs		9260	A&G-Employee pensions and benefits	37,360	9.13%	3,411
1417 Total					0		0
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1420	ATM-Dallas EAPC	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(42,569)	9.13%	(3,887)
1420	ATM-Dallas EAPC		8740	Mains and Services Expenses	1,147	9.13%	105
1420	ATM-Dallas EAPC		9100	Customer service-Miscellaneous customer service	476	9.13%	43
1420	ATM-Dallas EAPC		9210	A&G-Office supplies & expense	40,946	9.13%	3,738
1420 Total					(0)		(0)
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1463	ATM-HR Benefit Variance	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	2,929,902	9.13%	267,500
1463	ATM-HR Benefit Variance		9230	A&G-Outside services employed	2,430	9.13%	222
1463	ATM-HR Benefit Variance		9260	A&G-Employee pensions and benefits	(2,932,332)	9.13%	(267,722)
1463 Total					(0)		(0)

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Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1501	ATM-Dal-Legal	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(7,875,482)	9.13%	(719,032)
1501	ATM-Dal-Legal		8700	Distribution-Operation supervision and engineering	158	9.13%	14
1501	ATM-Dal-Legal		8740	Mains and Services Expenses	3,722	9.13%	340
1501	ATM-Dal-Legal		9200	A&G-Administrative & general salaries	3,446,992	9.13%	314,710
1501	ATM-Dal-Legal		9210	A&G-Office supplies & expense	162,521	9.13%	14,838
1501	ATM-Dal-Legal		9230	A&G-Outside services employed	2,254,791	9.13%	205,862
1501	ATM-Dal-Legal		9260	A&G-Employee pensions and benefits	1,684,187	9.13%	153,766
1501	ATM-Dal-Legal		9302	Miscellaneous general expenses	270,608	9.13%	24,707
1501	ATM-Dal-Legal		9320	A&G-Maintenance of general plant	52,504	9.13%	4,794
1501 Total					(0)		(0)
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1502	ATM-Corporate Secretary	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(2,245,236)	9.13%	(204,990)
1502	ATM-Corporate Secretary		9210	A&G-Office supplies & expense	7,036	9.13%	642
1502	ATM-Corporate Secretary		9302	Miscellaneous general expenses	2,238,200	9.13%	204,348
1502 Total					0		0
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1503	ATM-Dal-Governmental Affairs	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(971,238)	9.15%	(88,868)
1503	ATM-Dal-Governmental Affairs		8740	Mains and Services Expenses	20	9.15%	2
1503	ATM-Dal-Governmental Affairs		9200	A&G-Administrative & general salaries	515,644	9.15%	47,181
1503	ATM-Dal-Governmental Affairs		9210	A&G-Office supplies & expense	51,324	9.15%	4,696
1503	ATM-Dal-Governmental Affairs		9230	A&G-Outside services employed	10,080	9.15%	922
1503	ATM-Dal-Governmental Affairs		9260	A&G-Employee pensions and benefits	394,170	9.15%	36,067
1503 Total					(0)		(0)
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1504	ATM-Dal-Central Records	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(616,169)	9.15%	(56,379)
1504	ATM-Dal-Central Records		9200	A&G-Administrative & general salaries	294,657	9.15%	26,961
1504	ATM-Dal-Central Records		9210	A&G-Office supplies & expense	98,705	9.15%	9,032
1504	ATM-Dal-Central Records		9260	A&G-Employee pensions and benefits	76,287	9.15%	6,980
1504	ATM-Dal-Central Records		9302	Miscellaneous general expenses	28,731	9.15%	2,629
1504	ATM-Dal-Central Records		9320	A&G-Maintenance of general plant	117,789	9.15%	10,778
1504 Total					0		0
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1508	ATM-Dal-Energy Assistance	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(640,372)	10.92%	(69,921)
1508	ATM-Dal-Energy Assistance		9030	Customer accounts-Customer records and collections expenses	339,125	10.92%	37,028
1508	ATM-Dal-Energy Assistance		9200	A&G-Administrative & general salaries	149,875	10.92%	16,365
1508	ATM-Dal-Energy Assistance		9210	A&G-Office supplies & expense	24,805	10.92%	2,708
1508	ATM-Dal-Energy Assistance		9260	A&G-Employee pensions and benefits	121,804	10.92%	13,300
1508	ATM-Dal-Energy Assistance		9020	Customer accounts-Meter reading expenses	4,762	10.92%	520
1508 Total					(0)		(0)
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1821	ATM-Dal-Gas Supply Executive	Composite - Regulated and TLGP	9220	A&G-Administrative expense transferred-Credit	(479,962)	10.11%	(48,524)
1821	ATM-Dal-Gas Supply Executive		8700	Distribution-Operation supervision and engineering	569	10.11%	57
1821	ATM-Dal-Gas Supply Executive		8740	Mains and Services Expenses	164	10.11%	17
1821	ATM-Dal-Gas Supply Executive		8810	Distribution-Rents	(14,264)	10.11%	(1,442)
1821	ATM-Dal-Gas Supply Executive		9200	A&G-Administrative & general salaries	112,260	10.11%	11,350
1821	ATM-Dal-Gas Supply Executive		9210	A&G-Office supplies & expense	82,836	10.11%	8,375
1821	ATM-Dal-Gas Supply Executive		9260	A&G-Employee pensions and benefits	113,794	10.11%	11,505
1821	ATM-Dal-Gas Supply Executive		9310	A&G-Rents	184,398	10.11%	18,643
1821	ATM-Dal-Gas Supply Executive		9320	A&G-Maintenance of general plant	206	10.11%	21
1821 Total					(0)		(0)
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1822	ATM-Dal-Regional Gas Supply	Composite - WTX and MTX	9220	A&G-Administrative expense transferred-Credit	(212,951)	0.00%	-
1822	ATM-Dal-Regional Gas Supply		8700	Distribution-Operation supervision and engineering	251	0.00%	-
1822	ATM-Dal-Regional Gas Supply		8740	Mains and Services Expenses	345	0.00%	-
1822	ATM-Dal-Regional Gas Supply		9200	A&G-Administrative & general salaries	105,139	0.00%	-
1822	ATM-Dal-Regional Gas Supply		9210	A&G-Office supplies & expense	49,767	0.00%	-
1822	ATM-Dal-Regional Gas Supply		9260	A&G-Employee pensions and benefits	57,313	0.00%	-
1822	ATM-Dal-Regional Gas Supply		9320	A&G-Maintenance of general plant	134	0.00%	-
1822 Total					0		-

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Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1823	ATM-Dal-Gas Contract Admin	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(142,421)	10.11%	(14,399)
1823	ATM-Dal-Gas Contract Admin		9200	A&G-Administrative & general salaries	94,402	10.11%	9,544
1823	ATM-Dal-Gas Contract Admin		9210	A&G-Office supplies & expense	17,097	10.11%	1,728
1823	ATM-Dal-Gas Contract Admin		9260	A&G-Employee pensions and benefits	30,922	10.11%	3,126
1823 Total					(0)		(0)
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1826	ATM-New Orleans-Gas Supply & Services	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(203,311)	10.67%	(21,693)
1826	ATM-New Orleans-Gas Supply & Services		8700	Distribution-Operation supervision and engineering	214	10.67%	23
1826	ATM-New Orleans-Gas Supply & Services		9200	A&G-Administrative & general salaries	29,581	10.67%	3,156
1826	ATM-New Orleans-Gas Supply & Services		9210	A&G-Office supplies & expense	2,031	10.67%	217
1826	ATM-New Orleans-Gas Supply & Services		9230	A&G-Outside services employed	102,817	10.67%	10,971
1826	ATM-New Orleans-Gas Supply & Services		9260	A&G-Employee pensions and benefits	68,668	10.67%	7,327
1826 Total					0		0
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Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1827	ATM-Regional Supply Planning	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(349,304)	10.67%	(37,271)
1827	ATM-Regional Supply Planning		9200	A&G-Administrative & general salaries	23,462	10.67%	2,503
1827	ATM-Regional Supply Planning		9210	A&G-Office supplies & expense	289,798	10.67%	30,921
1827	ATM-Regional Supply Planning		9230	A&G-Outside services employed	29,970	10.67%	3,198
1827	ATM-Regional Supply Planning		9260	A&G-Employee pensions and benefits	6,074	10.67%	648
1827 Total					0		0
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1828	ATM-Jackson-West Region Gas Supply & Services	Composite - CO, KS, LA, MS	9220	A&G-Administrative expense transferred-Credit	(24,452)	0.00%	-
1828	ATM-Jackson-West Region Gas Supply & Services		9200	A&G-Administrative & general salaries	17,885	0.00%	-
1828	ATM-Jackson-West Region Gas Supply & Services		9210	A&G-Office supplies & expense	1,937	0.00%	-
1828	ATM-Jackson-West Region Gas Supply & Services		9260	A&G-Employee pensions and benefits	4,630	0.00%	-
1828 Total					(0)		-
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1829	ATM-Franklin-East Region Gas Supply & Services	KY/Mid-States Only	9220	A&G-Administrative expense transferred-Credit	(439,708)	100.00%	(439,708)
1829	ATM-Franklin-East Region Gas Supply & Services		9200	A&G-Administrative & general salaries	309,960	100.00%	309,960
1829	ATM-Franklin-East Region Gas Supply & Services		9210	A&G-Office supplies & expense	27,446	100.00%	27,446
1829	ATM-Franklin-East Region Gas Supply & Services		9230	A&G-Outside services employed	13,880	100.00%	13,880
1829	ATM-Franklin-East Region Gas Supply & Services		9260	A&G-Employee pensions and benefits	88,224	100.00%	88,224
1829	ATM-Franklin-East Region Gas Supply & Services		9320	A&G-Maintenance of general plant	197	100.00%	197
1829 Total					(0)		(0)
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1831	ATM-Dal-Gas Supply	Mid-Tex Only	9220	A&G-Administrative expense transferred-Credit	(130,684)	0.00%	-
1831	ATM-Dal-Gas Supply		8700	Distribution-Operation supervision and engineering	13	0.00%	-
1831	ATM-Dal-Gas Supply		9200	A&G-Administrative & general salaries	68,359	0.00%	-
1831	ATM-Dal-Gas Supply		9210	A&G-Office supplies & expense	6,000	0.00%	-
1831	ATM-Dal-Gas Supply		9260	A&G-Employee pensions and benefits	56,106	0.00%	-
1831	ATM-Dal-Gas Supply		9320	A&G-Maintenance of general plant	206	0.00%	-
1831 Total					(0)		-
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1833	ATM-Corporate Gas Supply Risk Mgmt	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(277,329)	10.11%	(28,038)
1833	ATM-Corporate Gas Supply Risk Mgmt		9200	A&G-Administrative & general salaries	66,198	10.11%	6,693
1833	ATM-Corporate Gas Supply Risk Mgmt		9210	A&G-Office supplies & expense	57,978	10.11%	5,862
1833	ATM-Corporate Gas Supply Risk Mgmt		9230	A&G-Outside services employed	101,153	10.11%	10,227
1833	ATM-Corporate Gas Supply Risk Mgmt		9260	A&G-Employee pensions and benefits	51,362	10.11%	5,193
1833	ATM-Corporate Gas Supply Risk Mgmt		9320	A&G-Maintenance of general plant	637	10.11%	64
1833 Total					0		0

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Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div	
1836	ATM-Dal-TBS System Support	Composite - Regulated and TLGP	9220	A&G-Administrative expense transferred-Credit	(883,796)	9.14%	(80,779)	
1836	ATM-Dal-TBS System Support		8700	Distribution-Operation supervision and engineering	168	9.14%	15	
1836	ATM-Dal-TBS System Support		9200	A&G-Administrative & general salaries	213,691	9.14%	19,531	
1836	ATM-Dal-TBS System Support		9210	A&G-Office supplies & expense	614,864	9.14%	56,199	
1836	ATM-Dal-TBS System Support		9260	A&G-Employee pensions and benefits	46,803	9.14%	4,278	
1836	ATM-Dal-TBS System Support		9302	Miscellaneous general expenses	8,271	9.14%	756	
1836 Total					<u>0</u>		<u>0</u>	
							Sub 40004	
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div	
1837	ATM-Dal-TBS Application Support	Composite - Regulated and TLGP	9220	A&G-Administrative expense transferred-Credit	(1,063,373)	9.14%	(97,192)	
1837	ATM-Dal-TBS Application Support		8700	Distribution-Operation supervision and engineering	32	9.14%	3	
1837	ATM-Dal-TBS Application Support		9200	A&G-Administrative & general salaries	834,947	9.14%	76,314	
1837	ATM-Dal-TBS Application Support		9210	A&G-Office supplies & expense	12,024	9.14%	1,099	
1837	ATM-Dal-TBS Application Support		9260	A&G-Employee pensions and benefits	216,168	9.14%	19,758	
1837	ATM-Dal-TBS Application Support		9320	A&G-Maintenance of general plant	202	9.14%	18	
1837 Total					<u>(0)</u>		<u>(0)</u>	
							Sub 40004	
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div	
1838	ATM-Dal-TBS Technical Support	Composite - Regulated and TLGP	9220	A&G-Administrative expense transferred-Credit	(1,100,508)	9.14%	(100,586)	
1838	ATM-Dal-TBS Technical Support		9200	A&G-Administrative & general salaries	852,933	9.14%	77,958	
1838	ATM-Dal-TBS Technical Support		9210	A&G-Office supplies & expense	23,923	9.14%	2,187	
1838	ATM-Dal-TBS Technical Support		9260	A&G-Employee pensions and benefits	220,824	9.14%	20,183	
1838	ATM-Dal-TBS Technical Support		9320	A&G-Maintenance of general plant	2,828	9.14%	258	
1838 Total					<u>0</u>		<u>0</u>	
							Sub 40004	
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div	
1839	ATM-Dal-TBS Transportation & Scheduling	Composite - Regulated and TLGP	9220	A&G-Administrative expense transferred-Credit	(276,230)	11.23%	(31,021)	
1839	ATM-Dal-TBS Transportation & Scheduling		9200	A&G-Administrative & general salaries	216,138	11.23%	24,272	
1839	ATM-Dal-TBS Transportation & Scheduling		9210	A&G-Office supplies & expense	3,521	11.23%	395	
1839	ATM-Dal-TBS Transportation & Scheduling		9260	A&G-Employee pensions and benefits	55,958	11.23%	6,284	
1839	ATM-Dal-TBS Transportation & Scheduling		9320	A&G-Maintenance of general plant	612	11.23%	69	
1839 Total					<u>(0)</u>		<u>(0)</u>	
							Sub 40004	
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div	
1901	ATM-Dallas Employee Relocation Exp	Composite / Customer	9220	A&G-Administrative expense transferred-Credit	(320,153)	9.13%	(29,215)	
1901	ATM-Dallas Employee Relocation Exp		9210	A&G-Office supplies & expense	320,153	9.13%	29,215	
1901 Total					<u>(0)</u>		<u>(0)</u>	
							Sub 40004	
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div	
1903	ATM-Dal-Controller Misc	Not Allocated to Business Units	8800	Distribution-Other expenses	-	N/A	-	
1903	ATM-Dal-Controller Misc		9030	Customer accounts-Customer records and collections expenses	(44)	N/A	-	
1903	ATM-Dal-Controller Misc		9200	A&G-Administrative & general salaries	1,488	N/A	-	
1903	ATM-Dal-Controller Misc		9210	A&G-Office supplies & expense	(93,664)	N/A	-	
1903	ATM-Dal-Controller Misc		9230	A&G-Outside services employed	6,081,064	N/A	-	
1903	ATM-Dal-Controller Misc		9250	A&G-Injuries & damages	5,000,001	N/A	-	
1903	ATM-Dal-Controller Misc		9260	A&G-Employee pensions and benefits	500,385	N/A	-	
1903	ATM-Dal-Controller Misc		9302	Miscellaneous general expenses	(95,522)	N/A	-	
1903	ATM-Dal-Controller Misc		9310	A&G-Rents	(0)	N/A	-	
1903	ATM-Dal-Controller Misc		9320	A&G-Maintenance of general plant	1,358	N/A	-	
1903	ATM-Dal-Controller Misc		8520	Communication system expenses	-	N/A	-	
1903 Total					<u>11,395,068</u>		<u>-</u>	
							Sub 40004	
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div	
1904	ATM-Dallas Performance Plan	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(22,595,019)	9.32%	(2,105,018)	
1904	ATM-Dallas Performance Plan		9260	A&G-Employee pensions and benefits	22,595,018	9.32%	2,105,018	
1904 Total					<u>(0)</u>		<u>(0)</u>	
							Sub 40004	
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div	
1905	ATM-Outside Director Retirement Cost	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(2,198,105)	9.13%	(200,687)	
1905	ATM-Outside Director Retirement Cost		9302	Miscellaneous general expenses	2,198,105	9.13%	200,687	
1905 Total					<u>(0)</u>		<u>(0)</u>	

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Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1908	ATM-Dallas SEBP	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(3,678,693)	9.13%	(335,865)
1908	ATM-Dallas SEBP		9230	A&G-Outside services employed	363,551	9.13%	33,192
1908	ATM-Dallas SEBP		9260	A&G-Employee pensions and benefits	3,315,142	9.13%	302,672
1908 Total					0		0
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1910	ATM-Corporate Overhead Capitalized	OH Rate Based on Composite	9220	A&G-Administrative expense transferred-Credit	111,832,674	9.56%	10,691,204
1910	ATM-Corporate Overhead Capitalized		9200	A&G-Administrative & general salaries	(111,832,674)	9.56%	(10,691,204)
1910 Total				-			
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1913	ATM-Dal-Fleet Management	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(708,605)	9.15%	(64,837)
1913	ATM-Dal-Fleet Management		9200	A&G-Administrative & general salaries	553,235	9.15%	50,621
1913	ATM-Dal-Fleet Management		9210	A&G-Office supplies & expense	11,932	9.15%	1,092
1913	ATM-Dal-Fleet Management		9260	A&G-Employee pensions and benefits	143,233	9.15%	13,106
1913	ATM-Dal-Fleet Management		9320	A&G-Maintenance of general plant	206	9.15%	19
1913 Total					(0)		(0)
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1915	ATM-Dallas Insurance	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(53,728,421)	9.13%	(4,906,729)
1915	ATM-Dallas Insurance		9240	A&G-Property insurance	205,740	9.13%	18,789
1915	ATM-Dallas Insurance		9250	A&G-Injuries & damages	53,522,682	9.13%	4,887,940
1915 Total				(0)		(0)	
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1954	ATM-Dallas Culture Council	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,946)	9.13%	(178)
1954	ATM-Dallas Culture Council		8700	Distribution-Operation supervision and engineering	1,946	9.13%	178
1954 Total				(0)		(0)	
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1233	ATM-Dal-Enterprise Gas Control Ops-Distribution	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(1,723,374)	24.33%	(419,297)
1233	ATM-Dal-Enterprise Gas Control Ops-Distribution		9200	A&G-Administrative & general salaries	1,206,657	24.33%	293,580
1233	ATM-Dal-Enterprise Gas Control Ops-Distribution		9210	A&G-Office supplies & expense	72,872	24.33%	17,730
1233	ATM-Dal-Enterprise Gas Control Ops-Distribution		9230	A&G-Outside services employed	5,934	24.33%	1,444
1233	ATM-Dal-Enterprise Gas Control Ops-Distribution		9260	A&G-Employee pensions and benefits	312,404	24.33%	76,008
1233	ATM-Dal-Enterprise Gas Control Ops-Distribution		9310	A&G-Rents	125,507	24.33%	30,536
1233 Total					0		0
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1157	ATM-Dal-Stakeholder Strategy	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(361,691)	9.13%	(33,022)
1157	ATM-Dal-Stakeholder Strategy		9200	A&G-Administrative & general salaries	206,792	9.13%	18,880
1157	ATM-Dal-Stakeholder Strategy		9210	A&G-Office supplies & expense	19,117	9.13%	1,745
1157	ATM-Dal-Stakeholder Strategy		9230	A&G-Outside services employed	38,940	9.13%	3,555
1157	ATM-Dal-Stakeholder Strategy		9260	A&G-Employee pensions and benefits	89,758	9.13%	8,195
1157	ATM-Dal-Stakeholder Strategy		9302	Miscellaneous general expenses	7,084	9.13%	647
1157 Total					0		0
							Sub 40004
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1175	ATM-Dal-Enterprise Operational Technology-Distribution	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(414,653)	24.33%	(100,885)
1175	ATM-Dal-Enterprise Operational Technology-Distribution		8700	Distribution-Operation supervision and engineering	362	24.33%	88
1175	ATM-Dal-Enterprise Operational Technology-Distribution		8800	Distribution-Other expenses	46,524	24.33%	11,319
1175	ATM-Dal-Enterprise Operational Technology-Distribution		9200	A&G-Administrative & general salaries	200,668	24.33%	48,822
1175	ATM-Dal-Enterprise Operational Technology-Distribution		9210	A&G-Office supplies & expense	103,916	24.33%	25,283
1175	ATM-Dal-Enterprise Operational Technology-Distribution		9230	A&G-Outside services employed	1,574	24.33%	383
1175	ATM-Dal-Enterprise Operational Technology-Distribution		9260	A&G-Employee pensions and benefits	51,953	24.33%	12,640
1175	ATM-Dal-Enterprise Operational Technology-Distribution		9320	A&G-Maintenance of general plant	9,656	24.33%	2,349
1157 Total					0		0

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Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1230	ATM-Dal-Gas Control Operations	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(607,011)	9.15%	(55,542)
1230	ATM-Dal-Gas Control Operations		9200	A&G-Administrative & general salaries	415,215	9.15%	37,992
1230	ATM-Dal-Gas Control Operations		9210	A&G-Office supplies & expense	19,012	9.15%	1,740
1230	ATM-Dal-Gas Control Operations		9260	A&G-Employee pensions and benefits	172,784	9.15%	15,810
1230 Total					<u>0</u>		<u>(0)</u>

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1172	ATM-Dal-Transmission Operational Technology	Composite - APT Only	9220	A&G-Administrative expense transferred-Credit	(2,178,492)	N/A	-
1172	ATM-Dal-Transmission Operational Technology		8560	Mains expenses	12,036	N/A	-
1172	ATM-Dal-Transmission Operational Technology		8700	Distribution-Operation supervision and engineering	-	N/A	-
1172	ATM-Dal-Transmission Operational Technology		8740	Mains and Services Expenses	70,956	N/A	-
1172	ATM-Dal-Transmission Operational Technology		9200	A&G-Administrative & general salaries	140,824	N/A	-
1172	ATM-Dal-Transmission Operational Technology		9210	A&G-Office supplies & expense	1,805,196	N/A	-
1172	ATM-Dal-Transmission Operational Technology		9230	A&G-Outside services employed	56,006	N/A	-
1172	ATM-Dal-Transmission Operational Technology		9250	A&G-Injuries & damages	0	N/A	-
1172	ATM-Dal-Transmission Operational Technology		9260	A&G-Employee pensions and benefits	36,559	N/A	-
1172	ATM-Dal-Transmission Operational Technology		9310	A&G-Rents	55,267	N/A	-
1172	ATM-Dal-Transmission Operational Technology		9320	A&G-Maintenance of general plant	1,648	N/A	-
1172 Total					<u>(0)</u>		<u>-</u>

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1122	ATM-Dal-Fin Rep & Acctg Svc	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(427,245)	9.13%	(39,007)
1122	ATM-Dal-Fin Rep & Acctg Svc		9200	A&G-Administrative & general salaries	260,046	9.13%	23,742
1122	ATM-Dal-Fin Rep & Acctg Svc		9210	A&G-Office supplies & expense	10,887	9.13%	994
1122	ATM-Dal-Fin Rep & Acctg Svc		9230	A&G-Outside services employed	30,147	9.13%	2,752
1122	ATM-Dal-Fin Rep & Acctg Svc		9260	A&G-Employee pensions and benefits	126,098	9.13%	11,513
1122	ATM-Dal-Fin Rep & Acctg Svc		9320	A&G-Maintenance of general plant	67	9.13%	6
1122 Total					<u>(0)</u>		<u>(0)</u>

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1234	ATM-Dal-Gas Control Ops-Distribution	Composite - MidTex Only	9220	A&G-Administrative expense transferred-Credit	(1,399,552)	N/A	-
1234	ATM-Dal-Gas Control Ops-Distribution		8740	Mains and Services Expenses	1,674	N/A	-
1234	ATM-Dal-Gas Control Ops-Distribution		9200	A&G-Administrative & general salaries	1,056,423	N/A	-
1234	ATM-Dal-Gas Control Ops-Distribution		9210	A&G-Office supplies & expense	22,985	N/A	-
1234	ATM-Dal-Gas Control Ops-Distribution		9260	A&G-Employee pensions and benefits	273,508	N/A	-
1234	ATM-Dal-Gas Control Ops-Distribution		9310	A&G-Rents	44,963	N/A	-
1234 Total					<u>0</u>		<u>-</u>

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1174	ATM-Dal-Operational Technology-Distribution	Composite - MidTex Only	9220	A&G-Administrative expense transferred-Credit	(601,147)	N/A	-
1174	ATM-Dal-Operational Technology-Distribution		8740	Mains and Services Expenses	(1,631)	N/A	-
1174	ATM-Dal-Operational Technology-Distribution		8800	Distribution-Other expenses	1,692	N/A	-
1174	ATM-Dal-Operational Technology-Distribution		9200	A&G-Administrative & general salaries	526	N/A	-
1174	ATM-Dal-Operational Technology-Distribution		9210	A&G-Office supplies & expense	491,089	N/A	-
1174	ATM-Dal-Operational Technology-Distribution		9230	A&G-Outside services employed	3,412	N/A	-
1174	ATM-Dal-Operational Technology-Distribution		9250	A&G-Injuries & damages	1	N/A	-
1174	ATM-Dal-Operational Technology-Distribution		9260	A&G-Employee pensions and benefits	136	N/A	-
1174	ATM-Dal-Operational Technology-Distribution		8520	Communication system expenses	105,923	N/A	-
1174 Total					<u>-</u>		<u>-</u>

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1211	ATM-Dal-Asset Integrity & Reporting	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(1,662,939)	9.15%	(152,159)
1211	ATM-Dal-Asset Integrity & Reporting		9200	A&G-Administrative & general salaries	1,102,351	9.15%	100,865
1211	ATM-Dal-Asset Integrity & Reporting		9210	A&G-Office supplies & expense	129,329	9.15%	11,834
1211	ATM-Dal-Asset Integrity & Reporting		9230	A&G-Outside services employed	145,860	9.15%	13,346
1211	ATM-Dal-Asset Integrity & Reporting		9260	A&G-Employee pensions and benefits	285,399	9.15%	26,114
1211 Total					<u>(0)</u>		<u>(0)</u>

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1222	ATM-Dal-Quality Assurance	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(219,676)	9.15%	(20,100)
1222	ATM-Dal-Quality Assurance		9200	A&G-Administrative & general salaries	163,677	9.15%	14,976
1222	ATM-Dal-Quality Assurance		9210	A&G-Office supplies & expense	13,417	9.15%	1,228
1222	ATM-Dal-Quality Assurance		9260	A&G-Employee pensions and benefits	42,376	9.15%	3,877
1222	ATM-Dal-Quality Assurance		9320	A&G-Maintenance of general plant	206	9.15%	19
1222 Total					<u>0</u>		<u>0</u>

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1223	ATM-Dal-System Safety & Damage Prevention	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(442,010)	9.15%	(40,444)
1223	ATM-Dal-System Safety & Damage Prevention		8700	Distribution-Operation supervision and engineering	868	9.15%	79
1223	ATM-Dal-System Safety & Damage Prevention		8800	Distribution-Other expenses	6,418	9.15%	587
1223	ATM-Dal-System Safety & Damage Prevention		9200	A&G-Administrative & general salaries	283,899	9.15%	25,977
1223	ATM-Dal-System Safety & Damage Prevention		9210	A&G-Office supplies & expense	77,322	9.15%	7,075
1223	ATM-Dal-System Safety & Damage Prevention		9260	A&G-Employee pensions and benefits	73,502	9.15%	6,725
1223 Total					<u>(0)</u>		<u>(0)</u>
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1217	ATM-Dal-Environmental Practices	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(763,645)	9.15%	(69,874)
1217	ATM-Dal-Environmental Practices		9200	A&G-Administrative & general salaries	422,378	9.15%	38,648
1217	ATM-Dal-Environmental Practices		9210	A&G-Office supplies & expense	130,754	9.15%	11,964
1217	ATM-Dal-Environmental Practices		9230	A&G-Outside services employed	100,956	9.15%	9,237
1217	ATM-Dal-Environmental Practices		9260	A&G-Employee pensions and benefits	109,354	9.15%	10,006
1217	ATM-Dal-Environmental Practices		9320	A&G-Maintenance of general plant	204	9.15%	19
1217 Total					<u>0</u>		<u>0</u>
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1218	ATM-Dal-Engineering & Compliance	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(1,586,435)	9.15%	(145,159)
1218	ATM-Dal-Engineering & Compliance		8560	Mains expenses	54,703	9.15%	5,005
1218	ATM-Dal-Engineering & Compliance		8740	Mains and Services Expenses	2,092	9.15%	191
1218	ATM-Dal-Engineering & Compliance		9200	A&G-Administrative & general salaries	907,931	9.15%	83,076
1218	ATM-Dal-Engineering & Compliance		9210	A&G-Office supplies & expense	91,715	9.15%	8,392
1218	ATM-Dal-Engineering & Compliance		9230	A&G-Outside services employed	294,932	9.15%	26,986
1218	ATM-Dal-Engineering & Compliance		9260	A&G-Employee pensions and benefits	235,063	9.15%	21,508
1218 Total					<u>0</u>		<u>0</u>
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1231	ATM-Dal-Transmission Gas Control Ops	Composite - APT Only	9220	A&G-Administrative expense transferred-Credit	(1,527,271)	N/A	-
1231	ATM-Dal-Transmission Gas Control Ops		9200	A&G-Administrative & general salaries	1,067,172	N/A	-
1231	ATM-Dal-Transmission Gas Control Ops		9210	A&G-Office supplies & expense	18,612	N/A	-
1231	ATM-Dal-Transmission Gas Control Ops		9260	A&G-Employee pensions and benefits	310,210	N/A	-
1231	ATM-Dal-Transmission Gas Control Ops		9020	Customer accounts-Meter reading expenses	131,277	N/A	-
1231 Total					<u>-</u>		<u>-</u>
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1464	ATM-Dal-Sr VP Human Resources	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,192,822)	9.13%	(108,905)
1464	ATM-Dal-Sr VP Human Resources		9200	A&G-Administrative & general salaries	309,644	9.13%	28,270
1464	ATM-Dal-Sr VP Human Resources		9210	A&G-Office supplies & expense	619	9.13%	57
1464	ATM-Dal-Sr VP Human Resources		9260	A&G-Employee pensions and benefits	882,559	9.13%	80,578
1464 Total					<u>(0)</u>		<u>(0)</u>
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1509	ATM-Dal-Sr VP General Counsel	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,322,041)	9.13%	(120,702)
1509	ATM-Dal-Sr VP General Counsel		9200	A&G-Administrative & general salaries	412,182	9.13%	37,632
1509	ATM-Dal-Sr VP General Counsel		9210	A&G-Office supplies & expense	754	9.13%	69
1509	ATM-Dal-Sr VP General Counsel		9260	A&G-Employee pensions and benefits	909,106	9.13%	83,001
1509 Total					<u>-</u>		<u>-</u>
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1173	ATM-Dal-Operational Technology	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(619,834)	11.23%	(69,607)
1173	ATM-Dal-Operational Technology		8800	Distribution-Other expenses	278,718	11.23%	31,300
1173	ATM-Dal-Operational Technology		9200	A&G-Administrative & general salaries	166,123	11.23%	18,656
1173	ATM-Dal-Operational Technology		9210	A&G-Office supplies & expense	63,976	11.23%	7,185
1173	ATM-Dal-Operational Technology		9230	A&G-Outside services employed	10,576	11.23%	1,188
1173	ATM-Dal-Operational Technology		9250	A&G-Injuries & damages	1	11.23%	0
1173	ATM-Dal-Operational Technology		9260	A&G-Employee pensions and benefits	50,985	11.23%	5,726
1173	ATM-Dal-Operational Technology		9310	A&G-Rents	49,455	11.23%	5,554
1173 Total					<u>0</u>		<u>0</u>

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Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1139	ATM-Dal-IT Telecommunications	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,202,026)	9.13%	(109,745)
1139	ATM-Dal-IT Telecommunications		9200	A&G-Administrative & general salaries	323,994	9.13%	29,581
1139	ATM-Dal-IT Telecommunications		9210	A&G-Office supplies & expense	527,449	9.13%	48,156
1139	ATM-Dal-IT Telecommunications		9260	A&G-Employee pensions and benefits	83,882	9.13%	7,658
1139	ATM-Dal-IT Telecommunications		9320	A&G-Maintenance of general plant	266,700	9.13%	24,350
1139 Total					-		-

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1232	ATM-Dal-Distribution Gas Control Ops	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(3,398)	11.23%	(382)
1232	ATM-Dal-Distribution Gas Control Ops		9260	A&G-Employee pensions and benefits	3,398	11.23%	382
1232 Total					(0)		(0)

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2024	Allocation %	Billed to KY-MidSt Div
1219	ATM-System Integrity & Compliance	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(24,575)	9.15%	(2,249)
1219	ATM-System Integrity & Compliance		9210	A&G-Office supplies & expense	24,575	9.15%	2,249
1219 Total					-		-

Summary by FERC Account		
Account	Account Description	Allocated to KY/Mid-States Division
8210	Storage-Purification expenses	63
8230	Gas losses	-
8560	Mains expenses	7,865
8700	Distribution-Operation supervision and engineering	2,189
8740	Mains and Services Expenses	9,783
8750	Distribution-Measuring and regulating station expenses	-
8800	Distribution-Other expenses	44,314
8810	Distribution-Rents	29,171
8850	Distribution-Maintenance supervision and engineering	-
9010	Customer accounts-Operation supervision	336,364
9020	Customer accounts-Meter reading expenses	603
9030	Customer accounts-Customer records and collections expenses	2,903,037
9100	Customer service-Miscellaneous customer service	44
9110	Sales-Supervision	-
9120	Sales-Demonstrating and selling expenses	12,717
9160	Sales-Miscellaneous sales expenses	-
9200	A&G-Administrative & general salaries	(4,409,943)
9210	A&G-Office supplies & expense	5,868,743
9230	A&G-Outside services employed	1,686,289
9240	A&G-Property insurance	18,789
9250	A&G-Injuries & damages	4,897,614
9260	A&G-Employee pensions and benefits	6,012,966
9302	Miscellaneous general expenses	602,123
9310	A&G-Rents	816,049
9070	Customer service-Supervision	19
8520	Communication system expenses	-
9130	Sales-Advertising expenses	1,391
8780	Meter and house regulator expenses	3
9320	A&G-Maintenance of general plant	59,689
		18,899,879

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-65
Page 1 of 1

REQUEST:

Refer to ADJ 5 on Schedule D.2.2 which shows the base and test year amounts of allocations to the Atmos – Kentucky division from the shared service unit and division general office of \$15,853,822 and \$18,251,309, respectively. Describe all reasons why the allocated expenses to the Atmos – Kentucky division increases by \$2,397,488, or 15.1%, and why that projected increase amount should be considered reasonable.

RESPONSE:

The amounts included in the adjustment account for the forecasted amount of expenses that are allocated to Kentucky from both Shared Services and Division General Office. Certain O&M cost categories are budgeted at the Division General Office rate division (091) but, as actual costs are incurred, are direct coded to the state specific rate division (such as Kentucky rate division 009). Because the base period includes six months of actuals and 6 months of forecast while the test period includes 12 months of forecast, the increase in the Division Office is largely offset by a decrease in Kentucky direct due to this budgeting convention. Refer to Exhibit GKW-3 attached to the Direct Testimony of Greg Waller. Some costs within the cost elements of Insurance, IT, Telecom, Dues, and particularly Outside Services are subject to this budgeting convention. As shown on Exhibit GKW-3, increases in these categories in the Division General Office are largely offset by corresponding decreases in Kentucky direct.

In addition to the budget convention described above, note that the Labor and Benefits cost elements reflect three merit increases between the Base and Test Periods. For further information regarding Labor and Benefits, see the response to AG 1-74.

Respondent: Greg Waller

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Atmos Energy Corporation, Kentucky Division
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Question No. 1-66
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REQUEST:

Refer to the Direct O&M expenses and Allocated O&M expenses from 2019 through 2028 reflected on Schedule I.1, which are summarized in \$ Millions below.

	<u>Direct O&M</u>	<u>Allocated O&M</u>
Calendar Year 2019	18.981	12.487
Calendar Year 2020	15.673	12.950
Calendar Year 2021	19.495	13.806
Calendar Year 2022	17.205	12.755
Calendar Year 2023	17.558	13.458
Base Year 12/31/2024	17.683	15.854
Test Year 3/31/2026	15.067	18.251
Fiscal Year 2026	21.186	15.597
Fiscal Year 2027	21.882	16.110
Fiscal Year 2028	22.658	16.681

- a. Describe all reasons why the test year Direct O&M expenses decreased by \$2.616 million from the base year and why the test year Allocated O&M expenses increase by \$2.397 million over the base year.
- b. Describe all reasons why the Allocated O&M expenses increased by such a large percentage, 17.8%, from calendar year 2023 to the calendar year base year ended 12/31/2024.
- c. Describe all reasons why the Allocated O&M expenses increased by such a large percentage, 15.1%, from the calendar year base year ended 12/31/2024 to the test year ended 3/31/2026 and then decrease by a similar percentage from the test year to the fiscal year 2026.

RESPONSE:

- a. See the response to AG 1-65.
- b. See the response to AG 1-65. The Base Period includes 6 months of forecast and therefore reflects the budgeting convention described in the response to AG 1-65.
- c. See the response to AG 1-65. The Company's forecast for future years (2026-2028) does not reflect the impact of the budgeting convention described in the response to AG 1-65.

Respondent: Greg Waller

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-67
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REQUEST:

Refer to the Other Income section on Schedule I.1 that lists amounts each year for Performance Based Rates, \$3 million in the test year. Explain what is captured in this line item and explain why it is reflected below-the line for ratemaking purposes.

RESPONSE:

The line represents an estimate for below-the-line income associated with the Company's Performance Based Ratemaking mechanism, the renewal of which is the subject of Case No. 2024-00205. Because the income is related to gas procurement and the Company's GCA, it is not relevant to a base rate proceeding.

Respondent: Brannon Taylor

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-68
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REQUEST:

Refer to the comparative income statement provided as Schedule I.1. Indicate separately whether the PRP revenues, depreciation expense, and ad valorem taxes expense are included in this income statement, and if so, how and where they are included.

RESPONSE:

The historic information in the comparative income statement provided in Schedule I.1 includes all PRP Revenues, depreciation expense and ad valorem tax expense. PRP revenues would be included in "Gas service revenue," depreciation expense would be included in "Depreciation & amortization," and ad valorem taxes would be included in "Taxes - other than income."

With the exception of items comprising Gross Profit, all forward-looking income statement data includes PRP activity.

Respondent: Greg Waller

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Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-69
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REQUEST:

Refer to the table showing budgeted and actual O&M expenses by fiscal year from 2013 through 2023 on page 21 of Mr. Waller's testimony. Provide similar budgeted and actual O&M data pertaining to the fiscal year 2024.

RESPONSE:

See the amounts in the table below (in thousands) for the Fiscal 2024 O&M actual versus budget information for Kentucky.

Fiscal Year	Actual \$	Budget \$	Over / (Under) \$	Variance %
2024	\$ 33,524	\$ 32,912	\$ 612	1.86%

Respondent: Greg Waller

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Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-70
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REQUEST:

Refer to ADJ 1 on Schedule D.2.2 which shows the base and test year amounts of labor and benefit costs for the Kentucky operations of \$7,055,733 and \$7,992,924, respectively. Describe all major reasons why these expenses are expected to increase by such a large amount, \$937,190, or 13.3%, from the base year to the forecast test year and why that level of increase should be considered reasonable.

RESPONSE:

See the response to AG 1-74.

Respondent: Greg Waller

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-71
Page 1 of 1

REQUEST:

Refer to the allocation percentages shown on Exhibit GWK-2 Allocation Factors for the 2024 fiscal year based on cost data for the twelve months ended September 30, 2023. Provide the same data and allocation percentage calculations to be used for the 2025 fiscal year, starting October 2024, based on cost data for the twelve months ended September 30, 2024. This request includes information related to each of the divisions that make up the Mid States Division. Provide in electronic format with all formulas intact.

RESPONSE:

See Attachment 1.

ATTACHMENT:

AG_1-71_Att1 - FY25 Allocation Factors.xlsx

Respondent: Emily Wiebe

ATMOS ENERGY CORPORATION
Allocation of Atmos Corporate (Co. # 10) Cost Based on 12 Month Period Ended 9/30/24

		30	60	20	20	50	70	80	180	
ALL COMPANIES										
		Kentucky/ MidStates								
A. Composite Allocation Factor:		Total	West Tex Div	CO/KS Div	LA Div 007	LA Div 077	Div	Mississippi Div	Mid-Tex Div	Atmos P/L
(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Gross Direct PP&E	24,993,685,761	1,663,753,995	1,017,832,213	-	1,792,597,476	2,014,369,887	1,360,550,808	10,773,446,506	6,301,736,534
2	Average Number of Customers	3,390,547	319,407	273,008	-	363,414	368,128	249,771	1,816,311	286
3	Total O&M Expense *	610,877,032	44,763,412	36,574,812	-	42,774,421	47,462,790	28,851,494	220,903,446	186,481,480
4	(* w/o Allocation)									
5										
6	Gross Direct PP&E	100.00%	6.68%	4.07%	0.00%	7.17%	8.06%	5.44%	43.10%	25.21%
7	Average Number of Customers	100.00%	9.41%	8.05%	0.00%	10.72%	10.86%	7.37%	53.57%	0.01%
8	Total O&M Expense	100.00%	7.33%	5.99%	0.00%	7.00%	7.77%	4.72%	36.16%	30.53%
9										
10	Total Composite Factor for FY 2025	100.00%	7.79%	6.04%	0.00%	8.30%	8.90%	5.84%	44.28%	18.58%
11										
12		220	232	233	303					
13										
14		AELIG	UCGS-Barnsley	WKG Storage	TLGP	Remaining non reg				
15										
16	Gross Direct PP&E	5,199,042	13,058,627	18,584,217	32,504,089	52,369				
17	Average Number of Customers	216	-	-	6	-				
18	Total O&M Expense *	782,358	210,042	220,233	1,885,142	(32,598)				
19	(* w/o Allocation)									
20										
21	Gross Direct PP&E	0.02%	0.05%	0.07%	0.13%	0.00%				
22	Average Number of Customers	0.01%	0.00%	0.00%	0.00%	0.00%				
23	Total O&M Expense	0.13%	0.03%	0.04%	0.31%	-0.01%				
24										
25	Total Composite Factor for FY 2025	0.05%	0.03%	0.04%	0.15%	0.00%				

Atmos Energy Corporation
Atmos Energy Mid States Div
Development of Allocation Factors
Effective October 1, 2024

Line #	Div #	Division Name	Sept ' 24 Direct Property Plant & Equipment	Percent of MidStates Property	YE Sept '24 Total O &M w/o 922	Percent of MidStates O & M	YE Sept '24 Avg Number of Customers	Percent of MidStates Customers	MidStates Allocation Percent
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1									
2	09	KENTUCKY	940,645,426	46.74%	18,746,041	50.77%	181,052	49.18%	48.90%
3	93	TENNESSEE	925,389,601	45.98%	13,805,083	37.39%	162,831	44.23%	42.53%
4	96	VIRGINIA	146,583,910	7.28%	4,368,754	11.83%	24,245	6.59%	8.57%
5									
6									
7		Total	2,012,618,938	100%	36,919,878	100%	368,128	100%	100%

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Atmos Energy Corporation, Kentucky Division
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Question No. 1-72
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REQUEST:

Refer to Exhibit GKW-3, which shows base year and test year allocated O&M amounts by division and cost element and the difference in the test year compared to the base year. Confirm that the Company removed all incentive compensation expense tied to financial performance from the test year revenue requirement, including any type of short-term cash incentive awards and any type of stock awards, such as restricted stock units. If not, identify and quantify the amount of any other incentive compensation remaining in the test year.

RESPONSE:

Confirm.

Respondent: Greg Waller

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-73
Page 1 of 1

REQUEST:

Refer to Exhibit GKW-3, which shows base year and test year allocated O&M amounts by division and cost element. Provide a similar schedule which reflects the actual O&M expenses by cost element for the fiscal years ended September 30, 2021, September 30, 2022, September 30, 2023, and September 30, 2024.

RESPONSE:

See Attachment 1.

ATTACHMENT:

AG_1-73_Att1 - O&M by Cost Element FY21-FY24.xlsx

Respondents: Greg Waller and Emily Wiebe

Atmos Energy Corporation
O&M by Cost Element
For Fiscal 2021 through Fiscal 2024

	Kentucky				SSU				Division General Office			
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2021	FY 2022	FY 2023	FY 2024	FY 2021	FY 2022	FY 2023	FY 2024
Labor	\$ 5,072,173	\$ 5,540,093	\$ 6,037,907	\$ 6,025,132	\$ 4,204,424	\$ 4,424,639	\$ 4,489,581	\$ 4,505,323	\$ 1,657,314	\$ 1,588,607	\$ 1,645,881	\$ 1,648,086
Benefits	1,545,197	1,240,477	652,378	706,754	1,711,751	1,081,710	1,066,952	1,039,252	433,203	783,406	459,947	179,725
Employee Welfare	129,314	130,254	161,573	120,232	2,184,815	1,724,623	1,837,956	1,985,986	782,256	872,509	843,099	489,579
Insurance	188,975	195,117	201,902	73,687	1,548,297	1,956,568	2,215,069	2,679,916	15,302	5,922	18,988	9,556
Rent, Maint., & Utilities	1,110,856	1,227,587	1,326,003	1,003,029	395,891	417,433	447,352	508,716	233,070	146,962	188,521	183,822
Vehicles & Equip	737,915	953,415	1,014,078	1,164,415	2,448	8,625	11,269	9,230	43,732	43,057	51,703	50,284
Materials & Supplies	796,451	879,167	1,096,601	1,225,279	55,572	57,431	78,754	70,843	48,500	34,386	98,208	(63,946)
Information Technologies	37,357	20,794	21,235	53,569	1,605,290	1,831,307	1,935,620	2,054,630	96,466	67,324	114,434	121,558
Telecom	201,262	215,237	224,333	86,230	159,917	227,584	238,343	243,465	121,727	99,998	106,586	100,456
Marketing	300,480	82,161	217,553	277,870	13,185	8,409	12,926	14,592	179,334	191,082	174,116	288,705
Directors & Shareholders &PR	249	435	269	-	324,388	300,969	272,886	282,326	-	-	95	1,164
Dues & Membership Fees	156,496	193,880	176,552	187,598	37,372	66,883	71,814	66,521	5,340	5,511	5,453	4,932
Print & Postages	46,674	46,366	35,927	(9,079)	26,462	24,215	28,529	25,740	7,617	6,957	6,187	7,601
Travel & Entertainment	72,762	167,907	378,749	409,430	14,973	41,601	96,214	125,021	79,748	163,263	230,010	254,389
Training	14,621	22,515	156,680	44,486	33,866	30,675	50,558	67,417	13,894	17,804	40,168	45,653
Outside Services	5,809,106	5,486,477	5,031,874	5,989,998	979,555	1,389,642	1,383,947	1,563,789	1,101,296	1,244,223	1,473,929	913,551
Provision for Bad Debt	2,822,569	711,048	871,146	1,187,654	-	-	-	-	-	-	-	777
Miscellaneous	88,265	(109,446)	137,812	199,758	(4,734,111)	(4,822,441)	(5,206,530)	(5,211,102)	(108,901)	(147,071)	(107,284)	(108,831)
Total O&M Expenses	\$ 19,130,724	\$ 17,003,483	\$ 17,742,574	\$ 18,746,041	\$ 8,564,095	\$ 8,769,875	\$ 9,031,241	\$ 10,031,666	\$ 4,709,899	\$ 5,123,939	\$ 5,350,043	\$ 4,127,063

Note: The Shared Services Division 002 expenses were allocated using the total company 3-factor composite and the Shared Services Div 012 expenses were allocated using the customer factor.

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Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-74
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REQUEST:

Refer to Exhibit GKW-3, which shows base year and test year allocated O&M amounts by division and cost element and the difference in the test year compared to the base year. The total labor and benefit expenses (direct and allocated) in the test year, before any proforma adjustments, reflected an increase in expense of 12.8% as depicted in the data below:

	<u>Base Year</u>	<u>Test Year</u>	<u>Difference</u>
Labor	\$12,503,414	\$14,070,026	\$1,566,612
Benefits	\$2,779,729	\$3,908,255	\$1,128,526
Employee Welfare	<u>\$2,540,404</u>	<u>\$2,122,942</u>	<u>(\$417,462)</u>
Total	\$17,823,547	\$20,101,223	\$2,277,676

Increase – Test Year Over Base Year 12.8%

- a. Explain all reasons why the labor, benefits, and employee welfare expenses increased by 12.8% on a net basis from the base year to the test year.
- b. Indicate whether there are other labor, benefits, and employee welfare expense amounts that are reflected in Exhibit GKW-3 that are not reflected in the three costs elements depicted in the table above. If there are any, identify and explain.
- c. Indicate the percentages of average raises given during 2021, 2022, 2023, and 2024 and projected for 2025 and 2026.
- d. Provide the actual expense amounts of these three cost elements for each fiscal year ended September 30, 2022, September 30, 2023, and September 30, 2024.

RESPONSE:

- a. Labor expense is budgeted each year at a level to address anticipated workload. Please see the response to Staff 1-38 and the direct testimony of Greg Waller at page 26. The increase in labor expense between the Base and Test period includes the impact of three merit increases averaging 3 - 3.5% each.

The Company budgets benefits expense based on the best information and expectations available at the time the budget is prepared. Variances between budgeted benefits load and actual expenses are recorded in benefits variance subaccounts in Divisions 002 and 091 (see subaccounts 01206, 01207, 01208, 01252, 01258, 01261, 01264, 01267, 01270, 01295, and 01298 in the Benefits section of tabs "Div002 history" and "Div091 history" in the "O&M Detail - TME Jun-24" file included in the response to Staff 1-54). For the six months of actuals included in the Base Period, the benefits variances were net credits to expense as actual costs were below expectations. The Company does not budget nor anticipate negative benefits variances as part of its annual budgeting process.

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Atmos Energy Corporation, Kentucky Division
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- b. All labor, benefits, and employee welfare expenses are reflected in the three cost elements depicted in the table above.
- c. See the response to Staff 1-38 for fiscal years 2022 - 2024. For FY 2021, the average increase was 2.99% for non-exempt and 2.93% for exempt employees. For FY 2025, the average increase was 3.43% for non-exempt and 3.61% for exempt employees. For FY 2026, the average increase is targeted to be 3.5%.
- d. See the table below. Also, see the response to AG 1-73.

<u>Element</u>	<u>Fiscal 2022</u>	<u>Fiscal 2023</u>	<u>Fiscal 2024</u>
Labor	\$11,553,338	\$12,173,370	\$12,178,541
Benefits	\$ 3,105,593	\$ 2,179,278	\$ 1,925,731
Employee Welfare	<u>\$ 2,727,386</u>	<u>\$ 2,842,628</u>	<u>\$ 2,595,798</u>
Total	\$17,386,317	\$17,195,276	\$16,700,070

Respondent: Greg Waller

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-75
Page 1 of 1

REQUEST:

Refer to the comparative payroll analysis provided in the filing as Schedule G-2 for the years 2019 through the forecasted test period.

- a. Provide the budgeted and actual Kentucky operation employee levels each month for each year 2019 through the last month in 2024 with available data.
- b. Provide the budgeted and actual Mid States general office employee levels each month for each year 2019 through the last month in 2024 with available data.
- c. Provide the budgeted and actual shared services employee levels each month for each year 2019 through the last month in 2024 with available data.
- d. Indicate whether this analysis applies to just the Kentucky operations employees or whether it applies to a broader group of employees. If not only Kentucky operations employees, describe.

RESPONSE:

- a. See Attachment 1. Note, only actual headcount is shown, as headcount is not budgeted for the Kentucky Division.
- b. See Attachment 1. Budgeted levels are for the entire Kentucky/Mid-States Division (including Kentucky, Tennessee, Virginia and the General Office).
- c. See Attachment 1.
- d. The analysis in G-2 includes all employees that worked in Kentucky during the calendar year, which includes employees from the Mid-States Division general office.

ATTACHMENT:

AG_1-75_Att1 - KY CY2019-2024 Headcount.xlsx

Respondent: Greg Waller

Atmos Energy Corporation, Kentucky
Division Employee Count
CY 2019 - CY 2024
Div 002

Calendar Year 2019		
	Budget	Actuals
January	475	442
February	475	438
March	475	439
April	475	440
May	475	444
June	475	448
July	475	449
August	475	446
September	475	449
October	482	446
November	482	442
December	482	440

Calendar Year 2020		
	Budget	Actuals
January	482	439
February	482	441
March	482	447
April	482	446
May	482	448
June	482	450
July	482	450
August	482	451
September	482	453
October	482	450
November	482	455
December	482	449

Calendar Year 2021		
	Budget	Actuals
January	482	448
February	482	446
March	482	446
April	482	445
May	482	445
June	482	448
July	482	487
August	482	490
September	482	492
October	482	490
November	482	491
December	482	490

Calendar Year 2022		
	Budget	Actuals
January	482	495
February	482	491
March	482	491
April	482	493
May	482	494
June	482	488
July	482	486
August	482	490
September	482	493
October	482	499
November	482	503
December	482	497

Calendar Year 2023		
	Budget	Actuals
January	482	501
February	482	505
March	482	503
April	482	501
May	482	501
June	482	502
July	482	508
August	482	507
September	482	504
October	482	514
November	482	510
December	482	498

Calendar Year 2024		
	Budget	Actuals
January	482	495
February	482	495
March	482	500
April	482	504
May	482	509
June	482	512
July	482	522
August	482	526
September	482	533

Atmos Energy Corporation, Kentucky
Division Employee Count
CY 2019 - CY 2024
Div 012

Calendar Year 2019		
	Budget	Actuals
January	658	620
February	658	629
March	658	632
April	658	637
May	658	642
June	658	639
July	658	637
August	658	640
September	658	656
October	658	668
November	658	668
December	658	659

Calendar Year 2020		
	Budget	Actuals
January	658	654
February	658	645
March	658	640
April	658	636
May	658	631
June	658	629
July	658	614
August	658	620
September	658	624
October	658	623
November	658	620
December	658	607

Calendar Year 2021		
	Budget	Actuals
January	658	609
February	658	619
March	658	625
April	658	610
May	658	609
June	658	612
July	658	598
August	658	597
September	658	605
October	658	605
November	658	595
December	658	579

Calendar Year 2022		
	Budget	Actuals
January	658	598
February	658	607
March	658	592
April	658	587
May	658	605
June	658	591
July	658	610
August	658	644
September	658	641
October	658	658
November	658	645
December	658	638

Calendar Year 2023		
	Budget	Actuals
January	658	651
February	658	636
March	658	643
April	658	640
May	658	656
June	658	662
July	658	681
August	658	670
September	658	674
October	658	678
November	658	668
December	658	666

Calendar Year 2024		
	Budget	Actuals
January	658	668
February	658	676
March	658	668
April	658	676
May	658	661
June	658	673
July	658	665
August	658	675
September	658	685

Atmos Energy Corporation, Kentucky
Division Employee Count
CY 2019 - CY 2024
Div 009

Calendar Year 2019	
	Actuals
January	16
February	20
March	23
April	23
May	33
June	42
July	47
August	68
September	185
October	183
November	180
December	180

Calendar Year 2020	
	Actuals
January	182
February	184
March	182
April	179
May	176
June	175
July	172
August	171
September	170
October	170
November	170
December	170

Calendar Year 2021	
	Actuals
January	169
February	169
March	172
April	170
May	169
June	170
July	167
August	164
September	162
October	167
November	169
December	170

Calendar Year 2022	
	Actuals
January	166
February	167
March	166
April	166
May	166
June	166
July	161
August	167
September	172
October	172
November	173
December	175

Calendar Year 2023	
	Actuals
January	175
February	176
March	172
April	173
May	171
June	170
July	170
August	175
September	174
October	175
November	174
December	175

Calendar Year 2024	
	Actuals
January	176
February	177
March	174
April	172
May	174
June	174
July	177
August	179
September	178

Atmos Energy Corporation, Kentucky
Division Employee Count
CY 2019 - CY 2024
Div 091

Calendar Year 2019		
	Budget	Actuals
January	375	352
February	375	347
March	375	342
April	375	343
May	375	335
June	375	323
July	375	318
August	375	299
September	375	182
October	383	180
November	383	179
December	383	178

Calendar Year 2020		
	Budget	Actuals
January	383	175
February	383	175
March	383	176
April	383	176
May	383	175
June	383	174
July	383	173
August	382	174
September	382	174
October	383	171
November	383	168
December	383	110

Calendar Year 2021		
	Budget	Actuals
January	383	107
February	383	105
March	383	105
April	383	106
May	383	103
June	383	103
July	383	102
August	382	104
September	382	104
October	383	103
November	383	102
December	383	101

Calendar Year 2022		
	Budget	Actuals
January	383	98
February	383	100
March	383	95
April	383	96
May	383	94
June	383	94
July	383	92
August	382	93
September	382	93
October	383	90
November	383	91
December	383	90

Calendar Year 2023		
	Budget	Actuals
January	383	92
February	383	93
March	383	93
April	383	93
May	383	93
June	383	92
July	383	90
August	382	90
September	382	90
October	383	93
November	383	92
December	383	92

Calendar Year 2024		
	Budget	Actuals
January	383	90
February	383	90
March	383	97
April	383	98
May	383	97
June	383	98
July	383	95
August	382	94
September	382	95

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Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-76
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REQUEST:

Refer to Schedule C-2.2.2 B 09 and to Schedule C-2.2.2-F 09, which show base year and test year expenses by FERC account for each month and in total for the Kentucky division 9. Refer further to the monthly amounts listed for account 9220 on each that is described as A&G-Administrative expense transferred-Credit.

- a. Describe the amounts that are depicted on these schedules in account 9220 A&G-Administrative expense transferred-Credit.
- b. The actual amounts listed on Schedule C-2.2.2 B 09 for the first six months of the base year sum to \$6,712,907, which equates to a monthly average of \$1,118,818. The budgeted amounts listed on Schedule C-2.2.2 B 09 for the last six months of the base year sum to \$9,140,921, which equates to a monthly average of \$1,523,487. Explain all reasons why the budgeted average monthly amounts for this account during last six months of the base year increase by 36.2% over the actual average monthly amounts during the first six months of the base year. ($\$1,523,487 - \$1,118,818 = \$404,669 / \$1,118,818 = 36.2\%$).
- c. The forecasted amounts listed on Schedule C-2.2.2-F 09 for the twelve months of the test year sum to \$18,251,309, which equates to a monthly average of \$1,520,943. Explain all reasons why the forecasted average monthly amounts for this account during the test year increase by 35.9% over the actual average monthly amounts during the first six months of the base year. ($\$1,520,943 - \$1,118,818 = \$402,125 / \$1,118,818 = 35.9\%$).

RESPONSE:

- a. Amounts recorded to account 9220 in rate division 009 (Kentucky direct) are the amounts allocable to Kentucky from Shared Services and the Division General Office. See the Company's Cost Allocation Manual (CAM) at pages 11 and 15, which is Exhibit EBW-1 attached to the Direct Testimony of Emily Wiebe for further detail and please see Exhibit GKW-3 attached to the Direct Testimony of Greg Waller for cost elements and amounts.
- b. See the response to AG 1-65.
- c. See the response to AG 1-65.

Respondents: Greg Waller and Emily Wiebe

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REQUEST:

Refer to Schedule C-2.2.2 B 91 and to Schedule C-2.2.2-F 91, which show base year and test year expenses by FERC account for each month and in total for the Mid States General Office division 91. Refer further to the monthly amounts listed for account 9030 on each that is described as Customer accounts-Customer records and collection expenses. Finally refer to the total amount allocated to the Kentucky division 9 on the last line of each schedule (line 52).

- a. The actual amounts listed on Schedule C-2.2.2 B 91 for the first six months of the base year for account 9030 sum to \$1,258,537, which equates to a monthly average of \$209,756. The budgeted amounts listed on Schedule C-2.2.2 B 91 for the last six months of the base year for account 9030 sum to \$3,258,307, which equates to a monthly average of \$543,051. Explain all reasons why the budgeted average monthly amounts for this account during the last six months of the base year more than double the actual average monthly amounts during the first six months of the base year.
- b. The forecasted amounts listed on Schedule C-2.2.2-F 91 for the twelve months of the test year for account 9030 sum to \$7,502,264, which equates to a monthly average of \$625,189. Explain all reasons why the forecasted average monthly amounts for this account during the test year almost triple the actual average monthly amounts during the first six months of the base year. (\$625,189 per month versus \$209,756).
- c. The actual total allocated amounts to the Kentucky division 9 listed on line 52 on Schedule C-2.2.2 B 91 for the first six months of the base year sum to \$2,026,392, which equates to a monthly average of \$337,732. The budgeted amounts listed on line 52 on Schedule C-2.2.2 B 91 for the last six months of the base year sum to \$3,508,912, which equates to a monthly average of \$584,819. Explain all reasons why the budgeted average monthly amounts allocated to the Kentucky division are 73.2% higher during last six months of the base year compared to the actual first six months of the base year. ($\$584,819 - \$337,732 = \$247,087 / \$337,732 = 73.2\%$).
- d. The forecasted total allocated amounts listed on Schedule C-2.2.2-F 91 for the twelve months of the test year on line 52 sum to \$8,101,735, which equates to a monthly average of \$675,145. Explain all reasons why the forecasted average monthly amounts allocated to the Kentucky division 09 during the test year almost double the actual average monthly allocated amounts during the first six months of the base year. (\$675,145 per month versus \$337,732).

RESPONSE:

- a. See the response to AG 1-65. In account 9030, this is largely driven by bill print fees which are budgeted in the Division General Office (091) but recorded to individual states (such as Kentucky - 009).
- b. See the response to AG 1-65 and the response to subpart (a).

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- c. See the response to AG 1-65.
- d. See the response to AG 1-65.

Respondent: Greg Waller

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Atmos Energy Corporation, Kentucky Division
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Question No. 1-78
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REQUEST:

Refer to Schedule C-2.2.2 B 12 and to Schedule C-2.2.2-F 12, which show base year and test year expenses by FERC account for each month and in total for the Shared Services division 12 as well as the amounts allocated to the Kentucky division 09. Refer further to percentage of costs allocated to the Kentucky division reflected on line 26 of each schedule. The actual allocation percentages reflected on C-2.2.2 B 12 for the first six months of the base year average to be 3.95% on a weighted average basis. The budgeted and projected allocation percentages are 5.39% for each of the last six months of the base year and for the entirety of the months during the test year. Explain all reasons why the actual allocation percentages are so much lower during the actual first six months of the base year compared to the remainder of the base year and the entirety of the test year.

RESPONSE:

The allocation percentages for January 2024 through June 2024 referenced in the request are being calculated by taking the Kentucky Div 009 Account 9220-41131-Billing for CSC O&M (Shared Services Customer Service) divided by the total Shared Services Div 012 Account 9220 that was billed out to the business units. This results in the actual six-month average calculation of 3.95% for Kentucky. At the Shared Services level, all Div 012 O&M expenses use the customer factor when allocating to Div 091 (Division General Office), which for the months of Fiscal 2024 was 10.90%. However, it should be noted that at the Div 009 level, not all Div 012 expenses are allocated through account 9220-41131 (for CSC O&M). Rather, some Div 012 expenses are allocated through account 9220-41132-Billing for SS O&M (Shared Services) . As not all of the Div 012 expenses are being included within account 9220-41131 at the Kentucky Div 009 level this is causing the actual calculation to be lower than the customer factor used for the last six months of the base period and test year which is taking the Kentucky Mid-States Customer Factor of 10.90% multiplied by the Div 091 Kentucky customer factor of 49.46% to arrive at 5.39%.

Respondents: Greg Waller and Emily Wiebe

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Atmos Energy Corporation, Kentucky Division
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Question No. 1-79
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REQUEST:

Provide the actual expense amounts for account 9220 A&G-Administrative expense transferred-Credit for each fiscal year ended September 30, 2022, September 30, 2023, and September 30, 2024.

RESPONSE:

See Attachment 1.

ATTACHMENT:

AG_1-79_Att1 - Account 9220 Allocation FY22-FY24.xlsx

Respondent: Emily Wiebe

Atmos Energy Corporation
Account 9220 - A&G Administrative Expense Transferred
For Fiscal Years 2022, 2023 and 2024

Division	Division Description	Account	Account Description	Subaccount	Subaccount Description	Fiscal 2022	Fiscal 2023	Fiscal 2024	Description
009	Kentucky	9220	A&G-Administrative expense transferred-Credit	09341	Admin & General Expenses	5,123,939	5,350,043	4,127,063	Allocated from Kentucky/Mid-States General Office
009	Kentucky	9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC O&M	2,403,228	2,271,017	2,446,378	Allocated from Shared Services Customer Support
009	Kentucky	9220	A&G-Administrative expense transferred-Credit	41132	Billing for SS O&M	5,890,121	5,830,769	6,972,666	Allocated from Shared Services General Office
						13,417,288	13,451,830	13,546,107	

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Atmos Energy Corporation, Kentucky Division
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REQUEST:

Refer to Schedule C-2.2.2 B 09, which shows base year actual and projected expenses by FERC account for each month and in total. Provide an update to this schedule in electronic format with all formulas intact which provides the actual amounts for the months of July 2024 through September 2024 instead of the projected amounts for those months.

RESPONSE:

See the supplemental response to Staff 1-03 filed November 14, 2024.

Respondents: Greg Waller and Emily Wiebe

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REQUEST:

Refer to Exhibit GKW-3, which shows base year and test year allocated O&M amounts by division and cost element. Provide the actual capitalization percentage rate for labor and related costs for each month for each of the depicted divisions from October 2020 through the most recent month available in live spreadsheet format.

RESPONSE:

See Attachment 1.

ATTACHMENT:

AG_1-81_Att1 - Cap Rate Percentages by Month.xlsx

Respondent: Emily Wiebe

Atmos Energy Corporation
Capital %'s by Month
For October 2020 through September 2024

Shared Services			
Month	SSU Gross O&M Cost (Labor and Nonlabor)	A&G Overhead Clearing Subaccount 04863	Cap OH %
Oct-20	18,616,002	(5,106,121)	27.4%
Nov-20	17,136,155	(7,367,497)	43.0%
Dec-20	19,253,436	(6,237,279)	32.4%
Jan-21	19,609,419	(7,100,789)	36.2%
Feb-21	18,557,948	(7,004,257)	37.7%
Mar-21	20,525,864	(6,622,012)	32.3%
Apr-21	20,402,062	(7,567,160)	37.1%
May-21	23,697,587	(7,109,798)	30.0%
Jun-21	27,941,068	(15,428,460)	55.2%
Jul-21	26,865,006	(7,058,267)	26.3%
Aug-21	22,162,901	(10,418,670)	47.0%
Sep-21	26,796,907	(8,181,716)	30.5%
Oct-21	22,080,184	(6,904,975)	31.3%
Nov-21	17,883,933	(7,547,223)	42.2%
Dec-21	21,020,188	(7,279,971)	34.6%
Jan-22	21,936,730	(8,215,255)	37.4%
Feb-22	19,952,219	(8,122,066)	40.7%
Mar-22	23,634,603	(7,656,116)	32.4%
Apr-22	20,593,739	(8,022,141)	39.0%
May-22	24,363,879	(7,748,429)	31.8%
Jun-22	21,954,251	(10,309,901)	47.0%
Jul-22	29,578,724	(8,225,035)	27.8%
Aug-22	22,371,195	(10,348,410)	46.3%
Sep-22	25,083,628	(7,785,667)	31.0%
Oct-22	22,765,780	(8,727,820)	38.3%
Nov-22	23,009,138	(8,464,163)	36.8%
Dec-22	23,475,965	(8,498,573)	36.2%
Jan-23	24,485,519	(8,515,635)	34.8%
Feb-23	21,968,362	(8,446,092)	38.4%
Mar-23	24,960,155	(8,347,115)	33.4%
Apr-23	23,266,093	(7,987,273)	34.3%
May-23	27,558,551	(8,845,996)	32.1%
Jun-23	24,720,941	(11,972,973)	48.4%
Jul-23	26,951,037	(8,655,718)	32.1%
Aug-23	26,490,564	(9,835,855)	37.1%
Sep-23	22,528,918	(10,827,865)	48.1%
Oct-23	25,344,632	(7,796,744)	30.8%
Nov-23	23,122,104	(8,927,613)	38.6%
Dec-23	26,421,925	(8,489,816)	32.1%
Jan-24	25,835,621	(8,786,221)	34.0%
Feb-24	28,562,180	(9,061,453)	31.7%
Mar-24	23,094,768	(8,597,454)	37.2%
Apr-24	24,770,942	(8,433,060)	34.0%
May-24	37,536,575	(8,816,164)	23.5%
Jun-24	23,188,559	(14,654,815)	63.2%
Jul-24	31,776,050	(8,470,505)	26.7%
Aug-24	23,666,689	(11,735,193)	49.6%
Sep-24	27,410,399	(8,063,636)	29.4%

Kentucky (Div 009)									
Month	Labor & Benefits	Uniforms	Insurance (primarily property)	Vehicles	Heavy Equipment	Building Rents	Utilities	Telecom	
Oct-20	58.7%	58.7%	58.4%	70.8%	98.0%	63.2%	46.4%	49.1%	
Nov-20	60.9%	60.5%	60.0%	55.2%	98.0%	64.6%	45.3%	49.5%	
Dec-20	65.5%	55.1%	58.4%	60.7%	98.0%	61.2%	44.7%	47.7%	
Jan-21	58.7%	60.9%	58.5%	59.9%	98.0%	57.4%	48.6%	53.6%	
Feb-21	57.5%	55.8%	56.5%	50.0%	98.0%	53.8%	40.3%	47.7%	
Mar-21	57.3%	55.1%	59.0%	50.4%	98.0%	57.6%	49.6%	49.2%	
Apr-21	58.1%	56.9%	59.2%	57.3%	98.0%	60.5%	48.7%	48.6%	
May-21	56.4%	58.9%	58.7%	52.3%	98.0%	60.7%	48.2%	49.7%	
Jun-21	56.2%	56.1%	59.3%	64.0%	98.0%	61.9%	47.7%	51.3%	
Jul-21	67.8%	57.9%	60.4%	58.2%	98.0%	66.6%	48.3%	49.6%	
Aug-21	58.5%	65.5%	60.7%	57.3%	98.0%	67.1%	52.2%	51.4%	
Sep-21	57.3%	58.3%	59.8%	68.6%	98.0%	63.3%	46.1%	49.6%	
Oct-21	58.7%	54.9%	59.7%	58.2%	98.0%	62.6%	46.6%	42.7%	
Nov-21	54.3%	58.3%	58.0%	55.8%	98.0%	61.8%	40.0%	47.8%	
Dec-21	64.6%	60.6%	59.2%	57.5%	98.0%	65.2%	32.6%	42.2%	
Jan-22	52.7%	52.4%	55.6%	53.0%	98.0%	57.3%	40.5%	44.7%	
Feb-22	59.2%	64.5%	59.1%	58.3%	98.0%	69.1%	54.4%	46.6%	
Mar-22	57.4%	66.7%	59.6%	58.8%	98.0%	68.5%	44.1%	47.4%	
Apr-22	58.6%	61.9%	60.0%	58.2%	98.0%	65.7%	42.3%	46.3%	
May-22	55.9%	54.6%	58.1%	55.9%	98.0%	66.1%	46.4%	48.1%	
Jun-22	55.8%	61.6%	59.0%	56.6%	98.0%	66.2%	47.5%	48.9%	
Jul-22	67.4%	56.6%	59.9%	56.3%	98.0%	66.2%	51.4%	47.4%	
Aug-22	56.8%	63.8%	60.1%	56.3%	98.0%	63.9%	48.4%	51.5%	
Sep-22	57.2%	62.6%	59.6%	58.2%	98.0%	64.1%	46.9%	49.8%	
Oct-22	55.2%	53.8%	57.7%	54.4%	98.0%	57.7%	44.1%	46.8%	
Nov-22	52.8%	53.5%	56.7%	51.5%	98.0%	55.9%	45.0%	45.3%	
Dec-22	64.5%	56.2%	57.3%	54.6%	98.0%	61.4%	46.1%	44.8%	
Jan-23	54.9%	59.6%	56.9%	55.8%	98.0%	61.1%	39.1%	46.6%	
Feb-23	56.3%	61.0%	57.0%	54.3%	98.0%	60.5%	41.6%	44.4%	
Mar-23	50.8%	49.9%	56.9%	50.1%	98.0%	55.8%	44.2%	46.6%	
Apr-23	59.1%	64.7%	58.7%	56.2%	98.0%	62.3%	41.0%	47.7%	
May-23	54.2%	60.5%	58.4%	56.3%	98.0%	61.2%	51.9%	50.9%	
Jun-23	66.9%	63.1%	59.6%	61.4%	98.0%	63.3%	56.4%	49.9%	
Jul-23	59.6%	58.2%	60.7%	65.8%	98.0%	67.0%	54.4%	52.1%	
Aug-23	57.3%	58.9%	60.3%	59.4%	98.0%	64.0%	46.6%	46.7%	
Sep-23	58.9%	63.4%	60.2%	60.1%	98.0%	63.3%	51.2%	29.9%	
Oct-23	56.8%	86.0%	86.0%	57.9%	98.0%	81.7%	65.8%	74.9%	
Nov-23	58.0%	86.0%	86.0%	57.2%	98.0%	82.9%	55.2%	71.1%	
Dec-23	66.3%	86.0%	86.0%	55.7%	98.0%	82.5%	54.4%	68.4%	
Jan-24	53.2%	86.0%	86.0%	56.4%	98.0%	82.9%	66.6%	69.1%	
Feb-24	58.4%	63.4%	86.0%	58.5%	98.0%	82.5%	55.4%	74.6%	
Mar-24	58.8%	62.8%	86.0%	59.2%	98.0%	82.5%	68.5%	74.5%	
Apr-24	59.9%	57.0%	86.0%	57.4%	98.0%	82.6%	64.9%	71.8%	
May-24	67.5%	62.2%	86.0%	57.9%	98.0%	82.5%	63.4%	70.3%	
Jun-24	59.9%	60.7%	86.0%	57.1%	98.0%	84.2%	57.8%	84.1%	
Jul-24	53.3%	59.1%	86.0%	53.6%	98.0%	83.3%	64.1%	77.8%	
Aug-24	59.3%	65.7%	86.0%	57.3%	98.0%	82.9%	66.1%	77.9%	
Sep-24	58.4%	59.9%	86.0%	57.3%	98.0%	82.6%	71.6%	77.9%	

Division General Office (Div 091)									
Month	Labor & Benefits	VPP/MIP	Restricted Stock	SERP	Vehicles	Building Rents	Utilities	Telecom	
Oct-20	38.6%	56.4%	46.4%	37.2%	N/A	63.1%	74.8%	40.0%	
Nov-20	47.7%	62.5%	51.8%	37.2%	58.3%	64.2%	69.6%	42.3%	
Dec-20	50.9%	57.3%	49.9%	37.2%	62.8%	64.1%	57.0%	34.2%	
Jan-21	36.1%	58.8%	49.9%	37.2%	61.6%	63.6%	38.0%	N/A	
Feb-21	41.4%	57.2%	49.9%	37.2%	56.9%	63.6%	53.9%	38.3%	
Mar-21	40.9%	56.9%	51.1%	37.2%	129.2%	63.7%	29.3%	44.1%	
Apr-21	40.6%	56.3%	50.0%	37.2%	58.7%	63.6%	62.8%	39.9%	
May-21	43.9%	56.2%	56.0%	37.2%	61.2%	61.9%	52.7%	32.7%	
Jun-21	49.6%	56.6%	50.8%	37.2%	60.0%	63.8%	31.7%	41.6%	
Jul-21	58.3%	57.7%	51.6%	37.7%	60.9%	64.3%	61.1%	43.0%	
Aug-21	47.3%	55.0%	52.6%	37.7%	40.0%	63.9%	29.1%	41.6%	
Sep-21	46.2%	N/A	46.3%	37.2%	64.3%	63.9%	1.6%	48.4%	
Oct-21	48.7%	57.2%	53.1%	38.0%	N/A	63.9%	N/A	42.1%	
Nov-21	45.1%	57.1%	57.7%	38.0%	63.7%	64.7%	39.7%	31.8%	
Dec-21	58.3%	57.0%	51.7%	38.0%	61.9%	64.8%	28.8%	48.3%	
Jan-22	48.3%	57.0%	51.7%	38.0%	64.0%	64.1%	35.2%	43.0%	
Feb-22	50.4%	57.1%	51.5%	38.0%	63.0%	64.2%	34.5%	39.8%	
Mar-22	44.6%	56.9%	51.1%	38.0%	26.5%	63.3%	33.3%	51.7%	
Apr-22	50.8%	57.3%	51.6%	38.0%	62.3%	63.8%	58.9%	37.8%	
May-22	46.5%	57.4%	56.5%	38.0%	61.1%	63.4%	63.9%	39.6%	
Jun-22	50.1%	57.3%	53.0%	38.0%	58.2%	64.3%	39.4%	49.6%	
Jul-22	57.2%	55.6%	49.0%	38.0%	63.5%	64.1%	62.2%	16.8%	
Aug-22	48.4%	N/A	N/A	38.0%	62.9%	64.5%	67.3%	41.9%	
Sep-22	48.3%	56.7%	53.8%	38.0%	60.7%	64.4%	65.5%	45.3%	
Oct-22	48.3%	57.0%	53.2%	33.4%	63.4%	63.7%	83.6%	49.5%	
Nov-22	45.5%	57.2%	56.7%	33.4%	63.3%	64.4%	62.8%	47.6%	
Dec-22	56.4%	57.1%	52.2%	33.4%	60.8%	64.5%	52.8%	37.2%	
Jan-23	45.9%	57.1%	51.9%	33.4%	61.1%	63.7%	39.3%	46.9%	
Feb-23	53.2%	57.2%	51.9%	33.4%	61.8%	64.3%	52.4%	39.3%	
Mar-23	45.7%	57.0%	51.9%	33.4%	58.1%	64.3%	61.7%	47.8%	
Apr-23	52.7%	57.4%	51.9%	33.4%	62.4%	62.8%	59.7%	42.4%	
May-23	48.0%	56.9%	56.1%	33.8%	60.5%	64.0%	44.8%	39.6%	
Jun-23	59.8%	57.1%	52.3%	33.8%	58.9%	64.0%	60.9%	37.4%	
Jul-23	49.9%	57.2%	52.7%	33.8%	57.0%	64.4%	35.5%	34.0%	
Aug-23	48.3%	57.4%	53.7%	33.8%	57.1%	64.7%	55.4%	41.0%	
Sep-23	51.9%	N/A	N/A	30.8%	61.8%	64.8%	71.6%	34.5%	
Oct-23	50.0%	82.4%	26.7%	43.0%	61.7%	28.9%	22.2%	22.8%	
Nov-23	48.6%	82.4%	26.2%	43.0%	59.1%	29.0%	22.0%	21.9%	
Dec-23	62.7%	82.4%	26.2%	42.9%	62.7%	29.0%	19.3%	20.5%	
Jan-24	46.9%	82.4%	74.1%	42.9%	57.7%	81.9%	56.0%	56.5%	
Feb-24	52.6%	82.4%	74.1%	42.9%	59.8%	81.9%	50.0%	56.0%	
Mar-24	52.6%	82.4%	74.1%	42.9%	64.5%	81.9%	28.1%	62.5%	
Apr-24	50.0%	82.4%	74.1%	42.9%	56.5%	82.0%	60.6%	62.3%	
May-24	60.6%	82.4%	77.8%	42.9%	60.1%	81.9%	67.3%	62.6%	
Jun-24	56.7%	126.1%	75.3%	42.9%	64.7%	81.9%	68.7%	64.1%	
Jul-24	50.8%	80.6%	75.4%	42.9%	34.9%	82.0%	69.3%	64.5%	
Aug-24	52.4%	N/A	N/A	44.0%	63.2%	82.0%	71.4%	62.9%	
Sep-24	50.1%	80.6%	76.6%	44.0%	65.2%	82.0%	67.7%	67.6%	

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-82
Page 1 of 1

REQUEST:

Provide a copy of Atmos Energy Corporation's pension and post-retirement benefits actuarial studies for each fiscal year 2023 through 2026 used to calculate the costs charged to division 9, including allocations from divisions 2, 12, and 91. Indicate which reports are not yet available, if any.

RESPONSE:

See confidential Attachment 1 for the pension and post-retirement actuarial reports used to calculate the benefit costs for fiscal years 2023, 2024 and 2025. The actuarial reports used to calculate the fiscal 2026 benefit costs will not be received until November 2025.

ATTACHMENT:

AG_1-82_Att1 - Pension and OPEB Actuarial Reports (CONFIDENTIAL).pdf

Respondent: Emily Wiebe

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-83
Page 1 of 1

REQUEST:

Provide the pension and OPEB costs (capital, expense, and other) and expenses recorded for each month in fiscal years 2023 and 2024, budgeted for each month September through December 2024 and January through March 2025, and forecast for each month in the test year ended March 31, 2026. Provide the amounts directly assigned to division 9 and the amounts allocated to division 9 from all other Atmos divisions including from divisions 2, 12, and 91.

RESPONSE:

See Attachment 1 for the pension and OPEB actual costs for Fiscal 2023 and Fiscal 2024.

For the budgeted and forecasted months from September 2024 through March 2026, refer to the relied file "O&M Detail - TME Jun-24.xlsx" provided in response to Staff 1-54, tab "FY25 Budget." For pension, see the following subaccounts: 01202 and 01297. For OPEB, see the following subaccounts: 01203 and 01294. Please see also the response to AG 1-84. The amounts from "AG_1-84_Att1 - WTW Budget Est FY25 Cost May'24 (CONFIDENTIAL).pdf" are entered into the Company's budgeting system where benefits costs (including pension and OPEB costs) follow labor to the appropriate rate division and expense/capital split systematically.

ATTACHMENT:

AG_1-83_Att1 - OPEB and Pension Costs FY23 and FY24 Actuals.xlsx

Respondents: Greg Waller and Emily Wiebe

Atmos Energy Corporation, Shared Services, Kentucky and Div 091
OPEB and Pension Costs
Actuals Fiscal 2023 and 2024

						OPEB - Div 002 - Fiscal 2023													
Company	Division	Account	Account Description	Sub Account	Sub Account Description	OCT-22	NOV-22	DEC-22	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	Total Fiscal 2023	
010	002	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	98,383	103,989	111,211	106,262	91,507	109,081	93,357	103,953	102,674	98,113	108,730	97,800	1,225,058	
010	002	9260	A&G-Employee pensions and benefits	01207	OPEB Benefits Variance	(3,581)	(10,565)	(20,274)	(19,279)	5,285	(21,292)	4,921	(20,008)	(10,201)	(5,574)	(21,900)	(2,432)	(124,898)	
010	002	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	-	-	-	-	-	-	60	283	48	26	9	25	450	
010	002	9260	A&G-Employee pensions and benefits	01294	NSC-OPEB Benefits Load	(125,344)	(132,485)	(141,687)	(135,382)	(116,583)	(138,974)	(118,941)	(132,440)	(130,811)	(124,999)	(138,526)	(124,600)	(1,560,772)	
010	002	9260	A&G-Employee pensions and benefits	01295	NSC-OPEB Benefits Variance	4,965	13,900	26,241	24,976	(6,326)	27,534	(5,859)	25,886	13,406	7,508	28,307	3,508	164,048	
010	002	9260	A&G-Employee pensions and benefits	01296	NSC-OPEB Benefits Projects	-	(21)	-	-	-	-	(76)	(360)	(61)	(33)	(11)	(32)	(594)	
						(25,576)	(25,182)	(24,508)	(23,423)	(26,117)	(23,650)	(26,538)	(22,686)	(24,945)	(24,959)	(23,391)	(25,731)	(296,707)	O&M Expense
						8,244	8,448	8,228	8,089	8,209	8,238	8,245	7,658	8,341	8,394	8,206	8,155	98,455	Capitalized overhead
						(17,332)	(16,734)	(16,281)	(15,334)	(17,908)	(15,411)	(18,293)	(15,028)	(16,603)	(16,566)	(15,185)	(17,576)	(198,251)	Net O&M Expense
						(818)	(790)	(768)	(724)	(845)	(727)	(863)	(709)	(784)	(782)	(717)	(830)	(9,357)	Net O&M Expense Allocated to Kentucky
						OPEB - Div 002 - Fiscal 2024													
Company	Division	Account	Account Description	Sub Account	Sub Account Description	OCT-23	NOV-23	DEC-23	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	Total Fiscal 2024	
010	002	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	95,885	93,587	89,708	98,678	88,235	88,160	94,328	99,534	89,011	105,314	100,024	99,879	1,142,344	
010	002	9260	A&G-Employee pensions and benefits	01207	OPEB Benefits Variance	(6,695)	(10,716)	2,489	(20,745)	(579)	(149)	(10,101)	(17,411)	6,451	(22,026)	(12,471)	(8,364)	(100,319)	
010	002	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	144	138	84	68	37	167	177	136	130	162	93	81	1,419	
010	002	9260	A&G-Employee pensions and benefits	01294	NSC-OPEB Benefits Load	(120,598)	(117,707)	(112,829)	(124,110)	(110,976)	(110,882)	(118,640)	(125,187)	(111,952)	(132,457)	(125,803)	(125,621)	(1,436,762)	
010	002	9260	A&G-Employee pensions and benefits	01295	NSC-OPEB Benefits Variance	(49,472)	(44,312)	(60,653)	(32,085)	(55,838)	(56,731)	(44,120)	(34,591)	(64,915)	(29,454)	(40,964)	(46,738)	(559,874)	
010	002	9260	A&G-Employee pensions and benefits	01296	NSC-OPEB Benefits Projects	(169)	(174)	(106)	17	(46)	(211)	(223)	(171)	(163)	(183)	(117)	(102)	(1,649)	
						(80,905)	(79,184)	(81,307)	(78,177)	(79,168)	(79,645)	(78,578)	(77,690)	(81,439)	(78,644)	(79,239)	(80,865)	(954,841)	O&M Expense
						18,337	18,183	18,450	18,131	18,118	18,180	18,065	18,129	18,551	18,314	18,279	18,589	219,326	Capitalized overhead
						(62,569)	(61,001)	(62,856)	(60,046)	(61,050)	(61,466)	(60,513)	(59,561)	(62,888)	(60,330)	(60,959)	(62,276)	(735,515)	Net O&M Expense
						(2,853)	(2,782)	(2,866)	(2,738)	(2,784)	(2,803)	(2,759)	(2,716)	(2,868)	(2,751)	(2,780)	(2,840)	(33,539)	Net O&M Expense Allocated to Kentucky
						Pension - Div 002 - Fiscal 2023													
Company	Division	Account	Account Description	Sub Account	Sub Account Description	OCT-22	NOV-22	DEC-22	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	Total Fiscal 2023	
010	002	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	128,655	135,985	145,430	138,958	119,662	142,645	122,083	135,938	134,266	128,301	142,185	127,892	1,602,000	
010	002	9260	A&G-Employee pensions and benefits	01206	Pension Benefits Variance	(13,964)	(23,097)	(35,806)	(34,558)	(2,293)	(37,055)	(2,826)	(35,093)	(22,581)	(16,473)	(37,783)	(12,443)	(273,970)	
010	002	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	-	-	-	-	-	-	78	370	62	34	12	32	588	
010	002	9260	A&G-Employee pensions and benefits	01297	NSC-Pension Benefits Load	(73,787)	(77,991)	(83,408)	(79,697)	(68,630)	(81,811)	(70,018)	(77,964)	(77,005)	(73,584)	(81,547)	(73,350)	(918,794)	
010	002	9260	A&G-Employee pensions and benefits	01298	NSC-Pension Benefits Variance	43,093	48,343	55,669	55,155	36,108	56,089	36,616	53,881	47,887	44,164	56,241	42,152	575,397	
010	002	9260	A&G-Employee pensions and benefits	01299	NSC-Pension Benefits Projects	-	(12)	-	-	-	-	(45)	(212)	(36)	(19)	(7)	(19)	(350)	
						83,997	83,228	81,884	79,859	84,848	79,867	85,889	76,919	82,592	82,422	79,100	84,265	984,871	O&M Expense
						(23,503)	(23,917)	(23,483)	(23,238)	(23,379)	(23,511)	(23,492)	(22,058)	(23,669)	(23,735)	(23,324)	(23,306)	(280,614)	Capitalized overhead
						60,493	59,311	58,402	56,621	61,469	56,356	62,397	54,861	58,923	58,688	55,776	60,959	704,257	Net O&M Expense
						2,855	2,799	2,757	2,673	2,901	2,660	2,945	2,589	2,781	2,770	2,633	2,877	33,241	Net O&M Expense Allocated to Kentucky
						Pension - Div 002 - Fiscal 2024													
Company	Division	Account	Account Description	Sub Account	Sub Account Description	OCT-23	NOV-23	DEC-23	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	Total Fiscal 2024	
010	002	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	112,690	109,989	105,430	115,972	103,699	103,611	110,860	116,978	104,611	123,772	117,553	117,383	1,342,548	
010	002	9260	A&G-Employee pensions and benefits	01206	Pension Benefits Variance	(15,005)	(19,707)	(4,152)	(31,525)	(7,639)	(7,181)	(18,866)	(27,414)	592	(32,919)	(21,627)	(16,875)	(202,317)	
010	002	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	189	168	103	83	46	204	215	166	158	197	114	99	1,741	
010	002	9260	A&G-Employee pensions and benefits	01297	NSC-Pension Benefits Load	(52,391)	(51,135)	(49,016)	(53,917)	(48,211)	(48,170)	(51,540)	(54,385)	(48,635)	(57,543)	(54,652)	(54,573)	(624,167)	
010	002	9260	A&G-Employee pensions and benefits	01298	NSC-Pension Benefits Variance	31,468	33,634	26,281	39,139	27,497	27,436	32,828	36,660	23,771	39,484	34,036	32,084	384,319	
010	002	9260	A&G-Employee pensions and benefits	01299	NSC-Pension Benefits Projects	(80)	(82)	(50)	60	(24)	(99)	(105)	(81)	(77)	(86)	(55)	(48)	(727)	
						76,871	72,867	78,596	69,813	75,369	75,800	73,393	71,924	80,420	72,904	75,369	78,070	901,397	O&M Expense
						(20,641)	(20,297)	(21,036)	(20,052)	(20,620)	(20,649)	(20,406)	(20,698)	(21,592)	(20,891)	(20,988)	(21,487)	(249,357)	Capitalized overhead
						56,229	52,570	57,560	49,761	54,749	55,151	52,987	51,226	58,829	52,014	54,381	56,583	652,040	Net O&M Expense
						2,564	2,397	2,625	2,269	2,497	2,515	2,416	2,336	2,683	2,372	2,480	2,580	29,733	Net O&M Expense Allocated to Kentucky
						OPEB - Div 012 - Fiscal 2023													
Company	Division	Account	Account Description	Sub Account	Sub Account Description	OCT-22	NOV-22	DEC-22	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	Total Fiscal 2023	
010	012	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	53,381	54,218	55,891	58,662	49,975	55,964	49,355	54,687	55,138	52,544	57,020	52,303	649,138	
010	012	9260	A&G-Employee pensions and benefits	01294	NSC-OPEB Benefits Load	(68,010)	(69,076)	(71,207)	(74,738)	(63,671)	(71,300)	(62,880)	(69,674)	(70,248)	(66,944)	(72,645)	(66,635)	(827,027)	
010	012	9260	A&G-Employee pensions and benefits	01296	NSC-OPEB Benefits Projects	-	-	-	-	-	-	-	-	-	-	(1)	-	(1)	
						(14,629)	(14,858)	(15,316)	(16,076)	(13,695)	(15,336)	(13,525)	(14,986)	(15,110)	(14,399)	(15,627)	(14,333)	(177,890)	O&M Expense
						2,611	2,703	2,724	2,910	2,565	2,902	2,437	2,743	2,681	2,544	2,822	2,541	32,185	Capitalized overhead
						(12,018)	(12,155)	(12,592)	(13,165)	(11,130)	(12,434)	(11,088)	(12,243)	(12,429)	(11,855)	(12,805)	(11,791)	(145,705)	Net O&M Expense
						(655)	(662)	(686)	(718)	(607)	(678)	(604)	(667)	(677)	(646)	(698)	(643)	(7,941)	Net O&M Expense Allocated to Kentucky
						OPEB - Div 012 - Fiscal 2024													
Company	Division	Account	Account Description	Sub Account	Sub Account Description	OCT-23	NOV-23	DEC-23	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	Total Fiscal 2024	
010	012	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	52,810	55,582	50,011	62,812	51,948	52,439	55,344	56,733	47,092	57,555	52,628	53,403	648,356	
010	012	9260	A&G-Employee pensions and benefits	01294	NSC-OPEB Benefits Load	(66,421)	(69,908)	(62,900)	(79,000)	(65,337)	(65,954)	(69,608)	(71,355)	(59,229)	(72,388)	(66,192)	(67,166)	(815,458)	
						(13,611)	(14,325)	(12,889)	(16,189)	(13,389)	(13,515)	(14,264)	(14,622)	(12,137)	(14,834)	(13,564)	(13,764)	(167,102)	O&M Expense
						2,449	2,618	2,276	2,923	2,455	2,472	2,560	2,657	2,217	2,761	2,527	2,574	30,488	Capitalized overhead
						(11,162)	(11,708)	(10,613)	(13,265)	(10,9,									

						OPEB - Div 009 - Fiscal 2023													
Company	Division	Account	Account Description	Sub Account	Sub Account Description	OCT-22	NOV-22	DEC-22	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	Total Fiscal 2023	
050	009	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	9,028	9,376	9,330	8,999	8,215	10,323	7,332	9,074	8,161	7,747	8,555	8,137	104,276	
050	009	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	-	-	-	-	-	-	217	-	-	-	-	-	217	
050	009	9260	A&G-Employee pensions and benefits	01294	NSC-OPEB Benefits Load	(87,042)	(90,448)	(89,975)	(86,695)	(79,147)	(99,578)	(70,146)	(87,100)	(78,165)	(74,183)	(81,458)	(79,464)	(1,003,401)	
050	009	9260	A&G-Employee pensions and benefits	01296	NSC-OPEB Benefits Projects	-	-	-	-	-	-	(2,159)	-	-	-	-	-	(2,159)	
						(78,014)	(81,073)	(80,646)	(77,695)	(70,932)	(89,255)	(64,755)	(78,026)	(70,004)	(66,437)	(72,902)	(71,327)	(901,066)	O&M Expense
						(103,944)	(108,021)	(108,993)	(103,366)	(95,109)	(118,414)	(92,584)	(113,795)	(106,795)	(103,244)	(109,731)	(108,963)	(1,272,959)	Capitalized Cost
						(181,958)	(189,094)	(189,638)	(181,062)	(166,041)	(207,669)	(157,339)	(191,821)	(176,799)	(169,680)	(182,633)	(180,290)	(2,174,025)	Total Cost (Expense and Capital)
						OPEB - Div 009 - Fiscal 2024													
Company	Division	Account	Account Description	Sub Account	Sub Account Description	OCT-23	NOV-23	DEC-23	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	Total Fiscal 2024	
050	009	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	6,738	6,674	6,687	7,664	6,407	6,244	6,000	6,395	6,120	7,678	6,611	6,904	80,123	
050	009	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	-	-	-	-	35	15	(50)	-	-	12	-	-	12	
050	009	9260	A&G-Employee pensions and benefits	01294	NSC-OPEB Benefits Load	(79,986)	(80,451)	(79,995)	(91,685)	(76,641)	(74,694)	(71,778)	(76,504)	(73,207)	(91,844)	(79,086)	(82,588)	(958,459)	
050	009	9260	A&G-Employee pensions and benefits	01296	NSC-OPEB Benefits Projects	-	-	-	-	(419)	(1,245)	1,101	(1,039)	-	1,463	-	-	(139)	
						(73,248)	(73,777)	(73,308)	(84,021)	(70,619)	(69,680)	(64,728)	(71,147)	(67,088)	(82,691)	(72,475)	(75,684)	(878,464)	O&M Expense
						(110,576)	(112,730)	(105,267)	(118,251)	(112,876)	(108,885)	(114,100)	(108,409)	(103,626)	(104,426)	(113,860)	(112,015)	(1,325,021)	Capitalized Cost
						(183,824)	(186,507)	(178,575)	(202,272)	(183,494)	(178,565)	(179,556)	(170,714)	(187,117)	(186,335)	(187,699)	-	(2,203,486)	Total Cost (Expense and Capital)
						Pension - Div 009 - Fiscal 2023													
Company	Division	Account	Account Description	Sub Account	Sub Account Description	OCT-22	NOV-22	DEC-22	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	Total Fiscal 2023	
050	009	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	17,239	17,906	17,817	17,179	15,682	19,715	13,961	17,298	15,546	14,756	16,262	15,610	198,970	
050	009	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	-	-	-	-	-	-	420	-	-	-	-	-	420	
050	009	9260	A&G-Employee pensions and benefits	01297	NSC-Pension Benefits Load	(9,815)	(10,195)	(10,144)	(9,781)	(8,929)	(11,225)	(7,949)	(9,849)	(8,852)	(8,402)	(9,260)	(8,887)	(113,289)	
050	009	9260	A&G-Employee pensions and benefits	01299	NSC-Pension Benefits Projects	-	-	-	-	-	-	(239)	-	-	-	-	-	(239)	
						7,424	7,711	7,672	7,398	6,753	8,490	6,192	7,449	6,694	6,354	7,002	6,723	85,861	O&M Expense
						9,677	10,057	10,147	9,623	8,855	11,024	8,786	10,385	9,943	9,612	10,216	10,144	118,469	Capitalized Cost
						17,101	17,768	17,819	17,021	15,608	19,514	14,979	17,834	16,637	15,966	17,218	16,867	204,330	Total Cost (Expense and Capital)
						Pension - Div 009 - Fiscal 2024													
Company	Division	Account	Account Description	Sub Account	Sub Account Description	OCT-23	NOV-23	DEC-23	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	Total Fiscal 2024	
050	009	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	13,127	13,092	13,073	14,983	12,525	12,206	11,730	12,502	11,964	15,009	12,924	13,496	156,631	
050	009	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	-	-	-	-	71	31	(102)	-	-	23	-	-	23	
050	009	9260	A&G-Employee pensions and benefits	01297	NSC-Pension Benefits Load	(6,109)	(6,093)	(6,084)	(6,973)	(5,829)	(5,681)	(5,459)	(5,818)	(5,568)	(6,985)	(6,015)	(6,281)	(72,894)	
050	009	9260	A&G-Employee pensions and benefits	01299	NSC-Pension Benefits Projects	-	-	-	-	(34)	(102)	90	(85)	-	120	-	-	(11)	
						7,018	6,999	6,989	8,010	6,732	6,455	6,259	6,599	6,396	8,167	6,909	7,215	83,749	O&M Expense
						10,542	10,747	10,036	11,274	10,761	10,087	11,034	10,055	9,879	10,314	10,855	10,679	126,262	Capitalized Cost
						17,560	17,746	17,025	19,284	17,493	16,542	17,293	16,654	16,275	18,481	17,764	17,894	210,012	Total Cost (Expense and Capital)
						OPEB - Div 091 - Fiscal 2023													
Company	Division	Account	Account Description	Sub Account	Sub Account Description	OCT-22	NOV-22	DEC-22	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	Total Fiscal 2023	
050	091	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	5,098	5,544	5,045	5,251	4,170	5,807	4,166	5,127	4,408	4,433	4,925	4,316	58,290	
050	091	9260	A&G-Employee pensions and benefits	01207	OPEB Benefits Variance	(3,468)	(3,590)	(4,086)	(3,516)	(1,694)	(4,843)	(1,121)	(4,247)	(3,093)	(2,361)	(4,238)	(2,754)	(39,011)	
050	091	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	-	-	-	-	-	-	23	-	-	-	-	-	23	
050	091	9260	A&G-Employee pensions and benefits	01294	NSC-OPEB Benefits Load	(39,699)	(40,527)	(40,578)	(37,027)	(33,607)	(42,793)	(31,496)	(38,174)	(34,833)	(33,260)	(37,731)	(32,249)	(441,973)	
050	091	9260	A&G-Employee pensions and benefits	01295	NSC-OPEB Benefits Variance	27,665	28,887	33,867	28,142	10,085	41,311	4,773	35,621	24,464	17,265	35,784	21,102	308,967	
050	091	9260	A&G-Employee pensions and benefits	01296	NSC-OPEB Benefits Projects	-	-	-	-	-	-	(225)	-	-	-	-	-	(225)	
						(10,403)	(9,686)	(5,753)	(7,150)	(21,047)	(518)	(23,880)	(1,672)	(9,053)	(13,923)	(1,259)	(9,586)	(113,930)	O&M Expense
						(13,414)	(12,306)	(7,375)	(8,885)	(27,919)	(62)	(33,738)	(1,855)	(13,397)	(21,135)	(1,364)	(14,139)	(155,590)	Capitalized Cost
						(23,817)	(21,992)	(13,128)	(16,035)	(48,966)	(580)	(57,618)	(3,527)	(22,450)	(35,059)	(2,623)	(23,725)	(269,520)	Total Cost (Expense and Capital)
						(5,287)	(4,923)	(2,924)	(3,634)	(10,696)	(263)	(12,136)	(850)	(4,601)	(7,076)	(640)	(4,871)	(57,899)	O&M Expense Allocated to Kentucky
						OPEB - Div 091 - Fiscal 2024													
Company	Division	Account	Account Description	Sub Account	Sub Account Description	OCT-23	NOV-23	DEC-23	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	Total Fiscal 2024	
050	091	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	4,144	4,818	3,789	4,870	4,135	4,039	4,686	4,472	3,497	4,261	4,087	3,703	50,499	
050	091	9260	A&G-Employee pensions and benefits	01207	OPEB Benefits Variance	(1,271)	(1,236)	(214)	(1,822)	(698)	25	(1,570)	(1,647)	(443)	(2,577)	(2,090)	(1,427)	(14,972)	
050	091	9260	A&G-Employee pensions and benefits	01294	NSC-OPEB Benefits Load	(31,132)	(32,203)	(26,582)	(32,882)	(28,141)	(27,854)	(33,608)	(31,440)	(26,350)	(32,110)	(30,405)	(27,453)	(360,160)	
050	091	9260	A&G-Employee pensions and benefits	01295	NSC-OPEB Benefits Variance	(4,428)	(4,702)	(17,659)	1,333	(10,608)	(17,638)	102	749	(14,057)	7,458	5,843	(2,789)	(56,397)	
050	091	9260	A&G-Employee pensions and benefits	01296	NSC-OPEB Benefits Projects	-	-	-	-	-	(407)	407	-	-	-	-	-	-	
						(32,688)	(33,324)	(40,667)	(28,501)	(35,313)	(41,836)	(29,983)	(27,865)	(37,354)	(22,967)	(22,566)	(27,966)	(381,030)	O&M Expense
						(48,685)	(49,972)	(57,748)	(39,252)	(55,624)	(64,605)	(51,901)	(41,650)	(57,122)	(28,431)	(34,753)	(40,791)	(570,534)	Capitalized Cost
						(81,373)	(83,296)	(98,414)	(67,753)	(90,937)	(106,440)	(81,884)	(69,516)	(94,476)	(51,398)	(57,318)	(68,757)	(951,563)	Total Cost (Expense and Capital)
						(16,334)	(16,652)	(20,321)	(14,242)	(17,646)	(20,905)	(14,983)	(13,924)	(18,666)	(11,477)	(11,276)	(13,975)	(190,400)	O&M Expense Allocated to Kentucky
						Pension - Div 091 - Fiscal 2023													
Company	Division	Account	Account Description	Sub Account	Sub Account Description	OCT-22	NOV-22	DEC-22	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	JUN-23	JUL-23	AUG-23	SEP-23	Total Fiscal 2023	
050	091	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	9,055	9,656	9,053	9,048	7,489	10,140	7,331	8,980	7,866	7,782	8,703	7,567	102,670	
050	091	9260	A&G-Employee pensions and benefits	01206	Pension Benefits Variance	(4,927)	(5,164)	(6,136)	(5,019)	(1,511)	(7,578)	(504)	(6,488)	(4,339)	(2,944)	(6,536)	(3,686)	(54,833)	
050	091	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	-	-	-	-	-	-	44	-	-	-	-	-	44	
050	091	9260	A&G-Employee pensions and benefits	01297	NSC-Pension Benefits Load	(5,162)	(5,506)	(5,160)	(5,161)	(4,268)	(5,782)	(4,180)	(5,121)	(4,484)	(4,437)	(4,962)	(4,315)	(58,536)	
050	091	9260	A&G-Employee pensions and benefits	01298	NSC-Pension Benefits Variance	8,247	8,382	8,891	8,304	6,283	9,770	5,405	8,962	7,495	6,645	8,786	7,121	94,291	
050	091	9260	A&G-Employee pensions and benefits	01299	NSC-Pension Benefits Projects	-	-	-	-	-	-	(25)	-	-	-	-	-	(25)	
						7,213	7,368	6,648	7,172	7,992	6,549	8,071	6,334	6,538	7,046	5,991	6,688	83,611	O&M Expense
						8,681	8,579	8,165	8,256	10,053	7,425	10,604	8,154	9,108	9,886	7,946	9,179	106,035	Capitalized Cost
						15,894	15,946	14,813	15,428	18,045	13,975	18,678	14,488	15,646	16,931	13,938	15,867	189,646	Total Cost (Expense and Capital)
						3,666	3,744	3,379	3,645	4,062	3,328	4,101	3,219	3,323	3,581	3,045	3,399	42,491	O&M Expense Allocated to Kentucky
						Pension - Div 091 - Fiscal 2024													
Company	Division	Account	Account Description	Sub Account	Sub Account Description	OCT-23	NOV-23	DEC-23	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	Total Fiscal 2024	
050	091	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	6,758	7,566	6,042	7,672	6,530	6,406	7,526	7,136	5,708	6,956	6,643	6,012	80,955	
050	091	9260	A&G-Employee pensions and benefits	01206	Pension Benefits Variance	(3,798)	(3,720)	(1,772)	(4,931)	(2,639)	(1,234)	(4,260)	(4,524)	(2,161)	(6,495)	(5,368)	(4,119)	(45,020)	
050	091	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	091	9260	A&G-Employee pensions and benefits	01297	NSC-Pension Benefits Load	(3,144)	(3,520)	(2,811)	(3,569)	(3,038)	(2,980)	(3,501)	(3,320)	(2,656)	(3,236)	(3,091)	(2,797)	(37,662)	
050	091	9260	A&G-Employee pensions and benefits	01298	NSC-Pension Benefits Variance	5,154	5,095	4,314	5,826	4,504	4,044	4,988	5,521	4,347	6,649	5,805	5,345	61,589	
050	091	9260	A&G-Employee pensions and benefits	01299	NSC-Pension Benefits Projects	-	-	-	-										

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Atmos Energy Corporation, Kentucky Division
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REQUEST:

Describe how the Company calculated the pension and OPEB expenses forecast for the test year, including amounts allocated to division 9 from all other Atmos divisions. If based on an actuarial study, provide a reconciliation of the amounts presented in the actuarial studies to the total cost and expense amounts of pension and OPEB expenses reflected in the test year and provide all calculations in live Excel format with all formulas intact.

RESPONSE:

See confidential Attachment 1. The Company's actuary provides the attachment to use as the basis for the fiscal year budget. They use the following process to develop the amounts included in the attachment:

1. Perform an actuarial valuation for each plan with a measurement date of September 30, 2024 using the data, assumptions, methods, models, plan provisions, and other information outlined in the WTW budget letter dated May 23, 2024 (Attachment 1), and in accordance with ASC 715 and US GAAP.
2. Calculate Fiscal Year 2025 Total Benefit Cost and Service Cost for each plan based on the results of number 1 above and in accordance with ASC 715 and US GAAP.
3. Allocate the results of number 2 above for each plan to the various Atmos Business Units, based on the methods described in the WTW budget letter dated May 23, 2024. In particular the letter notes that:
 - a. For the PAP the estimated benefit cost (including service cost) is allocated to business units in proportion to 2024 covered payroll for ongoing PAP participants.
 - b. For OPEB the postretirement medical cost was allocated to each business unit by adding each unit's service cost, interest cost, expected return, and prior service cost amortization to a prorated share of gain/loss amortization (allocated based on Accumulated Postretirement Benefit Obligation, or APBO). Service cost and interest cost are calculated by individual in number 1 above, and for #3 are summed to obtain each business unit's service cost and interest cost. Expected return and prior service cost amortization are calculated by business unit in number 2 above.

ATTACHMENT:

AG_1-84_Att1 - WTW Budget Est FY25 Cost May'24 (CONFIDENTIAL).pdf

Respondents: Greg Waller and Emily Wiebe

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REQUEST:

Refer to Schedules C-2.3 B and C-2.3 F at line 3 related to payroll tax expense for the Kentucky Division (Division 009).

- a. Actual payroll taxes depicted on line 3 of Schedule C-2.3 for the Kentucky Division averaged \$29,575 per month for the first six months of the base period, while the amount forecasted during the remainder of the base year averages \$35,617 per month. In addition, the average monthly amount forecasted for the test year is \$37,356. Explain the cause(s) of the large increase in monthly expense of approximately 20.4% ($35,617 - \$29,575 = \$6,042 / \$29,575 = 20.4\%$) projected for the remainder of the base year over base year actual amounts.
- b. Provide the actual payroll taxes for each fiscal year ended September 30, 2022, September 30, 2023, and September 30, 2024 separated between expense, capitalized, and other. In addition, provide a similar breakout for the base year and for the test year.

RESPONSE:

- a. The forecasted payroll tax amounts for the latter six months of the base year and for all months of test year are based on budgeted payroll taxes. Budgeted payroll taxes include payroll taxes related to incentive compensation that is excluded from revenue requirement in this case. The payroll taxes relating to this excluded incentive compensation is similarly excluded from the test year revenues and expenses on line 14 of Schedule C-2. The Company estimates the payroll tax impact by calculating 6.5% of the excluded incentive compensation itemized on Schedule F-10.
- b. See Attachment 1 for October 2021 through September 2024 available actual payroll taxes. For the base year and test year payroll taxes, please see Schedules C-2.3 B and C-2.3 F. For the base year and test year, no further breakout of payroll taxes is readily available.

ATTACHMENT:

AG_1-85_Att1 - KY Payroll Tax Oct21-Sep24 Actuals.xlsx

Respondents: Greg Waller and Emily Wiebe

Atmos Energy Corporation - Kentucky Division (Div 009)
Payroll Taxes Expensed and Capitalized
For October 2021 September 2024

Kentucky - Div 009			
	Expense	Capital	Gross
Oct-21	21,031	46,713	67,744
Nov-21	74,647	85,710	160,357
Dec-21	26,002	86,319	112,320
Jan-22	37,284	45,461	82,744
Feb-22	25,308	50,786	76,095
Mar-22	16,470	54,210	70,680
Apr-22	24,707	47,693	72,400
May-22	21,619	46,005	67,624
Jun-22	22,772	48,701	71,473
Jul-22	52,086	55,640	107,726
Aug-22	14,050	59,193	73,243
Sep-22	13,113	47,673	60,786
Oct-22	32,141	47,345	79,486
Nov-22	85,080	66,703	151,784
Dec-22	24,144	91,322	115,466
Jan-23	33,192	53,595	86,787
Feb-23	31,851	49,921	81,772
Mar-23	23,217	54,936	78,153
Apr-23	27,474	47,215	74,688
May-23	22,871	52,505	75,376
Jun-23	53,461	59,303	112,764
Jul-23	19,770	56,756	76,527
Aug-23	18,812	58,504	77,316
Sep-23	26,946	51,660	78,606
Oct-23	21,334	57,795	79,130
Nov-23	74,761	81,523	156,283
Dec-23	33,829	83,690	117,519
Jan-24	31,158	58,856	90,014
Feb-24	24,510	63,610	88,120
Mar-24	26,026	54,530	80,556
Apr-24	16,113	61,639	77,752
May-24	55,530	60,480	116,010
Jun-24	24,110	57,081	81,190
Jul-24	26,363	55,984	82,348
Aug-24	21,313	63,629	84,943
Sep-24	29,102	56,999	86,101

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Atmos Energy Corporation, Kentucky Division
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Question No. 1-86
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REQUEST:

Provide the actual ad valorem taxes expensed and capitalized for the Kentucky Division during each of the last three fiscal years 2022, 2023, and 2024 by month. This request includes a separate provision of all PRP and non-PRP amounts.

RESPONSE:

See Attachment 1. In the general ledger, the ad valorem cost in Kentucky is not recorded separately for PRP and non-PRP.

ATTACHMENT:

AG_1-86_Att1 - Ad Valorem FY22-FY24.xlsx

Respondent: Emily Wiebe

Atmos Energy Corporation - Kentucky (Div 009)

Ad Valorem Tax - Expense and Capital

For Fiscal 2022, 2023 and 2024

Month	Kentucky - Division 009		Agrees to 4081-30101
	Ad Valorem Expense	Ad Valorem Capitalized	Ad Valorem Net Expense
10/31/2021	737,655	(5,870)	731,785
11/30/2021	737,655	(5,870)	731,785
12/31/2021	737,655	(5,870)	731,785
01/31/2022	780,000	(5,870)	774,130
02/28/2022	780,000	(5,870)	774,130
03/31/2022	780,000	(5,870)	774,130
04/30/2022	780,000	(5,870)	774,130
05/31/2022	780,000	(5,870)	774,130
06/30/2022	780,000	(5,870)	774,130
07/31/2022	780,000	(5,870)	774,130
08/31/2022	780,000	(5,870)	774,130
09/30/2022	780,000	(5,870)	774,130
Total FY22	9,232,965	(70,440)	9,162,525

Month	Kentucky - Division 009		Agrees to 4081-30101
	Ad Valorem Expense	Ad Valorem Capitalized	Ad Valorem Net Expense
10/31/2022	780,000	(5,870)	774,130
11/30/2022	780,000	(5,870)	774,130
12/31/2022	780,000	(5,870)	774,130
01/31/2023	857,500	(5,870)	851,630
02/28/2023	857,500	(5,870)	851,630
03/31/2023	857,500	(5,870)	851,630
04/30/2023	857,500	(5,870)	851,630
05/31/2023	857,500	(5,870)	851,630
06/30/2023	857,500	(5,870)	851,630
07/31/2023	857,500	(5,870)	851,630
08/31/2023	857,500	(5,870)	851,630
09/30/2023	(642,500)	(5,870)	(648,370)
Total FY23	8,557,500	(70,440)	8,487,060

Month	Kentucky - Division 009		Agrees to 4081-30101
	Ad Valorem Expense	Ad Valorem Capitalized	Ad Valorem Net Expense
10/31/2023	1,015,900	(9,560)	1,006,340
11/30/2023	1,015,900	(9,560)	1,006,340
12/31/2023	1,015,900	(9,560)	1,006,340
01/31/2024	1,117,400	(9,560)	1,107,840
02/29/2024	117,400	(9,560)	107,840
03/31/2024	1,117,400	(9,560)	1,107,840
04/30/2024	1,117,400	(9,560)	1,107,840
05/31/2024	1,117,400	(9,560)	1,107,840
06/30/2024	1,117,400	(9,560)	1,107,840
07/31/2024	1,117,400	(9,560)	1,107,840
08/31/2024	1,117,400	(9,560)	1,107,840
09/30/2024	1,117,400	(9,560)	1,107,840
Total FY24	12,104,300	(114,720)	11,989,580

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-87
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REQUEST:

Provide the gross plant and the net book value for the Kentucky Division at December 31, 2021, December 31, 2022, December 31, 2023, and September 30, 2024. This request includes a separate provision of all PRP and non-PRP amounts.

RESPONSE:

See Attachment 1 for the Kentucky Division net plant balances. The break-out of the net plant balance by PRP and Non-PRP in the general ledger is not available.

The PRP investment since inception through September 2022 is included in base rates from Case No. 2021-00214.

For PRP Gross Plant and Accumulated Depreciation balances at December 2022, December 2023 and September 2024, see Attachment 2.

ATTACHMENTS:

AG_1-87_Att1 - Kentucky Net Plant.xlsx
AG_1-87_Att2 - Kentucky PRP FY23-FY24.xlsx

Respondent: Emily Wiebe

Atmos Energy Corporation - Kentucky
Net Plant Balances
For the Periods Dec-21, Dec-22, Dec-23 and Sep-24

Division	Division Description	Account	Account Description	DEC-21	DEC-22	DEC-23	SEP-24
009	Kentucky	1010	Gas Plant in Service	826,828,882	845,100,709	909,660,314	940,645,426
009	Kentucky	1080	Accum Prov for Depreciation	(178,910,985)	(150,639,444)	(171,590,132)	(174,896,034)
			Net Plant Balance	647,917,897	694,461,265	738,070,182	765,749,393

Atmos Energy Kentucky
Pipe Replacement Investment FY23-FY24

	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	
Gross Plant																	
Additions:																	
37602-Mains - Plastic	\$ 3,633,671	\$ 1,864,770	\$ 1,039,881	\$ 1,883,391	\$ 1,893,752	\$ 1,699,021	\$ 1,714,337	\$ 1,468,601	\$ 1,912,091	\$ 2,304,344	\$ 1,773,112	\$ 1,063,595	\$ 1,432,659	\$ 1,342,761	\$ 1,486,617	\$ 681,767	
38000-Services	375,588	421,887	792,592	476,594	727,205	752,831	558,111	839,906	937,615	374,277	1,347,753	848,622	244,639	612,292	842,927	792,065	
Total	\$ 4,009,259	\$ 2,286,657	\$ 1,832,473	\$ 2,359,985	\$ 2,620,957	\$ 2,451,852	\$ 2,272,448	\$ 2,308,507	\$ 2,849,706	\$ 2,678,621	\$ 3,120,865	\$ 1,912,217	\$ 1,677,298	\$ 1,955,053	\$ 2,329,544	\$ 1,473,832	
Retirements: *																	
	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	
37601-Mains - Steel		(34,955)	-	(136,443)	(3,060)	(66,243)	-	(49,367)	(10,629)	(55,655)	(20,043)	(21,377)	(2,055,327)	(126,045)	(19,891)	(8,447)	
37602-Mains - Plastic		(28,781)	-	(262)	(38,171)	(17,444)	-	-	(10,720)	(9,396)	(1,540)	(428,143)	(114,976)	(9,272)	-	(134)	
37800-Meas. And Reg. Sta. E		-	-	(749)	-	-	-	-	-	-	-	-	(1,848)	-	-	-	
38000-Services		(284,410)	(70,513)	(465,694)	(239,887)	(355,330)	(352,535)	(142,121)	(259,119)	(82,521)	(352,471)	(1,020,332)	(141,150)	(431,784)	(186,890)	(509,134)	
Total	-	(348,145)	(70,513)	(603,149)	(281,118)	(439,017)	(352,535)	(191,488)	(280,468)	(147,572)	(374,054)	(1,469,852)	(2,313,301)	(567,101)	(206,781)	(517,716)	
Gross Plant																	
	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	
37601-Mains - Steel	-	(34,955)	-	(136,443)	(3,060)	(66,243)	-	(49,367)	(10,629)	(55,655)	(20,043)	(21,377)	(2,055,327)	(126,045)	(19,891)	(8,447)	
37602-Mains - Plastic	3,633,671	1,835,989	1,039,881	1,883,128	1,855,581	1,681,578	1,714,337	1,468,601	1,901,371	2,294,948	1,771,573	635,452	1,317,683	1,333,489	1,486,617	681,633	
37800-Meas. And Reg. Sta. E	-	-	-	(749)	-	-	-	-	-	-	-	-	(1,848)	-	-	-	
38000-Services	375,588	137,477	722,079	10,900	487,318	397,501	205,576	697,785	678,496	291,756	995,281	(171,710)	103,489	180,508	656,037	282,930	
Total Gross Plant	4,009,259	1,938,512	1,761,960	1,756,835	2,339,839	2,012,835	1,919,913	2,117,019	2,569,238	2,531,049	2,746,811	442,365	(636,003)	1,387,952	2,122,763	956,116	
Cumulative Gross Plant																	
	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	
37601-Mains - Steel	-	(34,955)	(34,955)	(171,398)	(174,458)	(240,701)	(240,701)	(290,068)	(300,698)	(356,352)	(376,395)	(397,772)	(2,453,099)	(2,579,144)	(2,599,035)	(2,607,482)	
37602-Mains - Plastic	3,633,671	5,469,660	6,509,541	8,392,669	10,248,251	11,929,828	13,644,166	15,112,766	17,014,138	19,309,086	21,080,658	21,716,111	23,033,794	24,367,282	25,853,900	26,535,532	
37800-Meas. And Reg. Sta. E	-	-	-	(749)	(749)	(749)	(749)	(749)	(749)	(749)	(749)	(749)	(2,598)	(2,598)	(2,598)	(2,598)	
38000-Services	375,588	513,065	1,235,144	1,246,044	1,733,361	2,130,862	2,336,438	3,034,223	3,712,719	4,004,475	4,999,756	4,828,046	4,931,535	5,112,044	5,768,081	6,051,011	
Cumulative Gross Plant	4,009,259	5,947,770	7,709,730	9,466,566	11,806,404	13,819,239	15,739,152	17,856,172	20,425,410	22,956,459	25,703,270	26,145,635	25,509,632	26,897,584	29,020,348	29,976,464	
Reserve																	
Cost of Removal:																	
	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	
37602-Mains - Plastic	(88,796)	(88,337)	(46,929)	(62,497)	(83,433)	(75,233)	(62,185)	(66,077)	(80,212)	(104,887)	(85,355)	(50,874)	(60,358)	(65,588)	(59,950)	(29,658)	
38000-Services	(11,932)	(10,918)	(21,739)	(17,580)	(20,811)	(22,481)	(19,563)	(26,313)	(28,620)	(19,483)	(40,910)	(36,505)	(8,155)	(22,146)	(24,231)	(24,545)	
Total	(100,729)	(99,255)	(68,667)	(80,077)	(104,244)	(97,714)	(81,749)	(92,390)	(108,832)	(124,370)	(126,265)	(87,379)	(68,513)	(87,733)	(84,181)	(54,203)	
Depreciation:																	
	Depr Rate	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24
37601-Mains - Steel	1.54%	-	(45)	(45)	(220)	(224)	(309)	(309)	(372)	(386)	(457)	(483)	(510)	(3,148)	(3,310)	(3,335)	(3,346)
37602-Mains - Plastic	1.54%	4,663	7,019	8,354	10,771	13,152	15,310	17,510	19,395	21,835	24,780	27,054	27,869	29,560	31,271	33,179	34,054
37800-Meas. And Reg. Sta. E	2.24%	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(5)	(5)	(5)	(5)
38000-Services	2.48%	776	1,060	2,553	2,575	3,582	4,404	4,829	6,271	7,673	8,276	10,333	9,978	10,192	10,565	11,921	12,505
Total Depreciation		5,439	8,035	10,862	13,124	16,509	19,403	22,028	25,292	29,120	32,597	36,902	37,335	36,599	38,521	41,760	43,208
Retirements:																	
	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	
37601-Mains - Steel	-	(34,955)	-	(136,443)	(3,060)	(66,243)	-	(49,367)	(10,629)	(55,655)	(20,043)	(21,377)	(2,055,327)	(126,045)	(19,891)	(8,447)	
37602-Mains - Plastic	-	(28,781)	-	(262)	(38,171)	(17,444)	-	-	(10,720)	(9,396)	(1,540)	(428,143)	(114,976)	(9,272)	-	(134)	
37800-Meas. And Reg. Sta. E	-	-	-	(749)	-	-	-	-	-	-	-	-	(1,848)	-	-	-	
38000-Services	-	(284,410)	(70,513)	(465,694)	(239,887)	(355,330)	(352,535)	(142,121)	(259,119)	(82,521)	(352,471)	(1,020,332)	(141,150)	(431,784)	(186,890)	(509,134)	
Total	-	(348,145)	(70,513)	(603,149)	(281,118)	(439,017)	(352,535)	(191,488)	(280,468)	(147,572)	(374,054)	(1,469,852)	(2,313,301)	(567,101)	(206,781)	(517,716)	
Reserve																	
	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	
37601-Mains - Steel	-	(34,999)	(45)	(136,663)	(3,284)	(66,552)	(309)	(49,739)	(11,015)	(56,112)	(20,526)	(21,887)	(2,058,475)	(129,355)	(23,227)	(11,793)	
37602-Mains - Plastic	(84,133)	(110,098)	(38,575)	(51,989)	(108,452)	(77,366)	(44,675)	(46,683)	(69,097)	(89,504)	(59,841)	(451,148)	(145,774)	(43,589)	(26,771)	4,262	
37800-Meas. And Reg. Sta. E	-	-	-	(751)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1,853)	(5)	(5)	(5)	
38000-Services	(11,156)	(294,268)	(89,699)	(480,699)	(257,115)	(373,408)	(367,270)	(162,163)	(280,066)	(93,728)	(383,048)	(1,046,859)	(139,112)	(443,365)	(199,200)	(521,174)	
Total	(95,289)	(439,365)	(128,319)	(670,101)	(368,853)	(517,327)	(412,256)	(258,586)	(360,179)	(239,345)	(463,417)	(1,519,895)	(2,345,214)	(616,313)	(249,203)	(528,710)	
Cumulative Reserve																	
	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	
37601-Mains - Steel	-	(34,999)	(35,044)	(171,708)	(174,992)	(241,544)	(241,853)	(291,592)	(302,607)	(358,719)	(379,245)	(401,133)	(2,459,608)	(2,588,962)	(2,612,189)	(2,623,982)	
37602-Mains - Plastic	(84,133)	(194,231)	(232,805)	(284,794)	(393,246)	(470,612)	(515,288)	(561,970)	(631,067)	(720,571)	(780,412)	(1,231,560)	(1,377,334)	(1,420,923)	(1,447,694)	(1,443,432)	
37800-Meas. And Reg. Sta. E	-	-	-	(751)	(752)	(754)	(755)	(756)	(758)	(759)	(761)	(762)	(2,615)	(2,620)	(2,625)	(2,629)	
38000-Services	(11,156)	(305,424)	(395,123)	(875,822)	(1,132,937)	(1,506,345)	(1,873,615)	(2,035,778)	(2,315,843)	(2,409,571)	(2,792,619)	(3,839,478)	(3,978,591)	(4,421,955)	(4,621,155)	(5,142,330)	
Total	(95,289)	(534,654)	(662,973)	(1,333,074)	(1,701,927)	(2,219,255)	(2,631,510)	(2,890,096)	(3,250,276)	(3,489,621)	(3,953,038)	(5,472,933)	(7,818,147)	(8,434,460)	(8,683,663)	(9,212,373)	

Note: * October Retirements of approximately \$6.3MM were primarily related to activity from previous periods that failed to process until corrected in Oct - 22.
Therefore those retriements were note considered to be related to FY23 or FY24 PRP projects.

Atmos Energy Kentucky
Pipe Replacement Investment FY23-FY24

	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	
Gross Plant									
Additions:									
37602-Mains - Plastic	\$ 1,391,304	\$ 1,213,033	\$ 1,296,708	\$ 1,157,005	\$ 1,737,397	\$ 1,350,897	\$ 2,369,334	\$ 1,452,872	
38000-Services	1,260,988	1,166,490	577,500	722,820	537,801	730,000	791,164	1,308,010	
Total	\$ 2,652,292	\$ 2,379,523	\$ 1,874,208	\$ 1,879,825	\$ 2,275,198	\$ 2,080,897	\$ 3,160,498	\$ 2,760,882	
Retirements: *									
	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	
37601-Mains - Steel	-	(26,398)	(326,288)	(33,960)	(264,443)	(26,870)	(80,993)	(37,899)	
37602-Mains - Plastic	-	(7,342)	(7,339)	(8,911)	(61,752)	(4,608)	(6,643)	(38,889)	
37800-Meas. And Reg. Sta. E	-	-	-	-	-	-	-	-	
38000-Services	(32,819)	(959,963)	(330,483)	-	(449,715)	(309,634)	(172,543)	(15,025)	
Total	(32,819)	(993,703)	(664,110)	(42,871)	(775,910)	(341,112)	(260,179)	(91,813)	
Gross Plant									
	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	
37601-Mains - Steel	-	(26,398)	(326,288)	(33,960)	(264,443)	(26,870)	(80,993)	(37,899)	
37602-Mains - Plastic	1,391,304	1,205,691	1,289,368	1,148,094	1,675,645	1,346,288	2,362,691	1,413,983	
37800-Meas. And Reg. Sta. E	-	-	-	-	-	-	-	-	
38000-Services	1,228,169	206,527	247,018	722,820	88,086	420,366	618,621	1,292,985	
Total Gross Plant	2,619,472	1,385,819	1,210,098	1,836,954	1,499,288	1,739,784	2,900,319	2,669,069	
Cumulative Gross Plant									
	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	
37601-Mains - Steel	(2,607,482)	(2,633,881)	(2,960,169)	(2,994,129)	(3,258,572)	(3,285,442)	(3,366,435)	(3,404,334)	
37602-Mains - Plastic	27,926,836	29,132,527	30,421,896	31,569,990	33,245,635	34,591,923	36,954,614	38,368,598	
37800-Meas. And Reg. Sta. E	(2,598)	(2,598)	(2,598)	(2,598)	(2,598)	(2,598)	(2,598)	(2,598)	
38000-Services	7,279,180	7,485,707	7,732,724	8,455,545	8,543,630	8,963,996	9,582,617	10,875,602	
Cumulative Gross Plant	32,595,936	33,981,756	35,191,854	37,028,808	38,528,096	40,267,880	43,168,199	45,837,269	
Reserve									
Cost of Removal:									
	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	
37602-Mains - Plastic	(63,626)	(58,311)	(56,823)	(56,993)	(77,606)	(55,439)	(97,972)	(53,660)	
38000-Services	(37,826)	(32,476)	(14,318)	(21,671)	(13,367)	(19,239)	(18,394)	(30,627)	
Total	(101,452)	(90,787)	(71,141)	(78,663)	(90,972)	(74,677)	(116,365)	(84,288)	
Depreciation:									
	Depr Rate	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24
37601-Mains - Steel	1.54%	(3,346)	(3,380)	(3,799)	(3,842)	(4,182)	(4,216)	(4,320)	(4,369)
37602-Mains - Plastic	1.54%	35,839	37,387	39,041	40,515	42,665	44,393	47,425	49,240
37800-Meas. And Reg. Sta. E	2.24%	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
38000-Services	2.48%	15,044	15,470	15,981	17,475	17,657	18,526	19,804	22,476
Total Depreciation		47,532	49,472	51,219	54,142	56,135	58,697	62,904	67,342
Retirements:									
	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	
37601-Mains - Steel	-	(26,398)	(326,288)	(33,960)	(264,443)	(26,870)	(80,993)	(37,899)	
37602-Mains - Plastic	-	(7,342)	(7,339)	(8,911)	(61,752)	(4,608)	(6,643)	(38,889)	
37800-Meas. And Reg. Sta. E	-	-	-	-	-	-	-	-	
38000-Services	(32,819)	(959,963)	(330,483)	-	(449,715)	(309,634)	(172,543)	(15,025)	
Total	(32,819)	(993,703)	(664,110)	(42,871)	(775,910)	(341,112)	(260,179)	(91,813)	
Reserve									
	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	
37601-Mains - Steel	(3,346)	(29,779)	(330,087)	(37,803)	(268,625)	(31,086)	(85,313)	(42,268)	
37602-Mains - Plastic	(27,786)	(28,266)	(25,120)	(25,389)	(96,693)	(15,654)	(57,190)	(43,309)	
37800-Meas. And Reg. Sta. E	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	
38000-Services	(55,602)	(976,968)	(328,820)	(4,196)	(445,425)	(310,347)	(171,133)	(23,176)	
Total	(86,740)	(1,035,018)	(684,032)	(67,392)	(810,747)	(357,092)	(313,641)	(108,758)	
Cumulative Reserve									
	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	
37601-Mains - Steel	(2,627,329)	(2,657,107)	(2,987,194)	(3,024,997)	(3,293,622)	(3,324,708)	(3,410,021)	(3,452,289)	
37602-Mains - Plastic	(1,471,218)	(1,499,484)	(1,524,605)	(1,549,993)	(1,646,686)	(1,662,340)	(1,719,530)	(1,762,839)	
37800-Meas. And Reg. Sta. E	(2,634)	(2,639)	(2,644)	(2,649)	(2,654)	(2,659)	(2,663)	(2,668)	
38000-Services	(5,197,932)	(6,174,900)	(6,503,720)	(6,507,916)	(6,953,341)	(7,263,688)	(7,434,821)	(7,457,997)	
Total	(9,299,113)	(10,334,131)	(11,018,163)	(11,085,555)	(11,896,302)	(12,253,395)	(12,567,035)	(12,675,793)	

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Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-88
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REQUEST:

Refer to Schedule C-2.3B, line 5, which depicted the base year ad valorem tax expense actual and budgeted amounts during the base year. Explain all reasons why the budgeted division 9 amount changed from \$1,107,840 per month in September 2024 down to \$783,971 starting in October 2024, the beginning of the next fiscal year.

RESPONSE:

Atmos Energy analyzes property taxes on a calendar year rather than a fiscal year. When creating the FY 2025 budget, we had received the initial value for the 2023 tax year, which we used as a basis for our estimate of the 2024 taxes. We then found that we needed to adjust the October-December 2024 budget to get the balance at 12/31/24 equal to our estimate of the 2024 taxes. We anticipate the 2023 value to be settled before January 2025. We have not yet received our initial 2024 value. Also see response to AG 1-89.

Respondent: Emily Wiebe

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-89
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REQUEST:

Refer to Schedule C-2.3F, line 5, and the accompanying footnote which describes the \$1,000,000 adjustment to remove the effects from a true-up in February 2024 related to a prior years settlement (2020-2022).

- a. Explain the factors that led to the settlement amount.
- b. Provide a copy of the final settlement documentation.
- c. Explain why 2023, 2024, 2025, and 2026 ad valorem taxes for division 9 should not be expected to be lower in conjunction with the settlement awarded for years 2020-2022.
- d. Indicate whether actual taxes being accrued and recorded in 2024 have been lowered as a result of the findings from the settlement.
- e. Provide the amount of all ad valorem taxes actually paid applicable to division 9 during 2023 and in 2024 to date. Indicate whether or not all such taxes have been paid in 2024 to date.

RESPONSE:

- a. The Department of Revenue (DOR) sets the schedule of the timing surrounding the appeal. The settlement was the result of negotiations between the Parties (Company and DOR). We have no expectation that the DOR would offer a similar settlement offer for 2023 or subsequent years.
- b. See confidential Attachment 1 for the settlement agreement.
- c. Each tax year's appraisal is completely independent of any prior year's value. For example, we received the initial 2023 value earlier this year, which was significantly higher than the settled 2022 value. We have no reason to believe that the settlement from 2020-2022 will have any bearing on future years' values.
- d. We estimated the 2024 tax amount based on an increase over the initial value we received for the 2023 tax year.
- e. See the below chart for all payments made during 2023 and 2024 to date. Note that we have not yet received all tax bills for the 2020-2024 tax years and will be making additional payments for those years at some point in the future.

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Payment Year	Tax Year	Total
2023	2021	20,535.06
2023	2022	7,272,613.58
2023	2023	95,353.03
2024	2020	1,390,295.65
2024	2021	603,740.55
2024	2022	479,245.86
2024	2023	5,611,311.20
2024	2024	10,620.05

ATTACHMENT:

AG_1-89_Att1 - 2020-2022 Atmos Settlement Agreement (CONFIDENTIAL).pdf

Respondent: Emily Wiebe

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Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-90
Page 1 of 2

REQUEST:

Refer to Schedule C-2.2.2 B 09 and to Schedule C-2.2.2-F 09, which show base year and test year expenses by FERC account for each month and in total. Refer further to the monthly amounts listed for account 4030 on each that is described as depreciation expense.

- a. The last actual amount of depreciation expense listed on Schedule C-2.2.2 B 09 for June 2024 is \$1,665,430. The first forecasted amount listed on Schedule C-2.2.2-F 09 for April 2025 is \$1,800,717, an increase of \$135,287. Besides the difference in the level of plant subject to depreciation and the small changes to allocated plant depreciation rates, describe all other reasons why the April 2025 forecasted expense is so much higher than the actual expense recorded in June 2024. If the actual depreciation expense for the allocated plant is recorded and/or depicted differently during the months in the base year compared to the amount projected for account 9030, explain how.
- b. For the actual month of June 2024, provide the amount of depreciation expense recorded by FERC account number, both for direct plant and allocated plant. Provide separately the depreciation expense recorded on each division's accounting records based on plant in divisions 9, 2, 12, and 91.
- c. For the actual month of June 2024, provide the gross plant and depreciation expense calculation and allocation for each FERC plant account used to record depreciation on the books for each division (9, 2, 12, and 91) either directly or allocated to Kentucky operations.
- d. Provide a breakdown of account 4030 depreciation expense on these schedules actually recorded in June 2024 and forecasted in April 2025 between depreciation taken on PRP and Non-PRP depreciable plant. If PRP plant depreciation expense amounts are not included on these schedules, so state and provide separately those amounts for June 2024 and forecasted in April 2025.

RESPONSE:

- a. The June 2024 balance on Schedule C.2.2 B 09 for acct 4030 of \$1,665,430 includes a credit to depreciation expense for the amortization of the depreciation reserve of \$136,978 and is unadjusted for the calculated PRP depreciation of \$56,135. Adjusting for these two items results in an amount of \$1,746,273 that is comparable to the \$1,800,717 in April 2025. The increase of \$54,444 in monthly depreciation expense over that 10 month period is driven by increased investment offset by the impact of asset retirements.
- b. See relied file "KY Plant Data-2024.xlsx", tab "Reserve" Column AP for June 2024 depreciation by plant account directly at the division level as well as allocated to Kentucky on excel lines 224-233 in that same Column AP.

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- c. See the response to subpart (b). For the Gross Plant at June 2024 by plant account, also see relied file "KY Plant Data-2024.xlsx", tab "Gross Plant " Column K.
- d. Depreciation by plant account excluding PRP investment beginning in Oct 2022 can be found on lines 6-194 of relied file "KY Plant Data-2024.xlsx", tab "Reserve" Column AP for June 2024 and Column AZ for April 2025. The depreciation for PRP investment can be found on Excel lines 195-199 of that same "Reserve" tab. Depreciation on PRP investment is not forecasted between June 2024 and April 2025 and is not part of forecasted depreciation expense in this filing.

Respondent: Greg Waller

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Atmos Energy Corporation, Kentucky Division
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REQUEST:

Provide the Directors & Officers ("D&O") insurance expense directly incurred by or allocated to the Atmos – Kentucky Division included in the test year, showing how the allocations were performed.

RESPONSE:

Directors & Officers ("D&O") insurance expense in the test year is based on the Fiscal Year 2025 Budget. These expenses are budgeted in Company 002, and allocated based on the Kentucky Composite Allocation rate of 4.56% (see Line No.2 on the "Allocation" tab in the 2024 KY Rev Req Model).

See the table in Attachment 1 for the monthly amounts allocated to the Atmos-Kentucky Division. This account detail can also be found in the relied file "O&M Detail - TME Jun-24.xlsx" on the "FY25 Budget" tab, "Insurance - D&O - 07119" account.

ATTACHMENT:

AG_1-91_Att1 - DO Insurance.xlsx

Respondent: Greg Waller

Test Year													
Budget ==>						<== Budget	Forecast ==>				<== Forecast		
	2025 April	2025 May	2025 June	2025 July	2025 August	2025 September	2025 October	2025 November	2025 December	2026 January	2026 February	2026 March	
Co 002 - Insurance - D&O - 07119	\$ 234,847	\$ 234,847	\$ 234,847	\$ 234,847	\$ 234,847	\$ 234,847	\$ 234,847	\$ 234,847	\$ 234,847	\$ 242,604	\$ 242,604	\$ 242,604	
Total D&O Insurance	\$ 234,847	\$ 234,847	\$ 234,847	\$ 234,847	\$ 234,847	\$ 234,847	\$ 234,847	\$ 234,847	\$ 234,847	\$ 242,604	\$ 242,604	\$ 242,604	
KY Composite Allocation %	4.56%	4.56%	4.56%	4.56%	4.56%	4.56%	4.56%	4.56%	4.56%	4.56%	4.56%	4.56%	
Allocated D&O Insurance	\$ 10,714	\$ 10,714	\$ 10,714	\$ 10,714	\$ 10,714	\$ 10,714	\$ 10,714	\$ 10,714	\$ 10,714	\$ 11,068	\$ 11,068	\$ 11,068	

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REQUEST:

Provide the Investor Relations expense directly incurred by or allocated to the Atmos – Kentucky Division included in the test year, showing how the allocations were performed.

RESPONSE:

Investor Relations expense in the test year is based on the Fiscal Year 2025 Budget for Cost Center 1135 - Investor Relations. These expenses are budgeted in Company 002, and allocated based on the Kentucky Composite Allocation rate of 4.56% (see Line No.2 on the "Allocation" tab in the 2024 KY Rev Req Model).

See the table in Attachment 1 for monthly amounts allocated to the Atmos-Kentucky Division.

ATTACHMENT:

AG_1-92_Att1 - Investor Relations.xlsx

Respondent: Greg Waller

	Test Year												
	<== Budget						Forecast ==>						
	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2026	2026	2026
	April	May	June	July	August	September	October	November	December	January	February	March	
CC 1132 - Investor Relations Expense	\$ 158,125	\$ 93,074	\$ 54,830	\$ 55,370	\$ 57,204	\$ 54,193	\$ 54,731	\$ 58,481	\$ 54,193	\$ 60,370	\$ 57,843	\$ 54,835	
Total Investor Relations Expense	\$ 158,125	\$ 93,074	\$ 54,830	\$ 55,370	\$ 57,204	\$ 54,193	\$ 54,731	\$ 58,481	\$ 54,193	\$ 60,370	\$ 57,843	\$ 54,835	
KY Composite Allocation %	4.56%	4.56%	4.56%	4.56%	4.56%	4.56%	4.56%	4.56%	4.56%	4.56%	4.56%	4.56%	
Allocated Investor Relations Expense	\$ 7,214	\$ 4,246	\$ 2,502	\$ 2,526	\$ 2,610	\$ 2,472	\$ 2,497	\$ 2,668	\$ 2,472	\$ 2,754	\$ 2,639	\$ 2,502	

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REQUEST:

Provide the Board of Directors ("BOD") compensation expense directly incurred by or allocated to the Atmos – Kentucky Division included in the test year, showing how the allocations were performed. Provide the amount before and after the Company's proforma adjustment to remove \$134,473 in costs associated with stock awarded to its board members as depicted on Schedule F.11.

RESPONSE:

Board of Directors ("BOD") compensation expense in the test year is based on the Fiscal Year 2025 Budget. These expenses are budgeted in Company 002, and allocated based on the Kentucky Composite Allocation rate of 4.56% (see Line No.2 on the "Allocation" tab in the 2024 KY Rev Req Model).

See the table in Attachment 1 for the monthly amounts allocated to the Atmos-Kentucky Division. This account detail can also be found in the relied file "O&M Detail - TME Jun-24.xlsx" on the "FY25 Budget" tab, accounts "Director's Fees - 04111" and "Directors Retirement Expenses - 04113."

ATTACHMENT:

AG_1-93_Att1 - BOD Compensation Expense.xlsx

Respondent: Greg Waller

Test Year											
Budget ==>											
<== Budget											
Forecast ==>											
<== Forecast											
	2025	2025	2025	2025	2025	2025	2025	2025	2025	2026	2026
	April	May	June	July	August	September	October	November	December	January	February
											March
Co 002 - Director's Fees - 04111	\$ 349,375	\$ -	\$ -	\$ 349,375	\$ -	\$ -	\$ 349,375	\$ -	\$ -	\$ 399,375	\$ -
Co 002 - Director's Retirement Expenses - 04113	349,375	-	-	349,375	-	1,500,000	349,375	-	-	399,375	-
Total BOD Compensation Expense	\$ 698,750	\$ -	\$ -	\$ 698,750	\$ -	\$ 1,500,000	\$ 698,750	\$ -	\$ -	\$ 798,750	\$ -
KY Composite Allocation %	4.56%	4.56%	4.56%	4.56%	4.56%	4.56%	4.56%	4.56%	4.56%	4.56%	4.56%
Allocated BOD Compensation Expense	\$ 31,879	\$ -	\$ -	\$ 31,879	\$ -	\$ 68,434	\$ 31,879	\$ -	\$ -	\$ 36,441	\$ -
Less F.11 Adjustment - 04113	(15,939)	-	-	(15,939)	-	(68,434)	(15,939)	-	-	(18,221)	-
Net Allocated BOD Copmensation Expense	\$ 15,939	\$ -	\$ -	\$ 15,939	\$ -	\$ -	\$ 15,939	\$ -	\$ -	\$ 18,221	\$ -

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Atmos Energy Corporation, Kentucky Division
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Question No. 1-94
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REQUEST:

Confirm that none of the capital expenditures and related plant additions included in the base revenue requirement are bare steel replacements and that all such bare steel replacements are included in the PRP capital expenditure forecast reflected in the PRP revenue requirement in Case 2024-00226.

RESPONSE:

Confirm as is relates to projected investment included in the revenue requirement of this case. Deny as it relates to existing plant in service included in rate base as PRP investment prior to FY23 was rolled into base rates.

Respondents: Ryan Austin and Greg Waller

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Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-95
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REQUEST:

Confirm that the Company has included all Mega Rule costs, both expense and capital expenditures, in the base revenue requirement for the 12 months ending March 31, 2026.

- a. If confirmed, then provide all expenses by FERC O&M/A&G expense account, all capital expenditures, all plant additions by FERC plant account, and all plant retirements by FERC plant account by month from the end of the test year in Case 2021-00214 through the end of the test year in this proceeding. Provide actual data through the most recent month available, forecast data thereafter through April 2025, and forecast data included in the test year for the 12 months ending March 31, 2026.
- b. If confirmed, then provide a calculation of the revenue requirement to recover the Mega Rule costs included in the Company's requested base revenue requirement in this proceeding. Provide all assumptions and calculations in live Excel format with all formulas intact.

RESPONSE:

Confirm. See the responses to AG 1-21(b) and AG 1-62. Mega Rule costs will also extend beyond the forecasted test period in this case. See, e.g., the response to AG 1-19. As mentioned in the response to AG 1-21(a), the proposed PM Rider will enable the Company to annually file its proposed projects for Mega Rule, similar to the PRP. These filings will allow for more accurate projections for each upcoming fiscal year, and will be subject to review and approval by the Commission each year.

Respondent: Greg Waller

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Atmos Energy Corporation, Kentucky Division
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REQUEST:

Confirm that the Company included all Mega Rule costs, both expense and capital expenditures, in the test year base revenue requirement in Case 2021-00214 for the 12 months ending December 31, 2022.

- a. If confirmed, then provide all actual and forecast expenses by FERC O&M/A&G expense account, all actual and forecast capital expenditures, all plant additions by FERC plant account, and all plant retirements by FERC plant account by month from the end of the test year in Case 2018-00281 through the end of the test year in Case 2021-00214.
- b. If confirmed, then provide a calculation of the revenue requirement to recover the Mega Rule costs included in the Company's requested base revenue requirement in Case 2021-00214. Provide all assumptions and calculation in live Excel format with all formulas intact.
- c. If confirmed, then provide a calculation of the revenue requirement to recover the Mega Rule costs reflected in the authorized base revenue requirement in Case 2021-00214. Provide all assumptions and calculation in live Excel format with all formulas intact.

RESPONSE:

There were no Mega Rule costs during that time period.

Respondents: Ryan Austin and Brannon Taylor

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Atmos Energy Corporation, Kentucky Division
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REQUEST:

Provide all bond rating agency reports (Standard and Poor's, Moody's, Fitch) on Atmos Energy from 2022 through the most recent month in 2024.

RESPONSE:

See Attachment 1.

ATTACHMENT:

AG_1-97_Att1 - Rating Agency Reports.xlsx

Respondent: Joe Christian

MOODY'S

INVESTORS SERVICE

Rating Action: **Moody's revises Atmos' outlook to stable; affirms ratings**

22 Feb 2022

Approximately \$7.6 billion in debt securities affected

New York, February 22, 2022 -- Moody's Investors Service ("Moody's") affirmed the ratings of Atmos Energy Corporation (Atmos) including its senior unsecured rating at A1 and short-term rating for commercial paper at Prime-1. The outlook is revised to stable from negative.

A complete list of rating actions is included below.

RATINGS RATIONALE

"The heightened credit risk at Atmos resulting from last February's severe winter weather event has been largely mitigated with the approval of the securitization financing order [1] in Texas," stated Edna Marinelarena, Assistant Vice President. The company incurred a total of about \$2.1 billion in fuel costs as a result of the storm event of which about \$2 billion was in Texas, its largest service territory. We believe the securitization of the extraordinarily high fuel costs will help to minimize the social risk related to rate increases and customer affordability concerns.

We expect the newly formed Texas Natural Gas Securitization Finance Corporation to issue securitization bonds on behalf of Atmos with proceeds used to repay the interim debt issued (matures in 2023) to finance the costs. The securitization bonds will be repaid over a period not to exceed 30 years via a charge on customer bills. The remaining \$100 million in storm costs were incurred in Kansas, where Atmos has filed to recover through securitization, and Colorado, where Atmos is recovering the costs over the next two years. We expect the company to recover the remaining costs over the next several years.

The rating affirmation reflects Atmos' track record of steady cash flow production that benefits from various credit supportive cost recovery mechanisms throughout its multiple jurisdictions. The company has enjoyed historically high financial metrics including a ratio of cash flow from operations before changes in working capital (CFO pre-WC) to debt in the mid 20% range, one of the strongest track records within the natural gas LDC rated portfolio. However, following the securitization, we see CFO pre-WC to debt at a weaker 22% through 2023 and returning to above 23% in 2024. The weaker metrics over the next two years are driven by the repayment of excess deferred income tax to customers and the remaining storm costs that are pending recovery proceedings in Kansas.

Atmos' credit rating is benefited by management's strong financial track record, where the company maintained a healthy amount of financial cushion above 23%, its established rating downgrade financial threshold. The near-term weaker metrics provide little financial cushion for unforeseen events particularly as the company continues its high capital spending program, which is estimated between \$13 billion and \$14 billion over the next five years. Given ongoing credit supportive regulatory decisions and management's track record we see the company's financial metrics returning to the higher healthy levels. Any deviation from expectation could result in downward rating pressure.

The A1 rating is supported by the company's low risk nature of its business, which is fully regulated LDC and pipeline and storage business operating in constructive regulatory jurisdictions. The rating also incorporates Atmos' scale and diversity, operating across eight states. The company has benefitted from a strong track record of credit supportive rate case outcomes.

ESG considerations

Atmos' ESG Credit Impact Score is moderately negative (CIS-3), indicating that its ESG attributes are overall considered as having a limited impact on the current rating, with greater potential for future negative impact over time. Its scores reflect a combination of moderately negative exposure to environmental and social risks balanced with a neutral to low exposure to governance risk.

Atmos' exposure to environmental risk is moderate (E-3 issuer profile score) driven by its moderately negative

carbon transition because of its emissions associated with its natural gas operations and to physical climate risks including damage to physical assets and, as experienced during the February 2021 winter storm event, the negative financial impacts of unusually high commodity and wholesale power prices that can result from extreme weather events. These risks are offset by a neutral to low exposure to water management, waste and pollution and natural capital.

Exposure to social risks is moderately negative (S-3 issuer profile score) reflecting the higher risk to responsible production and demographics and societal trends that increase public concern over environmental, social, or affordability issues that could lead to adverse regulatory political intervention. The swift action in Atmos' states of operation to allow for the securitization of winter storm Uri costs helps to offset acute rate pressure for the company's customers, a credit positive. These risks are balanced by neutral to low exposure to health and safety, human capital, and customer relations.

Governance is broadly in line with other utilities and does not pose a particular risk (G-2 issuer profile). This is supported by neutral to low exposure to financial strategy and risk management and management credibility and track record. We view Atmos' financial policy of maintaining about to \$3 billion in liquidity, including four revolving credit facilities as an example of credit supportive financial policy.

Liquidity

Atmos' Prime-1 short term rating is supported by the company's adequate liquidity. As of 31 December 2021, the company had \$264 million of cash on hand, about \$295 million in net proceeds from their ATM program and use of up to \$2.5 billion in credit facilities, including a \$1.5 billion revolver, which expires on 31 March 2026 and contains a \$250 million accordion feature. The facility has a financial covenant stating that Atmos must maintain a total debt to capitalization ratio under 70%. Atmos was comfortably in compliance with the covenant on 31 December 2021, with a debt to capitalization ratio of 59%.

The other \$1.0 billion in available external liquidity is comprised of a \$900 million three-year unsecured revolver (expires 31 March 2024) that has a \$100 million accordion feature providing up to \$1.0 billion in capacity, a \$50 million 364-day unsecured facility expiring 31 March 2022, and a \$50 million 364-day unsecured revolver that was renewed in April 2021 and supports the issuance of letters of credit, which as of 31 December 2021 reduced the amount available to \$44.4 million. The company also maintains a \$1.5 billion commercial paper program supported by its credit facility. There were no amounts outstanding under the commercial paper program at the end of December 2021.

For the last twelve months ending 31 December 2021, Atmos' generated a negative free cash flow position of \$3.7 billion, due to costs incurred during the February 2021 winter storm event. The company issued a total of \$2.2 billion in senior unsecured notes due in 2023 as interim financing and plans to repay the notes with securitization proceeds.

Outlook

The stable outlook incorporates the expectation that the majority of the costs associated with the 2021 winter storm event will be fully recovered over the next 12 to 18 months and that the company's expected weak credit metrics including a ratio of CFO pre-WC to debt will return to above 23% in 2024. The outlook also reflects our expectation that the company will continue to receive credit supportive regulatory outcomes in its jurisdictions, allowing it to sustain the ratio above 23% over the long-term.

FACTORS THAT COULD LEAD TO AN UPGRADE OR DOWNGRADE OF THE RATINGS

Factors that could lead to an upgrade

A rating upgrade could result should Atmos' financial metrics including a ratio of CFO pre-WC to debt is sustained above 26% and if its regulatory construct improves and permits it to earn returns above industry averages.

Factors that could lead to a downgrade

A rating downgrade could occur if Atmos' regulatory construct becomes less credit supportive as evidenced by lower earned returns or a weaker equity capitalization, management deviates materially from its balanced fiscal policy, or the company's financial metrics including a ratio of CFO pre-WC to debt remains below 23% beyond 2024.

Affirmations:

..Issuer: Atmos Energy Corporation

....Senior Unsecured Shelf , Affirmed (P)A1

....Senior Unsecured Commercial Paper, Affirmed P-1

....Senior Unsecured Regular Bond/Debenture, Affirmed A1

Outlook Actions:

..Issuer: Atmos Energy Corporation

....Outlook, Changed To Stable From Negative

Headquartered in Dallas, Texas, Atmos is a fully regulated natural gas distribution and natural gas pipeline and storage businesses. The company serves over 3 million customers with operations in eight states (Texas, Louisiana, Mississippi, Tennessee, Kansas, Colorado, Kentucky and Virginia). Atmos' largest segment, its regulated natural gas local distribution company (LDC), accounted for almost 70% of consolidated net income in 2021.

The company's regulated pipeline and storage operations consist of approximately 5,700 miles of intra-state pipeline in Texas and 46 bcf of natural gas storage. The Atmos Pipeline Texas (APT) division is one of the largest intra-state pipeline operations in the state and transports natural gas to Atmos' Mid-Tex Division and other third parties. APT accounts for 33% of net income in 2021.

The principal methodology used in these ratings was Regulated Electric and Gas Utilities published in June 2017 and available at https://www.moodys.com/researchdocumentcontentpage.aspx?docid=PBC_1072530 . Alternatively, please see the Rating Methodologies page on www.moodys.com for a copy of this methodology.

REGULATORY DISCLOSURES

For further specification of Moody's key rating assumptions and sensitivity analysis, see the sections Methodology Assumptions and Sensitivity to Assumptions in the disclosure form. Moody's Rating Symbols and Definitions can be found at: https://www.moodys.com/researchdocumentcontentpage.aspx?docid=PBC_79004.

For ratings issued on a program, series, category/class of debt or security this announcement provides certain regulatory disclosures in relation to each rating of a subsequently issued bond or note of the same series, category/class of debt, security or pursuant to a program for which the ratings are derived exclusively from existing ratings in accordance with Moody's rating practices. For ratings issued on a support provider, this announcement provides certain regulatory disclosures in relation to the credit rating action on the support provider and in relation to each particular credit rating action for securities that derive their credit ratings from the support provider's credit rating. For provisional ratings, this announcement provides certain regulatory disclosures in relation to the provisional rating assigned, and in relation to a definitive rating that may be assigned subsequent to the final issuance of the debt, in each case where the transaction structure and terms have not changed prior to the assignment of the definitive rating in a manner that would have affected the rating. For further information please see the ratings tab on the issuer/entity page for the respective issuer on www.moodys.com.

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The ratings have been disclosed to the rated entity or its designated agent(s) and issued with no amendment resulting from that disclosure.

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Regulatory disclosures contained in this press release apply to the credit rating and, if applicable, the related

rating outlook or rating review.

Moody's general principles for assessing environmental, social and governance (ESG) risks in our credit analysis can be found at http://www.moody's.com/researchdocumentcontentpage.aspx?docid=PBC_1288235.

At least one ESG consideration was material to the credit rating action(s) announced and described above.

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REFERENCES/CITATIONS

[1] Railroad Commission of Texas, Docket No. OS-21-00007061, Financing Order, House Bill No. 1520 08-Feb-2022

Please see www.moody's.com for any updates on changes to the lead rating analyst and to the Moody's legal entity that has issued the rating.

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MOODY'S
INVESTORS SERVICE

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CREDIT OPINION

10 March 2022

Update

 Rate this Research

RATINGS

Atmos Energy Corporation

Domicile	Dallas, Texas, United States
Long Term Rating	A1
Type	Senior Unsecured - Dom Curr
Outlook	Stable

Please see the [ratings section](#) at the end of this report for more information. The ratings and outlook shown reflect information as of the publication date.

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EMEA	44-20-7772-5454

Atmos Energy Corporation

Update following rating affirmation

Summary

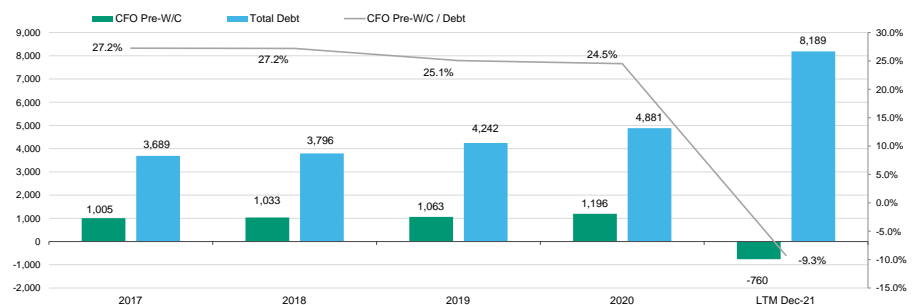
[Atmos Energy Corporation's](#) (Atmos) credit profile reflects its track record of steady cash flow production that benefits from various credit supportive cost recovery mechanisms throughout its multiple jurisdictions. The company's credit is supported by its low risk natural gas local distribution company (LDC) and its pipeline and storage businesses which operate in constructive regulatory jurisdictions. Atmos' credit also reflects its scale and diversity, operating across eight states where its LDC business and its pipeline and storage business generate about 70% and 30% of net income, respectively.

The heightened credit risk at Atmos resulting from February 2021's winter weather event has been largely mitigated with the approval of the securitization finance order by the Texas Railroad Commission (RCC) on 8 February 2022. We expect the newly formed Texas Natural Gas Securitization Finance Corporation to issue the securitization bonds with proceeds used to repay the interim debt issued to cover the storm costs.

Atmos has historically enjoyed high financial metrics including a ratio of cash flow from operations before changes in working capital (CFO pre-WC) to debt in the mid 20% range, one of the strongest track records within the natural gas LDC rated portfolio. However, following the securitization, we see CFO pre-WC to debt at a weaker 22% through 2023 and returning to above 23% in 2024. The weaker metrics over the next two years are driven by the repayment of excess deferred income tax to customers and the remaining storm costs that are pending recovery proceedings in Kansas. The stable outlook incorporates the expectation that the weaker credit metrics will return to their historically higher levels given management's conservative practices and track record of meeting financial expectations.

Exhibit 1

Historical CFO Pre-WC, Total Debt and CFO Pre-WC to Debt (\$ MM)



Source: Moody's Financial Metrics

Credit Strengths

- » Fully regulated LDC, pipeline and storage utility operations
- » Diversity across eight states with rate design that is generally credit supportive
- » Balanced fiscal policy in funding capital needs and a below average dividend payout

Credit Challenges

- » Weaker credit metrics limiting financial flexibility over the next two years
- » Elevated capital expenditures
- » Inherent exposure to carbon and methane emissions risks

Rating Outlook

The stable outlook incorporates the expectation that the majority of the costs associated with the 2021 winter storm event will be fully recovered over the next 12 to 18 months and that the company's expected weak credit metrics including a ratio of CFO pre-WC to debt will return to above 23% in 2024. The outlook also reflects our expectation that the company will continue to receive credit supportive regulatory outcomes in its jurisdictions, allowing it to sustain the ratio above 23% over the long-term.

Factors that Could Lead to an Upgrade

Atmos' rating could be upgraded should its regulatory constructs improve and permit it to earn returns above industry averages and if the company exhibits a ratio of CFO pre-WC to debt above 26% on a sustained basis.

Factors that Could Lead to a Downgrade

A rating downgrade could occur if Atmos' regulatory construct becomes less credit supportive as evidenced by lower earned returns or a weaker equity capitalization, management deviates materially from its balanced fiscal policy, or the company's financial metrics including a ratio of CFO pre-WC to debt remains below 23% beyond 2024.

Key Indicators

Exhibit 2

Atmos Energy Corporation [1]

	Sep-17	Sep-18	Sep-19	Sep-20	LTM Dec-21
CFO Pre-W/C + Interest / Interest	9.0x	9.6x	10.2x	12.8x	-6.6x
CFO Pre-W/C / Debt	27.2%	27.2%	25.1%	24.5%	-9.3%
CFO Pre-W/C – Dividends / Debt	22.0%	21.5%	19.3%	18.7%	-13.4%
Debt / Capitalization	39.0%	39.1%	37.7%	37.3%	45.0%

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.

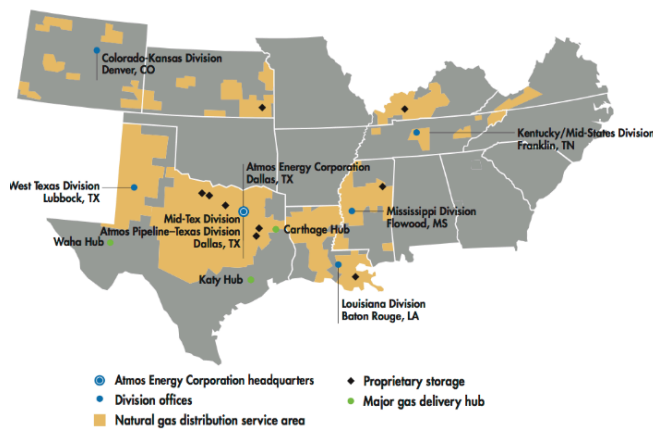
Source: Moody's Financial Metrics

Profile

[Atmos Energy Corporation](#), headquartered in Dallas, Texas, is a fully regulated natural gas distribution and natural gas pipeline and storage businesses. The company serves over 3 million customers with operations in eight states (Texas, Louisiana, Mississippi, Tennessee, Kansas, Colorado, Kentucky and Virginia). Exhibits 3 and 4 provide a breakdown of Atmos' service territory and rate base.

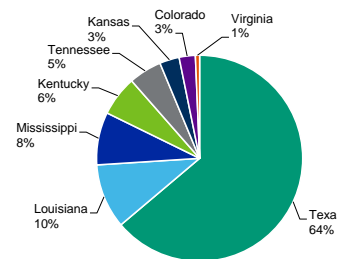
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Exhibit 3
Atmos Energy service territory



Source: Company Presentation

Exhibit 4
Rate base is largely in Texas
Rate base by jurisdiction



Source: Moody's Investors Service and Company Filings

Atmos' largest segment is its regulated LDC business, which accounts for approximately 70% of consolidated net income with its pipeline segment accounting about 30%. The regulated pipeline and storage operations consist of approximately 5,700 miles of intra-state pipeline in Texas and 46 bcf of natural gas storage. The Atmos Pipeline Texas (APT) division is one of the largest intra-state pipeline operations in the state and transports natural gas to Atmos' Mid-Tex Division and other third parties.

Detailed Credit Considerations

Limited financial cushion over the next two years but will strengthen beginning in 2024

The heightened credit risk resulting from last February's severe winter storm event has been mitigated with the approval of the securitization financing order in Texas on 8 February 2022. The company incurred a total of about \$2.1 billion in fuel costs as a result of the storm event of which about \$2 billion was in Texas, its largest service territory. We see the securitization of the extraordinarily high fuel costs as helping to minimize the social risk related to rate increases and customer affordability.

We expect the newly formed Texas Natural Gas Securitization Finance Corporation to issue securitization bonds on behalf of Atmos with proceeds used to repay the interim debt issued (2023 maturities) to finance the costs. The securitization bonds will be repaid over a period not to exceed 30 years via a charge on customer bills. The remaining \$100 million in storm costs were incurred in Kansas, where Atmos has filed to recover through securitization, and Colorado, where Atmos is recovering the costs over the next two years. We expect the company to recover the remaining costs over the next several years.

Atmos has benefitted from management's strong financial track record, where the company maintained a healthy amount of financial cushion including a ratio of CFO pre-WC to debt in the mid 20% range. In 2021, Atmos' financial metrics came under pressure because of storm related costs, and, following securitization, we see financial metrics improving including a ratio of CFO pre-WC at about 22% over the next two years and strengthening to above 23% in 2024. The weaker credits metrics over the next two years are driven by the repayment of excess deferred income tax to customers and the remaining storm costs that are pending recovery proceedings in Kansas.

We note, the near-term weaker metrics provide little financial cushion for unforeseen events particularly as the company continues its high capital spending program, which is estimated between \$13 billion and \$14 billion over the next five years. Given ongoing credit supportive regulatory decisions and management's track record we see the company's financial metrics returning to the higher healthy levels. Any deviation from expectation could result in downward rating pressure.

Diversified, generally supportive regulatory jurisdictions

Atmos has operations in eight states providing relative scale and diversity across generally credit supportive regulatory jurisdictions where the company has opportunities to recover its costs and earn reasonable returns on a timely basis. Approximately 70% of Atmos' asset base is located in Texas, where we view the regulatory environment to be constructive with a low cost and capital recovery lag

and significant opportunities to invest in rate base. The regulatory environments in Louisiana and Mississippi, where it has its two next largest operations, also have credit supportive regulatory frameworks that include formula rates, infrastructure capital riders and weather normalization adjustments.

Atmos' rate design improvements have successfully increased and stabilized its contribution margin. Management has addressed much of the regulatory lag through consistent rate filings that have led to regular rate adjustments across most of its jurisdictions. Formula rate plans and infrastructure rider mechanisms are attributable to about 90% of its rate base and increase the certainty of obtaining timely rate relief while reducing the company's exposure to an adverse rate decision. As a result, approximately 90% of the company's annual capital spending begins to earn a return within 6 months and 99% within 12 months of assets being used and useful, with minimal rate increase requests through general rate cases.

In the fiscal year ending 30 September 2021, Atmos completed regulatory ratemaking actions which resulted in an increase in annual operating income of \$185.7 million. Since its fiscal year end, Atmos has received regulatory approval that will lead to an additional \$24.9 million of annualized operating income beginning in its fiscal first quarter of 2022 (ending 31 December 2021).

Low business risk natural gas utility and pipeline operations

Atmos' core business consists entirely of a low risk, regulated local distribution company with operations in eight states and tariff based intrastate pipeline and storage assets in Texas. The company benefits from having constructive rate making mechanisms across most of its jurisdictions, reducing uncertainty and providing transparency. For example, Atmos utilizes weather normalization adjustments (WNA), which mitigate the risks and costs the company may encounter due to weather that is above or below normal. This adjustment allows Atmos to either increase or decrease customer bills to offset the effect of gas usage due to abnormal weather. Another example includes Atmos' Purchased Gas Adjustment mechanism (PGA), which allows the company to pass through purchased gas costs to its customers, insulating the company from gas price fluctuation risks, in typical market conditions.

Other mechanisms approved for Atmos include annual adjustment mechanisms in half of its states (mainly its larger service territories) and infrastructure enhancement mechanisms in six out of eight states. These mechanisms result in greater transparency in cash flows and accelerated recovery of capital spending, all credit positive. On average, Atmos' weighted average allowed ROE in its LDC businesses is 9.8% and 11.5% at APT. See Exhibit 5 for a summary of the regulatory mechanisms afforded Atmos.

Exhibit 5

Regulatory Mechanisms Provide Timely Recovery

Jurisdiction	Regulatory Mechanism		Recovery Method		Performance Based Rate Program			
	Infrastructure Program	Deferral / Forward-Looking	Annual Filing	General Case	Formula Rate	Bad Debt Rider**	WNA Period	
Texas								
Mid-Tex	8.209	Yes	RRM / DARR / GRIP	No	Yes	No	Yes	November-April
APT	GRIP	No	GRIP	No	Yes	N/A	No	N/A
West Texas	8.209	Yes	RRM/GRIP	No	Yes	No	Yes	October-May
Louisiana	RSC	Yes	RSC	No	Yes	No	No	December - March
Mississippi	SIR	Yes	SRF / SIR	No	Yes	No	No	November-April
Kentucky	PRP	Yes	PRP	Yes	No	Yes	Yes	November-April
Tennessee	N/A	Yes	ARM	No	Yes	Yes	Yes	October - April
Kansas	GSRS	No	GSRS	Yes	No	Yes	Yes	October - May
Colorado	SSIR	Yes	SSIR	Yes	No	No	No	N/A
Virginia	SAVE	No	SAVE	Yes	No	No	Yes	January - December

** The bad debt rider allows recovery from ratepayers of the gas cost portion of uncollectible accounts.

WNA - Weather Normalization Adjustment Clause; GRIP - Gas Reliability Infrastructure Program; RSC - Rate Stabilization Clause; SIR - System Integrity Rider; PRP - Pipeline Replacement Program; GSRS - Gas System Reliability Surcharge; RRM - Rate Review Mechanism; DARR - Dallas Annual Rate Review; SRF - Stable Rate Filing; ; ARM - Annual Rate Mechanism; SSIR - System Safety and Integrity Rider

Source: Atmos Energy, Moody's Investors Service

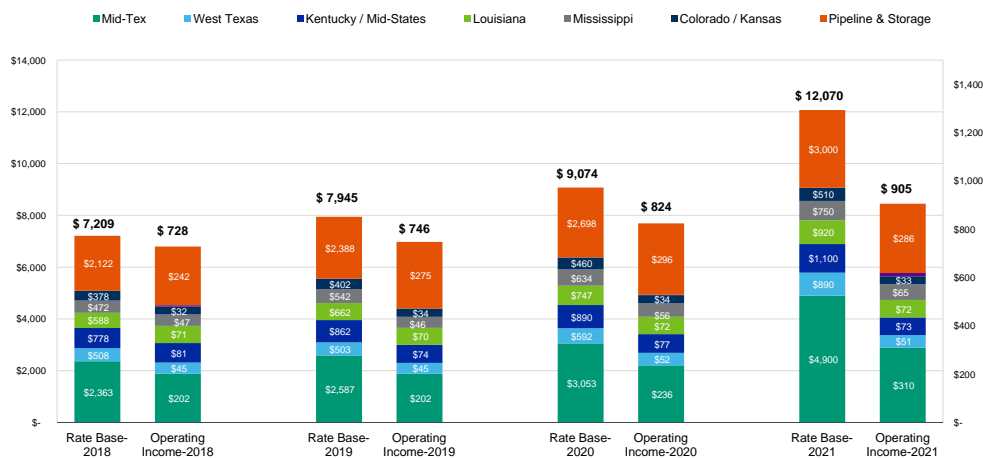
Large capital expenditure plan over the next five years

Atmos continues to spend significant capital in its system targeting safety, reliability and modernization. The company's balanced fiscal policy in funding its external capital needs and below sector average dividend payout are material factors driving its strong

financial performance. In fiscal 2021, Atmos invested \$2.0 billion with approximately 88% of that spending related to system safety and reliability including system integrity, pipeline integrity, system modernization, and expansion. With the robust ongoing capital expenditure program, Atmos' fiscal year-end 2021 rate base was approximately \$12.1 billion. Exhibit 6 depicts Atmos' rate base and operating income by its LDC jurisdictions and in its pipeline and storage business over the last four years.

Exhibit 6

Atmos exhibits steady growth in rate base and operating income
(\$ in millions)

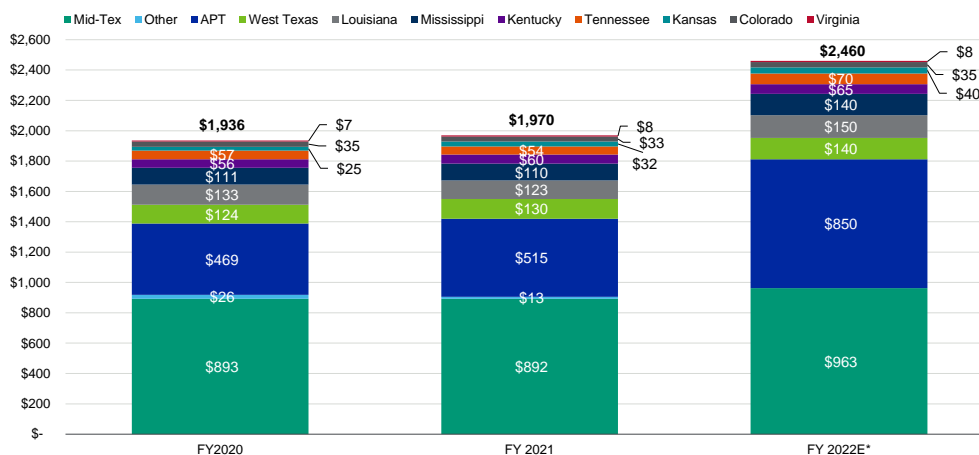


Source: Atmos Energy

In fiscal year 2022, Atmos expects to invest approximately \$2.4 to \$2.5 billion in consolidated capital expenditures, more than 80% of which will be related to safety and reliability. The company plans to utilize a combination of its regulatory mechanisms to recover costs associated with this capital expenditure program through 2026. Such mechanisms include the Gas Reliability Infrastructure Program (GRIP) and Rule 8.209, a capital deferral mechanism for capital expenditures related to system safety and reliability in Texas, and the Rate Stabilization Clause (RSC) in Louisiana, all which allow for timely recovery of capital invested for infrastructure safety and reliability.

Exhibit 7

Atmos Energy capital expenditures are substantial
(\$ in millions)



Source: Atmos Energy, Moody's Investors Service

Longer term, Atmos is expected to invest about \$2.0 billion of capital annually from 2022 through 2025. The company plans to fund these capital expenditures with a balance of internally generated cash flow, long-term debt and equity to maintain its current capital structure. The company has demonstrated a balanced fiscal policy through common equity raised of \$623 million in fiscal year 2021 and \$644 million in fiscal year 2020 to repay short-term debt and for capital needs, maintaining its appropriate regulatory layer of equity capital. We expect management to maintain its balanced fiscal policy approach over next several years.

ESG considerations

Atmos' ESG Credit Impact Score is Moderately Negative CIS-3

Exhibit 8

ESG Credit Impact Score

CIS-3

Moderately Negative

For an issuer scored CIS-3 (Moderately Negative), its ESG attributes are overall considered as having a limited impact on the current rating, with greater potential for future negative impact over time. The negative influence of the overall ESG attributes on the rating is more pronounced compared to an issuer scored CIS-2.



Source: Moody's Investors Service

Atmos' ESG Credit Impact Score is moderately negative (**CIS-3**), indicating that its ESG attributes are overall considered as having a limited impact on the current rating, with greater potential for future negative impact over time. Its scores reflect a combination of moderately negative exposure to environmental and social risks balanced with a neutral to low exposure to governance risk.

Exhibit 9

ESG Issuer Profile Scores

ENVIRONMENTAL

E-3

Moderately Negative



SOCIAL

S-3

Moderately Negative



GOVERNANCE

G-2

Neutral-to-Low



Source: Moody's Investors Service

Environmental

Atmos' exposure to environmental risk is moderate (**E-3** issuer profile score) driven by its moderately negative carbon transition because of its emissions associated with its natural gas operations and to physical climate risks including damage to physical assets and, as experienced during the February 2021 winter storm event, the negative financial impacts of unusually high commodity and wholesale power prices that can result from extreme weather events. These risks are offset by a neutral to low exposure to water management, waste and pollution and natural capital.

Social

Exposure to social risks is moderately negative (**S-3** issuer profile score) reflecting the higher risk to responsible production and demographics and societal trends that increase public concern over environmental, social, or affordability issues that could lead to adverse regulatory political intervention. The swift action in Atmos' states of operation to allow for the securitization of winter storm Uri costs helps to offset acute rate pressure for the company's customers, a credit positive. These risks are balanced by neutral to low exposure to health and safety, human capital, and customer relations.

Governance

Governance is broadly in line with other utilities and does not pose a particular risk (**G-2** issuer profile). This is supported by neutral to low exposure to financial strategy and risk management and management credibility and track record. We view Atmos' financial policy of maintaining about to \$3 billion in liquidity, including four revolving credit facilities as an example of credit supportive financial policy.

ESG Issuer Profile Scores and Credit Impact Scores for the rated entity/transaction are available on Moodys.com. In order to view the latest scores, please click [here](#) to go to the landing page for the entity/transaction on MDC and view the ESG Scores section.

Liquidity Analysis

Atmos maintains an adequate liquidity profile. As of 31 December 2021, the company had \$264 million of cash on hand, about \$295 million in net proceeds from their ATM program and use of up to \$2.5 billion in credit facilities, including a \$1.5 billion revolver, which expires on 31 March 2026 and contains a \$250 million accordion feature. The facility has a financial covenant stating that Atmos must maintain a total debt to capitalization ratio under 70%. Atmos was comfortably in compliance with the covenant on 31 December 2021, with a debt to capitalization ratio of 59%.

The other \$1.0 billion in available external liquidity is comprised of a \$900 million three-year unsecured revolver (expires 31 March 2024) that has a \$100 million accordion feature providing up to \$1.0 billion in capacity, a \$50 million 364-day unsecured facility expiring 31 March 2022, and a \$50 million 364-day unsecured revolver that was renewed in April 2021 and supports the issuance of letters of credit, which as of 31 December 2021 reduced the amount available to \$44.4 million. The company also maintains a \$1.5 billion commercial paper program supported by its credit facility. There were no amounts outstanding under the commercial paper program at the end of December 2021.

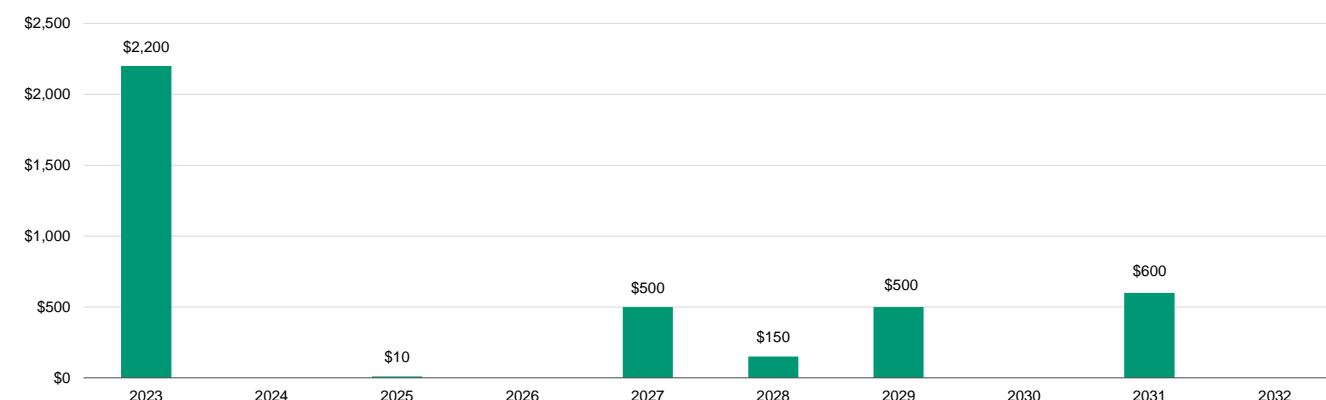
For the last twelve months ending 31 December 2021, Atmos generated a negative free cash flow position of \$3.7 billion, due to costs incurred during the February 2021 winter storm event. During this period the company produced about negative \$1.2 billion in cash flow from operations, spent approximately \$2.2 billion in capital investment, and distributed \$335 million of dividends. Atmos will receive \$295 million from forward equity commitments within the next 12 months.

The next maturities consists of a \$1.1 billion floating senior notes and \$1.1 billion of senior unsecured notes that are both due March 2023 and issued to cover the costs of the February 2021 winter storm event. The bonds will be repaid with securitization proceeds. See Exhibit 8 for a breakdown of debt through 2032.

Exhibit 10

Atmos' maturity schedule

Maturity schedule through 2032 (\$ MM)



As of 31 December 2021 (Q1)

Source: Moody's Investors Service

Rating methodology and scorecard factors

Exhibit 11

Rating Factors

Atmos Energy Corporation

Factor 1 : Regulatory Framework (25%)	Measure	Score	Measure	Score
a) Legislative and Judicial Underpinnings of the Regulatory Framework	A	A	A	A
b) Consistency and Predictability of Regulation	Aa	Aa	Aa	Aa
Factor 2 : Ability to Recover Costs and Earn Returns (25%)				
a) Timeliness of Recovery of Operating and Capital Costs	Aa	Aa	Aa	Aa
b) Sufficiency of Rates and Returns	A	A	A	A
Factor 3 : Diversification (10%)				
a) Market Position	A	A	A	A
b) Generation and Fuel Diversity	N/A	N/A	N/A	N/A
Factor 4 : Financial Strength (40%)				
a) CFO pre-WC + Interest / Interest (3 Year Avg)	6.1x	Aa	12x-13x	Aaa
b) CFO pre-WC / Debt (3 Year Avg)	8.7%	Ba	22%-23%	A
c) CFO pre-WC – Dividends / Debt (3 Year Avg)	3.9%	Ba	16%-17%	A
d) Debt / Capitalization (3 Year Avg)	41.1%	A	35%-36%	Aa
Rating:				
Scorecard-Indicated Outcome Before Notching Adjustment		A3		A1
HoldCo Structural Subordination Notching		0		0
a) Scorecard-Indicated Outcome		A3		A1
b) Actual Rating Assigned		A1		A1

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.

[2] As of 12/31/2021(L)

[3] This represents Moody's forward view; not the view of the issuer; and unless noted in the text, does not incorporate significant acquisitions and divestitures.

Source: Moody's Financial Metrics

Appendix

Exhibit 12

Cash Flow and Credit Metrics [1]

CF Metrics	Sep-17	Sep-18	Sep-19	Sep-20	LTM Dec-21
As Adjusted					
FFO	969	1,011	1,073	1,197	1,293
+/- Other	36	22	-10	-1	-2,053
CFO Pre-WC	1,005	1,033	1,063	1,196	-760
+/- ΔWC	-109	113	-66	-133	-395
CFO	896	1,146	997	1,064	-1,155
- Div	192	215	246	282	335
- Capex	1,166	1,489	1,721	1,961	2,221
FCF	-462	-558	-970	-1,180	-3,712
(CFO Pre-W/C) / Debt	27.2%	27.2%	25.1%	24.5%	-9.3%
(CFO Pre-W/C - Dividends) / Debt	22.0%	21.5%	19.3%	18.7%	-13.4%
FFO / Debt	26.3%	26.6%	25.3%	24.5%	15.8%
RCF / Debt	21.1%	21.0%	19.5%	18.7%	11.7%
Revenue	2,760	3,116	2,902	2,821	3,506
Interest Expense	126	120	116	101	100
Net Income	398	599	503	593	684
Total Assets	10,880	12,003	13,530	15,351	20,534
Total Liabilities	7,000	7,254	7,816	8,603	12,254
Total Equity	3,881	4,748	5,714	6,748	8,280

[1] All figures and ratios are calculated using Moody's estimates and standard adjustments. Periods are Financial Year-End unless indicated. LTM = Last Twelve Months.

Source: Moody's Financial Metrics

Exhibit 13

Peer Comparison Table [1]

(In US millions)	Atmos Energy Corporation A1 (Negative)			ONE Gas, Inc A3 (Stable)			Southern California Gas Company A2 (Stable)			CenterPoint Energy Resources Corp. A3 (Stable)			DTE Gas Company A3 (Stable)		
	FYE	FYE	LTM	FYE	FYE	LTM	FYE	FYE	LTM	FYE	FYE	LTM	FYE	FYE	LTM
	Sep-19	Sep-20	Dec-21	Dec-19	Dec-20	Sept-21	Dec-19	Dec-20	Sept-21	Dec-19	Dec-20	Sept-21	Dec-19	Dec-20	Sept-21
Revenue	2,902	2,821	3,506	1,653	1,530	1,699	4,525	4,748	5,239	3,018	2,763	3,081	1,462	1,396	1,500
CFO Pre-W/C	1,063	1,196	(760)	359	410	(1,450)	1,259	1,546	1,065	485	549	(1,443)	368	409	410
Total Debt	4,242	4,881	8,189	1,941	2,129	4,147	5,340	5,820	5,713	2,588	2,473	4,493	1,997	2,168	2,198
CFO Pre-W/C + Interest / Interest	10.2x	12.8x	-6.6x	6.0x	6.9x	-20.2x	8.0x	9.0x	6.6x	5.2x	5.9x	-13.8x	5.5x	6.0x	6.0x
CFO Pre-W/C / Debt	25.1%	24.5%	-9.3%	18.5%	19.3%	-35.0%	23.6%	26.6%	18.6%	18.8%	22.2%	-32.1%	18.4%	18.9%	18.7%
CFO Pre-W/C - Dividends / Debt	19.3%	18.7%	-13.4%	13.1%	13.9%	-37.9%	20.7%	24.8%	16.4%	14.1%	7.4%	-32.1%	12.3%	12.6%	12.1%
Debt / Capitalization	37.7%	37.3%	45.0%	41.0%	42.4%	58.1%	46.7%	47.1%	47.7%	45.6%	44.0%	56.9%	44.2%	43.9%	42.3%

[1] All figures & ratios calculated using Moody's estimates & standard adjustments. FYE = Financial Year-End. LTM = Last Twelve Months. RUR* = Ratings under Review, where UPG = for upgrade and DNG = for downgrade

Source: Moody's Financial Metrics

Ratings

Exhibit 14

Category	Moody's Rating
ATMOS ENERGY CORPORATION	
Outlook	Stable
Senior Unsecured	A1
Commercial Paper	P-1

Source: Moody's Investors Service

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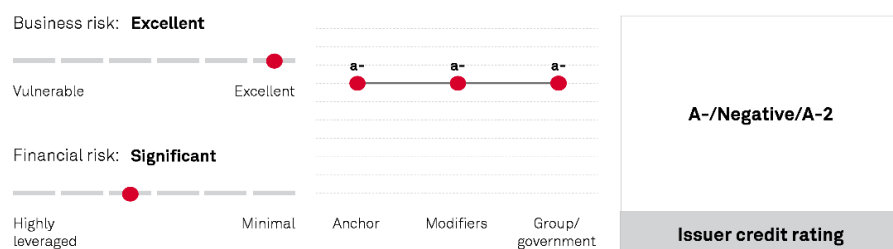


RatingsDirect®

Atmos Energy Corp.

March 11, 2022

Ratings Score Snapshot



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Credit Highlights

Overview

Key strengths

Fully regulated utility strategy.

Generally constructive regulatory frameworks.

Proximity to major market hubs and key shale gas formations.

Key risks

Elevated capital spending requires balanced funding.

Extraordinary winter weather increases business risk.

Financial measures weaker compared to historical levels.

Atmos Energy Corp. expects to receive over \$2 billion in securitization funds from customer rate relief bonds to be issued by the Texas Public Financing Authority (TPFA). The TPFA has 180 days to issue securitization bonds and distribute proceeds to participating gas utilities, including Atmos. The company plans to use the securitization proceeds to repay the \$2.2 billion in financing executed after a February 2021 winter storm, which would materially reduce debt.

We expect revenues to weaken over the forecast period because of the return of excess deferred taxes to customers. As a result of tax reform and state tax legislative changes in Kansas and Louisiana, Atmos expects to provide customers with annual bill credits. Out of the company's total regulatory excess net deferred tax liability of roughly \$620 million, it will return about \$500 million over 35-60 months, and the remainder over a yet-to-be determined time period, potentially over several years.

Atmos Energy Corp.

Atmos' elevated capital spending requires substantial funding needs. Atmos' discretionary cash flow, or operating cash flow after capital spending and dividends, deficit requires annual funding of \$1 billion-\$1.5 billion. The company has historically funded its deficit with debt and equity issuances. Any increase in deficits from higher capital spending would require even more equity funding to sustain financial measures.

Outlook

The negative outlook on Atmos reflects the risk of a downgrade following the financial profile deterioration and ongoing concerns related to the recovery of its incremental natural gas costs stemming from the 2021 winter storm and natural gas market disruptions across its service territories. Our current base-case scenario assumes adjusted funds from operations (FFO) to debt of about 15%-17% through 2023 that leaves the company with minimal cushion at the current rating.

Downside scenario

We could lower our ratings on Atmos over the next 12-24 months if its FFO to debt weakens consistently below 16%. This could occur if the company cannot fully recover its incremental natural gas costs through rates or the recovery takes longer than we forecast.

Upside scenario

We could revise our outlook on Atmos to stable over the next 12-24 months if the company improves its financial measures such that its FFO to debt remains consistently above 16% and there is more evidence regarding the path to recovering its incremental gas costs. We also expect Atmos to take proactive steps to extend the maturities of its medium-term notes well in advance of the pending maturities.

Our Base-Case Scenario

Assumptions

- Gross margin growth averaging about 7% annually, driven by capital spending through its infrastructure replacement programs and robust volumetric growth, primarily in the Mid-Tex region;
- Recovery of its authorized regulatory asset related to the February 2021 winter storm;
- Annual capital spending of about \$2.4 billion in fiscal 2022, \$2.5 billion in 2023 and in 2024;
- Dividend payout ratio of 60%, in line with company estimates;
- Negative discretionary cash flow indicates external funding needs; and
- All debt maturities are refinanced.

Key metrics

Atmos Energy Corp.--Key Metrics*

Mil. \$	2021a	2022e	2023f	2024f
FFO to debt (%)	15.6	14-16	15-17	16-18
Debt to EBITDA (%)	5.3	5-5.5	5.0-5.5	5.0-5.5
FFO cash interest coverage (x)	6.0	6.0-6.5	6.0-6.5	6.0-6.5

*All figures adjusted by S&P Global Ratings. a--Actual. e--Estimate. f--Forecast. FFO--Funds from operations.

Atmos Energy Corp.

Company Description

Atmos' business segments include its fully regulated natural gas distribution operations that serve over 3 million customers in eight states (about 65%-70% of EBITDA), and its pipeline and storage segment under its Atmos Pipeline-Texas division (about 30%-35% of EBITDA), which is regulated by the Texas Railroad Commission. The pipeline and storage segment includes one of the largest intrastate pipelines in Texas that sources natural gas primarily from the Barnett Shale, Texas Gulf Coast, and the Delaware and Midland Basins of West Texas.

Peer Comparison

Atmos Energy Corp.--Peer Comparisons

	Atmos Energy Corp.	ONE Gas Inc.	Spire Alabama Inc.	NiSource Inc.	Southwest Gas Corp.
Foreign currency issuer credit rating	A-/Negative/A-2	BBB+/Negative/A-2	A-/Stable/--	BBB+/Stable/A-2	BBB/Watch Dev/--
Local currency issuer credit rating	A-/Negative/A-2	BBB+/Negative/A-2	A-/Stable/--	BBB+/Stable/A-2	BBB/Watch Dev/--
Period	Annual	Annual	Annual	Annual	Annual
Period ending	2021-09-30	2020-12-31	2020-09-30	2020-12-31	2020-12-31
Mil.	\$	\$	\$	\$	\$
Revenue	3,407	1,530	455	4,682	1,351
EBITDA	1,437	517	172	1,738	544
Funds from operations (FFO)	1,189	418	151	1,359	464
Interest	102	68	29	419	104
Cash interest paid	240	68	21	380	100
Operating cash flow (OCF)	(1,074)	365	142	1,093	422
Capital expenditure	1,958	467	149	1,737	689
Free operating cash flow (FOCF)	(3,032)	(102)	(6)	(643)	(267)
Discretionary cash flow (DCF)	(3,356)	(223)	(50)	(1,013)	(371)
Cash and short-term investments	117	8	0	117	41
Gross available cash	117	8	0	117	41
Debt	7,611	2,014	901	10,489	2,769
Equity	7,907	2,233	852	5,398	2,233
EBITDA margin (%)	42.2	33.8	37.8	37.1	40.3
Return on capital (%)	6.8	7.5	7.1	6.3	6.4
EBITDA interest coverage (x)	14.1	7.6	6.0	4.1	5.2
FFO cash interest coverage (x)	6.0	7.1	8.2	4.6	5.6
Debt/EBITDA (x)	5.3	3.9	5.2	6.0	5.1
FFO/debt (%)	15.6	20.8	16.7	13.0	16.8
OCF/debt (%)	(14.1)	18.1	15.8	10.4	15.2
FOCF/debt (%)	(39.8)	(5.1)	(0.7)	(6.1)	(9.6)
DCF/debt (%)	(44.1)	(11.1)	(5.6)	(9.7)	(13.4)

Business Risk

Atmos has fully regulated, low-operating-risk local distribution and natural gas pipeline operations that benefit from generally constructive regulation across various jurisdictions. Atmos' business segments include its fully regulated natural gas distribution operations that serve over 3 million customers in eight states, and its pipeline and storage segment under its Atmos Pipeline-Texas division. The pipeline and storage segment includes one of the largest intrastate pipelines in Texas that connects natural gas sources--primarily the Barnett Shale, Texas Gulf Coast, and the Delaware and Midland Basins of West Texas--with customers in highly concentrated regions, including the Dallas/Fort Worth Metroplex, supporting operational diversity.

Multiple recovery mechanisms contribute to predictable and timely cash flows, thereby reducing regulatory lag. Across its eight-state footprint, Atmos benefits from a variety of recovery mechanisms, such as those for vintage infrastructure replacement, weather normalization, and purchased gas; the company also benefits from formulaic rate mechanisms in some states. Atmos has demonstrated its ability to recover costs with limited regulatory lag using mechanisms available within its regulatory construct.

Financial Risk

Under our base-case scenario, we expect Atmos will continue to benefit from timely recovery of invested capital, but adjusted FFO to debt will reside at the lower half of the range for the company's financial risk profile category. Our base case incorporates FFO to debt of 14%–18% annually through 2024.

We expect capital spending to remain elevated through 2024, requiring substantial funding. Across its two operating segments, Atmos plans to spend \$10 billion–\$11 billion through 2024, which is driving a discretionary cash flow, or operating cash flow after capital spending and dividends, deficit requiring funding of \$1 billion–\$1.5 billion annually. The company has historically funded this deficit with proceeds from both debt and equity issuances. However, any increase in this deficit due to additional capital spending would require even more equity funding to maintain financial measures. Annual debt leverage, as indicated by adjusted debt to EBITDA, will be aggressive in the 5x–5.5x range through 2024.

In early 2021, Atmos issued unsecured senior notes of \$2.2 billion in two \$1.1 billion tranches, both of which mature in 2023. We believe this results in medium-term refinancing risk. The 0.625% fixed rate unsecured senior notes and three-month LIBOR plus 38 basis points floating interest rate unsecured senior notes addressed immediate funding needs at the time. In our base-case scenario, we expect Atmos to use the proceeds from the securitization to redeem the \$2.2 billion of debt, but should there be any delays in receiving the securitization proceeds, we expect the company to take proactive steps to refinance these maturities. We anticipate Atmos to use securitization proceeds to maintain its capital structure in line with regulatory approved levels, supporting its credit quality.

We assess Atmos' financial risk profile using our medial volatility benchmarks, which are more relaxed than those used for a typical corporate issuer. This reflects its lower-risk utility operations and effective management of regulatory risk.

Atmos Energy Corp.--Financial Summary

Period ending	Sep-30-2016	Sep-30-2017	Sep-30-2018	Sep-30-2019	Sep-30-2020	Sep-30-2021
Reporting period	2016a	2017a	2018a	2019a	2020a	2021a
Display currency (mil.)	\$	\$	\$	\$	\$	\$
Revenues	3,350	2,760	3,116	2,902	2,821	3,407
EBITDA	1,009	1,094	1,125	1,168	1,304	1,437
Funds from operations (FFO)	837	923	937	956	1,089	1,189
Interest expense	132	130	120	118	100	102

Atmos Energy Corp.

Atmos Energy Corp.--Financial Summary

Cash interest paid	164	165	182	200	218	240
Operating cash flow (OCF)	802	877	1,130	973	1,056	(1,074)
Capital expenditure	1,084	1,135	1,461	1,686	1,927	1,958
Free operating cash flow (FOCF)	(282)	(257)	(331)	(713)	(871)	(3,032)
Discretionary cash flow (DCF)	(457)	(449)	(546)	(959)	(1,154)	(3,356)
Cash and short-term investments	48	26	14	25	21	117
Gross available cash	48	26	14	25	21	117
Debt	3,305	3,559	3,680	4,239	5,054	7,611
Common equity	3,463	3,899	4,770	5,750	6,791	7,907
Adjusted ratios						
EBITDA margin (%)	30.1	39.6	36.1	40.2	46.2	42.2
Return on capital (%)	10.7	10.5	9.2	8.2	7.7	6.8
EBITDA interest coverage (x)	7.6	8.4	9.4	9.9	13.1	14.1
FFO cash interest coverage (x)	6.1	6.6	6.1	5.8	6.0	6.0
Debt/EBITDA (x)	3.3	3.3	3.3	3.6	3.9	5.3
FFO/debt (%)	25.3	25.9	25.4	22.6	21.6	15.6
OCF/debt (%)	24.3	24.7	30.7	23.0	20.9	(14.1)
FOCF/debt (%)	(8.5)	(7.2)	(9.0)	(16.8)	(17.2)	(39.8)
DCF/debt (%)	(13.8)	(12.6)	(14.8)	(22.6)	(22.8)	(44.1)

Reconciliation Of Atmos Energy Corp. Reported Amounts With S&P Global Adjusted Amounts (Mil. \$)

	Debt	Shareholder equity	Revenue	EBITDA	Operating income	Interest expense	S&PGR adjusted EBITDA	Operating cash flow	Dividends	Capital expenditure
Financial year	Sep-30-2021									
Company reported amounts	7,312	7,907	3,407	1,383	905	84	1,437	(1,084)	324	1,970
Cash taxes paid	-	-	-	-	-	-	(8)	-	-	-
Cash interest paid	-	-	-	-	-	-	(222)	-	-	-
Lease liabilities	251	-	-	-	-	-	-	-	-	-
Operating leases	0	-	-	42	7	7	(7)	36	-	-
Postretirement benefit obligations/deferred compensation	150	-	-	0	0	0	-	-	-	-

Atmos Energy Corp.

Reconciliation Of Atmos Energy Corp. Reported Amounts With S&P Global Adjusted Amounts (Mil. \$)

	Debt	Shareholder equity	Revenue	EBITDA	Operating income	Interest expense	S&PGR adjusted EBITDA	Operating cash flow	Dividends	Capital expenditure
Accessible cash and liquid investments	(117)	-	-	-	-	-	-	-	-	-
Capitalized interest	-	-	-	0	0	11	(11)	(11)	-	(11)
Share-based compensation expense	-	-	-	11	-	-	-	-	-	-
Asset-retirement obligations	15	-	-	0	0	0	-	-	-	-
Nonoperating income (expense)	-	-	-	-	17	-	-	-	-	-
Reclassification of interest and dividend cash flows	-	-	-	-	-	-	-	(14)	-	-
Total adjustments	299	0	0	54	24	18	(248)	10	0	(11)
S&P Global Ratings adjusted	Debt	Equity	Revenue	EBITDA	EBIT	Interest expense	Funds from Operations	Operating cash flow	Dividends	Capital expenditure
	7,611	7,907	3,407	1,437	929	102	1,189	(1,074)	324	1,958

Liquidity

We base our 'A-2' short-term rating on our long-term issuer credit rating on the company. We assess Atmos' liquidity as adequate because we believe its sources are likely to cover uses by more than 1.1x over the next 12 months and will be sufficient to meet cash outflows even with a 10% decline in EBITDA. We believe Atmos has sound banking relationships and a satisfactory standing in the credit markets.

Principal liquidity sources

- Cash and liquid investments of about \$265 million;
- Credit facility availability of about \$2.5 billion;
- Estimated cash FFO at about \$1.5 billion; and
- Expected net proceeds of \$260 million from executed forward sales.

Principal liquidity uses

- Debt maturities of about \$2.4 billion;
- Working capital outflows about \$54 million;
- Capital spending of about \$1.1 billion; and
- Dividends of around \$400 million.

Environmental, Social, And Governance

Atmos Energy Corp.

ESG Credit Indicators

E-1	E-2	E-3	E-4	E-5	S-1	S-2	S-3	S-4	S-5	G-1	G-2	G-3	G-4	G-5
<ul style="list-style-type: none"> - Physical risks - Waste and pollution - Other environmental factors 					<ul style="list-style-type: none"> - Health and safety 					<ul style="list-style-type: none"> - N/A 				

N/A--Not applicable. ESG credit indicators provide additional disclosure and transparency at the entity level and reflect S&P Global Ratings' opinion of the influence that environmental, social, and governance factors have on our credit rating analysis. They are not a sustainability rating or an S&P Global Ratings ESG Evaluation. The extent of the influence of these factors is reflected on an alphanumeric 1-5 scale where 1 = positive, 2 = neutral, 3 = moderately negative, 4 = negative, and 5 = very negative. For more information, see our commentary "ESG Credit Indicators: Definition And Applications," published Oct. 13, 2021.

Environmental factors are a moderately negative consideration in our credit rating analysis of Atmos Energy Corp. due to the company's natural gas pipeline network--methane leaks can stem from vintage gas infrastructure--and the company's exposure to natural conditions such as unprecedented weather events. Social factors are a moderately negative consideration in our credit rating analysis as compromised infrastructure can cause the occasional safety incident. Atmos, however, has a goal to reduce methane emissions by 50% from 2017 to 2035 in its natural gas distribution system, in part by replacing 5,000-6,000 miles of pipe through 2025.

Group Influence

Under our group rating methodology, we consider Atmos as the parent and also the driver of the group credit profile. As a result, Atmos' group and stand-alone credit profiles are the same at 'a-', leading to an issuer credit rating of 'A-'.

Issue Ratings--Subordination Risk Analysis

Capital structure

Atmos's capital structure incorporated about \$7.4 billion of debt.

Analytical conclusions

- We rate Atmos' senior unsecured debt the same as the issuer credit rating because it is the debt of a qualifying investment-grade utility.

Atmos Energy Corp.

Rating Component Scores

Foreign currency issuer credit rating	A-/Negative/A-2
Local currency issuer credit rating	A-/Negative/A-2
Business risk	Excellent
Country risk	Very Low
Industry risk	Very Low
Competitive position	Strong
Financial risk	Significant
Cash flow/leverage	Significant
Anchor	a-
Diversification/portfolio effect	Neutral (no impact)
Capital structure	Neutral (no impact)
Financial policy	Neutral (no impact)
Liquidity	Adequate (no impact)
Management and governance	Satisfactory (no impact)
Comparable rating analysis	Neutral (no impact)
Stand-alone credit profile	a-

Related Criteria

- General Criteria: Group Rating Methodology, July 1, 2019
- Criteria | Corporates | General: Corporate Methodology: Ratios And Adjustments, April 1, 2019
- Criteria | Corporates | General: Reflecting Subordination Risk In Corporate Issue Ratings, March 28, 2018
- General Criteria: Methodology For Linking Long-Term And Short-Term Ratings, April 7, 2017
- Criteria | Corporates | General: Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers, Dec. 16, 2014
- Criteria | Corporates | Utilities: Key Credit Factors For The Regulated Utilities Industry, Nov. 19, 2013
- General Criteria: Country Risk Assessment Methodology And Assumptions, Nov. 19, 2013
- General Criteria: Methodology: Industry Risk, Nov. 19, 2013
- Criteria | Corporates | General: Corporate Methodology, Nov. 19, 2013
- General Criteria: Methodology: Management And Governance Credit Factors For Corporate Entities, Nov. 13, 2012
- General Criteria: Principles Of Credit Ratings, Feb. 16, 2011

Ratings Detail (as of March 11, 2022)*

Atmos Energy Corp.

Issuer Credit Rating	A-/Negative/A-2
Commercial Paper	
Local Currency	A-2
Senior Unsecured	A-

Atmos Energy Corp.

Ratings Detail (as of March 11, 2022)*

Issuer Credit Ratings History

11-Mar-2021	A-/Negative/A-2
22-Feb-2021	A-/Watch Neg/A-2
13-May-2016	A/Stable/A-1

*Unless otherwise noted, all ratings in this report are global scale ratings. S&P Global Ratings credit ratings on the global scale are comparable across countries. S&P Global Ratings credit ratings on a national scale are relative to obligors or obligations within that specific country. Issue and debt ratings could include debt guaranteed by another entity, and rated debt that an entity guarantees.

Atmos Energy Corp.

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Research Update:

Atmos Energy Corp. Outlook Revised To Stable On Improving Financials; 'A-' Rating Affirmed

November 17, 2022

Rating Action Overview

- The Texas Bond Review Board recently approved the customer rate relief bond issuance in relation to the extraordinary costs incurred during Winter Storm Uri in February 2021. The issuance provides securitization financing of \$2.02 billion for Atmos Energy Corp., proceeds of which will be used to repay the \$2.2 billion of incremental debt assumed during the severe winter event.
- We expect that because of this pending securitization, Atmos Energy Corp.'s financial measures will consistently improve to above our downgrade threshold.
- We affirmed our ratings on Atmos Energy, including the 'A-' issuer credit rating, and revised our rating outlook on Atmos Energy to stable from negative.
- The stable outlook on Atmos Energy reflects our expectation for improving financial measures and a stronger balance sheet because of the securitization of the extraordinary winter storm costs. As such, we expect funds from operations (FFO) to debt of 18%-20% through 2024.

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Rating Action Rationale

The stable outlook on Atmos reflects our expectation for strengthening financial measures following the issuance of the securitization bonds. With the recent approval by the Texas Bond Review Board, we expect the Texas Natural Gas Securitization Finance Corp.--the entity issuing the customer rate relief bonds--to soon begin the marketing process. A final approval by the Texas Attorney General's office, which we expect in the near term, is required before the issuance proceeds can be disbursed to participating local distribution companies (LDCs). We expect that funding, in an amount equal to the outstanding regulatory assets approved by the Texas Railroad Commission in February 2022, will occur before year-end and the LDCs will receive the proceeds by mid-December.

Additionally, Atmos recently received the financing order for the securitization in Kansas for \$92.7 million (excluding administrative and financing costs), the proceeds for which it expects to receive in early 2023.

Research Update: Atmos Energy Corp. Outlook Revised To Stable On Improving Financials; 'A-' Rating Affirmed

We consider the securitizations in both Texas and Kansas as credit supportive given the company's capacity to use proceeds to pay down debt that it incurred in the aftermath of the February 2021 winter storm.

We assess the financial risk profile as significant, reflecting FFO to debt of 18%-20% through 2024. We expect the securitization proceeds to bolster the financial metrics, which were below our downgrade threshold in 2021, reflecting the impact of the incremental gas costs and debt incurred as a result of the winter storm. We expect FFO to debt improve to 18%-20% through 2024 and to consistently remain above our downside trigger of 16%. We also expect capital spending to remain elevated through 2024, resulting in negative discretionary cash flow in 2023 and 2024, thereby requiring external funding.

We assess Atmos Energy's financial risk profile using our medial volatility benchmarks, which are more relaxed than those used for a typical corporate issuer. This reflects its lower-risk utility operations and effective management of regulatory risk.

Outlook

The stable outlook reflects our expectation that Atmos Energy will continue to execute on its strategy focused on safety and reliability of its regulated utility operations and will continue to effectively manage regulatory risk. Under our base-case scenario, we expect FFO to debt of 18%-20%, consistent with the middle of the range for Atmos Energy's financial risk profile category.

Downside scenario

We could lower the ratings over the next 24 months if Atmos Energy's financial measures weaken due to an inability to recover invested capital in a timely manner or leverage increases such that FFO to debt weakens to below 16%.

Upside scenario

We could raise the ratings over the next 24 months if Atmos Energy's financial measures improve, reflecting FFO to debt consistently above 22%, without increasing business risk.

Company Description

Atmos Energy's business segments include its fully regulated natural gas distribution operations that serve over 3 million customers in eight states (about 65%-70% of EBITDA), and its pipeline and storage segment under its Atmos Pipeline-Texas division (about 30%-35% of EBITDA), which is regulated by the Texas Railroad Commission. The pipeline and storage segment includes one of the largest intrastate pipelines in Texas that sources natural gas primarily from the Barnett Shale, Texas Gulf Coast, and the Delaware and Midland Basins of West Texas.

Our Base-Case Scenario

- Gross margin growth averaging about 9% annually, driven by capital spending through its infrastructure replacement programs and robust volumetric growth, primarily in the Mid-Tex

Research Update: Atmos Energy Corp. Outlook Revised To Stable On Improving Financials; 'A-' Rating Affirmed

region.

- Recovery of its authorized regulatory asset related to the February 2021 winter storm of \$2.02 billion through securitization.
- Annual capital spending in the range of \$2.4 billion to \$2.5 billion through 2024.
- Dividend payout ratio of 60%-70%
- Negative discretionary cash flow indicates external funding needs.
- All debt maturities are refinanced.

Liquidity

We base our 'A-2' short-term rating on our long-term issuer credit rating on the company.

We assess Atmos Energy's liquidity as adequate because we believe its sources are likely to cover uses by more than 1.1x over the next 12 months and will be sufficient to meet cash outflows even with a 10% decline in EBITDA. We believe Atmos Energy has sound banking relationships and a satisfactory standing in the credit markets.

Principal liquidity sources

- Cash and liquid investments of about \$328 million;
- Credit facility availability of about \$2.5 billion;
- Securitization proceeds of \$2.02 billion; and
- Estimated cash FFO at about \$1.4 billion.

Principal liquidity uses

- Debt maturities of about \$2.2 billion;
- Working capital outflows of about \$145 million;
- Capital spending of about \$2.5 billion; and
- Dividends of about \$425 million.

Issue Ratings – Subordination Risk Analysis

Capital structure

Atmos Energy's capital structure incorporated about \$8 billion of debt.

Analytical conclusions

We rate Atmos Energy's senior unsecured debt the same as the issuer credit rating because it is the debt of a qualifying investment-grade utility.

Research Update: Atmos Energy Corp. Outlook Revised To Stable On Improving Financials; 'A-' Rating Affirmed

Ratings Score Snapshot

Issuer Credit Rating: A-/Stable/A-2

Business risk: Excellent

- Country risk: Very low
- Industry risk: Very low
- Competitive position: Strong

Financial risk: Significant

- Cash flow/leverage: Significant

Anchor: a-

Modifiers

- Diversification/portfolio effect: Neutral (no impact)
- Capital structure: Neutral (no impact)
- Financial policy: Neutral (no impact)
- Liquidity: Adequate (no impact)
- Management and governance: Satisfactory (no impact)
- Comparable rating analysis: Neutral (no impact)

Stand-alone credit profile: a-

- Group credit profile: a-

ESG credit indicators: E-3, S-3, G-2

Related Criteria

- General Criteria: Environmental, Social, And Governance Principles In Credit Ratings, Oct. 10, 2021
- General Criteria: Group Rating Methodology, July 1, 2019
- Criteria | Corporates | General: Corporate Methodology: Ratios And Adjustments, April 1, 2019
- Criteria | Corporates | General: Reflecting Subordination Risk In Corporate Issue Ratings, March 28, 2018
- General Criteria: Methodology For Linking Long-Term And Short-Term Ratings, April 7, 2017
- Criteria | Corporates | General: Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers, Dec. 16, 2014
- General Criteria: Methodology: Industry Risk, Nov. 19, 2013
- Criteria | Corporates | General: Corporate Methodology, Nov. 19, 2013

Research Update: Atmos Energy Corp. Outlook Revised To Stable On Improving Financials; 'A-' Rating Affirmed

- General Criteria: Country Risk Assessment Methodology And Assumptions, Nov. 19, 2013
- Criteria | Corporates | Utilities: Key Credit Factors For The Regulated Utilities Industry, Nov. 19, 2013
- General Criteria: Methodology: Management And Governance Credit Factors For Corporate Entities, Nov. 13, 2012
- General Criteria: Principles Of Credit Ratings, Feb. 16, 2011

Ratings List

Ratings Affirmed; Outlook Action

	To	From
Atmos Energy Corp.		
Issuer Credit Rating	A-/Stable/A-2	A-/Negative/A-2

Issue-Level Ratings Affirmed

Atmos Energy Corp.		
Senior Unsecured	A-	
Commercial Paper	A-2	

Certain terms used in this report, particularly certain adjectives used to express our view on rating relevant factors, have specific meanings ascribed to them in our criteria, and should therefore be read in conjunction with such criteria. Please see Ratings Criteria at www.standardandpoors.com for further information. Complete ratings information is available to subscribers of RatingsDirect at www.capitaliq.com. All ratings affected by this rating action can be found on S&P Global Ratings' public website at www.standardandpoors.com. Use the Ratings search box located in the left column.

Research Update: Atmos Energy Corp. Outlook Revised To Stable On Improving Financials; 'A-' Rating Affirmed

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Bulletin:

Atmos Energy Corp.'s Credit Quality Not Immediately Affected By Securitization Bond Delay

January 23, 2023

TORONTO (S&P Global Ratings) Jan. 23, 2023--S&P Global Ratings today said the further delay by the Texas Bond Review Board to approve the securitization bonds to refund select natural gas local distribution companies (LDCs) does not weaken the credit quality of Atmos Energy Corp. (A-/Stable/A-2) at this time. As such, the ratings and outlook are unchanged.

Our base case continues to assume that Atmos will receive \$2.02 billion of securitization proceeds and will use the proceeds to reduce its leverage. However, the ongoing delay in the process, as well as the uncertainty surrounding the timing of the issuance may cause a weakening in Atmos's financial performance. We continue to expect Atmos's funds from operations (FFO) to debt to exceed 16% in fiscal 2023 and thereafter.

If securitization is not completed, the uncertainty around the ultimate rate recovery of the winter storm costs and the \$2.2 billion of outstanding debt originally issued to pay for the higher gas costs could weaken credit quality. Specifically, depending on a rate recovery timeline, FFO to debt could potentially weaken to below 16%, pressuring credit quality.

For more information, please see our most recent research update on Atmos Energy, published Nov. 22, 2022, on RatingsDirect.

This report does not constitute a rating action.

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Bulletin: Atmos Energy Corp.'s Credit Quality Not Immediately Affected By Securitization Bond Delay

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MOODY'S INVESTORS SERVICE

CREDIT OPINION

8 March 2023

Update



Send Your Feedback

RATINGS

Atmos Energy Corporation

Domicile	Dallas, Texas, United States
Long Term Rating	A1
Type	Senior Unsecured - Dom Curr
Outlook	Stable

Please see the [ratings section](#) at the end of this report for more information. The ratings and outlook shown reflect information as of the publication date.

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Asia Pacific	852-3551-3077
Japan	81-3-5408-4100
EMEA	44-20-7772-5454

Atmos Energy Corporation

Update to credit analysis

Summary

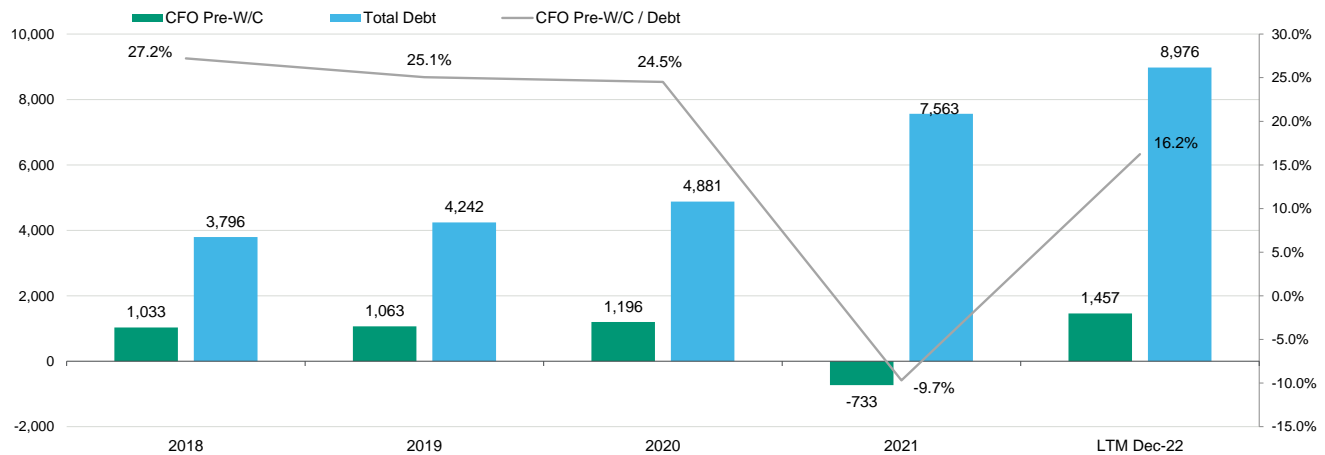
[Atmos Energy Corporation's](#) (Atmos) credit profile is supported by its low risk natural gas local distribution company (LDC) and its pipeline and storage businesses which operate in credit supportive regulatory jurisdictions that have authorized a variety of cost recovery mechanism resulting in timely cash flow recovery. Atmos' credit also reflects its scale and diversity, operating across eight states where its LDC business and its pipeline and storage business generate about 70% and 30% of net income, respectively.

Over the last two years, Atmos' financial metrics have been negatively impacted by about \$2.2 billion of interim debt issued to cover costs associated with the February 2021 Winter Storm Uri, which primarily impacted the company's Texas and Kansas service territories. The heightened credit risk resulting from the substantial procurement costs mitigated by the approval of securitization finance orders in both Texas and Kansas. The costs incurred were largely in Texas where we expect the newly formed Texas Natural Gas Securitization Finance Corporation to issue securitization bonds on behalf of Atmos. Atmos will issue its own securitization bonds for about \$90 million of storm costs incurred in Kansas. We expect the securitization bonds to be issued in early 2023 with proceeds used to repay the interim debt issued to cover the storm costs.

When adjusting for the interim debt, Atmos' ratio of cash flow from operations before changes in working capital (CFO pre-WC) to debt was at about 25% in 2021 and 22% in 2022 (FYE 9/30). As of the last twelve months ending 31 December 2022, the adjusted ratio was 21%. The decline in the adjusted metrics is driven by the repayment of excess deferred income tax to customers, of which the largest portion is occurring in 2022 and 2023. We expect credit metrics to remain at about 21% in 2023 and improve to 23% in 2024. We expect the metrics to be sustained in the mid-20% range over the long-term; consistent with Atmos' historical trend. The stable outlook incorporates the expectation that the temporarily weak credit metrics will return to their historically higher levels.

Exhibit 1

Historical CFO Pre-WC, Total Debt and CFO Pre-WC to Debt (\$ MM)



Source: Moody's Financial Metrics™

Credit Strengths

- » Fully regulated LDC, pipeline and storage utility operations
- » Diversity across eight states with rate design that is generally credit supportive
- » Securitization to facilitate improvement in metrics
- » Balanced fiscal policy in funding capital needs and a below average dividend payout

Credit Challenges

- » Temporarily weak credit metrics
- » Elevated capital expenditures
- » Inherent exposure to carbon and methane emissions risks

Rating Outlook

The stable outlook reflects our expectation that the majority of costs associated with Winter Storm Uri will be fully recovered in 2023 and that the company's ratio of CFO pre-WC to debt will return to 23% in 2024. The outlook also reflects our expectation that the company will continue to receive credit supportive regulatory outcomes in its jurisdictions, including maintaining its various cost recovery mechanism that support timely cash flow recovery, and allow Atmos' to sustain the ratio above 23% over the long-term.

Factors that Could Lead to an Upgrade

Atmos' rating could be upgraded should its regulatory constructs improve and permit it to earn returns above industry averages and if the company exhibits a ratio of CFO pre-WC to debt above 26% on a sustained basis.

Factors that Could Lead to a Downgrade

A rating downgrade could occur if Atmos' regulatory construct becomes less credit supportive resulting in lower earned returns or a weaker equity capitalization, management deviates materially from its balanced fiscal policy or the company's ratio of CFO pre-WC to debt remains below 23% beyond 2024.

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the issuer/deal page on <https://ratings.moodys.com> for the most updated credit rating action information and rating history.

Key Indicators

Exhibit 2

Atmos Energy Corporation [1]

	Sep-18	Sep-19	Sep-20	Sep-21	LTM Dec-22
CFO Pre-W/C + Interest / Interest	9.7x	10.2x	12.8x	-6.1x	11.5x
CFO Pre-W/C / Debt	27.2%	25.1%	24.5%	-9.7%	16.2%
CFO Pre-W/C – Dividends / Debt	21.5%	19.3%	18.7%	-14.0%	11.9%
Debt / Capitalization	39.1%	37.7%	37.3%	44.1%	43.0%

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.

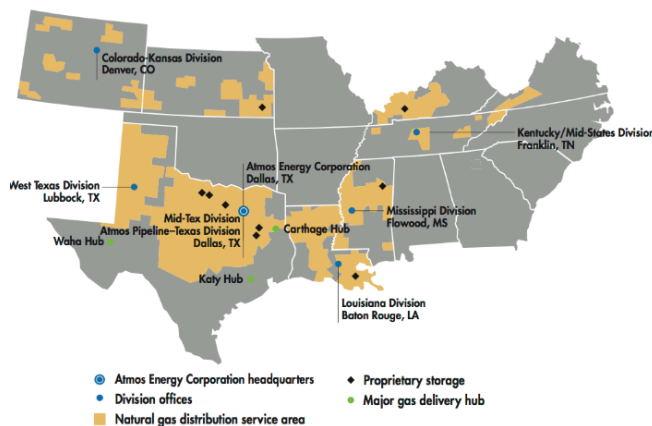
Source: Moody's Financial Metrics™

Profile

[Atmos Energy Corporation](#), headquartered in Dallas, Texas, is a fully regulated natural gas distribution and natural gas pipeline and storage businesses. The company serves over 3.3 million customers with operations in eight states (Texas, Louisiana, Mississippi, Tennessee, Kansas, Colorado, Kentucky and Virginia). Exhibits 3 and 4 provide a breakdown of Atmos' service territory and rate base.

Exhibit 3

Atmos Energy service territory

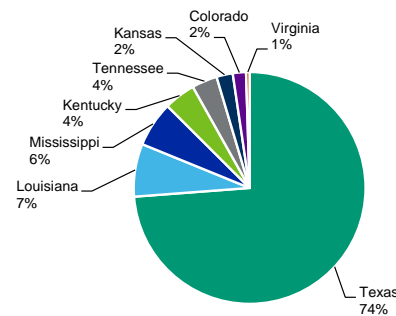


Source: Company Presentation

Exhibit 4

Rate base is largely in Texas

Rate base by jurisdiction



Source: Company filings

Atmos' largest segment is its regulated LDC business, which accounts for approximately 70% of consolidated net income with its pipeline segment accounting for about 30%. The regulated pipeline and storage operations consist of approximately 5,700 miles of intrastate pipeline in Texas and 46 bcf of natural gas storage. The Atmos Pipeline Texas (APT) division is one of the largest intrastate pipeline operations in the state and transports natural gas to Atmos' Mid-Tex Division and other third parties.

Detailed Credit Considerations

Temporarily weak credit metrics will strengthen beginning in 2024

The heightened credit risk resulting from the February 2021 Winter Storm Uri was mitigated by the approval of securitization financing orders in both Texas and Kansas. The company incurred a total of about \$2.1 billion in fuel costs as a result of the storm event, of which about \$2 billion was in Texas, its largest service territory. We expect the securitization of the extraordinarily high fuel costs to mitigate the social risks related to rate increases and customer affordability associated with the storm.

We expect the newly formed Texas Natural Gas Securitization Finance Corporation to issue securitization bonds on behalf of Atmos with proceeds used to repay the interim debt issued (2023 maturities) to finance the Uri costs. The securitization bonds will be repaid over a period not to exceed 30 years via a charge on customer bills. The remaining \$90 million in storm costs were incurred in Kansas, where Atmos will also recovery through securitization, and Colorado, where Atmos is recovering the costs over the next two years. We expect the company to recover any remaining costs over the next several years.

Atmos has benefited from management's strong financial track record, where the company maintained a healthy amount of financial cushion including a ratio of CFO pre-WC to debt in the mid 20% range. In 2021, Atmos' financial metrics came under pressure because of storm related costs. However, when adjusting for the interim debt, Atmos' ratio of CFO pre-WC to debt was 21% as of the last twelve months ending 31 December 2022 because of the repayment of excess deferred income tax to customers. The largest portion was to be repaid in 2022 and 2023 resulting in the CFO pre-WC to debt ratio at about 21% in 2023. We expect the company's ratio to improve to 23% in 2024 and remain in the mid-20% range over the long-term following the successful securitization of 2021 storm costs.

We note, the temporarily weak metrics provide little financial cushion at the current rating level for unforeseen events particularly as the company continues its high capital spending program, which is estimated at \$15 billion over the next five years, as well as cost pressures from high inflation and interest rates. Given ongoing credit supportive regulatory decisions and management's track record, we expect the company's financial metrics to recover to previously strong levels. Any deviation from expectation could result in downward rating pressure.

Diversified, generally supportive regulatory jurisdictions

Atmos has operations in eight states providing scale and diversity across generally credit supportive regulatory jurisdictions where the company has opportunities to recover its costs and earn reasonable returns on a timely basis. Approximately 75% of Atmos' asset base is located in Texas, where we view the regulatory environment to be supportive with a low cost and capital recovery lag and significant opportunities to invest in rate base. The regulatory environments in Louisiana and Mississippi, where it has its two next largest operations, also have credit supportive regulatory frameworks that include formula rates, infrastructure capital riders and weather normalization adjustments.

Atmos' rate design improvements have successfully increased and stabilized its contribution margin. Management has addressed much of the regulatory lag through consistent rate filings that have led to regular rate adjustments across most of its jurisdictions. Formula rate plans and infrastructure rider mechanisms are attributable to about 96% of its rate base and increase the certainty of obtaining timely rate relief while reducing the company's exposure to adverse rate decisions. As a result, approximately 90% of the company's annual capital spending begins to earn a return within 6 months and 99% within 12 months of assets being used and useful, with minimal rate increase requests through general rate cases.

As of fiscal year-end 30 September 2022, Atmos' regulatory rate-making actions resulted in an increase of about \$175 million in annual operating income, net of the refund of excess deferred income taxes. Since its fiscal year end, Atmos received regulatory approval that will lead to an additional \$111.8 million of annualized operating income beginning in its fiscal first quarter of 2023 (ending 31 December 2022).

Low business risk natural gas utility and pipeline operations

Atmos' core business consists entirely of a low risk, regulated local distribution company with operations in eight states and tariff based intrastate pipeline and storage assets in Texas. The company benefits from having supportive rate making mechanisms across most of its jurisdictions, reducing uncertainty and providing transparency. For example, Atmos utilizes weather normalization adjustments (WNA), which mitigate the risks and costs the company may encounter because of weather that is above or below normal. This adjustment allows Atmos to either increase or decrease customer bills to offset the effect of gas usage because of abnormal weather. Another example includes Atmos' Purchased Gas Adjustment mechanism (PGA), which allows the company to pass through purchased gas costs to its customers, insulating the company from gas price fluctuation risks, in typical market conditions.

Other mechanisms approved for Atmos include annual adjustment mechanisms in half of its states (mainly its larger service territories) and infrastructure enhancement mechanisms in six out of eight states. These mechanisms result in greater transparency in cash flow and accelerated recovery of capital spending, all credit positive. On average, Atmos' weighted average allowed ROE in its LDC businesses is 9.8% and 11.5% at APT. See Exhibit 5 for a summary of the company's regulatory mechanisms.

Exhibit 5

Regulatory Mechanisms Provide Timely Recovery

Jurisdiction	Regulatory Mechanism		Recovery Method					
	Infrastructure Program	Deferral / Forward-Looking	Annual Filing	General Case	Formula Rate	Performance Based Rate Program	Bad Debt Rider**	WNA Period
Texas								
Mid-Tex	8.209	Yes	RRM / DARR / GRIP	No	Yes	No	Yes	November-April
APT	GRIP	No	GRIP	No	Yes	N/A	No	N/A
West Texas	8.209	Yes	RRM/GRIP	No	Yes	No	Yes	October-May
Louisiana	RSC	Yes	RSC	No	Yes	No	No	December - March
Mississippi	SIR	Yes	SRF / SIR	No	Yes	No	No	November-April
Kentucky	PRP	Yes	PRP	Yes	No	Yes	Yes	November-April
Tennessee	N/A	Yes	ARM	No	Yes	Yes	Yes	October - April
Kansas	GSRS	No	GSRS	Yes	No	Yes	Yes	October - May
Colorado	SSIR	Yes	SSIR	Yes	No	No	No	N/A
Virginia	SAVE	No	SAVE	Yes	No	No	Yes	January - December

** The bad debt rider allows recovery from ratepayers of the gas cost portion of uncollectible accounts.

WNA — Weather Normalization Adjustment Clause; GRIP — Gas Reliability Infrastructure Program; RSC — Rate Stabilization Clause; SIR — System Integrity Rider; PRP — Pipeline Replacement Program; GSRS — Gas System Reliability Surcharge; RRM — Rate Review Mechanism; DARR — Dallas Annual Rate Review; SRF — Stable Rate Filing; ARM — Annual Rate Mechanism; SSIR — System Safety and Integrity Rider

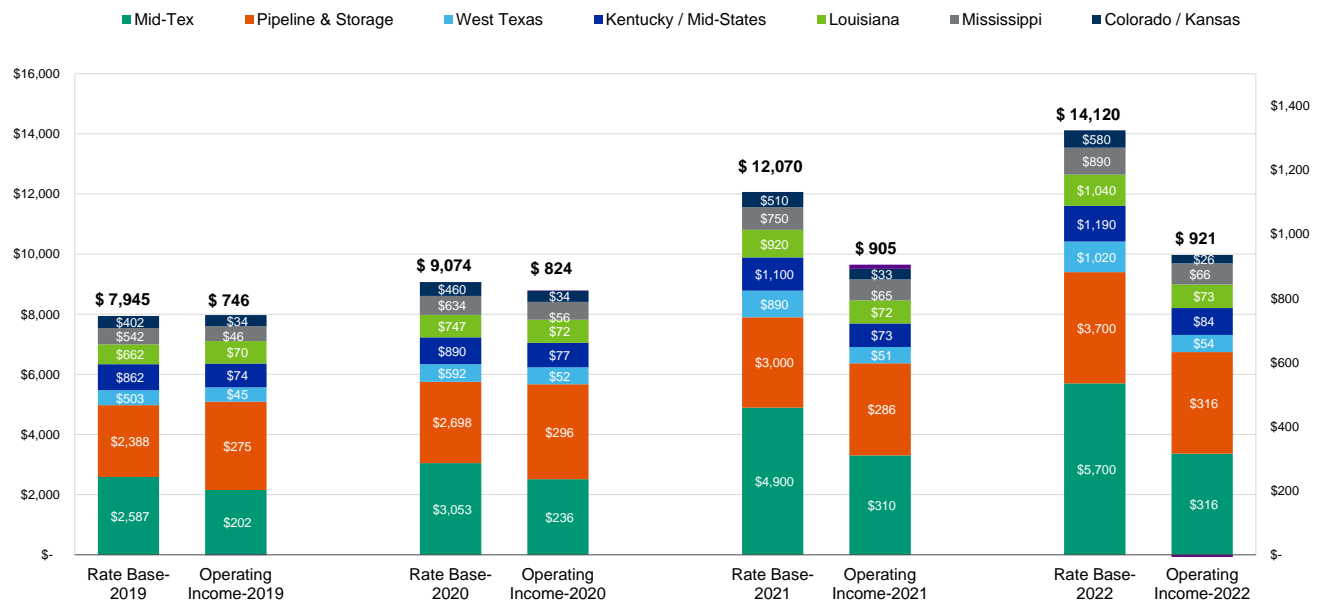
Source: Atmos Energy, Moody's Investors Service

Large capital expenditure plan over the next five years

Atmos continues to spend significant capital in its system targeting safety, reliability and modernization. The company's balanced fiscal policy in funding its external capital needs and below sector average dividend payout are material factors driving its strong financial performance. In fiscal 2022, Atmos invested about \$2.4 billion with the majority of spending focused on LDC system safety and reliability including system integrity, pipeline integrity, system modernization and expansion. With the robust ongoing capital expenditure program, Atmos' fiscal year-end 2022 rate base was approximately \$14.1 billion. Exhibit 6 depicts Atmos' rate base and operating income by its LDC jurisdictions and in its pipeline and storage business over the last four years.

Exhibit 6

Atmos exhibits steady growth in rate base and operating income
(\$ mm)



Source: Atmos filings

In fiscal year 2023, Atmos expects to invest approximately \$2.7 billion in consolidated capital expenditures primarily related to safety and reliability. The company plans to utilize a combination of its regulatory mechanisms to recover costs associated with this capital expenditure program through 2027. Such mechanisms include the Gas Reliability Infrastructure Program (GRIP), Rule 8.209, a capital deferral mechanism for capital expenditures related to system safety and reliability in Texas, and the Rate Stabilization Clause (RSC) in Louisiana, all of which allow for timely recovery of capital invested for infrastructure safety and reliability.

Longer term, Atmos plans to invest, on average, about \$3.0 billion of capital annually from 2023 through 2027 for a total of about \$15 billion. The company expects to fund these capital expenditures with a balance of internally generated cash flow, long-term debt and equity to maintain its current capital structure; with equity met with its at-the market program. We expect management to maintain its balanced fiscal policy approach over next several years.

ESG considerations

Atmos' ESG Credit Impact Score is CIS-3 (Moderately Negative)

Exhibit 7

ESG Credit Impact Score

CIS-3

Moderately Negative



For an issuer scored CIS-3 (Moderately Negative), its ESG attributes are overall considered as having a limited impact on the current rating, with greater potential for future negative impact over time. The negative influence of the overall ESG attributes on the rating is more pronounced compared to an issuer scored CIS-2.

Source: Moody's Investors Service

Atmos' ESG Credit Impact Score is moderately negative (**CIS-3**), indicating that its ESG attributes are overall considered as having a limited impact on the current rating, with greater potential for future negative impact over time. Its scores reflect a combination of moderately negative exposure to environmental and social risks balanced with a neutral to low exposure to governance risk.

Exhibit 8

ESG Issuer Profile Scores

ENVIRONMENTAL

E-3

Moderately Negative



SOCIAL

S-3

Moderately Negative



GOVERNANCE

G-2

Neutral-to-Low



Source: Moody's Investors Service

Environmental

Atmos' exposure to environmental risk is moderately negative (**E-3** issuer profile score) driven by its moderately negative carbon transition and physical climate risks. These risks are offset by a neutral to low exposure to water management, waste and pollution and natural capital risks.

Social

Exposure to social risks is moderately negative (**S-3** issuer profile score) reflecting the high risk of responsible production and demographic and societal trends that could increase public concern over environmental, social or affordability issues and lead to adverse regulatory or political intervention. These risks are balanced by neutral to low exposure to health and safety, human capital and customer relations risks.

Governance

Governance is broadly in line with other utilities and does not pose a particular risk (**G-2** issuer profile). This is supported by neutral to low exposure to financial strategy and risk management and management credibility and track record.

ESG Issuer Profile Scores and Credit Impact Scores for Atmos are available on Moodys.com. In order to view the latest scores, please click [here](#) to go to the landing page for Atmos on MDC and view the ESG Scores section.

Liquidity Analysis

Atmos maintains an adequate liquidity profile. As of 31 December 2022, the company had \$172 million of cash on hand, about \$755 million in net proceeds from its ATM program and the use of up to \$2.5 billion in credit facilities, including a \$1.5 billion revolver which expires on 31 March 2027 and contains a \$250 million accordion feature. The facility has a financial covenant stating that Atmos must maintain a total debt to capitalization ratio under 70%. Atmos was comfortably in compliance with the covenant on 31 December 2022, with a debt to capitalization ratio of 48%.

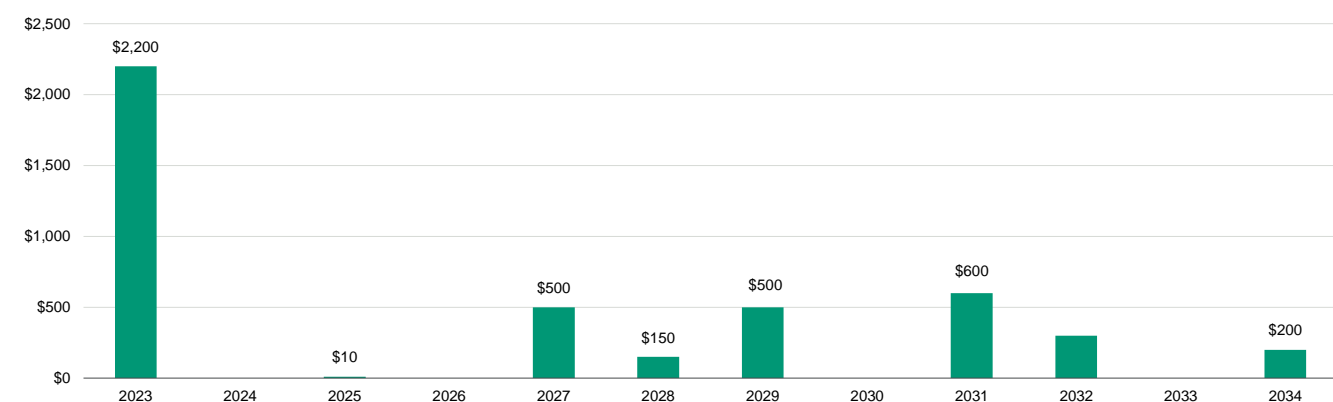
The other \$1.0 billion in available external liquidity is comprised of a \$900 million three-year unsecured revolver (expires 31 March 2025) that has a \$100 million accordion feature providing up to \$1.0 billion in capacity, and two separate \$50 million 364-day unsecured facilities that each expire on 31 March 2023. There were no outstanding amounts under either of the two \$50 million credit facilities as of 31 December 2022, however, one of the facilities is used to issue letters of credit, which reduces its amount available to \$44.4 million. The company also maintains a \$1.5 billion commercial paper program supported by its credit facility. There were no amounts outstanding under the commercial paper program at the end of December 2022.

The company's maturities in March 2023 include the notes issued to cover the costs of Winter Storm Uri. Because of the delay in the issuance of the securitization bonds, due to a change in the structure that would allow a callable feature, Atmos took out the notes with the proceeds from a 9-month term loan that closed on 3 March 2023. Upon receiving the proceeds from the securitization bonds, Atmos will repay the 9-month term loan in advance of maturity. Atmos has a small maturity due in 2025 as shown in Exhibit 9.

Exhibit 9

Atmos' maturity schedule

Maturity schedule through 2034 (\$MM)



As of 31 December 2022 (Q1)

Source: Moody's Investors Service

Rating methodology and scorecard factors

Exhibit 10

Methodology Scorecard Factors Atmos Energy Corporation

Regulated Electric and Gas Utilities Industry Scorecard [1][2]	Current FY 9/30/2022		Moody's 12-18 Month Forward View As of Date Published [3]	
Factor 1 : Regulatory Framework (25%)	Measure	Score	Measure	Score
a) Legislative and Judicial Underpinnings of the Regulatory Framework	A	A	A	A
b) Consistency and Predictability of Regulation	Aa	Aa	Aa	Aa
Factor 2 : Ability to Recover Costs and Earn Returns (25%)				
a) Timeliness of Recovery of Operating and Capital Costs	Aa	Aa	Aa	Aa
b) Sufficiency of Rates and Returns	A	A	A	A
Factor 3 : Diversification (10%)				
a) Market Position	A	A	A	A
b) Generation and Fuel Diversity	N/A	N/A	N/A	N/A
Factor 4 : Financial Strength (40%)				
a) CFO pre-WC + Interest / Interest (3 Year Avg)	6.7x	Aa	10x-12x	Aaa
b) CFO pre-WC / Debt (3 Year Avg)	8.9%	Ba	20%-22%	A
c) CFO pre-WC – Dividends / Debt (3 Year Avg)	4.2%	Ba	16%-18%	A
d) Debt / Capitalization (3 Year Avg)	41.6%	A	35%-37%	Aa
Rating:				
Scorecard-Indicated Outcome Before Notching Adjustment		A2		A1
HoldCo Structural Subordination Notching		0		0
a) Scorecard-Indicated Outcome		A2		A1
b) Actual Rating Assigned		A1		A1

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.

[2] As of 12/31/2021(L)

[3] This represents Moody's forward view; not the view of the issuer; and unless noted in the text, does not incorporate significant acquisitions and divestitures.

Source: Moody's Financial Metrics

Appendix

Exhibit 11

Cash Flow and Credit Metrics [1]

CF Metrics	Sep-18	Sep-19	Sep-20	Sep-21	LTM Dec-22
As Adjusted					
FFO	1,011	1,073	1,197	1,320	1,429
+/- Other	22	-10	-1	-2,053	28
CFO Pre-WC	1,033	1,063	1,196	-733	1,457
+/- ΔWC	113	-66	-133	-327	-328
CFO	1,146	997	1,064	-1,060	1,129
- Div	215	246	282	324	390
- Capex	1,489	1,721	1,961	1,994	2,581
FCF	-558	-970	-1,180	-3,378	-1,841
(CFO Pre-W/C) / Debt	27.2%	25.1%	24.5%	-9.7%	16.2%
(CFO Pre-W/C - Dividends) / Debt	21.5%	19.3%	18.7%	-14.0%	11.9%
FFO / Debt	26.6%	25.3%	24.5%	17.4%	15.9%
RCF / Debt	21.0%	19.5%	18.7%	13.2%	11.6%
Revenue	3,116	2,902	2,821	3,407	4,673
Interest Expense	119	116	101	103	138
Net Income	599	503	593	653	782
Total Assets	12,003	13,530	15,351	19,597	23,354
Total Liabilities	7,254	7,816	8,603	11,700	13,527
Total Equity	4,748	5,714	6,748	7,898	9,827

[1] All figures and ratios are calculated using Moody's estimates and standard adjustments. Periods are Financial Year-End unless indicated. LTM = Last Twelve Months.

Source: Moody's Financial Metrics™

Exhibit 12

Peer Comparison Table [1]

(In US millions)	Atmos Energy Corporation A1 (Stable)			ONE Gas, Inc. A3 (Stable)			Southern California Gas Company A2 (Stable)			CenterPoint Energy Resources Corp. A3 (Stable)			DTE Gas Company A3 (Stable)		
	FYE	FYE	LTM	FYE	FYE	LTM	FYE	FYE	LTM	FYE	FYE	FYE	FYE	FYE	LTM
	Sep-20	Sep-21	Dec-22	Dec-20	Dec-21	Sep-22	Dec-20	Dec-21	Sep-22	Dec-20	Dec-21	Dec-22	Dec-20	Dec-21	Sep-22
Revenue	2,821	3,407	4,673	1,530	1,809	2,354	4,748	5,515	6,656	2,763	4,200	4,800	1,396	1,532	1,813
CFO Pre-W/C	1,196	(733)	1,457	410	(1,510)	1,507	1,687	1,191	1,514	540	(1,156)	1,018	409	393	398
Total Debt	4,881	7,563	8,976	2,129	4,245	3,170	5,820	5,777	7,325	2,473	5,796	5,343	2,168	2,310	2,480
CFO Pre-W/C + Interest / Interest	12.8x	-6.1x	11.5x	6.9x	-21.5x	21.8x	9.8x	7.2x	8.1x	5.8x	-6.7x	7.7x	6.0x	5.8x	5.7x
CFO Pre-W/C / Debt	24.5%	-9.7%	16.2%	19.3%	-35.6%	47.5%	29.0%	20.6%	20.7%	21.8%	-20.0%	19.0%	18.9%	17.0%	16.0%
CFO Pre-W/C - Dividends / Debt	18.7%	-14.0%	11.9%	13.9%	-38.5%	43.4%	27.3%	19.3%	20.7%	7.0%	-20.2%	3.3%	12.6%	10.6%	9.6%
Debt / Capitalization	37.3%	44.1%	43.0%	42.4%	58.3%	50.3%	47.1%	47.2%	49.0%	44.0%	48.5%	44.7%	43.9%	43.5%	44.0%

[1] All figures & ratios calculated using Moody's estimates & standard adjustments. FYE = Financial Year-End. LTM = Last Twelve Months. RUR* = Ratings under Review, where UPG = for upgrade and DNG = for downgrade

Source: Moody's Financial Metrics™

Ratings

Exhibit 13

Category	Moody's Rating
ATMOS ENERGY CORPORATION	
Outlook	Stable
Senior Unsecured	A1
Commercial Paper	P-1

Source: Moody's Investors Service

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1357849

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Japan	81-3-5408-4100
EMEA	44-20-7772-5454



Rating Action: Moody's assigns Aaa (sf) rating to Atmos Energy Kansas Securitization I, LLC, Series 2023-A Senior Secured Securitized Utility Tariff Bonds

20 Jun 2023

New York, June 20, 2023 -- Moody's Investors Service ("Moody's") has assigned a definitive rating of Aaa (sf) to one tranche of securitized utility tariff bonds (the bonds or SUTBs) issued by Atmos Energy Kansas Securitization I, LLC (the issuer). The issuer is wholly owned by Atmos Energy Corporation (Atmos Energy; A1 stable). The issuer distributed the proceeds from the issuance of the bonds to Atmos Energy to recover certain costs it incurred as a result of winter storm Uri in February 2021.

Atmos Energy is the sponsor of the securitization, and the seller and servicer of the securitized utility tariff property backing the bonds. Atmos Energy, a fully regulated utility, is the country's largest natural gas-only distributor with more than 3 million customers across eight states (Texas, Louisiana, Mississippi, Tennessee, Kansas, Colorado, Kentucky and Virginia).

The asset backing the bonds are securitized utility tariff property established by the Kansas Corporation Commission's (the Commission) irrevocable and non-appealable Financing Order. The securitized utility tariff property is the right to impose, bill, collect and receive non-bypassable, non-volumetric per-customer securitized utility tariff charges (the SUTCs) from current and future retail natural gas customers within Atmos Energy's service area in Kansas, with limited exceptions, including the right to periodically adjust the SUTCs through a statutory, mandatory, uncapped true-up adjustment mechanism to ensure timely bond payments until the bonds are repaid in full. The true-up adjustment mechanism is the primary form of credit enhancement supporting the bonds.

The complete rating action is as follows:

Issuer: Atmos Energy Kansas Securitization I, LLC

Series 2023-A Senior Secured Securitized Utility Tariff Bonds, Tranche A, Definitive Rating Assigned Aaa (sf)

RATINGS RATIONALE

The definitive rating assigned to the bonds is based primarily on the following:

1) the strength of the State of Kansas's Securitization Act (a Kansas senate substitute for House Bill 2072 (Volume 40 Issue 16 - April 22, 2021), as codified at K.S.A. §§ 66-1,240 - 66-1,253) and the irrevocable non-appealable Financing Order issued by the Commission, which together authorize the creation of the securitized utility tariff property backing the bonds, and strongly protect the securitized utility tariff property,

2) the State of Kansas's non-impairment pledge, included in the Securitization Act, strongly protects the securitized utility tariff property backing the bonds. Under the non-impairment pledge, the State of Kansas agrees and pledges to bondholders that the state and its agencies will not take or permit any action that would limit or alter the securitized utility tariff property, the SUTCs, the Financing Order or in any way impair the rights and remedies of bondholders, except as dictated by the true-up adjustment mechanism, until the bonds are repaid in full. The Financing Order enhances and details the scope of the state's non-impairment pledge,

3) the low probability of a severe decline in Atmos Energy's ratepayer base in Kansas due to (a) customers switching away from natural gas to another energy source whether voluntarily or due to future laws, rules or regulations that

impose restrictions on the use of natural gas in all or part of Atmos Energy's service area in Kansas, (b) ratepayers migrating out of the service area, and (c) adverse economic events or trends in Kansas,

4) credit enhancement consisting of a statutory uncapped true-up adjustment mechanism that mandatorily adjusts the SUTCs at least semi-annually to ensure the SUTCs collections are sufficient to timely pay interest and principal on the bonds until the bonds are paid in full, and a non-declining capital subaccount fully funded at transaction closing at 0.50% of the initial principal balance of the bonds,

5) the remote likelihood of a successful legal, political, or regulatory challenge to the securitized utility tariff property and other rights that Atmos Energy sold to the issuer on the transaction's closing date for the benefit of the indenture trustee on behalf of bondholders,

6) the economic stability, diversity, and scale of the ratepayer base in Atmos Energy's service territory in Kansas from whom the SUTCs will be collected,

7) the experience, expertise, and stability of Atmos Energy as servicer of the securitized utility tariff property,

8) the low probability that collections arising from the securitized utility tariff property could fall short of the scheduled interest and principal payments on the bonds, and

9) the initial SUTC, which Atmos Energy expects to represent approximately 7% of the total monthly natural gas bill received by an average residential customer in Atmos Energy's Kansas service area as of March 2023. The charge is slightly higher than the 5% average across the UCRC securitizations we rate. However, if natural gas prices increase in the future resulting in higher bills for residential customers, the charge will account for a smaller percentage of the residential customers' bill since it is non-volumetric. On the other hand, if natural gas prices decline in the future resulting in lower bills for residential customers, the charge will account for a larger percentage of the residential customer's bill, but residential customers are less likely to focus on the charge since their natural gas bill is lower.

In April 2021, in response to the aftermath of February 2021's winter storm Uri, the Kansas Legislature adopted the Securitization Act (a Kansas senate substitute for House Bill 2072 (Volume 40 - Issue 16 - April 22, 2021)). The Securitization Act authorizes utilities regulated by the Commission to recover qualified extraordinary costs resulting from winter storm Uri through the issuance of securitized utility tariff bonds authorized by an irrevocable financing order issued by the Commission. The Securitization Act also permits the Commission to approve an irrevocable non-bypassable securitized utility tariff charge to pay principal of, interest on, and associated financing costs of such bonds. The Securitization Act is codified at K.S.A. §§ 66-1,240 - 66-1,253 (the Securitization Act).

Under the Securitization Act, if the Commission determines that certain criteria set forth in the Securitization Act are met, the Commission may issue a financing order that, among other things, authorizes (i) a regulated utility to sell to the issuer the securitized utility tariff property, (ii) the issuer to issue bonds secured by the securitized utility tariff property to finance the purchase of such property from such utility; and (iii) the petitioning utility to bill and collect the revenues authorized by the financing order, as servicer on behalf of the issuer, until such bonds are paid in full.

Similar to other Utility Cost Recovery Charge (UCRC) securitizations we rate, this securitization benefits from a non-impairment pledge from the State of Kansas, which strongly protects the securitized utility tariff property backing the bonds. Under the state pledge, the State of Kansas pledges and agrees with bondholders that it and its agencies will not take or permit any action that would limit or alter the securitized utility tariff property, the SUTCs, the Financing Order or the rights and remedies of the bondholders under the Financing Order until the bonds and any associated costs are repaid in full, except as dictated by the true-up adjustment mechanism. In addition, the Securitization Act and Financing Order contain the typical strong true-sale and security interest provisions.

The securitized utility tariff property backing the bonds applies to Atmos Energy's Kansas service area. The SUTC is non-volumetric. The Financing Order, coupled with the Securitization Act, provides that the SUTCs are non-bypassable. Non-bypassable means that the issuer is entitled to collect the SUTCs from all of Atmos Energy's existing and future retail natural gas consumers within Atmos Energy's service area in Kansas as it existed on the day of the

Financing Order. If the service area were to expand after the issuance of the financing order, the issuer may, but is not obligated to, impose the SUTCs to the new retail customers in the expanded service territory. The issuer is authorized to collect the SUTCs even if consumers elect to purchase natural gas from a different natural gas provider.

Under the Financing Order, a different charge will be assessed on each customer rate class, using the methodology approved by the Financing Order. According to the Financing Order, Atmos Energy will allocate SUTC based on total estimated February 2021 sales volumes. Thus, about 75% of the charge will be collected from residential customers and the remaining from commercial and industrial customer. The revenue exposure to residential customers is relatively high compared with other electric UCRC securitizations we rate and is a credit positive. Commercial and industrial customers are more likely to switch energy sources compared with residential customers.

Since the charge is non-volumetric per customer, a key economic risk is a significant decline in the ratepayer base. The ratepayer base is sensitive to many factors, including service area population and household formation growth, Kansas's economy which may impact population migration, disconnects due to switching to any other energy sources such as electricity and changes in the service area. Future state and/or federal legislation that limits natural gas usage could also adversely impact the ratepayer base. Considering historical and forecasted economic growth, population and customer growth, as well as the likelihood for restrictive measures and the likelihood of customers switching away from natural gas to other energy sources, the risk of a severe decline in the ratepayer base is low.

PRINCIPAL METHODOLOGY

The principal methodology used in this rating was "Utility Cost Recovery Charge Securitizations Methodology" published in December 2022 and available at <https://ratings.moodys.com/rmc-documents/396216>. Alternatively, please see the Rating Methodologies page on <https://ratings.moodys.com> for a copy of this methodology.

Factors that would lead to an upgrade or downgrade of the rating:

Factors or circumstances that could drive the rating down are a significant decline in the ratepayer base in Atmos Energy's service territory in Kansas, unanticipated consumer delinquencies and defaults, laws or regulations that will significantly restrict natural gas usage, extreme weather fluctuations, or natural disasters or pandemics affecting the servicer's ability to accurately forecast the number of natural gas customers.

REGULATORY DISCLOSURES

For further specification of Moody's key rating assumptions and sensitivity analysis, see the sections Methodology Assumptions and Sensitivity to Assumptions in the disclosure form. Moody's Rating Symbols and Definitions can be found on <https://ratings.moodys.com/rating-definitions>.

Moody's did not use any models, or loss or cash flow analysis, in its analysis.

Moody's did not use any stress scenario simulations in its analysis.

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The rating has been disclosed to the rated entity or its designated agent(s) and issued with no amendment resulting from that disclosure.

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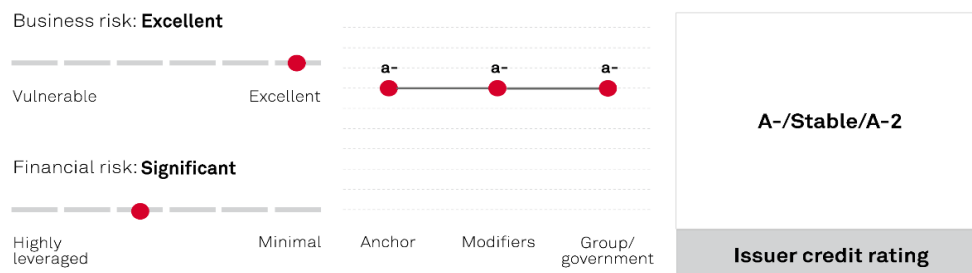
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Atmos Energy Corp.

November 3, 2023

Ratings Score Snapshot



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Credit Highlights

Overview

Key strengths	Key risks
Fully regulated utility strategy.	Elevated capital spending requires balanced funding.
Generally constructive regulatory frameworks.	Exposure to extreme weather could result in regulatory lag in cost recovery.
Proximity to major market hubs and key shale gas formations.	

Approved rate increases and pending regulatory proceedings at Atmos Energy Corp. (Atmos) reduces regulatory lag. Through August 2023, rate increases of about \$263 million were approved across multiple jurisdictions, including about \$85 million of Atmos Pipeline-Texas (APT) Gas Reliability Infrastructure Program (GRIP) and about \$81 million of Mid-Tex Cities Rate Review Mechanism (RRM) riders. As of August 2023, Atmos Energy has pending rate increases

Atmos Energy Corp.

of approximately \$265 million. These approved rate increases and pending regulatory proceedings will provide timely cost recovery and help strengthen financial measures.

With elevated capital spending, Atmos requires substantial funding. Over the 2023-2027 period, Atmos plans to invest about \$15 billion focused on growth and system modernization. This is a significant increase from historical capital spending levels. We expect the elevated spending to result in negative discretionary cash flow, or operating cash flow after capital spending and dividends. The company has historically funded its deficit with debt and equity issuances. Any increase in deficits from higher capital spending would require even more equity funding to sustain financial measures. We expect that Atmos will fund these deficits in a credit supportive manner.

Outlook

The stable outlook reflects our expectation that Atmos will continue to execute on its strategy focused on safety and reliability of its regulated utility operations and will continue to effectively manage regulatory risk. Under our base-case scenario, we expect funds from operations (FFO) to debt of 18%-21%, consistent with the middle of the range for Atmos's financial risk profile category.

Downside scenario

We could lower the ratings over the next 24 months if Atmos's financial measures weaken due to an inability to recover invested capital in a timely manner or leverage increases such that FFO to debt weakens to below 16%.

Upside scenario

We could upgrade Atmos over the next 24 months if financial measures improve, reflecting FFO to debt consistently above 22%, without increasing business risk.

Our Base-Case Scenario

Assumptions

- Constructive regulatory outcomes in operating jurisdictions.
- Gross margin growth of about 10% annually, driven by periodic rate cases, capital spending through its infrastructure replacement programs and robust volumetric growth, primarily in the Mid-Tex region.
- Annual capital spending of about \$2.7 billion to \$3.5 billion through 2027.
- Annual dividends of about \$400 million to \$550 million through 2025.
- Negative discretionary cash flow indicates external funding needs.
- All debt maturities are refinanced.

Key metrics

Atmos Energy Corp.

Atmos Energy Corp.—Forecast summary*

	2022a	2023e	2024f	2025f
Debt to EBITDA (x)	5.3	4.0-4.5	4.0-4.5	4.0-4.5
FFO to debt (%)	15.4	20-21	19-20	19-20
FFO cash interest coverage (%)	5.7	6.0-6.5	5.5-6.0	5.5-6.0

*All figures adjusted by S&P Global Ratings. a--Actual. f--Forecast. e--Estimate. FFO--Funds from operations.

Company Description

Atmos's business segments include its fully regulated natural gas distribution operations that serve over 3.3 million customers in eight states (about 65%-70% of EBITDA), and its pipeline and storage segment under its Atmos Pipeline-Texas division (about 30%-35% of EBITDA), which is regulated by the Texas Railroad Commission. The pipeline and storage segment includes one of the largest intrastate pipelines in Texas that sources natural gas primarily from the Barnett Shale, Texas Gulf Coast, and the Delaware and Midland Basins of West Texas.

Peer Comparison

Atmos Energy Corp.--Peer Comparisons

	Atmos Energy Corp.	ONE Gas Inc.	Spire Alabama Inc.	NiSource Inc.	Southwest Gas Corp.
Foreign currency issuer credit rating	A-/Stable/A-2	A-/Stable/A-2	A-/Stable/--	BBB+/Stable/A-2	BBB/Positive/--
Local currency issuer credit rating	A-/Stable/A-2	A-/Stable/A-2	A-/Stable/--	BBB+/Stable/A-2	BBB/Positive/--
Period	Annual	Annual	Annual	Annual	Annual
Period ending	2022-09-30	2022-12-31	2022-09-30	2022-12-31	2022-12-31
Mil.	\$	\$	\$	\$	\$
Revenue	4,202	2,555	509	5,851	1,935
EBITDA	1,511	574	196	2,029	577
Funds from operations (FFO)	1,234	410	171	1,641	465
Interest	122	81	40	415	119
Cash interest paid	261	97	25	381	112
Operating cash flow (OCF)	994	1,544	16	1,383	281
Capital expenditure	2,432	605	138	2,175	680
Free operating cash flow (FOCF)	(1,438)	939	(123)	(792)	(399)
Discretionary cash flow (DCF)	(1,814)	802	(159)	(1,227)	(521)
Cash and short-term investments	52	10	2	41	52
Gross available cash	52	10	2	41	52
Debt	8,022	2,644	1,099	11,806	3,581
Equity	9,419	2,584	906	7,462	2,569
EBITDA margin (%)	36.0	22.5	38.5	34.7	29.8

Atmos Energy Corp.

Atmos Energy Corp.--Peer Comparisons

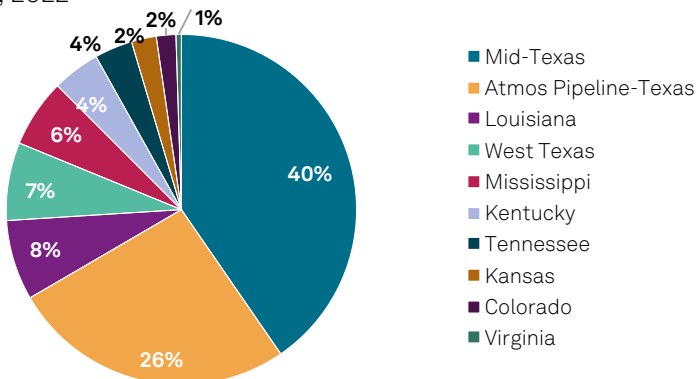
Return on capital (%)	5.8	5.9	6.8	6.6	5.2
EBITDA interest coverage (x)	12.4	7.1	4.9	4.9	4.8
FFO cash interest coverage (x)	5.7	5.2	7.9	5.3	5.2
Debt/EBITDA (x)	5.3	4.6	5.6	5.8	6.2
FFO/debt (%)	15.4	15.5	15.6	13.9	13.0
OCF/debt (%)	12.4	58.4	1.4	11.7	7.8
FOCF/debt (%)	(17.9)	35.5	(11.2)	(6.7)	(11.1)
DCF/debt (%)	(22.6)	30.3	(14.4)	(10.4)	(14.5)

Business Risk

Our assessment of an excellent business risk profile reflects Atmos's fully regulated, low-operating-risk local distribution and natural gas pipeline operations that benefit from generally constructive regulation across various jurisdictions. Our assessment also incorporates the company's scale, diversity, and generally stable utility operations. This reflects its fully regulated natural gas distribution operations serving over 3.3 million customers across eight states. This also includes its pipeline and storage segment under its Atmos Pipeline-Texas division, which is one of the largest intrastate pipelines in Texas that connects natural gas sources, primarily the Barnett Shale, Texas Gulf Coast, and the Delaware and Midland Basins of West Texas, with customers in densely populated regions, including the Dallas/Fort Worth Metroplex. This supports operational diversity. Partly offsetting these strengths is the company's exposure to extreme weather-related risks in some of its operating jurisdictions and the resulting volatility in gas supply and demand that could affect credit quality.

Atmos Energy Corp.'s rate base distribution

As of Sept. 30, 2022

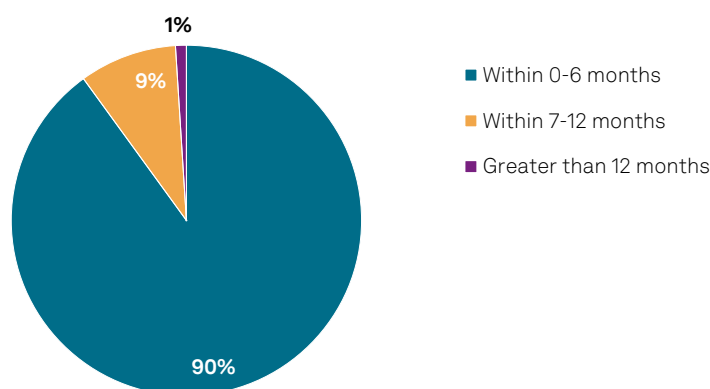


Source: Company presentation.
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Additionally, multiple recovery mechanisms contribute to predictable and timely cash flows, lowering the impact of regulatory lag. Across its eight-state footprint, Atmos benefits from a variety of recovery mechanisms, such as those for replacement of at-risk infrastructure, weather normalization, and purchased gas. Atmos also benefits from formulaic rate mechanisms in some states and has demonstrated its ability to recover costs with limited regulatory lag using mechanisms available within its regulatory construct.

Atmos Energy Corp.

Atmos Energy Corp. annual capex recovery



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Financial Risk

Under our base-case scenario, we expect Atmos's financial measures, including S&P Global Ratings-adjusted FFO to debt, to continue to remain in the 19%-20% range through 2025, which is above the midpoint of the benchmark range. We expect Atmos will continue to benefit from timely recovery of invested capital.

Our base case also reflects elevated capital spending of about \$15 billion for the 2023-2027 period. While discretionary cash flow is positive in 2023, we expect the elevated capital expenditure to result in negative discretionary cash flow over the 2024-2027 period. We expect this will be funded in a credit-supportive manner and expect leverage, as measured by adjusted debt to EBITDA, to be 4.0x-4.5x, incorporating the incremental debt issuances to fund the rising spending. We assess Atmos's financial risk profile using our medial volatility benchmarks, which are more relaxed than the benchmarks we use for typical corporate issuers. This reflects its lower-risk utility operations and effective regulatory risk management.

Atmos Energy Corp.--Financial Summary

Period ending	Sep-30-2017	Sep-30-2018	Sep-30-2019	Sep-30-2020	Sep-30-2021	Sep-30-2022
Reporting period	2017a	2018a	2019a	2020a	2021a	2022a
Display currency (mil.)	\$	\$	\$	\$	\$	\$
Revenues	2,760	3,116	2,902	2,821	3,407	4,202
EBITDA	1,094	1,125	1,168	1,304	1,437	1,511
Funds from operations (FFO)	923	937	956	1,089	1,189	1,234
Interest expense	130	120	118	100	102	122
Cash interest paid	165	182	200	218	240	261

Atmos Energy Corp.

Atmos Energy Corp.--Financial Summary

Operating cash flow (OCF)	877	1,130	973	1,056	(1,074)	994
Capital expenditure	1,135	1,461	1,686	1,927	1,958	2,432
Free operating cash flow (FOCF)	(257)	(331)	(713)	(871)	(3,032)	(1,438)
Discretionary cash flow (DCF)	(449)	(546)	(959)	(1,154)	(3,356)	(1,814)
Cash and short-term investments	26	14	25	21	117	52
Gross available cash	26	14	25	21	117	52
Debt	3,559	3,680	4,239	5,054	7,611	8,022
Common equity	3,899	4,770	5,750	6,791	7,907	9,419
Adjusted ratios						
EBITDA margin (%)	39.6	36.1	40.2	46.2	42.2	36.0
Return on capital (%)	10.5	9.2	8.2	7.7	6.8	5.8
EBITDA interest coverage (x)	8.4	9.4	9.9	13.1	14.1	12.4
FFO cash interest coverage (x)	6.6	6.1	5.8	6.0	6.0	5.7
Debt/EBITDA (x)	3.3	3.3	3.6	3.9	5.3	5.3
FFO/debt (%)	25.9	25.4	22.6	21.6	15.6	15.4
OCF/debt (%)	24.7	30.7	23.0	20.9	(14.1)	12.4
FOCF/debt (%)	(7.2)	(9.0)	(16.8)	(17.2)	(39.8)	(17.9)
DCF/debt (%)	(12.6)	(14.8)	(22.6)	(22.8)	(44.1)	(22.6)

Reconciliation Of Atmos Energy Corp. Reported Amounts With S&P Global Adjusted Amounts (Mil. \$)

	Debt	Shareholder Equity	Revenue	EBITDA	Operating income	Interest expense	S&PGR adjusted EBITDA	Operating cash flow	Dividends	Capital expenditure
Financial year	Sep-30-2022									
Company reported amounts	8,095	9,419	4,202	1,457	921	103	1,511	978	376	2,444
Cash taxes paid	-	-	-	-	-	-	(16)	-	-	-
Cash interest paid	-	-	-	-	-	-	(242)	-	-	-
Lease liabilities	275	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	43	7	7	(7)	37	-	-
Postretirement benefit obligations/deferred compensation	57	-	-	-	-	-	-	-	-	-
Accessible cash and liquid investments	(52)	-	-	-	-	-	-	-	-	-
Capitalized interest	-	-	-	-	-	12	(12)	(12)	-	(12)
Share-based compensation expense	-	-	-	11	-	-	-	-	-	-
Asset-retirement obligations	5	-	-	-	-	-	-	-	-	-
Nonoperating income (expense)	-	-	-	-	25	-	-	-	-	-

Atmos Energy Corp.

Reconciliation Of Atmos Energy Corp. Reported Amounts With S&P Global Adjusted Amounts (Mil. \$)

	Debt	Shareholder Equity	Revenue	EBITDA	Operating income	Interest expense	S&PGR adjusted EBITDA	Operating cash flow	Dividends	Capital expenditure
Reclassification of interest and dividend cash flows	-	-	-	-	-	-	-	(8)	-	-
Debt: other	(358)	-	-	-	-	-	-	-	-	-
Total adjustments	(73)	-	-	54	32	19	(277)	16	-	(12)

S&P Global Ratings adjusted	Debt	Equity	Revenue	EBITDA	EBIT	Interest expense	Funds from Operations	Operating cash flow	Dividends	Capital expenditure
	8,022	9,419	4,202	1,511	953	122	1,234	994	376	2,432

Liquidity

We base our 'A-2' short-term rating on our long-term issuer credit rating on the company. As of June 30, 2023, we assess Atmos's liquidity as adequate, with sources covering uses by 1.1x for the next 12 months, even if EBITDA declines 10%. We believe the constructive regulatory framework for Atmos provides a manageable level of cash flow stability for the company even in times of economic stress, supporting our use of slightly lower thresholds to assess liquidity.

In addition, we believe Atmos can absorb high-impact, low-probability events, reflecting its \$2.5 billion committed credit facilities through 2027 and our expectation that the company would reduce its high capital spending (averaging about \$2.9 billion annually) during stressful periods, if needed. Furthermore, our assessment reflects the company's sound relationships with banks and its satisfactory standing in the credit markets.

Overall, we anticipate Atmos could withstand adverse market circumstances over the next 12 months while maintaining sufficient liquidity to meet its obligations. We expect Atmos to proactively address any large debt maturities well in advance of the due dates, demonstrating prudent risk management.

Principal liquidity sources

- Cash and liquid investments of about \$55 million;
- Credit facility availability of about \$2.5 billion;
- Estimated cash FFO at about \$2.0 billion; and
- Estimated availability under equity forward agreements of \$485 million

Principal liquidity uses

- Debt maturities of about \$10 million;
- Working capital outflows about \$190 million;
- Capital spending of about \$2.7 billion; and
- Dividends of around \$465 million.

Environmental, Social, And Governance

Environmental factors are a moderately negative consideration in our credit rating analysis of Atmos due to the company's natural gas pipeline network--methane leaks can stem from vintage gas infrastructure--and the company's exposure to natural conditions such as unprecedented weather events. Social factors are a moderately negative consideration in our credit rating analysis as compromised infrastructure can cause the occasional safety incident. Atmos, however, has a goal to reduce methane emissions by 50% by 2035 from 2017 levels of its natural gas distribution system, in part by replacing 5,000-6,000 miles of pipe through 2025.

Atmos Energy Corp.

Group Influence

Under our group rating methodology, we consider Atmos as the parent and also the driver of the group credit profile. As a result, Atmos' group and stand-alone credit profiles are the same at 'a-', leading to an issuer credit rating of 'A-'.

Issue Ratings--Subordination Risk Analysis

Capital structure

As of June 30, 2023, Atmos's capital structure incorporated about \$6.6 billion of long-term debt, including about \$95 million of securitized debt.

Analytical conclusions

We rate the company's senior unsecured debt the same as the issuer credit rating because it is the debt of a qualifying investment-grade utility.

Rating Component Scores

Foreign currency issuer credit rating	A-/Stable/A-2
Local currency issuer credit rating	A-/Stable/A-2
Business risk	Excellent
Country risk	Very Low
Industry risk	Very Low
Competitive position	Strong
Financial risk	Significant
Cash flow/leverage	Significant
Anchor	a-
Diversification/portfolio effect	Neutral (no impact)
Capital structure	Neutral (no impact)
Financial policy	Neutral (no impact)
Liquidity	Adequate (no impact)
Management and governance	Satisfactory (no impact)
Comparable rating analysis	Neutral (no impact)
Stand-alone credit profile	a-

Related Criteria

- General Criteria: Environmental, Social, And Governance Principles In Credit Ratings, Oct. 10, 2021
- General Criteria: Group Rating Methodology, July 1, 2019
- Criteria | Corporates | General: Corporate Methodology: Ratios And Adjustments, April 1, 2019

Atmos Energy Corp.

- Criteria | Corporates | General: Reflecting Subordination Risk In Corporate Issue Ratings, March 28, 2018
- General Criteria: Methodology For Linking Long-Term And Short-Term Ratings, April 7, 2017
- Criteria | Corporates | General: Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers, Dec. 16, 2014
- Criteria | Corporates | General: Corporate Methodology, Nov. 19, 2013
- General Criteria: Country Risk Assessment Methodology And Assumptions, Nov. 19, 2013
- General Criteria: Methodology: Industry Risk, Nov. 19, 2013
- Criteria | Corporates | Utilities: Key Credit Factors For The Regulated Utilities Industry, Nov. 19, 2013
- General Criteria: Methodology: Management And Governance Credit Factors For Corporate Entities, Nov. 13, 2012
- General Criteria: Principles Of Credit Ratings, Feb. 16, 2011

Ratings Detail (as of November 03, 2023)*

Atmos Energy Corp.

Issuer Credit Rating	A-/Stable/A-2
Commercial Paper	
<i>Local Currency</i>	A-2
Senior Unsecured	A-

Issuer Credit Ratings History

17-Nov-2022	A-/Stable/A-2
11-Mar-2021	A-/Negative/A-2
22-Feb-2021	A-/Watch Neg/A-2

*Unless otherwise noted, all ratings in this report are global scale ratings. S&P Global Ratings credit ratings on the global scale are comparable across countries. S&P Global Ratings credit ratings on a national scale are relative to obligors or obligations within that specific country. Issue and debt ratings could include debt guaranteed by another entity, and rated debt that an entity guarantees.

Atmos Energy Corp.

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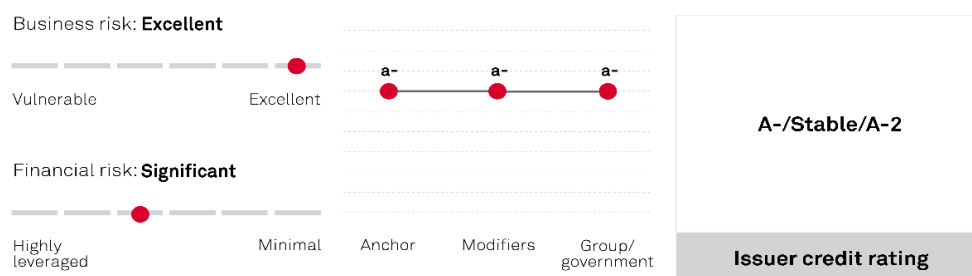
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Atmos Energy Corp.

March 7, 2024

Ratings Score Snapshot



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Credit Highlights

Overview

Key strengths	Key risks
Fully regulated utility strategy.	Elevated capital spending that requires balanced funding.
Generally constructive regulatory frameworks.	Exposure to extreme weather, which could result in regulatory lag in cost recovery.
Proximity to major market hubs and key shale gas formations.	Potential material liabilities arising out of operational events within the company's service territories could increase operating risk.

We continue to monitor the developments regarding explosions that occurred in Atmos Energy Corp.'s service territories. In January 2024, an explosion occurred at a residence, and another occurred at a commercial property within the service territories of Atmos. Investigations are underway regarding the cause of the explosions. We continue to monitor for any developments that could affect credit quality.

Approved rate increases and pending regulatory proceedings at Atmos reduce regulatory lag. Through February 2024, rate increases of about \$167 million were implemented across multiple

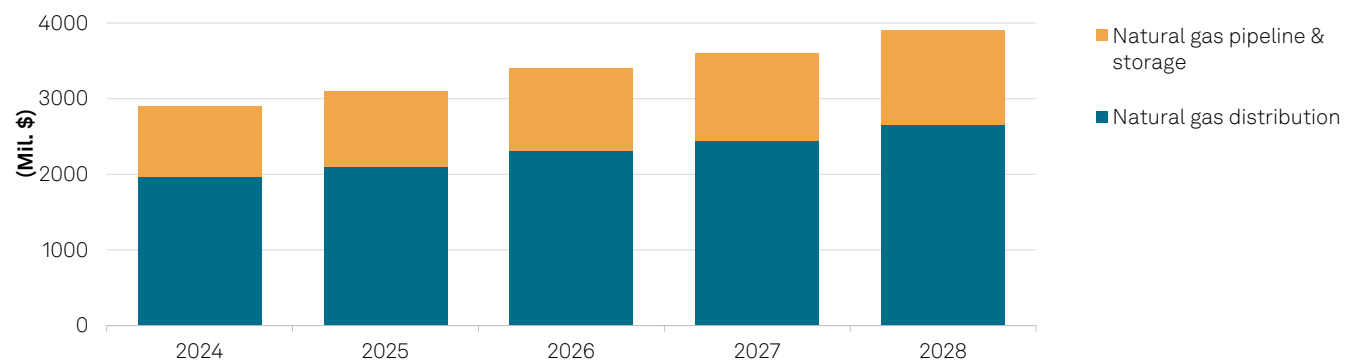
Atmos Energy Corp.

jurisdictions, including about \$27 million related to the Atmos Pipeline-Texas (APT) rate case and about \$99 million related to the Mid-Tex Cities Rate Review Mechanism (RRM) riders. As of February 2024, Atmos has pending rate increases of approximately \$60 million. These approved rate increases and pending regulatory proceedings will provide timely cost recovery and help strengthen financial measures.

With elevated capital spending, Atmos requires substantial funding. Over 2024-2028, Atmos plans to invest about \$17 billion toward growth and system modernization. This is a significant increase from historical capital spending levels. We expect the elevated spending to result in negative discretionary cash flow, after capital spending and dividends. The company has historically funded its deficit with debt and equity issuances. Any increase in deficits from higher capital spending would require incremental equity funding to sustain financial measures. We expect that Atmos will fund these deficits in a credit supportive manner.

Atmos Energy Corp.--Projected capital expenditure

For the period 2024-2028



Source: Company filings.

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Outlook

The stable outlook reflects our expectation that Atmos will continue to execute on its strategy focused on safety and reliability of its regulated utility operations and will continue to effectively manage regulatory risk. Under our base-case scenario, we expect funds from operations (FFO) to debt of 19%-22%, consistent with the middle of the range for Atmos's financial risk profile category.

Downside scenario

We could lower the ratings over the next 24 months if Atmos's financial measures weaken due to an inability to recover invested capital in a timely manner or leverage increases such that FFO to debt weakens to below 16%.

Upside scenario

We could upgrade Atmos over the next 24 months if financial measures improve, reflecting FFO to debt consistently above 22%, without increasing business risk.

Our Base-Case Scenario

Assumptions

- Constructive regulatory outcomes in operating jurisdictions.
- Gross margin growth of about 10% annually with support from periodic rate cases, capital spending through its infrastructure replacement programs, and robust volumetric growth, primarily in the Mid-Tex region.
- Annual capital spending of about \$2.8 billion-\$3.9 billion from 2024-2028.
- Annual dividends of about \$490 million-\$620 million from 2024-2026.
- Negative discretionary cash flow, indicating external funding needs.
- All debt maturities refinanced.

Key metrics

Atmos Energy Corp.--Forecast summary*

	2023a	2024e	2025f	2026f
Debt to EBITDA (x)	3.9	3.5-4.0	4.0-4.5	4.0-4.5
FFO to debt (%)	21.1	21-22	20-21	19-20
FFO cash interest coverage (%)	6.1	5.5-6.0	5.5-6.0	5.0-5.5

*All figures adjusted by S&P Global Ratings. a--Actual. e--Estimate. f--Forecast. FFO--Funds from operations.

Company Description

Atmos's business segments include its fully regulated natural gas distribution operations, which serve over 3.3 million customers across eight states (about 65%-70% of EBITDA), and its pipeline and storage segment under its Atmos Pipeline-Texas division (about 30%-35% of EBITDA), which is regulated by the Texas Railroad Commission. The pipeline and storage segment includes one of the largest intrastate pipelines in Texas that sources natural gas primarily from the Barnett Shale, Texas Gulf Coast, and the Delaware and Midland Basins of West Texas.

Peer Comparison

Atmos Energy Corp.--Peer Comparisons

	Atmos Energy Corp.	ONE Gas Inc.	Spire Alabama Inc.	NiSource Inc.	Southwest Gas Corp.
Foreign currency issuer credit rating	A-/Stable/A-2	A-/Stable/A-2	A-/Negative/--	BBB+/Stable/A-2	BBB/Positive/--

Atmos Energy Corp.

Atmos Energy Corp.--Peer Comparisons

Local currency issuer credit rating	A-/Stable/A-2	A-/Stable/A-2	A-/Negative/--	BBB+/Stable/A-2	BBB/Positive/--
Period	Annual	Annual	Annual	Annual	Annual
Period ending	2023-09-30	2022-12-31	2023-09-30	2022-12-31	2022-12-31
Mil.	\$	\$	\$	\$	\$
Revenue	4,274	2,555	571	5,851	1,935
EBITDA	1,725	574	208	2,029	577
Funds from operations (FFO)	1,429	410	174	1,641	465
Interest	163	81	55	415	119
Cash interest paid	281	97	33	381	112
Operating cash flow (OCF)	3,471	1,544	129	1,383	281
Capital expenditure	2,790	605	115	2,175	680
Free operating cash flow (FOCF)	681	939	13	(792)	(399)
Discretionary cash flow (DCF)	250	802	(39)	(1,227)	(521)
Cash and short-term investments	15	10	1	41	52
Gross available cash	15	10	1	41	52
Debt	6,775	2,644	1,198	11,806	3,581
Equity	10,870	2,584	928	7,462	2,569
EBITDA margin (%)	40.3	22.5	36.3	34.7	29.8
Return on capital (%)	6.5	5.9	6.8	6.6	5.2
EBITDA interest coverage (x)	10.6	7.1	3.8	4.9	4.8
FFO cash interest coverage (x)	6.1	5.2	6.2	5.3	5.2
Debt/EBITDA (x)	3.9	4.6	5.8	5.8	6.2
FFO/debt (%)	21.1	15.5	14.5	13.9	13.0
OCF/debt (%)	51.2	58.4	10.7	11.7	7.8
FOCF/debt (%)	10.0	35.5	1.1	(6.7)	(11.1)
DCF/debt (%)	3.7	30.3	(3.2)	(10.4)	(14.5)

Business Risk

Our assessment of an excellent business risk profile reflects Atmos's fully regulated, low-operating-risk local distribution and natural gas pipeline operations that benefit from generally constructive regulation across various jurisdictions. Our assessment also incorporates the company's scale, diversity, and generally stable utility operations. This reflects its fully regulated natural gas distribution operations serving over 3.3 million customers across eight states. This also includes its pipeline and storage segment under its Atmos Pipeline-Texas division, which is one of the largest intrastate pipelines in Texas that connects natural gas sources, primarily the Barnett Shale, Texas Gulf Coast, and the Delaware and Midland Basins of West Texas, with customers in densely populated regions, including the Dallas/Fort Worth Metroplex. This supports operational diversity.

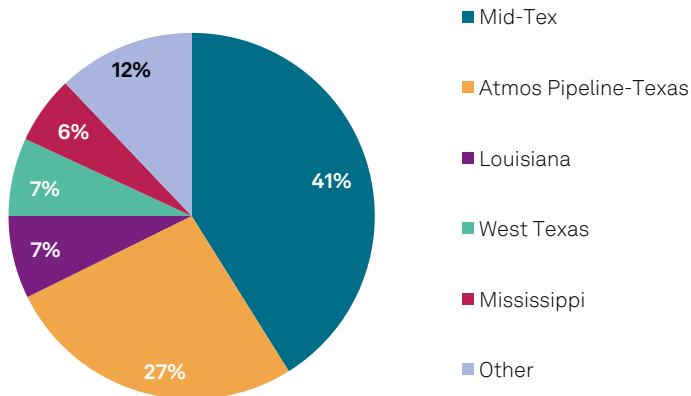
Additionally, Atmos benefits from a supportive regulatory environment through formulaic rates, as well as multiple mechanisms that ensure recovery of costs related to infrastructure spending, weather, bad debts regarding gas costs, and pension and retirement costs. This allows for timely recovery of costs incurred and limited regulatory lag.

Atmos Energy Corp.

Partly offsetting these strengths is the company's exposure to extreme weather-related risks in some of its operating jurisdictions and the resulting volatility in gas supply and demand that could affect credit quality.

Atmos Energy Corp.--Rate base distribution

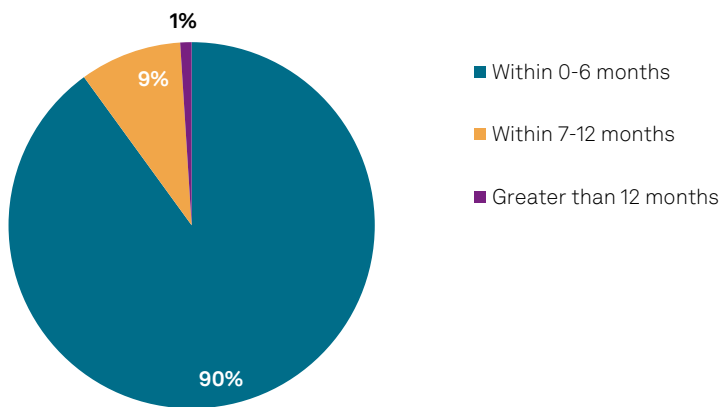
As of Sept. 30, 2023



Other includes Kentucky, Tennessee, Colorado, Kansas, and Virginia. Source: Company Presentation

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Atmos Energy Corp.--Annual capital expenditure recovery



Source: Company filings.

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Financial Risk

Under our base-case scenario, we expect Atmos's financial measures, including S&P Global Ratings-adjusted FFO to debt, to remain 19%-22% through 2026, which is above the midpoint of the benchmark range. We expect Atmos will continue to benefit from timely recovery of invested capital.

Atmos Energy Corp.

Our base case also reflects elevated capital spending of about \$17 billion for the 2024-2028 period. We expect the elevated capital spending and dividends to result in negative discretionary cash flow over 2024-2028. We expect this will be funded in a credit-supportive manner and expect leverage, as measured by adjusted debt to EBITDA, to be 4.0x-4.5x, incorporating the incremental debt issuances to fund the rising spending.

We assess Atmos's financial risk profile using our medial volatility benchmarks, which are more relaxed than the benchmarks we use for typical corporate issuers. This reflects its lower-risk utility operations and effective regulatory risk management.

Atmos Energy Corp.--Financial Summary

Period ending	Sep-30-2018	Sep-30-2019	Sep-30-2020	Sep-30-2021	Sep-30-2022	Sep-30-2023
Reporting period	2018a	2019a	2020a	2021a	2022a	2023a
Display currency (mil.)	\$	\$	\$	\$	\$	\$
Revenues	3,116	2,902	2,821	3,407	4,202	4,274
EBITDA	1,125	1,168	1,304	1,437	1,511	1,725
Funds from operations (FFO)	937	956	1,089	1,189	1,234	1,429
Interest expense	120	118	100	102	122	163
Cash interest paid	182	200	218	240	261	281
Operating cash flow (OCF)	1,130	973	1,056	(1,074)	994	3,471
Capital expenditure	1,461	1,686	1,927	1,958	2,432	2,790
Free operating cash flow (FOCF)	(331)	(713)	(871)	(3,032)	(1,438)	681
Discretionary cash flow (DCF)	(546)	(959)	(1,154)	(3,356)	(1,814)	250
Cash and short-term investments	14	25	21	117	52	15
Gross available cash	14	25	21	117	52	15
Debt	3,680	4,239	5,054	7,611	8,022	6,775
Common equity	4,770	5,750	6,791	7,907	9,419	10,870
Adjusted ratios						
EBITDA margin (%)	36.1	40.2	46.2	42.2	36.0	40.3
Return on capital (%)	9.2	8.2	7.7	6.8	5.8	6.5
EBITDA interest coverage (x)	9.4	9.9	13.1	14.1	12.4	10.6
FFO cash interest coverage (x)	6.1	5.8	6.0	6.0	5.7	6.1
Debt/EBITDA (x)	3.3	3.6	3.9	5.3	5.3	3.9
FFO/debt (%)	25.4	22.6	21.6	15.6	15.4	21.1
OCF/debt (%)	30.7	23.0	20.9	(14.1)	12.4	51.2
FOCF/debt (%)	(9.0)	(16.8)	(17.2)	(39.8)	(17.9)	10.0
DCF/debt (%)	(14.8)	(22.6)	(22.8)	(44.1)	(22.6)	3.7

Atmos Energy Corp.

Reconciliation Of Atmos Energy Corp. Reported Amounts With S&P Global Adjusted Amounts (Mil. \$)

Financial year	Debt	Shareholder Equity	Revenue	EBITDA	Operating income	Interest expense	S&PGR adjusted EBITDA	Operating cash flow	Dividends	Capital expenditure
Sep-30-2023										
Company reported amounts	6,842	10,870	4,275	1,671	1,067	137	1,725	3,460	430	2,806
Cash taxes paid	-	-	-	-	-	-	(15)	-	-	-
Cash interest paid	-	-	-	-	-	-	(258)	-	-	-
Lease liabilities	281	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	44	8	8	(8)	36	-	-
Postretirement benefit obligations/deferred compensation	-	-	-	-	-	3	-	-	-	-
Accessible cash and liquid investments	(15)	-	-	-	-	-	-	-	-	-
Capitalized interest	-	-	-	-	-	16	(16)	(16)	-	(16)
Share-based compensation expense	-	-	-	10	-	-	-	-	-	-
Securitized stranded costs	(95)	-	(1)	(1)	(1)	(1)	1	-	-	-
Asset-retirement obligations	4	-	-	-	-	-	-	-	-	-
Nonoperating income (expense)	-	-	-	-	61	-	-	-	-	-
Reclassification of interest and dividend cash flows	-	-	-	-	-	-	-	(9)	-	-
Debt: other	(242)	-	-	-	-	-	-	-	-	-
Total adjustments	(68)	-	(1)	53	68	25	(296)	11	-	(16)
S&P Global Ratings adjusted	Debt	Equity	Revenue	EBITDA	EBIT	Interest expense	Funds from Operations	Operating cash flow	Dividends	Capital expenditure
	6,775	10,870	4,274	1,725	1,135	163	1,429	3,471	430	2,790

Liquidity

We base our 'A-2' short-term rating on our long-term issuer credit rating on the company. As of Dec. 31, 2023, we assess Atmos's liquidity as adequate, with sources covering uses by 1.1x for the next 12 months, even if EBITDA declines 10%. We believe the constructive regulatory framework for Atmos provides a manageable level of cash flow stability for the company even in times of economic stress, supporting our use of slightly lower thresholds to assess liquidity.

In addition, we believe Atmos can absorb high-impact, low-probability events, reflecting its \$2.5 billion committed credit facilities through 2027 and our expectation that the company can reduce its high capital spending (averaging about \$3.4 billion annually) during stressful periods, if needed. Furthermore, our assessment reflects the company's sound relationships with banks and its satisfactory standing in the credit markets.

Atmos Energy Corp.

Overall, we anticipate Atmos could withstand adverse market circumstances over the next 12 months while maintaining sufficient liquidity to meet its obligations. We expect Atmos to proactively address any large debt maturities well in advance of the due dates, demonstrating prudent risk management.

Principal liquidity sources

- Cash and liquid investments of about \$280 million;
- Credit facility availability of about \$2.5 billion;
- Estimated cash FFO at about \$1.7 billion;
- Working capital inflows of about \$13 million; and
- Estimated availability under equity forward agreements of \$473 million.

Principal liquidity uses

- Debt maturities of about \$12 million;
- Capital spending of about \$2.9 billion; and
- Dividends of around \$510 million.

Environmental, Social, And Governance

Environmental factors are a negative consideration in our credit rating analysis of Atmos due to the company's natural gas pipeline network--methane leaks can stem from vintage gas infrastructure--and the company's exposure to natural conditions such as unprecedented weather events.

Social factors are a negative consideration in our credit rating analysis as compromised infrastructure can cause the occasional safety incident. Atmos, however, has a goal to reduce methane emissions by 50% by 2035 from 2017 levels of its natural gas distribution system, in part by replacing 5,000-6,000 miles of pipe through 2025.

Group Influence

Under our group rating methodology, we consider Atmos as the parent and also the driver of the group credit profile. As a result, Atmos' group and stand-alone credit profiles are the same at 'a-', leading to an issuer credit rating of 'A-'.

Issue Ratings--Subordination Risk Analysis

Capital structure

As of Dec. 31, 2023, Atmos's capital structure incorporated about \$7.5 billion of long-term debt, including about \$95 million of securitized debt.

Analytical conclusions

We rate the company's senior unsecured debt the same as the issuer credit rating because it is the debt of a qualifying investment-grade utility.

Atmos Energy Corp.

Rating Component Scores

Foreign currency issuer credit rating	A-/Stable/A-2
Local currency issuer credit rating	A-/Stable/A-2
Business risk	Excellent
Country risk	Very Low
Industry risk	Very Low
Competitive position	Strong
Financial risk	Significant
Cash flow/leverage	Significant
Anchor	a-
Diversification/portfolio effect	Neutral (no impact)
Capital structure	Neutral (no impact)
Financial policy	Neutral (no impact)
Liquidity	Adequate (no impact)
Management and governance	Neutral (no impact)
Comparable rating analysis	Neutral (no impact)
Stand-alone credit profile	a-

Related Criteria

- Criteria | Corporates | General: Methodology: Management And Governance Credit Factors For Corporate Entities, Jan. 7, 2024
- Criteria | Corporates | General: Corporate Methodology, Jan. 7, 2024
- General Criteria: Environmental, Social, And Governance Principles In Credit Ratings, Oct. 10, 2021
- General Criteria: Group Rating Methodology, July 1, 2019
- Criteria | Corporates | General: Corporate Methodology: Ratios And Adjustments, April 1, 2019
- Criteria | Corporates | General: Reflecting Subordination Risk In Corporate Issue Ratings, March 28, 2018
- General Criteria: Methodology For Linking Long-Term And Short-Term Ratings, April 7, 2017
- Criteria | Corporates | General: Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers, Dec. 16, 2014
- General Criteria: Country Risk Assessment Methodology And Assumptions, Nov. 19, 2013
- General Criteria: Methodology: Industry Risk, Nov. 19, 2013
- Criteria | Corporates | Utilities: Key Credit Factors For The Regulated Utilities Industry, Nov. 19, 2013
- General Criteria: Principles Of Credit Ratings, Feb. 16, 2011

Atmos Energy Corp.

Ratings Detail (as of March 07, 2024)*

Atmos Energy Corp.

Issuer Credit Rating	A-/Stable/A-2
Commercial Paper	
Local Currency	A-2
Senior Unsecured	A-

Issuer Credit Ratings History

17-Nov-2022	A-/Stable/A-2
11-Mar-2021	A-/Negative/A-2
22-Feb-2021	A-/Watch Neg/A-2

*Unless otherwise noted, all ratings in this report are global scale ratings. S&P Global Ratings credit ratings on the global scale are comparable across countries. S&P Global Ratings credit ratings on a national scale are relative to obligors or obligations within that specific country. Issue and debt ratings could include debt guaranteed by another entity, and rated debt that an entity guarantees.

Atmos Energy Corp.

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MOODY'S INVESTORS SERVICE

CREDIT OPINION

10 April 2024

Update



Send Your Feedback

RATINGS

Atmos Energy Corporation

Domicile	Dallas, Texas, United States
Long Term Rating	A1
Type	Senior Unsecured - Dom Curr
Outlook	Negative

Please see the [ratings section](#) at the end of this report for more information. The ratings and outlook shown reflect information as of the publication date.

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CLIENT SERVICES

Americas	1-212-553-1653
Asia Pacific	852-3551-3077
Japan	81-3-5408-4100
EMEA	44-20-7772-5454

Atmos Energy Corporation

Update following outlook change to negative

Summary

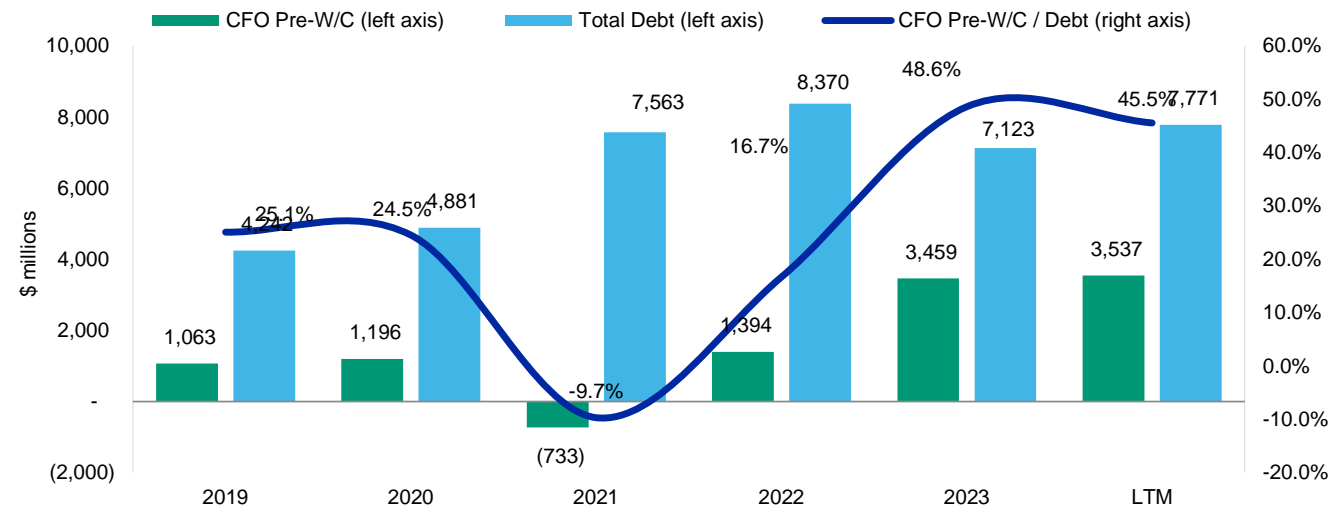
[Atmos Energy Corporation's](#) (Atmos) credit profile is supported by the low risk nature of the company's business, consisting of fully regulated LDC, pipeline and storage operations in supportive regulatory jurisdictions. The credit profile also incorporates the company's scale and diversity, operating across eight states including Texas, which is its largest jurisdiction and comprises more than 70% of rate base and net income. The company has benefitted from a strong track record of credit supportive rate case outcomes, which have supported the company's healthy credit metrics over the years.

We had previously expected that the company's financial profile would recover after it exhibited lower than historical metrics in 2022 and 2023. However, due to a sizeable capex program and the inherent regulatory lag in some of its jurisdictions, we project that Atmos' cash flow from operations before changes in working capital (CFO pre-WC) to debt ratio will more likely be between 20%-22% over the next several years; still strong but below historical levels in the 25% range. That would also be lower than the 23% level that we have indicated could lead to a downgrade from its current A1 rating, which is among the highest ratings in the regulated utilities industry.

Historically, Atmos had consistently maintained a healthy amount of financial cushion above the 23% downgrade threshold. However, over the last several years, the company's credit metrics have been pressured by the financial impact of Winter Storm Uri (February 2021) and the repayment of excess deferred income tax to customers, of which the largest portion of the refund occurred in 2022 and 2023. When normalizing for the financial impact of Winter Storm Uri, Atmos' cash flow from operations before changes in working capital (CFO pre-WC) to debt ratio was about 22% in 2022 and 19% in 2023, a material decline from the 25% ratio exhibited in 2020.

Exhibit 1

Historical CFO Pre-WC, Total Debt and CFO Pre-WC to Debt (\$ MM)



All figures and ratios are based on adjusted financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations. Periods are fiscal year-end unless indicated.
LTM = Last 12 months as of 31 December 2023.
Source: Moody's Financial Metrics™

Credit Strengths

- » Fully regulated LDC, pipeline and storage utility operations
- » Diversity across eight states with rate design that is generally credit supportive
- » Balanced fiscal policy in funding capital needs and a below average dividend payout
- » Healthy liquidity levels

Credit Challenges

- » Weaker than historical credit metrics may persist
- » Elevated capital expenditures heightening intrinsic regulatory lag
- » Exposure to carbon and methane emissions risks

Rating Outlook

The negative outlook reflects a financial profile that is weaker than both historical levels and our prior expectations including a CFO pre-WC to debt ratio that could range between 20%-22% for the next few years.

Factors that Could Lead to an Upgrade

Atmos' rating could be upgraded should its regulatory constructs improve and permit it to earn returns above industry averages and if the company exhibits a ratio of CFO pre-WC to debt above 26% on a sustained basis.

Factors that Could Lead to a Downgrade

A rating downgrade could occur if Atmos' regulatory construct becomes less credit supportive resulting in lower earned returns or a weaker equity capitalization, management deviates materially from its balanced fiscal policy or if our expectations regarding the

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the issuer/deal page on <https://ratings.moodys.com> for the most updated credit rating action information and rating history.

company's financial metrics materialize and the ratio of CFO pre-WC to debt remains below 23% in 2024 (when normalizing for the financial impact of Winter Storm Uri).

Key Indicators

Atmos Energy Corporation [1]

	2019	2020	2021	2022	2023	LTM
CFO Pre-W/C + Interest / Interest	10.2x	12.8x	-6.1x	12.5x	22.5x	21.1x
CFO Pre-W/C / Debt	25.1%	24.5%	-9.7%	16.7%	48.6%	45.5%
CFO Pre-W/C – Dividends / Debt	19.3%	18.7%	-14.0%	12.2%	42.5%	39.8%
Debt / Capitalization	37.7%	37.3%	44.1%	42.3%	35.1%	36.3%

All figures and ratios are based on adjusted financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.

Periods are fiscal year-end unless indicated.

LTM = Last 12 months as of 31 December 2023.

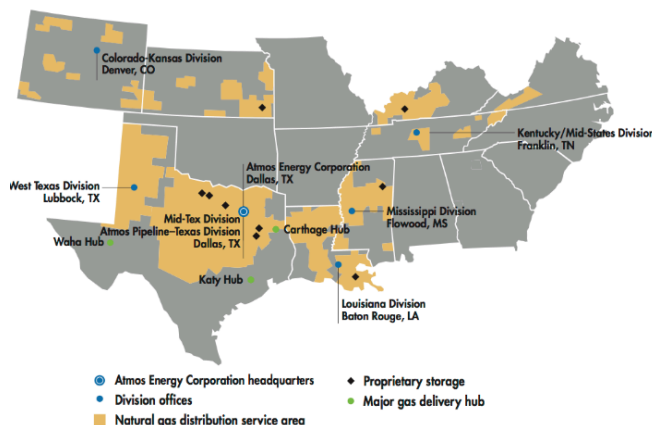
Source: Moody's Financial Metrics™

Profile

[Atmos Energy Corporation](#), headquartered in Dallas, Texas, is a fully regulated natural gas distribution and natural gas pipeline and storage businesses. The company serves over 3.3 million customers with operations in eight states - Texas, Louisiana, Mississippi, Tennessee, Kansas, Colorado, Kentucky and Virginia. Exhibits 3 and 4 provide a breakdown of Atmos' service territory and rate base.

Exhibit 3

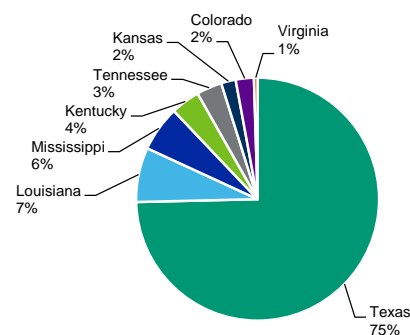
Atmos Energy service territory



Source: Company Presentation

Exhibit 4

Rate base is largely in Texas Rate base by jurisdiction



Source: Company filings

Atmos' largest segment is its regulated LDC business, which accounts for approximately 70% of consolidated net income with its pipeline segment accounting for about 30%. The regulated pipeline and storage operations consist of approximately 5,700 miles of intrastate pipeline in Texas and 46 bcf of natural gas storage. The Atmos Pipeline Texas (APT) division is one of the largest intrastate pipeline operations in the state and transports natural gas to Atmos' Mid-Tex Division and other third parties.

Detailed Credit Considerations

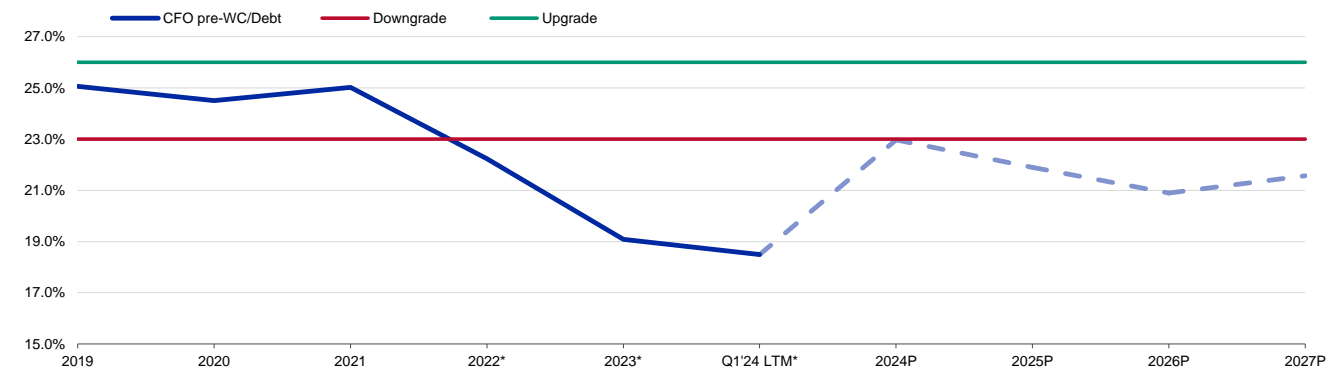
Lower than historical credit metrics may persist beyond 2024

Historically, Atmos had consistently maintained a healthy amount of financial cushion above the 23% credit metric threshold that we have cited could result in a downgrade of its A1 rating. However, over the last several years, the company's credit metrics have been pressured by the financial impact of Winter Storm Uri (February 2021) and the repayment of excess deferred income tax to customers, of which the largest portion of the refund occurred in 2022 and 2023. When normalizing for the financial impact of Winter Storm Uri, Atmos' CFO pre-WC to debt ratio was about 22% in 2022 and 19% in 2023, a material decline from the 25% ratio exhibited in 2020 (see Exhibit 5).

Exhibit 5

CFO pre-WC to debt ratio may be sustained below 23% beyond 2024

Historical and projected CFO pre-WC to debt ratio, upgrade and downgrade threshold**



*2022, 2023 and Q1'24 LTM are normalized for Winter Storm Uri impacts

**The upgrade and downgrade financial metric thresholds cited are one of several factors that could lead to a change in the rating if the ratio is above or below the level cited for a sustained period.

Source: Moody's Ratings

The lower financial metrics come at a time when Atmos is in the midst of a substantial capital expenditure program, forecasting a total of \$12.5 billion in capex for its distribution system and an additional \$4.5 billion on its regulated pipeline business from 2024 through 2028. This translates into an annual commitment of roughly \$3.4 billion. Although Atmos receives strong recovery through various credit supportive regulatory mechanisms, the increase in capex is pressuring the company's cash flow from operations because of the lag in timing between when the investments are made and when the costs are recovered.

Low business risk natural gas utility and pipeline operations with generally supportive regulation

Atmos' core business consists primarily of a low risk, regulated local distribution company with operations in eight states that provide scale and diversity across generally credit supportive regulatory jurisdictions. The company also has a tariff based intrastate pipeline and storage assets, which further adds the company's predictable cash flow generation. Approximately 75% of Atmos' asset base is located in Texas, including its pipeline operations, where we view the regulatory environment to be supportive with a low cost and capital recovery lag and significant opportunities to invest in rate base. The regulatory environments in Louisiana and Mississippi, its two next largest operations, also have credit supportive regulatory frameworks that include formula rates, infrastructure capital riders and weather normalization adjustments.

The company benefits from having supportive rate making mechanisms across most of its jurisdictions, reducing uncertainty and providing transparency. For example, Atmos' weather normalization adjustments (WNA) mitigate the risks and costs the company may encounter because of weather that is above or below normal. This adjustment allows Atmos to either increase or decrease customer bills to offset the effect of gas usage because of abnormal weather. Another example includes Atmos' Purchased Gas Adjustment mechanism (PGA), which allows the company to pass through purchased gas costs to its customers, insulating the company from gas price fluctuation risks, in typical market conditions.

Other mechanisms approved for Atmos include annual adjustment mechanisms in half of its states (mainly its larger service territories) and infrastructure enhancement mechanisms in six out of eight states. These mechanisms result in greater transparency in cash flow and accelerated recovery of capital spending, all credit positive. On average, Atmos' weighted average allowed ROE in its LDC businesses is about 9.8% and 11.45% at APT. See Exhibit 6 for a summary of the company's regulatory mechanisms.

Exhibit 6

Regulatory Mechanisms Provide Timely Recovery

Jurisdiction	Regulatory Mechanism		Recovery Method		Performance Based Rate Program			
	Infrastructure Program	Deferral / Forward-Looking	Annual Filing	General Case	Formula Rate	Bad Debt Rider**	WNA Period	
Texas								
Mid-Tex	8.209	Yes	RRM / DARR / GRIP	No	Yes	No	Yes	November-April
APT	GRIP	No	GRIP	No	Yes	N/A	No	N/A
West Texas	8.209	Yes	RRM/GRIP	No	Yes	No	Yes	October-May
Louisiana	RSC	Yes	RSC	No	Yes	No	No	December - March
Mississippi	SIR	Yes	SRF / SIR	No	Yes	No	Yes	November-April
Kentucky	PRP	Yes	PRP	Yes	No	Yes	Yes	November-April
Tennessee	N/A	Yes	ARM	No	Yes	Yes	Yes	October - April
Kansas	GSRS	No	GSRS	Yes	No	Yes	Yes	October - May
Colorado	SSIR	Yes	SSIR	Yes	No	No	No	N/A
Virginia	SAVE	Yes	SAVE	Yes	No	No	Yes	January - December

** The bad debt rider allows recovery from ratepayers of the gas cost portion of uncollectible accounts.

WNA — Weather Normalization Adjustment Clause; GRIP — Gas Reliability Infrastructure Program; RSC — Rate Stabilization Clause; SIR — System Integrity Rider; PRP — Pipeline Replacement Program; GSRS — Gas System Reliability Surcharge; RRM — Rate Review Mechanism; DARR — Dallas Annual Rate Review; SRF — Stable Rate Filing; ARM — Annual Rate Mechanism; SSIR — System Safety and Integrity Rider

Source: Atmos Energy, Moody's Ratings

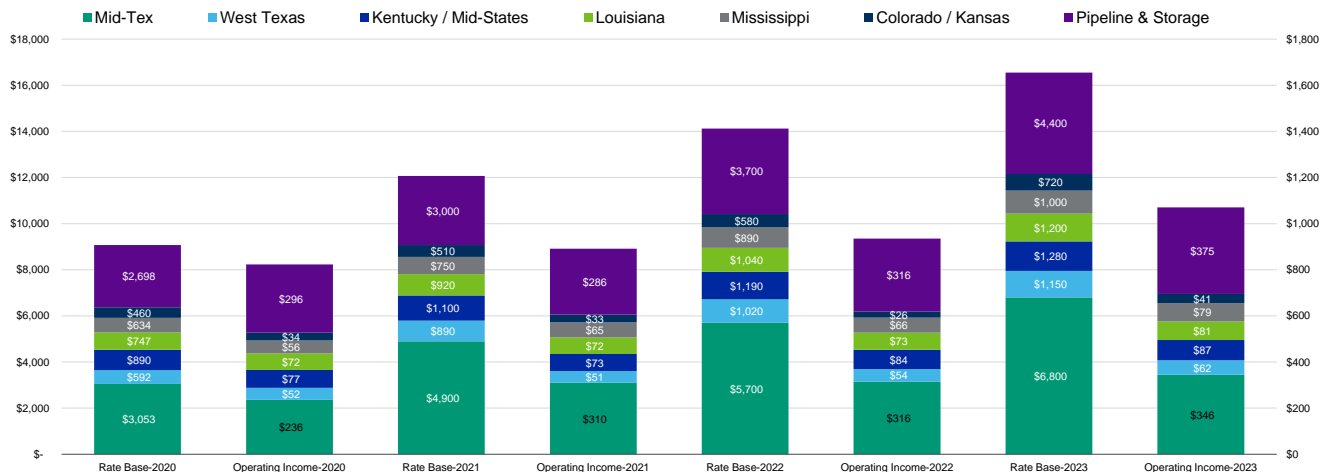
Atmos' rate design has increased and stabilized its contribution margin. Management has addressed much of the regulatory lag facing the company through consistent rate filings that have led to regular rate adjustments across most of its jurisdictions. Formula rate plans and infrastructure rider mechanisms are attributable to about 96% of its rate base and increase the certainty of obtaining timely rate relief while reducing the company's exposure to adverse rate decisions. As a result, approximately 90% of the company's annual capital spending begins to earn a return within 6 months and 99% within 12 months of assets being used and useful, with minimal rate increase requests through general rate cases. Still, the increase in capital spending has exacerbated the structural regulatory lag that exists in the regulated utilities' rate design, which is pressuring Atmos' relatively high credit rating.

Large capital expenditure plan will continue over the next five years

Atmos continues to spend significant capital in its system targeting safety, reliability and modernization. The company's balanced fiscal policy of funding its external capital needs and below sector average dividend payout, about 50% of net income, are material factors driving its strong financial performance. In fiscal 2023, Atmos invested about \$2.8 billion with the majority of spending focused on LDC system safety and reliability including system integrity, pipeline integrity, system modernization and expansion. With the robust ongoing capital expenditure program, Atmos' fiscal year-end 2023 rate base was approximately \$16.6 billion. Exhibit 7 depicts Atmos' rate base and operating income by its LDC jurisdictions and in its pipeline and storage business over the last four years.

Exhibit 7

**Steady rate base and operating income growth
(\$ mm)**



Source: Atmos Energy

Atmos plans to invest, on average, about \$3.4 billion of capital annually from 2024 through 2028 for a total of about \$17 billion. the company expects to fund these capital expenditures with a balance of internally generated cash flow, long-term debt and equity to maintain its current capital structure; with equity met by its at-the-market program. We expect management to maintain its balanced fiscal policy approach over next several years.

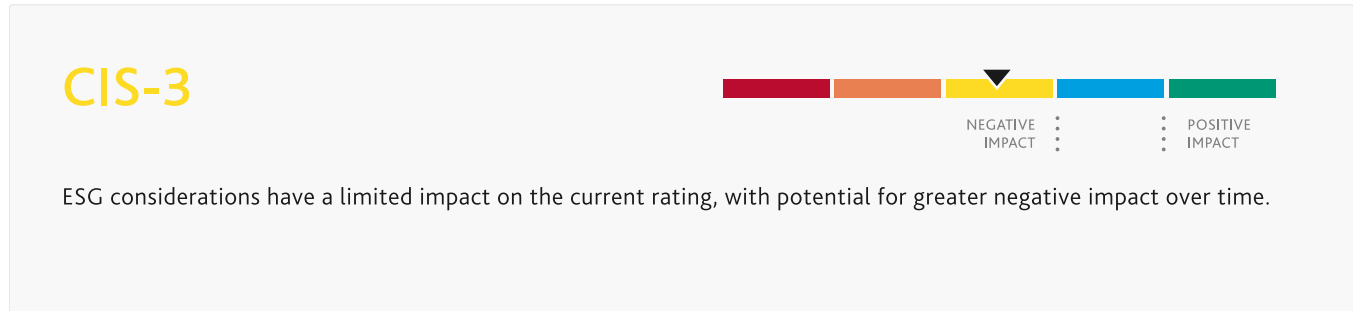
The company utilizes a combination of its regulatory mechanisms to recover costs associated with this capital expenditure program through 2028. Such mechanisms include the Gas Reliability Infrastructure Program (GRIP), Rule 8.209, a capital deferral mechanism for capital expenditures related to system safety and reliability in Texas, and the Rate Stabilization Clause (RSC) in Louisiana, both of which allow for mostly timely recovery of capital invested for infrastructure safety and reliability.

ESG considerations

Atmos Energy Corporation's ESG credit impact score is CIS-3

Exhibit 8

ESG credit impact score

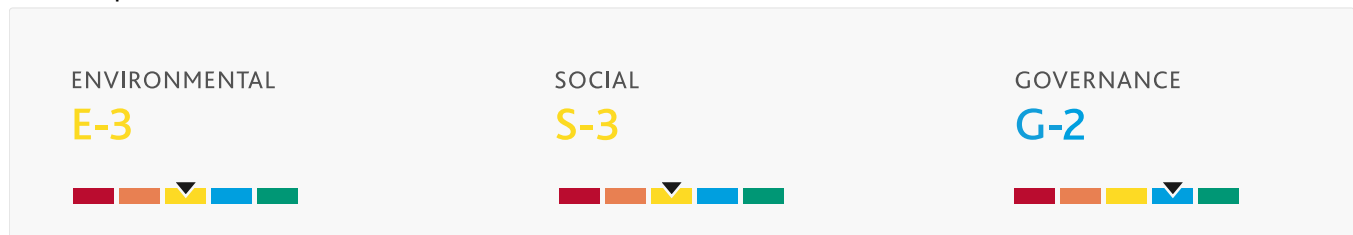


Source: Moody's Ratings

Atmos' **CIS-3** indicates that ESG considerations have a limited impact on the current credit rating with potential for negative impact over time. Atmos **CIS-3** primarily reflects environmental risks associated with extreme weather events and carbon emissions from its natural gas infrastructure, as well as social risks related to customer affordability concerns or adverse regulatory outcomes.

Exhibit 9

ESG issuer profile scores



Source: Moody's Ratings

Environmental

Atmos' **E-3** issuer profile score reflects the risk exposure to the fugitive emissions associated with its natural gas distribution operations and is also exposed to physical climate risks including the potential for damage to physical assets and, as experienced in February 2021, the negative financial impacts of unusually high commodity and wholesale power prices that can result from extreme weather events.

Social

Atmos' **S-3** issuer profile score primarily reflects the risk that public concern about environmental, social or affordability issues could result in adverse regulatory or political outcomes. The company is also moderately exposed to responsible production risk because of the risk to public safety inherent in its gas LDC operations.

Governance

Atmos' **G-2** issuer profile score is broadly in line with other utilities and does not pose a particular risk.

ESG Issuer Profile Scores and Credit Impact Scores for the rated entity/transaction are available on Moodys.com. In order to view the latest scores, please click [here](#) to go to the landing page for the entity/transaction on MDC and view the ESG Scores section.

Liquidity Analysis

Atmos maintains a healthy liquidity profile. As of the last twelve months ending 31 December 2023, Atmos had \$288 million of cash on hand, about \$473.5 million in net proceeds from its ATM program and up to \$3.1 billion in credit facilities that were recently renewed on 28 March 2024.

The facilities include a five year \$1.5 billion senior unsecured revolver that supports Atmos' \$1.5 billion commercial paper program and expires on 28 March 2029. The second facility is a three year \$1.5 billion senior unsecured revolver that expires on 28 March 2027. Both facilities have two one year extension options, subject to customary conditions. Both facilities contain a \$250 million accordion feature, providing a total of \$3.5 billion in capacity, and have a financial covenant stating that Atmos must maintain a total debt to capitalization ratio under 70%. Atmos was comfortably in compliance with the covenant as of 31 December 2023, with a debt to capitalization ratio of 41%. There were no amounts outstanding under the commercial paper program at the end of December 2023.

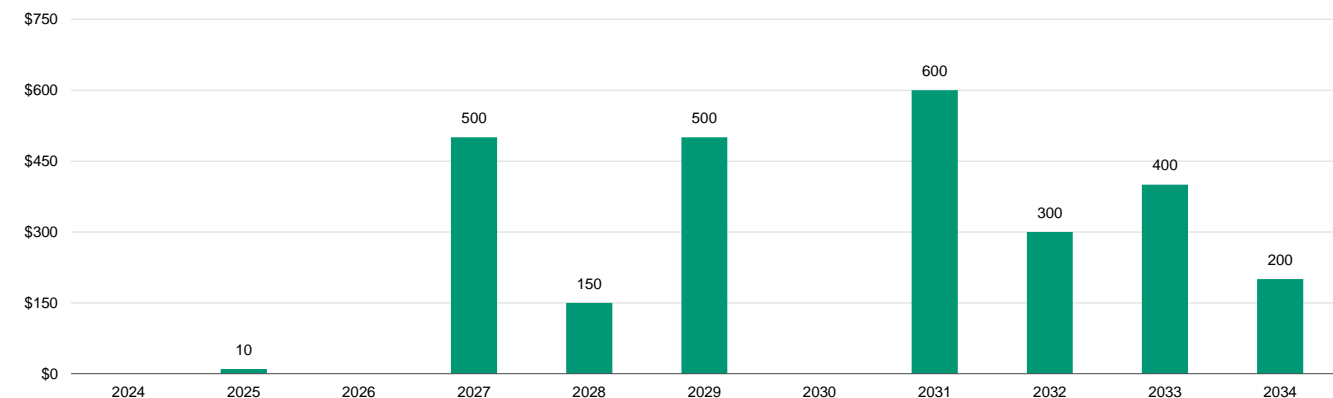
Atmos also maintains two \$50 million 364-day unsecured facilities that expire annually. These smaller facilities were renewed in March 2024 and expire on 28 March 2025. There were no outstanding amounts under either of the two credit facilities as of 31 December 2023, however, one of the facilities is used to issue letters of credit, which reduced its amount available to \$44.4 million.

Atmos has a small maturity due in 2025 as shown in Exhibit 10.

Exhibit 10

Atmos' maturity schedule

Maturity schedule through 2034 (\$MM)



As of 31 December 2023 (Q1 2024)

Source: Moody's Ratings

Rating methodology and scorecard factors

Exhibit 11

Methodology Scorecard Factors Atmos Energy Corporation

Regulated Electric and Gas Utilities Industry [1][2]	Current LTM 12/31/2023		Moody's 12-18 Month Forward View As of publication date	
	Measure	Score	Measure	Score
Factor 1 : Regulatory Framework (25%)				
a) Legislative and Judicial Underpinnings of the Regulatory Framework	A	A	A	A
b) Consistency and Predictability of Regulation	Aa	Aa	Aa	Aa
Factor 2 : Ability to Recover Costs and Earn Returns (25%)				
a) Timeliness of Recovery of Operating and Capital Costs	Aa	Aa	Aa	Aa
b) Sufficiency of Rates and Returns	A	A	A	A
Factor 3 : Diversification (10%)				
a) Market Position	A	A	A	A
b) Generation and Fuel Diversity	N/A	N/A	N/A	N/A
Factor 4 : Financial Strength (40%)				
a) CFO pre-WC + Interest / Interest (3 Year Avg)	11.2x	Aaa	9x - 11x	Aaa
b) CFO pre-WC / Debt (3 Year Avg)	17.0%	Baa	21% - 23%	A
c) CFO pre-WC – Dividends / Debt (3 Year Avg)	12.3%	Baa	15% - 17%	A
d) Debt / Capitalization (3 Year Avg)	41.2%	A	34% - 36%	Aa
Rating:				
Scorecard-Indicated Outcome Before Notching Adjustment		A2		A1
HoldCo Structural Subordination Notching	0	0	0	0
a) Scorecard-Indicated Outcome		A2		A1
b) Actual Rating Assigned				A1

All figures and ratios are based on adjusted financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.
LTM = Last 12 months.

*Moody's forecasts forward view is Moody's opinion and does not represent the views of the issuer

Source: Moody's Financial Metrics™ and Moody's Ratings forecasts

Appendix

Exhibit 12

Cash Flow and Credit Metrics [1]

CF Metrics (In \$ millions)	2019	2020	2021	2022	2023	LTM
FFO	1,073	1,197	1,320	1,366	1,568	1,646
+/- Other	(10)	(1)	(2,053)	28	1,891	1,891
CFO Pre-WC	1,063	1,196	(733)	1,394	3,459	3,537
+/- ΔWC	(66)	(133)	(327)	(392)	21	(1)
CFO	997	1,064	(1,060)	1,002	3,480	3,536
- Div	246	282	324	376	430	446
- Capex	1,721	1,961	1,994	2,469	2,826	2,800
FCF	(970)	(1,180)	(3,378)	(1,843)	223	290
(CFO Pre-W/C) / Debt	25.1%	24.5%	-9.7%	16.7%	48.6%	45.5%
(CFO Pre-W/C - Dividends) / Debt	19.3%	18.7%	-14.0%	12.2%	42.5%	39.8%
FFO / Debt	25.3%	24.5%	17.4%	16.3%	22.0%	21.2%
RCF / Debt	19.5%	18.7%	13.2%	11.8%	16.0%	15.4%
Revenue	2,902	2,821	3,407	4,202	4,275	3,950
Interest Expense	116	101	103	121	161	176
Net Income	503	593	653	759	870	910
Total Assets	13,530	15,351	19,597	22,181	22,501	23,668
Total Liabilities	7,816	8,603	11,700	12,771	11,644	12,408
Total Equity	5,714	6,748	7,898	9,409	10,858	11,261

All figures and ratios are based on adjusted financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.

Periods are fiscal year-end unless indicated.

LTM = Last 12 months as of 31 December 2023.

Source: Moody's Financial Metrics™

Exhibit 13

Peer Comparison Table [1]

(In \$ millions)	Atmos Energy Corporation A1 Negative			ONE Gas, Inc A3 Stable			Southern California Gas Company A2 Stable			CenterPoint Energy Resources Corp. A3 Stable			DTE Gas Company A3 Stable		
	FY	FY	LTM	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY
	Sep-22	Sep-23	Dec-23	Dec-21	Dec-22	Dec-23	Dec-21	Dec-22	Dec-23	Dec-21	Dec-22	Dec-23	Dec-21	Dec-22	Dec-23
Revenue	4,202	4,275	3,950	1,809	2,578	2,372	5,515	6,840	8,289	4,200	4,800	4,149	1,532	1,894	1,726
CFO Pre-W/C	1,394	3,459	3,537	(1,510)	440	539	1,191	1,672	1,920	(1,156)	1,033	2,138	393	575	638
Total Debt	8,370	7,123	7,771	4,245	3,279	3,091	5,777	7,317	8,018	5,796	5,343	4,678	2,310	2,602	2,642
CFO Pre-W/C + Interest / Interest	12.5x	22.5x	21.1x	-21.5x	6.2x	5.6x	7.2x	8.0x	6.9x	-6.7x	8.5x	13.0x	5.8x	7.2x	7.2x
CFO Pre-W/C / Debt	16.7%	48.6%	45.5%	-35.6%	13.4%	17.4%	20.6%	22.9%	23.9%	-20.0%	19.3%	45.7%	17.0%	22.1%	24.1%
CFO Pre-W/C - Dividends / Debt	12.2%	42.5%	39.8%	-38.5%	9.3%	12.8%	19.3%	22.8%	22.7%	-20.2%	3.5%	35.1%	10.6%	15.8%	16.9%
Debt / Capitalization	42.3%	35.1%	36.3%	58.3%	50.0%	46.8%	47.2%	47.8%	47.2%	48.5%	44.7%	39.6%	43.5%	44.5%	42.3%

All figures and ratios are based on adjusted financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.

LTM = Last 12 months.

RUR* = Ratings under Review, where UPG = for upgrade and DNG = for downgrade

Source: Moody's Financial Metrics™

Ratings

Exhibit 14

Category	Moody's Rating
ATMOS ENERGY CORPORATION	
Outlook	Negative
Senior Unsecured	A1
Commercial Paper	P-1

Source: Moody's Ratings

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EMEA	44-20-7772-5454

Case No. 2024-00276
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-98
Page 1 of 1

REQUEST:

Provide the following:

- a. The current authorized ROE for Atmos Energy in each of the regulatory jurisdictions in which it operates. Provide the date that each ROE was authorized.
- b. Provide the Commission Order authorizing each ROE listed in part a.
- c. State whether each ROE was authorized pursuant to a fully litigated rate case or if it was based on a settlement.

RESPONSE:

- a. See Attachment 1 and Atmos Energy's 2024 annual Form 10-K filing on our website at <https://www.investors.atmosenergy.com/financials/sec-filings/default.aspx>, which includes authorized return on equity (ROE) information for Atmos Energy Corporation's operating divisions.
- b. See Attachment 2.
- c. See Attachment 1.

ATTACHMENTS:

AG_1-98_Att1 - Atmos ROE by Division.xlsx
AG_1-98_Att2 - ROE Commission Orders.pdf

Respondent: Joe Christian

Atmos Energy Corporation
Division Authorized ROEs
as of November 2024

State	Approving Party	Type of Filing	Case No.	Authorized ROE	Order Date	Litigated / Settled
Colorado	Colorado Public Utility Commission	Rate Case Filing	22AL-0348G	9.3% - 9.6%	05/04/23	Litigated
Kansas	Kansas Corporation Commission	Rate Case Filing	23-ATMG-359-RTS	N/A	05/09/23	Settlement
Kentucky	Kentucky Public Service Commission	Rate Case Filing	2021-00214	9.23%	05/19/22	Litigated
Louisiana	Louisiana Public Service Commission	Annual Rate Stabilization Clause Renewal	U-36658	9.80%	05/13/24	Settlement
Mississippi	Mississippi Public Service Commission	Annual Stable Rate Filing	2005-UN-0503	N/A	11/04/24	Settlement
Tennessee	Tennessee Public Utility Commission	Annual Rate Review Filing	24-00006	9.80%	07/29/24	Settlement
Texas (Mid-Tex)	Mid-Tex Cities Coalition	Annual Rate Review Mechanism Filing	2024 MTX RRM	9.80%	N/A	Settlement
	Mid-Tex ATM Cities Coalition	Rate Case Filing	10779	9.80%	05/21/19	Partial Settlement
	Railroad Commission of Texas	Environs Rate Case Filing	10742	9.80%	12/11/18	Settlement
	City of Dallas	Annual Dallas Rate Review Filing	2024 MTX DARR	9.80%	N/A	Settlement
Texas (West Texas)	West Texas Cities Coalition	Annual Rate Review Mechanism Filing	2024 WTX RRM	9.80%	N/A	Settlement
	West Texas ALDC Cities Coalition	Rate Case Filing	2020 WTX ALDC SOI	N/A	N/A	Settlement
	Railroad Commission of Texas	Environs Rate Case Filing	10743	9.80%	12/11/18	Settlement
Virginia	Virginia State Corporation Commission	Annual Information Filing	PUR-2023-00008	9.90%	05/13/24	Settlement

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REQUEST:

Refer to Mr. Christian's Direct Testimony, page 12, line 12 through page 13, line 2. Provide the following:

- a. Is it Mr. Christian's opinion that a common equity ratio of 54.40% relies too heavily on long-term debt? If yes, explain in detail why.
- b. Would a common equity ratio of 54.40% result in a credit downgrade for the Company? If so, explain why and provide all supporting analyses for this conclusion.
- c. Calculate the revenue requirement impact of reducing the Company's requested 60.88% common equity ratio to the Commission-allowed common equity ratio of 54.40%. Provide supporting workpapers for the calculation.
- d. Explain the benefits to Kentucky ratepayers of paying the additional revenue requirement that supports the Company's requested 60.88% common equity ratio compared to the Commission-allowed common equity ratio of 54.40%.
- e. Has Mr. Christian and/or Atmos analyzed the costs and benefits of the Company's Moody's A1 credit rating being lowered to A2 or A3? If so, provide all analyses.
- f. Would safe and reliable service to Atmos' Kentucky customers be maintained at a 54.40% common equity ratio? If not, explain why not.

RESPONSE:

- a. As Mr. Christian states on page 12, line 16-17, "Moreover, the Company's capital structure is reflective of what is necessary to maintain its current credit metrics." Mr. Christian goes on to state on page 13, lines 8-15, that analytical support provides evidence that demonstrates the rationale for maintaining a strong balance sheet and drawing the distinction that every utility's capital needs are unique. While comparisons can be informative and lead one to have "an opinion" on a topic, in this instance there is a distinguishable reason that 54.40% is inappropriate to apply to the Company and our actual capital structure is appropriate for establishing bases rates in in this case.
- b. Mr. Christian, in his Direct Testimony at page 14, states, "Increasing the percentage of long-term debt in the Company's capital structure negatively affects the key financial indicators relied upon by the credit rating agencies, which puts the Company at risk of a credit rating downgrade and increases in the cost of debt financing, both of which adversely affect all of Atmos Energy's stakeholder groups, including its customers, its shareholders and its bondholders." Mr. Christian recognizes that despite the imposition of a hypothetical capital structure in Case No. 2021-00214 there has been no credit downgrade; however, this should not be the measure by which the Commission establishes reasonableness; rather, the Commission should evaluate the overall management of our balance sheet in light of the investment needs of our utility operations in determining if it is just and reasonable to include in establishing base rates.

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- c. See the response to Staff 1-54, Waller 2024 KY Direct WPs - Linked Model with Relied Upens, "2024 KY Rev Req Model - Filing Copy.xlsx", tab J-1 F for the cell input to perform the requested analysis.
- d. Mr. Christian disagrees with the binary choice implied in the question. See the Direct Testimony of Mr. Christian, page 14, line 12 - page 15, line 10 wherein Mr. Christian explains the balancing of interest that must take place between customers, shareholders, and bondholders in order to provide safe, reliable, and affordable service to its customers. The benefit to customers lies in the fact that the Company is managed in a financially responsible manner and able to access the capital markets on a basis that permits the continued investment in the safety, reliability, and affordability to the customer. As mentioned in the Direct Testimony of Mr. Christian on Page 16, line 1, the Company's stronger equity position has allowed it to successfully manage various challenges the past 5 years. For instance, although the Tax Cut and Jobs Act ("TCJA") reduced the federal income tax rate and created a need to return deferred taxes to customers resulting in a negative impact to cash flow, the Company was able to adjust its external financing needs and not experience a downgrade by ratings agencies. When the COVID-19 Pandemic resulted in Emergency Orders being issued across all of the Company's service territories prohibiting disconnection for non-payment, the Company was able to raise additional debt early in the pandemic to maintain its liquidity during uncertain times. While the Commission lowered the Company's depreciation rates and therefore cut its cash flow from operations, it has been able to manage through the additional strain on our financial metrics. Lastly, one of the most important examples regarding the financial strength the Company's balance sheet brings at its current capitalization, as part of responding to Winter Storm Uri and despite being put on credit watch by both ratings agencies the Company was able to quickly raise \$2.2 billion to fund extraordinary gas cost on very short notice and increase our liquidity through a new short-term credit facility. Without the Company's strong financial balance sheet in place, these examples could have had serious long-term detrimental effects to the Company's customers. The Commission's current equity cap on the Company's capital structure is not consistent with the financial strength required by the Company to continue the provision of safe and reliable service to its customers in Kentucky and does not allow Atmos Energy to recover the actual cost of capital necessary to provide natural gas service.
- e. The Company has not performed the requested analysis. See the response to AG 1-97 for analysis performed by the ratings agencies that are supportive of the Company's current balance sheet, noting that in Moody's April 10, 2024 Credit Opinion the outlook was changed to "negative", in the Ratings Outlook, "The negative outlook reflects a financial profile that is weaker than both historical levels and our prior expectations including a CFO pre-WC to debt ratio that could range between 20%-22% for the next few years." thus demonstrating the difficult balance of maintaining the existing rating without support from our various regulators. Please also see Exhibit JTC-2 which shows the support the Company has received from regulators for its actual capital structure outside of Kentucky.

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- f. The Company disagrees with the premise of the question. See Mr. Christian's Direct Testimony at page 14, line 12 - page 15, line 10. As demonstrated by the Company's continued investment in our Kentucky distribution system since the conclusion of Case No. 2021-00214, despite the imposition of an artificial capital structure, and continued regular access to the capital markets to raise the necessary incremental capital to make these investments we are committed to providing safe, reliable, and affordable service to our customers under the tariffs authorized by the Commission. Please also see the Company's response to subpart (d) and also see Exhibit JTC-2 which shows the support the Company has received from regulators for its actual capital structure outside of Kentucky.

Respondent: Joe Christian