

Shared Services
Base and Test Year
Division 012 call centers

View
Type
Company
Almes Shared Services - 010COM
SS Amarillo Customer Support Center - CC1203

	Budget 2007 September	Budget 2007 October	Budget 2007 November	Budget 2007 December	Budget 2007 January	Budget 2007 February	Budget 2007 March	Budget 2007 April	Budget 2007 May	Budget 2007 June	Test Year	
8770 Distr-Op Meas&Reg Sta-City												
8780 Distr-Op Mt & Hous Reg E	24,705.92	27,926.27	27,926.27	26,748.45	29,104.09	25,570.63	27,926.27	26,748.45	29,104.09	26,748.45	327,611	
8790 Distr-Op Cust Install Exp												
8800 Distr-Op Other Expenses	50.66	50.36	59.33	55.16	55.50	53.65	54.30	53.36	57.24	50.93	639	
8810 Distr-Op Rents												
8850 Distr-Maint Supervsn & Eng												
8860 Distr-Maint Struct & Impr												
8870 Distr-Maint Of Mains												
8890 Distr-Maint Meas&Reg Sta-Gen												
8900 Distr-Maint Meas&Reg Sta-Gen												
8910 Distr-Maint Meas&Reg Sta-Ind												
8920 Distr-Maint Meas&Reg Sta-City												
8930 Distr-Maint Of Service												
8940 Distr-Maint Mts&Hous Reg												
8950 Distr-Maint Other Equip												
8960 Distr-Maint Other Equip												
8980 Distribution-Maint - Capitalized Utility Costs												
9010 Cust Accs-Op-Supervision	7,013.23	7,927.18	7,927.18	7,592.94	8,261.43	7,258.70	7,927.18	7,592.94	8,261.43	7,592.94	92,986	
9020 Cust Accs-Op Meter Exp												
9030 Cust Accs-Op Record&Coll												
9040 Cust Accs-Op Uncol Accts	1,377,552.88	1,556,596.97	1,556,603.43	1,491,103.28	1,622,100.87	1,425,604.80	1,556,606.65	1,491,101.81	1,622,097.39	1,491,099.14	18,262,026	
9050												
9070 Cust Serv-Op Supervision												
9080 Cust Serv-Op Customer Assistance Exp												
9090 Cust Serv-Op Info and Instruct Adv Exp												
9100 Cust Serv-Op Misc: Cust Serv & Inform Exp	753.68	749.08	882.63	820.56	825.62	798.11	807.77	793.82	851.44	757.60	9,510	
9110 Sales-Supervision												
9120 Sales Exp-Op Demo & Selling Exp												
9130 Sales Exp-Op Demo Advertising Exp												
9160 Sales Exp-Op Misc-Sales Exp												
9200 Administrative and General Salaries	15,693.07	17,852.57	17,641.20	16,751.12	18,250.14	16,250.25	17,703.14	16,787.25	18,330.11	17,010.71	207,114	
9210 A&G-Op Office Sup & Exp	336,911.47	446,240.79	474,549.48	637,260.89	775,472.57	833,315.84	610,709.70	486,975.25	652,739.77	416,915.11	6,497,904	
9220 A&G-Op Admin Exp Trsd-Cr												
9230 A&G-Op Outside Serv Empld	662.64	1,437.79	1,695.08	2,030.68	1,768.75	3,620.20	3,911.56	3,348.86	786.71	805.08	21,441	
9240 A&G-Op Property Insurance												
9250 A&G-Op Injuries & Damages	31.01	35.04	35.04	33.57	36.51	32.10	35.04	33.57	36.51	33.57	411	
9260 A&G-Op Empl Pen Benefits	446,417.41	500,923.21	503,511.33	482,245.50	525,799.17	460,031.33	502,055.91	480,688.75	524,616.69	482,243.86	5,905,241	
9270 A&G-Op Franchise Requirmt												
9280 A&G-Op Reg Comm Exp												
9290 A&G-Duplicate chang - Uniforms Capitalized												
9301 A&G-Op Inst/General Adv												
9302 A&G-Op Misc General Exp	31.06	25.58	47.97	55.93	30.51	58.43	51.60	44.86	18.61	32.73	437	
9310 A&G-Op Misc General Exp	86,303.97	87,265.02	94,081.45	90,913.32	91,171.40	88,767.61	90,260.30	89,546.63	92,488.17	87,689.84	1,070,163	
9320 A&G-Op Rents	41,295.55	141,914.75	51,859.91	9,525.27	14,579.05	176,355.43	16,806.84	7,911.62	61,670.69	23,902.41	624,100	
9320 A&G-Maint General Plant												
Total	2,382,465.99	2,841,844.18	2,767,895.78	2,813,391.00	3,139,760.11	3,086,118.18	2,885,065.51	2,669,749.67	3,064,335.77	2,603,226.99	33,616,661.38	61,067,805.56

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	Fiscal 2006 April	Fiscal 2006 May	Fiscal 2006 June	Fiscal 2006 July	Fiscal 2006 August	Fiscal 2006 September	Budget 2007 October	Budget 2007 November
8760 Distr-Op Meas&Reg Sta-Ind	-	-	-	-	-	-	-	-
8770 Distr-Op Meas&Reg Sta-Cty	-	-	-	-	-	-	-	-
8780 Distr-Op Mtr & Hous Reg E	-	-	-	-	-	-	-	-
8790 Distr-Op Cust Install Exp	811.99	925.38	885.15	904.49	925.39	844.91	227.35	172.46
8800 Distr-Op Other Expenses	9,298.24	6,823.80	9,340.28	9,340.28	9,340.28	9,340.28	1,078.26	1,069.44
8810 Distr-Op Rents	-	-	-	-	-	-	7,374.57	7,525.03
8850 Distr-Maint Supprvn & Eng	-	-	-	-	-	-	-	-
8860 Distr-Maint Struct & Impr	454.54	261.12	746.44	219.54	490.20	-	311.24	298.39
8870 Distr-Maint Of Mains	-	-	-	-	-	-	-	-
8890 Distr-Maint Meas&Reg Sta-Gen	-	-	-	-	-	-	-	-
8900 Distr-Maint Meas&Reg Sta-Ind	-	-	-	-	-	-	-	-
8910 Distr-Maint Meas&Reg Sta-City	-	-	-	-	-	-	-	-
8920 Distr-Maint Of Service	-	-	-	-	-	-	-	-
8930 Distr-Maint Mtrs&Hous Reg	-	-	-	-	-	-	-	-
8940 Distr-Maint Other Equip	-	-	-	-	-	-	-	-
8950 Distribution-Mainte - Capitalized Utility Costs	-	-	-	-	-	-	-	-
9010 Cust Accts-Op-Supervision	(183.93)	-	-	-	(8.38)	-	40.30	24.77
9020 Cust Accts-Op Meter Exp	139,382.60	123,451.14	9,359.91	372,719.95	68,260.33	8,062.68	123.53	123.28
9030 Cust Accts-Op Record&Coll	-	-	-	-	-	-	120,805.52	124,912.18
9040 Cust Accts-Op Uncol Accts	-	-	-	-	-	-	-	38.19
9050	-	-	-	-	-	-	-	-
9070 Cust Serv-Op Supervision	-	-	-	-	-	-	-	-
9080 Cust Serv-Op Customer Assistance Exp	-	-	-	-	-	-	-	-
9090 Cust Serv-Op Info and Instruct Adv Exp	-	-	-	-	-	-	-	-
9100 Cust Serv-Op Misc Cust Serv & Inform Exp	-	-	-	-	-	-	688.10	573.94
9110 Sales-Supervision	-	-	-	-	-	-	109.29	101.42
9120 Sales Exp-Op Demo & Selling Exp	-	-	-	-	-	-	-	-
9130 Sales Exp-Op Demo Advertising Exp	-	-	-	-	-	-	-	-
9160 Sales Exp-Op Misc Sales Exp	(751,166.19)	(454,828.02)	(365,131.25)	(746,084.99)	(425,250.15)	(198,041.57)	(396,337.87)	(401,514.70)
9200 Administrative and General Salaries	455,549.21	737,533.41	588,260.66	475,399.38	454,416.64	930,136.30	650,450.00	582,404.86
9210 A&G-Op Office Sup & Exp	-	-	-	-	-	-	-	-
9220 A&G-Op Admin Exp Trstfd-Cr	670,430.20	566,479.17	527,174.31	617,799.99	678,796.36	698,584.59	935,681.23	847,669.21
9230 A&G-Op Outside Serv Empld	32,833.50	32,833.50	32,765.52	32,825.30	32,825.30	32,825.30	33,597.89	32,427.49
9240 A&G-Op Property Insurance	424,296.71	419,476.91	421,406.48	312,906.81	499,535.21	407,187.56	498,078.47	481,032.68
9250 A&G-Op Injuries & Damages	2,496,469.76	2,080,663.29	2,126,199.36	2,020,027.42	2,204,460.62	3,994,009.44	2,466,090.08	2,658,056.56
9260 A&G-Op Empl Pen Benefits	-	-	-	-	-	-	-	-
9270 A&G-Op Franchise Requirement	-	-	-	-	-	-	-	-
9280 A&G-Op Reg Comm Exp	-	-	-	-	-	-	-	-
9290 A&G-Duplicate charg - Uniforms Capitalized	-	-	-	-	-	-	-	-
9301 A&G-Op Inst/General Adv	418,740.16	189,227.95	249,639.70	242,329.18	239,209.54	555,851.87	893,201.78	311,693.73
9302 A&G-Op Misc General Exp	288,291.78	309,216.32	299,031.04	308,810.56	294,918.93	309,937.96	275,134.89	276,032.00
9310 A&G-Op Rents	207,063.65	195,326.51	159,624.76	181,713.51	210,347.99	526,876.86	346,585.23	311,790.70
9320 A&G-Maint General Plant	-	-	-	-	-	-	-	-
Total	4,396,948.83	4,218,400.68	4,126,555.69	3,831,852.65	4,237,427.92	7,358,148.49	5,853,100.62	5,254,184.56
Total SS check	7,804,395.49	6,792,460.78	6,478,598.51	5,843,348.23	6,936,661.50	9,872,608.64	8,605,126.86	7,953,554.22

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	Budget 2007 December	Budget 2007 January	Budget 2007 February	Budget 2007 March	Base Period	Budget 2007 July	Budget 2007 August
4030 Op Inc & Exp-Depreciation	-	-	-	-	-	-	-
4060 Op Inc&Exp-Altort Util/Pla	-	-	-	-	-	-	-
4081 Op Inc&Exp-Tax Oth Than I	-	-	-	-	-	-	-
4091 Op Inc&Exp-Income Taxes	-	-	-	-	-	-	-
4101 Provision for deferred income taxes	-	-	-	-	-	-	-
4190 Interest and Dividend Income	-	-	-	-	-	-	-
4210 Miscellaneous Nonoperating Income	-	-	-	-	-	-	-
4261 Donations	-	-	-	-	-	-	-
4263 Penalties	-	-	-	-	-	-	-
4264 Expenditures for certain civic, political and related activities	-	-	-	-	-	-	-
4265 Other deductions	-	-	-	-	-	-	-
4270 Interest on long-term debt	-	-	-	-	-	-	-
4280 Amortization of debt discount and expense debt	-	-	-	-	-	-	-
4281 Amortization of loss on reacquired debt	-	-	-	-	-	-	-
4310 Other Interest Expense	-	-	-	-	-	-	-
4380 Dividends Declared - Common Stock	-	-	-	-	-	-	-
8210 Ng Stg Exp-Op-Purificatio	983.71	971.68	1,010.40	1,049.80	17,375.67	986.99	1,068.46
8240 Ng Stg Exp-Op-Other Expen	-	-	-	-	-	-	-
8250 Ng Stg Exp-Op-U/G Op Roya	-	-	-	-	-	-	-
8310 Ng Stg Exp-Mt-Maint Struc	-	-	-	-	-	-	-
8320 Ng Stg Exp-Mt-Maint Reser	-	-	-	-	-	-	-
8340 Ng Stg Exp-Mt-Maint Comp	-	-	-	-	-	-	-
8350 Ng Stg Exp-Mt-Maint Meas/	-	-	-	-	-	-	-
8360 Ng Stg Exp-Mt-Maint Purif	-	-	-	-	-	-	-
8400 Other Storage Exp	-	-	-	-	-	-	-
8410 Other Storage Exp	-	-	-	-	-	-	-
8470 Other Storage Exp	-	-	-	-	-	-	-
8500 Trsm-Op Opr Suprvsn/Eng	-	-	-	-	-	-	-
8560 Trsm-Op Mains Expenses	-	-	-	-	-	-	-
8570 Trsm-Op Meas&Reg Sta Exp	-	-	-	-	-	-	-
8590 Trsm-Op Other Expenses	-	-	-	-	-	-	-
8600 Trsm-Op Rents	-	-	-	-	-	-	-
8620 Trsm-Maint Struct & Impro	-	-	-	-	-	-	-
8630 Trsm-Maint Of Mains	-	-	-	-	-	-	-
8640 Trsm-Maint Comp St Equip	-	-	-	-	-	-	-
8650 Trsm-Maint Meas&Reg Stat	-	-	-	-	-	-	-
8670 Trsm-Maint Oth Equipment	-	-	-	-	-	-	-
8700 Distr-Op Oper Supervsn&En	18,296.68	19,170.49	16,344.17	19,734.36	298,562.74	17,764.96	20,013.02
8710 Distr-Op Distr Load Disp	-	-	-	-	-	-	-
8711 Distr-Op	-	-	-	-	-	-	-
8720 Distr-Op Distr Comp Sta L	-	-	-	-	-	-	-
8740 Distr-Op Mains & Serv Exp	(21,297.68)	803.40	709.58	(18,018.98)	(99,029.32)	752.32	759.52
8750 Distr-Op Meas&Reg Sta-Gen	-	-	-	-	-	-	-

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	Budget 2007 December	Budget 2007 January	Budget 2007 February	Budget 2007 March	Base Period	Budget 2007 July	Budget 2007 August
8760 Distr-Op Meas&Reg Sta-Ind	-	-	-	-	-	-	-
8770 Distr-Op Meas&Reg Sta-Cty	-	-	-	-	-	-	-
8780 Distr-Op Mtr & Hous Reg E	-	-	-	-	-	-	-
8790 Distr-Op Cust Install Exp	136.50	343.31	143.65	276.76	1,300.04	163.25	224.64
8800 Distr-Op Other Expenses	1,026.68	1,114.64	987.05	1,077.08	11,650.46	1,068.29	1,118.22
8810 Distr-Op Rents	7,567.08	7,460.80	7,429.81	7,440.69	98,281.14	7,384.41	7,485.52
8850 Distr-Maint Suprvsn & Eng	-	-	-	-	-	-	-
8860 Distr-Maint Struct & Impr	-	-	-	-	-	-	-
8870 Distr-Maint Of Mains	307.78	246.59	272.67	246.12	3,854.64	260.68	259.21
8890 Distr-Maint Meas&Reg Sta-Gen	-	-	-	-	-	-	-
8900 Distr-Maint Meas&Reg Sta-Ind	-	-	-	-	-	-	-
8910 Distr-Maint Meas&Reg Sta-City	-	-	-	-	-	-	-
8920 Distr-Maint Of Service	-	-	-	-	-	-	-
8930 Distr-Maint Mtrs&Hous Reg	-	-	-	-	-	-	-
8940 Distr-Maint Other Equip	-	-	-	-	-	-	-
8950 Distribution-Mainte - Capitalized Utility Costs	-	-	-	-	-	-	-
9010 Cust Accts-Op-Supervision	15.52	72.19	18.46	54.29	225.54	22.17	38.62
9020 Cust Accts-Op Meter Exp	117.95	129.22	112.82	123.76	538.25	123.24	128.69
9030 Cust Accts-Op Record&Coll	145,532.21	187,875.58	167,930.40	140,344.36	1,608,636.85	123,996.88	112,903.58
9040 Cust Accts-Op Uncol Accts	36.97	35.44	37.88	38.01	222.02	36.54	32.76
9050	-	-	-	-	-	-	-
9070 Cust Serv-Op Supervision	-	-	-	-	-	-	-
9080 Cust Serv-Op Customer Assistance Exp	-	-	-	-	-	-	-
9090 Cust Serv-Op Info and Instruct Adv Exp	-	-	-	-	-	-	-
9100 Cust Serv-Op Misc Cust Serv & Inform Exp	638.34	622.68	646.19	637.94	3,807.18	680.64	700.23
9110 Sales-Supervision	100.18	117.18	99.22	114.39	641.68	104.41	104.03
9120 Sales Exp-Op Demo & Selling Exp	-	-	-	-	-	-	-
9130 Sales Exp-Op Demo Advertising Exp	-	-	-	-	-	-	-
9160 Sales Exp-Op Misc Sales Exp	-	-	-	-	-	-	-
9200 Administrative and General Salaries	(501,604.92)	(289,582.96)	(598,156.54)	(392,161.17)	(5,519,860.33)	(401,596.00)	(298,875.08)
9210 A&G-Op Office Sup & Exp	573,724.88	497,915.01	462,134.95	570,411.58	6,978,336.87	579,157.80	517,480.58
9220 A&G-Op Admin Exp Trnsfd-Cr	-	-	-	-	-	-	-
9230 A&G-Op Outside Serv Empld	842,210.77	844,033.97	853,091.78	863,591.05	8,945,542.62	832,375.86	841,011.52
9240 A&G-Op Property Insurance	32,440.88	32,860.07	32,860.07	32,860.07	393,954.89	33,837.75	33,837.75
9250 A&G-Op Injuries & Damages	480,851.79	487,746.76	486,588.00	487,359.98	5,406,467.36	501,547.77	501,932.09
9260 A&G-Op Empl Pen Benefits	2,885,316.63	3,083,536.53	2,616,300.06	1,945,647.30	30,576,777.04	2,034,475.71	2,068,965.37
9270 A&G-Op Franchise Requirmt	-	-	-	-	-	-	-
9280 A&G-Op Reg Comm Exp	-	-	-	-	-	-	-
9290 A&G-Duplicate charg - Uniforms Capitalized	-	-	-	-	-	-	-
9301 A&G-Op Inst/General Adv	-	-	-	-	-	-	-
9302 A&G-Op Misc General Exp	389,570.48	497,827.95	465,989.64	350,111.27	4,803,393.26	312,297.87	260,036.13
9310 A&G-Op Rents	280,956.14	275,570.89	275,360.67	275,472.18	3,468,733.35	275,013.11	280,374.02
9320 A&G-Maint General Plant	298,450.95	363,907.89	377,395.77	351,127.35	3,530,211.16	310,773.63	330,793.55
Total	5,435,379.51	6,012,779.30	5,167,306.69	4,637,538.17	60,529,623.12	4,631,228.28	4,680,392.44
Total SS check	8,160,482.77	9,054,572.01	8,161,305.61	7,431,716.26	93,094,830.88	7,265,544.23	7,398,874.70

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	Budget 2007 September	Budget 2007 October	Budget 2007 November	Budget 2007 December	Budget 2007 January	Budget 2007 February	Budget 2007 March
4030 Op Inc & Exp-Depreciation	-	-	-	-	-	-	-
4060 Op Inc&Exp-Amort Util/Pla	-	-	-	-	-	-	-
4081 Op Inc&Exp-Tax Oth Than I	-	-	-	-	-	-	-
4091 Op Inc&Exp-Income Taxes	-	-	-	-	-	-	-
4101 Provision for deferred income taxes	-	-	-	-	-	-	-
4190 Interest and Dividend Income	-	-	-	-	-	-	-
4210 Miscellaneous Nonoperating Income	-	-	-	-	-	-	-
4261 Donations	-	-	-	-	-	-	-
4263 Penalties	-	-	-	-	-	-	-
4264 Expenditures for certain civic, political and related activities	-	-	-	-	-	-	-
4265 Other deductions	-	-	-	-	-	-	-
4270 Interest on long-term debt	-	-	-	-	-	-	-
4280 Amortization of debt discount and expense debt	-	-	-	-	-	-	-
4281 Amortization of loss on reacquired debt	-	-	-	-	-	-	-
4310 Other Interest Expense	-	-	-	-	-	-	-
4380 Dividends Declared - Common Stock	-	-	-	-	-	-	-
8210 Ng Stg Exp-Op-Purificatio	1,042.29	1,098.11	1,012.72	1,008.30	995.97	1,035.66	1,076.05
8240 Ng Stg Exp-Op-Other Expen	-	-	-	-	-	-	-
8250 Ng Stg Exp-Op-U/G Op Roya	-	-	-	-	-	-	-
8310 Ng Stg Exp-Mt-Maint Struc	-	-	-	-	-	-	-
8320 Ng Stg Exp-Mt-Maint Reser	-	-	-	-	-	-	-
8340 Ng Stg Exp-Mt-Maint Comp	-	-	-	-	-	-	-
8350 Ng Stg Exp-Mt-Maint Meas/	-	-	-	-	-	-	-
8360 Ng Stg Exp-Mt-Maint Purif	-	-	-	-	-	-	-
8400 Other Storage Exp	-	-	-	-	-	-	-
8410 Other Storage Exp	-	-	-	-	-	-	-
8470 Other Storage Exp	-	-	-	-	-	-	-
8500 Trsm-Op Opr Suprvsn/Eng	-	-	-	-	-	-	-
8560 Trsm-Op Mains Expenses	-	-	-	-	-	-	-
8570 Trsm-Op Meas&Reg Sta Exp	-	-	-	-	-	-	-
8590 Trsm-Op Other Expenses	-	-	-	-	-	-	-
8600 Trsm-Op Rents	-	-	-	-	-	-	-
8620 Trsm-Maint Struct & Impro	-	-	-	-	-	-	-
8630 Trsm-Maint Of Mains	-	-	-	-	-	-	-
8640 Trsm-Maint Comp St Equip	-	-	-	-	-	-	-
8650 Trsm-Maint Meas&Reg Stat	-	-	-	-	-	-	-
8670 Trsm-Maint Oth Equipment	-	-	-	-	-	-	-
8700 Distr-Op Oper Supervsn&En	18,260.07	18,507.63	18,538.61	18,800.36	19,703.76	16,797.31	20,278.57
8710 Distr-Op Distr Load Disp	-	-	-	-	-	-	-
8711 Distr-Op	-	-	-	-	-	-	-
8720 Distr-Op Distr Comp Sta L	-	-	-	-	-	-	-
8740 Distr-Op Mains & Serv Exp	(21,138.46)	765.27	744.53	(21,829.86)	823.80	727.57	(18,469.16)
8750 Distr-Op Meas&Reg Sta-Gen	-	-	-	-	-	-	-

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	Budget 2007 September	Budget 2007 October	Budget 2007 November	Budget 2007 December	Budget 2007 January	Budget 2007 February	Budget 2007 March
8760 Distr-Op Meas&Reg Sta-Ind	-	-	-	-	-	-	-
8770 Distr-Op Meas&Reg Sta-City	-	-	-	-	-	-	-
8780 Distr-Op Mtr & Hous Reg E	40.46	235.31	178.50	141.28	355.33	148.68	286.45
8790 Distr-Op Cust Install Exp	985.58	1,115.10	1,106.03	1,061.77	1,152.84	1,020.75	1,113.90
8800 Distr-Op Other Expenses	7,400.98	7,558.94	7,713.16	7,756.26	7,647.32	7,615.56	7,626.71
8810 Distr-Op Rents	-	-	-	-	-	-	-
8850 Distr-Maint Suprvsn & Eng	-	-	-	-	-	-	-
8860 Distr-Maint Struct & Impr	260.07	319.02	305.85	315.47	252.76	279.49	252.28
8870 Distr-Maint Of Mains	-	-	-	-	-	-	-
8890 Distr-Maint Meas&Reg Sta-Gen	-	-	-	-	-	-	-
8900 Distr-Maint Meas&Reg Sta-Ind	-	-	-	-	-	-	-
8910 Distr-Maint Meas&Reg Sta-City	-	-	-	-	-	-	-
8920 Distr-Maint Of Service	-	-	-	-	-	-	-
8930 Distr-Maint Mtrs&Hous Reg	-	-	-	-	-	-	-
8940 Distr-Maint Other Equip	-	-	-	-	-	-	-
8950 Distribution-Mainte - Capitalized Utility Costs	-	-	-	-	-	-	-
9010 Cust Accts-Op-Supervision	(10.73)	41.71	25.64	16.06	74.72	19.11	56.19
9020 Cust Accts-Op Meter Exp	112.35	127.85	127.60	122.08	133.75	116.77	128.09
9030 Cust Accts-Op Record&Coll	122,876.07	124,188.78	128,367.31	149,478.82	193,004.33	172,437.03	144,243.61
9040 Cust Accts-Op Uncol Accts	36.83	36.42	39.14	37.90	36.33	38.83	38.96
9070 Cust Serv-Op Supervision	-	-	-	-	-	-	-
9080 Cust Serv-Op Customer Assistance Exp	-	-	-	-	-	-	-
9090 Cust Serv-Op Info and Instruct Adv Exp	-	-	-	-	-	-	-
9100 Cust Serv-Op Misc Cust Serv & Inform Exp	668.10	705.30	588.29	654.30	638.24	662.34	653.88
9110 Sales-Supervision	107.11	112.02	103.96	102.68	120.11	101.70	117.25
9120 Sales Exp-Op Demo & Selling Exp	-	-	-	-	-	-	-
9130 Sales Exp-Op Demo Advertising Exp	-	-	-	-	-	-	-
9160 Sales Exp-Op Misc Sales Exp	-	-	-	-	-	-	-
9200 Administrative and General Salaries	(606,229.99)	(382,844.24)	(388,198.05)	(491,800.39)	(272,341.29)	(591,738.35)	(378,520.34)
9210 A&G-Op Office Sup & Exp	577,332.67	666,598.45	596,828.61	587,934.71	510,236.32	473,547.93	584,526.12
9220 A&G-Op Admin Exp Trstd-Cr	-	-	-	-	-	-	-
9230 A&G-Op Outside Serv Empld	831,347.71	959,073.26	868,860.94	863,266.04	865,134.82	874,419.07	885,180.82
9240 A&G-Op Property Insurance	33,837.75	34,437.83	33,238.18	33,251.91	33,681.57	33,681.57	33,681.57
9250 A&G-Op Injuries & Damages	500,779.29	510,618.23	493,147.34	492,954.09	500,036.20	498,830.09	499,633.26
9260 A&G-Op Empl Pen Benefits	1,972,225.85	2,534,772.68	2,731,675.91	2,963,769.29	3,168,522.59	2,687,741.50	2,001,516.20
9270 A&G-Op Franchise Requirmt	-	-	-	-	-	-	-
9280 A&G-Op Reg Comm Exp	-	-	-	-	-	-	-
9290 A&G-Duplicate chrg - Uniforms Capitalized	-	-	-	-	-	-	-
9301 A&G-Op Inst/General Adv	335,048.98	915,531.62	319,485.59	399,309.25	510,273.31	477,638.77	358,863.44
9302 A&G-Op Misc General Exp	275,127.97	282,013.26	282,932.80	287,980.04	282,460.16	282,244.68	282,358.99
9310 A&G-Op Rents	317,832.71	355,249.86	319,585.46	305,912.22	373,005.59	386,830.66	359,905.54
9320 A&G-Maint General Plant	-	-	-	-	-	-	-
Total	4,367,943.68	6,030,262.43	5,416,408.12	5,600,242.59	6,195,948.54	5,324,196.72	4,784,548.37
Total SS check	6,750,409.68	8,872,106.61	8,204,303.90	8,413,623.59	9,335,708.65	8,412,314.90	7,669,633.88

Shared Services
Base and Test Yr
Division 002

	Budget 2007 April	Budget 2007 May	Budget 2007 June	Test Year
4030 Op Inc & Exp-Depreciation	-	-	-	-
4060 Op Inc&Exp-Amort Util/Pla	-	-	-	-
4081 Op Inc&Exp-Tax Oth Than I	-	-	-	-
4091 Op Inc&Exp-Income Taxes	-	-	-	-
4101 Provision for deferred income taxes	-	-	-	-
4190 Interest and Dividend Income	-	-	-	-
4210 Miscellaneous Nonoperating Income	-	-	-	-
4261 Donations	-	-	-	-
4263 Penalties	-	-	-	-
4264 Expenditures for certain civic, political and related activities	-	-	-	-
4265 Other deductions	-	-	-	-
4270 Interest on long-term debt	-	-	-	-
4280 Amortization of debt discount and expense debt	-	-	-	-
4281 Amortization of loss on reacquired debt	-	-	-	-
4310 Other Interest Expense	-	-	-	-
4380 Dividends Declared - Common Stock	-	-	-	-
8210 Ng Stg Exp-Op-Purificatio	1,031.50	1,168.26	1,152.75	12,677.05
8240 Ng Stg Exp-Op-Other Expen	-	-	-	-
8250 Ng Stg Exp-Op-U/G Op Roya	-	-	-	-
8310 Ng Stg Exp-Mt-Maint Struc	-	-	-	-
8320 Ng Stg Exp-Mt-Maint Reser	-	-	-	-
8340 Ng Stg Exp-Mt-Maint Comp	-	-	-	-
8350 Ng Stg Exp-Mt-Maint Meas/	-	-	-	-
8360 Ng Stg Exp-Mt-Maint Purif	-	-	-	-
8400 Other Storage Exp	-	-	-	-
8410 Other Storage Exp	-	-	-	-
8470 Other Storage Exp	-	-	-	-
8500 Trsm-Op Opr Suprvsn/Eng	-	-	-	-
8560 Trsm-Op Mains Expenses	-	-	-	-
8570 Trsm-Op Meas&Reg Sta Exp	-	-	-	-
8590 Trsm-Op Other Expenses	-	-	-	-
8600 Trsm-Op Rents	-	-	-	-
8620 Trsm-Maint Struct & Impro	-	-	-	-
8630 Trsm-Maint Of Mains	-	-	-	-
8640 Trsm-Maint Comp St Equip	-	-	-	-
8650 Trsm-Maint Meas&Reg Stat	-	-	-	-
8670 Trsm-Maint Oth Equipment	-	-	-	-
8700 Distr-Op Oper Supervsn&En	19,285.51	21,462.55	20,759.01	230,171.39
8710 Distr-Op Distr Load Disp	-	-	-	-
8711 Distr-Op	-	-	-	-
8720 Distr-Op Distr Comp Sta L	-	-	-	-
8740 Distr-Op Mains & Serv Exp	725.01	814.66	(21,665.48)	(76,990.26)
8750 Distr-Op Meas&Reg Sta-Gen	-	-	-	-

Shared Services
Base and Test Yr
Division 002

	Budget 2007 April	Budget 2007 May	Budget 2007 June	Budget 2007 Test Year
8760 Distr-Op Meas&Reg Sta-Ind	-	-	-	-
8770 Distr-Op Meas&Reg Sta-Cty	-	-	-	-
8780 Distr-Op Mtr & Hous Reg E	-	-	-	-
8790 Distr-Op Cust Install Exp	147.76	278.88	147.76	2,348.30
8800 Distr-Op Other Expenses	1,064.10	1,163.71	1,072.49	13,042.76
8810 Distr-Op Rents	7,610.60	7,677.13	7,611.84	91,088.42
8850 Distr-Maint Suprvsn & Eng	-	-	-	-
8860 Distr-Maint Struct & Impr	-	-	-	-
8870 Distr-Maint Of Mains	328.53	255.24	268.40	3,356.99
8890 Distr-Maint Meas&Reg Sta-Gen	-	-	-	-
8900 Distr-Maint Meas&Reg Sta-Ind	-	-	-	-
8910 Distr-Maint Meas&Reg Sta-City	-	-	-	-
8920 Distr-Maint Of Service	-	-	-	-
8930 Distr-Maint Mtrs&Hous Reg	-	-	-	-
8940 Distr-Maint Other Equip	-	-	-	-
8950 Distribution-Mainte - Capitalized Utility Costs	-	-	-	-
9010 Cust Accts-Op Supervision	17.90	53.09	17.90	372.36
9020 Cust Accts-Op Meter Exp	122.11	133.40	122.11	1,498.03
9030 Cust Accts-Op Record&Coll	120,914.64	121,484.60	117,527.58	1,631,423.25
9040 Cust Accts-Op Uncol Accts	42.07	36.74	39.32	451.82
9050	-	-	-	-
9070 Cust Serv-Op Supervision	-	-	-	-
9080 Cust Serv-Op Customer Assistance Exp	-	-	-	-
9090 Cust Serv-Op Info and Instruct Adv Exp	-	-	-	-
9100 Cust Serv-Op Misc Cust Serv & Inform Exp	666.10	615.62	702.20	7,935.25
9110 Sales-Supervision	107.39	114.01	113.59	1,308.27
9120 Sales Exp-Op Demo & Selling Exp	-	-	-	-
9130 Sales Exp-Op Demo Advertising Exp	-	-	-	-
9160 Sales Exp-Op Misc Sales Exp	-	-	-	-
9200 Administrative and General Salaries	(490,498.24)	(277,184.32)	(489,816.10)	(5,069,642.37)
9210 A&G-Op Office Sup & Exp	595,285.95	444,670.29	615,966.88	6,749,566.32
9220 A&G-Op Admin Exp Trsfld-Cr	-	-	-	-
9230 A&G-Op Outside Serv Empld	896,908.93	860,574.01	863,708.72	10,441,861.69
9240 A&G-Op Property Insurance	33,681.57	33,714.57	33,714.57	404,596.61
9250 A&G-Op Injuries & Damages	499,208.03	500,489.42	499,697.45	5,998,873.27
9260 A&G-Op Empl Pen Benefits	1,885,612.96	2,126,826.83	2,060,954.88	28,237,059.78
9270 A&G-Op Franchise Requirmnt	-	-	-	-
9280 A&G-Op Reg Comm Exp	-	-	-	-
9290 A&G-Duplicate charg - Uniforms Capitalized	-	-	-	-
9301 A&G-Op Inst/General Adv	-	-	-	-
9302 A&G-Op Misc General Exp	304,230.81	277,041.25	292,783.52	4,762,540.54
9310 A&G-Op Rents	282,274.49	282,644.75	283,987.76	3,379,412.03
9320 A&G-Maint General Plant	337,368.02	469,215.62	378,381.19	4,244,854.06
Total	4,496,135.74	4,873,250.30	4,667,248.35	61,067,805.56
Total SS check	7,155,885.40	7,937,586.08	7,270,475.34	94,686,466.94

	Y-T-D(August)	April	May	June	July	August	September
Distribution-Operat - Non-project Labor 8700-01000	468,568.94	40,624.64	40,753.13	40,758.55	40,709.73	40,709.72	61,068.66
Customer installati - Non-project Labor 8790-01000	243,036.68	20,718.74	20,785.34	20,727.53	20,928.67	20,791.23	31,086.26
Mains and Services - Non-project Labor 8740-01000	87.50	-	804.68	804.68	804.68	804.68	1,207.02
Distribution-Other - Non-project Labor 8800-01000	13,588,703.26	1,128,759.13	1,117,123.43	1,144,948.08	1,087,339.57	1,065,809.02	1,586,933.29
Customer accounts-C - Non-project Labor 9030-01000	1,153.84	-	-	-	-	-	-
Customer accounts-M - Non-project Labor 9020-01000	178,763.66	7,537.57	6,504.93	24,349.71	41,160.74	57,103.38	122,033.91
A&G-Office supplies - Non-project Labor 9210-01000	20,955,025.34	1,865,494.96	1,873,160.80	2,025,983.95	1,833,140.91	1,867,839.06	3,182,780.53
A&G-Administrative - Non-project Labor 9200-01000	68,875.48	5,870.16	5,870.16	5,870.16	5,870.16	5,870.16	8,805.24
Customer accounts-O - Non-project Labor 9010-01000	872,356.00	56,146.06	55,269.45	57,580.12	49,775.32	54,938.63	77,946.69
A&G-Administrative - Capital Labor 9200-01001	(839,269.51)	(53,293.10)	(52,416.49)	(52,974.71)	(46,922.36)	(52,085.67)	(73,667.25)
A&G-Administrative - Capital Labor Contra 8700-01002	(26,076.25)	-	-	-	-	(594.38)	(3,436.56)
Distribution-Operat - Deferred Project Labor Contra 8700-01004	(57,518.97)	(3,425.43)	(4,335.60)	(4,442.71)	(14,583.66)	(6,080.87)	(9,590.93)
A&G-Office supplies - O&M Project Labor and Contra 9210-01006	17,681.09	-	-	-	-	-	-
Distribution-Operat - Expense Labor Accrual 8700-01008	24,302.18	17.46	6,145.09	4,078.03	2,011.08	6,106.44	(18,318.69)
Distribution-Other - Expense Labor Accrual 8800-01008	386.57	7.31	120.70	80.47	40.23	120.71	(362.11)
Customer installati - Expense Labor Accrual 8790-01008	11,110.53	(41.60)	3,134.44	2,049.64	1,147.00	3,043.10	(9,372.83)
Mains and Services - Expense Labor Accrual 8740-01008	-	145.58	(160.16)	0	0	0	0
Customer accounts-M - Expense Labor Accrual 9020-01008	-	(183.93)	-	-	-	(8.38)	0
Customer accounts-O - Expense Labor Accrual 9010-01008	3,040.69	-	880.52	587.02	293.50	880.52	(2,641.56)
A&G-Office supplies - Expense Labor Accrual 9210-01008	39,499.24	32.41	1,608.97	8,576.39	10,463.54	17,333.97	(19,633.38)
A&G-Administrative - Expense Labor Accrual 9200-01008	924,422.98	406.31	286,634.45	188,727.69	39,920.44	329,574.89	(802,235.64)
Customer accounts-C - Expense Labor Accrual 9030-01008	631,937.86	(8,687.36)	164,659.59	125,624.68	25,562.72	148,029.54	(481,577.43)
A&G-Administrative - PTO Accrual 9200-01010	131,703.14	-	52,416.49	28,492.14	-	-	36,258.36
A&G-Administrative - Capital Labor Transfer In 9200-01011	839,269.51	53,293.10	-	52,974.71	46,922.36	52,085.67	73,667.25
Distribution-Operat - Capital Labor Transfer In 8700-01011	26,076.25	(56,146.06)	(55,269.45)	(55,827.67)	(49,775.32)	(54,938.63)	(77,946.69)
A&G-Administrative - Capital Labor Transfer Out 9200-01012	3,564.18	640.64	-	-	-	-	-
Mains and Services - Expense Labor Transfer In 8740-01013	21,277.13	420.42	1,245.62	-	-	-	-
A&G-Office supplies - Expense Labor Transfer In 9210-01013	(17,681.09)	-	-	-	-	-	-
A&G-Office supplies - Expense Labor Transfer Out 9210-01014	57,518.97	-	-	-	-	-	-
Distribution-Operat - Deferred Project Labor Transfer In 8700-01015	37,306,049.45	3,062,567.12	3,425.43	4,335.60	14,583.66	6,080.87	9,590.93
Label	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
A&G-Employee pensio - Benefits Load 9260-01200	10,253,205.69	847,230.36	981,483.77	957,200.32	849,088.36	990,788.15	975,363.72
A&G-Injuries & dama - Benefits Variance 9250-01201	13,752.53	(39.88)	(941.99)	(902.43)	(305.86)	(9,919.68)	(3,887.97)
A&G-Employee pensio - Benefits Variance 9260-01201	1,017,945.32	102,160.56	153,168.31	170,083.22	171,928.16	227,741.45	96,604.06
A&G-Injuries & dama - Worker's Comp Insurance 9250-01221	70,075.86	5,790.42	6,707.98	6,542.02	5,803.12	6,771.63	6,666.15
A&G-Employee pensio - Retirement Plan-Other Exp 9260-01244	8,649.39	0	-	8,649.39	-	-	1,304.35
A&G-Injuries & dama - Benefit Load Projects 9250-01290	314.07	19.63	23.04	-	-	-	-
A&G-Employee pensio - Benefit Load Projects 9260-01290	7,426.96	394.72	463.37	-	-	-	-
Benefits	11,371,369.82	955,555.81	1,140,904.48	1,141,572.52	1,026,513.78	1,215,381.55	1,076,050.31
Distribution-Maint - Non-inventory Supplies 8870-02005	3,037.44	454.54	261.12	746.44	219.54	490.20	-
A&G-Office supplies - Gas Bill Stationary 9210-04052	913.42	332.89	-	-	-	-	-
Customer accounts-C - Office Supplies 9030-05010	28.19	16.83	-	-	-	-	-
Sales-Supervision - Office Supplies 9110-05010	146.14	-	-	-	-	-	-
A&G-Administrative - Office Supplies 9200-05010	823.55	-	-	-	678.71	-	287.78
A&G-Office supplies - Office Supplies 9210-05010	535,605.71	36,556.30	46,067.83	22,644.43	48,595.90	38,741.42	82,663.35
Miscellaneous gener - Office Supplies 9302-05010	14,281.87	48.35	106.52	-	-	-	-
A&G-Rents - Office Supplies 9310-05010	130.50	-	-	-	-	-	-
A&G-Maintenance of - Office Supplies 9320-05010	49.76	-	-	-	-	-	-
Distribution-Operat - Office Supplies 8700-05010	162.56	-	47.55	-	-	-	-
Mains and Services - Office Supplies 8740-05010	2,331.78	-	-	-	-	-	-
Distribution-Other - Office Supplies 8800-05010	59.58	-	-	-	59.58	-	-
Materials & Supplies	557,570.50	37,408.91	46,483.02	23,390.87	49,553.73	39,231.62	82,951.13
Mains and Services - Vehicle Lease Payments 8740-03002	67.80	0	67.80	-	-	-	-
	-0.06%	-0.00%	-0.06%	-0.00%	-0.06%	-0.00%	-0.06%

View	Type	Company	Fiscal 2006	Atmos Shared Services - 010COM	Y-T-D(August)	April	May	June	July	August	September
A&G-Office supplies - Vehicle Expense	9210-03004		0.60%	(667.14)	7.87	(273.00)	-	(405.94)	-	-	-
Mains and Services - Vehicle Expense	8740-03004		102.14%	(113,264.65)	(29.44)	(26,901.40)	399.40	(1,097.24)	(35,285.17)	25.56	
A&G-Maintenance of - Heavy Equipment	9320-04302		0.00%	2,785.28	-	-	-	-	-	-	-
Miscellaneous gener - Heavy Equipment	9302-04302		-0.51%	182.94	-	-	-	-	-	-	-
A&G-Office supplies - Heavy Equipment	9210-04302		-0.16%	(110,893.78)	(21.57)	(27,106.60)	399.40	(1,503.18)	(35,285.17)	25.56	
Vehicles & Equip			100.00%	271.97	(21.57)	(27,106.60)	399.40	(1,503.18)	(35,285.17)	25.56	
A&G-Office supplies - Gas Bill Forms	9210-04053		0.09%	72.25	-	-	-	-	-	21.75	-
Distribution-Operat - Postage/Delivery Services	8700-05111		0.02%	282,581.79	24,793.01	35,370.96	23,257.58	24,224.95	29,817.59	30,764.10	
A&G-Office supplies - Postage/Delivery Services	9210-05111		95.11%	97.92	97.92	-	-	-	-	-	
A&G-Maintenance of - Postage/Delivery Services	9320-05111		0.03%	261.72	-	-	424.52	-	-	-	
Miscellaneous gener - Postage/Delivery Services	9302-05111		0.09%	832.97	-	-	-	-	-	-	
A&G-Employee pensio - Postage/Delivery Services	9260-05111		0.28%	12,519.83	-	-	-	-	-	-	
A&G-Outside service - Postage/Delivery Services	9230-05111		4.21%	400.74	-	-	-	-	-	-	
Customer accounts-M - Postage/Delivery Services	9050-05111		0.13%	82.00	-	-	-	-	-	-	
Customer accounts-C - Postage/Delivery Services	9030-05111		0.03%	297,121.19	24,890.93	35,370.96	23,682.10	24,224.95	29,839.34	30,764.10	
Print & Postages			100.00%	201,099.25	0	136,373.35	21,575.30	21,575.30	21,575.30	21,575.30	
A&G-Property insura - Blueflame Property Insurance	9240-04069		4.05%	441,319.19	314,432.08	31,443.22	31,443.22	11,812.21	52,188.46	32,000.34	
A&G-Injuries & dama - Insurance	9250-04070		8.89%	118,125.00	32,833.50	(103,539.85)	11,190.22	11,250.00	11,250.00	11,250.00	
A&G-Property insura - Insurance	9240-04070		2.38%	663.00	-	-	142.00	392.00	(71.00)	-	
A&G-Office supplies - Insurance	9210-04070		0.01%	4,198,228.55	99,089.50	382,078.36	294,474.94	450,343.44	372,409.04		
A&G-Injuries & dama - Insurance - D&O	9250-07119		84.55%	1,117.00	71.00	81.00	71.00	142.00	151.36	-	
A&G-Office supplies - Insurance - D&O	9210-07119		0.02%	4,716.62	24.59	189.34	2,245.31	1,122.40	-	-	
A&G-Injuries & dama - Environmental & Safety	9250-07120		0.09%	395.40	-	70.00	-	-	-	-	
A&G-Office supplies - Environmental & Safety	9210-07120		0.01%	4,965,664.01	446,450.67	446,695.42	448,745.41	7,380.00	535,437.56	437,234.68	
Insurance			100.00%	12,069.97	110,124.13	97.00	1,043.96	1,434.44	1,449.33	4,650.00	
A&G-Office supplies - Safety, Newspaper	9210-04001		2.43%	239,613.47	40.00	-	-	-	-	-	
Miscellaneous gener - Safety, Newspaper	9302-04001		48.19%	137.00	-	97.00	-	-	-	-	
Mains and Services - Safety, Newspaper	8740-04001		0.03%	4,967.67	-	1,043.96	-	128.76	-	-	
A&G-Office supplies - Promo Other, Misc	9210-04021		1.00%	128.76	0	0	1,000.00	-	-	33,299.66	
Miscellaneous gener - Promo Other, Misc	9302-04021		0.03%	8,824.00	200.00	3,550.00	-	-	5,274.00	-	
A&G-Office supplies - Community Rel&Trade Shows	9210-04040		0.24%	47,018.03	45,178.40	1,339.63	-	-	-	-	
A&G-Office supplies - Advertising	9210-04044		9.46%	8,774.98	8,754.91	5,785.98	-	-	2,989.00	-	
Miscellaneous gener - Advertising	9302-04044		1.76%	169,039.10	8,754.91	35,708.43	-	-	-	-	
A&G-Office supplies - Cust Relations & Assist	9210-04046		34.00%	5,448.97	-	-	-	-	-	-	
Miscellaneous gener - Cust Relations & Assist	9302-04046		1.10%	497,221.95	164,297.44	47,525.00	1,000.00	8,943.20	14,362.33	112,091.34	
Customer service-Mi - Cust Relations & Assist	9100-04046		1.00%	63,949.05	5,813.55	5,813.55	5,813.55	5,813.55	5,813.55	5,813.55	
Marketing			100.00%	259.31	5,813.55	5,813.55	5,813.55	5,813.55	5,813.55	5,813.55	
A&G-Employee pensio - Service Awards	9260-07421		0.00%	11,353.37	-	-	-	-	-	-	
A&G-Administrative - Service Awards	9200-07421		0.00%	405.94	-	270.63	-	-	135.31	7,103.16	
A&G-Office supplies - Service Awards	9210-07421		0.06%	205,100.03	739.19	27,400.17	-	-	19,119.57	74.99	
A&G-Employee pensio - Uniforms	9260-07443		0.00%	4,267,480.52	792,246.56	403,494.37	45,584.46	19,119.57	19,753.49	23,231.02	
A&G-Employee pensio - Education Assistance Program	9260-07447		1.15%	4,013,961.00	219,961.00	-	448,261.04	447,267.71	447,267.71	2,419,978.67	
A&G-Employee pensio - Restricted Stock	9260-07451		23.90%	11,536.14	31.50	31.50	-	-	-	(52,640.89)	
A&G-Employee pensio - Variable Pay & Mgmt Incentive Plans	9260-07452		22.48%	1,986.66	0	0	31.50	31.50	31.50	31.50	
A&G-Employee pensio - Exec Compensation-Other	9260-07453		0.06%	(1,086,312.33)	(50,618.56)	(29,668.80)	(40,706.70)	(45,455.75)	(38,374.58)	693,639.51	
A&G-Employee pensio - Stock options	9260-07455		0.01%	(629,657.21)	(57,439.93)	(55,560.12)	(53,236.30)	(53,236.30)	(703,877.00)	(52,372.77)	
A&G-Employee pensio - Rabbi Trust Gain/Loss	9260-07486		-6.08%	1,213,862.17	111,060.92	111,025.02	114,414.32	114,414.32	108,890.75	(703,877.00)	
A&G-Employee pensio - COLI CSV & Premiums	9260-07487		-3.53%	9,468,598.68	861,314.25	861,314.25	861,314.25	861,314.25	861,314.25	108,890.75	
A&G-Employee pensio - COLI Loan Interest	9260-07488		6.80%	490.39	-	-	-	-	-	-	
A&G-Employee pensio - COLI Loan Interest	9260-07489		53.03%	1,986.66	31.50	31.50	73.07	73.07	861,314.25	861,314.25	
A&G-Employee pensio - NQ Retirement Cost	9260-07489		0.00%	236,023.81	13,574.80	23,639.77	22,864.51	13,030.21	19,535.90	26,884.94	
A&G-Administrative - Misc Employee Welfare Exp	9200-07499		1.32%	2,853.39	-	-	468.00	-	-	649.86	
A&G-Office supplies - Misc Employee Welfare Exp	9210-07499		0.02%	73,842.88	3,616.59	13,247.68	1,930.44	3,123.87	22,801.49	2,363.47	
A&G-Outside service - Misc Employee Welfare Exp	9230-07499		0.41%	441.41	73.61	-	-	-	-	-	
A&G-Employee pensio - Misc Employee Welfare Exp	9260-07499		0.00%	-	-	-	-	-	-	-	
Miscellaneous gener - Misc Employee Welfare Exp	9302-07499		0.00%	-	-	-	-	-	-	-	

	Y-T-D(August)	April	May	June	July	August	September
Distribution-Operat - Misc Employee Welfare Exp 8700-07499	0.00%	36.00	-	-	-	-	-
Customer accounts-C - Misc Employee Welfare Exp 9030-07499	0.00%	523.28	-	-	-	-	-
Employee Welfare	100.00%	17,856,734.49	1,900,373.48	1,361,008.02	1,406,812.14	1,395,185.95	3,341,277.01
A&G-Office supplies - Offsite Storage 9210-04065	4.69%	216,216.74	19,409.41	15,676.06	14,885.54	3,625.34	24,940.16
Distribution-Operat - Software Maintenance 8700-04201	0.15%	6,800.54	618.23	618.23	618.23	618.24	618.24
A&G-Office supplies - Software Maintenance 9210-04201	20.30%	935,176.32	82,814.14	164,327.91	104,163.06	71,441.37	130,555.45
A&G-Outside service - Software Maintenance 9320-04201	3.25%	149,898.03	-	-	-	14,126.63	-
A&G-Maintenance of - Software Maintenance 9320-04201	59.09%	2,722,590.24	319,130.22	284,970.82	237,006.03	253,534.70	227,401.72
A&G-Maintenance of - IT Equipment Maintenance 8700-04212	0.19%	8,895.87	-	-	-	-	-
A&G-Administrative - IT Equipment Maintenance 9210-04212	0.01%	388.62	0	0	-	388.62	359.00
A&G-Office supplies - IT Equipment Maintenance 9210-04212	2.80%	129,069.88	4,526.96	5,994.60	6,766.87	23,493.69	7,838.86
A&G-Maintenance of - IT Equipment Maintenance 9320-04212	9.51%	438,129.08	11,560.20	33,792.38	3,314.57	31,593.66	309,568.57
Information Technologies	100.00%	4,607,165.32	438,059.16	505,380.00	366,754.30	401,208.22	701,282.00
A&G-Rents - Building Lease/Rents 9310-04581	84.54%	4,080,115.16	374,140.14	374,134.14	377,516.23	375,969.62	377,072.89
A&G-Office supplies - Building Lease/Rents 9210-04581	0.49%	23,527.93	-	5,868.47	-	11,257.67	11,257.67
Distribution-Rents - Building Lease/Rents 8810-04582	1.60%	77,087.54	8,342.91	8,342.91	8,384.95	8,384.95	8,384.95
A&G-Maintenance of - Building Maintenance 9320-04582	0.01%	335.58	-	26,463.78	15,671.01	22,997.14	24,921.27
A&G-Rents - Building Maintenance 9310-04582	2.87%	138,412.21	8,809.11	856.15	10,194.87	1,938.27	14,306.51
A&G-Office supplies - Building Maintenance 8810-04582	2.44%	117,735.37	-	-	-	-	-
Distribution-Rents - Utilities 9310-04590	0.01%	340.62	3,042.19	2,774.60	11,283.05	12,098.75	2,100.00
A&G-Office supplies - Utilities 9210-04590	0.99%	47,703.31	8,234.26	12,460.23	16.74	17.78	12,326.52
Customer accounts-C - Utilities 9030-04590	2.32%	111,758.36	710.15	147.24	21,989.15	26,433.98	25,640.08
Customer accounts-Mi - Utilities 9100-04590	0.19%	8,930.16	17,252.59	20,373.57	1,037.67	955.33	955.33
Customer accounts-C - Utilities 9030-04590	4.35%	209,810.04	955.33	955.33	446,067.94	450,161.86	477,055.23
Distribution-Rents - Utilities 8810-04590	0.22%	10,738.32	426,752.33	444,033.51	74,319.18	60,000.00	109,519.18
Rent, Maint., & Utilities	100.00%	4,826,494.60	426,752.33	444,033.51	446,067.94	485,658.33	477,055.23
Miscellaneous gen - Director's Fees 9302-04111	17.08%	760,748.33	21,895.57	21,618.42	63,806.84	23,792.79	35,300.41
Miscellaneous gen - Board Meeting Expenses 9302-04112	9.35%	416,344.04	-	-	-	-	191,527.79
Miscellaneous gen - Directors Retirement Exps 9302-04113	15.68%	698,183.21	1,609.66	2,814.24	223.86	-	223.86
Miscellaneous gen - NewsWire/Blast Fax/Mail List 9302-04120	0.35%	15,571.82	890.11	890.11	415.74	1,364.48	-
A&G-Office supplies - NewsWire/Blast Fax/Mail List 9210-04120	0.06%	2,670.33	100.00	-	11,500.00	-	15,500.00
Miscellaneous gen - Inv Relations/Bnkg Inst 9302-04121	0.82%	36,497.50	28,333.34	28,333.34	28,333.34	38,400.00	38,400.00
Miscellaneous gen - Annual Report Design, Printing & Dist. 9302-04122	7.22%	321,733.40	-	-	-	-	-
Miscellaneous gen - Fin Notice & Qtrly Rpt 9302-04124	0.13%	5,854.49	2,824.54	945.00	945.00	945.00	945.00
Miscellaneous gen - Proxy Solicitation Exp 9302-04125	5.76%	256,307.11	16,037.46	6,507.50	4,691.11	4,712.00	4,662.00
Miscellaneous gen - Transfer Agent Administration 9302-04126	2.20%	97,756.13	31,042.91	189.20	13,200.00	22,200.00	62,481.43
Miscellaneous gen - Tr & Reg of Bonds/Debt Fee 9302-04127	7.24%	322,385.01	189.20	189.20	189.20	189.20	348.20
Customer accounts-C - Bank Service Charge 9030-04130	1.87%	83,257.20	135,671.97	119,422.40	6,738.54	370,237.68	5,586.05
Miscellaneous gen - Reimbursement of Fraud Payments 9302-04135	22.43%	999,006.91	659.79	4,923.77	(659.79)	-	-
Miscellaneous gen - Analyst Activities 9302-04140	0.04%	1,787.40	4,935.44	4,923.77	7,953.81	441.75	4,875.46
A&G-Office supplies - Analyst Activities 9210-04140	1.34%	59,846.34	10,667.44	676.56	676.56	676.56	676.56
Miscellaneous gen - Web Site 9210-04141	0.23%	10,452.65	903.12	903.12	16,179.07	3,669.68	9,944.71
A&G-Office supplies - Web Site 9302-04141	1.27%	56,433.97	26,227.77	0	-	-	-
Miscellaneous gen - NAIC 9210-04143	0.06%	2,801.28	176.96	-	-	-	-
Miscellaneous gen - Printing/Slides/Graphics 9302-04145	0.00%	20.00	20.00	-	-	-	-
A&G-Office supplies - Public Relations 9302-04146	3.03%	134,999.53	9,222.00	5,828.00	1,479.17	3,958.00	8,340.00
Miscellaneous gen - Public Relations 9302-04146	2.75%	122,251.33	29,264.14	16,831.55	13,269.78	-	13,925.53
A&G-Outside service - Public Relations 9210-04146	0.49%	21,971.44	0	4,353.40	390.26	-	-
A&G-Office supplies - Monthly Lines and service 9210-05310	0.01%	331.75	-	-	-	-	-
A&G-Office supplies - Long Distance 9210-05312	100.00%	4,453,438.94	361,809.64	268,211.64	230,381.89	589,157.45	271,155.83
A&G-Office supplies - Toll Free Long Distance 9210-05314	13.56%	657,809.92	112,355.03	31,007.90	117,734.31	39,024.28	121,043.32
A&G-Office supplies - Telecom Maintenance & Repair 9210-05316	14.31%	693,752.28	158,661.32	79,914.72	23,047.16	19,314.82	38,298.36
A&G-Office supplies - Telecom Maintenance & Repair 9210-05316	52.57%	2,549,424.29	1,066,625.98	215,761.62	-	-	265,293.68
A&G-Office supplies - Telecom Maintenance & Repair 9210-05316	3.41%	165,605.54	2,314.12	4,758.15	10,541.15	5,668.11	15,172.08

View	Type	Company	Fiscal 2006	Y-T-D(August)	April	May	June	July	August	September
Atmos Shared Services - 010COM										
A&G-Office supplies - Employee Development	9210-05420		57.94%	562,501.77	77,918.60	106,370.69	123,261.02	21,993.65	45,824.40	38,654.17
A&G-Outside service - Employee Development	9230-05420		0.07%	695.80	0	0	0	695.80	-	-
Miscellaneous gener - Employee Development	9302-05420		0.09%	879.61	-	155.40	-	300.00	-	-
A&G-Office supplies - Training	9210-05421		20.78%	201,739.10	6,661.21	80,340.89	51,538.08	26,910.56	3,399.00	(33,257.67)
A&G-Injuries & dama - Training	9250-05421		0.04%	386.00	-	-	-	-	-	-
A&G-Employee pensio - Training	9260-05421		0.04%	396.48	0	-	396.48	-	-	359.00
Miscellaneous gener - Training	9302-05421		0.12%	1,131.41	400.00	-	107.17	-	149.24	18,830.05
A&G-Office supplies - Books & Manuals	9210-05424		2.98%	28,888.06	1,882.97	319.56	8,903.63	417.85	278.48	595.00
Miscellaneous gener - Books & Manuals	9302-05424		0.22%	2,099.04	-	-	-	-	-	56.83
A&G-Office supplies - Safety Training	9210-05426		0.05%	533.92	-	-	-	-	-	-
A&G-Office supplies - Technical (Job Skills) Training	9200-05427		0.11%	1,081.99	931.72	3,119.32	4,500.50	3,234.25	5,363.17	14,208.09
A&G-Administrative - Technical (Job Skills) Training	9210-05427		3.49%	33,921.62	987.90	-	-	-	-	-
Miscellaneous gener - Technical (Job Skills) Training	9302-05427		0.15%	1,498.13	149.00	-	-	-	-	-
A&G-Maintenance of - Technical (Job Skills) Training	9320-05427		0.05%	489.67	16,884.06	15,146.59	30,655.90	14,286.76	6,669.51	10,361.93
A&G-Office supplies - Computer Skills & Systems Training	9210-05428		12.67%	123,027.59	58.00	1,030.89	219,362.78	1,053.38	7,109.02	2,125.00
A&G-Office supplies - Work Environment Training	9210-05429		1.08%	10,492.07	58.00	206,483.34	589.39	68,892.25	68,792.82	51,932.40
Training			100.00%	970,837.26	106,948.46	206,483.34	219,362.78	68,892.25	68,792.82	51,932.40
A&G-Administrative - Contract Labor	9200-06111		0.01%	457.85	(131.54)	-	589.39	-	-	-
A&G-Office supplies - Contract Labor	9210-06111		25.24%	2,125,215.33	132,344.09	153,606.39	59,322.00	103,161.48	72,257.18	97,518.54
A&G-Outside service - Contract Labor	9230-06111		71.07%	5,983,747.45	717,718.38	596,603.64	537,796.17	606,827.01	657,591.86	662,117.65
A&G-Employee pensio - Contract Labor	9260-06111		0.02%	1,702.00	-	7,849.12	7,460.74	4,516.18	6,070.36	26,693.74
Miscellaneous gener - Contract Labor	9302-06111		2.28%	191,886.01	12,192.47	-	-	-	-	-
A&G-Rentis - Contract Labor	9310-06111		0.14%	11,572.48	-	-	-	-	-	810.80
A&G-Maintenance of - Contract Labor	9320-06111		0.01%	1,260.16	-	-	-	-	127.03	3,681.67
A&G-Outside service - Legal	9230-06121		0.61%	51,592.30	3,212.97	142.47	(14,594.13)	10,099.90	20,852.96	6,676.90
Miscellaneous gener - Legal	9302-06121		0.62%	51,850.36	0	0	0	0	0	0
Billed from Gas Supply										
Outside Services			100.00%	8,419,283.94	865,336.37	758,201.62	590,574.17	755,601.97	756,899.39	797,499.30
A&G-Rentis - Gas Transport Cost - Local Distribution	9310-04810		0.00%	(102.00)	-	-	-	-	-	-
A&G-Administrative - A&G Overhead Cleaning	9200-04863		97.68%	(28,691,666.63)	(2,608,333.33)	(2,608,333.33)	(2,608,333.33)	(2,608,333.33)	(2,608,333.33)	(2,608,333.33)
A&G-Office supplies - PACER Services	9210-06118		0.00%	94.16	-	-	-	0	0	0
Distribution-Operat - Misc General Expense	8700-07590		0.00%	30.00	-	-	-	-	-	-
A&G-Maintenance of - Misc General Expense	9320-07590		3.21%	(942,743.19)	1,016.00	92.27	534.09	3,360.17	351.50	5,538.32
Miscellaneous gener - Misc General Expense	9302-07590		-0.01%	3,536.59	-	-	-	178.09	213.00	106.28
A&G-Employee pensio - Misc General Expense	9260-07590		-0.02%	5,000.00	5,000.00	-	-	-	-	-
A&G-Injuries & dama - Misc General Expense	9250-07590		-0.11%	32,903.00	39.60	7,600.00	12,152.40	-	2,580.03	26,603.59
A&G-Outside service - Misc General Expense	9230-07590		-0.74%	218,353.67	4,339.07	11,299.91	51,964.67	61,063.37	23,501.57	88,436.22
A&G-Office supplies - Misc General Expense	9210-07590		0.00%	25.43	-	15.43	-	-	-	-
A&G-Administrative - Misc General Expense	9200-07590		100.00%	(29,374,568.97)	(2,597,938.66)	(2,589,325.72)	(2,543,682.17)	(2,543,731.70)	(2,581,687.23)	(2,487,648.92)
Total O&M Expenses Before Allocations				73,261,046.33	7,804,395.49	6,792,460.78	6,478,598.51	5,843,348.23	6,936,661.50	9,872,609
					7,804,395.49	6,792,460.78	6,478,598.51	5,843,348.23	6,936,661.50	9,872,608.64
4030 Op Inc & Exp-Depreciation				-	-	-	-	-	-	-
4060 Op Inc&Exp-Amort Util/Pla				-	-	-	-	-	-	-
4081 Op Inc&Exp-Tax Oth Than I				-	-	-	-	-	-	-
4091 Op Inc&Exp-Income Taxes				-	-	-	-	-	-	-
4101 Provision for deferred income taxes				-	-	-	-	-	-	-
4190 Interest and Dividend Income				-	-	-	-	-	-	-
4210 Miscellaneous Nonoperating Income				-	-	-	-	-	-	-
4261 Donations				-	-	-	-	-	-	-
4263 Penalties				-	-	-	-	-	-	-

View
 Type
 Cost Center
 Company
 Fiscal 2006
 Atmos Shared Services - 010COM

	Y-T-D(August)	April	May	June	July	August	September
4264 Expenditures for certain civic, political and related activities	-	-	-	-	-	-	-
4265 Other deductions	-	-	-	-	-	-	-
4270 Interest on long-term debt	-	-	-	-	-	-	-
4280 Amortization of debt discount and expense debt	-	-	-	-	-	-	-
4281 Amortization of loss on reacquired debt	-	-	-	-	-	-	-
4310 Other Interest Expense	-	-	-	-	-	-	-
4380 Dividends Declared - Common Stock	-	-	-	-	11,300.74	-	-
8210 Ng Stg Exp-Op-Purificatio	11,414.98	-	-	-	-	-	-
8240 Ng Stg Exp-Op-Other Expen	-	-	-	-	-	-	-
8250 Ng Stg Exp-Op-UJG Op Roya	-	-	-	-	-	-	-
8310 Ng Stg Exp-Mt-Maint Struc	-	-	-	-	-	-	-
8320 Ng Stg Exp-Mt-Maint Reser	-	-	-	-	-	-	-
8340 Ng Stg Exp-Mt-Maint Comp	-	-	-	-	-	-	-
8350 Ng Stg Exp-Mt-Maint Meas/	-	-	-	-	-	-	-
8360 Ng Stg Exp-Mt-Maint Purif	-	-	-	-	-	-	-
8400 Other Storage Exp	-	-	-	-	-	-	-
8410 Other Storage Exp	-	-	-	-	-	-	-
8470 Other Storage Exp	-	-	-	-	-	-	-
8500 Trsm-Op Opr Suprvsn/Eng	-	-	-	-	-	-	-
8560 Trsm-Op Mains Expenses	-	-	-	-	-	-	-
8570 Trsm-Op Meas&Reg Sta Exp	-	-	-	-	-	-	-
8590 Trsm-Op Other Expenses	-	-	-	-	-	-	-
8600 Trsm-Op Rents	-	-	-	-	-	-	-
8620 Trsm-Maint Struct & Impro	-	-	-	-	-	-	-
8630 Trsm-Maint Of Mains	-	-	-	-	-	-	-
8640 Trsm-Maint Comp St Equip	-	-	-	-	-	-	-
8650 Trsm-Maint Meas&Reg Stat	-	-	-	-	-	-	-
8670 Trsm-Maint Oth Equipment	-	-	-	-	-	-	-
8700 Distr-Op Oper Supervsn&En	651,697.78	-	42,094.80	80,887.72	96,777.22	43,339.04	47,456.15
8710 Distr-Op Distr Load Disp	-	-	-	-	-	-	121,836.49
8711 Distr-Op	-	-	-	-	-	-	-
8720 Distr-Op Distr Comp Sta L	-	-	-	-	-	-	-
8740 Distr-Op Mains & Serv Exp	(107,076.39)	-	796.78	(26,896.76)	399.40	(1,097.24)	(35,285.17)
8750 Distr-Op Meas&Reg Sta-Gen	-	-	-	-	-	-	-
8760 Distr-Op Meas&Reg Sta-Ind	-	-	-	-	-	-	-
8770 Distr-Op Meas&Reg Sta-Cty	-	-	-	-	-	-	-
8780 Distr-Op Mir & Hous Reg E	-	-	-	-	-	-	-
8790 Distr-Op Cust Install Exp	254,147.21	-	20,677.14	23,919.78	22,777.17	22,075.67	23,834.33
8800 Distr-Op Other Expenses	10,185.23	-	811.99	925.38	885.15	904.49	844.91
8810 Distr-Op Rents	88,166.48	-	9,298.24	6,823.80	9,396.89	9,422.62	9,340.28
8850 Distr-Maint Suprvsn & Eng	-	-	-	-	-	-	-
8860 Distr-Maint Struct & Impr	-	-	454.54	261.12	746.44	219.54	490.20
8870 Distr-Maint Of Mains	3,037.44	-	-	-	-	-	-
8890 Distr-Maint Meas&Reg Sta-Gen	-	-	-	-	-	-	-
8900 Distr-Maint Meas&Reg Sta-Ind	-	-	-	-	-	-	-
8910 Distr-Maint Meas&Reg Sta-City	-	-	-	-	-	-	-
8920 Distr-Maint Of Service	-	-	-	-	-	-	-
8930 Distr-Maint Mtrs&Hous Reg	-	-	-	-	-	-	-
8940 Distr-Maint Other Equip	-	-	-	-	-	-	-
8950 Distribution-Mainte - Capitalized Utility Costs	-	-	-	-	-	-	-
9010 Cust Accis-Op-Supervision	71,916.17	-	5,870.16	6,750.68	6,457.19	6,750.68	6,163.68
9020 Cust Accis-Op Meter Exp	1,153.84	(183.93)	-	-	-	(8.38)	-
9030 Cust Accis-Op Record&Coll	15,432,646.44	1,274,088.16	1,422,466.99	1,299,300.45	1,507,913.33	1,305,768.23	1,136,581.99
9040 Cust Accis-Op Uncol Accis	-	-	-	-	-	-	-
9050	400.74	-	-	-	-	-	-

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	Y-T-D(August)	April	May	June	July	August	September
9070 Cust Serv-Op Supervision	-	-	-	-	-	-	-
9080 Cust Serv-Op Customer Assistance Exp	-	-	-	-	-	-	-
9090 Cust Serv-Op Info and Instruct Adv Exp	-	-	-	-	-	-	-
9100 Cust Serv-Op Misc Cust Serv & Inform Exp	14,379.13	710.15	147.24	16.74	17.78	90.01	
9110 Sales-Supervision	1,110.56	-	-	-	-	-	-
9120 Sales Exp-Op Demo & Selling Exp	-	-	-	-	-	-	-
9130 Sales Exp-Op Demo Advertising Exp	-	-	-	-	-	-	-
9160 Sales Exp-Op Misc Sales Exp	-	-	-	-	-	-	-
9200 Administrative and General Salaries	(6,591,366.21)	(738,704.65)	(440,497.25)	(351,423.56)	(733,000.37)	(410,919.38)	(184,956.95)
9210 A&G-Op Office Sup & Exp	12,381,793.04	2,017,934.03	1,275,580.00	986,192.78	743,703.69	1,267,627.66	1,743,518.14
9220 A&G-Op Admin Exp Trstd-Cr	-	-	-	-	-	-	-
9230 A&G-Op Outside Serv Empld	6,301,580.50	744,347.73	605,111.26	538,081.87	622,245.26	680,757.09	699,731.05
9240 A&G-Op Property Insurance	319,224.25	32,833.50	32,833.50	32,825.30	32,825.30	32,825.30	32,825.30
9250 A&G-Op Injuries & Damages	4,733,792.82	424,316.34	419,499.95	421,406.48	312,906.81	499,535.21	407,187.56
9260 A&G-Op Empl Pen Benefits	28,903,891.43	2,836,562.03	2,472,483.70	2,520,370.49	2,373,936.61	2,594,133.10	4,379,980.07
9270 A&G-Op Franchise Requirmt	-	-	-	-	-	-	-
9280 A&G-Op Reg Comm Exp	-	-	-	-	-	-	-
9290 A&G-Duplicate charg - Uniforms Capitalized	-	-	-	-	-	-	-
9301 A&G-Op Inst/General Adv	3,336,971.83	418,740.16	189,227.95	249,639.70	242,329.18	239,209.54	555,851.87
9302 A&G-Op Misc General Exp	4,277,831.66	382,447.98	403,372.52	393,187.24	402,966.76	389,075.13	404,094.16
9310 A&G-Op Rents	3,164,147.40	331,300.34	319,563.20	240,320.60	256,493.88	285,128.36	537,781.09
9320 A&G-Maint General Plant	-	-	-	-	-	-	-
Total	73,261,046.33	7,804,395.49	6,792,460.78	6,478,598.51	5,843,348.23	6,936,661.50	9,872,608.64

View	FY06	October	November	December	Calendar 2006	January	February
Cost Center							
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Distribution-Operat - Non-project Labor 8700-01000	529,637.60	50,165.46	50,064.26	47,899.87	555,665.18	52,477.36	45,814.94
Customer installati - Non-project Labor 8790-01000	274,122.94	26,019.75	25,967.26	24,844.64	285,257.52	27,218.89	23,763.23
Mains and Services - Non-project Labor 8740-01000	87.50	9.37	9.35	8.94	115.16	9.80	8.56
Distribution-Other - Non-project Labor 8800-01000	10,044.82	946.18	944.27	903.45	10,650.50	989.79	864.13
Customer accounts-C - Non-project Labor 9030-01000	15,175,636.55	1,454,820.07	1,451,885.23	1,389,117.06	15,735,661.75	1,521,866.40	1,328,653.19
Customer accounts-M - Non-project Labor 9020-01000	1,153.84	123.53	123.28	117.95	1,518.61	129.22	112.82
A&G-Office supplies - Non-project Labor 9210-01000	300,797.57	19,138.62	19,100.01	18,274.27	341,073.38	20,020.63	17,478.85
A&G-Administrative - Non-project Labor 9200-01000	24,137,805.87	2,243,465.83	2,238,940.03	2,142,145.77	25,658,795.79	2,346,857.42	2,048,904.94
Customer accounts-O - Non-project Labor 9010-01000	77,680.72	7,373.88	7,359.00	7,040.86	80,744.32	7,173.71	6,734.39
A&G-Administrative - Capital Labor 9200-01001	950,302.69	93,395.30	93,206.89	89,177.35	839,929.56	97,699.48	85,295.75
A&G-Administrative - Capital Labor Contra 9200-01002	(912,936.76)	(89,853.03)	(89,671.76)	(85,795.06)	(799,862.15)	(93,993.96)	(82,060.67)
Distribution-Operat - Capital Labor Contra 8700-01002	(29,512.81)	(2,791.75)	(2,786.12)	(2,665.67)	(13,429.97)	(2,920.41)	(2,549.64)
Distribution-Operat - Deferred Project Labor Contra 8700-01004	(67,109.90)	(6,158.04)	(6,145.62)	(5,879.93)	(72,491.81)	(6,441.84)	(5,623.99)
A&G-Office supplies - O&M Project Labor and Contra 9210-01006	17,681.09	1,892.96	1,889.14	1,807.46	5,589.56	1,980.19	1,728.79
Distribution-Operat - Expense Labor Accrual 8700-01008	5,983.49	2,601.82	2,596.57	2,484.31	(2,470.73)	2,721.72	2,376.18
Distribution-Other - Expense Labor Accrual 8800-01008	24.46	41.39	41.30	39.52	(42.35)	43.29	37.80
Customer installati - Expense Labor Accrual 8790-01008	1,737.70	1,189.50	1,187.10	1,135.78	(1,845.40)	1,244.32	1,086.35
Mains and Services - Expense Labor Accrual 8740-01008	-	-	-	-	(995.59)	-	-
Customer accounts-M - Expense Labor Accrual 9020-01008	399.13	325.54	324.88	310.84	(557.21)	340.54	297.31
Customer accounts-O - Expense Labor Accrual 9010-01008	19,865.86	4,228.83	4,220.30	4,037.84	28,683.71	4,423.72	3,862.09
A&G-Office supplies - Expense Labor Accrual 9210-01008	122,187.34	98,969.64	98,769.99	94,499.95	(65,245.40)	103,530.72	90,386.66
A&G-Administrative - Expense Labor Accrual 9200-01008	150,360.43	67,655.90	67,519.41	64,600.40	(182,044.51)	70,773.86	61,788.55
Customer accounts-C - Expense Labor Accrual 9030-01008	167,961.50	14,100.27	14,071.82	13,463.47	209,597.06	14,750.09	12,877.45
A&G-Administrative - PTO Accrual 9200-01010	912,936.76	89,853.03	89,671.76	85,795.06	799,862.15	93,993.96	82,060.67
A&G-Administrative - Capital Labor Transfer In 9200-01011	29,512.81	2,791.75	2,786.12	2,665.67	13,429.97	2,920.41	2,549.64
Distribution-Operat - Capital Labor Transfer In 8700-01011	(948,550.24)	(93,207.68)	(93,019.65)	(88,998.21)	(837,623.10)	(97,503.22)	(85,124.40)
A&G-Administrative - Capital Labor Transfer Out 9200-01012	3,564.18	381.58	380.81	364.35	2,699.75	399.17	348.49
Mains and Services - Expense Labor Transfer In 8740-01013	21,277.13	2,277.95	2,273.36	2,175.07	8,392.42	2,382.93	2,080.40
A&G-Office supplies - Expense Labor Transfer In 9210-01013	(17,681.09)	(1,892.96)	(1,889.14)	(1,807.46)	(5,589.56)	(1,980.19)	(1,728.79)
A&G-Office supplies - Expense Labor Transfer Out 9210-01014	67,109.90	6,158.04	6,145.62	5,879.93	72,491.81	6,441.84	5,623.99
Distribution-Operat - Deferred Project Labor Transfer In 8700-01015	41,002,081.08	3,994,022.72	3,985,965.48	3,813,643.50	42,667,960.42	4,178,089.86	3,647,647.66
Labor	11,228,569.41	1,073,143.03	1,070,992.61	1,025,000.88	11,594,396.98	1,122,269.40	980,697.61
A&G-Employee pensio - Benefits Load 9260-01200	9,864.56	1,439.40	1,436.51	1,374.82	(11,795.76)	1,505.29	1,315.40
A&G-Injuries & dama - Benefits Variance 9250-01201	1,114,549.38	106,542.38	106,328.88	101,762.79	1,261,794.73	111,419.68	97,364.33
A&G-Employee pensio - Benefits Variance 9260-01201	76,742.01	7,334.43	7,319.73	7,005.40	79,242.26	7,670.19	6,702.61
A&G-Injuries & dama - Worker's Comp Insurance 9250-01221	9,953.74	905.28	903.47	864.67	12,627.16	946.72	827.30
A&G-Employee pensio - Retirement Plan-Other Exp 9260-01244	314.07	32.87	32.81	31.40	174.71	34.38	30.04
A&G-Injuries & dama - Benefit Load Projects 9250-01290	7,426.96	777.34	775.78	742.46	3,576.03	812.92	710.37
A&G-Employee pensio - Benefit Load Projects 9260-01290	12,447,420.13	1,190,174.73	1,187,789.79	1,136,782.43	12,940,016.11	1,244,658.58	1,087,647.66
Benefits	3,037.44	311.24	298.39	307.78	3,557.85	246.59	272.67
Distribution-Maint - Non-inventory Supplies 8870-02005	913.42	93.60	89.73	92.55	1,189.30	74.16	82.00
A&G-Office supplies - Gas Bill Stationary 9210-04052	28.19	2.89	2.77	2.86	36.70	2.29	2.53
Customer accounts-C - Office Supplies 9030-05010	146.14	14.97	14.36	14.81	44.14	11.86	13.12
Sales-Supervision - Office Supplies 9110-05010	1,111.33	84.39	80.90	83.45	1,215.23	66.86	73.93
A&G-Administrative - Office Supplies 9200-05010	618,269.06	54,882.87	52,616.80	54,271.53	606,703.25	43,482.96	48,081.38
A&G-Office supplies - Office Supplies 9210-05010	14,281.87	1,463.45	1,403.02	1,447.14	12,923.52	1,159.47	1,282.08
Miscellaneous gener - Office Supplies 9302-05010	130.50	13.37	12.82	13.22	39.42	10.59	11.71
A&G-Rents - Office Supplies 9310-05010	49.76	5.10	4.89	5.04	39.13	4.04	4.47
A&G-Maintenance of - Office Supplies 9320-05010	162.56	16.66	15.97	16.47	96.65	13.20	14.59
Distribution-Operat - Office Supplies 8700-05010	2,331.78	238.93	229.07	236.27	704.28	189.30	209.32
Mains and Services - Office Supplies 8740-05010	59.58	6.11	5.85	6.04	77.58	4.84	5.35
Distribution-Other - Office Supplies 8800-05010	640,521.63	57,133.58	54,774.58	56,497.16	626,627.05	45,266.16	50,053.16
Materials & Supplies	67.80	(0.38)	(0.38)	12.73	79.77	(0.38)	(0.38)
Mains and Services - Vehicle Lease Payments 8740-03002							

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Cost Center	36.00	3.61	4.02	4.54	48.18	4.82	4.05
Company	523.28	52.54	58.39	66.04	176.98	70.00	58.86
Fiscal 2006	21,198,011.50	1,792,949.45	1,992,683.29	2,253,710.47	21,730,380.14	2,388,865.06	2,008,517.78
A&G-Office supplies - Offsite Storage 9210-04065	241,156.90	33,158.70	24,770.10	21,032.55	227,257.33	25,842.18	37,568.01
Distribution-Operat - Software Maintenance 8700-04201	7,418.78	1,042.92	779.08	661.52	8,047.62	812.80	1,181.60
A&G-Office supplies - Software Maintenance 9210-04201	1,065,731.77	143,417.35	107,135.15	90,969.58	1,206,418.90	111,772.09	162,488.41
A&G-Outside service - Software Maintenance 9230-04201	149,898.03	22,988.15	17,172.53	14,581.38	64,973.70	17,915.78	26,045.03
A&G-Maintenance of - Software Maintenance 9320-04201	2,949,991.96	417,532.67	311,903.86	264,840.85	3,348,123.96	325,403.45	473,054.50
Distribution-Operat - IT Equipment Maintenance 8700-04212	8,895.87	1,364.26	1,019.12	865.35	12,227.42	1,063.23	1,545.67
A&G-Administrative - IT Equipment Maintenance 9200-04212	747.62	59.60	44.52	37.80	889.54	46.45	67.52
A&G-Office supplies - IT Equipment Maintenance 9210-04212	136,908.74	19,793.98	14,786.43	12,555.31	158,064.20	15,426.41	22,426.10
A&G-Maintenance of - IT Equipment Maintenance 9320-04212	747,697.65	67,190.87	50,192.70	42,619.15	771,957.47	52,365.10	76,125.64
Information Technologies	5,308,447.32	706,548.50	527,803.50	448,163.50	5,797,967.14	550,647.50	800,502.50
A&G-Rents - Building Lease/Rents 9310-04581	4,457,188.05	343,549.53	350,917.67	352,675.17	4,418,993.19	347,772.09	346,254.68
A&G-Office supplies - Building Lease/Rents 8810-04581	34,785.60	1,981.07	2,023.56	2,033.70	40,818.93	2,005.42	1,996.67
Distribution-Rents - Building Lease/Rents 9320-04582	85,472.49	6,490.84	6,630.05	6,663.26	87,615.18	6,570.62	6,541.95
A&G-Maintenance of - Building Maintenance 9310-04582	335.58	28.26	28.86	29.01	421.71	28.60	28.48
A&G-Rents - Building Maintenance 9310-04582	163,333.48	11,654.44	11,904.39	11,964.01	162,606.58	11,797.68	11,746.21
A&G-Office supplies - Building Maintenance 8810-04582	132,041.88	9,913.43	10,126.04	10,176.76	126,772.29	10,035.27	9,991.49
Distribution-Rents - Building Maintenance 8810-04582	340.62	28.68	29.30	29.44	428.04	29.03	28.91
A&G-Rents - Utilities 9310-04590	49,803.31	4,016.66	4,102.81	4,123.36	30,606.40	4,066.03	4,048.29
A&G-Office supplies - Utilities 9210-04590	124,084.88	9,410.16	9,611.98	9,660.12	126,760.41	9,525.82	9,484.26
Customer service-Mi - Utilities 9100-04590	9,020.17	751.93	768.05	771.90	8,059.47	761.17	757.85
Customer accounts-C - Utilities 9030-04590	235,450.12	17,666.20	18,045.09	18,135.47	239,710.49	17,883.34	17,805.31
Distribution-Rents - Utilities 8810-04590	11,693.65	904.18	923.57	928.19	11,619.65	915.29	911.30
Rent, Maint., & Utilities	5,303,549.83	406,395.38	415,111.38	417,190.38	5,254,412.34	411,390.38	409,595.38
Miscellaneous gener - Director's Fees 9302-04111	870,267.51	64,357.67	69,544.87	87,003.80	939,103.30	109,990.38	104,311.55
Miscellaneous gener - Board Meeting Expenses 9302-04112	451,644.45	35,221.81	38,060.67	47,615.63	536,664.37	60,195.78	57,087.86
Miscellaneous gener - Directors Retirement Exps 9302-04113	889,711.00	59,064.79	63,825.39	79,848.47	820,604.45	100,944.60	95,732.81
Miscellaneous gener - NewsWire/Blast Fax/Mail List 9302-04120	15,795.68	1,317.34	1,423.52	1,780.89	15,362.97	2,251.40	2,135.16
A&G-Office supplies - NewsWire/Blast Fax/Mail List 9210-04120	2,670.33	225.90	244.11	305.40	3,445.74	386.08	366.15
Miscellaneous gener - Inv Relations/Bnk Inst 9302-04121	51,997.50	3,087.61	3,336.47	4,174.08	51,095.66	5,276.88	5,004.43
Miscellaneous gener - Annual Report Design, Printing & Dist. 9302-04122	360,133.40	27,217.95	29,411.71	36,795.39	368,558.43	46,516.80	44,115.13
Miscellaneous gener - Fin Notice & Qtrly Rpt 9302-04124	5,854.49	495.28	595.20	669.56	7,554.52	846.45	802.75
Miscellaneous gener - Proxy Solicitation Exp 9302-04125	257,252.11	21,683.03	23,430.67	29,312.84	318,643.65	37,057.35	35,144.07
Miscellaneous gener - Transfer Agent Administration 9302-04126	102,418.13	8,269.96	8,936.51	11,179.98	116,791.34	14,133.76	13,404.03
Miscellaneous gener - Tr & Reg of Bonds/Debt Fee 9302-04127	384,866.44	27,273.08	29,471.28	36,869.91	353,394.45	46,611.01	44,204.48
Miscellaneous gener - NYSE Fees & Exps 9302-04129	83,605.40	7,043.38	7,611.07	9,521.80	107,214.05	12,037.48	11,415.98
Customer accounts-C - Bank Service Charge 9030-04130	1,004,592.96	84,513.83	91,325.61	114,252.50	1,086,493.18	144,438.24	136,980.86
Miscellaneous gener - Reimbursement of Fraud Payments 9302-04135	1,787.40	151.21	163.40	204.42	1,371.46	258.43	245.08
Miscellaneous gener - Analyst Activities 9302-04140	64,721.80	5,062.87	5,470.94	6,844.39	50,819.66	8,652.69	8,205.95
A&G-Office supplies - Analyst Activities 9210-04140	10,452.65	884.27	955.54	1,195.43	10,450.48	1,511.26	1,433.24
Miscellaneous gener - Web Site 9302-04141	57,110.53	4,774.19	5,158.99	6,454.13	54,975.98	8,159.33	7,738.06
A&G-Office supplies - Web Site 9210-04141	36,172.48	2,218.81	2,397.65	2,999.57	43,788.51	3,792.06	3,596.27
Miscellaneous gener - NAIC 9302-04143	2,801.28	236.98	256.08	320.37	3,614.72	405.01	384.10
A&G-Office supplies - NAIC 9210-04143	20.00	1.69	1.83	2.29	25.81	2.89	2.74
Miscellaneous gener - Printing/Slides/Graphics 9302-04145	143,339.53	11,420.67	12,341.17	15,439.37	182,870.06	19,518.48	18,510.73
Miscellaneous gener - Public Relations 9302-04146	122,251.33	10,342.20	11,175.78	13,981.40	143,956.90	17,675.32	16,762.74
A&G-Office supplies - Public Relations 9210-04146	35,896.97	1,858.74	2,008.55	2,512.79	42,277.04	3,176.67	3,012.66
A&G-Outside service - Public Relations 9230-04146	331.75	28.07	30.33	37.94	96.33	47.97	45.49
Directors & Shareholders & PR	4,955,695.12	376,751.33	407,117.33	509,322.33	5,259,173.04	643,886.33	610,642.33
A&G-Office supplies - Monthly Lines and service 9210-05310	778,853.24	44,547.71	50,725.02	73,573.90	809,230.40	77,354.35	71,984.54
A&G-Office supplies - Long Distance 9210-05312	732,050.64	46,981.77	53,496.61	77,593.94	793,002.05	81,580.95	75,917.73
A&G-Office supplies - Toll Free Long Distance 9210-05314	2,814,717.97	172,650.18	196,591.14	285,144.81	3,179,250.25	299,796.43	278,985.04
A&G-Office supplies - Telecom Maintenance & Repair 9210-05316	180,777.62	11,215.01	12,770.17	18,522.44	105,523.60	19,474.18	18,122.31

View
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Almos Shared Services - 010COM

	FY06	October	November	December	Calendar 2006	January	February
A&G-Administrative - WAN/LAN/Internet Service 9200-05331	39.95	2.71	3.08	4.47	10.25	4.70	4.37
A&G-Office supplies - WAN/LAN/Internet Service 9210-05331	477,161.72	27,248.84	31,027.37	45,003.52	463,745.39	47,315.94	44,031.34
A&G-Office supplies - Cellular, radio, pager charges 9210-05364	286,991.50	14,455.71	16,460.25	23,874.70	308,663.78	25,101.45	23,358.95
A&G-Administrative - Cellular, radio, pager charges 9200-05364	54.44	2.55	2.90	4.21	64.10	4.42	4.12
A&G-Office supplies - Video Conference 9210-05380	30,229.53	9,308.38	10,599.15	15,373.49	210,039.98	16,163.42	15,041.39
A&G-Office supplies - Audio Conference 9210-05390	5,504,632.95	1,998.81	2,275.98	3,301.19	33,939.28	3,470.81	3,229.87
Telecom	5,280,000	328,411.66	373,951.66	542,396.66	5,903,469.08	570,266.66	530,679.66
A&G-Administrative - Meals & Entertainment 9200-05411	27,912.76	2,564.44	2,365.01	2,354.70	33,800.87	2,325.89	2,418.59
A&G-Office supplies - Meals & Entertainment 9210-05411	395,955.80	30,071.93	27,733.35	27,612.45	427,134.45	27,274.65	28,361.70
A&G-Outside service - Meals & Entertainment 9230-05411	29,870.28	2,565.66	2,366.14	2,355.82	35,981.66	2,327.00	2,419.75
A&G-Employee pension - Meals & Entertainment 9260-05411	809.27	61.44	56.66	56.42	422.05	55.73	57.95
Miscellaneous gener - Meals & Entertainment 9302-05411	28,847.51	2,276.99	2,099.92	2,090.77	25,456.09	2,065.19	2,147.50
Distribution-Operat - Meals & Entertainment 8700-05411	1,500.64	73.87	68.13	67.83	1,710.47	67.00	69.67
Distribution-Other - Meals & Entertainment 8800-05411	42.68	4.01	3.69	3.68	11.38	3.63	3.78
Customer accounts-C - Meals & Entertainment 9030-05411	91.90	8.63	7.95	7.92	116.40	7.82	8.13
A&G-Office supplies - Spousal & Dependent Travel 9210-05412	9,892.45	631.18	582.09	579.56	11,554.90	572.47	595.28
A&G-Administrative - Transportation 8700-05413	1,143.17	107.29	98.95	98.52	1,447.92	97.31	101.19
A&G-Office supplies - Transportation 8800-05413	858.60	80.58	74.32	73.99	228.89	73.09	76.00
A&G-Administrative - Transportation 9200-05413	52,609.15	4,535.39	4,182.69	4,164.46	62,701.36	4,113.51	4,277.46
A&G-Office supplies - Transportation 9210-05413	505,681.84	41,580.96	38,347.38	38,180.20	546,098.54	37,713.12	39,216.21
A&G-Outside service - Transportation 9230-05413	30,683.05	2,523.67	2,327.42	2,317.27	35,856.74	2,288.92	2,380.15
A&G-Employee pension - Transportation 9260-05413	2,505.87	235.18	216.89	215.95	684.50	213.31	221.81
Miscellaneous gener - Transportation 9302-05413	53,330.29	4,634.15	4,273.77	4,255.14	48,978.28	4,203.08	4,370.60
Storage-Purificatio - Lodging 8210-05414	114.24	10.72	9.89	9.84	30.45	9.72	10.11
Customer accounts-C - Lodging 9030-05414	888.00	83.34	76.86	76.53	1,124.73	75.59	78.60
A&G-Administrative - Lodging 9200-05414	6,603.41	710.22	654.99	652.14	9,734.29	644.16	669.83
A&G-Office supplies - Lodging 9210-05414	291,835.49	21,799.75	20,104.47	20,016.83	296,921.83	19,771.95	20,559.98
A&G-Outside service - Lodging 9230-05414	5,512.15	484.33	446.67	444.72	6,887.87	439.28	456.79
A&G-Employee pension - Lodging 9260-05414	1,085.76	101.90	93.98	93.57	499.45	92.42	96.11
Miscellaneous gener - Lodging 9302-05414	21,083.57	1,903.82	1,755.76	1,748.11	15,786.50	1,726.72	1,795.54
A&G-Maintenance of - Misc Employee Expense 8210-05419	363.00	34.07	31.42	31.28	459.77	30.90	32.13
Storage-Purificatio - Misc Employee Expense 8700-05419	11,300.74	1,060.61	978.13	973.86	14,313.34	961.95	1,000.29
Distribution-Operat - Misc Employee Expense 9110-05419	218,683.91	13,226.62	12,198.04	12,144.86	199,970.40	11,996.29	12,474.41
Sales-Supervision - Misc Employee Expense 9200-05419	759.42	71.27	65.73	65.44	851.87	64.64	67.22
A&G-Administrative - Misc Employee Expense 9210-05419	426.54	40.03	36.92	36.76	314.41	36.31	37.76
A&G-Office supplies - Misc Employee Expense 9230-05419	255,213.43	18,652.41	17,201.89	17,126.89	235,593.69	16,917.37	17,591.63
A&G-Outside service - Misc Employee Expense 9260-05419	3,191.75	299.56	276.26	275.06	4,042.62	271.69	282.52
Miscellaneous gener - Misc Employee Expense 9302-05419	1,196.50	112.30	103.56	103.11	1,300.68	101.85	105.91
Miscellaneous gener - Misc Employee Expense 9320-05419	5,426.43	303.68	280.06	278.84	4,565.75	275.43	286.41
Travel & Entertainment	1,967,419.60	150,950.00	139,119.00	138,512.50	2,024,582.14	136,818.00	142,271.00
A&G-Office supplies - Membership Fees 9210-05415	55,360.25	5,514.30	5,106.61	4,769.40	61,539.24	9,735.94	4,519.17
A&G-Administrative - Membership Fees 9200-05415	141.43	15.89	14.72	13.75	44.36	28.06	13.03
Sales-Supervision - Membership Fees 9110-05415	205.00	23.04	21.33	19.93	64.30	40.68	18.88
A&G-Maintenance of - Membership Fees 9320-05415	800.00	89.90	83.26	77.76	1,050.92	158.73	73.68
Miscellaneous gener - Membership Fees 9230-05415	9,125.95	968.49	898.88	837.66	11,259.03	1,709.94	793.71
A&G-Outside service - Membership Fees 9210-05415	4,460.00	501.22	464.16	433.51	5,858.88	884.94	410.76
A&G-Office supplies - Membership Fees 9230-05415	2,701.67	303.61	281.17	262.60	2,401.69	536.06	248.82
A&G-Office supplies - Club Dues - Nondeductible 9210-05416	1,680.00	129.24	119.68	111.78	1,300.70	228.18	105.91
A&G-Office supplies - Club Dues - Deductible 9210-05417	7.75	0.87	0.81	0.75	10.18	1.54	0.71
A&G-Administrative - Club Dues - Deductible 9200-05417	23,531.87	2,618.85	2,425.22	2,265.08	30,620.59	4,623.78	2,146.24
A&G-Office supplies - Association Dues 9210-07510	89,226.00	6,547.95	6,063.83	5,663.42	97,626.19	11,560.92	5,366.28
Miscellaneous gener - Association Dues 9302-07510	500.00	56.19	52.04	48.60	656.83	99.21	46.05
Customer accounts-C - Donations 9030-07520	11,571.83	1,300.45	1,204.30	1,124.77	13,209.46	2,296.04	1,065.76
A&G-Office supplies - Donations 9210-07520	199,311.75	18,070.00	16,734.00	15,629.00	225,642.37	31,904.00	14,809.00
Dues & Donations	1,075.00	70.70	69.26	70.36	1,285.32	72.38	70.08
Customer accounts-C - Employee Development 9030-05420							

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		October	November	December	January	February
A&G-Office supplies - Employee Development 9210-05420	601,155.94	36,991.90	36,242.74	36,815.18	37,875.48	36,669.75
A&G-Outside service - Employee Development 9230-05420	695.80	45.76	44.83	45.54	46.85	45.36
Miscellaneous gener - Employee Development 9302-05420	879.61	57.85	56.67	57.57	59.23	57.34
A&G-Office supplies - Training 9210-05421	168,481.43	13,267.00	12,998.32	13,203.62	13,583.90	13,151.47
A&G-Injuries & dama - Training 9250-05421	386.00	25.38	24.87	25.26	25.99	25.16
A&G-Employee pensio - Training 9260-05421	396.48	26.07	25.55	25.95	26.70	25.85
Miscellaneous gener - Training 9302-05421	1,490.41	74.41	72.90	74.05	76.18	73.76
A&G-Office supplies - Books & Manuals 9210-05424	47,718.11	1,899.77	1,861.30	1,890.69	1,945.15	1,883.23
A&G-Office supplies - Books & Manuals 9302-05424	2,694.04	138.04	135.24	137.38	141.34	136.84
A&G-Office supplies - Safety Training 9210-05426	590.75	35.11	34.40	34.94	35.95	34.81
A&G-Administrative - Technical (Job Skills) Training 9200-05427	1,081.99	71.16	69.71	70.82	72.85	70.54
A&G-Office supplies - Technical (Job Skills) Training 9210-05427	48,129.71	2,230.79	2,185.62	2,220.14	2,284.08	2,211.37
Miscellaneous gener - Technical (Job Skills) Training 9302-05427	1,498.13	98.52	96.53	98.05	100.88	97.66
A&G-Maintenance of - Technical (Job Skills) Training 9250-05427	489.67	32.20	31.55	32.05	32.97	31.92
A&G-Office supplies - Computer Skills & Systems Training 9210-05428	133,389.52	8,090.68	7,926.83	8,052.03	8,283.94	8,020.23
A&G-Office supplies - Work Environment Training 9210-05429	12,617.07	689.99	676.02	686.70	706.47	683.98
Training	1,022,769.66	63,845.33	62,552.33	63,540.33	65,370.33	63,289.33
A&G-Administrative - Contract Labor 9200-06111	457.85	41.43	35.24	35.06	34.89	35.12
A&G-Office supplies - Contract Labor 9210-06111	2,222,733.87	192,319.82	163,597.44	162,718.25	161,965.03	163,017.12
A&G-Outside service - Contract Labor 9230-06111	6,645,865.10	541,494.89	460,624.27	458,148.84	456,028.05	458,990.33
A&G-Employee pensio - Contract Labor 9260-06111	1,702.00	154.02	131.02	130.31	129.71	130.55
Miscellaneous gener - Contract Labor 9302-06111	218,579.75	17,364.59	14,771.24	14,691.86	14,623.85	14,718.84
A&G-Rents - Contract Labor 9310-06111	11,572.48	1,047.24	890.84	886.05	881.95	887.68
A&G-Maintenance of - Contract Labor 9320-06111	2,070.96	114.04	97.01	96.48	96.04	96.66
A&G-Outside service - Legal 9230-06121	55,273.97	4,668.81	3,971.54	3,950.19	3,931.91	3,957.45
Miscellaneous gener - Legal 9302-06121	58,527.26	4,692.16	3,991.40	3,969.95	3,951.57	3,977.24
Miscellaneous gener - Legal 9302-06121	58,527.26	356,940.56	356,940.56	356,940.56	356,940.56	356,940.56
Outside Services	9,216,783.24	1,118,837.56	1,005,050.56	1,001,567.56	998,583.56	1,002,751.56
A&G-Rents - Gas Transport Cost - Local Distribution 9310-04810	(102.00)	(9.76)	(9.76)	(9.75)	(9.76)	(9.75)
A&G-Administrative - A&G Overhead Clearing 9200-04863	(31,299,999.96)	(2,744,011.63)	(2,744,011.63)	(2,743,260.51)	(2,744,762.76)	(2,742,550.41)
A&G-Office supplies - PACER Services 9210-06118	94.16	9.01	9.01	9.00	9.01	9.00
Distribution-Operat - Misc General Expense 8700-07590	-	-	-	-	(520,000.00)	-
A&G-Maintenance of - Misc General Expense 9320-07590	30.00	2.87	2.87	2.87	2.87	2.87
Miscellaneous gener - Misc General Expense 9302-07590	(937,204.87)	(90,162.01)	(90,162.01)	(90,137.33)	(90,186.69)	(90,114.00)
A&G-Employee pensio - Misc General Expense 9260-07590	3,642.87	338.23	338.23	338.14	338.32	338.05
A&G-Injuries & dama - Misc General Expense 9250-07590	5,000.00	478.19	478.19	478.06	478.32	477.94
A&G-Outside service - Misc General Expense 9230-07590	59,506.59	3,146.77	3,146.77	3,145.91	3,147.64	3,145.10
A&G-Office supplies - Misc General Expense 9210-07590	306,789.89	20,882.89	20,882.89	20,877.18	20,888.61	20,871.77
A&G-Administrative - Misc General Expense 9200-07590	25.43	2.43	2.43	2.43	2.43	2.43
Miscellaneous	(31,862,217.89)	(2,809,323.00)	(2,809,323.00)	(2,808,554.00)	(2,810,092.00)	(2,807,827.00)
Total O&M Expenses Before Allocations	83,133,655	78,321,000	79,533,554	8,160,483	9,054,572	8,161,306
	83,133,654.97	39,160,500.00	7,953,554.22	8,160,482.77	9,054,572.01	8,161,305.61
	-	39,160,500.00	-	-	(0.00)	-
	-	713,881.12	-	-	-	-
4030 Op Inc & Exp-Depreciation	-	-	-	-	-	-
4060 Op Inc&Exp-Amort Utilit/Pla	-	-	-	-	-	-
4081 Op Inc&Exp-Tax Oth Than I	-	-	-	-	-	-
4091 Op Inc&Exp-Income Taxes	-	-	-	-	-	-
4101 Provision for deferred income taxes	-	-	-	-	-	-
4190 Interest and Dividend Income	-	-	-	-	-	-
4210 Miscellaneous Nonoperating Income	-	-	-	-	-	-
4261 Donations	-	-	-	-	-	-
4263 Penalties	-	-	-	-	-	-

View
Type
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	March	July	August	September	October	November	December
Distribution-Operat - Non-project Labor 8700-01000	50,256.56	561,302.87	52,258.58	45,624.69	51,921.25	51,816.51	49,576.36
Customer installati - Non-project Labor 8790-01000	26,067.00	288,918.53	27,105.41	23,664.55	26,930.44	26,876.11	25,714.20
Mains and Services - Non-project Labor 8740-01000	9.38	55.40	9.76	8.52	9.70	9.68	9.26
Distribution-Other - Non-project Labor 8800-01000	947.90	10,826.15	985.66	860.54	979.30	977.32	935.07
Customer accounts-C - Non-project Labor 9030-01000	1,457,461.99	15,734,716.47	1,515,521.47	1,323,135.86	1,505,738.77	1,502,701.21	1,437,736.16
Customer accounts-M - Non-project Labor 9020-01000	123.76	730.56	128.69	112.35	127.85	127.60	122.08
A&G-Office supplies - Non-project Labor 9210-01000	19,173.37	371,875.98	19,937.16	17,406.27	19,808.47	19,768.51	18,913.87
A&G-Administrative - Non-project Labor 9200-01000	2,247,539.92	25,916,254.13	2,337,072.95	2,040,396.71	2,321,987.14	2,317,302.94	2,217,120.88
Customer accounts-O - Non-project Labor 9010-01000	7,387.27	81,765.15	7,681.55	6,706.42	7,631.96	7,616.57	7,287.29
A&G-Administrative - Capital Labor 9200-01001	93,564.90	903,995.95	97,292.16	84,941.55	96,664.14	96,469.13	92,298.56
A&G-Administrative - Capital Labor Contra 9200-01002	(90,016.20)	(862,750.26)	(93,602.09)	(81,719.91)	(92,997.88)	(92,810.28)	(88,797.89)
Distribution-Operat - Capital Labor Contra 8700-01000	(2,796.82)	(20,541.34)	(2,908.23)	(2,539.05)	(2,889.46)	(2,883.63)	(2,758.97)
Distribution-Operat - Deferred Project Labor Contra 8700-01004	(6,169.22)	(78,877.83)	(6,414.98)	(5,600.64)	(6,373.57)	(6,360.71)	(6,085.72)
A&G-Office supplies - O&M Project Labor and Contra 9210-01006	1,896.39	11,194.93	1,971.94	1,721.61	1,959.21	1,955.26	1,870.73
Distribution-Operat - Expense Labor Accrual 8700-01008	2,606.54	15,426.54	2,710.37	2,366.31	2,692.88	2,687.45	2,571.26
Distribution-Other - Expense Labor Accrual 8800-01008	41.46	252.07	43.11	37.64	42.84	42.75	40.90
Customer installati - Expense Labor Accrual 8790-01008	1,191.66	6,994.48	1,239.14	1,081.84	1,231.14	1,228.65	1,175.54
Mains and Services - Expense Labor Accrual 8740-01008	-	(14.58)	-	-	-	-	-
Customer accounts-M - Expense Labor Accrual 9020-01008	326.13	1,925.24	339.12	296.07	336.93	336.25	321.72
Customer accounts-O - Expense Labor Accrual 9010-01008	4,236.51	43,391.18	4,405.27	3,846.05	4,376.84	4,368.01	4,179.17
A&G-Office supplies - Expense Labor Accrual 9210-01008	99,149.37	628,334.47	103,099.09	90,011.33	102,433.58	102,226.94	97,807.44
A&G-Administrative - Expense Labor Accrual 9200-01008	67,778.76	373,728.61	70,478.79	61,531.97	70,023.85	69,882.59	66,861.41
Customer accounts-C - Expense Labor Accrual 9030-01008	14,125.87	148,139.47	14,688.59	12,823.97	14,564.34	14,934.69	13,934.69
A&G-Administrative - PTO Accrual 9200-01010	90,016.20	862,750.26	93,602.09	81,719.91	92,997.88	92,810.28	88,797.89
A&G-Administrative - Capital Labor Transfer In 9200-01011	2,796.82	20,541.34	2,539.05	2,366.31	2,889.46	2,883.63	2,758.97
Distribution-Operat - Capital Labor Transfer In 8700-01011	(93,376.94)	(901,133.92)	(97,096.71)	(84,770.91)	(96,469.95)	(96,275.34)	(92,113.15)
A&G-Administrative - Expense Labor Transfer In 8740-01013	382.28	2,897.33	397.51	347.05	394.94	394.14	377.10
Mains and Services - Expense Labor Transfer In 8740-01013	2,282.09	15,137.84	2,272.58	2,071.76	2,357.68	2,352.92	2,251.20
A&G-Office supplies - Expense Labor Transfer In 9210-01013	(1,896.39)	(11,194.93)	(1,888.50)	(1,721.61)	(1,959.21)	(1,955.26)	(1,870.73)
A&G-Office supplies - Expense Labor Transfer Out 9210-01014	6,169.22	78,877.83	6,414.98	5,600.64	6,373.57	6,360.71	6,085.72
Distribution-Operat - Deferred Project Labor Transfer In 8700-01015	4,001,275.78	44,205,327.63	4,160,670.66	3,632,500.53	4,133,813.52	4,125,474.27	3,947,121.02
A&G-Employee pensio - Benefits Load 9260-01200	1,075,078.84	11,948,337.05	1,117,620.33	976,649.52	1,110,711.70	1,108,633.58	1,060,537.32
A&G-Injuries & dama - Benefits Variance 9250-01201	1,441.99	(7,484.39)	1,436.03	1,309.97	1,489.79	1,487.00	1,422.49
A&G-Employee pensio - Benefits Variance 9260-01201	106,734.57	1,551,838.40	110,958.12	96,962.44	110,272.22	110,065.91	105,290.88
A&G-Employee & dama - Worker's Comp Insurance 9250-01221	7,347.66	81,661.34	7,638.41	6,674.94	7,591.19	7,576.99	7,248.28
A&G-Employee pensio - Retirement Plan-Other Exp 9260-01244	906.91	15,308.09	942.80	823.88	936.97	935.22	894.65
A&G-Injuries & dama - Benefit Load Projects 9250-01290	32.93	237.09	34.23	29.92	34.02	33.96	32.49
A&G-Employee pensio - Benefit Load Projects 9260-01290	778.74	5,455.70	809.55	707.44	804.55	803.04	768.21
Benefits	1,192,321.64	13,595,365.28	1,239,502.50	1,083,158.11	1,231,840.45	1,229,535.70	1,176,194.30
Distribution-Maint - Non-Inventory Supplies 8870-02005	246.12	3,854.94	259.21	260.07	319.02	305.85	315.47
A&G-Office supplies - Gas Bill Stationary 9210-04052	74.01	838.94	77.95	78.21	95.94	91.98	94.87
Customer accounts-C - Office Supplies 9030-05010	2.28	32.45	2.41	2.41	2.96	2.84	2.93
Sales-Supervision - Office Supplies 9110-05010	11.84	80.96	12.47	12.54	15.35	14.72	15.18
A&G-Administrative - Office Supplies 9200-05010	66.73	1,422.75	70.28	70.51	86.50	82.93	85.53
A&G-Office supplies - Office Supplies 9210-05010	43,400.34	572,005.11	45,707.72	45,859.50	56,254.95	53,932.22	55,628.31
Miscellaneous gener - Office Supplies 9302-05010	1,157.27	8,067.30	1,225.68	1,222.84	1,500.03	1,438.10	1,483.32
A&G-Rents - Office Supplies 9310-05010	10.57	72.30	11.14	11.17	13.71	13.14	13.55
A&G-Maintenance of - Office Supplies 9320-05010	4.03	27.57	4.25	4.26	5.23	5.01	5.17
Distribution-Operat - Office Supplies 8700-05010	13.17	137.61	13.87	17.07	17.07	16.37	16.88
Mains and Services - Office Supplies 8740-05010	188.95	1,291.85	198.99	199.65	244.91	234.80	242.18
Distribution-Other - Office Supplies 8800-05010	4.83	92.59	5.08	5.10	6.26	6.00	6.19
Materials & Supplies	45,180.16	587,924.08	47,582.16	47,740.16	58,561.92	56,143.94	57,909.59
Mains and Services - Vehicle Lease Payments 8740-03002	10.90	89.90	(0.38)	12.73	(0.39)	(0.39)	13.05

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A&G-Office supplies - Vehicle Expense 9210-03004	(107.24)	3.76	3.76	3.76	(125.28)	3.85	(128.42)
Mains and Services - Vehicle Expense 8740-03004	(18,206.09)	638.36	638.36	(21,270.23)	654.32	654.32	(21,801.99)
A&G-Maintenance of - Heavy Equipment 9320-04302	0.32	(0.01)	(0.01)	0.37	(0.01)	(0.01)	0.38
Miscellaneous gener - Heavy Equipment 9302-04302	447.70	(15.70)	(15.70)	523.05	(16.09)	(16.09)	536.13
A&G-Office supplies - Heavy Equipment 9210-04302	29.41	(1.03)	(1.03)	34.35	(1.06)	(1.06)	35.21
Vehicles & Equip	(17,825.00)	625.00	625.00	(20,825.00)	640.63	640.63	(21,345.63)
A&G-Office supplies - Gas Bill Forms 9210-04053	25.80	24.80	22.23	25.00	24.72	26.56	25.72
Distribution-Operat - Postage/Delivery Services 8700-05111	6.85	6.59	5.91	6.64	7.06	7.06	6.83
A&G-Office supplies - Postage/Delivery Services 9210-05111	26,801.72	324,785.05	23,099.22	25,971.44	25,680.00	27,601.12	26,722.11
A&G-Maintenance of - Postage/Delivery Services 9320-05111	9.29	8.93	8.00	9.00	9.00	9.56	9.26
Miscellaneous gener - Postage/Delivery Services 9302-05111	24.82	23.86	21.39	24.05	23.78	25.56	24.75
A&G-Employee pensio - Postage/Delivery Services 9260-05111	79.00	886.00	68.09	76.56	75.70	81.36	78.77
A&G-Outside service - Postage/Delivery Services 9230-05111	1,187.45	1,141.44	1,023.41	1,150.67	1,137.76	1,222.87	1,183.93
Customer accounts-M - Postage/Delivery Services 9050-05111	38.01	222.02	32.76	36.83	36.42	39.14	37.90
Customer accounts-C - Postage/Delivery Services 9030-05111	7.78	45.43	6.70	7.54	7.45	8.01	7.75
Print & Postages	28,180.72	333,384.40	24,287.72	27,307.72	27,001.29	29,021.26	28,097.01
A&G-Property insura - Blueflame Property Insurance 9240-04069	20,700.61	346,806.40	21,316.51	21,316.51	21,694.54	20,938.80	20,947.45
A&G-Injuries & dama - Insurance 9250-04070	45,428.19	745,731.13	46,779.81	46,779.81	47,609.41	45,950.91	45,969.89
A&G-Property insura - Insurance 9240-04070	12,159.46	47,148.49	12,521.24	12,521.24	12,743.30	12,298.38	12,304.46
A&G-Office supplies - Insurance 9210-04070	68.25	872.25	70.28	70.28	71.52	69.03	69.06
A&G-Injuries & dama - Insurance - D&O 9250-07119	432,154.16	4,571,899.98	445,012.02	445,012.02	452,903.87	437,126.77	437,307.31
A&G-Office supplies - Insurance - D&O 9210-07119	114.98	1,054.49	118.40	118.40	120.50	116.30	116.35
A&G-Injuries & dama - Environmental & Safety 9250-07120	485.52	6,644.41	499.96	499.96	508.83	491.10	491.31
A&G-Injuries & dama - Environmental & Safety 9210-07120	40.70	314.07	41.91	41.91	42.66	41.17	41.19
Insurance	511,151.87	5,720,471.22	526,360.14	526,360.14	535,694.62	517,033.47	517,247.01
A&G-Office supplies - Safety, Newspaper 9210-04001	1,477.44	99,686.31	1,477.44	1,477.44	1,514.37	1,514.37	1,514.37
Miscellaneous gener - Safety, Newspaper 9302-04001	29,330.15	286,105.03	29,330.15	29,330.15	30,063.40	30,063.40	30,063.40
A&G-Office supplies - Promo Other, Misc 9210-04021	16.77	237.62	16.77	16.77	17.19	17.19	17.19
Miscellaneous gener - Promo Other, Misc 9302-04021	608.07	7,576.17	608.07	608.11	623.27	623.27	623.27
A&G-Office supplies - Community Reli& Trade Shows 9210-04040	15.76	223.33	15.76	15.76	16.16	16.16	16.16
Miscellaneous gener - Advertising 9210-04044	146.89	35,380.98	146.89	146.89	150.56	150.56	150.56
A&G-Office supplies - Advertising 9302-04044	1,080.11	15,304.67	1,080.11	1,080.11	1,107.11	1,107.11	1,107.11
Miscellaneous gener - Advertising 9210-04046	5,755.29	681,049.79	5,755.29	5,755.29	5,899.18	5,899.18	5,899.18
A&G-Office supplies - Cust Relations & Assist 9210-04046	1,074.11	15,219.65	1,074.11	1,074.11	1,100.96	1,100.96	1,100.96
Miscellaneous gener - Cust Relations & Assist 9302-04046	20,691.42	168,611.84	20,691.42	20,691.42	21,208.70	21,208.70	21,208.70
Customer service-Mi - Cust Relations & Assist 9100-04046	666.99	4,001.92	666.99	667.03	683.66	683.66	683.66
Marketing	60,863.00	1,313,397.31	60,863.00	60,863.00	67,384.58	62,384.58	62,384.58
A&G-Employee pensio - Service Awards 9260-07421	4,526.81	76,784.41	4,873.67	4,873.67	6,581.49	7,314.66	8,272.83
A&G-Administrative - Service Awards 9200-07421	18.36	169.91	19.76	19.76	20.69	29.69	33.55
A&G-Office supplies - Service Awards 9210-07421	803.68	14,542.54	865.26	865.74	1,168.46	1,298.63	1,468.74
A&G-Employee pensio - Uniforms 9260-07443	28.74	746.93	30.94	31.07	41.78	46.43	52.51
A&G-Employee pensio - Education Assistance Program 9260-07447	14,518.58	270,221.30	15,697.67	15,639.73	21,108.41	23,459.88	26,532.96
A&G-Employee pensio - Restricted Stock 9260-07451	302,085.53	7,754,816.03	325,232.26	325,413.17	439,199.08	488,125.67	562,066.63
A&G-Employee pensio - Variable Pay & Mgmt Incentive Plans 9260-07452	284,139.44	2,797,499.44	305,911.09	306,081.25	413,107.44	459,127.44	519,269.84
A&G-Employee pensio - Exec Compensation-Other 9260-07453	816.62	7,748.15	879.19	882.94	1,187.27	1,319.53	1,492.38
A&G-Employee pensio - Stock options 9260-07455	140.63	696,927.94	151.41	152.05	204.46	227.24	257.01
A&G-Employee pensio - Rabbi Trust Gain/Loss 9260-07486	(76,897.65)	(969,011.81)	(82,789.79)	(83,142.69)	(111,800.71)	(124,255.27)	(140,531.82)
A&G-Employee pensio - COLI CSV & Premiums 9260-07487	(44,572.04)	(1,389,173.76)	(47,987.29)	(48,191.85)	(64,802.84)	(72,021.85)	(81,456.20)
A&G-Employee pensio - COLI Loan Interest 9260-07488	85,926.62	1,464,088.76	92,904.93	92,562.05	124,927.84	138,844.76	157,032.42
A&G-Employee pensio - NQ Retirement Cost 9260-07489	670,261.18	11,372,258.62	721,618.68	724,694.69	974,485.92	1,083,043.25	1,224,914.13
A&G-Administrative - Misc Employee Welfare Exp 9200-07499	34.73	394.59	37.40	37.55	50.50	56.13	63.48
A&G-Office supplies - Misc Employee Welfare Exp 9210-07499	16,707.60	274,186.58	17,987.79	18,064.47	24,291.02	26,997.03	30,533.44
A&G-Outside service - Misc Employee Welfare Exp 9230-07499	201.99	2,987.57	217.46	218.39	293.68	326.38	369.13
A&G-Employee pensio - Misc Employee Welfare Exp 9260-07499	5,227.17	95,469.66	5,627.70	5,651.69	7,599.74	8,446.34	9,552.75
Miscellaneous gener - Misc Employee Welfare Exp 9302-07499	31.25	814.40	33.64	33.78	45.43	50.49	57.10

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Distribution-Operat - Misc Employee Welfare Exp 8700-07499	2.55	23.59	2.74	2.76	2.75	3.71	4.12
Customer accounts-C - Misc Employee Welfare Exp 9030-07499	37.04	342.88	39.88	40.05	39.90	53.85	59.85
Employee Welfare	1,264,038.83	22,471,837.74	1,360,893.42	1,366,694.42	1,837,773.19	2,042,500.37	2,310,053.23
A&G-Office supplies	25,118.23	262,592.71	25,745.69	23,456.09	24,546.34	25,389.35	21,558.37
Distribution-Operat - Software Maintenance 8700-04201	790.03	8,977.36	809.76	737.75	772.04	1,068.99	678.06
A&G-Office supplies - Software Maintenance 9210-04201	108,940.88	1,339,000.26	111,354.76	101,451.83	106,167.32	109,813.53	93,243.82
A&G-Outside service - Software Maintenance 9230-04201	17,413.89	130,243.39	17,848.89	16,261.56	17,017.40	17,601.85	14,945.91
A&G-Maintenance of - Software Maintenance 9200-04201	316,287.51	3,661,502.01	324,188.47	295,357.94	309,086.23	319,701.46	271,461.87
Distribution-Operat - IT Equipment Maintenance 8700-04212	1,033.45	6,891.08	1,059.26	965.06	1,009.92	1,044.60	886.98
A&G-Administrative - IT Equipment Maintenance 9200-04212	45.15	1,048.66	46.27	42.16	44.12	45.63	38.75
A&G-Office supplies - IT Equipment Maintenance 9210-04212	14,994.25	176,154.70	15,368.81	14,002.04	14,652.86	15,156.09	12,869.20
A&G-Maintenance of - IT Equipment Maintenance 9320-04212	50,898.13	755,279.18	52,169.58	47,530.07	49,739.27	68,870.64	43,684.63
Information Technologies	535,221.50	6,341,689.36	548,591.50	499,804.50	523,035.50	540,998.59	459,367.59
A&G-Rents - Building Lease/Rents 9310-04581	346,787.25	4,346,584.32	344,031.38	348,680.85	344,842.93	359,690.61	361,492.05
Distribution-Rents - Building Lease/Rents 8810-04581	1,999.74	45,813.18	1,983.85	2,010.66	1,988.53	2,030.60	2,084.54
A&G-Office supplies - Building Lease/Rents 9200-04582	6,552.02	87,199.92	6,499.95	6,587.79	6,515.28	6,653.11	6,829.84
A&G-Maintenance of - Building Maintenance 9320-04582	28.52	171.73	28.30	28.68	28.36	28.96	29.58
A&G-Rents - Building Maintenance 9310-04582	11,794.27	179,460.07	11,670.78	11,828.51	11,698.31	11,945.80	12,263.11
A&G-Office supplies - Building Maintenance 9210-04582	10,006.86	122,900.47	9,927.33	10,061.50	9,950.75	10,161.26	10,431.18
Distribution-Rents - Building Maintenance 8810-04582	28.95	174.31	28.72	29.11	28.79	29.40	30.03
A&G-Rents - Utilities 9310-04590	4,054.52	32,328.46	4,022.30	4,076.66	4,031.79	4,117.08	4,226.44
A&G-Office supplies - Utilities 9210-04590	9,498.84	124,378.10	9,423.36	9,550.71	9,445.59	9,645.41	9,901.62
Customer service-MI - Utilities 9100-04590	759.01	5,551.84	752.98	763.16	754.76	770.73	791.20
Customer accounts-C - Utilities 8810-04590	17,832.69	243,738.93	17,690.98	17,930.07	17,732.71	18,107.86	18,588.85
Distribution-Rents - Utilities 8810-04590	912.70	11,366.15	905.44	917.68	907.58	926.78	946.66
Rent, Maint, & Utilities	410,225.38	5,199,637.48	406,965.38	412,465.38	407,925.38	416,555.26	427,620.14
Miscellaneous gener - Director's Fees 9302-04111	77,007.26	968,926.97	69,508.31	57,971.98	74,448.85	65,966.61	89,178.90
Miscellaneous gener - Board Meeting Expenses 9302-04112	42,144.70	507,285.64	38,040.66	31,727.03	40,744.53	36,102.35	48,806.02
Miscellaneous gener - Directors Retirement Exps 9302-04113	70,674.06	661,617.92	63,791.84	53,204.27	68,326.06	60,541.41	81,844.68
Miscellaneous gener - Newswire/Blast Fax/Mail List 9302-04120	1,576.27	18,874.00	1,422.77	1,166.63	1,523.90	1,350.28	1,825.41
A&G-Office supplies - Newswire/Blast Fax/Mail List 9210-04120	270.31	4,468.28	243.98	203.49	261.33	231.55	313.03
Miscellaneous gener - inv Relations/Bnkg Inst 9302-04121	3,694.48	51,673.94	3,334.72	2,781.25	3,571.74	3,164.80	4,278.43
Miscellaneous gener - Annual Report Design, Printing & Dist. 9302-04122	32,567.68	406,758.01	29,396.25	24,517.33	31,485.68	27,898.40	37,715.27
Miscellaneous gener - Fin Notice & Qtrly Rpt 9302-04124	592.62	3,941.86	534.92	446.13	572.94	507.66	686.29
Miscellaneous gener - Proxy Solicitation Exp 9302-04125	25,944.86	180,122.36	23,418.36	19,531.82	25,082.89	22,225.10	30,045.66
Miscellaneous gener - Transfer Agent Administration 9302-04126	9,895.43	118,328.40	8,931.82	7,449.40	9,566.67	8,476.71	11,459.48
Miscellaneous gener - Tr & Reg of Bonds/Debt Fee 9302-04127	32,633.64	377,807.73	29,455.78	24,566.99	31,549.45	27,954.90	37,791.66
Miscellaneous gener - NYSE Fees & Exps 9302-04129	8,427.77	57,351.68	7,607.07	6,344.52	8,147.77	7,219.46	9,759.84
Customer accounts-C - Bank Service Charge 9030-04130	101,125.14	1,375,788.51	91,277.60	76,128.20	97,765.46	86,626.68	117,108.81
Miscellaneous gener - Reimbursement of Fraud Payments 9302-04135	180.93	1,203.47	163.31	136.21	174.92	154.99	209.53
Miscellaneous gener - Analyst Activities 9302-04140	6,057.99	63,425.06	5,468.06	4,560.52	5,856.72	5,189.44	7,015.50
A&G-Office supplies - Analyst Activities 9210-04140	1,058.08	14,453.06	955.04	796.53	1,022.92	906.38	1,225.31
Miscellaneous gener - Web Site 9302-04141	5,712.57	52,047.50	5,156.28	4,300.49	5,522.78	4,893.55	6,615.48
A&G-Office supplies - Web Site 9210-04141	2,654.92	53,831.76	2,396.39	1,998.66	2,566.72	2,274.28	3,074.56
Miscellaneous gener - NAIC 9302-04143	283.56	2,063.08	255.95	213.47	274.14	242.91	328.38
A&G-Office supplies - NAIC 9210-04143	2.02	33.47	1.83	1.52	1.96	1.73	2.34
Miscellaneous gener - Printing/Slides/Graphics 9302-04145	13,665.42	120,690.84	12,334.68	10,287.49	13,211.41	11,706.19	15,825.35
Miscellaneous gener - Public Relations 9302-04146	12,374.97	129,887.27	11,169.90	9,316.03	11,963.84	10,600.75	14,330.94
A&G-Office supplies - Public Relations 9210-04146	2,224.07	50,690.45	2,007.49	1,674.31	2,150.18	1,905.20	2,575.61
A&G-Outside service - Public Relations 9230-04146	33.58	223.37	30.31	25.28	32.47	28.77	38.89
Directors & Shareholders & PR	450,802.33	5,221,494.61	406,903.33	339,369.33	435,825.33	386,170.11	522,055.39
A&G-Office supplies - Monthly Lines and service 9210-05310	66,947.32	881,552.88	42,097.26	41,201.22	35,214.59	45,661.40	75,413.25
A&G-Office supplies - Long Distance 9210-05312	70,605.29	836,811.47	44,397.43	43,454.54	37,138.69	48,156.31	79,533.78
A&G-Office supplies - Toll Free Long Distance 9210-05314	259,462.70	3,380,598.46	163,153.18	159,688.21	136,478.52	176,966.44	292,273.43
A&G-Office supplies - Telecom Maintenance & Repair 9210-05316	16,854.18	151,603.88	10,598.11	10,373.03	8,866.37	11,495.39	18,985.50

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A&G-Administrative - WAN/LAN/Internet Service 9200-05331	4.07	23.39	2.56	2.50	2.14	2.77	3.16	4.58
A&G-Office supplies - WAN/LAN/Internet Service 9210-05331	40,950.19	508,621.08	25,749.96	25,203.09	21,539.98	27,930.06	31,803.05	46,128.61
A&G-Office supplies - Cellular, radio, pager charges 9210-05364	21,724.38	311,429.22	13,660.54	13,370.43	11,427.12	14,817.10	16,871.75	24,471.57
A&G-Administrative - Cellular, radio, pager charges 9200-05364	3.83	76.47	2.41	2.36	2.01	2.61	2.97	4.31
A&G-Office supplies - Video Conference 9210-05380	13,988.84	218,726.27	8,796.35	8,609.54	7,358.19	9,541.09	10,864.12	15,757.82
A&G-Office supplies - Audio Conference 9210-05390	3,003.86	40,501.82	1,888.86	1,848.75	1,580.04	2,048.78	2,332.88	3,383.72
Telecom	493,544.66	6,329,944.94	310,346.66	303,755.66	259,606.66	336,621.95	383,300.45	555,956.58
A&G-Administrative - Meals & Entertainment 9200-05411	2,512.90	27,010.07	2,362.54	2,557.57	2,494.91	2,628.55	2,424.14	2,413.57
A&G-Office supplies - Meals & Entertainment 9210-05411	29,467.60	436,970.82	27,704.45	29,991.39	29,256.68	30,823.72	28,426.69	28,302.76
A&G-Outside service - Meals & Entertainment 9230-05411	2,514.10	38,853.17	2,363.67	2,558.79	2,496.11	2,629.80	2,425.29	2,414.72
A&G-Employee pension - Meals & Entertainment 9260-05411	60.21	503.01	56.60	61.28	59.78	62.98	58.08	57.83
Miscellaneous gener - Meals & Entertainment 8700-05411	2,231.24	24,224.15	2,097.73	2,270.90	2,215.27	2,333.92	2,152.42	2,143.04
Distribution-Operat - Meals & Entertainment 8800-05411	72.39	1,502.35	68.06	73.67	71.87	75.72	69.83	69.53
Distribution-Other - Meals & Entertainment 8800-05411	3.93	22.71	3.69	3.99	3.90	4.11	3.79	3.77
Customer accounts-C - Meals & Entertainment 9030-05411	8.45	140.81	7.95	8.60	8.39	8.84	8.15	8.12
A&G-Office supplies - Spousal & Dependent Travel 9210-05412	618.49	13,111.74	581.49	629.49	614.07	646.96	596.65	594.05
Distribution-Operat - Transportation 8700-05413	105.13	1,072.92	98.84	107.00	104.38	109.97	101.42	100.98
Distribution-Other - Transportation 8800-05413	78.96	456.94	74.24	80.37	78.40	82.60	76.17	75.84
A&G-Administrative - Transportation 9200-05413	4,444.25	38,284.64	4,178.33	4,523.24	4,412.44	4,648.77	4,287.26	4,268.57
A&G-Office supplies - Transportation 9210-05413	40,745.35	555,167.18	38,307.41	41,469.60	40,453.71	42,620.49	39,306.06	39,134.70
A&G-Outside service - Transportation 9230-05413	2,472.96	24,215.63	2,324.99	2,516.91	2,455.26	2,566.76	2,385.60	2,375.20
A&G-Employee pension - Transportation 9260-05413	230.46	1,333.60	216.67	234.55	228.81	241.06	222.32	221.35
Miscellaneous gener - Transportation 9302-05413	4,541.02	46,120.33	4,269.32	4,621.74	4,508.52	4,750.00	4,380.61	4,361.52
Storage-Purificatio - Lodging 8210-05414	10.51	60.80	9.88	10.69	10.43	10.99	10.14	10.09
Customer accounts-C - Lodging 9030-05414	81.67	1,360.58	76.78	83.12	81.08	85.42	78.78	78.44
A&G-Administrative - Lodging 9200-05414	695.95	9,218.49	654.31	708.32	690.97	727.98	671.37	668.44
A&G-Office supplies - Lodging 9210-05414	21,361.66	314,487.14	20,083.52	21,741.37	21,208.77	22,344.75	20,607.08	20,517.25
A&G-Outside service - Lodging 9230-05414	474.60	8,110.18	446.20	483.03	471.20	496.44	457.83	455.84
A&G-Employee pension - Lodging 9260-05414	99.85	787.83	93.88	101.63	99.14	104.45	96.33	95.91
Miscellaneous gener - Lodging 9302-05414	1,865.56	17,528.20	1,753.93	1,898.72	1,852.20	1,951.41	1,799.66	1,791.81
A&G-Maintenance of - Misc Employee Expense 9320-05419	33.38	556.18	31.39	33.98	33.15	34.92	32.20	32.06
Storage-Purificatio - Misc Employee Expense 9210-05419	1,039.29	17,314.88	977.11	1,057.77	1,031.86	1,087.12	1,002.58	988.21
Distribution-Operat - Misc Employee Expense 8700-05419	12,960.82	237,401.91	12,185.33	13,191.20	12,868.05	13,557.29	12,502.99	12,448.48
Sales-Supervision - Misc Employee Expense 9110-05419	69.84	404.16	65.66	71.08	69.34	73.06	67.37	67.08
A&G-Administrative - Misc Employee Expense 9200-05419	39.23	252.00	36.88	39.92	38.95	41.03	37.84	37.68
A&G-Office supplies - Misc Employee Expense 9210-05419	18,277.57	198,504.57	17,183.96	18,602.46	18,146.75	19,118.72	17,631.93	17,555.07
A&G-Outside service - Misc Employee Expense 9230-05419	293.54	1,698.62	275.97	298.75	291.43	307.04	283.17	281.93
A&G-Employee pension - Misc Employee Expense 9260-05419	110.04	44.03	103.45	111.99	109.25	115.10	106.15	105.69
Miscellaneous gener - Misc Employee Expense 9302-05419	297.58	4,770.12	279.77	302.87	295.45	311.27	287.07	285.81
Travel & Entertainment	147,818.50	2,021,489.74	138,974.00	150,446.00	146,760.50	154,621.25	142,596.98	141,975.31
A&G-Office supplies - Membership Fees 9210-05415	7,828.66	66,549.51	6,272.33	4,902.15	6,045.59	5,652.16	5,234.27	4,888.64
A&G-Administrative - Membership Fees 9200-05415	22.56	108.01	18.08	14.13	17.43	16.29	15.09	14.09
Sales-Supervision - Membership Fees 9110-05415	32.71	156.56	26.20	20.48	25.26	23.61	21.87	20.42
A&G-Maintenance of - Membership Fees 9320-05415	127.64	1,410.97	102.26	79.92	98.57	92.15	85.34	79.70
A&G-Outside service - Membership Fees 9230-05415	711.58	7,866.16	570.12	445.57	549.51	513.75	475.76	444.35
A&G-Office supplies - Club Dues - Nondeductible 9210-05416	431.04	2,853.39	345.35	269.91	332.87	311.20	288.20	269.17
A&G-Office supplies - Club Dues - Deductible 9210-05417	183.48	1,618.27	147.00	114.89	141.69	132.47	122.67	114.57
A&G-Administrative - Club Dues - Deductible 9200-05417	1.24	5.92	0.99	0.77	0.95	0.89	0.83	0.77
Miscellaneous gener - Association Dues 9210-07510	3,717.98	40,436.30	2,978.85	2,328.12	2,871.17	2,684.32	2,485.85	2,321.71
Customer accounts-C - Donations 9030-07520	9,296.13	113,339.52	7,448.07	5,821.04	7,178.83	6,711.65	6,215.43	5,805.00
A&G-Office supplies - Donations 9210-07520	1,846.24	16,763.72	1,479.21	1,156.08	1,425.74	1,332.96	1,234.41	1,152.89
Dues & Donations	25,654.00	266,477.83	20,554.00	16,064.00	19,811.00	18,521.75	17,152.35	16,019.73
Customer accounts-C - Employee Development 9030-05420	70.14	1,497.92	71.46	71.46	72.03	72.46	71.00	72.12

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A&G-Office supplies - Employee Development 9210-05420	36,698.72	37,391.68	37,391.68	37,688.34	37,916.70	37,148.80	37,735.56
A&G-Outside service - Employee Development 9230-05420	45.40	46.25	46.25	46.62	46.90	45.95	46.68
Miscellaneous gener - Employee Development 9302-05420	57.39	801.45	58.47	58.93	59.29	58.09	59.01
A&G-Office supplies - Training 9210-05421	13,161.86	13,410.38	13,410.38	13,516.78	13,598.68	13,323.28	13,533.71
A&G-Injuries & dama - Training 9250-05421	25.18	151.86	25.66	25.86	26.02	25.49	25.89
A&G-Employee pensio - Training 9260-05421	25.87	552.46	26.36	26.56	26.73	26.18	26.60
Miscellaneous gener - Training 9302-05421	73.82	1,460.52	75.21	75.81	76.27	74.72	75.90
A&G-Office supplies - Books & Manuals 9210-05424	1,884.71	1,920.30	1,920.30	1,935.54	1,947.26	1,907.83	1,937.96
Miscellaneous gener - Books & Manuals 9302-05424	136.95	1,420.78	139.53	140.64	141.49	138.63	140.81
A&G-Office supplies - Safety Training 9210-05426	34.83	266.88	35.49	35.77	35.99	35.26	35.82
A&G-Administrative - Technical (Job Skills) Training 9200-05427	70.59	425.67	71.92	72.49	72.99	71.46	72.59
A&G-Administrative - Technical (Job Skills) Training 9210-05427	2,213.11	44,702.15	2,254.90	2,272.79	2,286.56	2,240.26	2,275.64
Miscellaneous gener - Technical (Job Skills) Training 9302-05427	97.74	1,577.28	99.59	100.38	100.98	98.94	100.50
A&G-Maintenance of - Technical (Job Skills) Training 9320-05427	31.95	341.64	32.55	32.81	33.01	32.34	32.85
A&G-Office supplies - Computer Skills & Systems Training 9210-05428	8,026.56	142,405.02	8,178.12	8,243.01	8,292.95	8,125.00	8,253.33
A&G-Office supplies - Work Environment Training 9210-05429	684.52	15,503.97	697.45	702.98	707.24	692.92	703.86
Training	63,339.33	1,104,349.05	64,535.33	65,047.33	65,441.47	64,116.14	65,128.84
A&G-Administrative - Contract Labor 9200-06111	36.56	676.16	33.97	33.93	42.47	36.13	35.93
A&G-Office supplies - Contract Labor 9210-06111	169,715.65	1,631,543.00	157,695.81	157,470.90	197,127.82	167,687.38	166,786.21
A&G-Outside service - Contract Labor 9230-06111	477,850.69	6,631,791.79	444,007.66	443,374.41	555,032.26	472,139.88	469,602.56
A&G-Employee pensio - Contract Labor 9260-06111	135.92	811.54	126.29	126.11	157.87	134.29	133.57
Miscellaneous gener - Contract Labor 9302-06111	15,323.65	156,276.63	14,548.98	14,218.07	17,798.70	15,140.52	15,059.15
A&G-Rents - Contract Labor 9310-06111	924.16	5,517.93	858.70	857.48	1,073.42	913.11	908.20
A&G-Maintenance of - Contract Labor 9320-06111	100.63	1,411.66	93.51	93.37	116.89	99.43	98.90
A&G-Outside service - Legal 9230-06121	4,120.06	27,269.86	3,828.27	3,911.78	4,785.53	4,070.82	4,048.95
Miscellaneous gener - Legal 9302-06121	4,140.67	83,250.26	3,847.41	3,841.93	4,809.46	4,091.19	4,069.20
Billed from Gas Supply	356,940.56	2,141,643.36	356,940.56	356,940.56	365,864.07	365,864.07	365,864.07
Outside Services	1,029,288.56	10,680,192.18	981,670.56	980,779.56	1,146,808.50	1,030,176.82	1,026,606.75
A&G-Rents - Gas Transport Cost - Local Distribution 9310-04810	(9.76)	(58.53)	(9.76)	(9.75)	(10.00)	(10.00)	(10.00)
A&G-Administrative - A&G Overhead Clearing 9200-04863	(2,744,052.66)	(32,112,649.58)	(2,743,385.21)	(2,741,880.04)	(2,812,611.92)	(2,811,842.02)	(2,811,842.02)
A&G-Office supplies - PACER Services 9210-06118	9.01	54.03	9.00	9.01	9.00	9.23	9.23
Distribution-Operat - Misc General Expense 8700-07590	2.87	17.21	2.87	2.87	2.87	2.94	2.94
A&G-Maintenance of - Misc General Expense 9320-07590	(90,163.36)	(530,033.03)	(90,141.43)	(90,091.97)	(92,416.06)	(92,416.06)	(92,390.76)
Miscellaneous gener - Misc General Expense 9302-07590	338.24	2,526.59	338.15	338.25	337.97	346.69	346.59
A&G-Employee pensio - Misc General Expense 9260-07590	478.20	7,868.89	478.08	478.21	477.82	490.14	490.01
A&G-Injuries & dama - Misc General Expense 9250-07590	3,146.82	67,854.64	3,146.06	3,146.92	3,144.33	3,225.44	3,224.56
A&G-Office supplies - Misc General Expense 9230-07590	20,883.21	365,891.36	20,878.13	20,863.83	21,404.97	21,404.97	21,399.11
A&G-Administrative - Misc General Expense 9200-07590	2.43	30.02	2.43	2.43	2.43	2.49	2.49
Miscellaneous	(2,809,365.00)	(32,198,498.40)	(2,808,681.67)	(2,807,140.67)	(2,879,556.08)	(2,879,556.08)	(2,878,767.85)
Total O&M Expenses Before Allocations	7,431,716.26	93,094,831.88	7,265,544.23	7,398,874.70	8,872,106.61	8,204,303.90	8,413,623.59
4030 Op Inc & Exp-Depreciation	-	-	-	-	-	-	-
4060 Op Inc&Exp-Amort Util/Pla	-	-	-	-	-	-	-
4081 Op Inc&Exp-Tax Oth Than I	-	-	-	-	-	-	-
4091 Op Inc&Exp-Income Taxes	-	-	-	-	-	-	-
4101 Provision for deferred income taxes	-	-	-	-	-	-	-
4190 Interest and Dividend Income	-	-	-	-	-	-	-
4210 Miscellaneous Nonoperating Income	-	-	-	-	-	-	-
4261 Donations	-	-	-	-	-	-	-
4263 Penalties	-	-	-	-	-	-	-

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4264 Expenditures for certain civic, political and related activities

	March	Base Year	July	August	September	October	November	December
4265 Other deductions	-	-	-	-	-	-	-	-
4270 Interest on long-term debt	-	-	-	-	-	-	-	-
4280 Amortization of debt discount and expense debt	-	-	-	-	-	-	-	-
4281 Amortization of loss on reacquired debt	-	-	-	-	-	-	-	-
4310 Other Interest Expense	-	-	-	-	-	-	-	-
4380 Dividends Declared - Common Stock	1,049.80	17,375.67	986.99	1,068.46	1,042.29	1,098.11	1,012.72	1,008.30
8210 Ng Stg Exp-Op-Purificatio	-	-	-	-	-	-	-	-
8240 Ng Stg Exp-Op-Other Expen	-	-	-	-	-	-	-	-
8250 Ng Stg Exp-Op-U/G Op Roya	-	-	-	-	-	-	-	-
8310 Ng Stg Exp-Mt-Maint Struc	-	-	-	-	-	-	-	-
8320 Ng Stg Exp-Mt-Maint Reser	-	-	-	-	-	-	-	-
8340 Ng Stg Exp-Mt-Maint Comp	-	-	-	-	-	-	-	-
8350 Ng Stg Exp-Mt-Maint Meas/	-	-	-	-	-	-	-	-
8360 Ng Stg Exp-Mt-Maint Purif	-	-	-	-	-	-	-	-
8400 Other Storage Exp	-	-	-	-	-	-	-	-
8410 Other Storage Exp	-	-	-	-	-	-	-	-
8470 Other Storage Exp	-	-	-	-	-	-	-	-
8500 Trsm-Op Opr Suprvsn/Eng	-	-	-	-	-	-	-	-
8560 Trsm-Op Mains Expenses	-	-	-	-	-	-	-	-
8570 Trsm-Op Meas&Reg Sta Exp	-	-	-	-	-	-	-	-
8590 Trsm-Op Other Expenses	-	-	-	-	-	-	-	-
8600 Trsm-Op Rents	-	-	-	-	-	-	-	-
8620 Trsm-Maint Struct & Impro	-	-	-	-	-	-	-	-
8630 Trsm-Maint Of Mains	-	-	-	-	-	-	-	-
8640 Trsm-Maint Comp St Equip	-	-	-	-	-	-	-	-
8650 Trsm-Maint Meas&Reg Stat	-	-	-	-	-	-	-	-
8670 Trsm-Maint Oth Equipment	-	-	-	-	-	-	-	-
8700 Distr-Op Oper Supervsn&En	-	-	-	-	-	-	-	-
8710 Distr-Op Distr Load Disp	-	-	-	-	-	-	-	-
8711 Distr-Op	-	-	-	-	-	-	-	-
8720 Distr-Op Distr Comp Sta L	-	-	-	-	-	-	-	-
8740 Distr-Op Mains & Serv Exp	-	-	-	-	-	-	-	-
8750 Distr-Op Meas&Reg Sta-Gen	-	-	-	-	-	-	-	-
8760 Distr-Op Meas&Reg Sta-Ind	-	-	-	-	-	-	-	-
8770 Distr-Op Meas&Reg Sta-Cty	-	-	-	-	-	-	-	-
8780 Distr-Op Mtr & Hous Reg E	27,258.66	295,913.00	27,145.16	28,344.54	24,746.39	28,161.58	28,104.77	26,889.74
8790 Distr-Op Cust Install Exp	1,077.08	11,650.46	1,068.29	1,118.22	985.58	1,115.10	1,106.03	1,061.77
8800 Distr-Op Other Expenses	7,493.66	98,740.39	7,434.11	7,534.58	7,451.65	7,609.29	7,772.49	7,811.42
8810 Distr-Op Rents	-	-	-	-	-	-	-	-
8850 Distr-Maint Suprvsn & Eng	-	-	-	-	-	-	-	-
8860 Distr-Maint Struct & Impr	246.12	3,854.64	260.68	259.21	260.07	319.02	305.85	315.47
8870 Distr-Maint Of Mains	-	-	-	-	-	-	-	-
8890 Distr-Maint Meas&Reg Sta-Gen	-	-	-	-	-	-	-	-
8900 Distr-Maint Meas&Reg Sta-Ind	-	-	-	-	-	-	-	-
8910 Distr-Maint Meas&Reg Sta-City	-	-	-	-	-	-	-	-
8920 Distr-Maint Of Service	-	-	-	-	-	-	-	-
8930 Distr-Maint Mtrs&Hous Reg	-	-	-	-	-	-	-	-
8940 Distr-Maint Other Equip	-	-	-	-	-	-	-	-
8950 Distribution-Mainte - Capitalized Utility Costs	7,713.40	83,690.39	7,681.28	8,020.67	7,002.67	7,968.90	7,952.82	7,609.00
9010 Cust Accts-Op-Supervision	123.76	538.25	123.24	128.69	112.35	127.85	127.60	122.08
9020 Cust Accts-Op Meter Exp	-	-	-	-	-	-	-	-
9030 Cust Accts-Op Record&Coil	1,644,485.72	17,731,774.46	1,628,127.91	1,680,320.83	1,500,438.96	1,660,970.74	1,684,970.74	1,640,582.10
9040 Cust Accts-Op Uncol Accts	-	-	-	-	-	-	-	-
9050	38.01	222.02	36.54	32.76	36.83	36.42	39.14	37.90

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9070 Cust Serv-Op Supervision	-	-	-	-	-	-	-
9080 Cust Serv-Op Customer Assistance Exp	-	-	-	-	-	-	-
9090 Cust Serv-Op Info and Instruct Adv Exp	1,426.00	1,419.97	1,430.15	1,421.79	1,454.39	1,470.92	1,474.86
9100 Cust Serv-Op Misc Cust Serv & Inform Exp	114.39	104.41	104.03	107.11	112.02	103.96	102.68
9110 Sales-Supervision	-	-	-	-	-	-	-
9120 Sales Exp-Op Demo & Selling Exp	-	-	-	-	-	-	-
9130 Sales Exp-Op Demo Advertising Exp	-	-	-	-	-	-	-
9160 Sales Exp-Op Misc Sales Exp	(375,050.96)	(384,675.07)	(280,951.55)	(590,536.92)	(364,991.67)	(370,556.85)	(475,049.27)
9200 Administrative and General Salaries	1,165,833.07	968,195.51	955,256.50	914,244.14	1,112,839.24	1,071,378.09	1,225,195.60
9210 A&G-Op Office Sup & Exp	-	-	-	-	-	-	-
9220 A&G-Op Admin Exp Trstd-Cr	867,407.20	833,187.85	841,570.56	832,010.35	960,511.05	870,556.02	865,296.72
9230 A&G-Op Outside Serv Empld	32,860.07	33,837.75	33,837.75	33,837.75	34,437.83	33,238.18	33,251.91
9240 A&G-Op Property Insurance	487,393.83	501,581.63	501,967.37	500,810.31	510,653.27	493,182.37	492,987.66
9250 A&G-Op Injuries & Damages	2,430,780.27	2,521,330.48	2,578,810.62	2,418,643.26	3,035,695.89	3,235,187.24	3,446,012.79
9260 A&G-Op Empl Pen Benefits	-	-	-	-	-	-	-
9270 A&G-Op Franchise Requirmnt	-	-	-	-	-	-	-
9280 A&G-Op Reg Comm Exp	-	-	-	-	-	-	-
9290 A&G-Duplicate charg - Uniforms Capitalized	-	-	-	-	-	-	-
9301 A&G-Op Inst/General Adv	350,161.21	312,318.40	260,055.51	335,080.04	915,557.20	319,533.56	399,365.18
9302 A&G-Op Misc General Exp	363,531.02	360,584.62	365,464.84	361,431.93	369,278.28	377,014.25	378,893.36
9310 A&G-Op Rents	367,524.27	376,662.11	343,173.79	359,128.26	497,164.62	371,445.38	315,437.49
9320 A&G-Maint General Plant	7,431,716.26	7,265,544.23	7,398,874.70	6,750,409.68	8,872,106.61	8,204,303.90	8,413,623.59
Total	-	0.00	-	-	-	-	-

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	January '08	February	March	April	May	June	Test Period
Distribution-Operat - Non-project Labor 8700-01000	54,314.07	47,418.46	52,015.54	49,588.30	54,173.12	49,588.30	608,342.46
Customer installati - Non-project Labor 8790-01000	28,171.55	24,594.94	26,979.34	25,720.39	28,098.44	25,720.39	315,534.22
Mains and Services - Non-project Labor 8740-01000	10.14	8.85	9.71	9.26	10.12	9.26	113.60
Distribution-Other - Non-project Labor 8800-01000	1,024.43	894.37	981.08	935.30	1,021.77	935.30	11,474.10
Customer accounts-C - Non-project Labor 9030-01000	1,575,131.73	1,375,156.05	1,508,473.16	1,438,082.43	1,571,044.11	1,438,082.43	17,642,196.33
Customer accounts-M - Non-project Labor 9020-01000	133.75	116.77	128.09	122.11	133.40	122.11	1,498.03
A&G-Office supplies - Non-project Labor 9210-01000	20,721.35	18,090.61	19,844.44	18,918.43	20,697.58	18,918.43	232,088.63
A&G-Administrative - Non-project Labor 9200-01000	2,428,997.43	2,120,616.62	2,326,203.82	2,217,654.86	2,422,693.94	2,217,654.86	27,205,883.01
Customer accounts-O - Non-project Labor 9010-01000	7,983.69	6,970.09	7,645.82	7,289.04	7,962.97	7,289.04	89,420.95
A&G-Administrative - Capital Labor 9200-01001	101,118.97	88,281.10	96,839.68	92,320.79	100,856.55	92,320.79	1,132,578.70
A&G-Administrative - Capital Labor Contra 9200-01002	(97,283.75)	(84,932.79)	(93,166.77)	(88,819.27)	(97,031.29)	(88,819.27)	(1,089,622.55)
Distribution-Operat - Capital Labor Contra 8700-01002	(3,022.62)	(2,638.88)	(2,894.71)	(2,759.63)	(3,014.78)	(2,759.63)	(33,854.76)
Distribution-Operat - Deferred Project Labor Contra 8700-01004	(6,667.30)	(5,820.83)	(6,385.14)	(6,087.19)	(6,650.00)	(6,087.19)	(74,676.81)
A&G-Office supplies - O&M Project Labor and Contra 9210-01006	2,049.50	1,789.30	1,962.77	1,871.18	2,044.18	1,871.18	22,955.34
Distribution-Operat - Expense Labor Accrual 8700-01008	2,816.98	2,459.34	2,697.77	2,571.88	2,809.67	2,571.88	31,551.49
Distribution-Other - Expense Labor Accrual 8800-01008	44.81	39.12	42.91	40.91	44.69	40.91	501.88
Customer installati - Expense Labor Accrual 8790-01008	1,287.87	1,124.37	1,233.37	1,175.82	1,175.82	1,175.82	14,424.79
Mains and Services - Expense Labor Accrual 8740-01008	-	-	-	-	-	-	-
Customer accounts-M - Expense Labor Accrual 9020-01008	352.46	307.71	337.55	321.79	351.55	321.79	3,947.72
Customer accounts-O - Expense Labor Accrual 9010-01008	4,578.55	3,997.26	4,384.79	4,180.18	4,566.66	4,180.18	51,281.81
A&G-Office supplies - Expense Labor Accrual 9210-01008	107,154.30	93,550.20	102,619.60	97,831.00	106,876.22	97,831.00	1,200,177.19
A&G-Administrative - Expense Labor Accrual 9200-01008	73,250.95	63,951.15	70,151.01	66,877.52	73,060.85	66,877.52	820,444.13
Customer accounts-C - Expense Labor Accrual 9030-01008	15,266.34	13,328.16	14,620.28	13,938.05	15,226.72	13,938.05	170,990.02
A&G-Administrative - PTO Accrual 9200-01010	97,283.75	84,932.79	93,166.77	88,819.27	97,031.29	88,819.27	1,089,622.55
A&G-Administrative - Capital Labor Transfer In 9200-01011	3,022.62	2,638.88	2,894.71	2,759.63	3,014.78	2,759.63	33,854.76
Distribution-Operat - Capital Labor Transfer In 8700-01011	(100,915.83)	(88,103.75)	(96,645.14)	(92,135.33)	(100,653.94)	(92,135.33)	(1,130,303.49)
A&G-Administrative - Capital Labor Transfer Out 9200-01012	413.14	360.69	395.66	377.19	412.07	377.19	4,627.37
Mains and Services - Expense Labor Transfer In 8740-01013	2,466.33	2,153.21	2,361.96	2,251.74	2,459.93	2,251.74	27,624.07
A&G-Office supplies - Expense Labor Transfer In 9210-01013	(2,049.50)	(1,789.30)	(1,962.77)	(1,871.18)	(2,044.18)	(1,871.18)	(22,955.34)
A&G-Office supplies - Expense Labor Transfer Out 9210-01014	6,667.30	5,820.83	6,385.14	6,087.19	6,650.00	6,087.19	74,676.81
Distribution-Operat - Deferred Project Labor Transfer In 8700-01015	4,324,323.61	3,775,315.33	4,141,320.43	3,948,071.67	4,313,100.97	3,948,071.67	48,434,397.02
Benefit	1,162,040.11	1,014,682.72	1,112,876.78	1,060,801.71	1,158,884.07	1,060,801.71	13,015,036.14
A&G-Employee pensio - Benefits Load 9260-01200	1,568.63	1,360.98	1,492.69	1,422.84	1,554.40	1,422.84	17,456.95
A&G-Injuries & dama - Benefits Variance 9250-01201	115,368.14	100,738.40	110,487.17	105,317.12	115,054.81	105,333.47	1,292,141.75
A&G-Employee pensio - Benefits Variance 9260-01201	7,942.00	6,934.88	7,605.99	7,250.08	7,920.43	7,251.21	88,951.68
A&G-Injuries & dama - Worker's Comp Insurance 9250-01221	980.27	855.97	938.80	894.87	977.61	895.01	10,979.21
A&G-Employee pensio - Retirement Plan-Other Exp 9260-01244	35.59	31.08	34.09	32.49	35.50	32.50	398.67
A&G-Injuries & dama - Benefit Load Projects 9250-01290	841.73	734.99	806.12	768.40	839.44	768.52	9,427.51
A&G-Employee pensio - Benefit Load Projects 9260-01290	1,288,766.49	1,125,339.03	1,234,241.64	1,176,487.53	1,285,266.26	1,176,670.17	14,434,391.90
Benefit	252.76	279.49	252.28	328.53	255.24	268.40	3,356.99
Distribution-Maint - Non-Inventory Supplies 8870-02005	76.01	84.05	75.87	98.80	76.76	80.71	1,009.52
A&G-Office supplies - Gas Bill Stationary 9210-04052	2.35	2.59	2.34	3.05	2.37	2.49	31.16
Customer accounts-C - Office Supplies 9030-05010	12.16	13.45	12.14	15.81	12.28	12.91	161.51
Sales-Supervision - Office Supplies 9110-05010	68.53	75.78	68.40	89.08	69.20	72.77	910.19
A&G-Administrative - Office Supplies 9200-05010	44,570.03	49,283.41	44,485.35	57,931.34	45,007.20	47,327.95	591,954.12
A&G-Office supplies - Office Supplies 9210-05010	1,188.46	1,314.14	1,186.20	1,544.73	1,200.11	1,261.99	15,784.39
Miscellaneous gener - Office Supplies 9302-05010	10.86	12.01	10.84	14.11	10.97	11.53	144.23
A&G-Rents - Office Supplies 9310-05010	4.14	4.58	4.13	5.38	4.18	4.40	55.00
A&G-Maintenance of - Office Supplies 9320-05010	13.53	14.96	13.50	17.58	13.66	14.36	179.66
Distribution-Operat - Office Supplies 8700-05010	194.04	214.56	193.67	252.21	195.94	206.04	2,577.09
Mains and Services - Office Supplies 8740-05010	4.96	5.48	4.95	6.44	5.01	5.26	65.85
Distribution-Other - Office Supplies 8800-05010	46,397.81	51,304.49	46,309.66	60,307.06	46,852.91	49,268.84	616,229.72
Materials & Supplies	(0.39)	(0.39)	11.17	(0.39)	(0.39)	13.05	46.89
Mains and Services - Vehicle Lease Payments 8740-03002							

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 Atmos Shared Services - 010CCOM

	January '08	February	March	April	May	June	Test Period
A&G-Office supplies - Vehicle Expense 9210-03004	3.85	3.85	(109.92)	3.85	3.85	(128.42)	(461.39)
Mains and Services - Vehicle Expense 8740-03004	654.32	654.32	(18,661.24)	654.32	654.32	(21,801.99)	(78,332.80)
A&G-Maintenance of - Heavy Equipment 9302-04302	(0.01)	(0.01)	0.33	(0.01)	(0.01)	0.38	1.38
Miscellaneous gener - Heavy Equipment 9302-04302	(16.09)	(16.09)	458.90	(16.09)	(16.09)	536.13	1,926.27
A&G-Office supplies - Heavy Equipment 9210-04302	(1.06)	(1.06)	30.14	(1.06)	(1.06)	35.21	126.52
Vehicles & Equip	640.63	640.63	(18,270.63)	640.63	640.63	(21,345.63)	(76,693.13)
A&G-Office supplies - Gas Bill Forms 9210-04053	24.65	26.35	26.44	26.44	28.55	24.93	306.64
A&G-Office supplies - Postage/Delivery Services 8700-05111	6.55	7.00	7.02	7.02	7.58	7.09	81.46
A&G-Office supplies - Postage/Delivery Services 9210-05111	25,616.64	27,379.15	27,471.76	29,666.13	25,904.41	27,729.12	318,604.25
A&G-Office supplies of - Postage/Delivery Services 9320-05111	8.88	9.49	9.52	10.28	8.98	9.61	110.40
Miscellaneous gener - Postage/Delivery Services 9302-05111	23.73	25.36	25.44	27.48	23.99	25.68	295.08
A&G-Employee pensio - Postage/Delivery Services 9260-05111	75.51	80.71	80.98	87.45	76.36	81.74	939.15
A&G-Outside service - Postage/Delivery Services 9230-05111	1,134.95	1,213.04	1,217.14	1,314.36	1,147.70	1,228.54	14,115.81
Customer accounts-M - Postage/Delivery Services 9050-05111	36.33	38.83	38.96	42.07	36.74	39.32	451.82
Customer accounts-C - Postage/Delivery Services 9030-05111	7.43	7.94	7.97	8.61	7.52	8.05	92.45
Print & Postages	26,934.66	28,787.86	28,885.24	31,192.51	27,237.24	29,155.84	334,997.07
A&G-Property insura - Blueflame Property Insurance 9240-04069	21,218.12	21,218.12	21,218.12	21,218.12	21,238.91	21,238.91	254,880.62
A&G-Injuries & dama - Insurance 9250-04070	46,563.89	46,563.89	46,563.89	46,563.89	46,609.51	46,609.51	559,344.25
A&G-Property insura - Insurance 9240-04070	12,463.45	12,463.45	12,463.45	12,463.45	12,475.66	12,475.66	149,715.99
A&G-Office supplies - Insurance 9210-04070	69.95	69.95	69.95	69.95	69.95	70.02	840.31
A&G-Office supplies - Insurance - D&O 9250-07119	442,958.01	442,958.01	442,958.01	442,958.01	443,391.98	443,391.98	5,320,990.04
A&G-Injuries & dama - Insurance - D&O 9210-07119	117.86	117.86	117.86	117.86	117.97	117.97	1,415.73
A&G-Office supplies - Environmental & Safety 9250-07120	497.65	497.65	497.65	497.65	498.14	498.14	5,978.02
A&G-Injuries & dama - Environmental & Safety 9250-07120	41.72	41.72	41.72	41.72	41.76	41.76	501.14
A&G-Office supplies - Environmental & Safety 9210-07120	523,930.66	523,930.66	523,930.66	523,930.66	524,443.96	524,443.96	6,293,666.10
Insurance	1,514.37	1,514.37	1,514.37	1,514.37	1,514.37	1,514.37	18,061.78
A&G-Office supplies - Safety, Newspaper 9210-04001	30,063.40	30,063.40	30,063.40	30,063.40	30,063.40	30,063.40	358,563.02
Miscellaneous gener - Safety, Newspaper 9302-04001	17.19	17.19	17.19	17.19	17.19	17.19	205.01
Mains and Services - Safety, Newspaper 8740-04001	623.27	623.27	623.27	623.27	623.27	623.27	7,433.73
A&G-Office supplies - Promo Other, Misc 9210-04021	16.16	16.16	16.16	16.16	16.16	16.16	192.68
Miscellaneous gener - Promo Other, Misc 9302-04021	150.56	150.56	150.56	150.56	150.56	150.56	1,795.71
A&G-Office supplies - Community Rel&Trade Shows 9210-04040	1,107.11	1,107.11	1,107.11	1,107.11	1,107.11	1,107.11	13,204.43
A&G-Office supplies - Advertising 9210-04044	5,899.18	5,899.18	5,899.18	5,899.18	5,899.18	5,899.18	685,358.84
Miscellaneous gener - Advertising 9302-04044	1,100.96	1,100.96	1,100.96	1,100.96	1,100.96	1,100.96	13,131.08
A&G-Office supplies - Cust Relations & Assist 9210-04046	21,208.70	21,208.70	21,208.70	21,208.70	21,208.70	21,208.70	252,953.93
Miscellaneous gener - Cust Relations & Assist 9302-04046	683.66	683.66	683.66	683.66	683.66	683.66	8,153.96
Customer service-Mi - Cust Relations & Assist 9100-04046	62,384.58	62,384.58	62,384.58	62,384.58	62,384.58	62,384.58	1,359,054.18
Marketing	8,768.95	7,372.79	4,639.98	4,639.98	4,349.66	4,991.36	71,929.26
A&G-Employee pensio - Service Awards 9260-07421	35.56	29.90	18.81	17.64	20.25	20.24	291.67
A&G-Administrative - Service Awards 9200-07421	1,556.82	1,308.95	823.77	772.23	886.45	886.16	12,770.16
A&G-Office supplies - Service Awards 9210-07421	55.66	46.80	29.45	27.61	31.70	31.68	456.60
A&G-Employee pensio - Uniforms 9260-07443	28,124.13	23,646.30	14,881.54	13,950.42	16,013.89	16,008.51	230,694.48
A&G-Employee pensio - Education Assistance Program 9260-07447	585,173.96	492,004.48	309,637.67	290,263.86	333,198.21	333,086.27	4,800,019.86
A&G-Employee pensio - Restricted Stock 9260-07451	550,410.35	462,775.82	291,242.93	273,020.07	313,403.80	313,298.51	4,514,863.61
A&G-Employee pensio - Variable Pay & Mgmt Incentive Plans 9260-07452	1,581.88	1,330.02	837.03	784.66	900.72	900.42	12,975.74
A&G-Employee pensio - Exec Compensation-Other 9260-07453	272.42	229.05	144.15	135.13	155.12	155.06	2,234.58
A&G-Employee pensio - Stock options 9260-07455	(148,959.48)	(125,242.64)	(78,820.09)	(73,888.38)	(84,817.57)	(84,789.07)	(1,221,873.36)
A&G-Employee pensio - Rabbi Trust Gain/Loss 9260-07486	(86,341.11)	(72,594.16)	(45,686.35)	(42,827.78)	(49,162.65)	(49,146.13)	(708,232.20)
A&G-Employee pensio - COLI CSV & Premiums 9260-07487	166,449.62	139,948.06	88,074.79	82,564.01	94,776.46	94,744.62	1,365,340.16
A&G-Employee pensio - COLI Loan Interest 9260-07488	1,298,371.99	1,091,649.45	687,017.71	644,031.51	739,293.37	739,044.98	10,650,185.77
A&G-Employee pensio - NQ Retirement Cost 9260-07489	67.28	56.57	35.60	33.37	38.31	38.30	551.91
A&G-Administrative - Misc Employee Welfare Exp 9200-07499	32,364.53	27,211.55	17,125.29	16,053.78	18,428.37	18,422.18	265,477.25
A&G-Office supplies - Misc Employee Welfare Exp 9210-07499	391.27	328.97	207.03	207.03	222.79	222.71	3,209.46
A&G-Outside service - Misc Employee Welfare Exp 9230-07499	10,125.63	8,513.46	5,357.85	5,022.62	5,765.54	5,763.60	83,057.74
A&G-Employee pensio - Misc Employee Welfare Exp 9260-07499	60.53	50.89	32.03	30.02	34.45	34.45	496.49
Miscellaneous gener - Misc Employee Welfare Exp 9302-07499							

View	January '08	February	March	April	May	June	Test Period
Cost Center	4.94						40.49
Company	71.75						588.58
Fiscal 2006							20,085,078.24
Atmos Shared Services - 010COM							332,816.79
Distribution-Operat - Misc Employee Welfare Exp 8700-07499	2,448,586.88	2,058,730.73	1,295,639.80	1,214,539.80	1,394,225.93	1,393,757.51	20,085,078.24
Customer accounts-C - Misc Employee Welfare Exp 9030-07499	26,488.24	38,507.21	25,746.19	23,598.50	36,295.74	27,497.41	332,816.79
Employee Welfare	833.12	1,211.15	809.78	742.23	1,141.59	864.86	10,467.89
A&G-Office supplies - Offsite Storage 9210-04065	114,566.39	166,550.62	111,356.90	102,067.75	156,985.59	118,931.23	1,439,492.52
Distribution-Operat - Software Maintenance 8700-04201	18,363.68	26,896.15	17,849.23	16,360.29	25,162.99	19,063.31	230,734.13
A&G-Office supplies - Software Maintenance 9210-04201	333,538.54	484,880.86	324,194.69	297,151.09	457,034.07	346,245.95	4,190,812.16
A&G-Outside service - Software Maintenance 9320-04201	1,089.81	1,584.31	1,059.28	970.92	1,493.33	1,131.33	13,693.18
Distribution-Operat - IT Equipment Maintenance 8700-04212	47.61	69.21	46.28	42.42	49.42	598.19	598.19
A&G-Administrative - IT Equipment Maintenance 9200-04212	15,812.07	22,986.76	15,369.10	14,087.05	21,666.62	16,414.49	198,673.90
A&G-Office supplies - IT Equipment Maintenance 9210-04212	53,674.23	78,028.78	52,170.58	47,818.63	73,547.58	55,719.15	674,400.67
A&G-Maintenance of - IT Equipment Maintenance 9320-04212	564,413.69	820,515.06	548,602.94	502,838.86	773,392.74	585,917.16	7,091,689.44
Information Technologies	356,466.39	354,911.04	355,456.93	354,668.42	357,926.43	354,612.97	4,244,918.28
A&G-Rents - Building Lease/Rents 9310-04581	2,055.56	2,046.59	2,049.74	2,045.19	2,063.98	2,044.87	24,478.27
A&G-Office supplies - Building Lease/Rents 9210-04581	6,734.89	6,705.50	6,715.82	6,700.92	6,762.47	6,699.87	80,201.24
Distribution-Rents - Building Lease/Rents 8810-04581	29.32	29.19	29.24	29.17	29.44	29.17	349.13
A&G-Maintenance of - Building Maintenance 9320-04582	12,092.62	12,039.86	12,058.38	12,031.63	12,142.15	12,029.75	144,002.93
A&G-Rents - Building Maintenance 9310-04582	10,286.16	10,241.28	10,257.03	10,234.27	10,328.29	10,232.67	122,490.91
A&G-Office supplies - Building Maintenance 9210-04582	29.76	29.63	29.67	29.61	29.88	29.60	354.38
Distribution-Rents - Building Maintenance 8810-04582	4,167.68	4,149.50	4,155.88	4,146.66	4,184.75	4,146.01	49,630.13
A&G-Rents - Utilities 9310-04590	9,763.96	9,721.36	9,736.31	9,714.72	9,803.96	9,713.20	116,272.48
A&G-Office supplies - Utilities 9210-04590	780.20	776.79	777.99	777.99	776.26	776.14	9,290.87
Customer service-Mi - Utilities 9100-04590	18,330.42	18,250.44	18,278.51	18,237.96	18,405.50	18,235.11	218,284.64
Customer accounts-C - Utilities 9030-04590	938.17	934.08	935.52	933.44	942.01	933.29	11,172.06
Distribution-Rents - Utilities 8810-04590	421,675.14	419,835.26	420,481.01	419,548.26	423,402.26	419,482.66	5,021,445.32
Miscellaneous gener - Director's Fees 9302-04111	112,740.14	106,919.34	78,932.44	67,433.02	61,522.04	64,823.95	920,729.06
Miscellaneous gener - Board Meeting Expenses 9302-04112	61,700.68	58,515.06	43,198.32	36,904.89	33,669.92	35,477.00	503,898.65
Miscellaneous gener - Directors Retirement Exps 9302-04113	103,468.22	98,126.13	72,440.91	61,887.22	56,462.38	59,492.73	845,006.88
Miscellaneous gener - Newswire/Blast Fax/Mail List 9302-04120	2,307.69	2,188.54	1,615.67	1,380.29	1,259.30	1,326.89	18,846.48
A&G-Office supplies - Newswire/Blast Fax/Mail List 9210-04120	395.73	375.30	277.06	236.70	215.95	227.54	3,231.88
Miscellaneous gener - Inv Relations/Bnkg Inst 9302-04121	5,408.80	5,129.54	3,786.85	3,235.15	2,951.57	3,109.98	44,172.70
Miscellaneous gener - Fin Notice & Qtrly Rpt 9302-04124	47,679.72	45,218.01	33,381.87	28,518.57	26,018.72	27,415.15	389,391.97
Miscellaneous gener - Annual Report Design, Printing & Dist. 9302-04122	867.61	822.82	607.44	518.94	473.46	498.87	7,085.65
Miscellaneous gener - Proxy Solicitation Exp 9302-04125	37,983.78	36,022.67	26,593.48	22,719.16	20,727.67	21,840.13	310,206.93
Miscellaneous gener - Transfer Agent Administration 9302-04126	14,487.10	13,739.13	10,142.82	8,665.14	7,905.58	8,329.88	118,313.65
Miscellaneous gener - Tr & Reg of Bonds/Debt Fee 9302-04127	47,776.29	45,309.59	33,449.48	28,576.33	26,071.41	27,470.68	390,180.61
Miscellaneous gener - NYSE Fees & Exps 9302-04129	12,338.41	11,701.38	8,638.46	7,379.95	6,733.05	7,094.41	100,765.68
Customer accounts-C - Bank Service Charge 9030-04130	148,049.20	140,405.38	103,653.27	88,552.35	80,790.12	85,126.15	1,209,091.97
Miscellaneous gener - Reimbursement of Fraud Payments 9302-04135	264.89	251.21	185.45	158.44	144.55	152.31	2,163.28
Miscellaneous gener - Analyst Activities 9302-04140	8,869.01	8,411.10	6,209.44	5,304.80	4,839.80	5,099.55	72,431.66
A&G-Office supplies - Analyst Activities 9210-04140	1,549.04	1,469.07	1,084.53	926.53	845.31	890.68	12,650.78
Miscellaneous gener - Web Site 9302-04141	8,363.31	7,931.51	5,855.38	5,002.33	4,563.84	4,808.78	68,301.69
A&G-Office supplies - Web Site 9210-04141	3,886.86	3,686.18	2,721.30	2,324.84	2,121.05	2,234.89	31,743.31
Miscellaneous gener - NAIC 9302-04143	415.14	393.71	290.65	248.31	226.54	238.70	3,390.37
A&G-Office supplies - NAIC 9210-04143	2.96	2.81	2.08	1.77	1.62	1.70	24.21
Miscellaneous gener - Printing/Slides/Graphics 9302-04145	20,006.44	18,973.50	14,007.05	11,966.41	10,917.47	11,503.41	163,389.11
A&G-Office supplies - Public Relations 9302-04146	18,117.20	17,181.81	12,684.35	10,836.40	9,886.52	10,417.13	147,960.00
A&G-Office supplies - Public Relations 9210-04146	3,256.09	3,087.98	2,279.68	1,947.56	1,776.84	1,872.20	26,591.90
A&G-Outside service - Public Relations 9230-04146	49.16	46.63	34.42	29.41	26.83	28.27	401.52
Directors & Shareholders & PR	659,983.49	625,908.39	462,072.39	394,754.49	360,151.51	379,480.96	5,389,969.98
A&G-Office supplies - Monthly Lines and service 9210-05310	79,288.21	73,784.15	68,621.01	53,662.70	47,770.03	42,615.93	657,324.90
A&G-Office supplies - Long Distance 9210-05312	83,620.47	77,815.67	72,370.42	56,594.80	50,380.16	44,944.44	693,240.75
A&G-Office supplies - Toll Free Long Distance 9210-05314	307,291.34	285,959.66	207,976.49	185,138.72	165,163.34	155,544.52	2,547,544.52
A&G-Office supplies - Telecom Maintenance & Repair 9210-05316	19,961.04	18,575.37	17,275.54	13,509.74	12,026.24	10,728.68	165,483.43

View
Type
Cost Center
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Fiscal 2006
Atrms Shared Services - 010COM

	January '08	February	March	April	May	June	Test Period
A&G-Administrative - WAN/LAN/Internet Service 9200-05331	4.82	4.48	4.17	3.26	2.90	2.59	39.92
A&G-Office supplies - WAN/LAN/Internet Service 9210-05331	48,498.84	45,132.12	41,973.94	32,824.28	29,219.87	26,067.22	402,071.02
A&G-Office supplies - Cellular, radio, pager charges 9210-05364	25,728.99	23,942.93	22,267.49	17,413.52	15,501.36	13,828.85	213,301.65
A&G-Administrative - Cellular, radio, pager charges 9200-05364	4.53	4.22	3.92	3.07	2.73	2.44	37.59
A&G-Office supplies - Video Conference 9210-05380	16,567.51	15,417.42	14,338.57	11,212.98	9,981.69	8,904.73	137,350.01
A&G-Office supplies - Audio Conference 9210-05390	3,557.58	3,310.62	3,078.96	2,407.79	2,143.39	1,912.13	29,493.52
Telecom	584,523.33	543,946.65	505,883.28	395,608.65	352,167.10	314,170.35	4,845,887.32
A&G-Administrative - Meals & Entertainment 9200-05411	2,384.04	2,479.06	2,575.72	2,469.09	2,796.46	2,759.33	30,344.98
A&G-Office supplies - Meals & Entertainment 9210-05411	27,956.51	29,070.75	30,204.29	28,953.87	32,792.78	32,357.35	355,841.23
A&G-Outside service - Meals & Entertainment 9230-05411	2,385.18	2,480.24	2,576.95	2,470.27	2,797.80	2,760.65	30,359.48
A&G-Employee pensio - Meals & Entertainment 9260-05411	57.12	59.40	61.71	59.16	66.11	66.11	727.04
Miscellaneous gener - Meals & Entertainment 9302-05411	2,116.82	2,201.19	2,287.02	2,192.34	2,483.01	2,450.04	26,943.68
Distribution-Operat - Meals & Entertainment 8700-05411	68.68	71.41	74.20	71.13	79.49	87.41	874.13
Distribution-Other - Meals & Entertainment 8800-05411	3.72	3.87	4.02	3.86	4.31	4.40	47.40
Customer accounts-C - Meals & Entertainment 9030-05411	8.02	8.34	8.66	8.30	9.41	9.28	102.06
A&G-Office supplies - Spousal & Dependent Travel 9210-05412	586.78	610.16	633.96	607.71	688.29	679.15	7,468.73
A&G-Office supplies - Transportation 8700-05413	99.74	103.72	107.76	103.30	117.00	115.44	1,269.56
Distribution-Operat - Transportation 8800-05413	74.91	77.90	80.94	77.59	87.87	86.71	953.53
Distribution-Other - Transportation 9200-05413	4,216.35	4,384.39	4,555.35	4,366.77	4,945.74	4,880.07	53,667.28
A&G-Administrative - Transportation 9210-05413	38,655.95	40,196.61	41,763.98	40,035.00	45,343.14	44,741.06	492,027.73
A&G-Office supplies - Transportation 9230-05413	2,346.14	2,439.65	2,534.78	2,429.84	2,752.01	2,715.47	29,862.63
A&G-Employee pensio - Transportation 9260-05413	218.64	227.35	236.22	226.44	256.46	253.06	2,782.93
Miscellaneous gener - Transportation 9302-05413	4,308.16	4,479.86	4,654.55	4,461.85	5,053.44	4,986.34	54,835.91
Storage-Purificatio - Lodging 8210-05414	9.97	10.36	10.77	10.77	11.69	11.54	126.87
Customer accounts-C - Lodging 9030-05414	77.48	80.57	83.71	80.24	90.88	89.68	986.18
A&G-Administrative - Lodging 9200-05414	660.26	686.58	713.35	683.82	774.48	764.20	8,404.08
A&G-Office supplies - Lodging 9210-05414	20,266.25	21,073.98	21,895.70	20,989.25	23,772.16	23,456.50	257,956.57
A&G-Outside service - Lodging 9230-05414	450.26	468.21	486.46	466.32	528.15	521.14	5,731.09
A&G-Employee pensio - Lodging 9260-05414	94.73	98.51	102.35	98.11	111.12	109.65	1,205.80
Miscellaneous gener - Lodging 9302-05414	1,769.89	1,840.43	1,912.20	1,833.03	2,076.07	2,048.50	22,527.87
A&G-Maintenance of - Misc Employee Expense 9320-05419	31.67	32.93	34.22	32.80	37.15	36.66	403.13
Storage-Purificatio - Misc Employee Expense 8210-05419	986.00	1,025.30	1,065.28	1,021.18	1,156.57	1,141.21	12,550.18
Distribution-Operat - Misc Employee Expense 8700-05419	12,296.00	12,786.27	13,284.84	12,734.86	14,423.34	14,231.82	156,510.66
Sales-Supervisory - Misc Employee Expense 9110-05419	66.26	68.90	71.59	68.82	77.72	76.69	843.38
A&G-Administrative - Misc Employee Expense 9200-05419	37.22	38.70	40.21	38.54	43.65	43.07	473.70
A&G-Office supplies - Misc Employee Expense 9210-05419	17,340.30	18,031.42	18,734.51	17,958.92	20,340.05	20,069.97	220,714.05
A&G-Outside service - Misc Employee Expense 9230-05419	278.48	289.58	300.87	288.42	326.66	322.32	3,544.64
A&G-Employee pensio - Misc Employee Expense 9260-05419	104.40	108.56	112.79	108.12	122.46	120.83	1,328.79
Miscellaneous gener - Misc Employee Expense 9302-05419	282.32	293.57	305.02	292.39	331.16	326.76	3,593.45
Travel & Entertainment	140,238.45	145,827.78	151,513.96	145,241.48	164,498.66	162,314.39	1,785,008.75
A&G-Office supplies - Membership Fees 9210-05415	9,979.33	4,632.15	8,024.38	5,495.45	5,740.99	72,613.13	72,613.13
A&G-Administrative - Membership Fees 9200-05415	28.76	13.35	23.13	15.84	16.56	16.55	209.29
Sales-Supervisory - Membership Fees 9110-05415	162.70	75.52	130.83	89.60	93.68	23.99	303.37
A&G-Maintenance of - Membership Fees 9320-05415	1,752.69	813.55	1,409.34	965.18	1,009.13	1,008.30	1,183.87
Miscellaneous gener - Membership Fees 9302-05415	907.06	421.03	729.37	499.50	522.25	521.82	12,753.18
A&G-Outside service - Membership Fees 9230-05415	549.46	255.04	441.82	302.58	316.35	316.10	6,600.08
A&G-Office supplies - Club Dues - Nondeductible 9210-05416	233.88	108.56	188.07	128.80	134.66	134.55	3,998.04
A&G-Administrative - Club Dues - Deductible 9200-05417	1.58	0.73	1.27	0.87	0.91	0.91	1,701.82
A&G-Office supplies - Association Dues 9210-07510	4,739.37	2,199.89	3,810.93	2,609.89	2,728.74	2,726.51	34,485.35
Miscellaneous gener - Association Dues 9302-07510	11,849.94	5,500.43	9,528.54	6,525.56	6,822.70	6,817.13	86,224.33
Customer accounts-C - Donations 9030-07520	101.69	47.20	81.77	56.00	58.55	58.50	739.92
A&G-Office supplies - Donations 9210-07520	2,353.44	1,092.40	1,892.40	1,296.00	1,353.91	1,353.91	17,124.45
Dues & Donations	32,701.60	15,179.23	26,295.35	18,008.23	18,828.23	18,812.85	237,948.30
Customer accounts-C - Employee Development 9030-05420	74.19	71.89	71.89	74.39	96.67	96.67	891.34

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	January '08	February	March	April	May	June	Test Period
A&G-Office supplies - Employee Development 9210-05420	38,822.37	37,586.50	37,616.19	38,925.70	37,588.87	50,585.42	466,397.81
A&G-Outside service - Employee Development 9230-05420	48.02	46.49	46.53	48.15	46.50	62.57	576.92
Miscellaneous gener - Employee Development 9302-05420	60.71	58.78	58.82	60.87	58.78	79.10	729.33
A&G-Office supplies - Training 9210-05421	13,923.49	13,480.25	13,490.90	13,960.55	13,481.10	18,142.27	167,271.78
A&G-Injuries & dama - Training 9250-05421	26.64	25.79	25.81	26.71	25.79	34.71	320.05
A&G-Employee pensio - Training 9260-05421	27.36	26.49	26.51	27.44	26.49	35.66	328.74
Miscellaneous gener - Training 9302-05421	78.09	75.60	75.66	78.29	75.61	101.75	938.11
A&G-Office supplies - Books & Manuals 9210-05424	1,993.78	1,930.31	1,931.83	1,999.08	1,930.43	2,597.88	23,952.51
Miscellaneous gener - Books & Manuals 9302-05424	144.87	140.26	140.37	145.26	140.27	188.77	1,740.42
A&G-Office supplies - Safety Training 9210-05426	36.85	35.68	35.70	36.95	35.68	48.02	442.70
A&G-Administrative - Technical (Job Skills) Training 9200-05427	74.68	72.30	72.36	74.87	72.30	97.30	897.13
A&G-Office supplies - Technical (Job Skills) Training 9210-05427	2,341.18	2,266.65	2,268.44	2,347.41	2,266.79	3,050.55	28,126.08
Miscellaneous gener - Technical (Job Skills) Training 9302-05427	103.40	100.11	100.18	103.67	100.11	134.73	1,242.17
A&G-Maintenance of - Technical (Job Skills) Training 9320-05427	33.80	32.72	32.75	33.89	32.72	44.04	406.01
A&G-Office supplies - Computer Skills & Systems Training 9210-05428	8,491.04	8,220.73	8,227.23	8,513.64	8,221.25	11,063.79	102,008.21
A&G-Office supplies - Work Environment Training 9210-05429	724.13	701.08	701.64	726.06	701.13	943.55	8,699.49
Training	67,004.59	64,871.57	64,922.82	67,182.94	64,875.67	87,306.77	804,968.80
A&G-Administrative - Contract Labor 9200-06111	35.77	36.00	37.48	38.47	34.80	35.50	435.15
A&G-Office supplies - Contract Labor 9210-06111	166,014.15	167,092.55	173,958.54	178,553.90	161,535.23	164,788.79	2,019,847.09
A&G-Outside service - Contract Labor 9230-06111	467,428.75	470,465.09	489,796.96	502,735.62	454,817.91	463,978.64	5,687,073.08
A&G-Employee pensio - Contract Labor 9260-06111	132.95	133.82	139.32	143.00	129.37	131.97	1,617.61
Miscellaneous gener - Contract Labor 9302-06111	14,989.44	15,086.81	15,706.74	16,121.66	14,585.04	14,878.80	182,372.30
A&G-Rents - Contract Labor 9310-06111	904.00	909.87	947.26	972.28	879.61	897.33	10,998.72
A&G-Maintenance of - Contract Labor 9320-06111	98.44	99.08	103.15	105.87	95.78	97.71	1,197.68
A&G-Outside service - Legal 9230-06121	4,030.20	4,056.38	4,223.06	4,334.62	3,921.47	4,000.46	49,034.35
Miscellaneous gener - Legal 9302-06121	4,050.36	4,076.67	4,244.19	4,356.30	3,941.09	4,020.47	49,279.62
Billed from Gas Supply	365,864.07	365,864.07	365,864.07	365,864.07	365,864.07	365,864.07	4,363,598.34
Outside Services	1,023,548.15	1,027,820.35	1,055,020.77	1,073,225.80	1,005,804.37	1,018,693.75	12,365,453.94
A&G-Rents - Gas Transport Cost - Local Distribution 9310-04810	(10.00)	(9.99)	(10.00)	(9.99)	(10.00)	(9.99)	(119.23)
A&G-Administrative - A&G Overhead Clearing 9200-04863	(2,813,381.82)	(2,811,114.17)	(2,812,653.97)	(2,811,199.94)	(2,812,739.74)	(2,811,199.94)	(33,538,756.08)
A&G-Office supplies - PACER Services 9210-06118	9.23	9.23	9.23	9.23	9.23	9.23	110.07
Distribution-Operat - Misc General Expense 8700-07590	2.94	2.94	2.94	2.94	2.94	2.94	35.07
A&G-Maintenance of - Misc General Expense 9320-07590	(92,441.36)	(92,366.86)	(92,417.44)	(92,369.66)	(92,420.26)	(92,369.66)	(1,102,007.57)
Miscellaneous gener - Misc General Expense 9302-07590	346.78	346.50	346.69	346.51	346.70	346.51	4,134.05
A&G-Employee pensio - Misc General Expense 9260-07590	490.28	489.88	490.15	489.90	490.17	489.90	5,844.69
A&G-Injuries & dama - Misc General Expense 9250-07590	3,226.33	3,223.73	3,225.49	3,223.82	3,225.59	3,223.82	38,461.54
A&G-Outside service - Misc General Expense 9230-07590	21,410.82	21,393.57	21,405.29	21,394.22	21,405.94	21,394.22	255,241.72
A&G-Office supplies - Misc General Expense 9210-07590	2.49	2.49	2.49	2.49	2.49	2.49	29.73
A&G-Administrative - Misc General Expense 9200-07590	(2,880,344.30)	(2,878,022.68)	(2,879,599.13)	(2,878,110.49)	(2,879,686.94)	(2,878,110.49)	(34,337,026.02)
Miscellaneous							
Total O&M Expenses Before Allocations	9,335,708.65	8,412,314.90	7,669,633.88	7,155,885.40	7,937,586.08	7,270,475.34	94,686,466.94
4030 Op Inc & Exp-Depreciation	-	-	-	-	-	-	-
4060 Op Inc&Exp-Amort Util/Pla	-	-	-	-	-	-	-
4081 Op Inc&Exp-Tax Oth Than I	-	-	-	-	-	-	-
4091 Op Inc&Exp-Income Taxes	-	-	-	-	-	-	-
4101 Provision for deferred income taxes	-	-	-	-	-	-	-
4190 Interest and Dividend Income	-	-	-	-	-	-	-
4210 Miscellaneous Nonoperating Income	-	-	-	-	-	-	-
4261 Donations	-	-	-	-	-	-	-
4263 Penalties	-	-	-	-	-	-	-

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4264 Expenditures for certain civic, political and related activities

	January '08	February	March	April	May	June	Test Period
4265 Other deductions	-	-	-	-	-	-	-
4270 Interest on long-term debt	-	-	-	-	-	-	-
4280 Amortization of debt discount and expense debt	-	-	-	-	-	-	-
4281 Amortization of loss on reacquired debt	-	-	-	-	-	-	-
4310 Other Interest Expense	-	-	-	-	-	-	-
4380 Dividends Declared - Common Stock	995.97	1,035.66	1,076.05	1,031.50	1,168.26	1,152.75	12,677.05
8210 Ng Stg Exp-Op-Purificatio	-	-	-	-	-	-	-
8240 Ng Stg Exp-Op-Other Expen	-	-	-	-	-	-	-
8250 Ng Stg Exp-Op-U/G Op Roya	-	-	-	-	-	-	-
8310 Ng Stg Exp-Mt-Maint Struc	-	-	-	-	-	-	-
8320 Ng Stg Exp-Mt-Maint Reser	-	-	-	-	-	-	-
8340 Ng Stg Exp-Mt-Maint Comp	-	-	-	-	-	-	-
8350 Ng Stg Exp-Mt-Maint Meas/	-	-	-	-	-	-	-
8360 Ng Stg Exp-Mt-Maint Punit	-	-	-	-	-	-	-
8400 Other Storage Exp	-	-	-	-	-	-	-
8410 Other Storage Exp	-	-	-	-	-	-	-
8470 Other Storage Exp	-	-	-	-	-	-	-
8500 Trsm-Op Opr Suprvsn/Eng	-	-	-	-	-	-	-
8560 Trsm-Op Mains Expenses	-	-	-	-	-	-	-
8570 Trsm-Op Meas&Reg Sia Exp	-	-	-	-	-	-	-
8590 Trsm-Op Other Expenses	-	-	-	-	-	-	-
8600 Trsm-Op Rents	-	-	-	-	-	-	-
8620 Trsm-Maint Struct & Impro	-	-	-	-	-	-	-
8630 Trsm-Maint Of Mains	-	-	-	-	-	-	-
8640 Trsm-Maint Comp St Equip	-	-	-	-	-	-	-
8650 Trsm-Maint Meas&Reg Stat	-	-	-	-	-	-	-
8670 Trsm-Maint Oth Equipment	-	-	-	-	-	-	-
8700 Distr-Op Oper Supervisn&En	71,543.61	65,660.77	70,072.30	66,810.24	74,261.70	68,607.40	823,011.00
8710 Distr-Op Distr Load Disp	-	-	-	-	-	-	-
8711 Distr-Op	-	-	-	-	-	-	-
8720 Distr-Op Distr Comp Sia L	1,288.44	1,255.22	(18,033.85)	1,309.78	1,289.24	(21,179.25)	(70,762.83)
8740 Distr-Op Mains & Serv Exp	-	-	-	-	-	-	-
8750 Distr-Op Meas&Reg Sta-Gen	-	-	-	-	-	-	-
8760 Distr-Op Meas&Reg Sta-Ind	-	-	-	-	-	-	-
8770 Distr-Op Meas&Reg Sta-Cty	-	-	-	-	-	-	-
8780 Distr-Op Mtr & Hous Reg E	29,459.42	25,719.31	28,212.72	26,896.21	29,382.97	26,896.21	329,959.00
8790 Distr-Op Cust Install Exp	1,152.84	1,020.75	1,113.90	1,064.10	1,163.71	1,072.49	13,042.76
8800 Distr-Op Other Expenses	7,702.82	7,669.21	7,681.01	7,663.97	7,734.37	7,662.77	91,727.68
8810 Distr-Op Rents	-	-	-	-	-	-	-
8850 Distr-Maint Suprvsn & Eng	-	-	-	-	-	-	-
8860 Distr-Maint Struct & Impr	252.76	279.49	252.28	328.53	255.24	268.40	3,356.99
8870 Distr-Maint Of Mains	-	-	-	-	-	-	-
8890 Distr-Maint Meas&Reg Sta-Gen	-	-	-	-	-	-	-
8900 Distr-Maint Meas&Reg Sta-Ind	-	-	-	-	-	-	-
8910 Distr-Maint Meas&Reg Sta-City	-	-	-	-	-	-	-
8920 Distr-Maint Of Service	-	-	-	-	-	-	-
8930 Distr-Maint Mtrs&Hous Reg	-	-	-	-	-	-	-
8940 Distr-Maint Other Equip	-	-	-	-	-	-	-
8950 Distribution-Mainte - Capitalized Utility Costs	8,336.15	7,277.81	7,983.37	7,610.84	8,314.51	7,610.84	93,368.67
9010 Cust Accs-Op-Supervision	133.75	116.77	128.09	122.11	133.40	122.11	1,498.03
9020 Cust Accs-Op Meter Exp	-	-	-	-	-	-	-
9030 Cust Accs-Op Record&Coll	1,815,105.21	1,598,041.83	1,700,850.27	1,612,016.45	1,743,581.99	1,608,626.72	19,893,448.75
9040 Cust Accs-Op Uncol Accts	-	-	-	-	-	-	-
9050	36.33	38.83	38.96	42.07	36.74	39.32	451.82

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9070 Cust Serv-Op Supervision	-	-	-	-	-	-	-
9080 Cust Serv-Op Customer Assistance Exp	-	-	-	-	-	-	-
9090 Cust Serv-Op Info and Instruct Adv Exp	-	-	-	-	-	-	-
9100 Cust Serv-Op Misc Cust Serv & Inform Exp	1,463.86	1,460.46	1,461.65	1,467.06	1,459.80	1,459.80	17,444.83
9110 Sales-Supervision	120.11	101.70	117.25	114.01	107.39	113.59	1,308.27
9120 Sales Exp-Op Demo & Selling Exp	-	-	-	-	-	-	-
9130 Sales Exp-Op Demo Advertising Exp	-	-	-	-	-	-	-
9160 Sales Exp-Op Misc Sales Exp	-	-	-	-	-	-	-
9200 Administrative and General Salaries	(254,091.15)	(575,488.10)	(360,817.20)	(473,710.98)	(258,854.21)	(472,805.39)	(4,862,528.36)
9210 A&G-Op Office Sup & Exp	1,285,708.89	1,306,863.77	1,195,235.82	1,082,261.19	1,097,410.06	1,032,881.99	13,247,470.80
9220 A&G-Op Admin Exp Trsfid-Cr	-	-	-	-	-	-	-
9230 A&G-Op Outside Serv Empld	866,903.57	878,039.27	889,092.38	900,258.79	861,362.72	864,513.80	10,463,303.08
9240 A&G-Op Property Insurance	33,681.57	33,681.57	33,681.57	33,714.57	33,714.57	33,714.57	404,596.61
9250 A&G-Op Injuries & Damages	500,072.71	498,862.19	499,668.30	499,241.59	500,525.93	499,731.02	5,999,284.34
9260 A&G-Op Empl Pen Benefits	3,694,321.76	3,147,772.83	2,503,572.11	2,366,311.71	2,651,443.52	2,543,198.74	34,142,300.96
9270 A&G-Op Franchise Requirmnt	-	-	-	-	-	-	-
9280 A&G-Op Reg Comm Exp	-	-	-	-	-	-	-
9290 A&G-Duplicate charg - Uniforms Capitalized	-	-	-	-	-	-	-
9301 A&G-Op Inst/General Adv	510,303.82	477,697.19	358,915.24	304,275.67	277,059.86	292,816.26	4,762,977.93
9302 A&G-Op Misc General Exp	373,631.56	372,012.29	372,619.29	371,823.12	375,133.92	371,687.60	4,449,575.06
9310 A&G-Op Rents	387,584.64	563,196.09	376,712.38	345,279.63	530,886.51	402,283.61	4,868,954.50
9320 A&G-Maint General Plant	-	-	-	-	-	-	-
Total	9,335,708.65	8,412,314.90	7,669,633.88	7,155,885.40	7,937,586.08	7,270,475.34	94,686,466.94

View	Fiscal 2008	Fiscal 2005	Fiscal 2006	Fiscal 2007	Fiscal 2007	Fiscal 2007	Fiscal 2007						
Type	April	May	June	July	August	September	October	November	December	January	February	March	April
Distribution-Maint - Non-project Labor 8850-01000	4.64%	21,477.06	25,815.12	24,420.14	16,287.85	15,574.66	17,576.67	19,998.78	19,788.30	20,826.56	19,788.30	21,572.48	19,049.37
Distribution-Maint - Non-project Labor 8870-01000	0.14%	657.83	790.70	747.97	486.86	477.04	536.36	612.55	606.10	637.90	606.10	660.75	563.47
Maintenance of means - Non-project Labor 8890-01000	0.26%	1,183.27	1,422.27	1,345.41	897.37	858.08	968.38	1,101.92	1,093.23	1,147.43	1,093.23	1,186.52	1,049.52
Maintenance of serv - Non-project Labor 8910-01000	0.09%	129.85	156.08	147.65	98.48	106.27	106.27	120.91	119.64	125.92	119.64	130.52	115.17
Maintenance of serv - Non-project Labor 8920-01000	0.07%	329.02	395.48	374.11	249.53	238.60	269.27	306.38	303.15	319.06	303.15	330.48	291.83
Maintenance of mele - Non-project Labor 8930-01000	0.02%	84.48	101.54	96.05	64.07	61.26	68.14	78.66	77.84	81.92	77.84	84.85	74.93
Customer accounts-M - Non-project Labor 9020-01000	13.16%	60,921.22	73,226.45	69,269.48	46,201.64	44,178.63	49,857.49	56,727.92	56,130.92	59,070.25	56,130.92	61,191.87	54,034.91
Customer accounts-C - Non-project Labor 9030-01000	2.43%	11,230.40	13,498.79	12,769.35	8,516.95	8,144.02	9,190.88	10,457.41	10,347.34	10,860.25	10,347.34	11,280.29	9,950.96
Customer service-Su - Non-project Labor 9070-01000	1.93%	8,946.36	10,753.40	10,172.31	6,794.77	6,487.69	7,321.64	8,330.57	8,242.90	8,679.39	8,242.90	8,986.10	7,953.09
Customer service-Op - Non-project Labor 9080-01000	1.87%	8,688.74	10,419.71	9,856.65	6,574.23	6,286.37	7,094.44	8,072.07	7,987.11	8,406.18	7,987.11	8,707.25	7,688.86
Sales-Demonstrating - Non-project Labor 9120-01000	0.80%	3,718.58	4,469.68	4,228.15	2,820.11	2,696.62	3,042.26	3,426.18	3,365.95	3,625.92	3,365.95	3,735.10	3,296.24
Storage-Operation s - Non-project Labor 8140-01000	0.29%	1,327.81	1,596.01	1,509.76	1,005.99	962.90	1,086.67	1,233.42	1,223.40	1,287.59	1,223.40	1,333.71	1,177.72
Storage-Operation s - Non-project Labor 8160-01000	0.75%	3,477.50	4,179.90	3,954.03	2,637.27	2,521.80	2,945.96	3,372.17	3,204.06	3,423.95	3,204.06	3,492.95	3,084.41
Lines expenses - Non-project Labor 8170-01000	0.53%	2,455.94	2,952.01	2,792.49	1,862.55	1,780.99	2,009.93	2,266.90	2,262.83	2,381.56	2,262.83	2,466.85	2,178.33
Compressor station - Non-project Labor 8180-01000	0.66%	3,053.39	3,670.13	3,471.81	2,315.64	2,214.25	2,498.87	2,843.23	2,813.30	2,960.91	2,813.30	3,066.96	2,708.25
Storage-Measuring a - Non-project Labor 8200-01000	0.25%	1,177.10	1,414.86	1,338.41	892.70	853.33	953.33	1,096.08	1,084.55	1,141.45	1,084.55	1,182.33	1,044.05
Storage-Purificatio - Non-project Labor 8210-01000	0.25%	1,163.47	1,398.48	1,322.91	882.36	843.72	952.18	1,083.99	1,071.99	1,141.45	1,071.99	1,166.64	1,031.96
Maintenance of comp - Non-project Labor 8340-01000	0.07%	311.48	374.40	354.16	236.22	225.88	254.91	290.04	286.99	302.05	286.99	312.87	276.27
Maintenance of means - Non-project Labor 8350-01000	0.00%	4.30	5.16	4.88	3.26	3.11	3.52	4.00	3.96	4.17	3.96	4.31	3.81
Transmission-Operat - Non-project Labor 8500-01000	0.72%	3,355.09	4,032.77	3,814.85	2,544.44	2,433.03	2,745.78	3,124.16	3,091.28	3,253.47	3,091.28	3,370.00	2,975.84
Mans expenses - Non-project Labor 8560-01000	2.25%	10,440.20	12,548.97	11,870.86	7,917.67	7,570.99	8,544.18	9,721.59	9,619.28	10,123.99	9,619.28	10,486.58	9,260.08
Transmission-Measur - Non-project Labor 8570-01000	1.30%	6,011.72	7,226.01	6,855.53	4,559.19	4,359.56	4,913.95	5,597.83	5,539.02	5,829.64	5,539.02	6,038.43	5,532.18
Transmission-Mainte - Non-project Labor 8630-01000	0.66%	3,037.01	3,650.44	3,453.18	2,303.22	2,202.37	2,485.47	2,827.97	2,798.20	2,945.02	2,798.20	3,050.50	2,693.72
Transmission-Operat - Non-project Labor 8650-01000	0.38%	1,779.04	2,138.38	2,022.83	1,349.19	1,290.12	1,455.95	1,656.59	1,639.15	1,725.16	1,639.15	1,766.94	1,577.94
Distribution-Operat - Non-project Labor 8700-01000	17.54%	81,217.71	97,622.55	92,347.28	61,594.16	58,897.17	66,467.99	75,627.45	74,831.48	78,757.17	74,831.48	81,578.54	72,037.16
Distribution load d - Non-project Labor 8710-01000	0.00%	4.49	5.40	5.10	3.40	3.25	3.67	4.18	4.14	4.35	4.14	4.51	3.98
Donozation - Non-project Labor 8711-01000	0.01%	51.95	62.44	59.07	39.40	37.67	42.51	48.37	47.86	50.37	47.86	52.18	46.07
Mans and Services - Non-project Labor 8740-01000	21.13%	97,844.86	117,608.15	111,252.91	74,203.47	70,954.78	80,075.53	91,110.14	90,151.22	94,881.31	90,151.22	98,279.56	86,784.84
Distribution-Measur - Non-project Labor 8750-01000	2.23%	10,346.38	12,436.20	11,764.18	7,846.52	7,502.95	8,467.40	9,634.23	9,532.63	10,063.01	9,532.63	10,392.35	9,176.86
Distribution-Measur - Non-project Labor 8760-01000	2.43%	11,236.02	13,505.54	12,775.74	8,521.21	8,148.10	9,195.48	10,489.71	10,352.52	10,895.71	10,352.52	11,285.94	9,965.95
Distribution-Measur - Non-project Labor 8770-01000	0.97%	4,157.97	5,376.45	5,085.92	3,392.23	3,243.69	3,660.65	4,165.09	4,121.26	4,374.49	4,121.26	4,492.84	3,967.36
Meter and house reg - Non-project Labor 8780-01000	16.69%	77,177.78	92,742.58	87,731.01	58,515.18	55,953.00	63,145.38	71,846.97	71,050.79	74,820.81	71,050.79	77,500.58	68,436.15
Customer installat - Non-project Labor 8790-01000	1.43%	6,625.44	7,963.68	7,533.34	5,024.62	4,804.61	5,422.01	6,169.40	6,104.47	6,424.76	6,104.47	6,654.87	5,876.52
Distribution-Other - Non-project Labor 8800-01000	0.63%	2,910.67	3,498.58	3,309.53	2,207.40	2,110.75	2,382.02	2,710.32	2,681.80	2,822.51	2,681.80	2,923.60	2,581.65
Distribution-Operat - Capital Labor 8700-01001	101.01%	467,739.42	562,216.24	531,835.51	354,725.81	339,193.58	382,784.58	435,544.64	430,960.60	453,572.43	430,960.60	469,817.47	414,867.88
Distribution-Operat - Capital Labor Contra 8700-01002	-98.60%	(466,547.42)	(548,763.62)	(519,109.83)	(346,237.98)	(331,077.40)	(373,633.15)	(425,122.99)	(420,648.64)	(442,719.42)	(420,648.64)	(458,575.74)	(404,940.99)
Mans expenses - O&M Project Labor and Contra 8560-01006	0.09%	425.04	510.89	483.29	322.34	308.23	351.63	395.79	391.62	412.17	391.62	426.93	377.00
Distribution-Operat - O&M Project Labor and Contra 8700-01006	1.23%	324.88	390.51	369.40	246.39	235.60	265.98	302.52	299.34	315.04	299.34	326.33	288.16
Mans and Services - O&M Project Labor and Contra 8740-01006	0.07%	5,672.34	6,818.07	6,449.64	4,301.81	4,113.45	4,642.20	5,281.91	5,200.54	5,500.54	5,200.54	5,697.54	5,031.16
Distribution-Maint - O&M Project Labor and Contra 8920-01006	0.25%	1,176.42	1,414.04	1,337.63	892.18	853.11	962.77	1,095.45	1,083.92	1,140.79	1,083.92	1,181.65	1,043.44
Maintenance of serv - O&M Project Labor and Contra 8920-01006	0.19%	874.70	1,051.38	994.57	663.36	634.32	715.85	814.50	805.93	846.21	805.93	878.59	775.63
Storage-Operation s - Expense Labor Accrual 8140-01008	0.03%	118.42	142.34	134.65	89.81	85.87	96.91	110.27	114.83	118.94	114.83	125.03	105.03
Storage-Operation s - Expense Labor Accrual 8160-01008	0.04%	186.61	224.30	212.18	141.52	135.32	152.72	173.76	171.93	180.96	171.93	187.44	165.51
Lines expenses - Expense Labor Accrual 8170-01008	0.03%	119.08	143.13	135.39	90.31	86.35	97.45	110.68	109.71	115.47	109.71	121.61	105.62
Compressor station - Expense Labor Accrual 8180-01008	0.01%	62.66	75.31	71.24	47.52	45.44	51.28	58.34	57.73	60.76	57.73	62.93	55.57
Storage-Measuring a - Expense Labor Accrual 8200-01008	0.02%	82.74	99.46	94.08	62.75	60.00	67.72	77.05	76.24	80.24	76.24	83.11	73.39
Storage-Purificatio - Expense Labor Accrual 8210-01008	0.01%	43.20	51.93	49.12	32.76	31.33	35.36	40.23	39.81	41.89	39.81	43.32	38.32
Maintenance of comp - Expense Labor Accrual 8340-01008	0.00%	(2.56)	(3.10)	(2.93)	(1.96)	(1.87)	(2.11)	(2.40)	(2.38)	(2.59)	(2.38)	(2.59)	(2.29)
Transmission-Operat - Expense Labor Accrual 8500-01008	0.03%	131.77	158.38	149.82	99.93	95.56	107.84	122.70	121.41	127.78	121.41	132.35	116.87
Mans expenses - Expense Labor Accrual 8560-01008	0.10%	482.41	579.84	548.51	365.85	349.83	394.80	448.20	444.47	467.79	444.47	484.55	427.88
Transmission-Measur - Expense Labor Accrual 8570-01008	0.04%	173.02	207.95	196.73	131.21	125.47	141.60	161.11	159.41	167.78	159.41	173.79	153.46
Transmission-Mainte - Expense Labor Accrual 8630-01008	-0.05%	(213.06)	(256.10)	(242.26)	(161.58)	(154.51)	(174.37)	(198.40)	(196.61)	(206.61)	(196.61)	(214.01)	(188.98)
Transmission-Operat - Expense Labor Accrual 8650-01008	0.01%	50.90	61.18	57.88	38.60	36.91	41.66	47.40	46.30	48.36	46.30	51.13	45.15
Distribution-Operat - Expense Labor Accrual 8700-01008	0.50%	2,301.60	2,766.49	2,617.50	1,745.50	1,669.07	1,883.61	2,143.18	2,120.62	2,231.89	2,120.62	2,311.83	2,041.44
Mans and Services - Expense Labor Accrual 8740-01008	0.65%	3,005.14	3,612.14	3,416.95	2,279.05	2,179.26	2,459.39	2,798.29	2,768.84	2,914.12	2,768.84	3,018.49	2,665.45
Distribution-Measur - Expense Labor Accrual 8750-01008	0.06%	289.61	348.11	329.30	219.64	210.02	237.02	269.68	266.84	280.84	266.84	290.90	256.88
Distribution-Measur - Expense Labor Accrual 8760-01008	0.10%	453.72	545.37	515.90	344.10	329.03	371.32	422.49	418.05	439.98	418.05	455.74	402.44
Distribution-Measur - Expense Labor Accrual 8770-01008	0.03%	149.60	179.92	170.10	113.45	108.49	122.43	139.30	137.84	145.07	137.84	150.26	132.69
Meter and house reg - Expense Labor Accrual 8780-01008	0.32%	1,475.10	1,877.24	1,769.19	1,118.69	1,069.71	1,207.21	1,373.57	1,359.11	1,430.42	1,359.11	1,481.65	1,308.36
Customer installat - Expense Labor Accrual 8790-01008	0.04%	187.21	227.04	224.23	149.56	143.01	161.39	183.63	181.70	192.23	181.70	198.08	174.92
Distribution-Other - Expense Labor Accrual 8800-01008	0.02%	105.40	126.68	119.84	76.43	73.93	86.2						

	Fiscal 2006 April	Fiscal 2006 May	Fiscal 2006 June	Fiscal 2006 July	Fiscal 2006 August	Fiscal 2006 September	Fiscal 2006 October	Fiscal 2006 November	Fiscal 2006 December	Fiscal 2007 January	Fiscal 2007 February
8040 Prod Exp-Ng City Gate Pur	(507.56)	1,603.76	1,262.05	600.48	1,015.79	807.45	752.05	1,143.28	1,073.37	25.11	1,013.15
8070 Prod Exp-Purchases Gas Ex	12.28	18.66	14.63	12.03	16.03	16.03	15.36	3.65	3.74	3.70	3.79
8080 Prod Exp-Gas WID From Str	2,111.01	4,599.10	4,117.73	2,598.82	3,065.64	3,013.11	3,163.04	3,656.22	3,479.09	2,546.50	3,353.02
8090 Prod Exp-Gas Deliv To Str	2,795.81	3,243.42	3,066.05	2,096.95	2,073.15	2,096.95	2,073.15	2,542.57	2,515.62	2,731.25	2,429.48
8120 Prod Exp-Gas Used Oth Utl	4,823.13	4,474.78	3,402.19	3,669.50	3,669.50	3,669.50	3,669.50	3,669.50	3,669.50	3,669.50	3,669.50
8140 Ng Sig Exp-Op Suprnsm & E	779.67	1,754.59	1,173.08	937.99	929.43	912.42	1,490.60	1,490.60	1,490.60	1,490.60	1,490.60
8160 Ng Sig Exp-Op-Well Expn	1,660.36	1,754.59	1,212.47	1,227.16	1,227.16	1,325.06	1,502.93	1,498.88	1,498.88	1,498.88	1,498.88
8200 Ng Sig Exp-Op-Meas&Reg St	2,150.44	2,056.29	2,023.19	1,544.80	1,664.79	1,726.94	1,816.14	1,853.09	1,794.75	1,906.50	1,774.00
8210 Ng Sig Exp-Op-Purificalo	36.68	28.99	23.18	22.97	22.97	36.84	36.84	36.84	36.84	36.84	36.87
8240 Ng Sig Exp-Op-Other Expen	6,048.17	69.66	3,132.82	2,685.32	2,685.32	4,799.98	4,799.98	4,493.08	4,493.08	5,651.86	4,714.52
8250 Ng Sig Exp-Op-UG Op Roya	86.12	60.49	68.72	83.44	83.44	81.27	37.50	34.10	34.10	38.65	34.10
8310 Ng Sig Exp-Mt-Maint Slnuc	409.88	443.43	300.86	327.10	327.10	345.30	343.92	354.81	339.88	366.55	329.25
8340 Ng Sig Exp-Mt-Maint Reser	1,897.05	1,357.39	1,251.62	1,935.50	1,935.50	1,737.47	1,059.90	1,040.18	1,039.87	1,039.87	1,039.83
8350 Ng Sig Exp-Mt-Maint Meas/	45.61	46.17	40.08	33.35	40.82	41.35	15.43	11.64	11.85	20.79	11.96
8360 Ng Sig Exp-Mt-Maint Pnif											
Other storage-Opera - Postage/Delivery Services 8400-05111											
8410 Other Storage Exp											
8470 Other Storage Exp											
8500 Trsm-Op Opr Suprnsm/Eng	3,066.81	4,536.76	4,162.39	2,739.09	2,878.36	3,069.11	3,162.83	3,438.29	3,271.47	3,116.54	3,162.36
8550 Trsm-Op Mains Expenses	18,279.14	19,426.58	18,308.01	14,218.94	14,600.03	15,614.52	13,995.11	14,157.76	13,613.13	14,928.22	13,283.29
8570 Trsm-Op Meas&Reg Sla Exp	6,992.22	7,959.70	7,617.31	5,204.60	5,046.29	5,627.16	6,308.87	6,516.47	6,216.53	6,819.48	6,026.53
8590 Trsm-Op Other Expenses	31.98	38.04	38.04	31.27	41.66	39.92	10.36	9.48	9.73	9.63	9.85
Transmission-Rents - Railroad easements and crossings 8600-04585											
8620 Trsm-Maint Strct & Impr	342.65	244.80	198.66	225.99	349.82	313.90	190.97	187.55	187.55	190.97	187.55
8630 Trsm-Maint Of Mains	3,315.70	3,747.63	3,496.82	2,465.89	2,547.79	2,760.23	2,913.37	3,016.52	2,879.63	3,120.30	2,782.86
8640 Trsm-Maint Comp St Equip	3,404.35	3,409.20	3,066.22	2,457.13	2,954.84	2,987.88	2,595.43	2,644.60	2,555.54	2,726.94	2,494.30
8650 Trsm-Maint Meas&Reg Sla	165,032.46	189,007.40	185,959.55	145,720.22	154,993.21	166,453.03	111,063.00	111,291.16	109,973.85	113,722.89	104,446.11
8670 Trsm-Maint Oth Equipment	15.51	11.90	(0.16)	21.30	21.30	5.20	7.71	23.69	23.48	(31.20)	24.40
8700 Dirsr-Op Dirsr Load Disp	129.00	117.49	103.74	90.22	116.34	113.10	91.32	92.55	90.04	95.12	88.25
8710 Dirsr-Op Dirsr											
8720 Dirsr-Op Dirsr											
8740 Dirsr-Op Dirsr											
8750 Dirsr-Op Dirsr											
8760 Dirsr-Op Dirsr											
8770 Dirsr-Op Dirsr											
8780 Dirsr-Op Dirsr											
8790 Dirsr-Op Dirsr											
8800 Dirsr-Op Dirsr											
8810 Dirsr-Op Dirsr											
8850 Dirsr-Maint Suprnsm & Eng	1,311.85	1,470.33	1,030.69	824.60	817.96	1,000.62	1,287.81	937.84	841.26	1,192.37	783.03
8860 Dirsr-Maint Strct & Impr	2,479.37	1,530.60	1,497.29	1,197.56	785.07	1,167.54	1,256.88	1,195.26	1,147.86	2,147.86	1,149.98
8870 Dirsr-Maint Of Mains	4,253.43	4,662.29	4,837.09	3,176.61	3,176.61	3,036.46	3,251.33	3,251.33	3,251.33	2,839.81	3,251.33
8880 Dirsr-Maint Meas&Reg Sla-Gen	2,680.70	2,680.70	2,680.70	2,680.70	2,680.70	2,680.70	2,680.70	2,680.70	2,680.70	2,680.70	2,680.70
8890 Dirsr-Maint Meas&Reg Sla-Ind	319.21	319.21	319.21	319.21	319.21	319.21	319.21	319.21	319.21	319.21	319.21
8920 Dirsr-Maint Of Service	99.23	99.23	99.23	99.23	99.23	99.23	99.23	99.23	99.23	99.23	99.23
8930 Dirsr-Maint Mtrs&Hour Reg	1,105.89	1,105.89	1,105.89	1,105.89	1,105.89	1,105.89	1,105.89	1,105.89	1,105.89	1,105.89	1,105.89
8940 Dirsr-Maint Other Equip	297.77	297.77	297.77	297.77	297.77	297.77	297.77	297.77	297.77	297.77	297.77
9010 Cust Accs-Op-Suprnsm	455.29	455.29	455.29	455.29	455.29	455.29	455.29	455.29	455.29	455.29	455.29
9020 Cust Accs-Op Meter Exp	63,077.48	75,603.63	71,485.54	47,949.21	45,919.46	51,748.48	60,645.66	60,645.66	57,533.88	62,870.74	55,480.60
9030 Cust Accs-Op Record&Coll	119,363.66	117,062.87	109,939.41	118,452.69	103,667.15	115,749.31	36,939.28	28,038.77	27,480.69	41,506.27	27,093.28
9040 Cust Accs-Op Uncol Accis	12,079.00	16,864.00	23,326.00	21,666.00	24,910.00	90,350.00	39,663.98	74,420.08	116,239.97	165,366.77	165,616.50
Customer service-Su - Non-project Labor 9070-01000	11,178.99	14,019.71	12,967.38	9,148.92	9,456.11	10,309.42	9,280.86	9,525.09	9,166.48	9,890.86	8,785.75
Customer service-Op - Transportation 9080-05413	11,126.38	14,089.13	12,765.13	8,963.10	9,419.08	10,117.65	8,939.48	9,199.79	9,810.99	9,523.84	8,496.88
9090 Cust Serv-Op Suprnsm	4,036.35	2,304.34	2,259.50	1,814.09	1,814.09	2,357.49	1,592.27	1,787.53	1,211.44	2,537.13	911.19
9100 Cust Serv-Op Assst Exp	1,879.97	1,732.48	1,629.60	1,467.60	1,467.60	1,614.09	830.25	700.98	880.25	1,100.90	648.15
9110 Cust Serv-Op Info Adv Exp	4,088.21	4,652.74	4,415.44	3,862.76	4,064.39	4,350.98	1,928.65	2,430.55	2,381.77	2,281.77	1,783.53
9150 Sales Promot-Demo&Sell Exp	10,212.73	12,141.44	11,235.16	8,947.83	9,152.18	9,949.48	7,214.26	6,677.71	7,288.47	7,331.41	6,136.43
9160 Sales Promot-Demo&Sell Exp	37.75	48.83	42.16	36.10	41.41	42.50	18.65	15.63	18.84	17.75	14.88
9210 A&G-Op Office Sup & Exp	(7,872.00)	571.47	14.43	(1,230.72)	1,122.56	(1,532.13)	(1,532.13)	332.99	222.00	(5,959.64)	(130.95)
9220 A&G-Op Admin Exp Trsd-Cr	34,791.75	32,804.55	32,192.79	36,826.13	31,088.78	43,170.83	8,077.28	5,091.92	5,091.92	9,271.42	5,091.92
9230 A&G-Op Property Insurance	13,732.94	14,350.06	34,507.42	15,059.37	12,191.35	(62,988.96)	351.14	351.14	351.14	351.14	351.14
9250 A&G-Op Injunes & Damages	21,204.19	21,730.11	17,070.32	12,929.42	5,917.39	14,711.99	15,339.67	14,564.85	14,564.85	15,837.60	13,978.95
9260 A&G-Op Enpl Pen Benefits	232,780.29	250,150.64	252,564.62	197,667.28	153,265.35	125,706.92	180,988.13	193,140.92	184,053.81	177,471.71	157,990.05
9270 A&G-Op Franchise Requirmt	81,692.62	1,233.17	10,220.08	17,110.36	(4,476.45)	11,662.07	18,057.95	2,357.78	2,357.78	57,092.94	2,357.78
9280 A&G-Op Reg Comm Exp	90.99	1.37	11.38	19.06	(4.99)	13.01	20.11	2.63	2.63	63.53	2.63

9050

9130

9200

View Type Cost Center Company Fiscal 2006 Division 09	Fiscal 2007 March	Fiscal 2007												Fiscal 2008 June
		Base Period	July	August	September	October	November	December	January	February	March	April	May	
8040 Prod Exp-Ng City Gas Pur	-	9,897.94	1,132.14	975.88	793.34	1,161.20	1,110.11	38.04	1,043.45	1,153.12	(1,185.22)	1,194.78	1,075.09	-
8070 Prod Exp-Purchases Gas Ex	-	111.56	3.75	3.90	4.09	3.74	3.84	3.80	3.68	3.79	3.94	3.79	3.86	-
8080 Prod Exp-Gas Wld From Str	-	39,272.77	3,446.53	3,661.37	3,269.17	3,765.36	3,585.24	2,635.40	3,443.13	3,443.13	1,118.12	3,633.74	3,498.10	-
8120 Prod Exp-Gas Delvd To Slt	-	2,579.08	2,558.92	2,649.52	2,641.49	2,718.03	2,591.44	2,616.72	2,494.05	2,668.02	2,543.60	2,769.16	2,531.09	-
8140 Ng Sfg Exp-Op Suprvsn & E	-	3,674.36	3,686.69	3,710.97	3,446.40	3,856.15	3,702.97	3,795.64	3,959.93	3,795.64	3,733.56	3,919.82	3,630.77	-
8170 Ng Sfg Exp-Op-Lines Expen	-	1,490.60	1,580.00	1,580.00	1,580.00	1,580.00	1,580.00	1,580.00	1,580.00	1,580.00	1,580.00	1,580.00	1,580.00	-
8180 Ng Sfg Exp-Op-Comp Slatio	-	1,490.60	1,580.00	1,580.00	1,580.00	1,580.00	1,580.00	1,580.00	1,580.00	1,580.00	1,580.00	1,580.00	1,580.00	-
8200 Ng Sfg Exp-Op-Meas&Reg St	-	1,490.60	1,580.00	1,580.00	1,580.00	1,580.00	1,580.00	1,580.00	1,580.00	1,580.00	1,580.00	1,580.00	1,580.00	-
8210 Ng Sfg Exp-Op-Purificatio	-	1,490.60	1,580.00	1,580.00	1,580.00	1,580.00	1,580.00	1,580.00	1,580.00	1,580.00	1,580.00	1,580.00	1,580.00	-
8240 Ng Sfg Exp-Op-Other Expen	-	36.84	37.35	37.35	37.35	37.35	37.35	37.35	37.35	37.35	37.35	37.35	37.35	-
8250 Ng Sfg Exp-Op-U/G Op Roya	-	4,493.08	4,493.08	4,493.08	4,493.08	4,493.08	4,493.08	4,493.08	4,493.08	4,493.08	4,493.08	4,493.08	4,493.08	-
8310 Ng Sfg Exp-Mt-Maint Struc	34.10	662.23	39.52	36.65	38.44	34.95	34.95	39.61	34.95	34.95	41.82	35.05	35.05	-
8320 Ng Sfg Exp-Mt-Maint Reser	-	4,318.26	345.12	322.83	356.82	385.18	350.00	377.84	338.01	359.18	349.96	370.93	342.72	-
8340 Ng Sfg Exp-Mt-Maint Comp	-	1,040.08	1,058.83	1,058.74	1,058.44	1,066.21	1,065.99	1,065.73	1,065.83	1,066.12	1,201.41	1,066.19	1,065.80	-
8350 Ng Sfg Exp-Mt-Maint Meas/	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8360 Ng Sfg Exp-Mt-Maint Purif	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other storage-Opera - Postage/Delivry Services 8400-05111	11.75	330.81	13.08	12.57	15.82	11.93	12.15	21.31	12.26	12.04	29.74	12.04	12.26	-
8410 Other Storage Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8470 Other Storage Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8500 Trsm-Op Opr Suprvsn/Eng	-	3,356.51	3,290.56	3,070.57	3,311.01	3,541.13	3,371.51	3,218.46	3,321.04	3,474.29	2,433.80	3,607.01	3,290.35	-
8550 Trsm-Op Mains Expenses	-	13,890.51	14,259.82	13,210.28	14,490.30	14,553.68	13,999.89	15,366.63	13,621.04	14,335.05	14,243.58	14,849.67	13,748.81	-
8570 Trsm-Op Meas&Reg Sta Exp	-	6,370.41	6,346.26	6,549.86	6,548.30	6,704.78	6,401.82	7,028.03	6,162.97	6,585.21	6,434.05	6,846.82	6,258.84	-
8590 Trsm-Op Other Expenses	-	9.60	289.96	10.13	10.62	9.72	9.97	9.89	10.09	9.84	10.24	9.84	10.09	-
Transmission-Rents - Railroad easements and crossings 8600-04585	-	0.88	0.93	0.84	0.84	0.89	0.89	0.89	0.89	0.89	0.90	0.90	0.90	-
8620 Trsm-Maint Struct & Impr	-	187.55	190.95	191.00	195.75	192.24	192.24	195.75	192.24	192.24	216.77	192.22	192.22	-
8630 Trsm-Maint Comp St Equip	-	2,949.23	2,927.99	2,719.51	3,025.57	3,105.60	2,966.40	3,217.76	2,857.27	3,050.39	2,935.98	3,158.24	2,899.95	-
8640 Trsm-Maint Comp St Equip	-	2,600.29	2,602.86	2,647.27	2,465.79	2,779.57	2,629.00	2,807.72	2,559.80	2,683.08	2,696.19	2,754.02	2,586.28	-
8650 Trsm-Maint Meas&Reg Slat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8670 Trsm-Maint Oth Equipment	-	109,878.37	111,481.83	112,619.26	104,821.69	114,478.48	113,162.81	117,190.75	107,186.57	113,458.25	105,210.49	116,420.47	109,789.37	-
8700 Disir-Op Oper Suprvsn&En	-	23.59	20.69	24.57	7.73	24.07	23.85	(32.19)	24.76	23.98	(82.51)	25.53	23.84	-
8710 Disir-Op Distr Load Disp	-	91.32	91.58	87.77	94.32	95.11	92.56	97.86	90.55	94.11	96.86	96.08	91.33	-
Ordinalization - Non-Inventory Supplies 8711-02005	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8720 Disir-Op Distr Comp Sta F	-	264,891.93	272,111.39	259,812.75	283,568.53	279,122.30	269,378.64	280,488.34	270,720.78	272,410.78	257,714.42	281,594.19	267,110.89	-
8740 Disir-Op Mains & Serv Exp	-	10,812.49	10,831.26	9,968.17	11,329.92	11,391.62	10,876.22	12,560.97	10,460.74	11,185.37	12,110.48	11,594.66	10,623.52	-
8750 Disir-Op Meas&Reg Sta-Gen	-	11,723.99	11,631.78	12,013.44	12,359.46	12,359.46	11,785.52	12,768.52	11,430.46	12,130.53	11,717.99	12,575.04	11,508.63	-
8760 Disir-Op Meas&Reg Sta-Ind	-	8,805.32	110,247.24	7,408.37	7,066.33	7,015.70	7,307.01	6,205.89	6,707.79	7,009.82	8,237.18	7,220.91	6,943.94	-
8770 Disir-Op Meas&Reg Sta-Cty	-	78,378.55	967,080.24	78,485.85	80,717.75	72,283.39	80,722.14	82,613.53	78,752.23	81,085.06	84,189.16	76,924.25	76,924.25	-
8780 Disir-Op Mtr & Hous Reg E	-	6,649.09	6,044.53	6,587.57	6,817.64	6,085.44	6,678.69	7,283.96	6,414.07	6,881.59	6,561.34	7,141.26	6,185.16	-
8790 Disir-Op Cust Install Exp	-	4,116.70	55,038.49	4,469.99	4,122.54	4,122.54	4,167.87	4,167.87	4,041.74	4,248.63	4,433.35	4,360.53	4,065.48	-
8800 Disir-Op Other Expenses	-	68,628.47	703,786.43	72,764.82	72,880.11	69,728.98	69,610.65	70,073.82	73,027.14	69,581.57	71,042.80	73,945.25	69,901.03	-
8850 Disir-Op Rents	-	21,472.76	299,632.31	21,358.12	22,029.67	21,358.12	22,637.73	21,560.81	23,597.84	22,221.86	21,276.64	23,083.70	21,075.16	-
1,309.21	-	1,309.21	1,309.21	1,309.21	1,309.21	1,309.21	1,309.21	1,309.21	1,309.21	1,309.21	1,309.21	1,309.21	1,309.21	-
824.58	-	824.58	824.58	824.58	824.58	824.58	824.58	824.58	824.58	824.58	824.58	824.58	824.58	-
1,227.69	-	1,227.69	1,227.69	1,227.69	1,227.69	1,227.69	1,227.69	1,227.69	1,227.69	1,227.69	1,227.69	1,227.69	1,227.69	-
325.13	-	325.13	325.13	325.13	325.13	325.13	325.13	325.13	325.13	325.13	325.13	325.13	325.13	-
676.36	-	676.36	676.36	676.36	676.36	676.36	676.36	676.36	676.36	676.36	676.36	676.36	676.36	-
301.97	-	301.97	301.97	301.97	301.97	301.97	301.97	301.97	301.97	301.97	301.97	301.97	301.97	-
94.66	-	94.66	94.66	94.66	94.66	94.66	94.66	94.66	94.66	94.66	94.66	94.66	94.66	-
593.45	-	593.45	593.45	593.45	593.45	593.45	593.45	593.45	593.45	593.45	593.45	593.45	593.45	-
161.57	-	161.57	161.57	161.57	161.57	161.57	161.57	161.57	161.57	161.57	161.57	161.57	161.57	-
249.21	-	249.21	249.21	249.21	249.21	249.21	249.21	249.21	249.21	249.21	249.21	249.21	249.21	-
59,169.15	-	59,169.15	59,169.15	59,169.15	59,169.15	59,169.15	59,169.15	59,169.15	59,169.15	59,169.15	59,169.15	59,169.15	59,169.15	-
27,744.11	-	27,744.11	27,744.11	27,744.11	27,744.11	27,744.11	27,744.11	27,744.11	27,744.11	27,744.11	27,744.11	27,744.11	27,744.11	-
119,614.29	-	119,614.29	119,614.29	119,614.29	119,614.29	119,614.29	119,614.29	119,614.29	119,614.29	119,614.29	119,614.29	119,614.29	119,614.29	-
9050	-	9,637.25	9,274.83	8,627.15	9,640.51	9,807.53	9,443.55	10,201.18	9,021.08	9,659.71	9,243.05	10,005.00	9,195.32	-
Customer service-Su - Non-project Labor 9070-01000	-	9,011.91	8,938.28	8,327.11	9,284.64	9,472.02	9,076.94	8,726.31	8,202.05	8,726.31	8,996.81	9,654.18	8,870.36	-
9090 Cust Serv-Op Supervision	-	1,133.12	1,293.60	1,165.61	1,621.83	1,702.99	1,241.73	2,000.56	893.97	1,161.44	4,039.32	1,161.44	1,094.54	-
9100 Cust Serv-Op Assis Exp	-	819.96	841.19	920.44	860.13	959.20	902.26	1,128.42	665.36	840.46	1,507.33	840.46	768.97	-
9110 Cust Serv-Op Info Adv Exp	-	2,261.77	38,641.01	2,261.77	2,543.08	2,374.29	2,419.23	1,976.86	2,419.23	2,374.29	2,419.23	2,374.29	2,419.23	-
Sales-Demonstrating - Cust Relations & Assis 9120-04046	-	7,113.24	103,402.34	7,077.25	7,446.68	6,862.72	7,480.22	7,540.41	6,298.29	7,327.34	7,675.33	7,469.26	6,900.90	-
9160 Sales Promo-Demo&Sell Exp	-	17.74	352.25	17.80	18.64	16.02	19.91	18.20	15.25	18.19	20.48	18.19	17.39	-
9200	-	(80.68)	(16,466.43)	(590.02)	(147.49)	(148.64)	(148.64)	(1570.44)	(147.49)	(148.64)	(148.64)	(148.64)	(148.64)	-
9210 A&G-Op Office Sup & Exp	-	5,091.92	248,591.21	10,176.19	7,190.83	7,189.04	8,279.21	5,219.22	9,503.21	5,219.22	8,390.60	5,330.60	5,330.60	-
9230 A&G-Op Outside Serv Empld	-	351.14	8,959.03	351.14	351.14	359.92	359.92	359.92	359.92	359.92	359.92	359.92	359.92	-
9240 A&G-Op Property Insurance	-	14,914.24	186,014.56	15,293.90										

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Test period Ending 6/30/08
246,623.57
7,553.90
13,587.59
1,491.10
3,776.20
970.07
699,565.44
128,960.00
102,732.07
42,700.86
15,247.39
39,932.49
28,201.89
35,062.46
13,516.83
13,360.29
3,578.77
49.32
38,526.88
119,886.03
69,033.33
34,874.31
20,428.93
932,632.45
51.54
596.51
1,123,563.88
118,808.68
129,024.57
51,363.63
886,011.82
76,060.64
33,423.51
5,371,106.22
(5,242,567.20)
4,860.81
3,730.68
65,136.14
13,508.97
10,044.34
1,359.81
2,142.84
1,367.38
719.48
950.15
496.10
(29,671)
1,513.11
5,539.52
1,966.77
(2,446.69)
584.52
26,429.56
3,325.66
5,210.16
1,717.86
16,936.75
2,264.55
1,210.27
4,334.02
526.93
1,524.51
(190.25)
(112.73)
15,936.93
1,445.07
2,396.80
676.81
178.69
49,245.46
3,168,095.64
(3,286,796.27)
4,860.81
(13,508.97)

Distribution-Mainte - Non-project Labor 8950-01000
 Distribution-Maint - Non-project Labor 8870-01000
 Maintenance of meas - Non-project Labor 8890-01000
 Maintenance of meas - Non-project Labor 8910-01000
 Maintenance of serv - Non-project Labor 8920-01000
 Maintenance of mete - Non-project Labor 8930-01000
 Customer accounts-M - Non-project Labor 8020-01000
 Customer accounts-C - Non-project Labor 9030-01000
 Customer service-Su - Non-project Labor 9070-01000
 Customer service-Op - Non-project Labor 9090-01000
 Sales-Demonstrating - Non-project Labor 8120-01000
 Storage-Operations - Non-project Labor 8140-01000
 Wells expenses - Non-project Labor 8160-01000
 Lines expenses - Non-project Labor 8170-01000
 Compressor station - Non-project Labor 8180-01000
 Storage-Measuring a - Non-project Labor 8200-01000
 Storage-Purificatio - Non-project Labor 8210-01000
 Maintenance of comp - Non-project Labor 8340-01000
 Maintenance of meas - Non-project Labor 8350-01000
 Transmission-Operat - Non-project Labor 8500-01000
 Mains expenses - Non-project Labor 8560-01000
 Transmission-Measur - Non-project Labor 8570-01000
 Transmission-Mainte - Non-project Labor 8630-01000
 Transmission-Maint - Non-project Labor 8650-01000
 Distribution-Operat - Non-project Labor 8700-01000
 Distribution-Operat - Non-project Labor 8710-01000
 Odorization - Non-project Labor 8711-01000
 Mains and Services - Non-project Labor 8740-01000
 Distribution-Measur - Non-project Labor 8750-01000
 Distribution-Measur - Non-project Labor 8760-01000
 Distribution-Measur - Non-project Labor 8770-01000
 Distribution-Measur - Non-project Labor 8780-01000
 Meter and house reg - Non-project Labor 8790-01000
 Customer installati - Non-project Labor 8800-01000
 Distribution-Other - Non-project Labor 8700-01001
 Distribution-Operat - Capital Labor 8700-01002
 Distribution-Operat - Capital Labor Contra 8700-01003
 Mains expenses - O&M Project Labor and Contra 8550-01006
 Distribution-Operat - O&M Project Labor and Contra 8700-01006
 Distribution-Operat - O&M Project Labor and Contra 8740-01006
 Mains and Services - O&M Project Labor and Contra 8870-01006
 Distribution-Maint - O&M Project Labor and Contra 8870-01006
 Maintenance of serv - O&M Project Labor and Contra 8740-01008
 Storage-Operations - Expense Labor Accrual 8160-01008
 Wells expenses - Expense Labor Accrual 8170-01008
 Lines expenses - Expense Labor Accrual 8200-01008
 Compressor station - Expense Labor Accrual 8180-01008
 Storage-Measuring a - Expense Labor Accrual 8210-01008
 Storage-Purificatio - Expense Labor Accrual 8340-01008
 Maintenance of comp - Expense Labor Accrual 8500-01008
 Transmission-Operat - Expense Labor Accrual 8560-01008
 Mains expenses - Expense Labor Accrual 8570-01008
 Transmission-Measur - Expense Labor Accrual 8550-01008
 Transmission-Mainte - Expense Labor Accrual 8630-01008
 Transmission-Maint - Expense Labor Accrual 8650-01008
 Distribution-Operat - Expense Labor Accrual 8700-01008
 Mains and Services - Expense Labor Accrual 8740-01008
 Distribution-Measur - Expense Labor Accrual 8750-01008
 Distribution-Measur - Expense Labor Accrual 8760-01008
 Distribution-Measur - Expense Labor Accrual 8770-01008
 Meter and house reg - Expense Labor Accrual 8780-01008
 Customer installati - Expense Labor Accrual 8790-01008
 Distribution-Other - Expense Labor Accrual 8800-01008
 Distribution-Mainte - Expense Labor Accrual 8850-01008
 Distribution-Maint - Expense Labor Accrual 8870-01008
 Maintenance of meas - Expense Labor Accrual 8890-01008
 Maintenance of meas - Expense Labor Accrual 8910-01008
 Maintenance of serv - Expense Labor Accrual 8920-01008
 Customer accounts-M - Expense Labor Accrual 9020-01008
 Customer accounts-C - Expense Labor Accrual 9030-01008
 Customer service-Su - Expense Labor Accrual 9070-01008
 Customer service-Op - Expense Labor Accrual 9090-01008
 Sales-Demonstrating - Expense Labor Accrual 9120-01008
 Distribution-Operat - PTO Accrual 8700-01010
 Distribution-Operat - Capital Labor Transfer in 8700-01011
 Distribution-Operat - Capital Labor Transfer Out 8700-01012
 Mains expenses - Expense Labor Transfer in 8560-01013
 Distribution-Maint - Expense Labor Transfer Out 8870-01014

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Maintenance of serv - Expense Labor Transfer Out 8920-01014
 Distribution-Operat - Expense Labor Transfer Out 8700-01014
 Mains expenses - Expense Labor Transfer Out 8560-01014
 Mains and Services - Expense Labor Transfer Out 8740-01014
 Labor
 A&G-Employee pensio - Benefits Load 9260-01200
 A&G-Injures & dama - Benefits Variance 9260-01201
 A&G-Employee pensio - Benefits Variance 9260-01201
 A&G-Injures & dama - Worker's Comp Insurance 9250-01221
 A&G-Employee pensio - Retirement Plan-Other Exp 9260-01244
 A&G-Injures & dama - Benefit Load Projects 9250-01290
 A&G-Employee pensio - Benefit Load Projects 9260-01290
 Benefits
 Distribution-Maint - Inventory Materials 8870-02001
 Maintenance of meas - Inventory Materials 8890-02001
 Distribution-Mainte - Inventory Materials 8940-02001
 Storage-Measuring a - Inventory Materials 8200-02001
 Mains and Services - Inventory Materials 8740-02001
 Distribution-Measur - Inventory Materials 8750-02001
 Distribution-Measur - Inventory Materials 8760-02001
 Distribution-Measur - Inventory Materials 8770-02001
 Meter and house reg - Inventory Materials 8780-02001
 Storage-Measuring a - Warehouse Loading Charge 8200-02004
 Mains and Services - Warehouse Loading Charge 8740-02004
 Distribution-Measur - Warehouse Loading Charge 8750-02004
 Distribution-Measur - Warehouse Loading Charge 8760-02004
 Distribution-Measur - Warehouse Loading Charge 8770-02004
 Meter and house reg - Warehouse Loading Charge 8780-02004
 Distribution-Maint - Warehouse Loading Charge 8870-02004
 Maintenance of meas - Warehouse Loading Charge 8890-02004
 Distribution-Mainte - Warehouse Loading Charge 8940-02004
 A&G-Injures & dama - Non-Inventory Supplies 9250-02005
 A&G-Employee pensio - Non-Inventory Supplies 9260-02005
 Distribution-Operat - Non-Inventory Supplies 8700-02005
 Odontozation - Non-Inventory Supplies 8711-02005
 Distribution-Measur - Non-Inventory Supplies 8740-02005
 Mains and Services - Non-Inventory Supplies 8750-02005
 Distribution-Measur - Non-Inventory Supplies 8760-02005
 Distribution-Measur - Non-Inventory Supplies 8770-02005
 Meter and house reg - Non-Inventory Supplies 8780-02005
 Customer installati - Non-Inventory Supplies 8790-02005
 Distribution-Other - Non-Inventory Supplies 8800-02005
 Distribution-Rents - Non-Inventory Supplies 8810-02005
 Distribution-Mainte - Non-Inventory Supplies 8860-02005
 Distribution-Maint - Non-Inventory Supplies 8870-02005
 Maintenance of meas - Non-Inventory Supplies 8890-02005
 Maintenance of meas - Non-Inventory Supplies 8900-02005
 Maintenance of meas - Non-Inventory Supplies 8910-02005
 Distribution-Mainte - Non-Inventory Supplies 8940-02005
 Distribution-Measur - Non-Inventory Supplies 8950-02005
 Customer accounts-M - Non-Inventory Supplies 9020-02005
 Storage-Operatio s - Non-Inventory Supplies 8140-02005
 Wells expenses - Non-Inventory Supplies 8160-02005
 Lines expenses - Non-Inventory Supplies 8170-02005
 Compressor station - Non-Inventory Supplies 8180-02005
 Storage-Measuring a - Non-Inventory Supplies 8200-02005
 Storage-Purificatio - Non-Inventory Supplies 8210-02005
 Storage-Maintenance - Non-Inventory Supplies 8310-02005
 Maintenance of comp - Non-Inventory Supplies 8340-02005
 Maintenance of meas - Non-Inventory Supplies 8350-02005
 Mains expenses - Non-Inventory Supplies 8560-02005
 Transmission-Measur - Non-Inventory Supplies 8570-02005
 Transmission-Mainte - Non-Inventory Supplies 8620-02005
 Transmission-Mainte - Non-Inventory Supplies 8630-02005
 Transmission-Mainte - Non-Inventory Supplies 8650-02005
 Mains and Services - Parts 8740-04306
 Maintenance of meas - Refurbished Meters 8350-04595
 Customer accounts-C - Office Supplies 9010-05010
 Customer accounts-M - Office Supplies 9020-05010
 Customer accounts-C - Office Supplies 9030-05010
 Customer service-Su - Office Supplies 9070-05010
 Customer service-Op - Office Supplies 9080-05010
 Customer service-Op - Office Supplies 9090-05010
 Sales-Demonstrating - Office Supplies 9120-05010
 A&G-Employee pensio - Office Supplies 9260-05010
 Other storage-Opera - Office Supplies 8400-05010
 Transmission-Operat - Office Supplies 8500-05010

Test period	Ending 6/30/08
(10,044.34)	(10,044.34)
(3,730.68)	(3,730.68)
(4,880.87)	(4,880.87)
(65,136.14)	(65,136.14)
5,317,211.16	5,317,211.16
1,862,922.16	1,862,922.16
90,786.44	90,786.44
108,846.63	108,846.63
89,787.76	89,787.76
83.17	83.17
1,725.95	1,725.95
2,154,132.11	2,154,132.11
578.96	578.96
(907.74)	(907.74)
98.26	98.26
21.77	21.77
16,624.32	16,624.32
726.01	726.01
3,721.12	3,721.12
5,096.22	5,096.22
8,404.01	8,404.01
7.62	7.62
5,818.49	5,818.49
254.10	254.10
1,302.41	1,302.41
1,783.69	1,783.69
2,941.41	2,941.41
202.64	202.64
(282.71)	(282.71)
34.39	34.39
19.16	19.16
30.95	30.95
2,705.58	2,705.58
524.22	524.22
95,646.28	95,646.28
5,514.57	5,514.57
2,527.11	2,527.11
4,178.62	4,178.62
408.03	408.03
2,405.48	2,405.48
4,246.45	4,246.45
664.82	664.82
16.31	16.31
24.66	24.66
423.03	423.03
2,354.80	2,354.80
6,147.84	6,147.84
7,227.94	7,227.94
1,745.85	1,745.85
1,539.65	1,539.65
15.24	15.24
1,902.99	1,902.99
1,167.10	1,167.10
7,631.74	7,631.74
1,060.85	1,060.85
3,203.42	3,203.42
362.82	362.82
686.95	686.95
108.55	108.55
17,093.80	17,093.80
804.57	804.57
2,331.16	2,331.16
3,302.76	3,302.76
9,894.75	9,894.75
(13.92)	(13.92)
12,768.51	12,768.51
3,097.52	3,097.52
75.52	75.52
7,764.95	7,764.95
356.28	356.28
39.49	39.49
285.88	285.88
121.25	121.25
66.46	66.46
28.31	28.31
104.99	104.99

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	602.91
	56,424.87
	13,936.46
	16.25
	144.84
	7,266.83
	10.75
	3,346.47
	(34.39)
	36.19
	340,888.06
	66,574.40
	(24.01)
	(757.65)
	(1,832,804.75)
	81.34
	722.78
	3,643,111.83
	141.19
	120.39
	1,329.65
	147.62
	304.15
	10,826.47
	566,716.58
	(134.12)
	(114.37)
	(1,263.17)
	(140.24)
	(152.08)
	(153.54)
	(10,285.16)
	(29,994.66)
	(942,523.52)
	2,611.91
	1,894,648.12
	11.80
	28.77
	5,033.75
	669.22
	5.43
	99.10
	305.94
	8,672.04
	9.49
	1,865.46
	32.44
	219.64
	36.68
	4.85
	405.30
	17,399.90
	6,886.44
	64.36
	2,084.38
	35.16
	(4,678.30)
	20.87
	47.84
	83.67
	150.17
	4,696.40
	307.66
	735.54
	310.47
	3.57
	65.53
	6,640.07
	9,275.18
	51.20
	12,150.06
	1,066.27
	2,302.72
	3,170.38
	65.97
	416.56

Mains expenses - Office Supplies 8560-05010
 Distribution-Operat - Office Supplies 8700-05010
 Mains and Services - Office Supplies 8740-05010
 Distribution-Measur - Office Supplies 8750-05010
 Distribution-Measur - Office Supplies 8770-05010
 Meter and house reg - Office Supplies 8780-05010
 Customer installat - Office Supplies 8790-05010
 Distribution-Other - Office Supplies 8800-05010
 Distribution-Rents - Office Supplies 8810-05010
 Distribution-Mainte - Office Supplies 8850-05010
Materials & Supplies
 Mains and Services - Vehicle Depreciation 8740-03001
 Mains expenses - Capitalized transportation costs 8560-03003
 Distribution-Operat - Capitalized transportation costs 8700-03003
 Mains and Services - Capitalized transportation costs 8740-03003
 Mains expenses - Vehicle Expense 8560-03004
 Distribution-Operat - Vehicle Expense 8700-03004
 Mains and Services - Vehicle Expense 8750-04302
 Distribution-Measur - Heavy Equipment 8780-04302
 Meter and house reg - Heavy Equipment 8910-04302
 Maintenance of meas - Heavy Equipment 8940-04302
 Distribution-Mainte - Heavy Equipment 8940-04302
 Mains expenses - Heavy Equipment 8560-04302
 Transmission-Mainte - Heavy Equipment 8630-04302
 Transmission-Mainte - Heavy Equipment 8650-04302
 Mains and Services - Heavy Equipment 8740-04302
 Distribution-Measur - Heavy Equipment Capitalized 8750-04307
 Meter and house reg - Heavy Equipment Capitalized 8780-04307
 Maintenance of meas - Heavy Equipment Capitalized 8910-04307
 Distribution-Mainte - Heavy Equipment Capitalized 8940-04307
 Mains expenses - Heavy Equipment Capitalized 8560-04307
 Transmission-Mainte - Heavy Equipment Capitalized 8630-04307
 Transmission-Mainte - Heavy Equipment Capitalized 8650-04307
 Distribution-Operat - Heavy Equipment Capitalized 8700-04307
 Mains and Services - Heavy Equipment Capitalized 8740-04307
 Mains and Services - Fuel - Diesel 8740-04413
Vehicles & Equip
 Other storage-Opera - Postage/Delivery Services 8400-05111
 Transmission-Mainte - Postage/Delivery Services 8650-05111
 Distribution-Operat - Postage/Delivery Services 8700-05111
 Mains and Services - Postage/Delivery Services 8740-05111
 Distribution-Measur - Postage/Delivery Services 8750-05111
 Distribution-Measur - Postage/Delivery Services 8760-05111
 Meter and house reg - Postage/Delivery Services 8780-05111
 Distribution-Other - Postage/Delivery Services 8800-05111
 Distribution-Rents - Postage/Delivery Services 8810-05111
 Distribution-Mainte - Postage/Delivery Services 8850-05111
 Customer accounts-M - Postage/Delivery Services 9020-05111
 Customer accounts-C - Postage/Delivery Services 9030-05111
 Customer service-Su - Postage/Delivery Services 9070-05111
 A&G-Office supplies - Postage/Delivery Services 9210-05111
 A&G-Employee pensio - Postage/Delivery Services 9260-05111
Print & Postages
 A&G-Property insura - Blueflame Property Insurance 9240-04069
 A&G-Injures & dama - Insurance 9250-04070
 A&G-Property insura - Insurance 9240-04070
 A&G-Office supplies - Insurance 9210-04070
 A&G-Property insura - Insurance Capitalized 9240-04072
 A&G-Office supplies - Insurance - D&O 9210-07119
 Distribution-Operat - Environmental & Safety 8700-07120
 Mains and Services - Environmental & Safety 8740-07120
 A&G-Injures & dama - Environmental & Safety 9250-07120
Insurance
 A&G-Office supplies - Safety, Newspaper 9210-04001
 Distribution-Operat - Safety, Newspaper 8700-04001
 Mains and Services - Safety, Newspaper 8740-04001
 Distribution-Measur - Safety, Newspaper 8770-04001
 Distribution-Operat - Promo Other, Misc 8700-04021
 Sales-Demonstrating - Promo Other, Misc 9120-04021
 Customer service-Op - Promo Other, Misc 9090-04021
 Miscellaneous gener - Promo Other, Misc 9302-04021
 Sales-Supervision - Community Rel&Trade Shows 9110-04040
 Customer service-Su - Community Rel&Trade Shows 9070-04040
 Customer service-MI - Community Rel&Trade Shows 9100-04040
 Customer service-Op - Community Rel&Trade Shows 9090-04040
 Sales-Miscellaneous - Community Rel&Trade Shows 9160-04040
 Distribution-Operat - Community Rel&Trade Shows 8700-04040

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Mains and Services - Community Rel&Trade Shows 8740-04040	8.69
Sales-Demonstrating - Community Rel&Trade Shows 9120-04040	6,470.91
Sales-Supervision - Advertising 9110-04044	59.64
Distribution-Operat - Advertising 8700-04044	121.67
Mains and Services - Advertising 8740-04044	29.97
Customer service-Su - Advertising 9070-04044	870.04
Customer service-Op - Advertising 9060-04044	73.89
Customer service-Op - Advertising 9090-04044	670.09
Customer service-Mt - Advertising 9100-04044	329.37
Customer service-Op - Cust Relations & Assist 9090-04046	19.67
Customer service-Su - Cust Relations & Assist 9070-04046	105.36
Sales-Miscellaneous - Cust Relations & Assist 9160-04046	30,557.22
Sales-Demonstrating - Cust Relations & Assist 9120-04046	15,478.36
Sales-Supervision - Cust Relations & Assist 9110-04046	6,916.69
Customer service-Mt - Cust Relations & Assist 9100-04046	98,424.00
Marketing	18,903.44
A&G-Employee pensio - Service Awards 9260-07421	21.08
A&G-Injures & dama - Uniforms 9250-07443	15,368.34
A&G-Employee pensio - Uniforms 9260-07443	51.70
A&G-Duplicate charg - Uniforms 9290-07443	73.82
Distribution-Other - Uniforms 8800-07443	14.48
Mains and Services - Uniforms 8740-07443	22.48
Distribution-Measur - Uniforms 8760-07443	(35.42)
Mains and Services - Uniforms Capitalized 8740-07444	14.48
Distribution-Measur - Uniforms Capitalized 8750-07444	(5.83)
Distribution-Measur - Uniforms Capitalized 8760-07444	(9.78)
Distribution-Other - Uniforms Capitalized 8800-07444	(14.42)
A&G-Injures & dama - Uniforms Capitalized 9250-07444	(6.66)
A&G-Employee pensio - Uniforms Capitalized 9260-07444	(7,639.18)
A&G-Duplicate charg - Uniforms Capitalized 9290-07444	(5.90)
A&G-Employee pensio - Capitalized Stock 9260-07450	(10,476.12)
A&G-Employee pensio - Restricted Stock 9260-07451	18,807.60
A&G-Employee pensio - Variable Pay & Mgmt Incentive Plans 9260-07452	117,016.31
A&G-Employee pensio - YPP & MIP - Capital Credit 9260-07454	(65,514.18)
A&G-Employee pensio - NQ Retirement Cost 9260-07489	23,423.91
Sales-Demonstrating - Misc Employee Welfare Exp 9120-07499	7.15
A&G-Office supplies - Misc Employee Welfare Exp 9210-07499	2,147.06
A&G-Injures & dama - Misc Employee Welfare Exp 9250-07499	260.06
A&G-Employee pensio - Misc Employee Welfare Exp 9260-07499	15,171.57
Distribution-Operat - Misc Employee Welfare Exp 8700-07499	774.25
Mains and Services - Misc Employee Welfare Exp 8740-07499	207.51
Meter and house reg - Misc Employee Welfare Exp 8780-07499	20.53
Distribution-Other - Misc Employee Welfare Exp 8600-07499	35.63
Distribution-Rents - Misc Employee Welfare Exp 8810-07499	153.37
Customer accounts-C - Misc Employee Welfare Exp 9030-07499	129.38
Employee Welfare	128,940.90
Distribution-Rents - Offsite Storage 8810-04065	-
Distribution-Operat - Software Maintenance 8700-04201	-
A&G-Maintenance of - Software Maintenance 9320-04201	-
Distribution-Operat - IT Equipment Maintenance 8700-04212	-
Information Technologies	-
Storage-Operat s - Building Lease/Rents Capitalized 8140-04580	1,136.17
Storage well royalt - Building Lease/Rents Capitalized 8250-04580	(13,822.76)
Distribution-Rents - Building Lease/Rents Capitalized 8610-04580	(876,591.24)
Storage-Operat s - Building Lease/Rents 8140-04581	(3,747.27)
Storage well royalt - Building Lease/Rents 8250-04581	21,448.18
Distribution-Rents - Building Lease/Rents 8610-04582	1,583,395.39
Storage well royalt - Building Lease/Rents 8810-04581	786.64
Distribution-Rents - Building Maintenance 8250-04582	12.96
Storage well royalt - Building Maintenance 8700-04582	1,641.29
Distribution-Operat - Building Maintenance 8700-04582	6,523.66
Mains and Services - Building Maintenance 8740-04582	554.05
Distribution-Measur - Building Maintenance 8770-04582	927.82
Meter and house reg - Building Maintenance 8780-04582	341,606.71
Distribution-Other - Building Maintenance 8600-04582	22,704.13
Distribution-Rents - Building Maintenance 8610-04582	851.65
Distribution-Mainte - Building Maintenance 8660-04582	25.55
Distribution-Mainte - Building Maintenance 8950-04582	2,000.81
Transmission-Rents - Railroad easements and crossings 8600-04585	4,385.72
Distribution-Rents - Railroad easements and crossings 8810-04585	938.04
Lines expenses - Utilities 8170-04530	62,689.84
Compressor station - Utilities 8180-04590	3,720.53
Compressor station - Utilities 8190-04590	12,101.77
Storage-Measuring a - Utilities 8200-04590	1,170.24
Storage-Purificatio - Utilities 8210-04590	94,011.28
Storage-Other expen - Utilities 8240-04590	25,002.80
Storage well royalt - Utilities 8250-04590	-
Meter and house reg - Utilities 8780-04590	-

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	Test period Ending 6/30/08
Distribution-Rents - Utilities 8810-04590	8,495.24
Maintenance of mele - Utilities 8930-04590	305.06
Customer accounts-M - Utilities 9020-04590	106.42
Customer accounts-C - Utilities 9030-04590	8,307.33
Mans expenses - Utilities 8560-04590	30,799.06
Transmission-Operat - Utilities 8570-04590	7,217.21
Distribution-Operat - Utilities 8700-04590	67,213.91
Distribution load d - Utilities 8710-04590	338.28
Mans and Services - Utilities 8740-04590	131,352.70
Distribution-Measur - Utilities 8750-04590	1,071.86
Distribution-Measur - Utilities 8770-04590	9,957.70
Mans and Services - Leased Gas Districts 8740-04593	(2,725.29)
Distribution-Measur - Capitalized Utility Costs 8770-04599	(4,709.91)
Meter and house reg - Capitalized Utility Costs 8780-04599	(6,855.14)
Distribution-Other - Capitalized Utility Costs 8800-04599	(601.90)
Distribution-Rents - Capitalized Utility Costs 8810-04599	(208,508.23)
Distribution-Mainte - Capitalized Utility Costs 8860-04599	(6,440.46)
Maintenance of mele - Capitalized Utility Costs 8930-04599	(121.79)
Distribution-Mainte - Capitalized Utility Costs 8950-04599	(340.52)
Customer accounts-M - Capitalized Utility Costs 9020-04599	(37.47)
Customer accounts-C - Capitalized Utility Costs 9030-04599	(2,572.96)
Mans expenses - Capitalized Utility Costs 8560-04599	(18,350.07)
Transmission-Measur - Capitalized Utility Costs 8570-04599	(14.60)
Transmission-Rents - Capitalized Utility Costs 8600-04599	(14.60)
Distribution-Operat - Capitalized Utility Costs 8700-04599	(45,072.25)
Distribution load d - Capitalized Utility Costs 8710-04599	(68.25)
Mans and Services - Capitalized Utility Costs 8740-04599	(36,697.92)
Distribution-Measur - Capitalized Utility Costs 8750-04599	(239.67)
Lines expenses - Capitalized Utility Costs 8170-04599	(328.47)
Compressor station - Capitalized Utility Costs 8180-04599	(3,453.13)
Compressor station - Capitalized Utility Costs 8190-04599	(44,154.38)
Storage-Measuring a - Capitalized Utility Costs 8200-04599	(730.17)
Storage-Purificatio - Capitalized Utility Costs 8210-04599	(6,917.11)
Storage-Other expen - Capitalized Utility Costs 8240-04599	(712.17)
Storage well royalt - Capitalized Utility Costs 8250-04599	(47,125.37)
Rent, Maint. & Utilities	1,123,719.76
A&G-Outside service - Public Relations 9230-04146	-
Miscellaneous gener - Public Relations 9302-04146	-
Directors & Shareholders & PPR	-
Distribution-Operat - Monthly Lines and services 8700-05310	48,700.48
Distribution-Operat - Long Distance 8700-05312	8,369.46
Distribution-Operat - Toll Free Long Distance & Repair 8700-05314	3,517.23
Distribution-Operat - Telecom Maintenance & Meter 8700-05316	15,659.55
Distribution-Operat - Measurement & Meter Reading 8700-05323	17,144.15
Distribution-Measur - Measurement & Meter Reading 8750-05323	91.30
Distribution-Operat - WAN/LAN/Internet Service 8700-05331	60,857.93
Mans and Services - WAN/LAN/Internet Service 8740-05331	150.80
Distribution-Operat - Cellular, radio, pager charges 8700-05364	125,950.37
Mans and Services - Cellular, radio, pager charges 8740-05364	226.45
Distribution-Operat - Cellular, radio, pager charges 8750-05364	67.72
Distribution-Operat - Video Conference 8700-05390	5,284.34
Distribution-Operat - Audio Conference 8700-05399	698.46
Distribution-Operat - Capitalized Telecom Costs 8700-05399	(135,228.38)
Mans and Services - Capitalized Telecom Costs 8740-05399	(194.63)
Distribution-Measur - Capitalized Telecom Costs 8750-05399	(12.19)
Telecom	151,283.03
Sales-Miscellaneous - Meals & Entertainment 9160-05411	46.83
Other storage-Opera - Meals & Entertainment 8400-05411	60.20
Transmission-Operat - Meals & Entertainment 8500-05411	57.96
Mans expenses - Meals & Entertainment 8560-05411	1,028.08
Transmission-Measur - Meals & Entertainment 8570-05411	380.99
Transmission-Mainte - Meals & Entertainment 8650-05411	269.25
Distribution-Operat - Meals & Entertainment 8700-05411	20,791.95
Mans and Services - Meals & Entertainment 8740-05411	1,710.16
Distribution-Measur - Meals & Entertainment 8750-05411	149.85
Distribution-Measur - Meals & Entertainment 8760-05411	280.01
Meter and house reg - Meals & Entertainment 8780-05411	1,120.84
Distribution-Other - Meals & Entertainment 8800-05411	49.64
Distribution-Mainte - Meals & Entertainment 8850-05411	3,486.12
Customer accounts-M - Meals & Entertainment 9020-05411	26.91
Customer service-Su - Meals & Entertainment 9070-05411	1,768.51
Customer service-Op - Meals & Entertainment 9080-05411	1,613.40
Distribution-Operat - Spousal & Dependent Travel 8700-05412	248.77
Other storage-Opera - Transportation 8400-05413	43.53
Transmission-Operat - Transportation 8500-05413	147.28
Mans expenses - Transportation 8560-05413	357.70
Transmission-Measur - Transportation 8570-05413	43.53

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Transmission-Mainte - Transportation 8650-05413	57.87
Distribution-Operat - Transportation 8700-05413	16,551.87
Mains and Services - Transportation 8740-05413	262.01
Distribution-Measur - Transportation 8750-05413	208.64
Distribution-Measur - Transportation 8760-05413	44.99
Meter and house reg - Transportation 8780-05413	198.63
Distribution-Other - Transportation 8800-05413	57.28
Distribution-Mainte - Transportation 8850-05413	2,171.83
Customer accounts-M - Transportation 9020-05413	147.31
Customer service-Su - Transportation 9070-05413	2,331.13
Customer service-Op - Transportation 9080-05413	5,365.03
A&G-Employee pensio - Transportation 9260-05413	105.62
Transmission-Operat - Lodging 8500-05414	162.76
Mains expenses - Lodging 8560-05414	754.02
Transmission-Measur - Lodging 8570-05414	83.86
Transmission-Other - Lodging 8590-05414	120.01
Transmission-Mainte - Lodging 8650-05414	31.28
Distribution-Operat - Lodging 8700-05414	15,631.67
Mains and Services - Lodging 8740-05414	739.33
Distribution-Measur - Lodging 8750-05414	326.29
Distribution-Measur - Lodging 8760-05414	201.00
Distribution-Measur - Lodging 8770-05414	278.15
Meter and house reg - Lodging 8780-05414	997.31
Distribution-Other - Lodging 8800-05414	175.88
Distribution-Mainte - Lodging 8850-05414	1,867.68
Customer service-Su - Lodging 9070-05414	1,781.54
Customer service-Op - Lodging 9080-05414	1,230.33
Sales-Demonstrating - Lodging 9120-05414	41.64
Storage-Maps & Reco - Misc Employee Expense 8160-05419	46.17
Transmission-Operat - Misc Employee Expense 8500-05419	489.49
Mains expenses - Misc Employee Expense 8560-05419	50.99
Transmission-Measur - Misc Employee Expense 8570-05419	5.80
Transmission-Mainte - Misc Employee Expense 8650-05419	0.74
Distribution-Operat - Misc Employee Expense 8700-05419	33,971.66
Mains and Services - Misc Employee Expense 8740-05419	312.83
Distribution-Measur - Misc Employee Expense 8750-05419	95.72
Distribution-Measur - Misc Employee Expense 8760-05419	66.82
Meter and house reg - Misc Employee Expense 8780-05419	204.84
Distribution-Other - Misc Employee Expense 8800-05419	8.16
Distribution-Mainte - Misc Employee Expense 8850-05419	801.85
Customer accounts-M - Misc Employee Expense 9020-05419	29.82
Customer service-Su - Misc Employee Expense 9070-05419	727.78
Customer service-Op - Misc Employee Expense 9080-05419	309.16
Travel & Entertainment	122,726.03
Distribution-Operat - Membership Fees 8700-05415	116.24
Mains and Services - Membership Fees 8740-05415	229.58
Customer accounts-C - Membership Fees 9030-05415	151.70
Miscellaneous gener - Membership Fees 9302-05415	287.70
Distribution-Operat - Club Dues - Nondeductible 8700-05416	763.65
Distribution-Operat - Club Dues - Deductible 8700-05417	37.20
Mains and Services - Club Dues - Deductible 8740-05417	41.85
Distribution-Operat - Association Dues 8700-07510	305.13
A&G-Maintenance of - Association Dues 9320-07510	116.24
Miscellaneous gener - Association Dues 9302-07510	43,720.13
Distribution-Other - Association Dues 8800-07510	162.74
Miscellaneous gener - Donations 9302-07520	5,344.21
Dues & Donations	51,276.36
Distribution-Operat - Employee Development 8700-05420	2,079.03
Mains and Services - Employee Development 8740-05420	5.87
Distribution-Operat - Training 8700-05421	3,474.43
Mains and Services - Training 8740-05421	466.87
Distribution-Measur - Training 8750-05421	41.52
Distribution-Measur - Training 8770-05421	3,546.12
Customer service-Su - Training 9070-05421	337.44
A&G-Employee pensio - Training 9260-05421	64.20
Distribution-Operat - Operator Qualifications Training 8700-05422	1,421.01
Distribution-Operat - Regulatory Compliance Training 8700-05425	358.67
Mains and Services - Regulatory Compliance Training 8740-05425	2.57
Distribution-Operat - Safety Training 8700-05426	8,114.31
Distribution-Operat - Technical (Job Skills) Training 8700-05427	1,819.44
Mains and Services - Technical (Job Skills) Training 8740-05427	25.68
Training	21,756.97
A&G-Outside service - Gas Supplies Services 9230-05430	64,768.65
Distribution-Measur - Contract Labor 8770-06111	6,141.35
Meter and house reg - Contract Labor 8780-06111	11,834.13
Distribution-Maint - Contract Labor 8870-06111	1,339.17
Maintenance of meas - Contract Labor 8900-06111	458.67

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Maintenance of meas - Contract Labor 8910-06111	446.39
Customer accounts-M - Contract Labor 9020-06111	1,131.19
A&G-Outside service - Contract Labor 9230-06111	691.66
Wells expenses - Contract Labor 8160-06111	57.93
Compressor station - Contract Labor 8180-06111	593.40
Storage-Purificatio - Contract Labor 8210-06111	133.92
Storage-Maintenance - Contract Labor 8310-06111	79.13
Mains expenses - Contract Labor 8560-06111	6,084.81
Transmission-Measur - Contract Labor 8570-06111	46.47
Distribution-Operat - Contract Labor 8700-06111	589.39
Mains and Services - Contract Labor 8740-06111	14,233.42
Distribution-Measur - Contract Labor 8750-06111	825.24
Customer accounts-C - Collection Fees 9030-06112	54,693.80
Distribution-Operat - Collection Fees 9030-06112	30,570.39
Customer accounts-C - Bill Print Fees 9030-06116	201,846.91
A&G-Outside service - Legal 9230-06121	16,806.84
Outside Services	413,352.85
Customer accounts-U - Cust Uncol Acct-White Cliff 9040-09927	1,007,867.24
Provision for Bad Debt	438.88
Distribution-Rentis - Storage Lease 8810-04798	61.09
Distribution-Mainte - Misc General Expense 8940-07590	146.29
Customer accounts-C - Misc General Expense 9030-07590	5,411.98
Customer service-Op - Misc General Expense 9090-07590	1,083.23
Customer service-MI - Misc General Expense 9100-07590	(20,965.77)
A&G-Office supplies - Misc General Expense 9210-07590	47.34
A&G-Injuries & dama - Misc General Expense 9260-07590	974.74
A&G-Employee pensio - Misc General Expense 9260-07590	210,816.40
A&G-Franchise requi - Misc General Expense 9270-07590	234.82
A&G-Regulatory comm - Misc General Expense 9280-07590	6,645.51
Miscellaneous gener - Misc General Expense 9302-07590	(4,505.21)
Storage-Operatio s - Misc General Expense 8140-07590	(4,791.66)
Wells expenses - Misc General Expense 8160-07590	4,121.02
Storage well royalt - Misc General Expense 8250-07590	33.32
Other storage-Opera - Misc General Expense 8400-07590	144.26
Mains expenses - Misc General Expense 8560-07590	324.05
Transmission-Measur - Misc General Expense 8570-07590	19,147.97
Distribution-Operat - Misc General Expense 8700-07590	88.27
Distribution load d - Misc General Expense 8710-07590	(16,776.00)
Mains and Services - Misc General Expense 8740-07590	2,761.29
Distribution-Measur - Misc General Expense 8750-07590	251.59
Distribution-Measur - Misc General Expense 8760-07590	1,611.99
Customer installati - Misc General Expense 8790-07590	35.35
Distribution-Other - Misc General Expense 8800-07590	27.49
Distribution-Rentis - Misc General Expense 8810-07590	1,203.77
Distribution-Mainte - Misc General Expense 8850-07590	270.60
Distribution-Maint - Misc General Expense 8870-07590	992.69
Maintenance of meas - Misc General Expense 8890-07590	3,295.29
Maintenance of meas - Misc General Expense 8900-07590	9,592.92
Maintenance of meas - Misc General Expense 8910-07590	3,731.91
A&G-Office supplies - Vendor Comp Sales Tax 9210-07592	(1,465.30)
Mains and Services - Reimbursements 8740-09911	(37,183.24)
Transmission-Operat - Reimbursements 8500-09911	(1,712.20)
Distribution load d - Reimbursements 8710-09911	(600.51)
Distribution-Operat - Reimbursements 8700-09911	(32,678.94)
Miscellaneous	153,075.20
Total O&M Expenses Before Allocations	13,001,398

4030 Op Inc & Exp-Depreciation	-
4042 Op Inc&Exp-Amort U/G Slor	-
4060 Op Inc&Exp-Amort Util/PIA	-
4080 Op Inc&Exp-Tax Oth Than I	-
4090 Op Inc&Exp-Income Taxes	-
4800 Op Inc&Exp-Gas Serv Rev	-
4880 Op Inc&Exp-Oil Op Rev-Misc	-
4890 Op Inc&Exp-Rev/T transport	-
4950 Op Inc&Exp-Other Gas Rev	-
7420 Mig Gas Prod-Mt-Maint Of	-
7500 Ng Prod-Op-Op Suprven & Engineering	-
7560 Ng Prod-Op-Fld Meas&Regst	-
7580 Ng Prod-Op-Gas Well Royal	-
7660 Ng Prod-Mt-Maint Fld Meas	-
7980 Exp/Dev-Op-Other Explora	-
8030 Prod Exp-Ng Trism Line Pur	-

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8040 Prod Exp-Ng City Gate Pur	-
8070 Prod Exp-Purchases Gas Ex	-
8080 Prod Exp-Gas W/D From Str	-
8090 Prod Exp-Gas Delivd To Str	-
8120 Prod Exp-Gas Used Oth Uti	-
8140 Ng Sig Exp-Op Supervsn & E	9,506.13
Storage-Maps & Reco - Misc Employee Expense 8150-05419	46.17
8160 Ng Sig Exp-Op-Wells Expen	39,244.55
8170 Ng Sig Exp-Op-Lines Expen	31,347.94
8180 Ng Sig Exp-Op-Comp Statio	44,949.67
8190 Ng Sig Exp-Op-Comp Sta Fu	18,535.46
8200 Ng Sig Exp-Op-Meas&Reg St	18,547.57
8210 Ng Sig Exp-Op-Purificatio	22,378.39
8240 Ng Sig Exp-Op-Other Expen	458.07
8250 Ng Sig Exp-Op-U/G Op Roya	59,418.89
8310 Ng Sig Exp-Mt-Maint Struc	442.05
8320 Ng Sig Exp-Mt-Maint Reser	4,234.12
8340 Ng Sig Exp-Mt-Maint Comp	12,926.38
8350 Ng Sig Exp-Mt-Maint Meas/	-
8360 Ng Sig Exp-Mt-Maint Puff	177.16
Other storage-Opera - Postage/Delivery Services 8400-05111	-
8410 Other Storage Exp	-
8470 Other Storage Exp	-
8500 Trsm-Op Opr Supervsn/Eng	39,290.25
8560 Trsm-Op Mains Expenses	171,079.32
8570 Trsm-Op Meas&Reg Sta Exp	77,772.85
8590 Trsm-Op Other Expenses	120.01
Transmission-Rents - Railroad easements and crossings 8600-04585	10.95
8620 Trsm-Maint Struct & Impr	2,331.16
8630 Trsm-Maint Of Mains	35,883.95
8640 Trsm-Maint Comp St Equip	-
8650 Trsm-Maint Meas&Reg St	31,837.40
8670 Trsm-Maint Oth Equipment	-
8700 Disir-Op Oper Supervsn&En	1,340,823.72
8710 Disir-Op Distr Load Disp	109.32
Odoznization - Non-Inventory Supplies 8711-02005	1,120.73
8720 Disir-Op Distr Comp Sta F	-
8740 Disir-Op Mains & Serv Exp	3,272,945.00
8750 Disir-Op Meas&Reg Sta-Gen	134,053.97
8760 Disir-Op Meas&Reg Sta-Ind	142,741.57
8770 Disir-Op Meas&Reg Sta-City	87,637.48
8780 Disir-Op Mir & Hous Reg E	955,360.59
8790 Disir-Op Cust Install Exp	80,796.76
8800 Disir-Op Other Expenses	51,778.97
8810 Disir-Op Rents	854,894.61
8850 Disir-Maint Supervsn & Eng	261,457.32
8860 Disir-Maint Struct & Impr	16,279.99
8870 Disir-Maint Of Mains	11,218.95
8890 Disir-Maint Meas&Reg Sta-Gen	17,699.97
8900 Disir-Maint Meas&Reg Sta-Ind	12,406.38
8910 Disir-Maint Meas&Reg Sta-City	11,693.46
8920 Disir-Maint Of Service	3,665.48
8930 Disir-Maint Mir&Hous Reg	1,153.34
8940 Disir-Maint Other Equip	7,429.06
Distribution-Mainte - Capitalized Utility Costs 8950-04599	2,256.97
9010 Cust Accis-Op-Supervision	3,097.52
9020 Cust Accis-Op Meter Exp	718,554.15
9030 Cust Accis-Op Record&Coll	401,092.11
9040 Cust Accis-Op Uncol Accts	1,007,867.24
9050	113,705.39
Customer service-Su - Non-project Labor 9070-01000	109,644.42
Customer service-Op - Transportation 9080-05413	18,546.68
9090 Cust Serv-Op Supervision	10,972.74
9100 Cust Serv-Op Assist Exp	27,688.07
9110 Cust Serv-Op Inro Adv Exp	86,717.80
Sales-Demonstrating - Cust Relations & Assist 9120-04046	-
9130	218.16
9160 Sales Promo-Demo&Sell Exp	(19,915.47)
9200	-
9210 A&G-Op Office Sup & Exp	82,267.15
9220 A&G-Op Admin Exp Trsd-Cr	4,294.52
9230 A&G-Op Outside Serv Empld	181,190.68
9240 A&G-Op Property Insurance	2,100,229.70
9250 A&G-Op Injuries & Damages	-
9260 A&G-Op Empl Pen Benefits	210,816.40
9270 A&G-Op Franchise Requirmt	234.82
9280 A&G-Op Reg Comm Exp	-

	Fiscal 2006 May	Fiscal 2006 June	Test period Ending 6/30/08
Maintenance of mees - Non-project Labor 8990-01000	42.97	39.24	481.53
Maintenance of melle - Non-project Labor 8930-01000	5,680.54	5,195.61	63,763.07
Customer accounts-M - Non-project Labor 9020-01000	244.75	223.47	2,742.48
Customer accounts-C - Non-project Labor 9000-01000	12,402.07	11,323.87	138,966.57
Customer service-Op - Non-project Labor 9080-01000	4,789.46	4,099.11	53,775.10
Customer service-Op - Non-project Labor 9090-01000	2,132.63	1,987.23	23,896.40
Sales-Supervision - Non-project Labor 9110-01000	122,638.09	112,158.85	1,376,414.27
Distribution-Operat - Non-project Labor 8710-01000	4,647.61	1,666.99	30,926.84
Mains and Services - Non-project Labor 8740-01000	3,714.28	3,117.45	20,702.70
Distribution-Measur - Non-project Labor 8760-01000	3,445.53	67.02	38,257.42
Meter and house reg - Non-project Labor 8790-01000	369,833.64	337,681.21	3,800,749.49
Distribution-Operat - Capital Labor 8700-01001	(287,813.04)	(262,784.27)	4,144,026.50
Distribution-Operat - Expense Labor Actual 8710-01008	(16,673)	(15,27)	(3,224,876.64)
Distribution-Operat - Expense Labor Actual 8740-01008	438.20	400.10	(187.44)
Distribution-Operat - Expense Labor Actual 8760-01008	1.62	1.48	4,910.03
Distribution-Operat - Expense Labor Actual 8790-01008	(3.72)	(3.40)	18.20
Distribution-Measur - Expense Labor Actual 8750-01008	(3.71)	(3.39)	(41.67)
Distribution-Other - Expense Labor Actual 8770-01008	(15.62)	(14.26)	(41.62)
Distribution-Maint - Expense Labor Actual 8780-01008	152.16	138.93	(175.03)
Maintenance of serv - Expense Labor Actual 8620-01008	152.16	138.93	1,705.00
Maintenance of meis - Expense Labor Actual 8630-01008	(5.30)	(4.84)	(59.42)
Customer accounts-C - Expense Labor Actual 8030-01008	201.18	183.69	2,254.22
Customer service-Op - Expense Labor Actual 8090-01008	(13.98)	(12.77)	(156.75)
Customer service-Op - Expense Labor Actual 8090-01008	799.86	730.32	8,962.52
Sales-Supervision - Expense Labor Actual 9110-01008	(13.48)	(12.31)	(151.11)
Distribution-Operat - PTO Actual 8700-01010	17,058.67	15,584.76	191,256.34
Distribution-Operat - Capital Labor Transfer Out 8700-01012	249,560.05	227,863.91	2,796,347.74
Distribution-Operat - Capital Labor Transfer Out 8700-01021	(331,713.42)	(302,875.06)	(3,716,885.22)
Benefits	179,503.40	163,897.81	2,011,355.23
A&G-Employee pensio - Benefits Load 9260-01200	56,855.03	53,312.86	650,299.77
A&G-Employee pensio - Benefits Variable 9260-01201	36,246.82	33,928.80	413,858.09
A&G-Employee pensio - Worker's Comp Insurance 9260-01221	(79,151.55)	(74,069.96)	(903,734.74)
Benefits	85,139.91	79,695.37	972,108.46
Materials & Supplies	99,190.20	92,847.18	1,132,531.58
Mains and Services - Inventory Materials 8700-02001	18.46	26.76	274.59
Distribution-Operat - Warehouse Leading Charge 8740-02004	21.23	30.78	315.82
Distribution-Operat - Warehouse Leading Charge 8740-02004	56.66	80.71	828.13
Distribution-Operat - Warehouse Leading Charge 8740-02005	2.97	4.30	44.16
Distribution-Measur - Non-Inventory Supplies 8750-02005	186.92	271.04	2,780.96
Customer accounts-C - Office Supplies 9030-05010	1,744.32	2,529.37	25,952.29
Customer service-Op - Office Supplies 9090-05010	416.24	603.57	6,192.88
Sales-Supervision - Office Supplies 9110-05010	11.06	16.03	164.52
A&G-Office supplies - Office Supplies 9210-05010	18.74	27.17	278.74
Distribution-Operat - Office Supplies 8700-05010	2.20	3.19	32.76
Materials & Supplies	19,274.68	27,949.44	286,771.28
Mains and Services - Vehicle Depreciation 8740-03001	21,752.47	31,542.37	323,636.13
Distribution-Operat - Capitalized transportation costs 8700-03003	3,018.58	2,857.11	36,661.50
Distribution-Operat - Capitalized transportation costs 8740-03003	1,324.64	1,258.17	16,088.15
Distribution-Operat - Vehicle Expense 8700-03004	355,251.33	337,424.71	4,314,628.41
Mains and Services - Vehicle Expense 8740-03004	(1,561.67)	(1,502.30)	(19,209.79)
Distribution-Mainte - Heavy Equipment 8940-04302	(579,634.87)	(550,548.62)	(7,039,630.42)
Distribution-Mainte - Heavy Equipment Capitalized 8940-04307	(1,002.15)	(951.86)	(18,543.64)
Vehicles & Equip	1,297.81	1,232.69	15,762.33
Distribution-Operat - Postage/Delivery Services 8700-05111	851.81	809.06	10,345.43
Distribution-Operat - Postage/Delivery Services 8800-05111	-222,001.34	-210,861.25	(2,696,269.44)
Distribution-Maint - Postage/Delivery Services 8870-05111	1,999.99	1,999.99	24,265.39
Customer accounts-C - Postage/Delivery Services 9030-05111	1.28	1.28	15.52
Print & Postages	13.44	13.44	163.06
A&G-Property insura - Insurance 9240-04070	65.93	65.93	799.87
A&G-Property insura - Insurance Capitalized 9240-04072	133.66	133.66	1,621.67
A&G-Property insura - Insurance Reserve 9250-07115	2,214.30	2,214.30	26,865.53
Distribution-Operat - Environmental & Safety 8700-07120	(0.00)	(0.00)	(0.00)
A&G-Property insura - Insurance 9240-04070	533,112.40	533,787.05	6,270,947.36
A&G-Property insura - Insurance Reserve 9250-07115	(332,601.06)	(333,021.97)	(3,912,352.78)
Distribution-Operat - Environmental & Safety 8700-07120	(176,205.25)	(178,430.77)	(2,096,210.41)
Insurance	21,450.55	21,477.70	252,320.68
Customer service-Mi - Community Rel&Trade Shows 9100-04040	291.01	291.37	3,423.08
Sales-Supervision - Advertising 9100-04044	44,047.64	44,103.38	518,127.95
Customer service-Mi - Advertising 9100-04044	2,101.09	1,250.92	33,390.50
Sales-Supervision - Advertising 9100-04044	95.07	56.60	566.60
Customer service-Mi - Advertising 9100-04044	1,757.56	1,046.39	27,831.06
Customer service-Mi - Advertising 9100-04044	24.61	14.65	252.71
Customer service-Mi - Cust Relations & Assist 9100-04046	5,711.03	3,400.16	90,759.38
Distribution-Operat - Cust Relations & Assist 9100-04046	632.56	376.60	10,052.60
Marketing	7,813.93	4,652.16	124,178.62
Distribution-Operat - Cust Relations & Assist 9100-04046	18,294.54	10,891.96	290,735.90
A&G-Employee pensio - Service Awards 9260-07421	7,104.42	7,234.70	186,510.13
Distribution-Operat - Service Awards 8700-07421	(21.63)	(22.03)	(567.87)
Mains and Services - Uniforms 8740-07443	38.61	38.32	1,013.62
A&G-Employee pensio - Uniforms 9260-07443	(370.85)	(377.65)	(9,735.91)
Mains and Services - Uniforms Capitalized 8740-07444	99.11	100.92	2,601.80
A&G-Employee pensio - Restricted Stock 9260-07450	(6,711.12)	(6,834.19)	(176,184.97)
A&G-Employee pensio - Restricted Stock 9260-07451	12,896.55	13,133.05	338,569.20
A&G-Employee pensio - Variable Pay & Mgmt Incentive Plans 9260-07452	33,984.66	34,607.87	892,186.99

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A&G-Employee pensio - VPP & MIP - Capital Credit 9260-07454	(20,652.41)	(21,031.14)	(542,181.59)
A&G-Employee pensio - Stock options 9260-07455	930.20	947.26	24,420.23
A&G-Employee pensio - COLI CSV & Premiums 9260-07487	(191.81)	(195.33)	(5,035.52)
A&G-Employee pensio - NQ Retirement Cost 9260-07489	7,810.06	7,953.28	205,035.13
Distribution-Operat - Misc Employee Welfare Exp 8700-07499	647.87	659.75	17,008.22
Sales-Supervision - Misc Employee Welfare Exp 9110-07499	21.99	22.40	577.37
A&G-Office supplies - Misc Employee Welfare Exp 9210-07499	1,055.44	1,074.79	27,706.04
A&G-Injunes & dama - Misc Employee Welfare Exp 9250-07499	31.96	32.54	838.99
A&G-Employee pensio - Misc Employee Welfare Exp 9260-07499	1,189.43	1,211.24	31,225.66
Employment Welfare	37,847.20	38,541.25	983,891.34
Distribution-Operat - Software Maintenance 8700-04201	2,151.11	2,151.11	32,824.75
A&G-Maintenance of - Software Maintenance 9320-04201	1,622.69	1,622.69	24,810.38
Distribution-Operat - IT Equipment Maintenance 8700-04212	11,891.31	11,891.31	160,448.97
Information Technologies	129.00	129.99	1,465.10
Distribution-Operat - Building Lease/Rentals Capitalized 8700-04580	166,952.49	163,071.35	1,893,710.37
Distribution-Rent - Building Lease/Rentals Capitalized 8810-04580	(141.90)	(138.59)	(1,909.41)
Distribution-Rent - Building Lease/Rentals Capitalized 8810-04581	(251,923.01)	(246,051.83)	(2,857,343.74)
Distribution-Rent - Building Lease/Rentals 8810-04581	(2,613.36)	(2,552.49)	(29,641.02)
Distribution-Operat - Building Maintenance 8700-04582	(212.07)	(207.13)	(2,405.34)
Mans and Services - Building Maintenance 8700-04582	(990.28)	(967.20)	(11,231.90)
Distribution-Rent - Building Maintenance 8810-04582	(181.63)	(177.40)	(2,060.05)
Mans and Services - Railroad easements and crossings 8740-04595	(1,402.26)	(1,359.58)	(15,994.64)
Distribution-Operat - Utilities 8700-04590	(163.29)	(158.42)	(1,851.29)
Mans and Services - Utilities 8740-04590	1,431.87	1,398.50	16,240.51
Distribution-Operat - Capitalized Utility Costs 8700-04599	128.94	125.93	1,462.40
Mans and Services - Capitalized Utility Costs 8740-04599	-88,875.43	-86,901.82	(1,089,177.01)
Rent, Maint., & Utilities	925.32	5,161.60	23,805.20
A&G-Outside service - Public Relations 9230-04146	1,634.12	1,621.31	19,446.57
Directors & Shareholders & PR	2,998.62	2,975.11	35,647.35
Distribution-Operat - Monthly Lines and service 8700-05310	4.57	4.53	54.35
Distribution-Operat - Long Distance 8700-05312	12,885.77	12,886.35	10,821.89
Distribution-Operat - Telecom Maintenance & Repair 8700-05316	891.38	888.36	8,227.68
Distribution-Operat - Measurement & Meter Reading 8700-05331	4,056.10	4,024.31	49,815.52
Distribution-Operat - Cellular, radio, pager charges 8700-05364	1,040.03	1,021.87	12,376.64
Distribution-Operat - Video Conference 8700-05380	(2.34)	(2.32)	(27.84)
Distribution-Operat - Audio Conference 8700-05390	(25,755.64)	(25,565.43)	(306,876.22)
Distribution-Operat - Capitalized Telecom Costs 8800-05399	34,844.16	34,571.04	414,566.75
Telecom	281.52	294.01	3,527.27
Sales-Supervision - Meals & Entertainment 9110-05411	1.90	1.89	22.54
Mans expenses - Meals & Entertainment 8560-05411	7,449.35	8,330.18	99,600.78
Distribution-Operat - Meals & Entertainment 8700-05411	149.72	156.89	1,875.93
Mans and Services - Meals & Entertainment 8740-05411	76.34	80.00	956.48
Distribution-Operat - Meals & Entertainment 8800-05411	45.35	2.09	25.00
Distribution-Operat - Spousal & Dependent Travel 8700-05412	10,393.72	10,881.27	568.18
Mans expenses - Transportation 8560-05413	11.24	11.77	140.79
Distribution-Operat - Transportation 8700-05413	171.60	179.83	2,150.13
Mans and Services - Transportation 8800-05413	6,897.08	7,332.35	87,670.08
Mans expenses - Lodging 8560-05414	237.86	249.37	2,981.57
Distribution-Operat - Lodging 8700-05414	21.10	22.11	264.34
Mans and Services - Lodging 8740-05414	188.31	197.33	2,359.43
Distribution-Measur - Lodging 8800-05414	6.36	6.66	79.66
Sales-Demonstrating - Lodging 9120-05414	4.74	4.97	59.37
Mans expenses - Misc Employee Expense 8560-05419	14,741.80	15,448.16	184,707.79
Distribution-Operat - Misc Employee Expense 8700-05419	40.69	42.64	509.85
Mans and Services - Misc Employee Expense 8740-05419	41,326.59	43,306.69	517,801.64
Distribution-Operat - Misc Employee Expense 8800-05419	2,287.51	1,340.62	50,815.28
Travel & Entertainment	166.42	97.53	3,696.88
Distribution-Operat - Membership Fees 8700-05415	14.13	8.28	25.95
Distribution-Operat - Club Dues - Non-deductible 8700-05416	14.02	8.22	313.93
Sales-Miscellaneous - Club Dues - Deductible 8700-05417	162.70	95.35	3,614.30
Distribution-Operat - Club Dues - Deductible 8800-05417	11,473.22	6,723.98	254,868.62
Distribution-Operat - Association Dues 8700-05418	14,150.02	7,089.99	314,331.69
Miscellaneous gener - Association Dues 9302-07519	9,257.57	7,089.99	155,772.67
Dues & Donations	31.01	23.75	521.82
Distribution-Operat - Employee Development 8700-05420	2,129.42	1,630.84	35,830.73
Distribution-Operat - Training 8700-05421	3.73	2.86	62.74
Distribution-Operat - Operator Qualifications Training 8700-05422	50.70	38.83	853.16
Distribution-Operat - Books & Manuals 8700-05424	2,619.20	2,005.94	44,071.97
Distribution-Operat - Regulatory Compliance Training 8700-05425	5,266.30	4,033.24	89,613.46
Distribution-Operat - Safety Training 8700-05426	65.87	65.76	1,444.85
Distribution-Operat - Technical (Job Skills) Training 8700-05427	19,443.79	14,891.21	327,171.38
Distribution-Operat - Work Environment Training 8800-05429	4,334.86	4,210.17	51,652.95
Training	813.38	772.17	9,473.41
A&G-Outside service - Contract Labor 8700-06111	67,080.07	63,681.44	781,283.41
A&G-Outside service - Contract Labor 9230-06111	26,363.65	26,917.11	330,235.78
Customer accounts-C - Collection Fees 9030-06112	257,547.86	244,469.24	2,999,666.26
Distribution-Operat - Collection Fees 8700-06112	15,632.10	14,840.10	182,057.49
Customer accounts-C - Bill Print Fees 9130-06116	373,662.01	354,920.22	4,354,381.30
A&G-Outside service - Legal 9230-06121	90,916.44	72,653.03	2,598,416.28
Outside Services	89,916.44	72,653.03	2,598,416.28
Customer accounts-U - Cust Unred Acct-White Off 9040-08927	(1.31)	0.04	(13.78)
Distribution-Operat - Unfilled PGA-Comm 8700-04820	0.04	0.03	0.38
A&G-Office supplies - Misc General Expense 9210-07590			

Miscellaneous genl - Misc General Expense 9302-07590
 Distribution-Operat - Misc General Expense 8700-07590
 A&G-Administrative - Adminn & General Expenses 9220-09341
 Miscellaneous
 Total O&M Expenses Before Allocations

Fiscal 2008 Fiscal 2008 Test period
 May June Ending 6/30/08
 0.00 0.00 0.00
 (1.34) (1.27) (14.09)
 8,604.41 8,141.61 90,382.33
 8,601.79 8,138.13 90,354.84
 687,834.34 640,122.35 10,414,671.16 3,213,759.23

	Fiscal 2008	Fiscal 2008	Test period
	May	June	Ending 6/30/08
4030 Op Inc & Exp-Depreciation	-	-	-
4060 Op Inc&Exp-Amort Utlil/Pia	-	-	-
4081 Op Inc&Exp-Tax Oth Than I	-	-	-
4091 Op Inc&Exp-Income Taxes	-	-	-
4101 Provision for deferred income taxes	-	-	-
4190 Interest and Dividend Income	-	-	-
4210 Miscellaneous Nonoperating Income	-	-	-
4261 Donations	-	-	-
4263 Penalties	-	-	-
4264 Expenditures for certain civic, political and related activities	-	-	-
4265 Other deductions	-	-	-
4270 Interest on long-term debt	-	-	-
4280 Amortization of debt discount and expense debt	-	-	-
4281 Amortization of loss on reacquired debt	-	-	-
4310 Other Interest Expense	-	-	-
4380 Dividends Declared - Common Stock	-	-	-
8210 Ng Stg Exp-Op-Purificatio	-	-	-
8240 Ng Stg Exp-Op-Other Expen	-	-	-
8250 Ng Stg Exp-Op-U/G Op Roya	-	-	-
8310 Ng Stg Exp-Mt-Maint Struc	-	-	-
8320 Ng Stg Exp-Mt-Maint Reser	-	-	-
8340 Ng Stg Exp-Mt-Maint Comp	-	-	-
8350 Ng Stg Exp-Mt-Maint Meas/	-	-	-
8360 Ng Stg Exp-Mt-Maint Purif	-	-	-
8400 Other Storage Exp	(16.73)	(15.27)	(167.44)
8410 Other Storage Exp	-	-	-
8470 Other Storage Exp	-	-	-
8500 Trsm-Op Opr Superven/Eng	223.49	234.20	2,800.21
8560 Trsm-Op Means Expenses	-	-	-
8570 Trsm-Op Meas&Reg Sta Exp	-	-	-
8590 Trsm-Op Other Expenses	-	-	-
8600 Trsm-Op Rents	-	-	-
8620 Trsm-Maint Struct & Impro	-	-	-
8630 Trsm-Maint OI Means	-	-	-
8640 Trsm-Maint Comp SR Equip	-	-	-
8650 Trsm-Maint Meas&Reg Stat	-	-	-
8670 Trsm-Maint Oth Equipment	-	-	-
8700 Distr-Op Oper Superven&En	322,249.01	310,166.35	3,886,377.40
8710 Distr-Op Distr Load Disp	2,761.69	2,521.60	30,945.04
8711 Distr-Op	-	-	-
8740 Distr-Op Distr Comp Sta L	-	-	-
8740 Distr-Op Means & Serv Exp	(219,648.25)	(208,652.22)	(2,668,529.54)
8750 Distr-Op Meas&Reg Sta-Gen	5,154.89	5,643.44	64,168.09
8760 Distr-Op Meas&Reg Sta-Ind	-	-	-
8770 Distr-Op Meas&Reg Sta-Cty	21.10	22.11	264.34
8780 Distr-Op Rtr & Hous Reg E	73.40	67.02	822.44
8790 Distr-Op Cust Initial Exp	-	-	-
8800 Distr-Op Other Expenses	3,880.83	3,559.07	44,885.01
8810 Distr-Op Rents	(85,950.80)	(83,947.68)	(974,855.26)
8850 Distr-Maint Superven & Eng	-	-	-
8870 Distr-Maint Strct & Impro	165.60	152.38	1,866.08
8880 Distr-Maint Meas&Reg Sta-Gen	42.87	39.24	481.53
8890 Distr-Maint Meas&Reg Sta-Ind	-	-	-
8920 Distr-Maint Meas&Reg Sta-Cty	-	-	-
8930 Distr-Maint OI Services	152.16	138.93	1,705.00
8940 Distr-Maint Mins&Hous Reg	5,685.23	5,190.97	63,703.65
8950 Distributio-Mainte - Capitalized Utility Costs	(229.00)	(217.51)	(2,781.32)
8910 Cust Accts-Op Supervision	244.75	223.47	2,742.48
9020 Cust Accts-Op Meler Exp	337,713.44	320,357.74	3,929,165.21
9030 Cust Accts-Op Record&Coll	90,916.44	72,653.03	2,599,416.28
9040 Cust Accts-Op Unclnt Accts	-	-	-
9050	-	-	-
9070 Cust Serv-Op Supervision	1,189.77	1,096.33	13,331.51
9080 Cust Serv-Op Customer Assistance Exp	5,610.08	5,128.29	62,902.14
9090 Cust Serv-Op Info and Instruct Adv Exp	2,892.33	1,722.00	45,964.81
9100 Cust Serv-Op Misc Cust Serv & Inform Exp	10,005.05	6,782.64	148,329.98
9110 Sales-Supervision	6.36	6.66	79.68
9120 Sales Exp-Op Demo & Selling Exp	24.61	14.65	391.16
9130 Sales Exp-Op Misc Sales Exp	1.17	0.68	25.95
9160 Administrative and General Salaries	-	-	-
9200 Administrative and General Salaries	1,057.67	1,078.02	27,741.18
9210 A&G-Op Office Sup & Exp	8,604.41	8,141.61	90,382.33
9220 A&G-Op Admin Exp Trsd-Cr	17,370.80	20,794.06	217,346.10
9230 A&G-Op Outside Serv Empld	200,511.33	200,765.08	2,358,584.59
9240 A&G-Op Property Insurance	-	-	-
9250 A&G-Op Injuries & Damages	(56,485.56)	(64,482.57)	(705,961.76)

View
 Type
 Cost Center
 Currency
 Fiscal 2006

Brentwood Division - 091DIV

	Fiscal 2008 May	Fiscal 2008 June	Test period Ending 6/30/08
9260 A&G-Op Empl Pen Benefits	14,026.35	16,106.57	696,589.85
9270 A&G-Op Franchise Requirmit	-	-	-
9280 A&G-Op Reg Comm Exp	-	-	-
9290 A&G-Duplicate Entry - Uniforms Capitalized	11,473.22	6,723.98	254,866.62
9301 A&G-Op Ins/General Adv	8,117.51	8,117.51	123,113.84
9310 A&G-Op Rents	-	-	-
9320 A&G-Maint General Plant	687,834.34	640,122.36	10,414,671.16
	219,546.40	208,715.22	2,874,818.55

	Fiscal 2006 April	Fiscal 2006 May	Fiscal 2006 June	Fiscal 2006 July	Fiscal 2006 August	Fiscal 2006 September	Fiscal 2006 October	Fiscal 2006 November	Fiscal 2006 December	Fiscal 2007 January	Fiscal 2007 February	Fiscal 2007 March	Base Period	Fiscal 2007 July
Maintenance of meas - Inventory Materials 8890-02001	-0.24%	(118.73)	(64.82)	(69.84)	(78.31)	(108.77)	(108.77)	(66.17)	(64.99)	(66.17)	(64.99)	(64.99)	(972.95)	(66.17)
Distribution-Maint - Inventory Materials 8940-02001	0.03%	14.44	10.32	8.37	9.53	13.23	13.23	8.05	7.91	8.05	7.91	7.91	118.36	8.05
Storage-Measuring a - Inventory Materials 8200-02001	0.01%	2.29	2.29	2.11	2.11	2.93	2.93	1.78	1.75	1.78	1.75	1.75	26.23	1.78
Mains and Services - Inventory Materials 8740-02001	4.88%	2,443.56	1,745.73	1,416.73	1,416.73	2,094.72	2,094.72	1,361.88	1,337.50	1,361.88	1,337.50	1,337.50	13,361.88	1,361.88
Distribution-Measur - Inventory Materials 8750-02001	0.21%	106.71	76.24	61.87	70.38	106.95	106.95	58.41	58.41	58.41	58.41	58.41	6,482.24	59.47
Distribution-Measur - Inventory Materials 8760-02001	1.09%	546.96	390.76	317.12	360.74	501.06	501.06	304.84	299.38	304.84	299.38	299.38	4,482.24	304.84
Distribution-Measur - Inventory Materials 8770-02001	1.49%	749.00	535.16	434.30	494.05	665.23	665.23	417.49	410.01	417.49	410.01	410.01	6,138.60	417.49
Meter and house reg - Inventory Materials 8780-02001	0.07%	1,235.28	882.51	716.19	814.72	1,131.64	1,131.64	686.47	676.14	686.47	676.14	676.14	10,122.97	686.47
Storage-Measuring a - Warehouse Loading Charge 8200-02004	2.00%	1.12	0.80	0.65	0.74	1.04	1.04	0.62	0.61	0.62	0.61	0.61	9.18	0.62
Mains and Services - Warehouse Loading Charge 8740-02004	0.17%	855.24	611.00	495.85	564.07	783.48	783.48	476.66	468.12	476.66	468.12	468.12	7,008.61	476.66
Distribution-Measur - Warehouse Loading Charge 8750-02004	0.07%	37.35	26.68	21.65	24.63	34.22	34.22	20.82	20.44	20.82	20.44	20.44	306.07	20.82
Distribution-Measur - Warehouse Loading Charge 8760-02004	0.38%	191.44	136.77	110.99	126.26	175.37	175.37	106.69	104.78	106.69	104.78	104.78	1,568.80	106.69
Distribution-Measur - Warehouse Loading Charge 8770-02004	0.52%	267.18	187.31	152.01	172.92	240.18	240.18	146.12	143.51	146.12	143.51	143.51	2,148.53	146.12
Meter and house reg - Warehouse Loading Charge 8780-02004	0.85%	432.35	308.88	250.67	285.15	396.07	396.07	240.96	236.65	240.96	236.65	236.65	3,543.04	240.96
Distribution-Maint - Warehouse Loading Charge 8870-02004	0.06%	29.79	21.28	17.27	20.41	27.29	27.29	16.60	16.30	16.60	16.30	16.30	244.09	16.60
Maintenance of meas - Warehouse Loading Charge 8890-02004	-0.08%	(29.69)	(41.56)	(24.09)	(27.41)	(38.07)	(38.07)	(23.16)	(22.75)	(23.16)	(22.75)	(22.75)	(340.54)	(23.16)
Distribution-Maint - Warehouse Loading Charge 8940-02004	0.01%	5.05	3.61	3.33	3.33	4.63	4.63	2.82	2.77	2.82	2.77	2.77	41.42	2.82
AGG-Employee pensio - Non-Inventory Supplies 9250-02005	0.01%	2.82	2.01	1.66	1.86	2.66	2.66	1.57	1.54	1.57	1.54	1.54	23.08	1.57
AGG-Employee pensio - Non-Inventory Supplies 9260-02005	0.01%	3.25	2.25	2.64	2.64	4.64	4.64	2.54	2.49	2.54	2.49	2.49	37.28	2.54
Distribution-Operat - Non-Inventory Supplies 8740-02005	0.75%	397.68	284.12	230.57	262.29	364.32	364.32	221.64	217.68	221.64	217.68	217.68	3,558.98	221.64
Oxidation - Non-Inventory Supplies 8740-02005	0.19%	77.05	55.05	44.67	50.62	70.59	70.59	42.94	42.18	42.94	42.18	42.18	631.44	42.94
Mains and Services - Non-Inventory Supplies 8740-02005	28.05%	14,080.75	10,043.89	8,151.01	9,212.36	14,353.10	12,879.17	7,835.45	7,695.16	7,835.45	7,695.16	7,695.16	115,209.82	7,835.45
Distribution-Measur - Non-Inventory Supplies 8750-02005	1.62%	810.57	579.09	469.95	534.51	742.56	742.56	457.16	443.67	457.16	443.67	443.67	6,642.53	457.16
Distribution-Measur - Non-Inventory Supplies 8760-02005	1.23%	371.40	265.37	215.36	244.99	379.23	379.23	207.02	203.32	207.02	203.32	203.32	3,044.00	207.02
Distribution-Measur - Non-Inventory Supplies 8770-02005	1.23%	614.20	438.80	356.10	405.09	562.06	562.06	342.32	336.19	342.32	336.19	336.19	5,033.32	342.32
Meter and house reg - Non-Inventory Supplies 8780-02005	0.12%	59.96	42.85	34.77	39.95	54.94	54.94	33.43	32.83	33.43	32.83	32.83	481.49	33.43
Customer installat - Non-Inventory Supplies 8790-02005	0.17%	353.57	252.60	205.00	233.20	300.98	300.98	197.06	193.53	197.06	193.53	193.53	2,897.49	197.06
Distribution-Operat - Non-Inventory Supplies 8800-02005	1.23%	624.17	445.92	361.86	411.67	571.80	571.80	347.87	341.65	347.87	341.65	341.65	5,115.02	347.87
Distribution-Rent - Non-Inventory Supplies 8810-02005	0.20%	97.72	69.91	56.66	64.45	89.77	89.77	54.46	53.49	54.46	53.49	53.49	800.80	54.46
Distribution-Maint - Non-Inventory Supplies 8820-02005	0.00%	1.71	1.31	1.39	1.39	2.20	2.20	1.34	1.31	1.34	1.31	1.31	19.93	1.34
Distribution-Maint - Non-Inventory Supplies 8830-02005	0.01%	2.59	2.09	2.09	2.09	3.20	3.20	2.02	1.98	2.02	1.98	1.98	28.56	2.02
Maintenance of meas - Non-Inventory Supplies 8840-02005	0.01%	44.42	31.65	25.05	28.29	38.70	38.70	24.06	23.45	24.06	23.45	23.45	309.55	24.06
Maintenance of meas - Non-Inventory Supplies 8850-02005	0.66%	346.12	247.20	209.69	238.28	353.37	353.37	189.45	186.45	189.45	186.45	186.45	2,658.45	189.45
Maintenance of meas - Non-Inventory Supplies 8860-02005	1.80%	903.65	644.50	523.82	604.50	822.57	822.57	503.61	484.62	503.61	484.62	484.62	7,065.43	503.61
Distribution-Maint - Non-Inventory Supplies 8870-02005	2.12%	1,062.41	759.01	615.87	700.71	1,084.66	1,084.66	592.12	581.52	592.12	581.52	581.52	8,706.35	592.12
Distribution-Maint - Non-Inventory Supplies 8880-02005	0.15%	265.62	183.33	148.78	169.25	235.09	235.09	143.02	140.46	143.02	140.46	140.46	2,029.42	143.02
Customer accounts-M - Non-Inventory Supplies 8890-02005	0.45%	226.31	161.60	129.26	149.26	207.32	207.32	126.13	123.87	126.13	123.87	123.87	1,854.57	126.13
Storage-Operat - Non-Inventory Supplies 8740-02005	0.00%	2.24	1.60	1.30	1.48	2.05	2.05	1.25	1.23	1.25	1.23	1.23	16.35	1.25
Wells expenses - Non-Inventory Supplies 8170-02005	0.56%	279.71	199.83	162.17	184.48	265.27	265.27	155.80	153.10	155.80	153.10	153.10	2,292.19	155.80
Lines expenses - Non-Inventory Supplies 8170-02005	0.94%	171.55	113.14	93.46	113.14	157.16	157.16	95.61	93.90	95.61	93.90	93.90	1,292.19	95.61
Compressor station - Non-Inventory Supplies 8180-02005	2.24%	1,121.77	801.41	650.38	739.95	1,027.65	1,027.65	625.20	614.01	625.20	614.01	614.01	9,192.74	625.20
Storage-Measuring a - Non-Inventory Supplies 8200-02005	0.31%	155.83	111.40	90.41	102.84	142.85	142.85	86.91	85.35	86.91	85.35	85.35	1,277.83	86.91
Storage-Purificatio - Non-Inventory Supplies 8210-02005	0.94%	470.86	336.39	273.00	310.55	431.35	431.35	262.43	257.73	262.43	257.73	257.73	3,658.65	262.43
Storage-Maintenance - Non-Inventory Supplies 8310-02005	0.11%	53.34	38.11	30.93	35.18	48.87	48.87	29.73	29.20	29.73	29.20	29.20	437.15	29.73
Maintenance of comp - Non-Inventory Supplies 8340-02005	0.20%	100.97	72.14	58.54	66.60	92.50	92.50	56.28	55.27	56.28	55.27	55.27	827.45	56.28
Maintenance of meas - Non-Inventory Supplies 8350-02005	0.03%	15.96	11.40	9.29	10.52	14.62	14.62	8.89	8.73	8.89	8.73	8.73	130.76	8.89
Mains expenses - Non-Inventory Supplies 8550-02005	5.01%	2,512.56	1,795.03	1,465.74	1,657.15	2,565.17	2,301.75	1,400.34	1,375.27	1,400.34	1,375.27	1,375.27	20,590.17	1,400.34
Transmission-Measur - Non-Inventory Supplies 8570-02005	0.24%	118.20	84.49	68.57	78.00	108.34	108.34	65.91	64.73	65.91	64.73	64.73	969.14	65.91
Transmission-Measur - Non-Inventory Supplies 8570-02005	0.69%	342.59	244.60	198.66	225.99	313.90	313.90	190.97	187.55	190.97	187.55	187.55	2,807.98	190.97
Transmission-Maint - Non-Inventory Supplies 8620-02005	0.97%	485.46	346.82	281.46	320.18	444.73	444.73	270.57	265.72	270.57	265.72	265.72	3,978.30	270.57
Transmission-Maint - Non-Inventory Supplies 8630-02005	2.90%	1,454.40	1,039.05	843.23	959.24	1,484.85	1,332.37	810.59	796.07	810.59	796.07	796.07	11,918.60	810.59
Mains and Services - Parts 8740-04306	0.00%	(1.95)	(1.40)	(1.14)	(1.29)	(2.00)	(1.79)	(1.09)	(1.07)	(1.09)	(1.07)	(1.07)	(16.04)	(1.09)
Maintenance of meas - Refurbished Meets 8350-04595	3.75%	1,876.80	1,340.83	1,088.14	1,268.14	1,916.10	1,719.33	1,046.01	1,027.28	1,046.01	1,027.28	1,027.28	15,380.19	1,046.01
Customer accounts-O - Office Supplies 9010-05010	0.91%	455.29	325.27	263.97	300.29	426.83	426.83	249.21	249.21	249.21	249.21	249.21	3,731.09	249.21
Customer accounts-M - Office Supplies 9020-05010	0.02%	7.93	5.64	4.44	5.02	7.02	7.02	4.38	4.28	4.38	4.28	4.28	60.97	4.38
Customer service-Su - Office Supplies 9030-05010	0.10%	815.40	582.37	468.14	534.44	752.77	752.77	478.28	468.14	478.28	468.14	468.14	6,353.20	478.28
Customer service-Op - Office Supplies 9050-05010	0.08%	42.02	30.02	24.36	27.71	38.49	38.49	23.42	23.00	23.42	23.00	23.00	344.35	23.42
Sales-Demonstrating - Office Supplies 9120-05010	0.04%	17.82	12.73	10.33	11.75	16.33	16.33	9.93	9.75	9.93	9.75	9.75	146.05	9.93
Other storage-Opera - Office Supplies 9260-05010	0.01%	9.77	6.98	5.66	6.44	9.97	9.97	5.44	5.35	5.44	5.35	5.35	80.05	5.44
Mains expenses - Office Supplies 8550-05010	0.18%	154.43	110.03	89.95	101.18	141.14	141.14	86.00	84.50	86.00	84.50	84.50	1,264.77	86.00
Distribution-Operat - Office Supplies 8740-05010	16.55%	8,293.72	5,925.22	4,808.55	5,467.37	7,957.85	7,957.85	4,622.39	4,539.63	4,622.39	4,539.63	4,539.63	67,966.05	4,622.39
Distribution-Measur - Office Supplies 8750-05010	4.09%	2,048.77	1,463.69	1,187.84	1,351.25	2,091.67	1,876.87	1,141.85	1,121.41	1,141.85	1,121.41	1,121.41	16,789.43	1,141.75
Meter and house reg - Office Supplies 8760-05010														

	Fiscal 2006 April	Fiscal 2006 May	Fiscal 2006 June	Fiscal 2006 July	Fiscal 2006 August	Fiscal 2006 September	Fiscal 2006 October	Fiscal 2006 November	Fiscal 2006 December	Fiscal 2007 January	Fiscal 2007 February	Fiscal 2007 March	Fiscal 2007 April	Fiscal 2007 May	Fiscal 2007 June	Fiscal 2007 July
8160 Np Sig Exp-Op-Well Expn	2,111.01	4,589.10	4,117.73	2,598.92	3,055.64	3,013.11	3,163.04	3,655.22	3,719.09	2,546.50	3,353.02	3,565.38	38,272.77	31,008.14	31,008.14	3,458.53
8170 Np Sig Exp-Op-Lines Expn	2,759.81	3,243.42	3,065.05	2,095.82	2,073.15	2,094.64	2,542.57	2,640.11	2,515.62	2,751.25	2,428.49	2,579.08	38,272.77	31,008.14	31,008.14	2,559.92
8180 Np Sig Exp-Op-Comp Stallo	4,959.50	4,923.13	4,174.78	3,402.19	3,660.83	3,827.16	3,660.83	3,490.60	3,480.60	1,490.60	1,564.82	3,674.36	46,899.12	46,899.12	46,899.12	3,699.69
8190 Np Sig Exp-Op-Comp Sta Fu	1,692.36	1,719.67	1,714.08	1,719.67	929.43	912.42	1,490.60	1,490.60	1,490.60	1,490.60	1,490.60	1,490.60	1,490.60	1,490.60	1,490.60	1,520.76
8200 Np Sig Exp-Op-Meas&Reg St	2,150.44	2,098.29	2,023.18	1,544.80	1,227.16	1,325.05	1,502.93	1,488.98	1,488.98	1,905.50	1,774.00	1,520.03	16,009.46	16,009.46	16,009.46	1,523.90
8210 Np Sig Exp-Op-Purifacato	3,668.88	19,221.99	23,318.00	3,132.82	2,950.44	2,950.44	4,799.98	4,493.08	4,493.08	5,618.86	4,714.52	4,493.08	36,870.00	36,870.00	36,870.00	1,650.82
8220 Np Sig Exp-Op-Other Expn	6,049.17	2,380.15	3,669.51	66.72	83.44	81.27	37.50	34.10	34.10	38.65	34.10	34.10	49,423.01	49,423.01	49,423.01	390.05
8230 Np Sig Exp-Op-U/G Op Roya													662.23	662.23	662.23	4,840.56
8310 Np Sig Exp-Mt-Maint Struc													4,318.26	4,318.26	4,318.26	345.52
8320 Np Sig Exp-Mt-Maint Reser													15,559.48	15,559.48	15,559.48	1,058.83
8330 Np Sig Exp-Mt-Maint Comp													1,040.08	1,040.08	1,040.08	1,058.83
8350 Np Sig Exp-Mt-Maint Meas/													1,040.08	1,040.08	1,040.08	1,058.83
8360 Np Sig Exp-Mt-Maint Maint/													1,040.08	1,040.08	1,040.08	1,058.83
8410 Other Storage Exp													330.81	330.81	330.81	13.08
8470 Other Storage Exp													330.81	330.81	330.81	13.08
8500 Trm-Op Oper Supervisn/Eng	3,065.81	4,538.76	4,167.39	2,739.00	2,878.36	3,058.11	3,182.83	3,439.29	3,271.47	3,116.54	3,152.36	3,366.51	39,961.44	39,961.44	39,961.44	3,280.96
8550 Trm-Op Meas&Reg Sta-Gen	18,279.14	19,428.50	19,206.81	14,218.84	14,600.33	15,614.52	13,995.11	14,157.76	13,613.47	14,928.22	13,283.29	13,860.51	184,315.23	184,315.23	184,315.23	14,289.92
8570 Trm-Op Meas&Reg Sta-Exp	6,992.22	7,959.70	7,812.34	5,204.60	5,048.29	5,627.16	6,308.87	6,516.47	6,218.53	6,819.48	6,026.53	6,370.41	76,709.57	76,709.57	76,709.57	6,346.26
8590 Trm-Op Other Expenses	31.91	48.51	38.84	48.51	31.27	39.92	10.36	9.73	9.73	9.63	9.85	9.60	289.96	289.96	289.96	9.75
8600 Trm-Op Meas&Reg Sta-Exp	0.88	0.46	0.55	0.55	0.55	0.54	0.88	0.88	0.88	0.88	0.88	0.88	2,807.98	2,807.98	2,807.98	0.93
8620 Trm-Maint Struct & Impr	342.65	244.80	198.55	225.99	349.82	313.90	190.97	187.55	187.55	190.97	187.55	187.55	35,597.98	35,597.98	35,597.98	2,927.99
8630 Trm-Maint Of Mains	3,315.70	3,747.63	3,498.82	2,465.89	2,547.79	2,760.23	2,913.37	3,016.52	2,879.63	3,120.30	2,782.86	2,949.23	35,597.98	35,597.98	35,597.98	2,927.99
8640 Trm-Maint Comp St Equip	3,404.35	3,409.20	3,069.22	2,467.13	2,954.84	2,967.88	2,595.43	2,644.60	2,555.54	2,726.94	2,494.30	2,600.29	33,878.71	33,878.71	33,878.71	2,602.96
8650 Trm-Maint Meas&Reg Sta													1,667,541.26	1,667,541.26	1,667,541.26	111,481.83
8670 Trm-Maint Oh Equipment	165,032.46	189,007.40	185,959.55	145,720.22	154,993.21	166,453.03	111,063.00	111,291.16	109,973.85	113,722.89	104,446.11	109,878.37	1,667,541.26	1,667,541.26	1,667,541.26	20.69
8700 Dist-Op Oper Supervisn&En	(65.02)	15.51	11.90	(0.16)	21.30	113.10	91.32	7.71	23.69	(31.20)	24.40	23.59	69.43	69.43	69.43	20.69
8710 Dist-Op Dist Load Disp	128.00	117.49	103.74	90.22	116.34	113.10	91.32	92.55	90.04	95.12	88.25	91.32	1,216.47	1,216.47	1,216.47	91.56
8720 Dist-Op Dist Comp Sta F													262,376.30	262,376.30	262,376.30	276,901.67
8740 Dist-Op Mains & Serv Exp	192,995.04	227,269.77	217,692.07	148,467.31	159,873.98	163,186.93	275,381.45	271,920.06	262,376.30	273,051.33	264,036.27	264,891.93	2,721,038.42	2,721,038.42	2,721,038.42	276,901.67
8750 Dist-Op Meas&Reg Sta-Gen	13,317.45	14,283.67	13,448.06	9,572.96	9,304.88	10,444.46	10,909.69	11,064.28	10,557.37	12,203.38	10,188.60	10,812.49	136,027.28	136,027.28	136,027.28	10,831.26
8760 Dist-Op Meas&Reg Sta-Gen	13,066.25	14,283.67	14,165.63	9,781.62	9,823.96	10,806.73	11,589.51	11,436.21	11,436.21	12,465.87	11,034.57	11,723.89	143,015.46	143,015.46	143,015.46	11,631.70
8770 Dist-Op Meas&Reg Sta-Exp	10,739.90	10,739.90	10,739.90	10,739.90	10,739.90	10,739.90	10,739.90	10,739.90	10,739.90	10,739.90	10,739.90	10,739.90	6,905.32	6,905.32	6,905.32	7,408.37
8780 Dist-Op Mtr & Hous Reg	89,537.45	109,170.17	109,170.17	68,122.60	66,906.96	77,000.73	82,443.63	80,243.63	76,446.30	83,611.07	73,815.03	78,499.59	967,060.24	967,060.24	967,060.24	78,465.65
8790 Dist-Op Cust Install Exp	7,181.48	5,367.88	7,965.20	5,411.29	5,309.46	5,910.91	6,554.00	6,810.79	6,480.36	7,060.46	6,246.23	6,378.99	50,004.53	50,004.53	50,004.53	5,987.57
8800 Dist-Op Other Expenses	4,998.89	5,367.88	5,367.88	3,893.12	3,893.12	4,530.01	4,476.21	4,202.50	4,051.10	4,572.71	3,938.42	4,116.70	55,038.49	55,038.49	55,038.49	4,869.99
8810 Dist-Op Other Expenses	69,446.46	35,913.29	54,164.91	43,392.94	42,886.64	42,191.80	68,767.17	68,659.29	68,649.86	69,051.29	72,038.42	71,476.76	80,786.43	80,786.43	80,786.43	72,168.35
8820 Dist-Op Meas&Reg Sta-Exp	24,324.46	29,809.52	28,007.06	18,907.92	19,940.17	20,863.79	21,301.76	21,982.40	20,199.26	22,875.44	20,199.26	21,472.76	289,532.31	289,532.31	289,532.31	21,356.12
8850 Dist-Maint Suppvn & Eng	1,311.85	1,030.69	1,030.69	824.60	817.96	802.79	1,309.24	1,309.24	1,309.24	1,309.24	1,374.34	1,309.24	1,309.24	1,309.24	1,309.24	1,307.68
8860 Dist-Maint Struct & Impr	1,761.91	1,470.33	1,417.29	1,259.95	1,100.62	1,287.81	937.84	841.26	807.24	1,192.37	783.03	824.58	13,663.93	13,663.93	13,663.93	1,307.68
8870 Dist-Maint Of Mains	1,530.60	1,530.60	1,530.60	1,197.56	1,197.56	1,167.54	1,449.61	1,258.88	1,195.26	1,147.86	1,149.98	1,227.69	17,186.93	17,186.93	17,186.93	1,277.83
8890 Dist-Maint Meas&Reg Sta-Gen	4,256.43	4,668.29	4,668.29	3,175.75	3,175.75	3,175.75	3,175.75	3,175.75	3,175.75	3,175.75	3,175.75	3,175.75	13,332.12	13,332.12	13,332.12	544.32
8900 Dist-Maint Meas&Reg Sta-Exp	2,659.70	2,659.70	2,659.70	1,175.75	1,175.75	1,175.75	1,175.75	1,175.75	1,175.75	1,175.75	1,175.75	1,175.75	13,332.12	13,332.12	13,332.12	544.32
8910 Dist-Maint Meas&Reg Sta-City	318.21	318.21	318.21	242.08	242.08	261.24	297.23	309.54	297.23	309.54	283.12	301.97	3,731.09	3,731.09	3,731.09	768.47
8920 Dist-Maint Mtr&Hous Reg	82.23	109.25	109.25	73.34	73.34	73.34	93.40	93.40	93.40	93.40	90.40	93.40	1,105.37	1,105.37	1,105.37	94.73
8940 Dist-Maint Other Equip	1,093.99	1,093.99	1,093.99	773.61	773.61	773.61	608.86	593.45	593.45	620.15	583.62	593.45	6,929.82	6,929.82	6,929.82	609.45
8950 Dist-Maint Meas&Reg Sta-Exp	4,452.70	4,452.70	4,452.70	1,951.72	1,951.72	1,951.72	1,951.72	1,951.72	1,951.72	1,951.72	1,951.72	1,951.72	2,523.27	2,523.27	2,523.27	1,065.58
9010 Cust Accts-Op Supervisn	63,071.68	75,603.63	71,485.54	47,949.21	46,919.46	51,748.48	58,290.44	60,645.66	59,169.15	62,870.74	55,480.60	59,169.15	709,884.28	709,884.28	709,884.28	56,643.01
9020 Cust Accts-Op Meter Exp	19,353.66	117,662.67	109,909.41	118,452.59	103,687.15	115,749.31	35,939.28	28,038.77	27,480.69	41,506.27	27,093.28	27,744.11	873,027.19	873,027.19	873,027.19	43,334.07
9040 Cust Accts-Op Uncoil Accts	12,079.00	16,884.00	23,328.00	21,686.00	24,910.00	90,353.00	39,663.98	74,420.08	116,239.97	155,366.77	165,616.50	119,614.29	860,156.59	860,156.59	860,156.59	27,296.30
9050 Customer service-Su - Non-project Labor 9070-01000	11,178.99	14,019.71	12,967.38	9,148.92	9,456.11	10,309.42	9,280.86	9,250.09	9,166.48	8,980.86	8,765.75	9,337.35	123,066.91	123,066.91	123,066.91	8,274.83
Customer service-Op - Transportation 9080-05413	11,126.98	14,085.13	12,765.13	8,963.10	9,419.08	10,117.65	8,938.48	9,199.79	8,810.99	9,523.84	8,958.86	9,011.91	120,463.37	120,463.37	120,463.37	8,274.83
9090 Cust Serv-Op Assist Exp	4,036.35	2,304.34	2,335.74	2,259.50	1,914.09	2,357.49	1,562.27	1,783.53	1,211.44	2,537.13	911.19	1,133.12	23,461.20	23,461.20	23,461.20	1,841.39
9100 Cust Serv-Op Adv Exp	1,879.97	1,732.48	1,629.60	1,467.60	1,428.70	1,614.09	83									

	Fiscal 2007 August	Fiscal 2007 September	Fiscal 2007 October	Fiscal 2007 November	Fiscal 2007 December	Fiscal 2008 January	Fiscal 2008 February	Fiscal 2008 March	Fiscal 2008 April	Fiscal 2008 May	Fiscal 2008 June	Test period Ending 6/30/08
Distribution-Maint - Non-project Labor 8550-01000	20,848.17	18,532.01	20,798.17	21,451.17	20,395.41	22,259.70	19,552.41	19,034.10	19,890.13	21,851.58	19,890.13	246,623.57
Distribution-Maint - Non-project Labor 8770-01000	636.56	637.03	637.03	657.03	657.03	661.80	661.80	644.28	690.22	669.30	690.22	7,553.90
Maintenance of meas - Non-project Labor 8890-01000	1,148.62	1,021.01	1,148.62	1,181.84	1,231.67	1,226.39	1,077.78	1,156.86	1,095.64	1,203.90	1,095.64	13,597.59
Maintenance of meas - Non-project Labor 8910-01000	126.05	112.05	125.75	129.59	123.31	134.58	118.28	127.17	120.26	132.12	120.26	1,491.10
Maintenance of serv - Non-project Labor 8920-01000	319.39	283.91	318.62	328.63	312.45	341.01	299.69	322.24	304.71	334.76	304.71	3,778.20
Maintenance of inets - Non-project Labor 8930-01000	82.00	72.89	81.81	84.38	80.22	87.56	76.95	82.74	78.24	85.95	78.24	970.07
Customer accounts-M - Non-project Labor 9020-01000	59,137.33	52,567.48	59,959.48	60,847.78	57,853.03	63,141.25	55,490.16	59,684.74	56,419.77	61,993.56	56,419.77	699,565.44
Customer accounts-C - Non-project Labor 9030-01000	10,901.55	9,990.43	10,875.41	11,216.86	10,664.80	11,639.65	10,229.22	10,998.78	10,400.59	11,426.24	10,400.59	128,960.00
Customer service-Su - Non-project Labor 9070-01000	8,684.39	7,719.59	8,663.56	8,835.57	8,495.79	9,272.37	8,148.80	8,761.84	8,285.31	9,102.36	8,285.31	102,732.07
Customer service-Op - Non-project Labor 9080-01000	8,414.90	7,480.04	8,394.72	8,658.29	8,232.16	8,994.64	7,895.93	8,489.95	8,028.21	8,819.91	8,028.21	99,544.16
Sales-Demonstrating - Non-project Labor 9120-01000	3,069.69	3,208.67	3,601.03	3,714.10	3,351.09	3,874.09	3,387.07	3,641.88	3,443.81	3,783.42	3,443.81	42,700.86
Storage-Operation s - Non-project Labor 9140-01000	1,269.53	1,145.73	1,236.21	1,250.94	1,169.94	1,376.20	1,209.44	1,300.42	1,229.70	1,350.96	1,229.70	15,247.39
Wells expenses - Non-project Labor 9160-01000	3,375.67	3,000.64	3,367.57	3,472.30	3,302.36	3,694.22	3,167.48	3,405.77	3,220.54	3,538.14	3,220.54	39,932.49
Lines expenses - Non-project Labor 9170-01000	2,384.03	2,119.17	2,378.31	2,456.98	2,332.25	2,545.44	2,237.00	2,405.29	2,274.47	2,468.77	2,274.47	28,201.69
Compressor station - Non-project Labor 9180-01000	2,953.98	2,654.69	2,956.87	3,046.71	2,899.61	3,164.66	2,761.19	2,990.42	2,827.78	3,106.64	2,827.78	35,062.46
Storage-Measuring a - Non-project Labor 9200-01000	1,142.64	1,035.69	1,139.90	1,176.69	1,117.82	1,220.00	1,072.17	1,152.83	1,090.13	1,197.63	1,090.13	13,516.83
Storage-Purificatio - Non-project Labor 9210-01000	1,129.40	1,003.93	1,125.69	1,162.07	1,104.86	1,205.87	1,058.71	1,139.48	1,077.50	1,177.50	1,077.50	13,516.83
Maintenance of comp - Non-project Labor 9340-01000	302.36	266.77	301.64	311.11	295.79	322.83	283.71	305.06	288.47	316.91	288.47	3,576.77
Maintenance of meas - Non-project Labor 9500-01000	3,256.85	2,895.02	3,249.03	3,351.05	3,186.12	3,477.35	3,055.99	3,285.89	3,107.18	3,413.80	3,107.18	38,526.88
Maintenance - Non-project Labor 9590-01000	10,134.49	9,008.58	10,110.18	10,427.61	9,914.40	10,820.85	9,509.47	10,224.87	9,668.78	10,622.26	9,668.78	119,886.03
Transmission-Measur - Non-project Labor 8570-01000	5,635.69	5,187.36	5,621.69	6,004.48	5,706.99	6,230.80	5,475.79	5,887.73	5,567.52	6,116.56	5,567.52	69,033.33
Transmission-Mainte - Non-project Labor 8630-01000	2,948.08	2,620.56	2,941.01	3,033.35	2,884.05	3,147.68	2,766.26	2,974.37	2,812.60	3,089.97	2,812.60	34,874.31
Transmission-Operat - Non-project Labor 8650-01000	1,726.95	1,535.09	1,722.80	1,699.44	1,693.97	1,824.44	1,620.44	1,742.35	1,647.59	1,819.06	1,647.59	20,428.93
Distribution-Operat - Non-project Labor 8700-01000	78,039.51	70,060.71	78,650.40	81,119.91	77,127.33	84,177.37	73,977.25	79,342.63	75,216.56	82,633.99	75,216.56	932,932.45
Distribution lead d - Non-project Labor 8700-01000	4.35	3.87	4.35	4.48	4.25	4.65	4.09	4.40	4.16	4.57	4.16	51.94
Oilization - Non-project Labor 8710-01000	50.43	44.82	50.30	51.68	49.33	53.94	47.32	50.86	48.11	52.85	48.11	566.51
Mains and Services - Non-project Labor 8740-01000	94,979.78	84,427.85	94,751.96	97,726.91	92,317.06	101,410.42	89,122.10	95,826.04	90,615.13	99,552.85	90,615.13	1,123,563.88
Distribution-Measur - Non-project Labor 8750-01000	10,043.42	8,827.63	10,019.33	10,333.91	9,825.30	10,723.41	9,424.91	10,132.29	9,581.89	10,626.80	9,581.89	119,008.69
Distribution-Measur - Non-project Labor 8760-01000	10,307.01	9,695.26	10,860.65	11,222.48	10,670.14	11,645.46	10,234.35	11,004.93	10,403.96	11,405.96	10,403.96	130,424.56
Distribution-Measur - Non-project Labor 8770-01000	4,349.39	3,895.61	4,331.56	4,497.56	4,241.30	4,683.97	4,074.51	4,389.72	4,142.82	4,560.91	4,142.82	51,261.25
Water and Inlets reg - Non-project Labor 8780-01000	78,069.50	74,181.61	78,271.37	80,889.49	78,369.72	84,707.56	75,989.72	80,970.26	78,589.72	84,707.56	78,589.72	868,011.82
Distribution-Maint - Non-project Labor 8790-01000	5,131.43	4,511.52	5,116.32	5,218.66	4,964.08	5,308.31	4,954.15	5,249.07	4,933.86	5,249.07	4,933.86	57,080.64
Distribution-Operat - Non-project Labor 8800-01000	2,925.43	2,515.56	2,916.66	2,997.16	2,764.08	3,016.31	2,654.78	2,850.63	2,695.60	2,961.42	2,695.60	33,423.51
Distribution-Operat - Capital Labor 8700-01000	454,043.15	403,594.09	453,984.09	467,175.57	442,892.58	484,784.30	436,041.01	459,082.47	433,178.28	475,995.88	433,178.28	5,371,106.22
Distribution-Operat - Capital Labor and Contra 8560-01000	(443,178.69)	(393,945.21)	(442,117.02)	(455,992.09)	(433,554.25)	(473,141.46)	(415,846.77)	(447,151.30)	(422,813.26)	(464,508.71)	(422,813.26)	(5,242,587.20)
Distribution-Operat - O&M Project Labor and Contra 8700-01000	112.69	96.76	111.61	116.61	103.64	120.43	98.15	116.28	103.64	116.61	103.64	4,800.81
Distribution-Operat - O&M Project Labor and Contra 8700-01000	315.37	280.33	314.61	324.49	308.52	336.72	295.92	318.18	300.88	330.68	300.88	3,730.68
Mains and Services - O&M Project Labor and Contra 8700-01000	5,906.24	4,894.52	5,894.52	6,117.00	5,766.66	6,279.05	5,468.66	5,955.35	5,253.21	5,771.25	5,253.21	65,136.14
Distribution-Maint - O&M Project Labor and Contra 8820-01000	1,141.97	1,015.10	1,139.23	1,175.00	1,117.17	1,219.29	1,071.54	1,152.16	1,069.49	1,196.93	1,069.49	13,508.97
Maintenance of meas - O&M Project Labor and Contra 8820-01000	849.09	754.75	847.66	873.65	830.65	906.58	796.73	856.66	810.07	869.95	810.07	10,044.34
Storage-Operation s - Expense Labor Accrual 8140-01000	181.14	161.02	180.67	186.38	172.21	193.41	169.97	182.76	172.82	189.86	172.82	2,142.84
Lines expenses - Expense Labor Accrual 8160-01000	115.59	102.75	115.31	118.93	113.08	123.42	108.46	116.62	110.28	121.15	110.28	1,367.38
Compressor station - Expense Labor Accrual 8170-01000	60.82	54.06	60.68	62.88	59.50	64.94	57.07	61.36	58.03	63.75	58.03	719.48
Storage-Measuring a - Expense Labor Accrual 8180-01000	80.32	71.40	80.13	82.64	78.58	85.76	75.37	81.04	76.63	84.19	76.63	950.15
Storage-Purificatio - Expense Labor Accrual 8200-01000	41.94	37.28	41.84	43.15	41.03	44.78	39.35	42.31	40.01	43.96	40.01	496.10
Maintenance of comp - Expense Labor Accrual 8210-01000	(2.50)	(2.23)	(2.50)	(2.58)	(2.45)	(2.67)	(2.35)	(2.53)	(2.39)	(2.62)	(2.39)	(29.61)
Transmission-Operat - Expense Labor Accrual 8340-01000	127.91	117.90	127.60	131.61	125.13	136.57	120.02	129.05	122.03	134.07	122.03	1,513.11
Mains expenses - Expense Labor Accrual 8500-01000	468.28	416.26	467.26	481.61	458.11	499.98	439.40	472.46	446.76	490.82	446.76	5,539.52
Transmission-Measur - Expense Labor Accrual 8560-01000	167.95	149.29	167.55	172.81	164.30	179.32	157.59	169.45	160.23	176.03	160.23	1,986.77
Transmission-Mainte - Expense Labor Accrual 8630-01000	(206.82)	(183.85)	(206.33)	(212.81)	(202.33)	(220.83)	(194.07)	(208.67)	(197.32)	(216.78)	(197.32)	(2,446.63)
Transmission-Operat - Expense Labor Accrual 8650-01000	48.41	43.92	49.29	50.84	46.34	52.76	46.36	49.85	47.14	51.79	47.14	584.52
Distribution-Operat - Expense Labor Accrual 8700-01000	2,234.21	1,995.99	2,228.85	2,298.83	2,185.69	2,385.47	2,096.42	2,254.13	2,131.54	2,341.74	2,131.54	26,429.56
Mains and Services - Expense Labor Accrual 8740-01000	2,917.14	2,593.06	2,910.52	3,011.52	2,853.79	3,114.65	2,737.24	2,943.16	2,783.09	3,057.54	2,783.09	34,508.38
Distribution-Measur - Expense Labor Accrual 8750-01000	281.13	249.90	280.46	289.26	275.03	300.17	263.79	283.64	268.21	294.66	268.21	3,325.66
Distribution-Measur - Expense Labor Accrual 8760-01000	145.22	128.08	144.87	149.42	142.06	155.05	136.26	146.51	138.54	152.21	138.54	1,717.86
Meter and Inlets reg - Expense Labor Accrual 8780-01000	1,431.91	1,272.83	1,428.47	1,473.32	1,400.81	1,528.85	1,343.60	1,444.68	1,366.11	1,500.82	1,366.11	16,938.75
Customer Installati - Expense Labor Accrual 8790-01000	191.43	170.16	190.97	197.27	187.27	204.39	179.63	193.14	182.64	200.65	182.64	2,294.55
Distribution-Operat - Expense Labor Accrual 8800-01000	102.31	90.94	102.06	105.09	100.09	109.24	96.00	103.22	97.61	107.23	97.61	1,210.27
Distribution-Maint - Expense Labor Accrual 8850-01000	365.37	325.67	365.49	376.97	358.42	391.18	343.78	369.64	349.54	384.01	349.54	4,334.02
Maintenance of meas - Expense Labor Accrual 8890-01000	128.87	114.56	128.56	132.60	126.08	137.60	120.93	130.02	122.95	135.08	122.95	1,524.51
Maintenance of meas - Expense Labor Accrual 8910-01000	(16.08)	(14.30)	(16.04)	(16.65)	(15.73)	(17.17)	(15.09)	(16.23)	(15.34)	(16.86)	(15.34)	(190.25)
Maintenance of serv - Expense Labor Accrual 8920-01000	(9.53)	(8.47)	(9.51)	(9.80)	(9.32)	(10.17)	(8.94)	(9.61)	(9.09)	(9.99)	(9.09)	(112.73)
Customer accounts-M - Expense Labor Accrual 9030-01000	1,347.22	1,197.59	1,343.99	1,386.18	1,317.96	1,438.43	1,264.13	1,359.23	1,285.31	1,412.06	1,285.31	15,936.93
Customer service-Su - Expense Labor Accrual 9070-01000	202.61	180.10										

View
Type
Cost Center
Company

Fiscal 2006

Brentwood Division - 091DIV

9260 A&G-Op Empl Pen Benefits
9270 A&G-Op Franchise Requirmt
9280 A&G-Op Reg Comm Exp
9290 A&G-Duplicate chrg - Uniforms Capitalized
9301 A&G-Op nes/General Adv
9302 A&G-Op Miss General Exp
9310 A&G-Op Rents
9320 A&G-Maint General Plant

	Fiscal 2007 October	Fiscal 2007 November	Fiscal 2007 December	Fiscal 2007 January	Fiscal 2007 February	Fiscal 2007 March	Base Period	Fiscal 2007 July	Fiscal 2007 August	Fiscal 2007 September	Fiscal 2007 October	Fiscal 2007 November	Fiscal 2007 December	Fiscal 2008 January	Fiscal 2008 February	Fiscal 2008 March	Fiscal 2008 April
9260	73,002.48	70,341.08	117,769.46	147,971.16	126,543.88	27,980.57	565,608.34	19,842.51	33,291.49	16,355.92	74,808.26	72,079.73	120,738.53	151,612.50	131,796.39	28,661.56	16,271.03
9270	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9290	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9301	11,127.51	31,866.37	11,599.64	100,311.57	5,982.69	41,716.82	202,634.61	6,461.16	6,000.01	9,155.57	11,405.70	32,663.53	11,889.63	102,819.36	6,142.51	42,759.74	7,354.21
9302	-	-	10,050.54	10,976.78	8,053.25	17,220.70	63,765.12	9,578.49	7,919.53	7,919.53	10,145.79	7,775.15	10,301.81	11,251.20	8,254.58	17,651.22	16,081.53
9310	9,898.33	7,585.51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9320	731,316.58	1,006,648.73	1,112,536.94	1,343,600.10	1,097,201.36	943,321.73	6,234,715.52	654,283.98	645,696.95	618,522.49	752,113.45	1,035,410.75	1,145,024.67	1,382,942.49	1,129,035.41	970,970.89	762,712.39
	231,164.88	279,507.91	252,074.56	314,387.46	252,893.62	232,966.02	1,562,994.45	214,750.56	211,431.73	201,340.37	237,595.04	287,137.61	258,917.26	322,980.25	259,705.20	239,430.77	213,277.10

	Fiscal 2008 May	Fiscal 2008 June	Test period Ending 6/30/08
Maintenance of meas - Non-project Labor 8890-01000	42.97	39.24	481.53
Maintenance of mete - Non-project Labor 8930-01000	5,690.54	5,195.81	65,763.07
Customer accounts-M - Non-project Labor 9020-01000	244.75	223.47	2,742.48
Customer accounts-C - Non-project Labor 9030-01000	12,402.07	11,323.87	138,966.57
Customer service-Op - Non-project Labor 9080-01000	1,203.76	1,099.11	13,488.26
Customer service-Op - Non-project Labor 9090-01000	4,799.16	4,361.93	53,775.10
Sales-Supervision - Non-project Labor 9110-01000	2,132.63	1,947.23	23,996.40
Distribution-Operat - Non-project Labor 8700-01000	122,838.09	112,198.85	1,376,414.27
Distribution lead d - Non-project Labor 8710-01000	2,760.07	2,520.11	30,926.84
Mans and Services - Non-project Labor 8740-01000	1,847.61	1,696.99	20,702.70
Meter and house reg - Non-project Labor 8750-01000	3,414.28	3,117.45	36,257.42
Distribution-Measur - Non-project Labor 8760-01000	73.40	67.02	822.44
Distribution-Other - Non-project Labor 8800-01000	3,446.53	3,145.98	38,607.49
Distribution-Operat - Capital Labor 8700-01001	369,833.64	337,661.21	4,144,026.50
Distribution-Operat - Capital Labor Contra 8700-01002	(287,813.04)	(262,791.27)	(3,224,976.94)
Other storage expen - Expense Labor Accrual 8710-01008	438.20	400.10	4,910.03
Distribution-Operat - Expense Labor Accrual 8710-01008	1.62	1.48	18.20
Mans and Services - Expense Labor Accrual 8740-01008	(3.72)	(3.40)	(41.67)
Distribution-Measur - Expense Labor Accrual 8750-01008	(3.71)	(3.39)	(41.62)
Distribution-Other - Expense Labor Accrual 8800-01008	(15.02)	(14.26)	(173.03)
Distribution-Maint - Expense Labor Accrual 8870-01008	152.16	138.93	1,709.00
Maintenance of mete - Expense Labor Accrual 8930-01008	152.16	138.93	1,709.00
Maintenance of serv - Expense Labor Accrual 8930-01008	(5.30)	(4.84)	(59.42)
Customer accounts-C - Expense Labor Accrual 9030-01008	201.18	183.69	2,244.22
Customer service-Op - Expense Labor Accrual 9080-01008	(13.99)	(12.77)	(165.75)
Customer service-Op - Expense Labor Accrual 9090-01008	799.86	730.32	8,929.52
Sales-Supervision - Expense Labor Accrual 9110-01008	(13.48)	(12.31)	(151.11)
Distribution-Operat - PTO Accrual 8700-01010	17,068.87	15,584.76	181,185.34
Distribution-Operat - Capital Labor Transfer In 8700-01011	249,560.05	227,863.91	2,796,947.74
Distribution-Operat - Capital Labor Transfer Out 8700-01012	(331,713.42)	(302,973.06)	(3,716,085.22)
LABOR	179,583.40	163,897.81	2,011,965.23
A&G-Employee pensio - Benefits Load 9260-01200	56,955.03	53,312.86	633,665.00
A&G-Injuries & dama - Benefits Variance 9250-01201	36,246.82	35,928.90	433,724.74
A&G-Employee pensio - Benefits Variance 9260-01201	(79,151.59)	(74,069.96)	(903,724.74)
A&G-Injuries & dama - Worker's Comp Insurance 9250-01221	86,193.91	79,693.37	972,108.46
Benefits	99,190.20	92,847.16	1,192,854.56
Distribution-Operat - Inventory Materials 8700-02001	10.46	26.76	274.55
Mans and Services - Inventory Materials 8740-02001	21.23	30.76	318.82
Distribution-Operat - Warehouse Loading Charge 8700-02004	55.66	60.71	634.16
Mans and Services - Warehouse Loading Charge 8740-02004	2.97	4.30	2,780.96
Distribution-Operat - Non-Inventory Supplies 8700-02005	166.82	174.94	2,892.20
Distribution-Measur - Non-Inventory Supplies 8750-02005	1,744.32	2,529.37	25,952.20
Customer accounts-C - Office Supplies 9030-05010	416.24	693.57	6,164.52
Customer service-Op - Office Supplies 9090-05010	11.06	10.93	127.74
Sales-Supervision - Office Supplies 9110-05010	16.74	21.16	276.72
A&G-Office supplies - Office Supplies 9210-05010	2.20	27.98	32.76
Distribution-Operat - Office Supplies 8700-05010	19,274.69	27,649.49	286,771.28
Materials & Supplies	21,752.47	31,642.37	333,634.13
Mans and Services - Vehicle Depreciation 8740-03001	3,016.56	2,957.17	36,661.50
Distribution-Operat - Capitalized transportation costs 8700-03003	1,324.94	1,254.11	15,088.15
Mans and Services - Capitalized transportation costs 8740-03003	359,251.67	337,624.71	4,314,628.41
Distribution-Operat - Vehicle Expense 8700-03004	(1,534.87)	(1,602.30)	(19,209.79)
Mans and Services - Vehicle Expense 8740-03004	(974,334.87)	(950,546.62)	(11,039,630.42)
Distribution-Mainte - Heavy Equipment 8940-04302	(1,062.45)	(961.86)	(12,171.41)
Mans and Services - Heavy Equipment 8940-04302	(1,287.81)	1,232.69	15,762.33
Distribution-Mainte - Heavy Equipment Capitalized 8940-04307	651.81	609.06	10,345.43
Mans and Services - Heavy Equipment Capitalized 8940-04307	-222,004.34	-210,864.25	(2,686,269.44)
Vehicles & Equip	1,989.99	1,939.99	24,265.39
Distribution-Operat - Postage/Delivery Services 8700-06111	1.28	1.28	15.52
Distribution-Other - Postage/Delivery Services 8800-06111	13.44	13.44	163.08
Distribution-Maint - Postage/Delivery Services 8870-06111	65.93	65.93	799.87
Customer accounts-C - Postage/Delivery Services 9030-06111	133.66	133.66	1,621.67
A&G-Employee pensio - Postage/Delivery Services 9260-06111	2,214.30	2,214.30	26,866.53
Print & Postages	533,112.40	533,787.05	6,270,947.38
A&G-Property insura - Blueflame Property Insurance 9240-04069	(0.00)	(0.00)	(0.00)
A&G-Property insura - Insurance 9240-04070	(332,601.06)	(333,024.97)	(3,912,352.78)
A&G-Property insura - Insurance Capitalized 9240-04072	(178,205.25)	(178,430.77)	(2,086,210.41)
A&G-Injuries & dama - Insurance Reserve 9260-07115	21,650.55	21,477.70	262,320.68
Distribution-Operat - Environmental & Safety 8700-07120	291.01	291.37	3,423.08
A&G-Injuries & dama - Environmental & Safety 9250-07120	44,047.64	44,103.38	518,127.95
Insurance	2,101.09	1,250.92	33,390.50
Customer service-Mi - Community Rel&Trade Shows 9100-04040	95.07	56.60	1,510.86
Sales-Supervision - Community Rel&Trade Shows 9110-04040	1,757.55	1,046.39	27,931.06
Customer service-Mi - Advertising 9100-04044	168.68	94.47	2,521.71
Sales-Advertising & - Advertising 9100-04044	24.61	14.65	391.16
Sales-Supervision - Advertising 9100-04046	5,711.03	3,400.16	90,759.38
Customer service-Mi - Cust Relations & Assst 9100-04046	632.56	376.60	10,052.60
Distribution-Operat - Cust Relations & Assst 8700-04046	7,813.93	4,652.16	124,178.62
Marketing	18,294.84	10,891.96	290,735.90
A&G-Employee pensio - Service Awards 9260-07421	7,104.42	7,234.70	166,510.13
Distribution-Operat - Service Awards 8700-07421	(21.63)	(22.03)	(567.87)
Mans and Services - Uniforms 8740-07443	36.61	39.32	1,013.62
A&G-Employee pensio - Uniforms 9260-07443	(370.85)	(377.65)	(9,735.91)
Mans and Services - Uniforms Capitalized 9260-07444	99.11	100.92	2,601.80
A&G-Employee pensio - Uniforms Capitalized 9260-07444	(15.24)	(15.52)	(400.21)
Mans and Services - Capitalized Restricted Stock 9260-07450	(6,711.12)	(6,834.19)	(176,184.97)
A&G-Employee pensio - Restricted Stock 9260-07451	12,896.55	13,133.05	339,569.20
A&G-Employee pensio - Variable Pay & Mgmt Incentive Plans 9260-07452	33,984.66	34,607.67	892,188.99

	Fiscal 2008	Fiscal 2008	Test period
	May	June	Ending 6/30/08
A&G-Employee pensio - VPP & MP & MP - Capital Credit 9260-07454	(20,652.41)	(21,031.14)	(42,683.55)
A&G-Employee pensio - Stock options 9260-07455	930.20	947.26	24,420.23
A&G-Employee pensio - COLI CSV & Premiums 9260-07487	(191.81)	(195.33)	(5,035.52)
A&G-Employee pensio - NG Retirement Cost 9260-07489	7,810.06	7,953.28	205,035.13
Distribution-Operat - Misc Employee Welfare Exp 8700-07469	647.87	659.75	17,009.22
Sales-Supervision - Misc Employee Welfare Exp 9110-07499	21.99	22.40	577.37
A&G-Office supplies - Misc Employee Welfare Exp 9210-07499	1,055.44	1,074.79	27,708.04
A&G-Injuries & dama - Misc Employee Welfare Exp 9250-07499	31.96	32.54	838.99
A&G-Employee pensio - Misc Employee Welfare Exp 9260-07499	1,189.43	1,211.24	31,225.68
Employees Welfare	37,847.20	38,541.25	993,591.34
Distribution-Operat - Software Maintenance 8700-04201	2,151.11	2,151.11	32,624.75
A&G-Maintenance of - Software Maintenance 9320-04201	8,117.51	8,117.51	123,113.84
Distribution-Operat - IT Equipment Maintenance 8700-04212	1,622.69	1,622.69	24,610.38
Information Technologies	11,891.31	11,891.31	180,348.97
Distribution-Operat - Building Lease/Rent Capitalized 8700-04580	128.00	125.99	1,463.10
Distribution-Rent - Building Lease/Rent Capitalized 8810-04580	166,962.49	163,071.35	1,893,710.37
Distribution-Operat - Building Lease/Rent 8700-04581	(141.90)	(138.59)	(1,609.41)
Distribution-Rent - Building Lease/Rent 8810-04581	(251,923.01)	(246,051.83)	(2,857,343.74)
Distribution-Operat - Building Maintenance 8700-04582	(212.07)	(207.13)	(2,405.34)
Mans and Services - Building Maintenance 8740-04582	(990.28)	(967.20)	(11,231.90)
Distribution-Rent - Building Maintenance 8810-04582	(181.63)	(177.40)	(2,060.05)
Mans and Services - Railroad easements and crossings 8740-04585	(1,402.26)	(1,369.50)	(15,904.64)
Distribution-Operat - Utilities 8700-04590	(163.22)	(159.42)	(1,851.28)
Mans and Services - Utilities 8740-04590	1,431.87	1,398.50	16,240.51
Distribution-Operat - Capitalized Utility Costs 8700-04599	128.94	125.93	1,462.40
Mans and Services - Capitalized Utility Costs 8740-04599	-80,975.43	-86,301.82	(1,009,171.01)
Rent, Maint., & Utilities	925.32	5,181.80	25,805.20
A&G-Outside service - Public Relations 9230-04146	1,634.12	1,621.31	19,446.57
Directors & Shareholders & PR	2,999.62	2,975.11	35,684.52
Distribution-Operat - Monthly Lines and service 8700-05310	4.57	4.53	54.35
Distribution-Operat - Long Distance 8700-05312	909.38	902.25	10,821.89
Distribution-Other - Long Distance 8800-05312	12,665.77	12,586.33	150,864.73
Distribution-Operat - Telecom Maintenance & Repair 8700-05316	691.38	685.96	8,227.68
Distribution-Operat - Measurement & Meter Reading 8700-05323	36,622.18	36,335.10	435,815.52
Distribution-Operat - Cellular, radio, pager charges 8700-05364	4,056.10	4,024.31	48,266.90
Distribution-Operat - Video Conference 8700-05380	1,040.03	1,031.87	12,376.64
Distribution-Operat - Audio Conference 8700-05390	(2.34)	(2.32)	(27.84)
Distribution-Other - Capitalized Telecom Costs 8800-05399	(25,795.64)	(25,593.43)	(306,876.22)
Distribution-Operat - Capitalized Telecom Costs 8700-05399	34,844.18	34,571.04	414,656.75
Telecom	281.52	295.01	3,527.27
Sales-Supervision - Meals & Entertainment 9110-05411	1.80	1.89	22.54
Mans expenses - Meals & Entertainment 8560-05411	7,949.28	8,330.18	99,600.78
Distribution-Operat - Meals & Entertainment 8700-05411	149.72	156.89	1,875.93
Mans and Services - Meals & Entertainment 8740-05411	76.34	80.00	958.48
Distribution-Other - Meals & Entertainment 8800-05411	1.99	2.09	25.00
Distribution-Operat - Spousal & Dependent Travel 8700-05412	45.35	47.52	568.18
Mans expenses - Transportation 8560-05413	10,383.72	10,881.27	130,103.16
Distribution-Operat - Transportation 8700-05413	11.81	12.38	146.01
Mans and Services - Transportation 8740-05413	11.24	11.77	140.79
Distribution-Other - Transportation 8800-05413	171.60	179.83	2,150.13
Mans expenses - Lodging 8560-05414	6,997.08	7,332.35	87,670.08
Distribution-Operat - Lodging 8700-05414	237.96	249.37	2,981.57
Mans and Services - Lodging 8740-05414	21.10	22.11	269.34
Distribution-Measur - Lodging 8770-05414	188.31	197.33	2,359.43
Sales-Demonstrating - Lodging 9120-05414	6.36	6.66	79.66
Mans expenses - Misc Employee Expense 8560-05419	14,741.80	15,446.16	184,707.79
Distribution-Operat - Misc Employee Expense 8700-05419	4.09	4.29	51.30
Mans and Services - Misc Employee Expense 8740-05419	40.69	42.64	509.85
Distribution-Other - Misc Employee Expense 8800-05419	41,326.50	43,306.69	517,801.64
Travel & Entertainment	2,287.51	1,340.62	50,816.28
Distribution-Operat - Membership Fees 8700-05415	30.84	18.08	665.18
Distribution-Other - Membership Fees 8800-05415	166.42	97.53	3,986.88
Distribution-Operat - Club Dues - Nondeductible 8700-05416	1.17	0.68	25.95
Sales-Miscellaneous - Club Dues - Deductible 9160-05417	14.13	8.28	313.93
Distribution-Other - Club Dues - Deductible 8800-05417	14.02	8.22	311.44
Distribution-Operat - Club Dues - Deductible 8700-05417	162.70	95.35	3,614.30
Distribution-Operat - Association Dues 8700-07510	11,473.22	6,252.98	254,868.62
Miscellaneous gener - Association Dues 9302-07510	14,160.02	8,292.74	314,431.89
Dues & Donations	9,257.57	7,089.99	155,772.87
Distribution-Operat - Employee Development 8700-05420	31.01	23.75	521.92
Distribution-Operat - Training 8700-05421	2,129.42	1,630.84	35,600.73
Distribution-Operat - Operator Qualifications Training 8700-05422	3.73	2.86	62.74
Distribution-Operat - Books & Manuals 8700-05424	50.70	36.83	853.16
Distribution-Operat - Regulatory Compliance Training 8700-05425	2,619.20	2,005.94	44,071.97
Distribution-Operat - Safety Training 8700-05426	5,265.30	4,033.24	66,613.46
Distribution-Operat - Technical (Job Skills) Training 8700-05427	85.67	65.76	1,444.85
Distribution-Other - Work Environment Training 8800-05429	19,443.79	14,891.21	327,171.58
Training	4,434.96	4,210.17	51,692.95
Distribution-Operat - Contract Labor 8700-06111	813.38	772.17	9,473.41
A&G-Outside service - Contract Labor 9230-06111	67,080.07	63,661.44	781,283.41
Customer accounts-C - Collection Fees 9030-06112	26,353.65	26,917.11	330,235.78
Distribution-Operat - Collection Fees 8700-06112	257,547.96	244,489.24	2,999,668.28
Customer accounts-C - Bill Print Fees 9030-06116	15,632.10	14,860.10	162,067.49
A&G-Outside service - Legal 9230-06121	373,862.01	354,920.22	4,354,381.30
Outside Services	90,916.44	72,653.03	2,598,416.28
Customer accounts-U - Cust Uncof Acct-Write Off 9040-09927	(1.31)	(1.24)	(13.78)
Provision for Bad Debt	0.04	0.03	0.36
Distribution-Operat - Unbilled PGA-Comm 8700-04820			
A&G-Office supplies - Misc General Expense 9210-07590			

Miscellaneous gener - Misc General Expense 9302-07590
 Distribution-Operat. Misc General Expense 8700-07590
 A&G-Administrative - Admin & General Expenses 9220-09341
 Miscellaneous

Total O&M Expenses Before Allocations 3,213,759.23

Fiscal 2008 Fiscal 2008 Test period
 May June Ending 03/00/08

0.00 0.00 0.00
 (1.34) (1.27) (14.09)
 8,604.41 8,141.61 90,362.35
 8,601.79 8,139.13 90,354.84
 687,334.34 640,122.36 10,414,671.16

	Fiscal 2008 May	Fiscal 2008 June	Test period Ending 03/00/08
4030 Op Inc & Exp-Depreciation	-	-	-
4060 Op Inc&Exp-Amort UI/PIa	-	-	-
4081 Op Inc&Exp-Tax Oth Than I	-	-	-
4091 Op Inc&Exp-Income Taxes	-	-	-
4101 Provision for deferred income taxes	-	-	-
4190 Interest and Dividend Income	-	-	-
4210 Miscellaneous Nonoperating Income	-	-	-
4251 Donations	-	-	-
4253 Penalties	-	-	-
4264 Expenditures for certain civic, political and related activities	-	-	-
4265 Other deductions	-	-	-
4270 Interest on long-term debt	-	-	-
4280 Amortization of debt discount and expense debt	-	-	-
4281 Amortization of loss on reacquired debt	-	-	-
4310 Other Interest Expense	-	-	-
4380 Dividends Declared - Common Stock	-	-	-
8210 Ng Sig Exp-Op-Purificatio	-	-	-
8240 Ng Sig Exp-Op-Other Expen	-	-	-
8250 Ng Sig Exp-Op-UG Op Roya	-	-	-
8310 Ng Sig Exp-Mt-Maint Struc	-	-	-
8320 Ng Sig Exp-Mt-Maint Reser	-	-	-
8340 Ng Sig Exp-Mt-Maint Comp	-	-	-
8350 Ng Sig Exp-Mt-Maint Meas/	-	-	-
8360 Ng Sig Exp-Mt-Maint Putil	-	-	-
8400 Other Storage Exp	-	-	-
8410 Other Storage Exp	-	-	-
8470 Other Storage Exp	-	-	-
8500 Trans-Op Supervis/Eng	-	-	-
8550 Trans-Op Mains Expenses	-	-	-
8570 Trans-Op Mess&Reg Sta Exp	-	-	-
8590 Trans-Op Other Expenses	-	-	-
8600 Trans-Op Rents	-	-	-
8620 Trans-Maint Struct & Impro	-	-	-
8630 Trans-Maint OI Maint	-	-	-
8640 Trans-Maint Equipm St Equip	-	-	-
8650 Trans-Maint Oth&Reg Stat	-	-	-
8700 Trans-Maint Oth Equipment	-	-	-
8710 Disr-Op Sr Supervis&En	-	-	-
8711 Disr-Op	-	-	-
8720 Disr-Op Distr Comp Sta L	-	-	-
8740 Disr-Op Mains & Serv Exp	-	-	-
8750 Disr-Op Meas&Reg Sta-Gen	-	-	-
8760 Disr-Op Meas&Reg Sta-Ind	-	-	-
8770 Disr-Op Meas&Reg Sta-Cty	-	-	-
8780 Disr-Op Mtr & Hous Reg E	-	-	-
8790 Disr-Op Cust Install Exp	-	-	-
8800 Disr-Op Other Expenses	-	-	-
8810 Disr-Op Rents	-	-	-
8850 Disr-Maint Supervn & Eng	-	-	-
8860 Disr-Maint Struct & Impr	-	-	-
8870 Disr-Maint OI Mains	-	-	-
8890 Disr-Maint Meas&Reg Sta-Gen	-	-	-
8900 Disr-Maint Meas&Reg Sta-Ind	-	-	-
8910 Disr-Maint Meas&Reg Sta-Cty	-	-	-
8920 Disr-Maint OI Service	-	-	-
8930 Disr-Maint Mtr&Hous Reg	-	-	-
8940 Disr-Maint Other Equip	-	-	-
8950 Distribution-Mainte - Capitalized Utility Costs	-	-	-
9010 Cust Accts-Op-Supervision	-	-	-
9020 Cust Accts-Op Meter Exp	-	-	-
9030 Cust Accts-Op Records&Coll	-	-	-
9040 Cust Accts-Op Uncol Accts	-	-	-
9050	-	-	-
9070 Cust Serv-Op Supervision	-	-	-
9080 Cust Serv-Op Customer Assistance Exp	-	-	-
9090 Cust Serv-Op Info and Instrukt Adv Exp	-	-	-
9100 Cust Serv-Op Misc Cust Serv & Inform Exp	-	-	-
9110 Sales-Supervision	-	-	-
9120 Sales Exp-Op Demo & Selling Exp	-	-	-
9130 Sales Exp-Op Demo Advertising Exp	-	-	-
9160 Sales Exp-Op Misc Sales Exp	-	-	-
9200 Administrative and General Salaries	-	-	-
9210 A&G-Op Office Sup & Exp	-	-	-
9220 A&G-Op Admin Exp Trsd-Cr	-	-	-
9230 A&G-Op Outside Serv Empld	-	-	-
9240 A&G-Op Property Insurance	-	-	-
9250 A&G-Op Injuries & Damages	-	-	-

View
Type
Cost Center
Company
Fiscal 2006

Brentwood Division - 091DV

9260 A&G-Op Empl Pen Benefits
9270 A&G-Op Franchise Requirmt
9280 A&G-Op Reg Comm Exp
9290 A&G-Duplicate charg - Uniforms Capitalized
9301 A&G-Op Inst/General Adv
9302 A&G-Op Misc General Exp
9310 A&G-Op Rents
9320 A&G-Maint/General Plant

	Fiscal 2008 May	Fiscal 2008 June	Test period Ending 6/30/08
	14,025.35	16,106.57	695,599.85
	-	-	-
	-	-	-
	-	-	-
	11,473.22	6,723.99	254,868.62
	8,117.51	8,117.51	123,113.84
	-	-	-
	687,834.34	640,122.36	10,414,671.16
	219,546.40	208,715.22	2,874,818.55

Div 091

	Budget 2007 October	Budget 2007 November	Budget 2007 December	Budget 2007 January	Budget 2007 February
01000 Non-project Labor	60,927	60,927	58,159	63,782	55,465
01001 Capital Labor	86,946	86,946	83,000	90,982	79,131
01002 Capital Labor Contra	(86,946)	(86,946)	(83,000)	(90,982)	(79,131)
01003 Deferred Project Labor	3,983	3,983	3,802	4,164	3,621
01004 Deferred Project Labor Contra	(3,983)	(3,983)	(3,802)	(4,164)	(3,621)
Total Labor Expense	60,927	60,927	58,159	63,782	55,465

Allocation to KY

Expense Labor	60,927	60,927	58,159	63,782	55,465
Capital Labor	90,930	90,930	86,802	95,147	82,753
Total Labor	151,857	151,857	144,961	158,929	138,217

Cap Rate	59.9%	59.9%	59.9%	59.9%	59.9%
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Total Div 091

Expense Labor	183,516	183,516	175,177	192,116	167,063
Capital Labor	273,884	273,884	261,452	286,587	249,255
Total Labor	457,401	457,401	436,629	478,703	416,318

Cap Rate	59.9%	59.9%	59.9%	59.9%	59.9%
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Atmos Energy Corporation, KY
 Case No. 2006-00464
 Accumulated Depreciation & Amortization - Divisions 02, 12, 91 Allocated
 13 Month Avg. - Base Period ended March 31, 2007

WP Sched. B-3
 WP Sched. B-3
 Witness: Tom Petersen

Date: X_ Base Period Forecasted Period
 Type of Filing: X_ Original Updated Revised
 Worksheet Reference No(S): WPB-3

Line No.	Acct. No.	Account Titles	13 Month Avg			13 Month Avg			13 Month Avg			Div 002 Alloc Resrvy	Div 012 Alloc Resrvy	Div 091 Alloc Resrvy	Total Alloc Resrvy	Junsdictional Percent	Reserve Balances Total	Adjusted Jurisdiction
			Div 02 Allocated Investment	Div 12 Allocated Investment	Div 91 Allocated Investment	Total Allocated Investment	Div 002 Alloc Resrvy	Div 012 Alloc Resrvy	Div 091 Alloc Resrvy									
1		Intangible Plant				68,150	68,150											
2	301.00	Organization				0	0									6,345	6,345	
3	302.00	Franchises & Consents				0	0									0	0	
4	303.00	Misc. Intangible Plant				408,053	408,053									2,137	2,137	
5		Total Intangible Plant				476,203	476,203									358,352	358,352	
6																790,272	790,272	
7		Distribution Plant														1,851	1,851	
8	376.01	Mains - Steel				0	0									39,219	39,219	
9																6,589	6,589	
10		Total Distribution Plant				0	0									0	0	
11																0	0	
12		Total Distribution Plant				0	0									0	0	
13																0	0	
14		General Plant														0	0	
15	399.00	Land & Land Rights				65,954	65,954									2,967	2,967	
16	390.01	Structures - Frame				0	0									9,926	9,926	
17	390.02	Structures & Improvements				0	0									3,208	3,208	
18	390.03	Improvements				0	0									0	0	
19	390.04	Air Conditioning Equipment				2,122	2,122									0	0	
20	390.09	Improvement to Leased Premises				169,017	14,282									69,588	69,588	
21	391.00	Office Furniture & Equipment				3,140	468,237									470,031	470,031	
22	391.02	Remittance Processing Equipment				1,504	0									1,851	1,851	
23	391.03	Office Machines				27,471	15,136									11,435	11,435	
24	392.00	Transportation Equipment				962	3,396									5,131	5,131	
25	392.01	Trucks				0	0									0	0	
26	392.02	Trailers				137	3,934									2,777	2,777	
27	393.00	Stores Equipment				567	46,893									9,243	9,243	
28	394.00	Tools, Shop & Garage Equipment				0	3,125									3,208	3,208	
29	396.00	Power Operated Equipment				0	0									0	0	
30	396.03	Ditchers				0	0									0	0	
31	396.04	Backhoes				0	0									0	0	
32	396.05	Welders				107,896	92,616									40,428	40,428	
33	397.00	Communication Equipment - Mobile Radios				0	0									0	0	
34	397.01	Communication Equipment - Fixed Radios				0	0									0	0	
35	397.02	Communication Equip. - Telemetering				0	0									0	0	
36	397.05	Miscellaneous Equipment				32,841	237,855									48,045	48,045	
37	398.00	Other Tangible Property - Servers H/W				530	12,022									19,421	19,421	
38	399.00	Other Tangible Property - Servers S/W				267,726	551,975									21,985	21,985	
39	399.01	Other Tangible Property - PC Hardware				94,713	384,143									4,353	4,353	
40	399.02	Other Tangible Property - Network H/W				97,287	25,748									71,227	71,227	
41	399.03	Other Tangible Property - CPU				56,964	0									61,388	61,388	
42	399.04	Other Tangible Property - MF Hardware				60,318	0									63,364	63,364	
43	399.05	Other Tangible Property - PC Software				254,610	182,093									418,827	418,827	
44	399.06	Other Tangible Property - PC Software				75,022	131,910									149,050	149,050	
45	399.07	Other Tangible Property - Application Software				2,052,389	4,137,347									3,415,317	3,415,317	
46	399.08	Other Tangible Property - Manframe S/W				134,331	0									148,380	148,380	
47	399.09	Other Tangible Property - Gen Startup Costs				0	1,297,650									781,351	781,351	
48	399.24	Other Tangible Property - Gen Startup Costs				0	1,297,650									781,351	781,351	
49		Total Plant	4,113,829	8,203,462	2,334,547	14,651,839	2,223,661	3,977,676	1,614,637	7,815,994						7,815,994	7,815,994	
50																0	0	
51		CWIP without AFUDC	1,016,049	(2,093)	276,522	1,290,477												
52																		

Atmos Energy Corporation, KY
Case No. 2006-00464
Accumulated Depreciation & Amortization – Divisions 02, 12, 91 Allocated
13 Month Avg. - Forecasted Period ended June 30, 2008

Data: ___ Base Period ___X_ Forecasted Period
Type of Filing: X_ Original ___ Updated ___ Revised
Workpaper Reference No(S): WPB-3

Line No.	Acct. No.	Account Titles (B)	Forecasted Div 02 Allocated Investment (C)	Forecasted Div 12 Allocated Investment (D)	Forecasted Div 91 Allocated Investment (E)	Forecasted Total Company Investment (F)	Div 02 Allocated Reserve Balance (G)	Div 12 Allocated Reserve Balance (H)	Div 91 Allocated Reserve Balance (I)	Total Company %
1		<u>Intangible Plant</u>								
2	301.00	Organization			68,150	68,150				
3	302.00	Franchises & Consents			0	0				
4	303.00	Misc. Intangible Plant			408,053	408,053				
5										
6		Total Intangible Plant			476,203	476,203				
7										
8		<u>Distribution Plant</u>								
9	376.01	Mains - Steel			0	0				
10										
11		Total Distribution Plant			0	0				
12										
13		<u>General Plant</u>								
14										
15	389.00	Land & Land Rights	0	0	0	0	0	0	0	0
16	390.01	Structures - Frame	0	0	65,954	65,954	0	0	8,423	8,423
17	390.02	Structures & Improvements	0	0	0	0	0	0	0	0
18	390.03	Improvements	0	0	0	0	0	0	0	0
19	390.04	Air Conditioning Equipment	0	0	2,122	2,122	0	0	2,216	2,216
20	390.09	Improvement to leased Premises	373,372	169,017	14,282	556,671	299,482	87,007	18,682	405,170
21	391.00	Office Furniture & Equipment	461,777	3,140	470,605	935,522	315,794	665	506,088	822,547
22	391.02	Remittance Processing Equipment	956	0	0	956	1,551	0	0	1,551
23	391.03	Office Machines	13,267	0	11,806	25,073	15,213	0	9,280	24,493
24	392.00	Transportation Equipment	982	0	(6,690)	(5,708)	1,879	0	(4,135)	(2,256)
25	392.01	Trucks	0	0	0	0	0	0	0	0
26	392.02	Trailers	0	0	0	0	0	0	0	0
27	392.00	Stores Equipment	(79)	0	3,934	3,856	(10)	0	3,129	3,119
28	394.00	Tools, Shop & Garage Equipment	70	0	44,720	44,790	270	0	9,568	9,838
29	396.00	Power Operated Equipment	0	0	3,125	3,125	0	0	3,704	3,704
30	396.03	Ditchers	0	0	0	0	0	0	0	0
31	396.04	Backhoes	0	0	0	0	0	0	0	0
32	396.05	Welders	0	0	0	0	0	0	0	0
33	397.00	Communication Equipment	51,511	1,355,162	105,414	1,512,087	16,041	528,239	49,817	594,097
34	397.01	Communication Equipment - Mobile Radios	0	0	0	0	0	0	0	0
35	397.02	Communication Equip. - Fixed Radios	0	0	0	0	0	0	0	0
36	397.05	Communication Equip. - Telemetering	0	0	0	0	0	0	0	0
37	398.00	Miscellaneous Equipment	32,841	107	305,705	338,653	22,312	24	63,293	85,629

Atmos Energy Corporation, KY
Case No. 2006-00464
Accumulated Depreciation & Amortization – Divisions 02, 12, 91 Allocated
13 Month Avg. - Forecasted Period ended June 30, 2008

Data: ___ Base Period ___X_ Forecasted Period
 Type of Filing: ___X_ Original ___ Updated ___ Revised
 Workpaper Reference No(S): WPB-3

Line No.	Acct. No.	Account Titles	Forecasted		Forecasted		Forecasted		Div 02 Allocated Reserve Balance (G)	Div 12 Allocated Reserve Balance (H)	Div 91 Allocated Reserve Balance (I)	Total Company %
			Div 02 Allocated Investment (C)	Div 12 Allocated Investment (D)	Div 91 Allocated Investment (E)	Total Company Investment (F)						
38	399.00	Other Tangible Property	530	12,022	28,315	40,867	582	13,205	26,139	39,927		
39	399.01	Other Tangible Property - Servers HW	490,681	562,859	26,355	1,079,896	130,072	489,805	26,693	646,570		
40	399.02	Other Tangible Property - Servers S/W	102,523	384,258	3,043	489,823	41,988	379,361	4,996	426,346		
41	399.03	Other Tangible Property - Network HW	99,697	25,748	87,684	213,128	32,685	14,808	86,623	134,116		
42	399.04	Other Tangible Property - CPU	56,964	0	0	56,964	83,539	0	0	83,539		
43	399.05	Other Tangible Property - MF Hardware	60,318	0	0	60,318	77,441	0	0	77,441		
44	399.06	Other Tangible Property - PC Hardware	160,492	201,571	544,667	906,731	118,180	86,391	293,633	498,204		
45	399.07	Other Tang. Property - PC Software	76,318	159,829	36,116	272,263	60,883	88,850	48,112	197,845		
46	399.08	Other Tang. Property - Application Software	2,621,920	4,181,476	284,861	7,088,257	1,168,330	2,313,802	747,683	4,229,814		
47	399.09	Other Tang. Property - Mainframe S/W	133,816	0	0	133,816	191,807	0	0	191,807		
48	399.24	Other Tang. Property - Gen Startup Costs	0	1,297,650	0	1,297,650	0	964,881	0	964,881		
49												
50		Total General Plant	4,737,956	8,352,841	2,032,018	15,122,815	2,578,039	4,967,038	1,903,943	9,449,020		
51		Total Gas Plant In Service	4,737,956	8,352,841	2,508,221	15,599,018	2,578,039	4,967,038	1,903,943	9,449,020		
52												
53		CWIP without AFUDC	1,017,690	(3,480)	67,469	1,081,678						
54												

Reserve Balances		Adjusted
Jurisdictional	Jurisdictional	Jurisdiction
Percent	Total	
(G)	(H)	(I)
	0	0
	8,423	8,423
	0	0
	0	0
	2,216	2,216
	405,170	405,170
	822,547	822,547
	1,551	1,551
	24,493	24,493
	(2,256)	(2,256)
	0	0
	0	0
	3,119	3,119
	9,838	9,838
	3,704	3,704
	0	0
	0	0
	0	0
	594,097	594,097
	0	0
	0	0
	0	0
	85,629	85,629

100%

Reserve Balances		Adjustments		Adjusted
Jurisdictional	Jurisdictional	Adjustments	Jurisdiction	Jurisdiction
Percent	Total	(I)	(I)	(I)
(G)	(H)			
	39,927			39,927
	646,570			646,570
	426,346			426,346
	134,116			134,116
	83,539			83,539
	77,441			77,441
	498,204			498,204
	197,845			197,845
	4,229,814			4,229,814
	191,807			191,807
	964,881			964,881
	9,449,020		0	9,449,020

Almos Energy Corporation, KY
 Computation of 13 Month Average Plant Balances
 worksheet B-2 Base 09

WP Sched B-2

Line No.	Acct. No.	Account Title	Depr Rate Existing	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Budget Oct-06	Budget Nov-06	Budget Dec-06	Budget Jan-07	Budget Feb-07	Budget Mar-07
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	Account 101-1000	Gas Plant in Service -														
2		Intangible Plant														
3	301.00	Organization	0.00%	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330
4	302.00	Franchises & Consents	0.00%	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853
5	303.00	Misc. Intangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
6		Total Intangible Plant		128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182
7		Natural Gas Production Plant														
8		Producing Leaseholds	0.00%	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353
9	325.20	Rights of Way	0.00%	83,422	83,422	83,422	83,422	83,422	83,422	83,422	83,422	83,422	83,422	83,422	83,422	83,422
10	325.40	Production Gas Wells Equipment	0.00%	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492
11	331.00	Production Gas Wells Equipment	0.00%	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163
12	332.01	Field Lines	0.00%	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218
13	332.02	Tributary Lines	0.00%	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469
14	334.00	Field Meas. & Reg. Sta. Equip	0.00%	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369
15	336.00	Purification Equipment	0.00%	907,486	907,486	907,486	907,486	907,486	907,486	907,486	907,486	907,486	907,486	907,486	907,486	907,486
16		Total Natural Gas Production Plant		2,611,227	2,611,227	2,611,227	2,611,227	2,611,227	2,611,227	2,611,227	2,611,227	2,611,227	2,611,227	2,611,227	2,611,227	2,611,227
17		Storage Plant														
18		Land	0.92%	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682
19	350.10	Rights of Way	1.93%	159,811	159,811	159,811	159,811	159,811	159,811	159,811	159,811	159,811	159,811	159,811	159,811	159,811
20	350.20	Structures and Improvements	1.93%	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138
21	351.00	Compression Station Equipment	1.93%	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554
22	351.02	Meas. & Reg. Sta. Structures	1.93%	62,814	62,814	62,814	62,814	62,814	62,814	62,814	62,814	62,814	62,814	62,814	62,814	62,814
23	351.03	Other Structures	2.71%	2,113,527	2,113,527	2,113,527	2,113,527	2,113,527	2,113,527	2,113,527	2,113,527	2,113,527	2,113,527	2,113,527	2,113,527	2,113,527
24	351.04	Wells \ Rights of Way	2.71%	531,954	531,954	531,954	531,954	531,954	531,954	531,954	531,954	531,954	531,954	531,954	531,954	531,954
25	352.00	Well Construction	0.00%	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833
26	352.01	Well Equipment	0.00%	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530
27	352.02	Cushion Gas	0.30%	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614
28	352.03	Storage Rights	1.83%	178,501	178,501	178,501	178,501	178,501	178,501	178,501	178,501	178,501	178,501	178,501	178,501	178,501
29	352.11	Field Lines	1.35%	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458
30	353.00	Tributary Lines	1.51%	546,780	546,780	546,780	546,780	546,780	546,780	546,780	546,780	546,780	546,780	546,780	546,780	546,780
31	353.01	Compressor Station Equipment	2.06%	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851
32	354.00	Meas. & Reg. Equipment	1.30%	243,119	243,119	243,119	243,119	243,119	243,119	243,119	243,119	243,119	243,119	243,119	243,119	243,119
33	355.00	Purification Equipment		6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993
34		Total Storage Plant		26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970
35		Transmission Plant														
36		Land	0.00%	812,196	812,196	812,196	812,196	812,196	812,196	812,196	812,196	812,196	812,196	812,196	812,196	812,196
37	365.20	Rights of Way	0.89%	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065
38	366.00	Structures & Improvements	1.39%	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172
39	366.02	Other Structures	1.27%	403,856	403,856	403,856	403,856	403,856	403,856	403,856	403,856	403,856	403,856	403,856	403,856	403,856
40	367.00	Mans - Cathodic Protection	1.27%	21,639,420	21,639,420	21,639,420	21,639,420	21,639,420	21,639,420	21,639,420	21,639,420	21,639,420	21,639,420	21,639,420	21,639,420	21,639,420
41	367.01	Mans - Steel	2.26%	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854
42	369.00	Meas. & Reg. Equipment	2.26%	2,766,368	2,766,368	2,766,368	2,766,368	2,766,368	2,766,368	2,766,368	2,766,368	2,766,368	2,766,368	2,766,368	2,766,368	2,766,368
43	369.01	Meas. & Reg. Equipment		26,117,903	26,117,903	26,117,903	26,117,903	26,117,903	26,117,903	26,117,903	26,117,903	26,117,903	26,117,903	26,117,903	26,117,903	26,117,903
44		Total Transmission Plant		26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970
45		Total		6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993
46				26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970
47				838,245	838,245	838,245	838,245	838,245	838,245	838,245	838,245	838,245	838,245	838,245	838,245	838,245
48				214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065
49				69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172
50				406,111	406,111	406,111	406,111	406,111	406,111	406,111	406,111	406,111	406,111	406,111	406,111	406,111
51				22,108,443	22,108,443	22,108,443	22,108,443	22,108,443	22,108,443	22,108,443	22,108,443	22,108,443	22,108,443	22,108,443	22,108,443	22,108,443
52				185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854
53				2,826,517	2,826,517	2,826,517	2,826,517	2,826,517	2,826,517	2,826,517	2,826,517	2,826,517	2,826,517	2,826,517	2,826,517	2,826,517
54				26,675,378	26,675,378	26,675,378	26,675,378	26,675,378	26,675,378	26,675,378	26,675,378	26,675,378	26,675,378	26,675,378	26,675,378	26,675,378
55				6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993

Almos Energy Corporation, KY
 Computation of 13 Month Average Plant Balances
 worksheet B-2 Base 03

WP Sched B-2

Line No.	Acct No.	Account Title	Depr Rate Existing	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Budget Oct-06	Budget Nov-06	Budget Dec-06	Budget Jan-07	Budget Feb-07	Budget Mar-07
53		Distribution Plant														
54	374.00	Land & Land Rights	0.00%	75,823	75,823	98,315	98,315	98,315	98,315	98,315	98,315	98,315	98,315	98,315	98,315	98,315
55	374.01	Land	0.00%	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571
56	374.02	Land Rights	1.68%	145,459	145,459	244,565	244,565	244,565	244,565	244,565	244,565	244,565	244,565	244,565	244,565	244,565
57	374.03	Land Other	0.00%	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784
58	375.00	Structures & Improvements	1.95%	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033
59	375.01	Structures & Improvements T.B.	1.95%	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699
60	375.02	Land Rights	1.95%	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591
61	375.03	Improvements	1.95%	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005
62	376.00	Mains Cathodic Protection	2.39%	9,432,000	9,504,743	9,728,385	9,894,648	9,948,689	9,948,689	10,134,603	10,192,226	10,240,388	10,286,037	10,321,636	10,354,800	10,392,599
63	376.01	Mains - Steel	2.39%	63,074,298	63,098,753	62,963,712	63,696,886	63,741,252	63,736,106	63,811,974	64,167,578	64,743,824	64,960,754	65,162,353	65,393,130	65,639,130
64	376.02	Mains - Plastic	2.39%	24,257,432	24,273,455	24,437,877	25,172,321	25,224,365	25,366,130	25,937,622	26,093,399	26,320,086	26,409,507	26,492,686	26,587,725	26,682,764
65	378.00	Meas & Reg Sta Equip - General	2.49%	2,760,846	2,778,519	2,791,662	2,939,387	2,939,387	2,939,387	2,949,308	2,963,949	2,987,007	2,995,251	3,002,789	3,011,672	3,021,515
66	379.00	Meas & Reg. Sta. Equipment - City Gate	2.57%	1,205,937	1,216,610	1,217,793	1,217,902	1,225,566	1,225,729	1,277,515	1,277,515	1,277,515	1,277,515	1,277,515	1,277,515	1,277,515
67	379.05	Meas & Reg. Sta. Equipment T.B.	2.57%	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212
68	380.00	Services	6.86%	71,835,921	72,089,557	72,606,180	73,054,178	73,389,230	73,459,633	74,309,639	74,754,592	75,105,902	75,432,348	75,862,182	76,110,916	76,110,916
69	381.00	Meters	3.35%	13,775,723	13,775,723	13,775,723	13,775,694	13,775,694	13,795,124	13,873,603	13,939,204	14,001,366	14,049,866	14,095,072	14,146,566	14,146,566
70	382.00	Meter Installations	3.06%	33,983,058	34,115,918	34,092,742	34,158,449	34,297,992	34,859,293	35,016,077	35,140,318	35,255,919	35,366,949	35,409,683	35,498,198	35,498,198
71	383.00	House Regulators	2.85%	4,970,966	4,970,972	4,971,436	4,971,480	4,971,480	4,986,161	5,032,824	5,061,455	5,085,388	5,108,074	5,125,768	5,142,276	5,161,039
72	384.00	House Reg. Installations	3.37%	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276
73	385.00	Ind. Meas. & Reg. Sta. Equipment	2.73%	4,464,370	4,464,370	4,464,370	4,464,370	4,464,370	4,464,370	4,464,370	4,464,370	4,464,370	4,464,370	4,464,370	4,464,370	4,464,370
74	386.00	Other Property on Cust Prem	3.00%	5,693	5,693	5,693	5,693	5,693	5,693	5,693	5,693	5,693	5,693	5,693	5,693	5,693
75		Total Distribution Plant		232,300,298	232,870,714	233,777,866	236,073,351	236,713,216	236,923,526	239,355,107	240,663,720	241,728,287	242,728,058	243,468,574	244,146,285	244,943,529
76		General Plant		68,187	68,187	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393
77	389.00	Land & Land Rights	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
78	390.01	Structures Frame	0.00%	182,162	182,162	193,598	193,598	193,598	193,598	193,598	193,598	193,598	193,598	193,598	193,598	193,598
79	390.02	Structures & Improvements	0.00%	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269
80	390.03	Improvements	0.00%	9,771	9,771	12,129	12,129	12,129	12,129	12,129	12,129	12,129	12,129	12,129	12,129	12,129
81	390.04	Air Conditioning Equipment	0.00%	1,382,343	1,382,343	1,382,343	1,382,343	1,382,343	1,382,343	1,382,343	1,382,343	1,382,343	1,382,343	1,382,343	1,382,343	1,382,343
82	390.05	Improvement to Leased Premises	7.05%	2,208,431	2,209,431	1,661,327	1,689,601	1,689,601	1,689,601	1,697,748	1,688,613	1,679,477	1,670,342	1,661,207	1,652,072	1,642,937
83	391.00	Office Furniture & Equipment	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
84	391.01	Remittance Processing Equip	7.05%	95,919	95,919	95,113	95,113	95,113	95,113	95,113	95,099	95,072	95,046	95,022	95,002	95,002
85	391.02	Office Machines	8.92%	617,819	617,819	535,438	535,438	535,438	535,438	535,438	534,065	531,319	528,573	527,200	527,200	527,200
86	391.03	Transportation Equipment	8.92%	43,313	43,313	21,941	21,941	21,941	21,941	21,941	21,228	20,872	20,516	20,160	19,803	19,803
87	392.00	Trucks	8.92%	146,473	146,473	118,632	118,632	118,632	118,632	118,632	118,168	117,703	116,775	116,311	115,847	115,847
88	392.01	Trailers	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
89	392.02	Stores Equipment	3.28%	2,119,925	2,119,925	1,542,678	1,548,796	1,549,132	1,549,132	1,549,109	1,539,460	1,529,811	1,520,162	1,510,513	1,500,864	1,491,215
90	393.00	Tools, Shop & Garage Equip	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
91	394.00	Power Operated Equipment	2.79%	301,855	301,855	239,376	239,376	239,376	239,376	239,376	238,335	237,293	236,252	235,211	234,169	233,128
92	395.00	Ditchers	2.79%	303,039	303,039	274,689	274,689	274,689	274,689	274,689	274,217	273,744	273,272	272,799	272,327	271,854
93	396.00	Backhoes	2.79%	65,793	65,793	40,326	40,326	40,326	40,326	40,326	39,902	39,477	39,053	38,628	38,204	37,779
94	396.03	Welders	5.21%	1,141,094	1,141,094	1,141,094	1,141,094	1,141,094	1,141,094	1,141,094	1,141,094	1,141,094	1,141,094	1,141,094	1,141,094	1,141,094
95	397.00	Communication Equipment	5.21%	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338
96	397.01	Communication Equip. - Mobile Radios	5.21%	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432
97	397.02	Communication Equip. - Fixed Radios	5.21%	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236
98	397.05	Communication Equip. - Telemetry	10.94%	2,189,955	2,203,465	2,380,067	2,426,621	2,426,621	2,426,621	2,426,621	2,426,621	2,426,621	2,426,621	2,426,621	2,426,621	2,426,621
99	398.00	Miscellaneous Equipment														
100																
101																

Almos Energy Corporation, KY
Computation of 13 Month Average Plant Balances
workpaper B-2 Base 09

Base Period 3/31/05 - 2/28/07

Line No.	Acct. No.	Account Title	Depr Rate Existing	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Budget Oct-06	Budget Nov-06	Budget Dec-06	Budget Jan-07	Budget Feb-07	Budget Mar-07
102	399.00	Other Tangible Property		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
103	399.01	Other Tangible Property - Servers - HW	14.29%	175,990	175,990	175,990	175,990	175,990	175,990	175,990	175,990	175,990	175,990	175,990	175,990	175,990
104	399.02	Other Tangible Property - Servers - SW	14.29%	113,473	113,473	113,473	113,473	113,473	113,473	113,473	113,473	113,473	113,473	113,473	113,473	113,473
105	399.03	Other Tangible Property - Network - HW	14.29%	511,781	511,781	511,781	511,781	511,781	511,781	511,781	511,781	511,781	511,781	511,781	511,781	511,781
106	399.04	Other Tangible Property - CPU	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
107	399.05	Other Tangible Property - MF Hardware	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
108	399.06	Other Tangible Property - PC Hardware	18.51%	2,702,795	2,702,795	2,716,608	2,783,909	2,783,909	2,783,909	2,813,709	2,829,716	2,843,096	2,973,331	3,335,881	3,345,098	3,355,600
109	399.07	Other Tangible Property - PC Software	15.85%	242,979	242,979	242,979	242,979	242,979	242,979	242,979	242,979	242,979	242,979	242,979	242,979	242,979
110	399.08	Other Tang. Property - Application Software	12.50%	522,254	522,254	522,254	522,254	522,254	522,254	522,254	522,254	522,254	522,254	522,254	522,254	522,254
111	399.09	Other Tangible Property - Manframe SW		0	0	0	0	0	0	0	0	0	0	0	0	0
112	399.24	Other Tang. Property - General Startup Costs		0	0	0	0	0	0	0	0	0	0	0	0	0
113																
114																
115																
116																
117																
118																
119																
120																
121																
		Total General Plant		16,277,627	16,291,137	15,124,502	15,272,750	15,273,086	15,278,293	15,396,278	15,389,356	15,379,807	15,487,113	15,826,734	15,813,021	15,800,595
		Total Gas Plant in Service		282,432,489	283,016,415	282,759,208	285,202,621	285,842,822	286,058,339	288,632,910	290,073,413	291,244,461	292,461,518	293,627,433	294,371,346	295,247,237
		CWIP with AFUDC		2,293,758	2,356,053	2,472,081	969,637	1,232,977	1,181,016	2,139,559	2,139,559	2,139,559	2,139,559	2,139,559	2,139,559	2,139,559
		CWIP without AFUDC		819,314	1,173,501	903,810	829,010	1,017,205	2,075,068	461,362	461,362	461,362	461,362	461,362	461,362	461,362
		Total CWIP		3,113,072	3,529,554	3,375,891	1,798,647	2,250,183	3,256,084	2,600,920	2,600,920	2,600,920	2,600,920	2,600,920	2,600,920	2,600,920

13 Mo. Avg Mar-07	KY Div 09		KY Div 09		KY Div 09	
	Plant Balance Mar-07	Projected	Plant Balance 10/06 - 3/07	Projected	Retirements 10/06 - 3/07	Projected
8,330	8,330	0	0	0	0	
119,853	119,853	0	0	0	0	
0	0	0	0	0	0	
128,182	128,182	0	0	0	0	
2,353	2,353	0	0	0	0	
83,422	83,422	0	0	0	0	
3,492	3,492	0	0	0	0	
47,163	47,163	0	0	0	0	
528,218	528,218	0	0	0	0	
198,469	198,469	0	0	0	0	
44,359	44,359	0	0	0	0	
907,486	907,486	0	0	0	0	
261,127	261,127	0	0	0	0	
4,682	4,682	0	0	0	0	
4,700	4,700	0	0	0	0	
159,811	159,811	0	0	0	0	
23,138	23,138	0	0	0	0	
144,554	144,554	0	0	0	0	
62,814	62,814	0	0	0	0	
2,113,527	2,113,527	0	0	0	0	
531,954	531,954	0	0	0	0	
1,694,833	1,694,833	0	0	0	0	
178,530	178,530	0	0	0	0	
54,614	54,614	0	0	0	0	
178,501	178,501	0	0	0	0	
209,458	209,458	0	0	0	0	
546,780	546,780	0	0	0	0	
288,851	288,851	0	0	0	0	
243,119	243,119	0	0	0	0	
6,700,993	6,700,993	0	0	0	0	
26,970	26,970	0	0	0	0	
826,223	838,245	0	0	0	0	
214,055	214,055	0	0	0	0	
69,172	69,172	0	0	0	0	
405,764	406,111	0	0	0	0	
21,799,664	22,189,190	551,247	(134)	0	0	
185,854	185,854	0	0	0	0	
2,786,961	2,836,844	70,475	0	0	0	
26,314,674	26,766,452	621,723	(134)	0	0	

13 Mo. Avg Mar-07	KY Div 09		KY Div 09		KY Div 09	
	Plant Balance Mar-07	Projected	Additions 10/06 - 3/07	Budgeted	Retirements 10/05 - 3/07	Projected
94,855	98,315	0	0	0	0	0
51,571	51,571	0	0	0	0	0
229,318	244,565	0	0	0	0	0
2,784	2,784	0	0	0	0	0
312,033	312,033	0	0	0	0	0
105,699	105,699	0	0	0	0	0
46,591	46,591	0	0	0	0	0
4,005	4,005	0	0	0	0	0
10,029,188	10,392,599	258,187	(191)	(44,504)		
64,078,064	65,393,130	1,625,661	(10,678)	(10,678)		
25,697,506	26,587,725	660,781	(12,627)			
2,925,747	3,011,672	74,991	0	0		
1,250,157	1,277,515	0	0	0		
1,636,212	1,636,212	0	0	0		
74,128,815	76,110,916	2,555,440	(754,163)			
13,888,851	14,146,566	351,442	0	0		
34,727,743	35,498,198	888,066	(249,163)			
5,043,023	5,161,039	128,215	0	0		
154,276	154,276	0	0	0		
4,590,362	4,708,118	116,963	0	0		
2,627	0	0	0	0		
236,899,427	244,943,529	6,659,748	(1,071,326)			
70,900	71,393	0	0	0		
0	0	0	0	0		
191,839	193,598	0	0	0		
774,269	774,269	0	0	0		
11,766	12,129	0	0	0		
1,382,343	1,382,343	0	0	0		
1,757,030	1,642,937	0	(54,610)			
0	0	0	0	0		
95,215	95,032	0	(81)			
545,894	527,200	0	(8,238)			
24,653	19,803	0	(2,137)			
122,165	115,847	0	(2,784)			
0	0	0	0	0		
1,620,825	1,491,215	0	(57,995)			
0	0	0	0	0		
247,306	233,128	0	(6,248)			
278,287	271,854	0	(2,835)			
43,568	37,779	0	(2,547)			
1,141,094	1,141,094	0	0	0		
3,338	3,338	0	0	0		
41,432	41,432	0	0	0		
312,236	312,236	0	0	0		
2,433,963	2,511,690	0	0	0		

13 Mo. Avg Mar-07	KY Div 09 Plant Balance		KY Div 09 Additions	KY Div 09 Retirements
	Mar-07	Projected	10/06 - 9/07 Budgeted	10/06 - 9/07 Projected
\$ 0	0	0	0	0
175,990	175,990	0	0	0
113,473	113,473	0	0	0
511,781	511,781	0	0	0
0	0	0	0	0
0	0	0	0	0
2,920,797	3,355,600	541,891	0	0
242,979	242,979	0	0	0
522,254	522,254	0	0	0
0	0	0	0	0
0	0	0	0	0
15,585,408	15,800,595	541,891	(137,575)	
288,536,170	295,247,237	7,823,362	(1,209,035)	
1,960,187				
772,860				
2,733,067				

Line No.	Acct. No.	Account Title	Forecasted Test Period 7/1/07 - 6/30/09														
			Budget Mar-07	Budget Apr-07	Budget May-07	Budget Jun-07	Reg Test Yr. Budget Jun-07	Budget Jul-07	Budget Aug-07	Budget Sep-07	Budget Oct-07	Budget Nov-07	Budget Dec-07	Budget Jan-08	Budget Feb-08	Budget Mar-08	Budget Apr-08
1		Account 101-1000 Gas Plant in Service - General															
2		Intangible Plant															
3	301.00	Organization	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330
4	302.00	Franchises & Consents	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853
5	303.00	Misc. Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6		Total Intangible Plant	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182
7		Natural Gas Production Plant															
8	325.20	Producing Leaseholds	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353
9	325.40	Rights of Way	83,422	83,422	83,422	83,422	83,422	83,422	83,422	83,422	83,422	83,422	83,422	83,422	83,422	83,422	83,422
10	331.00	Production Gas Wells Equipment	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492
11	332.01	Field Lines	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163
12	332.02	Tributary Lines	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218
13	334.00	Field Meas. & Reg. Sta. Equip	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469
14	336.00	Purification Equipment	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369
15		Total Natural Gas Production Plant	907,486	907,486	907,486	907,486	907,486	907,486	907,486	907,486	907,486	907,486	907,486	907,486	907,486	907,486	907,486
16		Storage Plant															
17	350.10	Land	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127
18	350.20	Rights of Way	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682
19	351.00	Structures & Improvements	4,700	4,700	4,700	4,700	4,700	4,700	4,700	4,700	4,700	4,700	4,700	4,700	4,700	4,700	4,700
20	351.01	Compression Station Equipment	159,811	159,811	159,811	159,811	159,811	159,811	159,811	159,811	159,811	159,811	159,811	159,811	159,811	159,811	159,811
21	351.02	Meas. & Reg. Sta. Structures	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138
22	351.03	Other Structures	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554
23	351.04	Wells (Rights of Way	62,814	62,814	62,814	62,814	62,814	62,814	62,814	62,814	62,814	62,814	62,814	62,814	62,814	62,814	62,814
24	352.00	Well Construction	2,113,527	2,113,527	2,113,527	2,113,527	2,113,527	2,113,527	2,113,527	2,113,527	2,113,527	2,113,527	2,113,527	2,113,527	2,113,527	2,113,527	2,113,527
25	352.01	Well Equipment	531,954	531,954	531,954	531,954	531,954	531,954	531,954	531,954	531,954	531,954	531,954	531,954	531,954	531,954	531,954
26	352.02	Well Equipment	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833
27	352.03	Cushion Gas	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530
28	352.10	Leaseholds	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614
29	353.01	Storage Rights	178,501	178,501	178,501	178,501	178,501	178,501	178,501	178,501	178,501	178,501	178,501	178,501	178,501	178,501	178,501
30	353.02	Tributary Lines	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458
31	354.00	Compressor Station Equipment	546,780	546,780	546,780	546,780	546,780	546,780	546,780	546,780	546,780	546,780	546,780	546,780	546,780	546,780	546,780
32	355.00	Meas. & Reg. Equipment	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851
33	355.00	Purification Equipment	243,119	243,119	243,119	243,119	243,119	243,119	243,119	243,119	243,119	243,119	243,119	243,119	243,119	243,119	243,119
34		Storage Plant	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	6,700,993
35		Transmission Plant															
37	365.10	Land	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970
38	365.20	Rights of Way	838,245	838,245	838,245	838,245	838,245	838,245	838,245	838,245	838,245	838,245	838,245	838,245	838,245	838,245	838,245
39	366.02	Structures & Improvements	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065	214,065
40	366.03	Other Structures	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172
41	367.00	Mains - Cathodic Protection	406,111	406,111	406,111	406,111	406,111	406,111	406,111	406,111	406,111	406,111	406,111	406,111	406,111	406,111	406,111
42	367.01	Mains - Steel	22,897,128	22,897,128	22,897,128	22,897,128	22,897,128	22,897,128	22,897,128	22,897,128	22,897,128	22,897,128	22,897,128	22,897,128	22,897,128	22,897,128	22,897,128
43	369.00	Meas. & Reg. Equipment	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854	185,854
44	369.01	Meas. & Reg. Equipment	2,836,844	2,836,844	2,836,844	2,836,844	2,836,844	2,836,844	2,836,844	2,836,844	2,836,844	2,836,844	2,836,844	2,836,844	2,836,844	2,836,844	2,836,844
45		Transmission Plant	26,766,452	26,967,990	26,964,528	27,042,224	27,214,997	27,487,320	27,564,915	27,689,170	27,813,426	27,937,681	28,061,937	28,186,192	28,310,448	28,434,704	28,558,960
46			26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970

Amos Energy Corporation, KY
 Computation of 13 Month Average Plant Balances
 worksheet B-2 Forecasted 08

Forecasted Test Period 7/1/07 - 6/30/08

Line No.	Acct. No.	Account Title	Budget Mar-07	Budget Apr-07	Budget May-07	Budget Jun-07	Budget Jul-07	Budget Aug-07	Budget Sep-07	Budget Oct-07	Budget Nov-07	Budget Dec-07	Budget Jan-08	Budget Feb-08	Budget Mar-08	Budget Apr-08
47	374.00	Distribution Plant	98,315	98,315	98,315	98,315	98,315	98,315	98,315	98,315	98,315	98,315	98,315	98,315	98,315	98,315
48	374.01	Land & Land Rights	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571	51,571
49	374.02	Land	244,565	244,565	244,565	244,565	244,565	244,565	244,565	244,565	244,565	244,565	244,565	244,565	244,565	244,565
50	374.03	Land Rights	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784
51	375.00	Structures & Improvements	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033	312,033
52	375.01	Structures & Improvements T.B.	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699	105,699
53	375.02	Land Rights	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591
54	375.03	Improvements	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005
55	375.04	Mains Cathodic Protection	10,392,989	10,434,743	10,474,810	10,507,053	10,603,696	10,691,846	10,724,046	10,775,624	10,827,202	10,878,780	10,930,358	10,981,936	11,033,514	11,085,092
56	375.05	Mains - Steel	65,393,130	65,651,272	65,896,337	66,092,134	66,693,424	67,241,238	67,436,772	67,554,313	68,071,854	68,369,394	68,706,935	69,024,476	69,342,016	69,659,557
57	375.06	Mains - Plastic	26,587,725	3,021,818	3,038,630	3,038,630	3,064,605	3,088,113	3,095,371	3,108,256	3,121,142	3,134,028	3,146,914	3,159,799	3,172,685	3,185,571
58	376.00	Meas & Reg Sta Equip - General	1,277,515	1,277,515	1,277,515	1,277,515	1,277,515	1,277,515	1,277,515	1,277,515	1,277,515	1,277,515	1,277,515	1,277,515	1,277,515	1,277,515
59	379.05	Meas & Reg. Sta. Equipment - City Gate	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212	1,636,212
60	379.06	Meas & Reg. Sta. Equipment T.B.	76,110,916	76,402,664	76,673,868	76,867,604	77,698,762	78,445,859	78,639,192	79,024,312	79,409,433	79,794,553	80,179,674	80,564,794	80,949,915	81,335,035
61	380.00	Meas	14,146,566	14,203,975	14,258,568	14,302,480	14,434,083	14,564,115	14,597,990	14,668,240	14,738,491	14,808,742	14,878,992	14,949,243	15,019,494	15,089,745
62	381.00	Meters	35,498,198	35,601,740	35,698,140	35,767,624	36,058,623	36,320,409	36,389,750	36,525,741	36,661,732	36,797,724	36,933,715	37,069,706	37,205,698	37,341,689
63	382.00	Meter Installations	5,161,039	5,181,984	5,201,897	5,217,924	5,265,933	5,309,724	5,325,730	5,351,360	5,376,989	5,402,618	5,428,246	5,453,877	5,479,506	5,505,136
64	383.00	House Regulators	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276
65	385.00	House Reg. Installations	4,708,118	4,727,224	4,745,390	4,760,011	4,803,806	4,843,754	4,888,356	4,881,736	4,905,117	4,928,497	4,951,877	4,975,257	4,998,637	5,022,017
66	386.00	Other Property on Cust Prem	0	0	0	0	0	0	0	0	0	0	0	0	0	0
67	386.00	Other Property on Cust Prem	244,943,529	245,852,873	246,708,651	247,362,591	249,677,693	251,773,725	252,426,588	253,579,271	254,731,953	255,884,635	257,037,317	258,190,000	259,342,682	260,495,364
68	389.00	General Plant	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393	71,393
69	389.01	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70	389.02	Structures & Improvements	193,598	193,598	193,598	193,598	193,598	193,598	193,598	193,598	193,598	193,598	193,598	193,598	193,598	193,598
71	389.03	Improvements	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269	774,269
72	389.04	Air Conditioning Equipment	12,129	12,129	12,129	12,129	12,129	12,129	12,129	12,129	12,129	12,129	12,129	12,129	12,129	12,129
73	389.05	Improvement to Leased Premises	1,382,343	1,382,343	1,382,343	1,382,343	1,382,343	1,382,343	1,382,343	1,382,343	1,382,343	1,382,343	1,382,343	1,382,343	1,382,343	1,382,343
74	391.00	Office Furniture & Equipment	1,642,937	1,633,802	1,624,667	1,615,532	1,606,397	1,597,262	1,588,127	1,578,992	1,569,857	1,560,722	1,551,586	1,542,451	1,533,316	1,524,181
75	391.02	Remittance Processing Equip	95,032	95,019	95,005	94,992	94,978	94,965	94,952	94,938	94,925	94,911	94,898	94,884	94,871	94,857
76	391.03	Office Machines	527,200	525,827	524,454	523,081	521,708	520,335	518,962	517,589	516,216	514,843	513,470	512,097	510,724	509,351
77	392.01	Trucks	19,803	19,447	19,091	18,735	18,378	18,022	17,666	17,310	16,954	16,597	16,241	15,885	15,529	15,173
78	392.02	Trailers	115,847	115,383	114,919	114,455	113,991	113,527	113,063	112,599	112,135	111,671	111,207	110,743	110,279	109,815
79	393.00	Stores Equipment	1,491,215	1,481,566	1,471,917	1,462,268	1,452,619	1,442,969	1,433,320	1,423,671	1,414,022	1,404,373	1,394,724	1,385,075	1,375,426	1,365,777
80	394.00	Tools, Shop & Garage Equip	233,128	232,087	231,045	230,004	228,963	227,921	226,880	225,839	224,797	223,756	222,715	221,674	220,632	219,591
81	395.00	Backhoes	271,854	271,382	270,909	270,437	269,964	269,492	269,019	268,547	268,074	267,602	267,129	266,657	266,184	265,712
82	395.05	Welders	37,779	37,355	36,931	36,506	36,082	35,657	35,233	34,808	34,384	33,959	33,535	33,111	32,686	32,262
83	397.00	Communication Equipment	1,141,094	1,141,094	1,141,094	1,141,094	1,141,094	1,141,094	1,141,094	1,141,094	1,141,094	1,141,094	1,141,094	1,141,094	1,141,094	1,141,094
84	397.01	Mobile Radios	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338
85	397.21	Fixed Radios	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432	41,432
86	397.22	Telemetering	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236	312,236
87	398.00	Miscellaneous Equipment	2,511,890	2,511,890	2,511,890	2,511,890	2,511,890	2,511,890	2,511,890	2,511,890	2,511,890	2,511,890	2,511,890	2,511,890	2,511,890	2,511,890
88	399.01	Other Tangible Property - Servers - HW	175,990	175,990	175,990	175,990	175,990	175,990	175,990	175,990	175,990	175,990	175,990	175,990	175,990	175,990
89	399.02	Other Tangible Property - Servers - SW	113,473	113,473	113,473	113,473	113,473	113,473	113,473	113,473	113,473	113,473	113,473	113,473	113,473	113,473
90	399.03	Other Tangible Property - Network - HW	511,781	511,781	511,781	511,781	511,781	511,781	511,781	511,781	511,781	511,781	511,781	511,781	511,781	511,781
91	399.04	Other Tangible Property - CPU	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92	399.05	Other Tangible Property - MF Hardware	3,367,310	3,367,310	3,367,310	3,367,310	3,367,310	3,367,310	3,367,310	3,367,310	3,367,310	3,367,310	3,367,310	3,367,310	3,367,310	3,367,310
93	399.06	Other Tangible Property - PC Hardware	242,979	242,979	242,979	242,979	242,979	242,979	242,979	242,979	242,979	242,979	242,979	242,979	242,979	242,979
94	399.07	Other Tangible Property - PC Software	522,254	522,254	522,254	522,254	522,254	522,254	522,254	522,254	522,254	522,254	522,254	522,254	522,254	522,254
95	399.08	Other Tangible Property - Application Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0
96	399.09	Other Tangible Property - Mainframe SW	0	0	0	0	0	0	0	0	0	0	0	0	0	0
97	399.24	Other Tangible Property - Gen. Startup Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Atmos Energy Corporation, KY
 Computation of 13 Month Average Plant Balances
 worksheet B-2, Forecasted 09

Line No.	Acct. No.	Account Title	Forecasted Test Period 7/1/07 - 6/30/08													
			Budget Mar-07	Budget Apr-07	Budget May-07	Budget Jun-07	Budget Jul-07	Budget Aug-07	Budget Sep-07	Budget Oct-07	Budget Nov-07	Budget Dec-07	Budget Jan-08	Budget Feb-08	Budget Mar-08	Budget Apr-08
101		Total General Plant	15,800,595	15,789,375	15,777,579	15,763,610	15,767,621	15,769,074	15,755,084	15,787,637	15,820,180	15,852,723	15,885,266	15,917,809	15,950,351	15,982,894
102			295,247,237	296,246,900	297,187,419	297,905,086	300,456,874	302,766,781	303,483,258	304,792,739	306,102,220	307,411,701	308,721,182	310,030,662	311,340,143	312,649,624
103		Total Plant	ok													
104			2,139,559	2,139,559	2,139,559	2,139,559	2,139,559	2,139,559	2,139,559	2,139,559	2,139,559	2,139,559	2,139,559	2,139,559	2,139,559	2,139,559
105		CWIP with AFUDC	461,362	461,362	461,362	461,362	461,362	461,362	461,362	461,362	461,362	461,362	461,362	461,362	461,362	461,362
106		CWIP without AFUDC	2,600,920	2,600,920	2,600,920	2,600,920	2,600,920	2,600,920	2,600,920	2,600,920	2,600,920	2,600,920	2,600,920	2,600,920	2,600,920	2,600,920
107		Total CWIP														
108																
109																

Budget May-08	Test Yr end		13 Mo. Avg Jun-08	KY Direct		KY Direct Retirements 04/07 - 09/08
	Budget Jun-08	\$		Projected	Budgeted	
8,330	8,330	8,330	8,330	8,330	0	0
119,853	119,853	119,853	119,853	119,853	0	0
0	0	0	0	0	0	0
128,182	128,182	128,182	128,182	128,182	0	0
2,353	2,353	2,353	2,353	2,353	0	0
83,422	83,422	83,422	83,422	83,422	0	0
3,492	3,492	3,492	3,492	3,492	0	0
47,163	47,163	47,163	47,163	47,163	0	0
528,218	528,218	528,218	528,218	528,218	0	0
198,469	198,469	198,469	198,469	198,469	0	0
44,369	44,369	44,369	44,369	44,369	0	0
907,486	907,486	907,486	907,486	907,486	0	0
261,127	261,127	261,127	261,127	261,127	0	0
4,682	4,682	4,682	4,682	4,682	0	0
4,700	4,700	4,700	4,700	4,700	0	0
159,811	159,811	159,811	159,811	159,811	0	0
23,138	23,138	23,138	23,138	23,138	0	0
144,554	144,554	144,554	144,554	144,554	0	0
62,814	62,814	62,814	62,814	62,814	0	0
2,113,527	2,113,527	2,113,527	2,113,527	2,113,527	0	0
531,954	531,954	531,954	531,954	531,954	0	0
1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	0	0
178,530	178,530	178,530	178,530	178,530	0	0
54,614	54,614	54,614	54,614	54,614	0	0
178,501	178,501	178,501	178,501	178,501	0	0
209,458	209,458	209,458	209,458	209,458	0	0
546,780	546,780	546,780	546,780	546,780	0	0
288,851	288,851	288,851	288,851	288,851	0	0
243,119	243,119	243,119	243,119	243,119	0	0
6,700,993	6,700,993	6,700,993	6,700,993	6,700,993	0	0
26,970	26,970	26,970	26,970	26,970	0	0
838,245	838,245	838,245	838,245	838,245	0	0
214,065	214,065	214,065	214,065	214,065	0	0
69,172	69,172	69,172	69,172	69,172	0	0
406,111	406,111	406,111	406,111	406,111	0	0
23,778,472	23,888,640	23,217,765	23,217,765	22,897,128	708,072	(134)
185,854	185,854	185,854	185,854	185,854	0	0
3,040,069	3,054,156	2,968,370	2,968,370	2,927,369	90,525	0
28,568,959	28,683,215	27,926,553	27,926,553	27,564,915	798,597	(134)

Budget May-08	Test Yr end		13 Mo. Avg Jun-08	KY Direct Additions		KY Direct Retirements
	Budget	13 Mo. Avg		04/07 - 09/07	04/07 - 09/08	
	\$	\$	Projected	Budgeted	Budgeted	Budgeted
98,315	98,315	98,315	98,315	0	0	0
51,571	51,571	51,571	51,571	0	0	0
244,565	244,565	244,565	244,565	0	0	0
2,784	2,784	2,784	2,784	0	0	0
312,033	312,033	312,033	312,033	0	0	0
105,699	105,699	105,699	105,699	0	0	0
46,591	46,591	46,591	46,591	0	0	0
4,005	4,005	4,005	4,005	0	0	0
11,186,670	11,186,670	10,874,159	10,724,046	331,639	(191)	(191)
68,977,098	70,294,638	68,360,236	67,436,772	2,088,146	(44,504)	(44,504)
28,468,262	28,598,568	27,804,905	27,425,815	848,768	(10,678)	(10,678)
3,198,457	3,211,342	3,132,686	3,095,371	96,325	(12,627)	(12,627)
1,277,515	1,277,515	1,277,515	1,277,515	0	0	0
1,636,212	1,636,212	1,636,212	1,636,212	0	0	0
81,720,155	82,105,277	79,748,813	78,639,192	3,282,439	(754,163)	(754,163)
15,159,995	15,230,246	14,802,451	14,597,990	451,424	0	0
37,477,680	37,613,672	36,781,828	36,389,750	1,140,715	(249,163)	(249,163)
5,530,765	5,556,394	5,400,323	5,325,730	0	0	0
154,276	154,276	154,276	154,276	0	0	0
5,045,397	5,068,778	4,928,403	4,853,356	150,238	0	0
0	0	0	0	0	0	0
261,648,047	262,800,729	255,765,430	252,426,588	8,554,385	(1,071,326)	(1,071,326)
71,393	71,393	71,393	71,393	0	0	0
0	0	0	0	0	0	0
193,598	193,598	193,598	193,598	0	0	0
774,269	774,269	774,269	774,269	0	0	0
12,129	12,129	12,129	12,129	0	0	0
1,382,343	1,382,343	1,382,343	1,382,343	0	0	0
1,515,046	1,505,911	1,560,722	1,588,127	0	(54,810)	(54,810)
0	0	0	0	0	0	0
94,844	94,831	94,911	94,952	0	(81)	(81)
507,978	506,605	514,843	518,962	0	(8,238)	(8,238)
14,816	14,460	16,597	17,666	0	(2,137)	(2,137)
109,351	108,887	111,671	113,063	0	(2,784)	(2,784)
0	0	0	0	0	0	0
1,356,128	1,346,479	1,404,373	1,433,320	0	(57,895)	(57,895)
0	0	0	0	0	0	0
218,550	217,508	223,756	226,880	0	(6,248)	(6,248)
265,239	264,767	267,602	269,019	0	(2,835)	(2,835)
31,837	31,413	33,959	35,233	0	(2,547)	(2,547)
1,141,094	1,141,094	1,141,094	1,141,094	0	0	0
3,338	3,338	3,338	3,338	0	0	0
41,432	41,432	41,432	41,432	0	0	0
312,236	312,236	312,236	312,236	0	0	0
2,511,890	2,511,890	2,511,890	2,511,890	0	0	0
0	0	0	0	0	0	0
175,990	175,990	175,990	175,990	0	0	0
113,473	113,473	113,473	113,473	0	0	0
511,781	511,781	511,781	511,781	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
3,891,451	3,946,923	3,631,797	3,447,675	92,074	0	0
242,979	242,979	242,979	242,979	0	0	0
522,254	522,254	522,254	522,254	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0

Test Yr end		13 Mo. Avg		KY Direct		KY Direct	
Budget	Budget	Jun-08	Jun-08	04/07 - 09/07	04/07 - 09/08	Retirements	Retirements
May-08	Jun-08	\$	\$	Budgeted	Budgeted	Budgeted	Budgeted
16,015,437	16,047,980	15,870,429		92,074	(137,575)		
313,959,105	315,268,565	307,299,074		9,445,057	(1,209,035)		

2,139,559	2,139,559	2,139,559					
461,362	461,362	461,362					
2,600,920	2,600,920	2,600,920					

ok ok

Western Kentucky Gas Company
Computation of 13 Month Average Plant Balances
worksheet B-2 Base 02

Line No.	Acct. No.	Account Title	Current Depr. Rates	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Budget Oct-06	Budget Nov-06	Budget Dec-06	Budget Jan-07	Budget Feb-07
1	389.00	General Plant	0.00%	7,109,739	7,109,739	7,109,739	7,109,739	7,109,739	7,109,739	7,109,739	7,158,506	6,994,697	7,022,735	7,033,650	7,049,894
2	390.01	Land & Land Rights	0.00%	10,439,240	10,439,240	9,018,275	9,018,275	9,018,275	9,018,275	9,018,275	9,032,881	9,020,934	9,019,286	9,004,153	8,993,224
3	390.02	Structures Frame	0.00%	53,365	53,365	25,380	25,380	25,380	25,380	25,380	24,914	24,447	23,981	23,515	23,048
4	390.03	Improvements	0.00%	1,160,987	1,160,987	436,305	436,305	436,305	436,305	436,305	424,227	412,149	400,071	387,983	375,915
5	390.04	Air Conditioning Equipment	7.43%	18,885	18,885	18,885	18,885	18,885	18,885	18,885	18,885	18,885	18,885	18,885	18,885
6	390.09	Improvement to leased Premises	4.69%	0	0	0	0	0	0	0	0	0	0	0	0
7	391.00	Office Furniture & Equipment	11.37%	0	0	0	0	0	0	0	0	0	0	0	0
8	391.02	Rentance Processing Equip	2.22%	0	0	0	0	0	0	0	0	0	0	0	0
9	391.03	Office Machines	28.96%	0	0	0	0	0	0	0	0	0	0	0	0
10	392.00	Transportation Equipment	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
11	392.01	Trucks	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
12	392.02	Trailers	0.00%	6,063	6,063	6,063	6,063	6,063	6,063	6,063	(101)	(202)	(303)	(404)	(505)
13	393.00	Stores Equipment	10.00%	33,042	33,042	7,683	7,683	7,683	7,683	7,683	7,260	6,837	6,415	5,992	5,569
14	394.00	Tools, Shop & Garage Equipment	10.00%	0	0	0	0	0	0	0	0	0	0	0	0
15	396.00	Power Operated Equipment	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
16	396.03	Ditchers	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
17	396.04	Backhoes	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
18	396.05	Welders	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
19	397.00	Communication Equipment - Mobile Radios	7.12%	1,841,016	1,841,016	4,025,207	4,022,904	4,022,904	1,848,105	1,905,039	1,905,089	1,112,531	1,112,531	1,112,531	1,112,531
20	397.01	Communication Equipment - Fixed Radios	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
21	397.02	Communication Equip. - Telemetry	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
22	398.00	Miscellaneous Equipment	5.36%	631,550	631,550	10,196	10,196	10,196	10,196	10,196	10,196	10,196	10,196	10,196	10,196
23	398.01	Other Tangible Property - Servers HW	15.75%	10,196	10,196	4,329,516	4,329,516	4,329,516	4,331,775	4,331,775	5,485,125	5,744,178	6,230,085	6,419,250	6,700,758
24	398.02	Other Tangible Property - Servers SW	14.29%	3,174,167	4,017,983	1,785,885	1,785,885	1,785,885	2,058,167	1,785,885	1,818,566	1,828,599	1,847,419	1,854,745	1,865,649
25	399.00	Other Tangible Property - Network HW	14.29%	1,594,679	1,785,439	1,618,552	1,884,395	1,929,241	1,929,241	1,928,716	1,928,716	1,917,244	1,917,244	1,917,244	1,917,244
26	399.01	Other Tangible Property - CPU	26.26%	1,758,297	1,758,297	1,095,465	1,095,465	1,095,465	1,095,465	1,095,465	1,095,465	1,095,465	1,095,465	1,095,465	1,095,465
27	399.02	Other Tangible Property - MF Hardware	15.76%	1,095,465	1,095,465	1,159,964	1,159,964	1,159,964	1,159,964	1,159,964	1,159,964	1,159,964	1,159,964	1,159,964	1,159,964
28	399.03	Other Tang. Property - PC Hardware	16.83%	4,943,273	4,943,273	6,426,548	6,489,608	6,531,117	5,198,991	5,433,230	5,797,450	3,488,763	3,618,948	3,555,806	3,552,825
29	399.04	Other Tang. Property - PC Software	17.73%	1,062,086	1,090,822	2,389,054	2,408,917	2,388,575	2,388,575	37,833,038	40,067,894	40,152,782	41,517,676	42,049,035	42,638,782
30	399.05	Other Tang. Property - Application Software	8.22%	32,950,561	37,284,677	38,693,983	38,757,611	39,076,516	2,588,228	2,588,228	2,588,228	2,575,367	2,575,367	2,575,367	2,575,367
31	399.06	Other Tang. Property - Mainframe SW	22.16%	2,588,228	2,588,228	2,588,228	2,588,228	2,588,228	2,588,228	2,588,228	2,588,228	2,588,228	2,588,228	2,588,228	2,588,228
32	399.09	Other Tang. Property - Gen. Startup Costs	8.33%	0	0	0	0	0	0	0	0	0	0	0	0
33	399.24	Total General Plant		71,620,802	77,008,231	81,376,042	81,786,263	82,180,773	76,381,010	76,599,089	80,335,215	77,359,677	79,412,911	80,075,975	81,171,646
34		CWIP with AFUDC		26,586,897	22,573,786	16,934,425	15,889,954	17,222,848	17,807,572	19,570,952	19,570,952	19,570,952	19,570,952	19,570,952	19,570,952
35		CWIP without AFUDC		26,586,897	22,573,786	16,934,425	15,889,954	17,222,848	17,807,572	19,570,952	19,570,952	19,570,952	19,570,952	19,570,952	19,570,952
36		Total CWIP		53,173,794	45,147,572	33,868,850	31,779,908	34,445,696	35,615,144	39,141,904	39,146,167	39,141,904	39,141,904	39,141,904	39,141,904

W/P Sched B-2		KY Div 02		KY Div 02		KY Div 02	
Budget	13 Mo. Avg	Plant Balance	Additions	Retirements	Retirements	10/06 - 3/07	10/06 - 3/07
Mar-07	Mar-07	Mar-07	10/06 - 3/07	10/06 - 3/07	10/06 - 3/07	10/06 - 3/07	10/06 - 3/07
\$	\$	Projected	Budgeted	Projected	Projected	Projected	Projected
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
7,077,006	7,084,974	7,077,006	146,024	(178,757)			
8,990,828	9,233,165	8,990,828	114,650	(142,096)			
22,582	28,932	22,582	0	(2,798)			
363,837	528,284	363,837	0	(72,468)			
18,885	18,885	18,885	0	0			
0	0	0	0	0			
0	0	(606)	0	(606)			
(606)	2,635	5,147	0	(2,538)			
5,147	10,901	0	0	0			
0	0	0	0	0			
0	0	0	0	0			
0	0	0	0	0			
1,112,531	2,074,923	1,112,531	0	(792,568)			
0	0	0	0	0			
0	0	0	0	0			
631,550	631,550	631,550	0	0			
10,196	10,196	10,196	0	0			
7,170,625	5,148,574	7,170,625	2,530,630	0			
1,883,847	1,821,396	1,883,847	98,014	(11,472)			
1,917,244	1,870,898	1,917,244	0	0			
1,095,465	1,095,465	1,095,465	0	0			
1,159,964	1,159,964	1,159,964	0	0			
3,672,560	4,895,338	3,672,560	530,406	(2,291,076)			
1,283,089	1,442,733	1,283,089	208,986	(16,485)			
44,159,623	39,463,010	44,159,623	7,108,456	(662,782)			
2,575,367	2,563,281	2,575,367	0	(12,861)			
0	0	0	0	0			
83,149,741	79,112,106	83,149,741	10,737,167	(4,186,516)			

19,570,952	19,539,396
19,570,952	19,539,396

Western Kentucky Gas Company
Computation of 13 Month Average Plant Balances
Worksheet B-2 Base 12

WP Sched B-2

Line No.	Acct. No.	Account Title	Current Dpr. Rates	Actual												Budget Mar-07	Div 12 Additions 10/05 - 3/07	Retirements 10/05 - 3/07	
				Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06				Mar-06
1	389.00	General Plant																	
2	389.01	Land																	
3	390.01	Structures & Improvements																	
4	390.02	Improvements																	
5	390.03	Air Conditioning Equipment	7.43%	3,018,160	3,018,160	3,018,160	3,018,160	3,018,160	3,018,160	3,018,160	3,018,160	3,018,160	3,018,160	3,018,160	3,018,160	3,018,160	0	0	
6	390.08	Improvements to Leased Premises	4.89%	56,077	56,077	56,077	56,077	56,077	56,077	56,077	56,077	56,077	56,077	56,077	56,077	56,077	0	0	
7	391.03	Office Furniture & Equipment																	
8	391.02	Renitance Processing Equip																	
9	391.03	Office Machines																	
10	392.00	Transportation Equipment																	
11	392.01	Trucks																	
12	392.02	Trailers																	
13	393.00	Stores Equipment																	
14	394.00	Tools, Shop & Garage Equipment																	
15	395.00	Power Operated Equipment																	
16	395.04	Ditchers																	
17	395.05	Welders																	
18	397.01	Communication Equipment - Mobile Radios	7.12%	22,024,531	22,024,531	22,024,531	22,024,531	22,024,531	22,024,531	22,024,531	22,024,531	22,024,531	22,024,531	22,024,531	22,024,531	24,199,330	24,199,330	23,362,661	
19	397.02	Communication Equipment - Fixed Radios																	
20	397.05	Communication Equip. - Telemetering	5.36%	1,916	1,916	1,916	1,916	1,916	1,916	1,916	1,916	1,916	1,916	1,916	1,916	1,916	1,916	1,916	
21	398.00	Miscellaneous Equipment	13.75%	214,670	214,670	214,670	214,670	214,670	214,670	214,670	214,670	214,670	214,670	214,670	214,670	214,670	214,670	214,670	
22	398.00	Other Tangible Property	14.25%	9,630,028	9,630,028	9,630,028	9,630,028	9,630,028	9,630,028	9,630,028	9,630,028	9,630,028	9,630,028	9,630,028	9,630,028	9,630,028	10,022,296	9,656,698	
23	398.01	Other Tangible Property - Servers HW	14.25%	6,854,563	6,854,563	6,854,563	6,854,563	6,854,563	6,854,563	6,854,563	6,854,563	6,854,563	6,854,563	6,854,563	6,854,563	6,854,563	6,854,563	6,854,563	
24	398.02	Other Tangible Property - Network HW	14.25%	458,775	458,775	458,775	458,775	458,775	458,775	458,775	458,775	458,775	458,775	458,775	458,775	458,775	458,775	458,775	
25	398.03	Other Tangible Property - CPU																	
26	398.04	Other Tangible Property - MF Hardware																	
27	398.05	Other Tang. Property - P.C. Hardware	16.63%	2,544,208	2,544,208	2,544,208	2,544,208	2,544,208	2,544,208	2,544,208	2,544,208	2,544,208	2,544,208	2,544,208	2,544,208	2,544,208	2,544,208	2,544,208	
28	398.07	Other Tang. Property - P.C. Software	17.73%	1,557,862	1,557,862	1,557,862	1,557,862	1,557,862	1,557,862	1,557,862	1,557,862	1,557,862	1,557,862	1,557,862	1,557,862	1,557,862	1,557,862	1,557,862	
29	398.07	Other Tang. Property - P.C. Software	8.22%	72,145,171	73,033,289	73,003,137	73,045,779	74,340,499	74,384,982	74,384,982	74,384,982	74,384,982	74,384,982	74,384,982	74,384,982	74,384,982	74,384,982	74,384,982	73,861,187
30	399.08	Other Tang. Property - Application Software																	
31	399.09	Other Tang. Property - Mainframe SW																	
32	399.24	Other Tang. Property - Gen. Startup Costs	8.30%	23,172,326	23,172,326	23,172,326	23,172,326	23,172,326	23,172,326	23,172,326	23,172,326	23,172,326	23,172,326	23,172,326	23,172,326	23,172,326	23,172,326	23,172,326	
33																			
34																			
35																			
Total General Plant				141,679,079	142,568,123	142,537,971	142,537,971	142,567,088	148,996,814	148,996,814	149,073,507	149,073,507	149,073,507	149,073,507	149,073,507	149,073,507	149,073,507	148,925	(410,233)

Western Kentucky Gas Company
Computation of 13 Month Average Plant Balances
workpaper B-2 Base 91

Line No.	Acct. No.	Account Title	Depr. Rates	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Budget Oct-06	Budget Nov-06	Budget Dec-06	Budget Jan-07	Budget Feb-07	Budget Mar-07
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		<u>Intangible Plant</u>														
	301.00	Organization	0.00%	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309
	302.00	Franchises & Consents		0	0	0	0	0	0	0	0	0	0	0	0	0
	303.00	Misc Intangible Plant	0.00%	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552
		Total Intangible Plant		1,294,861												
	376.01	<u>Distribution Plant Plant</u>														
		Mains - Steel	3.61%	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Distribution Plant		0												
		<u>General Plant</u>														
1	389.00	Land		179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339
2	390.01	Structures - Frame	2.52%	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771
3	390.02	Structures & Improvements		38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834
4	390.03	Improvements	2.52%	1,273,950	1,273,950	1,253,611	1,254,717	1,254,717	1,254,717	1,284,722	1,284,383	1,284,044	1,283,705	1,283,366	1,283,027	1,282,688
5	390.04	Air Conditioning Equipment		62,133	62,133	38,109	38,109	38,109	38,109	38,109	37,708	37,308	36,908	36,507	36,107	35,706
6	390.09	Improvement to leased Premises	5.69%	72,763	72,763	0	0	0	0	0	(1,213)	(2,425)	(3,638)	(4,851)	(6,064)	(7,276)
7	391.00	Office Furniture & Equipment		10,698	10,698	10,698	10,698	10,698	10,698	10,698	10,698	10,698	10,698	10,698	10,698	10,698
8	391.02	Remittance Processing Equip		140,654	140,654	125,410	125,410	125,410	125,410	125,410	125,156	124,902	124,648	124,394	124,140	123,886
9	391.03	Office Machines	5.69%	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497
10	392.00	Transportation Equipment		227,557	227,557	228,797	228,797	228,797	228,797	254,958	262,157	269,355	279,270	279,270	279,270	279,270
11	392.01	WKG Trucks														
12	392.02	WKG Trailers														
13	393.00	Stores Equipment	7.15%	10,698	10,698	10,698	10,698	10,698	10,698	10,698	10,698	10,698	10,698	10,698	10,698	10,698
14	394.00	Tools, Shop & Garage Equipment	4.02%	140,654	140,654	125,410	125,410	125,410	125,410	125,410	125,156	124,902	124,648	124,394	124,140	123,886
15	396.00	Power Operated Equipment	11.11%	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497
16	396.03	Ditchers														
17	396.04	Backhoes														
18	396.05	Welders														
19	397.00	Communication Equipment - Mobile Radios	7.49%	227,557	227,557	228,797	228,797	228,797	228,797	254,958	262,157	269,355	279,270	279,270	279,270	279,270
20	397.01	Communication Equipment - Fixed Radios														
21	397.02	Communication Equip. - Telemetering														
22	397.05	Communication Equip. - Telemetering														
23	398.00	Miscellaneous Equipment	4.40%	426,911	426,911	426,911	433,765	433,765	433,765	831,253	831,253	831,253	831,253	831,253	831,253	831,253

Western Kentucky Gas Company
 Computation of 13 Month Average Plant Balances
 worksheet B-2 Base 91

Line No.	Acct. No.	Account Title	Depr. Rates	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Budget Oct-06	Budget Nov-06	Budget Dec-06	Budget Jan-07	Budget Feb-07	Budget Mar-07
22	399.00	Other Tangible Property - Servers HW	18.98%	\$ 76,993	\$ 76,993	\$ 76,993	\$ 76,993	\$ 76,993	\$ 76,993	\$ 76,993	\$ 76,993	\$ 76,993	\$ 76,993	\$ 76,993	\$ 76,993	\$ 76,993
23	399.01	Other Tangible Property - Servers HW	14.29%	71,663	71,663	71,663	71,663	71,663	71,663	71,663	71,663	71,663	71,663	71,663	71,663	71,663
24	399.02	Other Tangible Property - Network HW	14.29%	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273
25	399.03	Other Tangible Property - CPU	14.29%	209,965	209,965	209,965	209,965	234,104	234,104	238,424	238,424	238,424	238,424	238,424	238,424	238,424
26	399.04	Other Tang. Property - MF Hardware	18.98%	1,023,206	1,023,206	1,023,206	1,033,191	1,036,800	1,036,800	1,366,179	1,366,179	1,375,754	1,409,777	1,454,326	1,454,326	1,454,326
27	399.05	Other Tang. Property - P.C. Hardware	18.98%	98,204	98,204	98,204	98,204	98,204	98,204	98,204	98,204	98,204	98,204	98,204	98,204	98,204
28	399.06	Other Tang. Property - P.C. Software	18.98%	734,003	734,003	734,003	734,003	738,421	738,421	739,185	739,185	739,185	739,185	739,185	766,349	766,349
29	399.07	Other Tang. Property - Application Software														
30	399.08	Other Tang. Property - Mainframe SW														
31	399.09	Other Tang. Property - Gen. Startup Costs														
32	399.24			4,669,414	4,669,414	4,538,284	4,566,228	4,588,394	4,588,394	5,376,513	5,381,505	5,396,073	5,437,804	5,480,147	5,505,105	5,502,898
33		Total General Plant														
34				5,964,275	5,964,275	5,833,144	5,851,089	5,883,255	5,883,255	6,671,374	6,676,366	6,690,933	6,732,665	6,775,008	6,799,965	6,797,759
35		Total Gas Plant in Service														
36				0	0	0	0	0	0	0	0	0	0	0	0	0
37		CWIP with AFUDC		1,232,698	1,528,796	1,567,824	1,177,580	1,381,912	1,601,700	1,601,700	1,601,700	1,601,700	1,601,700	1,601,700	1,601,700	1,601,700
38		CWIP without AFUDC		0	0	0	0	0	0	0	0	0	0	0	0	0
39		Total CWIP		1,232,698	1,528,796	1,567,824	1,177,580	1,381,912	1,601,700	1,601,700	1,601,700	1,601,700	1,601,700	1,601,700	1,601,700	1,601,700
40																

WP Sched B-2		Div 91		Div 91	
13 Mo. Avg	Mar-07	Mar-07	10/06 - 3/07	10/06 - 3/07	Retirements
\$	Projected	Projected	Budgeted	Projected	Projected
185,309	185,309	0	0	0	0
0	0	0	0	0	0
1,109,552	1,109,552	0	0	0	0
1,294,861	1,294,861	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
179,339	179,339	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
5,771	5,771	0	0	0	0
38,834	38,834	0	0	0	0
1,273,200	1,282,688	0	0	(2,034)	0
0	0	0	0	(2,402)	0
41,158	35,706	0	0	(7,276)	0
9,235	(7,276)	0	0	0	0
0	0	0	0	0	0
10,698	10,698	0	0	0	0
127,345	123,886	0	0	(1,524)	0
8,497	8,497	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
251,835	279,270	24,312	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
646,215	831,253	0	0	0	0

WP Sched B-2		Div 91		Div 91	
13 Mo. Avg	Mar-07	Mar-07	10/06 - 3/07	10/06 - 3/07	Retirements
\$	Projected	Projected	Budgeted	Projected	Projected
76,993	76,993	0	0	0	0
71,663	71,663	0	0	0	0
8,273	8,273	0	0	0	0
229,003	238,424	0	0	0	0
0	0	0	0	0	0
1,235,175	1,454,326	88,147	0	0	0
98,204	98,204	0	0	0	0
741,652	766,349	27,164	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>5,053,090</u>	<u>5,502,898</u>	<u>139,623</u>	<u>(13,237)</u>		
6,347,951	6,797,759	139,623	(13,237)		
<u>751,901</u>					
751,901					

Atmos Energy Corporation, NY
 Computation of 13 Month Average Plant Balances
 Worksheet B-2 Forecasted 01

WP Sched B.2
 Page 2 of 2
 Witness:

Date: Base Period: X Forecasted Period
 Type of Filing: X On or After Updated: R Revised
 Worksheet Reference No(S):

Line No.	Acct. No.	Account Title	Bal Test Yr:												13 Mo. Avg. Depreciated	Retirements 03/07 - 09/07					
			Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08			Mar-08	Apr-08	May-08	Year Yr End 3/31/08	
1	301.00	Intangible Plant	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	0	0	
2	302.00	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	303.00	Franchise & Consents	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	0	0	
		Misc Intangible Plant	1,294,861	1,294,861	1,294,861	1,294,861	1,294,861	1,294,861	1,294,861	1,294,861	1,294,861	1,294,861	1,294,861	1,294,861	1,294,861	1,294,861	1,294,861	1,294,861	0	0	
376.01		Total Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Disinfection Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Maint - Sites	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total Natural Gas Production Plant	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	0	0	
389.00		General Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
390.01		Structure - Frame	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
390.02		Improvements	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	0	0	
390.03		Air Conditioning Equipment	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	0	0	
390.04		Other Furniture & Equip - Off	1,282,698	1,282,348	1,282,010	1,281,671	1,281,332	1,280,993	1,280,654	1,279,977	1,279,638	1,279,299	1,278,960	1,278,621	1,278,282	1,277,943	1,277,604	1,277,264	0	(2,034)	
390.05		Other Furniture & Equip - Off	35,706	35,306	34,906	34,506	34,106	33,706	33,306	32,906	32,506	32,106	31,706	31,306	30,906	30,506	30,106	29,706	29,306	0	(2,022)
391.00		Office Machines	(7,276)	(8,489)	(9,702)	(10,915)	(12,127)	(13,340)	(14,553)	(15,766)	(16,978)	(18,191)	(19,404)	(20,616)	(21,829)	(23,042)	(24,254)	(25,467)	0	(7,276)	
392.00		Trucks	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
392.01		Trucks	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
392.02		Trailers	10,698	10,698	10,698	10,698	10,698	10,698	10,698	10,698	10,698	10,698	10,698	10,698	10,698	10,698	10,698	10,698	10,698	0	0
393.00		Store Equipment	123,886	123,632	123,378	123,124	122,870	122,616	122,362	122,108	121,854	121,600	121,346	121,092	120,838	120,584	120,330	120,076	119,822	0	(1,924)
394.00		Tools, Imp & Equip - Equipment	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	0	0
395.00		Pumps	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
395.01		Ditchers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
396.00		Backhoes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
396.01		Welders	279,270	279,270	279,270	279,270	279,270	279,270	279,270	279,270	279,270	279,270	279,270	279,270	279,270	279,270	279,270	279,270	279,270	0	0
397.00		Communication Equipment - Mobile Radios	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
397.01		Communication Equipment - Fixed Radios	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
397.02		Communication Equip - Telemobring	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
398.00		Miscellaneous Equipment	831,253	831,253	831,253	831,253	831,253	831,253	831,253	831,253	831,253	831,253	831,253	831,253	831,253	831,253	831,253	831,253	831,253	0	0
399.00		Other Tangible Property - Servers HW	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	0	0
399.01		Other Tangible Property - Servers HW	71,663	71,663	71,663	71,663	71,663	71,663	71,663	71,663	71,663	71,663	71,663	71,663	71,663	71,663	71,663	71,663	71,663	0	0
399.02		Other Tangible Property - Servers HW	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	0	0
399.03		Other Tangible Property - Work HW	238,424	238,424	238,424	238,424	238,424	238,424	238,424	238,424	238,424	238,424	238,424	238,424	238,424	238,424	238,424	238,424	238,424	0	0
399.04		Other Tangible Property - CPU	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
399.05		Other Tang. Property - MF Hardware	1,454,326	1,454,326	1,454,326	1,454,326	1,454,326	1,454,326	1,454,326	1,454,326	1,454,326	1,454,326	1,454,326	1,454,326	1,454,326	1,454,326	1,454,326	1,454,326	1,454,326	0	0
399.06		Other Tang. Property - P.C. Hardware	98,204	98,204	98,204	98,204	98,204	98,204	98,204	98,204	98,204	98,204	98,204	98,204	98,204	98,204	98,204	98,204	98,204	0	0
399.07		Other Tang. Property - P.C. Software	765,349	765,349	765,349	765,349	765,349	765,349	765,349	765,349	765,349	765,349	765,349	765,349	765,349	765,349	765,349	765,349	765,349	0	0
399.08		Other Tang. Property - Application Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
399.09		Other Tang. Property - Mainframe SW	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
399.24		Other Tang. Property - Gen. Startup Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total General Plant	5,502,699	5,500,692	5,498,685	5,496,678	5,494,671	5,492,664	5,490,657	5,488,650	5,486,643	5,484,636	5,482,629	5,480,622	5,478,615	5,476,608	5,474,601	5,472,594	5,470,587	0	(13,237)

Western Kentucky Gas Company
 Computation of 13 Month Average Reserve Balances
 worksheet B-3.1 Base Div. 09 Western Only

Base Period March 1, 2006 - Feb. 28, 2007

Line No.	Acct. No.	Account Title	Current Rates	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Budget Oct-06	Budget Nov-06	Budget Dec-06	Budget Jan-07
1	Account 101-1000	Gas Plant in Service--												
2		Intangible Plant		8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330
3	301.00	Organization		119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853
4	302.00	Franchises & Consents		0	0	0	0	0	0	0	0	0	0	0
5	303.00	Misc. Intangible Plant		128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182
6		Total Intangible Plant		216,365	216,365	216,365	216,365	216,365	216,365	216,365	216,365	216,365	216,365	216,365
7		Natural Gas Production Plant												
8		Producing Leaseholds		0	0	0	0	0	0	0	0	0	0	0
9	325.20	Rights of Way		3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492
10	325.40	Production Gas Wells Equipment		47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163
11	331.00	Field Lines		529,956	529,956	529,956	529,956	529,956	529,956	529,956	529,956	529,956	529,956	529,956
12	332.01	Tributary Lines		198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469
13	332.02	Field Meas. & Reg. Sta. Equip		0	0	0	0	0	0	0	0	0	0	0
14	334.00	Purification Equipment		0	0	0	0	0	0	0	0	0	0	0
15	336.00			779,080	779,080	779,080	779,080	779,080	779,080	779,080	779,080	779,080	779,080	779,080
16		Total Natural Gas Production Plant		779,080	779,080	779,080	779,080	779,080	779,080	779,080	779,080	779,080	779,080	779,080
17		Storage Plant												
18		Land	0.92%	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682
19	350.10	Rights of Way	1.93%	1,627	1,627	1,627	1,627	1,627	1,627	1,627	1,627	1,627	1,627	1,627
20	350.20	Structures & Improvements	1.93%	114,523	114,780	115,037	115,294	115,551	115,808	116,065	116,322	116,579	116,837	117,094
21	351.00	Compression Station Equipment	1.93%	23,762	23,799	23,837	23,874	23,911	23,948	23,985	24,023	24,060	24,097	24,134
22	351.02	Meas. & Reg. Sta. Structures	1.93%	129,435	129,688	129,900	130,133	130,365	130,598	130,830	131,063	131,295	131,528	131,760
23	351.04	Other Structures	2.71%	34,782	34,923	35,065	35,207	35,349	35,491	35,633	35,775	35,916	36,058	36,200
24	351.04	Wells	2.71%	1,716,874	1,721,420	1,726,193	1,731,000	1,735,839	1,740,712	1,745,625	1,750,568	1,755,541	1,760,544	1,765,568
25	352.00	Well Construction	2.71%	550,374	551,576	552,777	553,978	555,180	556,381	557,582	558,784	559,985	561,186	562,388
26	352.01	Well Equipment	0.00%	23,304	23,304	23,304	23,304	23,304	23,304	23,304	23,304	23,304	23,304	23,304
27	352.02	Cushion Gas	0.00%	178,619	178,619	178,619	178,619	178,619	178,619	178,619	178,619	178,619	178,619	178,619
28	352.03	Leaseholds	1.83%	50,650	50,733	50,817	50,900	50,983	51,066	51,150	51,233	51,316	51,400	51,483
29	352.10	Storage Rights	1.35%	181,866	182,067	182,268	182,469	182,670	182,871	183,072	183,273	183,474	183,675	183,876
30	352.11	Field Lines	1.51%	213,408	213,644	213,879	214,115	214,351	214,586	214,822	215,057	215,293	215,529	215,764
31	353.01	Tributary Lines	2.06%	470,611	471,299	471,987	472,676	473,364	474,052	474,740	475,428	476,116	476,804	477,492
32	353.02	Compressor Station Equipment	1.51%	283,098	283,594	284,090	284,586	285,082	285,578	286,074	286,569	287,065	287,561	288,057
33	354.00	Meas. & Reg. Sta. Equipment	1.30%	243,645	243,645	243,645	243,645	243,645	243,645	243,645	243,645	243,645	243,645	243,645
34	355.00	Purification Equipment		4,224,615	4,232,969	4,241,323	4,249,678	4,258,032	4,266,386	4,274,740	4,283,094	4,291,448	4,300,002	4,308,356
35	355.00			4,224,615	4,232,969	4,241,323	4,249,678	4,258,032	4,266,386	4,274,740	4,283,094	4,291,448	4,300,002	4,308,356
36	356.00			4,224,615	4,232,969	4,241,323	4,249,678	4,258,032	4,266,386	4,274,740	4,283,094	4,291,448	4,300,002	4,308,356
37		Total Storage Plant		4,224,615	4,232,969	4,241,323	4,249,678	4,258,032	4,266,386	4,274,740	4,283,094	4,291,448	4,300,002	4,308,356
38		Transmission Plant												
39		Land	0.00%	327,698	328,301	328,903	329,506	330,108	330,710	331,312	331,914	332,516	333,118	333,720
40	365.10	Rights of Way	0.89%	12,021	12,269	12,517	12,765	13,013	13,261	13,509	13,757	14,004	14,252	14,500
41	365.20	Structures & Improvements	1.39%	60,044	60,124	60,204	60,284	60,365	60,445	60,525	60,605	60,685	60,765	60,845
42	366.02	Other Structures	1.27%	258,140	258,568	258,996	259,424	259,852	260,280	260,708	261,136	261,564	261,992	262,420
43	366.03	Mains Cathodic Protection	1.27%	15,140,349	15,163,251	15,186,153	15,209,055	15,231,957	15,254,859	15,277,761	15,300,663	15,323,565	15,346,467	15,369,369
44	367.00	Mains - Steel	2.28%	38,774	39,127	39,480	39,833	40,187	40,540	40,893	41,246	41,599	41,952	42,305
45	367.01	Meas. & Reg. Sta. Equipment	2.28%	1,875,212	1,881,468	1,887,724	1,893,980	1,900,236	1,906,492	1,912,748	1,919,004	1,925,260	1,931,516	1,937,772
46	369.00	Meas. & Reg. Sta. Equipment	2.28%	17,713,254	17,743,124	17,772,994	17,802,864	17,832,734	17,862,604	17,892,474	17,922,344	17,952,214	17,982,084	18,011,954
47	369.01			17,713,254	17,743,124	17,772,994	17,802,864	17,832,734	17,862,604	17,892,474	17,922,344	17,952,214	17,982,084	18,011,954
48	369.01			17,713,254	17,743,124	17,772,994	17,802,864	17,832,734	17,862,604	17,892,474	17,922,344	17,952,214	17,982,084	18,011,954
49		Total Transmission Plant		17,713,254	17,743,124	17,772,994	17,802,864	17,832,734	17,862,604	17,892,474	17,922,344	17,952,214	17,982,084	18,011,954
50		Distribution Plant												
51		Land & Land Rights	0.00%	57,145	57,145	57,145	57,145	57,145	57,145	57,145	57,145	57,145	57,145	57,145
52	374.00	Land	0.00%	0	0	0	0	0	0	0	0	0	0	0
53	374.01	Land	1.68%	20,224	20,427	20,630	20,833	21,036	21,239	21,442	21,645	21,848	22,051	22,254
54	374.02	Land Rights		0	0	0	0	0	0	0	0	0	0	0
55				0	0	0	0	0	0	0	0	0	0	0

Western Kentucky Gas Company
 Computation of 13 Month Average Reserve Balances
 worksheet B-3.1 Base Div. 09 Western Only

Base Period March 1, 2006 - Feb. 28, 2007

Line	Acct. No.	Account Title	Current Rates	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Budget Oct-06	Budget Nov-06	Budget Dec-06	Budget Jan-07
56	374.03	Land Other	0.00%	0	0	0	0	0	0	0	0	0	0	0
57	375.00	Structures & Improvements	1.95%	22,712	23,219	23,726	24,233	24,740	25,247	25,754	26,261	26,768	27,275	27,782
58	375.01	Structures & Improvements T.B.	1.95%	76,110	78,282	78,454	78,626	78,797	78,969	79,141	79,313	79,484	79,656	79,828
59	375.02	Land Rights	1.95%	37,157	37,308	37,460	37,613	37,765	37,917	38,070	38,222	38,374	38,526	38,678
60	375.03	Improvements	1.95%	137	144	150	157	163	170	176	183	189	196	202
61	375.06	Mains Catholic Protection	2.39%	1,729,118	1,747,863	1,763,862	1,783,638	1,796,662	1,816,654	1,838,859	1,860,168	1,881,477	1,902,786	1,924,095
62	376.01	Mains - Steel	2.39%	37,454,204	37,567,896	37,676,251	37,697,007	37,789,839	37,908,263	38,025,631	38,142,802	38,260,073	38,377,344	38,494,615
63	376.02	Mains - Plastic	2.39%	7,685,194	7,791,939	7,771,267	7,809,191	7,855,933	7,903,109	7,946,760	8,012,532	8,078,304	8,144,075	8,209,847
64	378.00	Meas. & Reg. Sta. - City Gale	2.49%	1,372,498	1,383,780	1,395,062	1,379,527	1,391,761	1,391,761	1,390,592	1,395,510	1,400,427	1,405,344	1,410,262
65	379.00	Meas. & Reg. Sta. - Equipment General	2.57%	1,170,664	1,179,310	1,182,814	1,188,318	1,193,327	1,193,327	1,193,327	1,193,327	1,193,327	1,193,327	1,193,327
66	379.05	Meas. & Reg. Sta. - TB	6.86%	34,605,146	34,954,566	34,929,007	35,183,998	35,236,485	35,694,827	35,764,213	36,192,187	36,590,161	36,988,135	37,386,109
67	380.00	Meters	3.35%	1,166,792	1,205,249	1,243,706	1,282,163	1,320,620	1,359,077	1,397,534	1,435,991	1,474,448	1,512,905	1,551,362
68	380.00	Meter Installations	3.06%	5,705,312	5,614,501	5,566,332	5,560,568	5,209,521	5,296,962	5,282,019	5,446,625	5,611,231	5,775,837	5,940,443
69	382.00	House Regulators Service	2.85%	2,490,204	2,501,844	2,513,485	2,525,126	2,536,768	2,548,410	2,560,052	2,571,693	2,583,335	2,594,976	2,606,618
70	384.00	House Reg. Installations	3.37%	94,224	94,657	95,091	95,524	95,957	96,390	96,824	97,257	97,690	98,123	98,557
71	385.00	Ind. Meas. & Reg. Sta. Equipment	2.73%	1,959,293	1,969,508	1,979,793	1,990,078	1,999,363	2,010,647	2,021,932	2,033,217	2,044,502	2,055,787	2,067,072
72	385.00	Other Property on Cust. Prem.	3.00%	2,432	2,446	2,460	2,474	2,489	2,503	2,518	2,532	2,547	2,561	2,576
73	386.00	Total Distribution Plant		95,766,370	96,277,583	96,461,232	96,832,702	96,756,928	97,526,596	97,775,731	98,655,186	99,534,640	100,414,095	101,293,550
74		General Plant		28,459	28,459	28,459	28,459	28,459	28,459	28,459	28,459	28,459	28,459	28,459
75		Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0
76		Structures & Improvements	0.00%	94,944	95,265	95,611	95,957	96,304	96,650	96,996	97,342	97,688	98,034	98,380
77		Improvements	0.00%	76,062	77,430	78,798	80,165	81,533	82,901	84,269	85,637	87,005	88,373	89,741
78		Air Conditioning Equipment	0.00%	4,953	4,970	4,992	5,015	5,037	5,059	5,081	5,103	5,125	5,147	5,169
79		Improv. to Leased Premises	0.00%	1,063,375	1,069,135	1,074,895	1,080,655	1,086,415	1,092,175	1,097,935	1,103,695	1,109,455	1,115,215	1,120,975
80		Office Furn & Equipment	7.05%	1,073,794	1,086,774	547,786	557,152	566,517	575,883	585,249	594,615	603,981	613,347	622,713
81		Remittance Processing Equip	7.05%	(30,236)	(30,484)	(30,732)	(30,980)	(31,228)	(31,476)	(31,724)	(31,972)	(32,220)	(32,468)	(32,716)
82		Office Machines	8.92%	(620,972)	(616,380)	(611,788)	(607,196)	(602,604)	(598,012)	(593,420)	(588,828)	(584,236)	(579,644)	(575,052)
83		Transportation Equipment	8.92%	48,285	48,285	26,913	26,913	26,913	26,913	26,913	26,913	26,913	26,913	26,913
84		Trucks	8.92%	141,935	143,023	116,022	116,862	117,703	118,543	119,384	120,224	121,064	121,904	122,744
85		Trailers	3.28%	660,555	666,347	91,300	95,223	99,149	103,074	106,999	110,924	114,849	118,774	122,699
86		Tools, Shop & Garage Equip.	2.79%	(87,520)	(87,520)	(149,471)	(148,416)	(147,361)	(146,306)	(145,251)	(144,196)	(143,141)	(142,086)	(141,031)
87		Power Operated Equipment	2.79%	35,952	36,656	8,932	9,557	10,183	10,808	11,434	12,059	12,684	13,309	13,934
88		Ditchers	2.79%	24,486	24,637	24,788	24,939	25,090	25,241	25,392	25,543	25,694	25,845	25,996
89		Backhoes	5.21%	(19,017)	(19,003)	(18,988)	(18,974)	(18,959)	(18,945)	(18,930)	(18,916)	(18,901)	(18,887)	(18,873)
90		Communication Equipment	5.21%	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184
91		Communication Equip. - Mobile Radios	5.21%	78,070	79,426	80,781	82,137	83,493	84,848	86,204	87,559	88,915	90,271	91,626
92		Communication Equip. - Fixed Radios	5.21%	78,070	79,426	80,781	82,137	83,493	84,848	86,204	87,559	88,915	90,271	91,626
93		Miscellaneous Equipment	10.94%	718,658	738,640	760,555	783,107	805,658	828,352	851,046	873,740	896,434	919,128	941,822
94		Other Tangible Property - CPU	14.29%	171,851	173,947	175,990	177,990	179,990	181,990	183,990	185,990	187,990	189,990	191,990
95		Other Tangible Property - Servers - HW	14.29%	118,461	118,461	118,461	118,461	118,461	118,461	118,461	118,461	118,461	118,461	118,461
96		Other Tangible Property - Servers - SW	14.29%	441,225	447,319	453,413	459,508	465,602	471,697	477,791	483,886	489,980	496,075	502,169
97		Other Tangible Property - Network - HW	18.51%	2,702,795	2,702,795	2,702,795	2,702,795	2,702,795	2,702,795	2,702,795	2,702,795	2,702,795	2,702,795	2,702,795
98		Other Tangible Property - MF - Hardware	15.85%	178,376	181,566	184,756	187,946	191,136	194,326	197,516	200,706	203,896	207,086	210,276
99		Other Tangible Property - PC Hardware	12.50%	332,631	338,071	343,511	348,951	354,391	359,831	365,271	370,711	376,151	381,591	387,031
100		Other Tang. Property - P.C. Software		0	0	0	0	0	0	0	0	0	0	0
101		Other Tang. Property - Application Software		0	0	0	0	0	0	0	0	0	0	0
102		Other Tang. Property - MF Software		0	0	0	0	0	0	0	0	0	0	0
103		Other Tang. Property - Start Up Costs		0	0	0	0	0	0	0	0	0	0	0
104		Total General Plant		7,839,192	7,916,559	6,626,631	6,741,407	6,836,280	6,907,497	7,012,428	7,125,448	7,238,468	7,351,487	7,464,507
105		Total Plant		126,442,339	127,069,144	126,001,290	126,524,224	126,583,549	127,437,357	127,824,809	128,661,237	129,497,664	130,334,091	131,170,519
106				126,442,339	127,069,144	126,001,290	126,524,224	126,583,549	127,437,357	127,824,809	128,661,237	129,497,664	130,334,091	131,170,519
107														

Western Kentucky Gas Company
 Computation of 13 Month Average Reserve Balances
 worksheet B-3.1 Base Div. 09 Western Only

Base Period March 1, 2006 - Feb. 28, 2007

Line No.	Acct. No.	Account Title	Current Rates	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-05	Budget Oct-06	Budget Nov-06	Budget Dec-06	Budget Jan-07
				626,804.50	(1,067,853.72)		522,934.25	59,324	853,808	387,452				

WP Sched. B-3.1

Budget Feb-07 \$	Budget Mar-07 \$	13 Mo. Avg Mar-07 \$
8,330	8,330	8,330
119,853	119,853	119,853
0	0	0
128,182	128,182	128,182
0	0	0
0	0	0
3,482	3,482	3,482
47,163	47,163	47,163
529,956	529,956	529,956
198,469	198,469	198,469
0	0	0
779,080	779,080	779,080
0	0	0
4,717	4,725	4,693
1,710	1,718	1,672
117,351	117,008	116,065
24,171	24,209	23,985
131,993	132,225	130,830
36,342	36,484	35,633
1,764,377	1,769,150	1,740,512
563,589	564,790	557,582
19,420	23,304	15,237
179,066	179,155	178,764
51,566	51,649	51,150
184,075	184,276	183,071
216,000	216,236	214,822
478,180	478,868	474,740
288,553	289,049	286,074
246,279	246,806	244,496
4,307,389	4,320,250	4,259,326
16	16	16
334,448	335,052	331,377
14,748	14,996	13,509
60,925	61,006	60,525
262,864	263,294	260,717
15,391,684	15,415,727	15,275,907
42,659	43,012	40,893
1,934,420	1,939,755	1,907,875
18,041,765	18,072,857	17,890,819
57,145	57,145	57,145
0	0	0
23,776	24,076	22,177

WP Sched. B-3.1

Budget Feb-07	Budget Mar-07	13 Mo. Avg Mar-07
0	0	0
28,289	28,796	25,754
80,000	80,171	79,141
37,990	38,065	37,611
209	215	176
1,945,403	1,966,712	1,842,869
38,801,489	38,896,661	38,182,268
8,209,847	8,275,619	7,946,520
1,415,179	1,420,096	1,394,519
140,137	142,793	126,649
1,214,352	1,217,856	1,196,831
37,784,083	38,182,056	36,113,921
1,533,078	1,632,068	1,301,791
6,105,049	6,269,655	5,646,466
2,621,762	2,633,930	2,561,379
98,990	98,423	96,824
2,074,134	2,084,610	2,021,690
2,092	2,511	1,815
102,173,004	103,052,459	98,655,544
28,459	28,459	28,459
0	0	0
95,286	94,944	95,886
77,430	76,062	79,850
4,974	4,953	5,011
1,069,135	1,063,375	1,079,325
593,214	594,750	656,839
0	0	0
(25,520)	(24,973)	(28,147)
(665,660)	(662,898)	(668,624)
26,965	26,975	30,218
121,610	122,206	122,848
0	0	0
81,898	76,878	181,478
0	0	0
(149,601)	(150,049)	(139,338)
12,348	12,531	15,074
(1,999)	(2,312)	2,846
652,829	657,783	628,057
(18,858)	(18,844)	(18,930)
6,983	7,163	6,084
92,982	94,338	86,204
963,350	984,935	852,018
0	0	0
193,499	197,000	181,171
131,974	134,676	122,827
508,264	514,358	477,791
0	0	0
0	0	0
3,171,814	3,243,435	2,896,164
213,679	216,889	197,633
392,472	397,912	365,271
0	0	0
0	0	0
0	0	0
7,577,526	7,690,546	7,256,013
133,006,946	134,043,374	128,968,965

WP Sched. B-3.1

Budget Feb-07	Budget Mar-07	13 Mo. Avg Mar-07
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Western Kentucky Gas Company
 Computation of 13 Month Average Reserve Balances
 worksheet B-3.1 Base Div. 12 Customer Service

WP Sched. B-3.1

Line	Acct. No.	Account Title	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Actual Jul-05	Actual Aug-05	Actual Sep-05	Budget Oct-05	Budget Nov-05	Budget Dec-05	Budget Jan-07	Budget Feb-07	Budget Mar-07	13 Mo. Avg Mar-07	Projected Provision Base Period	Reserve Balance Mar-07 Projected
1	388.00	General Plant																
2	390.01	Land & Land Rights																
3	390.02	Structures & Improvements																
4	390.03	Improvements																
5	390.04	Air Conditioning Equipment																
7	390.09	Improvement to leased Premises	1,135,052	1,142,438	1,161,847	1,181,256	1,200,665	1,222,128	1,242,555	1,262,187	1,281,610	1,301,433	1,321,056	1,340,679	1,360,301	1,242,647	224,249	1,360,301
8	391.00	Office Furniture & Equipment	7,650	8,160	8,423	8,666	8,909	9,139	9,376	9,579	9,781	9,984	10,187	10,389	10,592	9,312	2,742	10,592
9	391.02	Remittance Processing Equipment																
10	391.03	Office Machines																
11	392.00	Transportation Equipment																
	392.01	Trucks																
	392.02	Trailers																
13	393.00	Stores Equipment																
14	394.00	Tools, Shop, & Garage Equip.																
15	396.00	Power Operated Equipment																
16	396.03	Ditchers																
17	396.04	Backhoes																
18	397.00	Welders																
19	397.01	Communication Equip. - Mobile Radios	6,316,249	6,440,807	6,577,052	6,713,298	6,849,543	7,076,278	7,233,686	7,358,017	7,482,348	7,606,678	7,731,009	7,855,340	7,979,670	7,170,767	1,663,421	7,979,670
20	397.02	Communication Equip. - Fixed Radios																
21	397.05	Communication Equip. - Telemetering																
22	398.00	Miscellaneous Equipment	222	226	236	245	255	269	281	288	295	303	310	317	324	275	103	324
23	399.00	Other Tangible Property - Servers - HW	188,539	191,266	194,001	196,693	199,336	202,228	204,995	207,687	210,780	213,672	216,564	219,457	222,349	205,213	33,811	222,349
24	399.01	Other Tangible Property - Servers - SW	6,630,684	6,701,263	6,815,813	6,930,362	7,044,912	7,159,967	7,324,750	7,443,626	7,562,902	7,681,978	7,801,054	7,920,130	8,039,206	7,314,911	1,408,522	8,039,206
25	399.02	Other Tangible Property - Servers - HW	5,411,682	5,472,882	5,554,718	5,636,554	5,718,545	5,804,716	5,965,919	6,067,122	6,168,325	6,269,528	6,370,730	6,471,933	6,573,136	5,896,027	960,251	6,391,933
26	399.03	Other Tangible Property - Network - HW	160,922	165,983	171,462	176,942	182,421	188,660	194,619	200,120	205,421	210,722	216,023	221,324	226,625	193,973	65,703	226,625
27	399.04	Other Tangible Property - CPU																
28	399.05	Other Tangible Property - MF Hardware																
29	399.06	Other Tangible Property - PC Hardware	959,957	1,008,221	1,042,483	1,078,020	1,113,556	1,262,807	1,326,527	1,299,661	1,272,795	1,245,929	1,219,063	1,192,197	1,165,331	1,168,196	547,253	1,165,331
30	399.07	Other Tang. Property - P. C. Software	913,738	934,136	956,561	979,026	1,001,471	1,127,258	1,170,147	1,197,019	1,223,890	1,250,762	1,277,633	1,304,505	1,331,376	1,128,273	417,638	1,331,376
31	399.08	Other Tang. Property - Application Soft	29,641,160	30,134,582	30,655,269	31,175,633	31,696,606	32,363,604	32,940,603	33,391,476	33,842,349	34,293,222	34,744,095	35,194,968	35,645,841	32,747,647	6,073,034	35,645,841
32	399.09	Other Tang. Property - MF Software																
33	399.24	Other Tang. Property - Start Up Costs	12,976,157	13,139,352	13,303,035	13,466,718	13,630,401	13,802,185	13,969,919	14,126,001	14,282,083	14,438,165	14,594,247	14,750,329	14,906,411	13,952,692	1,930,255	14,906,411
34		Total General Plant	64,343,210	65,339,335	66,440,919	67,543,413	68,646,619	70,267,421	71,522,363	72,481,979	73,441,576	74,401,172	75,360,768	76,320,365	77,279,961	71,029,932	13,346,983	77,279,961

Data: Base Period X Forecasted Period
Type of Filing: X Original ___ Updated ___ Revised
Worksheet Reference No(s):

Line No.	Acct. No.	Account Title	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08
1		Account 101-1000 Gas Plant in Service - General													
2		Intangible Plant													
3	301.00	Organization	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330
4	302.00	Franchises & Consents	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853
5	303.00	Misc. Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
6		Total Intangible Plant	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182
7		Natural Gas Production Plant													
8	325.20	Producing Leaseholds	0	0	0	12	23	35	46	58	69	81	92	104	
9	325.40	Rights of Ways	0	0	0	159	318	478	637	796	955	1,114	1,274	1,433	
10	331.00	Production Gas Wells Equipment	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	
11	332.01	Field Lines	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	
12	332.02	Tributary Lines	529,956	529,956	529,956	529,956	529,956	529,956	529,956	529,956	529,956	529,956	529,956	529,956	
13	334.00	Field Meas. & Reg. Sta. Equip	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	
14	336.00	Purification Equipment	0	0	0	194	389	583	778	972	1,167	1,361	1,556	1,750	
15		Total Natural Gas Production Plant	779,080	779,080	779,080	779,445	779,811	780,176	780,541	780,906	781,271	781,637	782,002	782,367	
16		Storage Plant													
17	350.10	Land	0	0	0	0	0	0	0	0	0	0	0	0	0
18	350.20	Rights of Way	4,725	4,735	4,735	4,739	4,743	4,746	4,750	4,753	4,757	4,761	4,764	4,768	
19	351.00	Structures & Improvements	1,718	1,975	2,232	2,491	2,750	3,009	3,268	3,527	3,786	4,045	4,304	4,563	
20	351.01	Compression Station Equipment	117,608	117,645	117,682	117,719	117,756	117,793	117,830	117,867	117,904	117,941	117,978	118,015	
21	351.02	Meas. & Reg. Sta. Structures	24,209	24,441	24,674	24,906	25,139	25,372	25,605	25,838	26,071	26,304	26,537	26,770	
22	351.03	Other Structures	132,225	132,326	132,427	132,528	132,629	132,730	132,831	132,932	133,033	133,134	133,235	133,336	
23	351.04	Wells in Right of Way	36,484	41,257	46,030	50,803	55,576	60,349	65,122	69,895	74,668	79,441	84,214	88,987	
24	352.00	Well Construction	1,769,150	1,770,352	1,771,553	1,772,754	1,773,955	1,775,156	1,776,357	1,777,558	1,778,759	1,779,960	1,781,161	1,782,362	
25	352.01	Well Equipment	564,790	568,618	572,445	576,273	580,101	583,929	587,757	591,585	595,413	599,241	603,069	606,897	
26	352.02	Cushion Gas	23,304	23,304	23,304	23,304	23,304	23,304	23,304	23,304	23,304	23,304	23,304	23,304	
27	352.03	Leaseholds	179,155	179,169	179,182	179,196	179,209	179,223	179,236	179,250	179,263	179,277	179,290	179,304	
28	352.04	Storage Rights	51,649	51,922	52,194	52,466	52,738	53,010	53,282	53,554	53,826	54,098	54,370	54,642	
29	353.01	Field Lines	184,276	184,512	184,748	184,984	185,220	185,456	185,692	185,928	186,164	186,400	186,636	186,872	
30	353.02	Tributary Lines	216,236	216,851	217,466	218,081	218,696	219,311	219,926	220,541	221,156	221,771	222,386	223,001	
31	354.00	Compressor Station Equipment	478,868	479,231	479,595	479,958	480,322	480,685	481,049	481,412	481,776	482,139	482,502	482,865	
32	355.00	Meas. & Reg. Equipment	289,049	289,466	289,883	290,300	290,717	291,134	291,551	291,968	292,385	292,802	293,219	293,636	
33	355.00	Purification Equipment	246,806	246,806	246,806	247,069	247,333	247,596	247,860	248,123	248,386	248,650	248,913	249,177	
34		Total Storage Plant	4,320,250	4,332,601	4,344,951	4,357,302	4,369,653	4,382,004	4,394,355	4,406,706	4,419,057	4,431,408	4,443,759	4,456,110	
35		Transmission Plant													
36	365.10	Land	16	16	16	16	16	16	16	16	16	16	16	16	16
37	365.20	Rights of Way	335,052	335,211	335,369	335,528	335,687	335,846	336,005	336,164	336,323	336,482	336,641	336,800	
38	366.02	Structures & Improvements	14,996	15,076	15,157	15,237	15,317	15,397	15,477	15,557	15,637	15,717	15,797	15,877	
39	366.03	Other Structures	61,006	61,476	61,946	62,417	62,887	63,357	63,827	64,297	64,767	65,237	65,707	66,177	
40	367.00	Mains Cathodic Protection	263,294	266,872	270,450	274,028	277,606	281,184	284,762	288,340	291,918	295,496	299,074	302,652	
41	367.01	Mains - Steel	15,415,727	15,415,924	15,416,121	15,416,317	15,416,514	15,416,711	15,416,908	15,417,105	15,417,302	15,417,499	15,417,696	15,417,893	
42	369.00	Meas. & Reg. Equipment	43,012	48,424	53,836	59,248	64,660	70,072	75,484	80,896	86,308	91,720	97,132	102,544	
43	369.01	Meas. & Reg. Equipment	1,939,755	1,939,755	1,939,755	1,939,755	1,943,416	1,947,077	1,950,738	1,954,399	1,958,060	1,961,721	1,965,382	1,969,043	
44		Total Transmission Plant	18,072,857	18,102,753	18,132,761	18,162,859	18,204,778	18,246,697	18,288,616	18,330,535	18,372,453	18,414,372	18,456,291	18,498,210	
45		Distribution Plant													
46	374.00	Land & Land Rights	57,145	57,145	57,145	57,145	57,145	57,145	57,145	57,145	57,145	57,145	57,145	57,145	
47	374.01	Land	0	0	0	0	0	0	0	0	0	0	0	0	
48	374.02	Land Rights	24,076	24,080	24,084	24,088	24,092	24,096	24,100	24,104	24,108	24,112	24,116	24,120	
49	374.03	Land Other	0	0	0	0	0	0	0	0	0	0	0	0	
50	375.00	Structures & Improvements	28,796	29,140	29,312	29,312	30,138	30,965	31,792	32,619	33,446	34,273	35,100	35,927	
51	375.01	Structures & Improvements T.B.	80,171	80,247	80,323	80,399	80,679	80,959	81,239	81,519	81,799	82,079	82,359	82,639	
52	375.02	Land Rights	38,065	36,072	38,078	38,085	38,208	38,332	38,456	38,579	38,702	38,826	38,949	39,073	
53	375.03	Improvements	215	17,172	34,193	51,267	68,341	85,415	102,489	119,563	136,637	153,711	170,785	187,859	
54	376.00	Mains Cathodic Protection	1,966,712	2,097,468	2,228,711	2,360,345	2,492,385	2,624,425	2,756,465	2,888,505	3,020,545	3,152,585	3,284,625	3,416,665	

64	376.01	Mains - Steel	38,896,661	38,949,826	39,003,192	39,056,720	39,185,877	39,315,035	39,444,193	39,573,351	39,702,509	39,831,667	39,960,824	40,089,982	40,219,140
65	376.02	Mains - Plastic	8,275,619	8,281,637	8,287,675	8,293,727	8,347,807	8,401,887	8,455,966	8,510,046	8,564,128	8,618,209	8,672,289	8,726,369	8,780,450
66	378.00	Meas. & Reg. Sta. Equipment General	1,420,096	1,422,747	1,425,398	1,428,049	1,430,431	1,432,814	1,435,194	1,437,576	1,439,958	1,442,340	1,444,721	1,447,103	1,449,485
67	379.00	Meas. & Reg. Sta. Equipment - City Gate	142,793	146,297	149,801	153,306	155,893	158,479	161,066	163,653	166,240	168,827	171,414	174,001	176,588
68	379.05	Meas. & Reg. Sta. Equipment - T.B.	1,217,856	1,381,485	1,545,695	1,710,320	1,713,633	1,716,946	1,720,260	1,723,573	1,726,886	1,730,200	1,733,513	1,736,826	1,740,140
69	380.00	Services	38,182,056	38,253,256	38,344,767	38,426,530	38,616,984	39,807,439	39,997,894	39,188,348	39,378,803	39,569,257	39,759,712	39,950,167	40,140,621
70	381.00	Meters	1,632,068	1,731,456	1,831,114	1,930,965	2,030,368	2,129,811	2,229,234	2,328,657	2,428,080	2,527,504	2,626,927	2,726,350	2,825,773
71	382.00	Meter Installations	6,269,655	6,282,869	6,296,134	6,309,439	6,398,527	6,487,615	6,576,703	6,665,791	6,754,879	6,843,967	6,933,055	7,022,143	7,111,231
72	383.00	House Regulators	2,633,930	2,634,296	2,634,663	2,635,029	2,648,080	2,661,131	2,674,182	2,687,232	2,700,283	2,713,334	2,726,385	2,739,435	2,752,486
73	384.00	House Regulator Installations	99,423	112,689	126,026	140,223	139,953	139,913	140,172	140,432	140,692	140,951	141,211	141,471	141,731
74	385.00	Ind. Meas. & Reg. Sta. Equipment	2,084,610	2,084,610	2,084,610	2,084,610	2,084,610	2,084,610	2,084,610	2,084,610	2,084,610	2,084,610	2,084,610	2,084,610	2,084,610
75	386.00	Other Property on Cust.Prem.	2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511
76			103,052,459	103,636,840	104,223,268	104,811,236	105,429,348	106,047,460	106,665,572	107,283,684	107,901,796	108,519,908	109,138,020	109,756,132	110,374,243
77															
78															
79		General Plant													
80	389.00	Land & Land Rights	28,459	28,459	28,459	28,459	28,459	28,459	28,459	28,459	28,459	28,459	28,459	28,459	28,459
81	390.01	Structures Frame	0	0	0	0	0	0	0	0	0	0	0	0	0
82	390.02	Structures & Improvements	94,944	94,944	94,944	94,944	96,542	98,141	99,740	101,339	102,937	104,536	106,135	107,734	109,333
83	390.03	Improvements	76,062	76,062	76,062	76,062	82,456	88,850	95,244	101,639	108,033	114,427	120,821	127,215	133,609
84	390.04	Air Conditioning Equipment	4,953	4,953	4,953	4,953	5,053	5,153	5,253	5,354	5,454	5,554	5,654	5,754	5,854
85	390.09	Improvement to Leased Premises	1,063,375	1,063,375	1,063,375	1,063,375	1,066,094	1,068,812	1,071,531	1,074,249	1,076,968	1,079,687	1,082,405	1,085,124	1,087,842
86	391.00	Office Furn & Equipment	594,750	604,348	613,893	623,364	623,364	616,726	613,397	610,068	606,739	603,410	600,081	596,752	593,423
87	391.02	Remittance Processing Equip	0	0	0	0	0	0	0	0	0	0	0	0	0
88	391.03	Office Machines	(24,973)	(24,415)	(23,857)	(23,299)	(22,824)	(22,349)	(21,874)	(21,398)	(20,923)	(20,448)	(19,973)	(19,498)	(19,023)
89	392.00	Transportation Equipment	(662,898)	(656,989)	(651,202)	(645,415)	(639,628)	(633,841)	(628,054)	(622,267)	(616,480)	(610,693)	(604,906)	(599,119)	(593,332)
90	392.01	Trucks	26,975	27,120	27,265	27,410	27,555	27,700	27,845	27,990	28,135	28,280	28,425	28,570	28,715
91	392.02	Trailers	122,206	123,063	123,918	124,773	125,628	126,483	127,338	128,193	129,048	129,903	130,758	131,613	132,468
92	393.00	Stores Equipment	76,878	80,927	84,976	89,025	84,645	80,343	76,041	71,739	67,437	63,134	58,832	54,530	50,228
93	394.00	Tools Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
94	395.00	Power Operated Equipment	(150,049)	(149,509)	(148,972)	(148,437)	(147,899)	(147,361)	(146,823)	(146,285)	(145,747)	(145,209)	(144,671)	(144,133)	(143,595)
95	396.03	Ditchers	12,531	13,162	13,792	14,422	18,459	22,498	26,537	30,576	34,615	38,654	42,693	46,732	50,770
96	396.04	Backhoes	(2,312)	(2,225)	(2,139)	(2,054)	(1,967)	(1,884)	(1,801)	(1,717)	(1,634)	(1,551)	(1,468)	(1,385)	(1,302)
97	396.05	Welders	657,783	662,737	667,691	672,646	677,600	682,554	687,508	692,462	697,416	702,370	707,324	712,278	717,232
98	397.00	Communication Equipment - Mobile Radios	(18,844)	(18,829)	(18,815)	(18,800)	(18,785)	(18,770)	(18,755)	(18,740)	(18,725)	(18,710)	(18,695)	(18,680)	(18,665)
99	397.02	Communication Equip. - Fixed Radios	7,163	7,343	7,523	7,703	7,883	8,063	8,243	8,423	8,603	8,783	8,963	9,143	9,323
100	397.05	Communication Equip. - Telemetering	94,338	95,693	97,048	98,403	99,758	101,113	102,468	103,823	105,178	106,533	107,888	109,243	110,598
101	398.00	Miscellaneous Equipment	984,935	1,007,835	1,030,735	1,053,635	1,062,553	1,071,470	1,080,387	1,089,304	1,098,222	1,107,139	1,116,056	1,124,973	1,133,890
102	399.00	Other Tangible Property	0	0	0	0	0	0	0	0	0	0	0	0	0
103	399.01	Other Tangible Property - Servers HW	197,000	199,096	201,192	203,288	203,685	204,082	204,480	204,877	205,275	205,672	206,070	206,467	206,865
104	399.02	Other Tangible Property - Servers SW	134,676	136,027	137,379	138,730	140,081	141,433	142,784	144,135	145,486	146,838	148,189	149,540	150,891
105	399.03	Other Tangible Property - Network - HW	514,358	520,453	526,547	532,642	534,868	537,094	539,320	541,547	543,773	545,999	548,225	550,451	552,678
106	399.04	Other Tangible Property - Network - HW	0	0	0	0	0	0	0	0	0	0	0	0	0
107	399.05	Other Tangible Property - CPU	0	0	0	0	0	0	0	0	0	0	0	0	0
108	399.06	Other Tangible Property - MF Hardware	3,243,435	3,295,375	3,347,315	3,399,255	3,401,565	3,403,875	3,406,185	3,408,495	3,410,805	3,413,115	3,415,425	3,417,735	3,420,045
109	399.07	Other Tangible Property - PC Hardware	216,889	220,098	223,307	226,516	230,396	234,276	238,156	242,036	245,916	249,796	253,676	257,556	261,436
110	399.08	Other Tangible Property - PC Software	397,912	403,353	408,793	414,233	421,845	429,456	437,068	444,680	452,292	459,904	467,516	475,128	482,739
111	399.09	Other Tangible Property - Application Software	0	0	0	0	0	0	0	0	0	0	0	0	0
112	399.24	Other Tangible Property - Mainframe SW	0	0	0	0	0	0	0	0	0	0	0	0	0
113															
114															
115		Total General Plant	7,680,546	7,810,457	7,930,438	8,050,457	8,122,384	8,194,312	8,266,239	8,338,166	8,410,093	8,482,021	8,553,948	8,625,875	8,697,803
116		Total Plant	134,043,374	134,789,913	135,538,672	136,289,117	137,031,092	137,773,067	138,515,042	139,257,016	139,999,991	140,740,966	141,482,941	142,224,916	142,966,890
117															

Apr-08	May-08	Test Yr End Jun-08	13 Mo. Avg Jun-08	Projected Provision Test Period	Reserve Balance Jun-08	Projected		Current Deprec Rates	Projected Deprec Rates	Retirements
						\$	\$			
6,330	8,330	8,330	8,330	0	8,330	0	0.00%	0.00%	0	
119,853	119,853	119,853	119,853	0	119,853	0	0.00%	5.00%	0	
0	0	0	0	0	0	0	0.00%	0.00%	0	
128,182	128,182	128,182	128,182	0	128,182	0	0.00%	0.00%	0	
115	127	139	69	139	139	0	0.00%	5.89%	0	
1,592	1,751	1,910	955	1,910	1,910	0	0.00%	2.29%	0	
3,492	3,492	3,492	3,492	0	3,492	0	0.00%	0.00%	0	
47,163	47,163	47,163	47,163	0	47,163	0	0.00%	0.00%	0	
529,956	529,956	529,956	529,956	0	529,956	0	0.00%	0.00%	0	
198,469	198,469	198,469	198,469	0	198,469	0	0.00%	0.00%	0	
1,945	2,334	2,334	1,167	2,334	2,334	0	0.00%	5.25%	0	
782,732	783,098	783,463	781,271	4,383	783,463	0	0.00%	0.00%	0	
0	0	0	0	0	0	0	0.00%	0.00%	0	
4,771	4,779	4,779	4,779	43	4,779	0	0.00%	0.92%	0	
2,512	2,514	2,517	2,503	28	2,517	0	1.93%	0.60%	0	
118,518	118,598	118,678	118,199	959	118,678	0	1.93%	0.60%	0	
25,278	25,316	25,353	25,129	447	25,353	0	1.93%	1.93%	0	
133,251	133,323	133,395	132,962	867	133,395	0	1.93%	0.60%	0	
51,907	52,018	52,128	51,466	1,325	52,128	0	2.71%	2.11%	0	
1,809,917	1,813,633	1,817,350	1,795,052	44,595	1,817,350	0	2.71%	2.11%	0	
588,286	589,487	590,689	583,481	14,416	590,689	0	2.71%	2.71%	0	
56,918	60,279	63,641	43,472	40,337	63,641	0	0.00%	0.38%	0	
179,642	179,687	179,731	179,464	536	179,731	0	0.30%	0.30%	0	
52,666	52,666	52,706	52,586	240	52,706	0	1.83%	0.44%	0	
186,991	187,192	187,393	186,188	2,410	187,393	0	1.35%	1.35%	0	
220,437	220,673	220,909	219,485	2,628	220,909	0	1.35%	1.35%	0	
482,692	482,966	483,239	481,599	3,261	483,239	0	1.51%	0.60%	0	
290,590	290,619	290,647	290,474	347	290,647	0	2.06%	0.12%	0	
249,440	249,703	249,967	246,386	3,161	249,967	0	1.30%	1.30%	0	
4,453,818	4,463,470	4,473,121	4,415,212	115,819	4,473,121	0	0.00%	0.00%	0	
16	16	16	16	0	16	0	0.00%	0.00%	0	
347,054	348,206	349,359	342,444	13,831	349,359	0	0.89%	1.65%	0	
18,894	19,259	19,625	17,431	4,388	19,625	0	1.39%	2.05%	0	
63,698	63,717	63,835	63,126	1,418	63,835	0	1.39%	2.05%	0	
340,545	341,171	341,797	338,041	7,513	341,797	0	1.27%	1.85%	0	
15,773,978	15,809,744	15,845,510	15,630,914	429,529	15,845,510	(336)	1.27%	1.85%	(336)	
61,598	61,827	62,056	60,661	2,751	62,056	0	2.28%	1.48%	0	
1,976,365	1,980,026	1,983,687	1,961,721	43,932	1,983,687	0	2.28%	1.48%	0	
18,582,047	18,623,966	18,665,885	18,414,372	503,362	18,665,885	(336)	0.00%	0.00%	(336)	
57,145	57,145	57,145	57,145	0	57,145	374.00	0.00%	0.00%	0	
0	0	0	0	0	0	374.01	0.00%	0.00%	0	
27,879	28,258	28,637	26,362	4,549	28,637	374.02	1.68%	1.86%	0	
0	0	0	0	0	0	374.03	0.00%	0.00%	0	
37,560	38,407	39,234	34,273	9,923	39,234	375.00	1.95%	3.18%	0	
83,200	83,480	83,760	82,079	3,361	83,760	375.01	1.95%	3.18%	0	
39,320	39,443	39,566	38,826	1,482	39,566	375.02	1.95%	3.18%	0	
51,373	51,384	51,395	51,331	127	51,395	375.03	1.95%	3.18%	0	
2,560,148	2,602,129	2,624,109	2,492,227	264,242	2,624,109	376.00	2.39%	2.43%	0	

wpb.3.1(1/18)

40,348,298	40,477,456	40,606,614	39,831,667	1,661,155	40,606,614	376.01	2.39%	2.43%	(111,261)
8,634,530	8,868,610	8,942,691	8,618,209	675,659	8,942,691	376.02	2.39%	2.43%	(26,696)
1,451,967	1,454,248	1,456,630	1,442,340	60,148	1,456,630	376.00	1.92%	1.92%	(31,566)
179,175	181,762	184,349	168,827	31,044	184,349	379.00	2.43%	2.43%	0
1,743,453	1,746,766	1,750,080	1,730,200	39,760	1,750,080	379.05	2.57%	2.57%	0
40,531,076	40,521,531	40,711,985	39,569,257	4,170,663	40,711,985	380.00	6.86%	8.06%	(1,885,408)
2,925,196	3,024,619	3,124,042	2,527,504	1,193,078	3,124,042	381.00	3.35%	4.60%	0
7,200,319	7,289,407	7,378,495	6,843,967	1,691,964	7,378,495	382.00	3.06%	2.90%	(622,908)
2,765,537	2,778,588	2,791,639	2,713,334	156,609	2,791,639	383.00	2.85%	3.37%	0
141,990	142,250	142,510	140,951	3,116	142,510	384.00	3.37%	2.02%	0
2,191,759	2,202,474	2,213,189	2,148,899	128,579	2,213,189	385.00	2.73%	2.61%	0
2,511	2,511	2,511	2,511	0	2,511	386.00	3.00%	3.00%	0
110,982,355	111,610,467	112,228,579	108,519,908	10,095,659	112,228,579				(2,678,316)

28,459	28,459	28,459	28,459	0	28,459	0	0.00%	0.00%	0
0	0	0	0	0	0	0	0.00%	0.00%	0
110,931	112,530	114,129	104,536	19,186	114,129	0	0.00%	9.91%	0
140,004	146,398	152,792	114,427	76,730	152,792	0	0.00%	9.91%	0
5,955	6,055	6,155	5,554	1,202	6,155	0	0.00%	2.36%	0
1,090,561	1,093,280	1,095,998	1,079,687	32,623	1,095,998	0	0.00%	6.22%	(137,026)
590,094	586,764	583,435	603,410	97,077	583,435	0	7.05%	0.00%	0
0	0	0	0	0	0	0	0.00%	6.22%	(202)
(18,547)	(18,072)	(17,597)	(20,448)	5,903	(17,597)	0	7.05%	59.79%	(20,595)
(411,845)	(387,909)	(363,973)	(507,585)	307,825	(363,973)	0	8.92%	8.92%	(5,343)
24,182	23,860	23,538	25,470	1,480	23,538	0	8.92%	59.79%	(6,960)
174,608	179,592	184,576	154,672	66,768	184,576	0	0.00%	0.00%	0
0	0	0	0	0	0	0	3.28%	6.63%	(144,736)
45,926	41,623	37,321	63,134	93,110	37,321	0	0.00%	20.76%	(15,620)
0	0	0	0	0	0	0	2.79%	20.76%	(7,088)
(122,744)	(120,175)	(117,605)	(133,021)	46,462	(117,605)	0	2.79%	20.76%	(6,367)
54,809	58,848	62,887	38,654	55,554	62,887	0	2.79%	5.43%	0
(1,485)	(1,428)	(1,371)	(1,713)	7,050	(1,371)	0	5.21%	5.43%	0
724,280	729,444	734,607	703,626	61,961	734,607	0	5.21%	5.43%	0
(18,649)	(18,634)	(18,619)	(18,709)	181	(18,619)	0	5.21%	5.43%	0
9,578	9,765	9,953	8,828	2,250	9,953	0	5.21%	5.43%	0
112,533	113,946	115,359	106,882	16,954	115,359	0	10.94%	4.26%	0
1,142,808	1,151,725	1,160,642	1,107,139	107,006	1,160,642	0	0.00%	0.00%	0
0	0	0	0	0	0	0	14.29%	2.71%	0
207,262	207,659	208,057	205,672	4,769	208,057	0	14.29%	14.29%	0
152,243	153,594	154,945	146,838	16,215	154,945	0	14.29%	5.22%	0
554,904	557,130	559,357	545,989	26,715	559,357	0	0.00%	0.00%	0
0	0	0	0	0	0	0	0.00%	0.00%	0
0	0	0	0	0	0	0	0.00%	0.00%	0
3,418,200	3,420,046	3,421,893	3,410,816	22,154	3,421,893	0	18.51%	19.16%	0
265,312	269,192	273,071	249,794	46,555	273,071	0	15.85%	17.49%	0
490,351	497,963	505,575	459,904	91,342	505,575	0	12.50%	0.00%	0
0	0	0	0	0	0	0	0.00%	0.00%	0
0	0	0	0	0	0	0	0.00%	0.00%	0
6,769,730	8,841,657	8,913,584	8,482,021	1,207,054	8,913,584				(343,937)
143,708,865	144,450,840	145,192,815	140,740,966	11,926,286	145,192,815				(3,022,589)

Western Kentucky Gas Company
 Computation of 13 Month Average Reserve Balances
 Worksheet B-3.1 Forecasted Div. 02 General Office

WP Sched. B-3.1
 Page 2 of 2
 Witness:

Date: ___ Base Period ___ X ___ Forecasted Period
 Type of Filing: ___ Original ___ Updated ___ Revised
 Worksheet Reference No(S): ___

Line No.	Acct. No.	Account Title	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Test Yr. End Jun-08	13 Mo. Avg Jun-08 Projected
1		General Plant																		
2	389.00	Land & Land Rights																		
3	390.01	Structures - Frame																		
4	390.02	Structures & Improvements																		
5	390.03	Improvements																		
6	390.04	Air Conditioning Equipment																		
7	390.09	Improvement to leased Premises																		
8	391.00	Office Furniture & Equipment																		
9	391.02	Remittance Processing Equipment																		
10	391.03	Office Machines																		
11	392.00	Transportation Equipment																		
12	392.01	Trucks																		
13	392.02	Trailers																		
14	393.00	Stores Equipment																		
15	394.00	Tools, Shop, & Garage Equip.																		
16	395.00	Power Operated Equipment																		
17	396.03	Ditchers																		
18	396.04	Backhoes																		
19	396.05	Welders																		
20	397.00	Communication Equip.																		
21	397.01	Communication Equipment - Mobile Radios																		
22	397.02	Communication Equip. - Fixed Radios																		
23	397.03	Communication Equip. - Telemetering																		
24	398.00	Miscellaneous Equipment																		
25	399.00	Other Tangible Property - Servers - HW																		
26	399.01	Other Tangible Property - Servers - SW																		
27	399.02	Other Tangible Property - Network - HW																		
28	399.03	Other Tangible Property - Network - SW																		
29	399.04	Other Tangible Property - CPU																		
30	399.05	Other Tangible Property - MF Hardware																		
31	399.06	Other Tangible Property - PC Hardware																		
32	399.07	Other Tang. Property - P.C. Software																		
33	399.08	Other Tang. Property - Application Software																		
34	399.09	Other Tang. Property - Mainframe SW																		
35	399.24	Other Tang. Property - Gen Startup Costs																		
36																				
37																				

Western Kentucky Gas Company
 Computation of 13 Month Average Reserve Balances
 worksheet B-3.1 Forecasted Div. 91 Admin. Office

WP Sched. B-3.1
 Page 2 of 2
 Witness:

Data: Base Period __X__ Forecasted Period
 Type of Filing: __X__ Original __ Updated __ Revised __
 Worksheet Reference No(S):

Line No.	Acct. No.	Account Title	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Test Yr End Jun-08	13 Mo. Avg Jun-08 Projected
301.00		Intangible Plant																	
302.00		Organization																	
303.00		Franchise & Consents																	
		Misc Intangible Plant																	
		Total Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
376.01		Distribution Plant																	
		Mains-Steel																	
		Total Distribution Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		General Plant																	
389.10		Land	19,513	19,890	20,266	20,643	21,019	21,396	21,773	22,149	22,526	22,902	23,279	23,656	24,032	24,409	24,786	25,162	22,902
390.01		Struc - Frame Grp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
390.02		Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
390.03		Improvements	5,916	5,929	5,941	5,953	5,965	5,977	5,989	6,001	6,013	6,026	6,038	6,050	6,062	6,074	6,086	6,098	6,026
390.04		Air Conditioning Equipment	50,054	50,145	50,227	50,308	50,390	50,471	50,553	50,634	50,716	50,798	50,879	50,961	51,042	51,124	51,205	51,287	50,798
390.09		Improvement to leased Premises	1,324,022	1,330,103	1,336,181	1,342,259	1,347,903	1,353,546	1,359,190	1,364,834	1,370,478	1,376,122	1,381,766	1,387,410	1,393,054	1,398,697	1,404,341	1,409,985	1,376,122
391.00		Office Furniture & Equipment	26,827	26,995	27,160	27,324	26,976	26,627	26,279	25,931	25,582	25,234	24,886	24,538	24,190	23,841	23,493	23,144	22,796
391.02		Remittance Processing Equipment	(2,148)	(2,148)	(2,148)	(2,148)	(2,148)	(2,148)	(2,148)	(2,148)	(2,148)	(2,148)	(2,148)	(2,148)	(2,148)	(2,148)	(2,148)	(2,148)	(2,148)
391.03		Office Machines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
392.00		Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
392.01		Trucks	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
392.02		Trailers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
393.00		Stores Equipment	7,934	7,988	8,052	8,126	8,189	8,253	8,317	8,381	8,444	8,508	8,572	8,636	8,699	8,763	8,827	8,891	8,954
394.00		Tools, Shop, & Garage Equip.	24,239	24,653	25,066	25,479	25,892	26,305	26,718	27,131	27,544	27,957	28,370	28,783	29,196	29,609	30,022	30,435	26,017
395.00		Power Operated Equipment	9,362	9,441	9,520	9,598	9,677	9,755	9,834	9,913	9,992	10,070	10,149	10,228	10,306	10,385	10,464	10,542	10,621
395.03		Ditchers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
395.04		Backhoes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
396.05		Welders	119,496	121,239	122,982	124,725	126,468	128,211	130,092	131,881	133,670	135,459	137,248	139,037	140,826	142,615	144,404	146,193	135,459
397.00		Communication Equip.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
397.01		Communication Equip. - Mobile Radios	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
397.02		Communication Equip. - Fixed Radios	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
397.05		Communication Equip. - Telemetering	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
398.00		Miscellaneous Equipment	144,671	147,719	150,767	153,815	156,863	159,911	162,959	166,007	169,055	172,103	175,151	178,199	181,247	184,294	187,342	190,390	172,103
399.00		Other Tangible Property	60,116	61,334	62,552	63,770	64,987	66,205	67,423	68,641	69,859	71,076	72,294	73,512	74,729	75,947	77,165	78,383	71,076
21		Other Tangible Property - Servers - HW	64,901	65,754	66,608	67,461	68,314	69,168	70,021	70,875	71,728	72,581	73,435	74,288	75,141	75,995	76,848	77,702	72,581
22		Other Tangible Property - Servers - SW	12,699	12,798	12,896	12,995	13,094	13,192	13,291	13,389	13,488	13,586	13,685	13,783	13,882	13,980	14,079	14,177	13,586
23		Other Tangible Property - Network - HW	209,997	212,826	215,655	218,484	221,313	224,142	226,971	229,800	232,629	235,458	238,287	241,116	243,945	246,774	249,603	252,432	235,458
24		Other Tangible Property - CPU	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Other Tangible Property - MF Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26		Other Tangible Property - PC Hardware	588,870	611,673	634,476	657,279	680,082	702,885	725,688	748,491	771,294	794,097	816,900	839,703	862,506	885,309	908,112	930,915	798,427
27		Other Tang. Property - P. C. Software	116,843	118,396	119,949	121,502	123,055	124,608	126,161	127,714	129,267	130,820	132,373	133,926	135,479	137,032	138,585	140,138	130,820
28		Other Tang. Property - Application Software	1,923,180	1,935,301	1,947,422	1,959,543	1,971,664	1,983,785	1,995,906	2,008,027	2,020,148	2,032,269	2,044,390	2,056,511	2,068,632	2,080,753	2,092,874	2,104,995	2,033,050
389.09		Other Tang. Property - MF Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
389.24		Other Tang. Property - Start Up Costs	4,706,493	4,760,245	4,813,997	4,867,749	4,921,501	4,975,253	5,029,005	5,082,757	5,136,509	5,190,261	5,244,013	5,297,765	5,351,517	5,405,269	5,459,021	5,512,773	5,486,424
29			4,706,493	4,760,245	4,813,997	4,867,749	4,921,501	4,975,253	5,029,005	5,082,757	5,136,509	5,190,261	5,244,013	5,297,765	5,351,517	5,405,269	5,459,021	5,512,773	5,486,424
30																			
31																			

Data: X_ Base Period ___ Forecasted Period
Type of Filing: X_ Original ___ Updated ___ Revised
Workpaper Reference No(S): _____

Line No. (A)	Acct. No. (B)	Account Titles (C)	Total Company Adjusted Jurisdiction 13 Month Avg. Investment (D)	Reserve (E)	Annual Accrual Rate (G)	Reserve Computation (F)	12 Month Expense (F)
1		<u>Intangible Plant</u>					
2	301.00	Organization	8,330	8,330	0.00%	0	0
3	302.00	Franchises & Consents	119,853	119,853	0.00%	0	0
4	303.00	Misc. Intangible Plant	0	0		0	0
5		Total Intangible Plant	128,182	128,182		0	0
6		<u>Natural Gas Production Plant</u>					
7	325.20	Producing Leaseholds	2,353	0	0.00%	0	0
8	325.40	Rights of Ways	83,422	0	0.00%	0	0
9	331.00	Production Gas Wells Equipment	3,492	3,492	0.00%	0	0
10	332.10	Field Lines	47,163	47,163	0.00%	0	0
11	332.20	Tributary Lines	528,218	529,956	0.00%	0	0
12	334.00	Field Meas. & Reg. Sta. Equip	198,469	198,469	0.00%	0	0
13	336.00	Purification Equipment	44,369	0	0.00%	0	0
14		Total Natural Gas Production Plant	907,486	779,080		0	0
15		<u>Storage Plant</u>					
16	350.10	Land	261,127	0	0.00%	0	0
17	350.20	Rights of Way	4,682	4,693	0.92%	43	43
18	351.00	Structures & Improvements	4,700	1,672	1.93%	91	90
19	351.02	Compression Station Equipment	159,811	116,065	1.93%	3,084	3,049
20	351.03	Meas. & Reg. Sta. Structures	23,138	23,985	1.93%	447	441
21	351.04	Other Structures	144,554	130,830	1.93%	2,790	2,757
22	352.00	Wells \ Rights of Way	62,814	35,633	2.71%	1,702	1,682
23	352.01	Well Construction	2,113,527	1,740,512	2.71%	57,277	56,611
24	352.02	Well Equipment	531,954	557,582	2.71%	14,416	14,248
25	352.03	Cushion Gas	1,694,833	15,237	0.00%	0	0
26	352.10	Leaseholds	178,530	178,764	0.30%	536	529
27	352.11	Storage Rights	54,614	51,150	1.83%	999	988
28	353.10	Field Lines	178,501	183,071	1.35%	2,410	2,382
29	353.20	Tributary Lines	209,458	214,822	1.35%	2,828	2,795
30	354.00	Compressor Station Equipment	546,780	474,740	1.51%	8,256	8,160
31	355.00	Meas & Reg. Equipment	288,851	286,074	2.06%	5,950	5,881
32	356.00	Purification Equipment	243,119	244,496	1.30%	3,161	3,124

6,700,993

4,259,326

103,989

102,781

Atmos Energy Corporation, KY
Case No. 99-070
workpaper Computation of Depreciation Expense - Div. 09 KY Only
Base Period Ending 03-31-07

Data: X Base Period Forecasted Period
Type of Filing: X Original Updated Revised
Worksheet Reference No(S):

Line No. (A)	Acct. No. (B)	Account Titles (C)	Total Company Adjusted Jurisdiction		Annual Accrual Rate (G)	Reserve Computation (F)	98.84% 12 Month Expense (F)
			13 Month Avg. Investment (D)	Reserve (E)			
Transmission Plant							
33	365.10	Land	26,970	16	0.00%	0	0
34	365.20	Rights of Way	826,223	331,377	0.89%	7,353	7,268
35	366.20	Structures & Improvements	214,065	13,509	1.39%	2,976	2,941
36	366.30	Other Structures	69,172	60,525	1.39%	961	950
37	367.00	Mains - Cathodic Protection	405,764	260,717	1.27%	5,153	5,093
	367.01	Mains - Steel	21,799,664	15,275,907	1.27%	276,856	273,639
	369.00	Meas. & Reg. Equipment	185,854	40,893	2.28%	4,237	4,188
	369.01	Meas. & Reg. Equipment	2,786,961	1,907,875	2.28%	63,543	62,804
38						361,080	356,884
39			26,314,674	17,890,819			
40							
41							
42							
43	374.00	Land & Land Rights	94,855	57,145	0.00%	0	0
44	374.01	Land	51,571	0	0.00%	0	0
45	374.02	Land Rights	229,318	22,177	1.68%	3,853	3,808
	374.03	Land Other	2,784	0		0	0
46	375.00	Structures & Improvements	312,033	25,754	1.95%	6,085	6,014
47	375.10	Structures & Improvements T.B.	105,699	79,141	1.95%	2,061	2,037
48	375.02	Land Rights	46,591	37,611	1.95%	909	898
49	375.03	Improvements	4,005	176	1.95%	78	77
50	376.00	Mains Cathodic Protection	10,029,188	1,842,869	2.39%	239,698	236,913
51	376.01	Mains - Steel	64,078,064	38,182,268	2.39%	1,531,466	1,513,672
52	376.02	Mains - Plastic	25,597,505	7,946,520	2.39%	611,780	604,672
53	379.00	Meas. & Reg. Sta. Equipment General	2,925,747	1,394,519	2.49%	72,851	72,005
54	379.05	Meas. & Reg. Sta. Equipment - City Gate	1,250,157	126,649	2.57%	32,129	31,756
55	379.05	Meas. & Reg. Sta. Equipment - T.B.	1,636,212	1,196,831	2.57%	42,051	41,562
56	380.00	Services	74,128,815	36,113,921	6.86%	5,085,237	5,026,151
57	381.00	Meters	13,888,851	1,301,791	3.35%	465,277	459,870
58	382.00	Meter Installations	34,727,743	5,646,466	3.06%	1,062,669	1,050,322
59	383.00	House Regulators	5,043,023	2,561,379	2.85%	143,726	142,056
60	384.00	House Reg. Installations	154,276	96,824	3.37%	5,199	5,139
61	385.00	Ind. Meas. & Reg. Sta. Equipment	4,590,362	2,021,690	2.73%	125,317	123,861
62	386.00	Other Property on Cust Prem	2,627	1,815	3.00%	79	78
			238,899,427	98,655,544		9,430,463	9,320,890

Atmos Energy Corporation, KY
Case No. 99-070
workpaper Computation of Depreciation Expense - Div. 09 KY Only
Base Period Ending 03-31-07

Data: X_ Base Period Forecasted Period
Type of Filing: X_ Original Updated Revised
Workpaper Reference No(S):

Line No. (A)	Acct. No. (B)	Account Titles (C)	Total Company Adjusted Jurisdiction 13 Month Avg. Investment (D)	Reserve (E)	Annual Accrual Rate (G)	Reserve Computation (F)	98.84% 12 Month Expense (F)
		General Plant					
389.00		Land & Land Rights	70,900	28,459	0.00%	0	0
390.01		Structures Frame	0	0	0.00%	0	0
390.02		Structures & Improvements	191,839	95,886	0.00%	0	0
390.03		Improvements	774,269	79,850	0.00%	0	0
390.04		Air Conditioning Equipment	11,766	5,011	0.00%	0	0
390.09		Improvement to leased Premises	1,382,343	1,079,325	0.00%	0	0
391.00		Office Furniture & Equipment	1,757,030	656,839	7.05%	123,871	122,431
391.02		Remittance Processing Equip	0	0		0	0
391.03		Office Machines	95,215	(28,147)	7.05%	6,713	6,635
392.00		Transportation Equipment	545,894	(668,624)	8.92%	48,694	48,128
392.01		Trucks	24,653	30,218	8.92%	2,199	2,174
392.20		Trailers	122,165	122,848	8.92%	10,897	10,771
393.00		Stores Equipment	0	0		0	0
394.00		Tools, Shop & Garage Equipment	1,620,825	181,478	3.28%	53,163	52,545
396.00		Power Operated Equipment	0	0		0	0
396.03		Ditchers	247,306	(139,338)	2.79%	6,900	6,820
396.04		Backhoes	278,287	15,074	2.79%	7,764	7,674
396.05		Welders	43,558	2,846	2.79%	1,215	1,201
397.00		Communication Equipment - Mobile Radios	1,141,094	628,057	5.21%	59,451	58,760
397.01		Communication Equip. - Fixed Radios	3,338	(18,930)	5.21%	174	172
397.02		Communication Equip. - Telemetering	41,432	6,084	5.21%	2,159	2,134
397.05		Miscellaneous Equipment	312,236	86,204	5.21%	16,267	16,078
398.00		Other Tangible Property	2,433,983	852,018	10.94%	266,278	263,184
399.00		Other Tangible Property - Servers - H/W	0	0		0	0
399.01		Other Tangible Property - Servers - S/W	175,990	181,171	14.29%	25,149	24,857
399.02		Other Tangible Property - Network - H/W	113,473	122,827	14.29%	16,215	16,027
399.03		Other Tangible Property - Network - S/W	511,781	477,791	14.29%	73,134	72,284
399.04		Other Tangible Property - CPU	0	0		0	0
399.05		Other Tangible Property - MF Hardware	0	0		0	0
399.06		Other Tangible Property - PC Hardware	2,920,797	2,896,164	18.51%	540,639	534,358
399.07		Other Tang. Property - PC Software	242,979	197,633	15.85%	38,512	38,065
399.08		Other Tang. Property - Application Software	522,254	365,271	12.50%	65,282	64,523
399.09		Other Tangible Property - Mainframe S/W	0	0		0	0
399.24		Other Tang. Property - General Startup Costs	0	0		0	0
Total General Plant			15,585,408	7,256,013		1,364,676	1,348,819

11,260,207 11,129,374

288,536,170 128,968,965

Total Plant

3.90%

Composite depreciation rate

Data: X_ Base Period ___ Forecasted Period
Type of Filing: X_ Original ___ Updated ___ Revised
Worksheet Reference No(S): _____

WP Sched. B-3.2

Line No. (A)	Acct. No. (B)	Account Titles (C)	Total Company Adjusted Jurisdiction		Annual Accrual Rate (G)	Reserve Computation (F)	12 Month Expense 99.92% (H)
			13 Month Avg. Investment (D)	Reserve (E)			
1		General Plant					
2	389.00	Land & Land Rights	0	0	0.00%	0	0
3	390.01	Structures Frame	0	0	0.00%	0	0
4	390.02	Structures & Improvements	0	0	0.00%	0	0
5	390.03	Improvements	0	0	0.00%	0	0
6	390.04	Air Conditioning Equipment	0	0	0.00%	0	0
7	390.09	Improvement to leased Premises	7,084,974	5,204,140	7.43%	526,414	525,972
8	391.00	Office Furniture & Equipment	9,233,165	6,148,467	4.89%	451,502	451,123
9	391.02	Remittance Processing Equip	28,932	35,605	11.37%	0	0
10	391.03	Office Machines	528,284	534,295	2.22%	0	0
11	392.00	Transportation Equipment	18,885	28,035	28.96%	0	0
12	392.01	Trucks	0	0	0.00%	0	0
13	392.20	Trailers	0	0	0.00%	0	0
14	393.00	Stores Equipment	2,635	3,647	10.00%	0	0
15	394.00	Tools, Shop & Garage Equipment	10,901	13,151	10.00%	0	0
16	396.00	Power Operated Equipment	0	0	0.00%	0	0
17	396.03	Ditchers	0	0	0.00%	0	0
18	396.04	Backhoes	0	0	0.00%	0	0
19	396.05	Welders	0	0	0.00%	0	0
20	397.00	Communication Equipment	2,074,923	814,126	7.12%	147,735	147,611
21	397.01	Communication Equipment - Mobile Radios	0	0	0.00%	0	0
22	397.02	Communication Equip. - Fixed Radios	0	0	0.00%	0	0
23	397.05	Communication Equip. - Telemetering	0	0	0.00%	0	0
24	398.00	Miscellaneous Equipment	631,550	379,632	5.36%	33,851	33,823
25	399.00	Other Tangible Property	10,196	9,746	15.75%	1,606	1,605
26	399.01	Other Tangible Property - Servers - H/W	5,148,574	1,510,125	14.29%	735,731	735,114
27	399.02	Other Tangible Property - Servers - S/W	1,821,396	570,659	14.29%	260,278	260,059
28	399.03	Other Tangible Property - Network - H/W	1,870,898	335,811	14.29%	267,351	267,127
29	399.04	Other Tangible Property - CPU	1,095,465	1,180,547	26.26%	0	0
30	399.05	Other Tangible Property - MF Hardware	1,159,964	1,218,543	15.76%	0	0
31	399.06	Other Tangible Property - PC Hardware	4,896,338	3,463,330	16.83%	824,054	823,362
32	399.07	Other Tang. Property - PC Software	1,442,733	921,253	17.73%	255,797	255,582
33	399.08	Other Tang. Property - Application Software	39,469,010	17,538,527	8.22%	3,244,353	3,241,629
34	399.09	Other Tangible Property - Mainframe S/W	2,583,281	2,853,465	22.16%	0	0
35	399.24	Other Tang. Property - General Startup Costs	0	0	8.33%	0	0

Total General Plant	79,112,106	42,763,104	6,748,670	6,743,004
Total Plant	<u>79,112,106</u>	<u>42,763,104</u>	<u>6,748,670</u>	<u>6,743,004</u>

Composite depreciation rate 8.53%

Data: X Base Period Forecasted Period
Type of Filing: X Original Updated Revised
Worksheet Reference No(S):

WP Sched. B-3.2

Line No. (A)	Acct. No. (B)	Account Titles (C)	Total Company Adjusted Jurisdiction		Annual Accrual Rate (G)	Reserve Computation (F)	12 Month Expense 100.00% (H)
			13 Month Avg. Investment (D)	Reserve (E)			
1		<u>General Plant</u>					
2	389.00	Land & Land Rights	0	0	0 0.00%	0	0
3	390.01	Structures Frame	0	0	0 0.00%	0	0
4	390.02	Structures & Improvements	0	0	0 0.00%	0	0
5	390.03	Improvements	0	0	0 0.00%	0	0
6	390.04	Air Conditioning Equipment	0	1,242,647	7.43%	224,249	224,249
7	390.09	Improvement to leased Premises	3,018,160	9,312	4.89%	2,742	2,742
8	391.00	Office Furniture & Equipment	56,077	0	11.37%	0	0
9	391.02	Remittance Processing Equip	0	0	2.22%	0	0
10	391.03	Office Machines	0	0	28.96%	0	0
11	392.00	Transportation Equipment	0	0	0.00%	0	0
12	392.01	Trucks	0	0	0.00%	0	0
13	392.20	Trailers	0	0	10.00%	0	0
14	393.00	Stores Equipment	0	0	10.00%	0	0
15	394.00	Tools, Shop & Garage Equipment	0	0	0.00%	0	0
16	396.00	Power Operated Equipment	0	0	0.00%	0	0
17	396.03	Ditchers	0	0	0.00%	0	0
18	396.04	Backhoes	0	0	0.00%	0	0
19	396.05	Welders	0	0	0.00%	0	0
20	397.00	Communication Equipment	23,362,661	7,170,767	7.12%	1,663,421	1,663,421
21	397.01	Communication Equipment - Mobile Radios	0	0	0.00%	0	0
22	397.02	Communication Equip. - Fixed Radios	0	0	0.00%	0	0
23	397.05	Communication Equip. - Telemetering	0	0	0.00%	0	0
24	398.00	Miscellaneous Equipment	1,916	275	5.36%	103	103
25	399.00	Other Tangible Property	214,670	205,213	15.75%	33,811	33,811
26	399.01	Other Tangible Property - Servers - HW	9,856,698	7,314,911	14.29%	1,408,522	1,408,522
27	399.02	Other Tangible Property - Servers - SW	6,859,702	5,896,027	14.29%	980,251	980,251
28	399.03	Other Tangible Property - Network - HW	459,783	193,973	14.29%	65,703	65,703
29	399.04	Other Tangible Property - CPU	0	0	26.26%	0	0
30	399.05	Other Tangible Property - MF Hardware	0	0	15.76%	0	0
31	399.06	Other Tangible Property - PC Hardware	3,251,654	1,168,196	16.83%	547,253	547,253
32	399.07	Other Tang. Property - PC Software	2,355,544	1,128,273	17.73%	417,638	417,638
33	399.08	Other Tang. Property - Application Software	73,881,197	32,747,647	8.22%	6,073,034	6,073,034
34	399.09	Other Tangible Property - Mainframe SW	0	0	22.16%	0	0
35	399.24	Other Tang. Property - General Startup Costs	23,172,326	13,952,692	8.33%	1,930,255	1,930,255

Total General Plant	146,490,389	71,029,932	13,346,983	13,346,983
Total Plant	<u>146,490,389</u>	<u>71,029,932</u>	<u>13,346,983</u>	<u>13,346,983</u>

Composite depreciation rate 9.11%

Atmos Energy Corporation, KY
Case No. 99-070
workpaper Computation of Depreciation Expense - Div. 91, Admin. Office
Base Period Ending 03-31-07

Data: X_ Base Period ___ Forecasted Period
Type of Filing: X_ Original ___ Updated ___ Revised
Workpaper Reference No(S): _____

WP Sched. B-3.2

Line No. (A)	Acct. No. (B)	Account Titles (C)	Total Company Adjusted Jurisdiction		Annual Accrual Rate (G)	Reserve Computation (F)	12 Month Expense 100.00% (H)
			13 Month Avg. Investment (D)	Reserve (E)			
		<u>Intangible Plant</u>					
	301.00	Organization	185,309	0	0.00%	0	0
	302.00	Franchises & Consents	0	0	0.00%	0	0
	303.00	Misc Intangible Plant	1,109,552	0	0.00%	0	0
		<u>Total Intangible Plant</u>	<u>1,294,861</u>	<u>0</u>		<u>0</u>	<u>0</u>
		<u>Distribution Plant</u>					
	376.01	Mains - Steel	0	0	3.61%	0	0
		<u>Total Distribution Plant</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
		<u>General Plant</u>					
1	389.00	Land & Land Rights	0	0	0.00%	0	0
2	390.01	Structures Frame	179,339	17,253	0.00%	4,519	4,519
3	390.02	Structures & Improvements	0	0	0.00%	0	0
4	390.03	Improvements	0	0	0.00%	0	0
5	390.04	Air Conditioning Equipment	5,771	5,810	0.00%	0	0
6	390.09	Improvement to leased Premises	38,834	49,348	7.43%	0	0
7	391.00	Office Furniture & Equipment	1,273,200	1,278,077	4.89%	0	0
8	391.02	Remittance Processing Equip	0	0	11.37%	0	0
9	391.03	Office Machines	41,158	31,094	2.22%	2,342	2,342
10	392.00	Transportation Equipment	9,235	13,953	28.96%	0	0
11	392.01	Trucks	0	0	0.00%	0	0
12	392.02	Trailers	0	0	0.00%	0	0
13	393.00	Stores Equipment	10,698	7,552	10.00%	765	765
14	394.00	Tools, Shop & Garage Equipment	127,345	25,132	10.00%	5,119	5,119
15	396.00	Power Operated Equipment	8,497	8,724	0.00%	0	0
16	396.03	Ditchers	0	0	0.00%	0	0
17	396.04	Backhoes	0	0	0.00%	0	0
18	396.05	Welders	0	0	0.00%	0	0
19	397.00	Communication Equipment - Mobile Radios	251,835	109,928	7.12%	18,862	18,862
20	397.01	Communication Equipment - Fixed Radios	0	0	0.00%	0	0
21	397.02	Communication Equip. - Telemetering	0	0	0.00%	0	0
22	397.05	Communication Equip. - Telemetering	0	0	0.00%	0	0
23	398.00	Miscellaneous Equipment	646,215	130,640	5.36%	28,433	28,433
24	399.00	Other Tangible Property	76,993	52,810	15.75%	14,613	14,613

26	399.01	Other Tangible Property - Servers - H/W	71,663	59,781	14.29%	10,241	10,241
27	399.02	Other Tangible Property - Servers - S/W	8,273	11,836	14.29%	0	0
28	399.03	Other Tangible Property - Network - H/W	229,003	193,677	14.29%	32,725	32,725
29	399.04	Other Tangible Property - CPU	0	0	26.26%	0	0
30	399.05	Other Tangible Property - MF Hardware	0	0	15.76%	0	0
31	399.06	Other Tangible Property - PC Hardware	1,235,175	471,267	16.83%	234,436	234,436
32	399.07	Other Tang. Property - PC Software	98,204	103,222	17.73%	0	0
33	399.08	Other Tang. Property - Application Software	741,652	1,820,313	8.22%	0	0
34	399.09	Other Tangible Property - Mainframe S/W	0	0	22.16%	0	0
35	399.24	Other Tang. Property - General Startup Costs	0	0	8.33%	0	0
36		Total General Plant	5,053,090	4,390,417		352,056	352,056
		Total Plant	6,347,951	4,390,417		352,056	352,056

Composite depreciation rate 5.55%

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(S): _____

Line No.	Acct. No.	Account Titles	DIVISION 09		Annual Accrual Rate Projected (G)	Reserve Computation (F)	12 Month Expense 98.84% (F)
			Investment (D)	Reserve (E)			
1		Intangible Plant			0.00%		
2	301.00	Organization	8,330	8,330	0.00%	0	0
3	302.00	Franchises & Consents	119,853	119,853	5.00%	5,993	5,923
4	303.00	Misc. Intangible Plant	0	0	0.00%	0	0
5		Total Intangible Plant	128,182	128,182		5,993	5,923
8		Natural Gas Production Plant					
9	325.20	Producing Leaseholds	2,353	69	5.89%	139	137
10	325.40	Rights of Ways	83,422	955	2.29%	1,910	1,888
11	331.00	Production Gas Wells Equipment	3,492	3,492	0.00%	0	0
12	332.01	Field Lines	47,163	47,163	0.00%	0	0
13	332.02	Tributary Lines	528,218	529,956	0.00%	0	0
14	334.00	Field Meas. & Reg. Sta. Equip	198,469	198,469	0.00%	0	0
15	336.00	Purification Equipment	44,369	1,167	5.26%	2,334	2,307
16		Total Natural Gas Production Plant	907,486	781,271		4,383	4,332
19		Storage Plant					
20	350.10	Land	261,127	0	0.00%	0	0
21	350.20	Rights of Way	4,682	4,757	0.92%	0	0
22	351.00	Structures & Improvements	4,700	2,503	0.60%	28	28
23	351.02	Compression Station Equipment	159,811	118,199	0.60%	959	948
24	351.03	Meas. & Reg. Sta. Structures	23,138	25,129	1.93%	0	0
25	351.04	Other Structures	144,554	132,962	0.60%	867	857
26	352.00	Wells \ Rights of Way	62,814	51,466	2.11%	1,325	1,310
27	352.01	Well Construction	2,113,527	1,795,052	2.11%	44,595	44,077
28	352.02	Well Equipment	531,954	583,481	2.71%	0	0
29	352.03	Cushion Gas	1,694,833	43,472	2.38%	40,337	39,868
30	352.10	Leaseholds	178,530	179,464	0.30%	0	0
31	352.11	Storage Rights	54,614	52,586	0.44%	240	238
32	353.01	Field Lines	178,501	186,188	1.35%	0	0
33	353.02	Tributary Lines	209,458	219,495	1.35%	0	0
34	354.00	Compressor Station Equipment	546,780	481,599	0.60%	3,281	3,243
35	355.00	Meas & Reg. Equipment	288,851	290,474	0.12%	0	0
36	356.00	Purification Equipment	243,119	248,386	1.30%	0	0
37		Total Storage Plant	6,700,993	4,415,212		91,633	90,569

Atmos Energy Corporation, KY
Case No. 2006-00464
workpaper Computation of Depreciation Expense - Div. 09 KY Only
Forecast Period Ending 6-30-2008

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(S): _____

Line No. (A)	Acct. No. (B)	Account Titles (C)	DIVISION 09		Annual Accrual Rate (G)	Reserve Computation (E)	Reserve Computation (F)	12 Month Expense (F)
			Investment (D)	13 Month Avg. Reserve (E)				
<u>Transmission Plant</u>								
1	365.10	Land	26,970	16	0.00%	0	0	0
2	365.20	Rights of Way	838,245	342,444	1.65%	13,831	13,670	13,670
3	366.02	Structures & Improvements	214,065	17,431	2.05%	4,388	4,337	4,337
4	366.03	Other Structures	69,172	63,126	2.05%	1,418	1,402	1,402
5	367.00	Mains - Cathodic Protection	406,111	338,041	1.85%	7,513	7,426	7,426
6	367.01	Mains - Steel	23,217,765	15,630,914	1.85%	429,529	424,538	424,538
7	369.00	Meas. & Reg. Equipment	185,854	60,681	1.48%	2,751	2,719	2,719
8	369.01	Meas. & Reg. Equipment	2,968,370	1,961,721	1.48%	43,932	43,421	43,421
9						503,362		
10		Total Transmission Plant	27,926,553	18,414,372			497,513	
<u>Distribution Plant</u>								
12	374.00	Land & Land Rights	98,315	57,145	0.00%	0	0	0
13	374.01	Land	51,571	0	0.00%	0	0	0
14	374.02	Land Rights	244,565	26,362	1.86%	4,549	4,496	4,496
15	374.03	Land Other	2,784	0	0.00%	0	0	0
16	375.00	Structures & Improvements	312,033	34,273	3.18%	9,923	9,807	9,807
17	375.01	Structures & Improvements T.B.	105,699	82,079	3.18%	3,361	3,322	3,322
18	375.02	Land Rights	46,591	38,826	3.18%	1,482	1,464	1,464
19	375.03	Improvements	4,005	51,331	3.18%	0	0	0
20	376.00	Mains Cathodic Protection	10,874,159	2,492,227	2.43%	264,242	261,172	261,172
21	376.01	Mains - Steel	68,360,296	39,831,667	2.43%	1,661,155	1,641,854	1,641,854
22	376.02	Mains - Plastic	27,804,905	8,618,209	2.43%	675,659	667,809	667,809
23	378.00	Meas. & Reg. Sta. Equipment General	3,132,686	1,442,340	1.92%	60,148	59,449	59,449
24	379.00	Meas. & Reg. Sta. Equipment - City Gate	1,277,515	168,827	2.43%	31,044	30,683	30,683
25	379.05	Meas & Reg. Sta. Equipment T.B.	1,636,212	1,730,200	2.43%	0	0	0
26	380.00	Meters	79,748,813	39,569,257	5.23%	4,170,863	4,122,402	4,122,402
27	381.00	Meter Installations	14,802,451	2,527,504	8.06%	1,193,078	1,179,215	1,179,215
28	382.00	House Regulators	36,781,828	6,843,967	4.60%	1,691,964	1,672,305	1,672,305
29	383.00	House Reg. Installations	5,400,323	2,713,334	2.90%	156,609	154,790	154,790
30	384.00	Ind. Meas. & Reg. Sta. Equipment	154,276	140,951	2.02%	3,116	3,080	3,080
31	385.00	Other Property on Cust Prem	4,926,403	2,148,899	2.61%	128,579	127,085	127,085
32	386.00		0	2,511	3.00%	0	0	0
33						10,055,771		9,938,933
34		Total Distribution	255,765,430	108,519,908				
35								

Atmos Energy Corporation, KY
Case No. 2006-00464
workpaper Computation of Depreciation Expense - Div. 09 KY Only
Forecast Period Ending 6-30-2008

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Worksheet Reference No(S): _____

Line No. (A)	Acct. No. (B)	Account Titles (C)	DIVISION 09			Annual Accrual Rate (G)	Reserve Computation (F)	12 Month Expense (F)
			Investment (D)	13 Month Avg. Reserve (E)	Annual Rate (G)			
		General Plant						
1	389.00	Land & Land Rights	71,393	28,459	0.00%	0	0	0
2	390.01	Structures Frame	0	0		0	0	0
3	390.02	Structures & Improvements	193,598	104,536	9.91%	19,186	18,963	18,963
4	390.03	Improvements	774,269	114,427	9.91%	76,730	75,838	75,838
5	390.04	Air Conditioning Equipment	12,129	5,554	9.91%	1,202	1,188	1,188
6	390.09	Improvement to Leased Premises	1,382,343	1,079,687	2.36%	32,623	32,244	32,244
7	391.00	Office Furniture & Equipment	1,560,722	603,410	6.22%	97,077	95,949	95,949
8	391.02	Remittance Processing Equip	0	0		0	0	0
9	391.03	Office Machines	94,911	(20,448)	6.22%	5,903	5,835	5,835
10	392.00	Transportation Equipment	514,843	(507,588)	59.79%	307,825	304,248	304,248
11	392.01	Trucks	16,597	25,470	8.92%	0	0	0
12	392.02	Trailers	111,671	154,672	59.79%	0	0	0
13	393.00	Stores Equipment	0	0		0	0	0
14	394.00	Tools, Shop & Garage Equip	1,404,373	63,134	6.63%	93,110	92,028	92,028
15	396.00	Power Operated Equipment	0	0		0	0	0
16	396.03	Ditchers	223,756	(133,021)	20.76%	46,452	45,912	45,912
17	396.04	Backhoes	267,602	38,654	20.76%	55,554	54,909	54,909
18	396.05	Welders	33,959	(1,713)	20.76%	7,050	6,968	6,968
19	397.00	Communication Equipment	1,141,094	703,626	5.43%	61,961	61,241	61,241
20	397.01	Communication Equip. - Mobile Radios	3,338	(18,709)	5.43%	181	179	179
21	397.02	Communication Equip. - Fixed Radios	41,432	8,828	5.43%	2,250	2,224	2,224
22	397.05	Communication Equip. - Telemetering	312,236	106,882	5.43%	16,954	16,757	16,757
23	398.00	Miscellaneous Equipment	2,511,890	1,107,139	4.26%	107,006	105,763	105,763
24	399.00	Other Tangible Property	0	0		0	0	0
25	399.01	Other Tangible Property - Servers - HW	175,990	205,672	2.71%	0	0	0
26	399.02	Other Tangible Property - Servers - SW	113,473	146,838	14.29%	0	0	0
27	399.03	Other Tangible Property - Network - HW	511,781	545,999	5.22%	0	0	0
28	399.04	Other Tangible Property - CPU	0	0		0	0	0
29	399.05	Other Tangible Property - MF Hardware	0	0		0	0	0
30	399.06	Other Tangible Property - PC Hardware	3,631,797	3,410,816	0.61%	22,154	21,897	21,897
31	399.07	Other Tang. Property - PC Software	242,979	249,794	19.16%	0	0	0
32	399.08	Other Tang. Property - Application Software	522,254	459,904	17.49%	91,342	90,281	90,281
33	399.09	Other Tangible Property - Mainframe - SW	0	0		0	0	0
34	399.24	Other Tang. Property - General Startup Costs	0	0		0	0	0
35		Total General Plant	15,870,429	8,482,021		1,044,561	1,032,424	1,032,424
36		Total Plant	307,299,074	140,740,966		11,705,703	11,569,694	11,569,694
37		Composite Depreciation rate			3.81%			

307,299,074 140,740,966

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(S): _____

Line No.	Acct. No.	Account Titles	DIVISION 02		Annual Accrual Rate Projected (G)	Reserve Computation	12 Month Expense 99.92% (F)
			Investment (D)	Reserve (E)			
1	389.00	General Plant			0 0.00%	0	0
2	390.01	Land & Land Rights	0	0	0 0.00%	0	0
3	390.02	Structures Frame	0	0	0 0.00%	0	0
4	390.03	Structures & Improvements	0	0	0 0.00%	0	0
5	390.04	Improvements	0	0	0 0.00%	0	0
6	390.09	Air Conditioning Equipment	7,180,234	5,759,267	9.10%	653,401	645,809
7	391.00	Improvement to Leased Premises	8,880,324	6,072,967	2.13%	189,151	186,953
8	391.02	Office Furniture & Equipment	18,384	29,821	11.37%	0	0
9	391.03	Remittance Processing Equip	255,134	292,550	2.22%	0	0
10	392.00	Office Machines	18,885	36,133	28.96%	0	0
11	392.01	Transportation Equipment	0	0	0 0.00%	0	0
12	392.02	Trucks	0	0	0 0.00%	0	0
13	393.00	Trailers	(1,516)	(188)	10.00%	0	0
14	394.00	Stores Equipment	1,343	5,198	10.00%	0	0
15	396.00	Tools, Shop & Garage Equip	0	0	0 0.00%	0	0
16	396.03	Power Operated Equipment	0	0	0 0.00%	0	0
17	396.04	Ditchers	0	0	0 0.00%	0	0
18	396.05	Backhoes	0	0	0 0.00%	0	0
19	397.00	Welders	990,598	308,482	8.45%	83,705	82,733
20	397.01	Communication Equip. - Mobile Radios	0	0	0 0.00%	0	0
21	397.02	Communication Equip. - Fixed Radios	0	0	0 0.00%	0	0
22	397.05	Communication Equip. - Telemetering	0	0	0 0.00%	0	0
23	398.00	Miscellaneous Equipment	631,550	429,080	8.15%	51,471	50,873
24	399.00	Other Tangible Property	10,196	11,200	4.66%	0	0
25	399.01	Other Tangible Property - Servers - HW	9,436,183	2,501,386	6.95%	655,815	648,195
26	399.02	Other Tangible Property - Servers - SW	1,971,595	807,464	4.00%	78,864	77,947
27	399.03	Other Tangible Property - Network - HW	1,917,244	628,553	9.30%	178,304	176,232
28	399.04	Other Tangible Property - CPU	1,095,465	1,606,519	26.26%	0	0
29	399.05	Other Tangible Property - MF Hardware	1,159,964	1,489,243	15.76%	0	0
30	399.06	Other Tangible Property - PC Hardware	3,086,387	2,272,695	14.86%	458,637	453,308
31	399.07	Other Tang. Property - PC Software	1,467,647	1,170,832	9.02%	132,382	130,844
32	399.08	Other Tang. Property - Application Software	50,421,532	22,467,881	11.11%	5,601,832	5,536,744
33	399.09	Other Tangible Property - Mainframe - SW	2,573,389	3,688,598	22.16%	0	0
34	399.24	Other Tang. Property - General Startup Costs	0	0	15.89%	0	0
35		Total General Plant	91,114,538	49,577,681		8,083,562	7,989,639
36							
37		Total Plant	91,114,538	49,577,681		8,083,562	7,989,639
38							

Composite Depreciation rate

8.87%

307,299,074 140,740,966

Atmos Energy Corporation, KY
Case No. 2006-00464
workpaper Computation of Depreciation Expense - Div 12 Customer Service only
Forecast Period Ending 5-31-2008

WP Sched. B-3.2
Page 1 of 2
Witness:

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(S): _____

Line No.	Acct. No.	Account Titles	DIVISION 12		Annual Accrual Rate Projected (F)	Reserve Computation (G)	12 Month Expense 100.00% (H)
			Investment (D)	Reserve (E)			
1	389.00	General Plant			0 0.00%	0	0
2	390.01	Land & Land Rights	0	0	0 0.00%	0	0
3	390.02	Structures Frame	0	0	0 0.00%	0	0
4	390.03	Structures & Improvements	0	0	0 0.00%	0	0
5	390.04	Improvements	0	0	0 0.00%	0	0
6	390.09	Air Conditioning Equipment	3,018,160	1,553,690	7.43%	224,249	221,644
7	391.00	Improvement to Leased Premises	56,077	11,875	4.89%	2,742	2,710
8	391.02	Office Furniture & Equipment	0	0	11.37%	0	0
9	391.03	Remittance Processing Equip	0	0	2.22%	0	0
10	392.00	Office Machines	0	0	28.96%	0	0
11	392.01	Transportation Equipment	0	0	0.00%	0	0
12	392.02	Trailers	0	0	0.00%	0	0
13	393.00	Stores Equipment	0	0	10.00%	0	0
14	394.00	Tools, Shop & Garage Equip	0	0	10.00%	0	0
15	396.00	Power Operated Equipment	0	0	0.00%	0	0
16	396.03	Ditchers	0	0	0.00%	0	0
17	396.04	Backhoes	0	0	0.00%	0	0
18	396.05	Welders	0	0	0.00%	0	0
19	397.00	Communication Equipment	24,199,330	9,432,840	7.12%	1,722,992	1,702,973
20	397.01	Communication Equip. - Mobile Radios	0	0	0.00%	0	0
21	397.02	Communication Equip. - Fixed Radios	0	0	0.00%	0	0
22	397.05	Communication Equip. - Telemetering	0	0	0.00%	0	0
23	398.00	Miscellaneous Equipment	1,916	428	5.36%	103	102
24	399.00	Other Tangible Property	214,670	235,803	15.75%	0	0
25	399.01	Other Tangible Property - Servers - HW	10,051,060	8,746,527	14.29%	1,436,296	1,419,608
26	399.02	Other Tangible Property - Servers - SW	6,861,747	6,774,304	14.29%	980,544	969,151
27	399.03	Other Tangible Property - Network - HW	459,784	264,431	14.29%	65,703	64,940
28	399.04	Other Tangible Property - CPU	0	0	26.26%	0	0
29	399.05	Other Tangible Property - MF Hardware	0	0	15.76%	0	0
30	399.06	Other Tangible Property - PC Hardware	3,599,489	1,542,692	16.83%	605,794	598,755
31	399.07	Other Tang. Property - PC Software	2,854,096	1,586,604	17.73%	506,031	500,152
32	399.08	Other Tang. Property - Application Software	74,669,220	41,317,893	8.22%	6,137,810	6,066,495
33	399.09	Other Tangible Property - Mainframe - SW	0	0	22.16%	0	0
34	399.24	Other Tang. Property - General Startup Costs	23,172,326	17,230,016	8.33%	1,930,255	1,907,827
35		Total General Plant	149,157,876	88,697,103		13,612,520	13,454,356
36							
37		Total Plant	149,157,876	88,697,103		13,612,520	13,454,356
38							

Composite Depreciation rate

9.13%

307,299,074 140,740,966

Data: Base Period X Forecasted Period
Type of Filing: X Original Updated Revised
Worksheet Reference No(S):

Line No.	Acct. No.	Account Titles	DIVISION 91			Annual Accrual Rate (G)	Reserve Computation (F)	12 Month Expense 96.97% (F)
			Investment (D)	13 Month Avg. Reserve (E)	Annual Rate (G)			
1		Intangible Plant						
2	301.00	Organization	68,150	0	0.00%	0	0	
3	302.00	Franchises & Consents	0	0	0.00%	0	0	
4	303.00	Misc. Intangible Plant	1,109,552	0	0.00%	0	0	
5		Total Intangible Plant	1,177,702	0		0	0	
6								
7								
8								
9		Distribution Plant						
10	376.01	Mains - Steel	0	0	3.61%	0	0	
11		Total Plant Distribution	0	0		0	0	
12								
13								
14		General Plant						
15	389.00	Land & Land Rights	0	0	0.00%	0	0	
16	390.01	Structures Frame	179,339	22,902	2.52%	4,519	4,473	
17	390.02	Structures & Improvements	0	0	0.00%	0	0	
18	390.03	Improvements	0	0	0.00%	0	0	
19	390.04	Air Conditioning Equipment	5,771	6,026	2.52%	0	0	
20	390.09	Improvement to Leased Premises	38,834	50,798	2.52%	0	0	
21	391.00	Office Furniture & Equipment	1,279,638	1,376,122	5.69%	0	0	
22	391.02	Remittance Processing Equip	0	0	0.00%	0	0	
23	391.03	Office Machines	32,103	25,234	5.69%	1,827	1,808	
24	392.00	Transportation Equipment	(18,191)	(11,244)	0.00%	0	0	
25	392.01	Trucks	0	0	0.00%	0	0	
26	392.02	Trailers	0	0	0.00%	0	0	
27	393.00	Stores Equipment	10,698	8,508	7.15%	765	757	
28	394.00	Tools, Shop & Garage Equip	121,600	26,017	4.02%	4,888	4,838	
29	396.00	Power Operated Equipment	8,497	10,070	11.11%	0	0	
30	396.03	Ditchers	0	0	0.00%	0	0	
31	396.04	Backhoes	0	0	0.00%	0	0	
32	396.05	Welders	0	0	0.00%	0	0	
33	397.00	Communication Equipment	286,634	135,459	7.49%	21,469	21,247	
34	397.01	Communication Equip. - Mobile Radios	0	0	0.00%	0	0	
35	397.02	Communication Equip. - Fixed Radios	0	0	0.00%	0	0	
36	397.05	Communication Equip. - Telemetering	0	0	0.00%	0	0	
37	398.00	Miscellaneous Equipment	831,253	172,103	4.40%	36,575	36,197	
38	399.00	Other Tangible Property	76,993	71,076	18.98%	14,613	14,462	
39	399.01	Other Tangible Property - Servers - HW	71,663	72,581	14.29%	0	0	
40	399.02	Other Tangible Property - Servers - SW	8,273	13,586	14.29%	0	0	
41	399.03	Other Tangible Property - Network - HW	238,424	235,540	14.29%	34,071	33,719	
42	399.04	Other Tangible Property - CPU	0	0	0.00%	0	0	
43	399.05	Other Tangible Property - MF Hardware	0	0	0.00%	0	0	
44	399.06	Other Tangible Property - PC Hardware	1,481,024	798,427	18.98%	281,098	278,196	
45	399.07	Other Tang. Property - PC Software	98,204	130,822	18.98%	0	0	
46	399.08	Other Tang. Property - Application Software	774,577	2,033,050	18.98%	0	0	
47	399.09	Other Tangible Property - Mainframe - SW	0	0	0.00%	0	0	
48	399.24	Other Tang. Property - General Startup Costs	0	0	0.00%	0	0	
49		Total General Plant	5,525,332	5,177,079		399,826	395,697	
50								
51		Total Plant	6,703,034	5,177,079		399,826	395,697	
52								
53		Composite Depreciation rate	5.96%					
54								

Western Kentucky Gas Company
Case No. 99-070
workpaper Working Capital Components
13 Month Average as of March 31, 2007

Data: Base Period Forecasted Period
Type of Filing: Original Updated

Line No.	Description	actual Mar-06	actual Apr-06	actual May-06	actual Jun-06	actual Jul-06	actual Aug-06	actual Sep-06	actual Oct-06	budget Nov-06
1	Material & Supplies	539,217	560,415	579,558	613,364	640,628	658,113	910,291	442,522	442,647
2			14,843,635	8,532,847	25,918,871	30,167,747	34,775,959	38,809,017	48,073,094	36,209,261
3	Gas Stored Underground									
4										
5										
6										
7	Prepayments	676,094	650,408	576,482	980,792	872,979	823,056	697,350	784,425	689,242
		451,936	471,325	491,802	509,392	540,250	564,912	580,830		
	Div 09 and Alloc Div 91									
8	Materials & Supplies	51,982	51,982	51,982	51,979	51,949	51,949	48,730	53,544	52,505
9	Merchandise	0	0	0	0	0	0	0	0	0
10	Undistributed Stores	444,505	464,481	481,799	513,717	539,038	554,940	607,683	354,049	354,289
11		496,486	516,462	533,780	565,695	590,987	606,889	656,413	407,594	406,794
	Prepayments									
12	Div 09	139,302	111,657	84,012	458,002	424,532	391,062	357,592	324,122	290,652
13	Div 02	9,665,210	9,825,630	8,964,408	9,477,532	8,137,603	7,908,861	6,205,407	8,606,155	7,248,994
14	Div 12	654,897	549,342	531,038	500,971	427,126	353,281	279,436	205,591	364,755
15	Div 91	(6,725)	(8,008)	(9,291)	5,177	3,731	2,581	3,884	3,453	3,306
16			650,408	576,482	980,792	872,979	823,056	697,350	784,425	689,242

WP Sched B-4.1
Sheet 1 of 2

budget Dec-06	budget Jan-07	budget Feb-07	budget Mar-07	budget Apr-07	13 month average
448,131	501,968	529,032	549,816	569,986	570,438
17,009,665	(2,729,093)	(20,285,533)	(31,692,528)	(13,124,970)	15,356,380
624,299	940,839	825,221	770,757	712,282	762,457
52,024	51,994	51,982	51,982	51,980	51,980
0	0	0	0	0	0
358,650	409,101	434,954	473,140	497,758	497,758
410,674	461,094	486,936	525,121	549,738	549,738
257,182	223,712	190,242	156,772	123,302	260,988
6,325,676	13,137,854	11,638,047	11,200,093	10,736,407	9,185,590
658,522	583,837	509,632	541,382	547,939	465,604
3,548	3,436	3,430	3,434	2,532	1,632
624,299	940,839	825,221	770,757	713,211	713,211

Atmos Energy Corporation, KY
Case No. 2006-00464
Working Capital Components
13 Month Average as of June 30, 2008

Data: _____ Base Period Forecasted Period
Type of Filing: Original _____ Updated
Worksheet Reference No(s): _____

Line No.	Description	forecast Jun-07	forecast Jul-07	forecast Aug-07	forecast Sep-07	forecast Oct-07	forecast Nov-07	forecast Dec-07	forecast Jan-08	forecast Feb-08	forecast Mar-08
1	Material & Supplies	626,996	649,371	784,202	676,407	442,584	445,389	475,049	515,500	539,424	560,127
2	Gas Stored Underground	24,377,362	43,043,013	52,444,683	57,176,244	61,950,290	48,017,153	25,714,979	2,718,002	(17,602,231)	(30,949,095)
3											
4											
5											
6	Prepayments	961,489	846,648	810,379	689,629	792,352	689,250	618,767	979,240	864,451	810,063
7		25,965,847	44,539,032	54,039,265	58,542,279	63,185,227	49,151,792	26,808,795	4,212,742	(16,198,357)	(29,578,905)
8	Div 09	51,949	50,340	51,137	53,025	52,265	52,009	51,988	51,982	51,951	51,981
9	Materials & Supplies										
10	Merchandise	546,989	681,312	580,866	354,169	356,469	383,875	422,027	444,724	467,460	485,449
11	Undistributed Stores	598,938	731,651	632,003	407,194	408,734	435,884	474,015	496,705	519,411	537,430
12	Prepayments	458,005	424,535	391,065	357,595	324,125	290,655	257,185	223,715	190,245	156,775
13	Div 09	9,233,134	7,749,405	7,441,402	5,841,319	8,542,014	7,283,294	6,243,004	13,899,276	12,413,458	11,992,445
14	Div 02	398,569	323,884	560,699	485,534	410,849	336,164	641,387	566,702	492,497	511,352
15	Div 12	786	728	656	872	774	779	763	762	769	790
15	Div 91										
15	Jurisdictional Total PPs	960,737	845,909	809,658	688,854	791,602	688,498	618,020	978,493	863,607	809,308

WP Sched. B-4.1
 Sheet 2 of 2

forecast		forecast		forecast		13 month
Apr-08	May-08	Jun-08	forecast	forecast	forecast	average
570,212	583,224	611,728	611,728	575,401		
(12,613,938)	5,430,716	23,598,275	21,792,727			
						0
726,334	615,631	984,837	799,159			
(11,317,391)	6,629,571	25,194,841	23,167,287			
51,972	51,956	51,144				
512,067	536,683	614,150				
564,039	588,639	665,295				
123,305	89,835	458,005	288,080			
11,009,366	9,598,802	9,697,336	9,303,404			
526,967	457,493	384,545	468,972			
770	773	773	769			
725,585	614,877	984,085	798,403			

Data: X Base Period Forecasted Period
Type of Filing: X Original Updated
Workpaper Reference No(s):

WP Sched. B-5
Sheet 1 of 2

Line No.	Sub Acct	actual Mar-06	actual Apr-06	actual May-06	actual Jun-06	actual Jul-06	actual Aug-06	budget Sep-06	budget Oct-06	budget Nov-06	budget Dec-06	budget Jan-07	budget Feb-07	budget Mar-07
1	Account 252 - Customer Advances For Construction	(3,606,252)	(3,630,918)	(3,644,546)	(3,720,819)	(3,639,921)	(3,613,311)	(3,701,915)	(3,711,212)	(3,744,475)	(3,793,275)	(3,798,871)	(3,739,204)	(3,618,565)
1	Account 190 - Deferred Income Taxes	(1,716,165)	(1,716,165)	(1,716,165)	(1,706,165)	(1,706,165)	(1,706,165)	6,663,745	6,663,745	6,663,745	6,574,358	6,574,358	6,574,358	7,156,406
2	Account 282 - Deferred Income Taxes-Depreciation	(35,319,572)	(35,319,572)	(35,319,572)	(22,606,978)	(22,606,978)	(22,606,978)	(28,571,175)	(28,571,175)	(28,571,175)	(28,615,950)	(28,615,950)	(28,615,950)	(27,867,766)
3	0101 Accum Depr - Fed	(3,119,365)	(3,119,365)	(3,119,365)	(3,174,466)	(3,174,466)	(3,174,466)	(3,954,429)	(3,954,429)	(3,954,429)	(3,958,266)	(3,958,266)	(3,958,266)	(3,894,138)
4	0102 Accum Depr - State	0	0	0	0	0	0	0	0	0	0	0	0	0
4	0103 Other - Fed	0	0	0	0	0	0	0	0	0	0	0	0	0
5	0000 Account 283 - Deferred Income Taxes - Other	31,743	31,743	31,743	31,743	31,743	31,743	(107,101)	(107,101)	(107,101)	(520,374)	(520,374)	(520,374)	(520,374)
Division 09 Deferred Tax		(40,123,359)	(40,123,359)	(40,123,359)	(27,455,866)	(27,455,866)	(27,455,866)	(25,968,960)	(25,968,960)	(25,968,960)	(26,520,232)	(26,520,232)	(26,520,232)	(25,125,892)

Line No.	Sub Acct	actual Mar-06	actual Apr-06	actual May-06	actual Jun-06	actual Jul-06	actual Aug-06	budget Sep-06	budget Oct-06	budget Nov-06	budget Dec-06	budget Jan-07	budget Feb-07	budget Mar-07
6	Account 252 - Customer Advances For Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
1	Account 190 - Deferred Income Taxes	38,603,207	38,603,207	38,603,207	38,603,207	38,603,207	38,603,207	25,779,173	25,779,173	25,779,173	24,676,303	24,676,303	24,676,303	24,534,325
7	Account 282 - Deferred Income Taxes-Depreciation	(38,041,164)	(38,041,164)	(38,041,164)	(38,270,953)	(38,270,953)	(38,270,953)	(42,997,950)	(42,997,950)	(42,997,950)	(8,511,296)	(8,511,296)	(8,511,296)	(8,223,757)
8	0101 Accum Depr - Fed	(3,308,874)	(3,308,874)	(3,308,874)	(3,308,874)	(3,308,874)	(3,308,874)	(5,951,184)	(5,951,184)	(5,951,184)	(5,930,855)	(5,930,855)	(5,930,855)	(5,910,526)
9	0102 Accum Depr - State	0	0	0	0	0	0	0	0	0	0	0	0	0
9	0103 Other - Fed	0	0	0	0	0	0	0	0	0	0	0	0	0
10	0000 Account 283 - Deferred Income Taxes - Other	(52,234,633)	(52,536,591)	(52,918,363)	(52,575,525)	(52,704,839)	(52,855,169)	(21,473,340)	(21,473,340)	(21,473,340)	(25,138,118)	(25,138,118)	(25,138,118)	(24,248,000)
Division 02 Deferred Tax		(54,981,464)	(55,283,422)	(55,665,214)	(55,552,145)	(55,681,459)	(55,631,789)	(44,643,301)	(44,643,301)	(44,643,301)	(14,903,966)	(14,903,966)	(14,903,966)	(13,847,958)

Western Kentucky Gas Company
Case No. 99-070
workpaper Deferred Credits and Accumulated Deferred Income Taxes
as of June 30, 2006

WP Sched. B-5
Sheet 2 of 2

Data: Base Period: X Forecasted Period
Type of Filing: X Original Updated
Workpaper Reference No(s):

Line No.	Sub Acct	forecast Jun-07	forecast Jul-07	forecast Aug-07	forecast Sep-07	forecast Oct-07	forecast Nov-07	forecast Dec-07	forecast Jan-08	forecast Feb-08	forecast Mar-08	forecast Apr-08	forecast May-08	forecast Jun-08
1	Account 252 - Customer Advances For Construction	(3,690,370)	(3,626,616)	(3,657,613)	(3,706,563)	(3,727,843)	(3,768,875)	(3,796,073)	(3,768,037)	(3,717,428)	(3,657,119)	(3,628,159)	(3,660,207)	(3,681,526)
1	Account 190 - Deferred Income Taxes	7,253,642	7,253,642	7,253,642	7,245,591	7,245,591	7,245,591	7,301,072	7,301,072	7,301,072	7,288,105	7,288,105	7,288,105	7,371,905
2	Account 282 - Deferred Income Taxes-Depreciation	(28,051,527)	(28,051,527)	(28,051,527)	(27,903,785)	(27,903,785)	(27,903,785)	(27,915,894)	(27,915,894)	(27,915,894)	(27,928,003)	(27,928,003)	(27,928,003)	(27,940,112)
3	0101 Accum Depr - Fed	(3,909,887)	(3,909,887)	(3,909,887)	(3,897,224)	(3,897,224)	(3,897,224)	(3,898,262)	(3,898,262)	(3,898,262)	(3,899,300)	(3,899,300)	(3,899,300)	(3,900,338)
4	0102 Accum Depr - State	0	0	0	0	0	0	0	0	0	0	0	0	0
4	0103 Other - Fed	0	0	0	0	0	0	0	0	0	0	0	0	0
5	0000 Other	(520,374)	(520,374)	(520,374)	(520,374)	(520,374)	(520,374)	(520,374)	(520,374)	(520,374)	(520,374)	(520,374)	(520,374)	(520,374)
Account 283 - Deferred Income Taxes - Other		(25,228,146)	(25,228,146)	(25,228,146)	(25,075,792)	(25,075,792)	(25,075,792)	(25,033,458)	(25,033,458)	(25,033,458)	(25,059,572)	(25,059,572)	(25,059,572)	(24,988,919)
Division 09 Deferred Tax		(25,228,146)	(25,228,146)	(25,228,146)	(25,075,792)	(25,075,792)	(25,075,792)	(25,033,458)	(25,033,458)	(25,033,458)	(25,059,572)	(25,059,572)	(25,059,572)	(24,988,919)

Line No.	Sub Acct	actual Mar-06	actual Apr-06	actual May-06	actual Jun-06	actual Jul-06	actual Aug-06	budget Sep-06	budget Oct-06	budget Nov-06	budget Dec-06	budget Jan-07	budget Feb-07	budget Mar-07
6	Account 252 - Customer Advances For Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
1	Account 190 - Deferred Income Taxes	25,178,321	25,178,321	25,178,321	25,920,109	25,920,109	25,920,109	25,425,641	25,425,641	25,425,641	24,859,010	24,859,010	24,859,010	25,472,309
7	Account 282 - Deferred Income Taxes-Depreciation	(8,288,261)	(8,288,261)	(8,288,261)	(8,301,426)	(8,301,426)	(8,301,426)	(8,436,249)	(8,436,249)	(8,436,249)	(8,617,461)	(8,617,461)	(8,617,461)	(8,846,648)
7	0101 Accum Depr - Fed	(5,905,209)	(5,905,209)	(5,905,209)	(5,893,263)	(5,893,263)	(5,893,263)	(5,900,447)	(5,900,447)	(5,900,447)	(5,907,530)	(5,907,530)	(5,907,530)	(5,914,813)
8	0102 Accum Depr - State	0	0	0	0	0	0	0	0	0	0	0	0	0
9	0103 Other - Fed	0	0	0	0	0	0	0	0	0	0	0	0	0
10	0000 Other	(23,994,425)	(23,994,425)	(23,994,425)	(23,049,430)	(23,049,430)	(23,049,430)	(24,820,525)	(24,820,525)	(24,820,525)	(23,669,405)	(23,669,405)	(23,669,405)	(22,943,098)
Account 283 - Deferred Income Taxes - Other		(23,994,425)	(23,994,425)	(23,994,425)	(23,049,430)	(23,049,430)	(23,049,430)	(24,820,525)	(24,820,525)	(24,820,525)	(23,669,405)	(23,669,405)	(23,669,405)	(22,943,098)
Division 02		(23,994,425)	(23,994,425)	(23,994,425)	(23,049,430)	(23,049,430)	(23,049,430)	(24,820,525)	(24,820,525)	(24,820,525)	(23,669,405)	(23,669,405)	(23,669,405)	(22,943,098)

Almes Energy Corporation, KY
Case No. 2006-00464
Monthly Taxes Other by Sub-Account
For the Base Period 12 Months ended March 31, 2007

FR 10(10)(c)2.3
Schedule C-2.3
Witness: Greg Weller \ Gary Smith

Data: X Base Period Forecasted Period
Type of Filing: X Original Updated
Workpaper Reference No(s):

line & title	actual Apr-06	actual May-06	actual Jun-06	actual Jul-06	actual Aug-06	actual Sep-06	actual Oct-06	actual Nov-06	actual Dec-06	Jan-07	Feb-07	Mar-07	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1 FICA	35,949	19,031	45,345	20,290	27,434	24,598	44,146	45,715	43,545	42,231	38,080	45,575	431,940
2 FUTA	(44)	4	19	39	30	39	30	30	30	3,600	3,000	600	7,370
3 SUTA	(39)	(2)	13	39	18	27	20	20	20	3,000	2,200	20	5,336
4 Ad Valorem - Accrual	216,804	216,804	216,804	216,804	216,804	216,804	219,285	219,285	1,619,285	334,285	334,285	334,285	4,361,534
5 Taxes Property and Other	0	0	0	0	33,470	33,470	33,470	33,470	33,470	33,470	33,470	33,470	384,165
6 Public Service Commission Assessment	27,645	27,645	27,645	33,470	8,907	10,104	10,258	10,242	10,215	17,982	16,223	14,527	149,228
7 Allocation for taxes other CSC	14,341	10,286	16,494	9,649	8,907	10,104	4,720	4,720	4,720	4,720	4,720	4,720	48,132
8 Allocation for taxes other Div. 091	0	5,444	0	5,071	4,532	4,762	11,837	8,601	9,185	11,556	10,139	10,463	61,781
9 Allocation for Other	0	0	0	0	0	0	0	0	0	0	36,200	0	36,200
10 Allocation for Other	294,656	279,212	306,320	285,355	291,195	1,089,804	323,767	322,083	1,720,471	450,843	480,318	443,661	6,287,686
11 Div 002	136,177	147,002	152,053	127,500	172,123	123,363	176,208	176,208	176,208	176,208	176,208	176,208	1,915,466
12 FICA	656	656	820	754	1,038	795	1,042	1,042	1,042	1,042	1,042	1,042	10,688
13 FUTA	373	2,552	2,224	1,938	-44,730	20,738	2,678	2,678	2,678	2,678	2,678	2,678	1,311
14 SUTA	2,519	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	420,000
15 Ad Valorem	(13,776)	(9,649)	(9,904)	(8,607)	(8,515)	(9,373)	(10,031)	(10,031)	(10,031)	(10,031)	(10,031)	(10,031)	(120,008)
16 Allocated to Kentucky Div.	88,444	93,713	102,244	87,426	107,878	70,193	120,825	120,825	120,825	120,825	120,825	120,825	1,274,846
17 Div 012	228	417	551	517	652	455	715	715	715	715	715	715	7,107
18 FICA	1,591	1,620	1,502	1,329	(28,736)	13,194	1,837	1,837	1,837	1,837	1,837	1,837	1,520
19 FUTA	85	100	0	0	0	0	0	0	0	0	0	0	185
20 SUTA	5,039	2,231	5,395	5,521	4,745	8,656	21,615	13,731	14,915	18,401	16,001	17,601	133,852
21 Benefit	(5)	1	4	6	6	11	9	3	36	1,862	954	461	3,347
22 Allocated to Kentucky Div.	(54)	8	3	7	(212)	92	564	(346)	24	1,158	614	388	2,246
23 FICA	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000
24 FUTA	(14,980)	(12,240)	(15,402)	(15,534)	(14,539)	(18,759)	(32,186)	(23,388)	(24,975)	(31,421)	(27,569)	(28,450)	(259,445)
25 Ad Valorem	228,417	246,060	259,394	219,464	208,225	228,737	303,304	303,304	303,304	303,304	303,304	303,304	3,211,123
26 Expense Allocation	0	0	0	0	0	0	0	0	0	0	0	0	0

Almos Energy Corporation, KY
Case No. 2006-00464

Monthly Taxes Other by Sub-Account
For the Forecasted Period 12 Months ended June 30, 2008

FR 1010(c)2.3
Schedule C-2.3
Witness: Greg Waller \ Gary Smith

Date: Base Period Forecasted Period
Type of Filing: Original Updated
Worksheet Reference No(s):

line & Title	actual Jul-07	actual Aug-07	actual Sep-07	actual Oct-07	actual Nov-07	actual Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
FICA	43,335	44,865	36,794	36,660	36,660	36,660	29,982	31,792	31,792	36,360	36,660	36,660	445,079
FUTA	219	191	145	22	22	22	3,100	2,800	322	22	22	22	7,409
SUTA	0	0	0	0	0	0	3,100	2,100	0	0	0	0	5,200
Ad Valorem	334,285	334,285	334,285	334,285	344,314	344,314	344,314	344,314	344,314	344,314	344,314	344,314	4,031,648
Public Service Commission Assessment	33,470	33,470	33,470	33,470	33,470	33,470	33,470	33,470	33,470	33,470	33,470	33,470	401,640
Allocation for taxes other	10,403	10,360	10,290	4,720	10,459	10,459	10,459	10,459	10,459	10,459	10,459	10,459	125,182
Allocation for taxes other CSC	4,720	4,720	4,720	4,720	4,720	4,720	4,720	4,720	4,720	4,720	4,720	4,720	56,645
Allocation from taxes other Div#1	10,198	10,428	9,185	9,854	9,779	9,378	11,831	10,365	10,691	10,223	10,778	10,132	122,843
Total	436,630	438,319	430,889	429,480	439,424	439,023	441,476	440,010	440,326	439,968	440,423	439,777	5,295,646
Div 002													
FICA	149,507	142,889	153,696	202,183	209,509	217,221	202,183	202,183	202,183	152,930	164,024	172,912	2,171,410
FUTA	542	506	576	773	732	669	773	773	773	585	627	661	8,015
SUTA	136	127	136	179	186	192	179	179	179	136	146	153	1,930
Ad Valorem	35,000	35,000	35,000	36,050	36,050	36,050	36,050	36,050	36,050	36,050	36,050	36,050	429,450
Allocated to Kentucky Div.	(10,031)	(10,031)	(10,031)	(10,031)	(10,031)	(10,031)	(10,031)	(10,031)	(10,031)	(10,031)	(10,031)	(10,031)	(120,372)
Div 012													
FICA	97,102	91,091	103,342	138,636	131,310	123,588	138,636	138,636	138,636	104,863	112,470	118,565	1,436,883
FUTA	854	798	857	1,128	1,168	1,209	1,128	1,128	1,128	853	915	965	12,129
SUTA	83	81	82	123	117	110	123	123	123	93	100	105	1,272
Benefit	(4,720)	(4,720)	(4,720)	(4,720)	(4,720)	(4,720)	(4,720)	(4,720)	(4,720)	(4,720)	(4,720)	(4,720)	(6,640)
Allocated to Kentucky Div.													
Div 091													
FICA	17,601	18,249	14,890	16,730	16,514	15,437	19,045	16,561	16,217	17,389	19,045	17,389	207,067
FUTA	79	65	54	57	48	37	1,927	987	477	240	130	83	4,215
SUTA	51	40	33	34	29	25	1,199	635	168	113	67	67	2,744
Ad Valorem	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000
Expense Allocation	(27,731)	(28,354)	(24,977)	(26,821)	(26,591)	(25,499)	(32,171)	(28,184)	(29,044)	(27,797)	(29,308)	(27,549)	(334,026)

Storage – Compressor Stations

Definition: storage – compressor stations for Pipeline

Examples:

- operating and checking engines, equipment, valves and other instruments
- recording pressures and preparing reports of station operations
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8180

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.
--

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account – 8180

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Storage – Compressor Station Maintenance¹

Definition: storage – compressor station maintenance for Pipeline

Examples:

- expenses incurred in the maintenance of compressor stations
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8340

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8340

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Storage – Compressor Station Fuel Expense

Definition: storage – compressor station fuel expense for Pipeline

Examples:

- cost of gas, coal, oil or other fuel, or electricity used for the operation of underground storage facilities
- completion of required paperwork
- any other activities necessary to successfully complete process

Invoice coding for material, etc.
--

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8190

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Storage – Measurement Maintenance

Definition: storage – measurement maintenance M-I -C for Pipeline

Examples:

- maintenance of storage measuring & regulating station equipment
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8350

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8350

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Storage – Measurement Operations

Definition: storage – measurement operations M-I-C for Pipeline

Examples:

- recording pressures
- adjusting and calibrating measuring equipment
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8200

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.
--

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8200

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Storage – Purification Expenses

Definition: storage – purification expenses for Pipeline

Examples:

- emptying, cleaning and refilling purifier boxes
- removing spent oxide to refuse piles
- operating and checking equipment, valves, instruments, etc.
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8210

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8210

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Storage – Purification Maintenance Expenses

Definition: storage – purification maintenance expenses for Pipeline

Examples:

- maintaining purification equipment
- reviving oxide
- lubricating equipment, valves, etc.
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8360

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.
--

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8360

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Transmission – Compressor Stations

Definition: transmission – compressor station expenses for Pipeline

Examples:

- operating and checking engines, equipment valves, machinery and other instruments
- recording pressures and preparing reports of station operations
- watching during shutdowns
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8530

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8530

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Transmission – Compressor Station Maintenance

Definition: transmission – compressor station maintenance for Pipeline

Examples:

- performing maintenance to engines, equipment valves, machinery and other instruments
- repacking valves
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8640

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 8640

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Gathering Operations

Definition: gathering operations for Pipeline

Examples:

- expenses incurred in operating field lines
- walking or patrolling lines
- taking line pressures
- completion of required paperwork
- installing line makers
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 7530

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.
--

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 7530

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Gathering Maintenance

Definition: gathering maintenance for Pipeline

Examples:

- electrolysis and leak inspections
- protecting lines from fires, floods, land slides, etc.
- lowering and changing location of portion of lines, when the same pipe is not used
- completion of required paperwork
- replacing line markers
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 7640

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 7640

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Gathering Measurement Operations

Definition: gathering measurement M-I-C for Pipeline

Examples:

- recording pressures, changing charts, etc.
- calculating gas volumes from meter charts
- adjusting and calibrating measuring equipment, changing meters, etc.
- completion of required paperwork
- cleaning and lubricating equipment
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 7560

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 7560

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Gathering Measurement Maintenance

Definition: gathering measurement maintenance M-I-C for Pipeline

Examples:

- maintaining measurement and regulating equipment
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 7660

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account - 7660

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Leak Survey

Definition: survey of mains and services

Examples:

- any activity involved in leak survey or recheck
- special surveys for system upgrades

Labor Coding

If leak survey completed to pinpoint a leak for a capital repair:

Project – non-growth functional or specific project number

Task - choice should be based on size and type of pipe to be installed

Leak surveys conducted for any other reason:

Account – 8740

Subaccount – 01000

Invoice coding for contract labor, material, etc.
--

For leak survey in conjunction with a capital repair:

Project – non-growth functional or specific project number

Task - choice should be based on size and type of pipe to be installed

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

For leak survey other than a capital repair:

Company – three digit company number

Cost center – four digit cost center where work is being completed

Account – 8740

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Meter Reading

Definition: reading of customer meters for billing purposes

Examples:

- driving to and from customer premises
- reading meters
- upload/download data

Labor Coding

Account – 9020

Subaccount – 01000

Invoice coding for material, etc.
--

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 9020

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Measurement

Definition: planned inspection/testing, reactive/repair of other measurement devices for Distribution and Pipeline

Examples:

- any activity involved with the above

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account - 8890

Pipeline Account - 8650

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for contract labor, material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account - 8890

Pipeline Account - 8650

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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System Inspections

Definition: system inspections and monitoring for Distribution and Pipeline

Examples:

- any activity associated with code compliance work
- walking or patrolling lines
- aerial patrols
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account - 8740

Pipeline Account - 8650

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for contract labor, material, etc.
--

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account - 8740

Pipeline Account - 8650

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Line Locates

Definition: locating underground lines

Examples:

- any activity involved with the location of underground facilities

Labor Coding

All labor associated with locating lines in conjunction with new construction (such as finding the main for installation of new services):

Project – specific project or growth functional

Task - choice should be based on size and type of pipe installed

All labor associated with locating lines due to a third party request:

Account - 8740

Subaccount - 01000

Invoice coding for contract labor, material, etc.
--

All invoices associated with locating lines in conjunction with the installation of new company facilities:

Project – specific project or functional

Task - choice should be based on size and type of pipe installed

Expenditure type - type that best describes the charges being coded

Cost center - four digit cost center where work is being completed

All invoices associated with locating lines due to a third party request:

Company – three digit company number

Cost center – four digit cost center where work is being completed

Account – 8740

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Leak Calls

Definition: investigation of possible leak due to customer call

Examples:

- perform leak investigation
- minor repairs such as tightening of fittings, etc.
- any activities necessary to assure safety

Note: If repair involves replacement of more than half the total distance of a service line or replacement of entire meter set/loop, follow instructions for Replace/Retire Service Line or Replace/Retire Meter Set.

Labor Coding

Account - 8740

Subaccount - 01000

Invoice coding for material, etc.
--

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 8740

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Control & Monitor Pressures

Definition: control and monitor pressures for Distribution and Pipeline

Examples:

- any activity associated with the control and monitoring of pressures
- changing charts
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8740

Pipeline Account – 8560

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8740

Pipeline Account – 8560

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Changing Pressure Charts

Definition: change pressure charts for Distribution and Pipeline

Examples:

- recording pressures and changing charts
- adjusting and calibrating measuring equipment, changing orifice plates
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8750

Pipeline Account – 8560

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.
--

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8750

Pipeline Account – 8560

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Pigging Operations

Definition: pigging operations for Pipeline

Examples:

- any activity associated with pigging of lines
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account – 8560

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.
--

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Pipeline Account – 8560

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Aerial Patrols

Definition: aerial patrols for Distribution and Pipeline

Examples:

- aerial patrols of lines to determine encroachments and/or right of way issues
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account - 8740

Pipeline Account – 8560

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.
--

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account - 8740

Pipeline Account – 8560

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Install/Replace Regulator/Border Stations

Definition: installation of new and replacement /retirement of existing stations

Examples:

- installation of new station
- replacement of existing station
- removal of existing station

Labor Coding

Project – specific project

Task – 37800 for installation/replacement of city plant
37900 for installation/replacement of TBS
98000 for retirement

Invoice coding for contract labor, material, easements, etc.

Project – specific project or functional

Task – 37800 for installation/replacement of city plant
37900 for installation/replacement of TBS
98000 for retirement

Expenditure type - type that best describes the charges being coded

Cost center - four digit cost center where work is being completed

Return to [Table of Contents](#)

Inspection/Maintenance of Regulator/Border Stations

Definition: regular inspections or minor repairs of existing stations

Examples:

- checking/recording delivery/output pressure
- inspect for proper function
- adjusting & calibrating equipment
- test valves, regulators, etc.
- check odorization
- inspect/repair scada
- clean/lubricate equipment
- minor repairs

If repair involves replacement of station, follow instructions for Install/Replace Regulator/Border Stations.

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 8750

Pipeline Account – 8650

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 8750

Pipeline Account – 8650

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

Return to [Table of Contents](#)

Regulator & Relief Valve

Definition: planned regulator and relief valve work for Distribution and Pipeline

Examples:

- operating and maintaining regulators and associated relief valves
- completion of required paperwork
- any other activities necessary to successfully complete process

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8890

Pipeline Account – 8560

Pipeline Account (work at Measuring Stations) – 8650

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8890

Pipeline Account – 8560

Pipeline Account (work at Measuring Stations) – 8650

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Cathodic Protection

Definition: installation and maintenance of cathodic protection equipment if not associated with a steel main or service line installation

Examples:

- installation or replacement of anodes
- installation or maintenance of rectifiers
- extended coverage of existing systems
- replace faulty insulators
- annual CP reads

Labor Coding

All labor associated with the installation of new or replacement/removal of existing equipment:

Project – specific project or functional

Task – 19900 for installation of anodes, 19700 for extended coverage

Expenditure type - type that best describes the charges being coded

Cost center - four digit cost center where work is being completed

All labor associated with annual CP reads and rectifier checks:

Account – 8740

Pipeline Account – 8560

Subaccount - 01000

Invoice coding for material, etc.

All invoices associated with the installation of new or replacement equipment:

Project – specific project or functional

Task – 19900 for installation of anodes, 19700 for extended coverage

Expenditure type - type that best describes the charges being coded

Cost center - four digit cost center where work is being completed

All invoices associated with annual CP reads and rectifier checks:

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 8740

Pipeline Account – 8560

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Valve Patrol

Definition: annual check of valves

Examples:

- checking for visibility/damage
- valve lubrication
- turning valve to insure proper operation

Labor Coding

Company – three company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 8740

Pipeline Account – 8560

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 8740

Pipeline Account – 8560

Subaccount -- subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Odorization Readings

Definition: monthly odorization readings

Examples:

- testing of odorant levels
- completion of required paperwork

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account - 8740

Pipeline Account – 8560

Subaccount - 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.
--

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 8740

Pipeline Account – 8560

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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High Bill Complaints

Definition: investigating high bill complaints (HBIL) or (READ)

Examples:

- meter reread
- investigation of premises for obvious energy inefficiencies

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account - 9030

Subaccount - 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.
--

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 9030

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Collection Activities

Definition: work performed due to customer non-payment

Examples:

- hanging doortags (DTAG)
- turning off meter due to non-payment (DELQ)
- reconnecting meter after delinquent turn-off (RDEL)

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account - 9030

Subaccount - 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.
--

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 9030

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Miscellaneous Customer Work Orders

Definition: any Banner generated orders not addressed in another section

Examples:

- Read and Run (RRUN)
- Turn On Shut In (TOSI)
- Company Action Turn Off (COAC)
- Turn Off Final (FINL)
- Turn Off Seasonal (SEAS)
- Emergency Carbon Monoxide (CARB)
- Restoration of service
- Turn On/Offs Other Than Non Pay
- Meter Maintenance
- Etc.

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 8780

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 8780

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Dispatch Operations

Definition: dispatch for services

Examples:

- Dispatching of routine orders for service, disconnections, transfers or meter tests initiated by the customer

Labor Coding

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 9030

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Distribution Account – 9030

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Training

Definition: attending training classes

Examples:

- technical training classes
- new software instruction
- safety training

Labor Coding

All labor associated with training relating to facilities which are not conventional in nature or are new to the company's operations:

Project - specific capital project

Task - 81000

All labor associated with training to specifically operate or maintain plant facilities:

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account for distribution employees – 8800

Account for pipeline employees - 8560

Account for storage employees – 8410

Subaccount – 01000

Service area – six digit service area where work is being completed

Invoice coding for contract labor, material, etc.
--

All invoices associated with training relating to facilities which are not conventional in nature or are new to the company's operations:

Project – specific capital project

Task – 81000

Expenditure type - type that best describes the charges being coded

Cost center - four digit cost center where work is being completed

All invoices associated with training to specifically operate or maintain plant facilities:

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account for distribution – 8800

Account for storage – 8410

Account for pipeline – 8560

Subaccount – 05421

Service area – six digit service area where work is being completed

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Meetings

Definition: attendance at any company meetings

Examples:

- Safety meetings
- Employee meetings
- AtmoSpirit
- Etc.

Labor Coding

Labor for these activities will be split between capital and expense based on the individual employee's fixed labor distribution.

Time should be coded to the Meetings line on the timesheet.

Invoice coding for contract labor, material, etc.
--

Charges should be split between capital and expense based on the labor splits for the employees attending the meeting.

Expense Portion:

Company – three digit company number of company calling the meeting

Cost center – four digit cost center for area calling the meeting

Account – 8740

Pipeline Account – 8560

Subaccount – 07499

Service area – six digit service area for area calling the meeting

Capital Portion:

Project – Overhead project for that area

Task – OVRHD

Expenditure type - type that best describes the charges being coded

Cost center - four digit cost center for area calling the meeting

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Other Activities

Definition: any other activities that have not been specifically addressed

Examples:

- Working on company buildings/grounds
- Working on company vehicles/equipment
- Etc.

Labor Coding

Labor for these activities will be split between capital and expense based on the individual employee's fixed labor distribution.

Time should be coded to the Grounds/Buildings/Vehicles/Equipment line on the timesheet.

Invoice coding for contract labor, material, etc.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – four digit FERC account number that best describes the charges being coded

Subaccount – subaccount that best describes the charges being coded

Service area – six digit service area where work is being completed

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Donations

Definition: payments or donations made to other organizations

Examples:

- United Way donation
- American Heart Association donation
- Customer service advertising
- Etc.

Invoice coding for donations, etc.

Payments or donations for charitable, social or community welfare purposes that are non-operating in nature.

Company – three digit company number where work is being completed

Cost center – 0000

Account – 4261

Subaccount – subaccount that best describes the charges (307XX – see index)

Service area – six digit service area making the payment or donation

Payments or donations for advertising activities on a local or national basis of a goodwill or institutional nature which is primarily designed to improve the image of the utility or the industry, including advertisements which inform the public concerning matters affecting the company's operations, such as, the cost of providing services or the company's efforts to improve the quality of service.

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 9130

Subaccount – 07520

Service area – six digit service area making the payment or donation

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Information Technology

Invoice coding for Information Technology					
	Com pany	Cost Center	FERC Account	Subaccount	Service Area
Distribution	3 digit Comp any	four digit Cost Center of person authorizing the charge	8700 Distribution-Operation supervision 9320 Maintenance of General Plant	04065 Offsite Storage 04201 Software Maintenance 04212 IT Equipment Maintenance	(1)000 (1) see <u>Rate</u> <u>Divisi</u> <u>ons</u>
Transmission	180	four digit Cost Center of person authorizing the charge	(contact IT Group for guidance)	04065 Offsite Storage 04201 Software Maintenance 04212 IT Equipment Maintenance	700000
Storage	3 digit Comp any	four digit Cost Center of person authorizing the charge	(contact IT Group for guidance)	04065 Offsite Storage 04201 Software Maintenance 04212 IT Equipment Maintenance	(1)000 (1) see <u>Rate</u> <u>Divisi</u> <u>ons</u>
Shared Services	010	four digit Cost Center of person authorizing the charge	9210 A&G Office Supplies and Expense 9320 Maintenance of General Plant	04065 Offsite Storage 04201 Software Maintenance 04212 IT Equipment Maintenance	002000

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Employee Welfare

Invoice coding for Employee Welfare Expense					
	Company	Cost Center	FERC Account	Subaccount	Service Area
Distribution	3 digit Company	four digit Cost Center of person authorizing the charge	8740 Mains and Services Expenses 8750 Distribution-Measuring and regulator station expenses - general 8760 Distribution-Measuring and regulator station expenses - industrial 8770 Distribution-Measuring and regulator station expenses - city gate check stations 8780 Meter and house regulator expenses 8800 Distribution-Other expenses 9260 Employee Pensions and Benefits (for coffee room supplies only)	07443 Uniforms 07447 Education Assistance Program * 07499 Misc Employee Welfare Expense	(1)000 (1) see <u>Rate Division</u>
Transmission	180	four digit Cost Center of person authorizing the charge	8560 Mains expenses 9260 Employee Pensions and Benefits (for coffee room supplies only)	07443 Uniforms 07447 Education Assistance Program * 07499 Misc Employee Welfare Expense	700000
Storage	3 digit Company	four digit Cost Center of person authorizing the charge	8180 Compressor station expenses 9260 Employee Pensions and Benefits (for coffee room supplies only)	07443 Uniforms 07447 Education Assistance Program * 07499 Misc Employee Welfare Expense	(1)000 (1) see <u>Rate Division</u>
Shared Services	010	four digit Cost Center of person authorizing the charge	9210 A&G Office Supplies and Expense 9260 Employee Pensions and Benefits (for coffee room supplies only)	07443 Uniforms 07447 Education Assistance Program * 07499 Misc Employee Welfare Expense	002000

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Outside Services Expense

Invoice coding for Outside Services Expense					
	Company	Cost Center	FERC Account	Subaccount	Service Area
Distribution	3 digit Company	four digit Cost Center of person authorizing the charge	8700 Distribution-Operation supervision 8710 Distribution load dispatching 8720 Distribution-Compressor station 8740 Mains and Services Expenses 8750 Distribution-Measuring and regulator station expenses - general 8760 Distribution-Measuring and regulator station expenses - industrial 8770 Distribution-Measuring and regulator station expenses - city gate check stations 8780 Meter and house regulator expenses 8790 Customer installations expense 8850 Distribution-Maintenance supervision 8860 Distribution-Maintenance of structures and improvements 8870 Distribution-Maintenance of mains 8890 Maintenance of measuring and regulator station equipment - general 8900 Maintenance of measuring and regulator station equipment - industrial 8910 Maintenance of measuring and regulator station equipment - city gate check stations	05111 Postage/Delivery Expense 06111 Contract Labor 06112 Collection Fees 06121 Legal	(1)000 (1) see <u>Rate</u> <u>Divisio</u> <u>ns</u>
Transmission	180	four digit Cost Center of person authorizing the charge	8510 System control and load dispatching 8520 Communication system expenses 8560 Mains expenses	05111 Postage/Delivery Expense 06111 Contract Labor 06112 Collection Fees 06121 Legal	700000
Storage	3 digit Company	four digit Cost Center of person authorizing the charge	8160 Wells expenses	05111 Postage/Delivery Expense 06111 Contract Labor 06112 Collection Fees 06121 Legal	(1)000 (1) see <u>Rate</u> <u>Divisio</u> <u>ns</u>
Shared Services	010	four digit Cost Center of person authorizing the charge	9210 A&G Office Supplies and Expense	05111 Postage/Delivery Expense 06111 Contract Labor 06112 Collection Fees 06121 Legal	002000

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Rent, Maintenance, and Utility Expense

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Invoice coding for Rent, Maintenance, and Utility Expense					
	Company	Cost Center	FERC Account	Subaccount	Service Area
Distribution	3 digit Company	four digit Cost Center of person authorizing the charge	8700 Distribution-Operation supervision 8710 Distribution load dispatching 8720 Distribution-Compressor station 8740 Mains and Services Expenses 8750 Distribution-Measuring and regulator station expenses - general 8760 Distribution-Measuring and regulator station expenses - industrial 8770 Distribution-Measuring and regulator station expenses - city gate check stations 8780 Meter and house regulator expenses 8790 Customer installations expense 8800 Distribution-Other expenses 8810 Distribution-Rents 8870 Distribution-Maintenance of mains 8890 Maintenance of measuring and regulator station equipment - general 8900 Maintenance of measuring and regulator station equipment - industrial 8910 Maintenance of measuring and regulator station equipment - city gate check stations	04581 Building Lease and Rents 04582 Building Maintenance 04590 Utilities 04592 Misc Rents	(1)000 (1) see <u>Rate Divisions</u>
Transmission	180	four digit Cost Center of person authorizing the charge	8500 Transmission-Operation supervision and engineering 8510 System control and load dispatching 8530 Transmission-Compressor station labor and expenses 8540 Gas for compressor station fuel 8560 Mains Expenses 8570 Transmission-Measuring and regulation station expenses 8600 Transmission-Rents	04581 Building Lease and Rents 04582 Building Maintenance 04590 Utilities 04592 Misc Rents	700000
Storage	3 digit Company	four digit Cost Center of person authorizing the charge	8180 Compressor station expenses 8190 Compressor station fuel and power 8200 Storage-Measuring and regulating station expenses 8210 Storage-Purification expenses 8260 Storage-Rents	04581 Building Lease and Rents 04582 Building Maintenance 04590 Utilities 04592 Misc Rents	(1)000 (1) see <u>Rate Divisions</u>
Shared Services	010	four digit Cost Center of person authorizing the charge	9210 A&G Office Supplies and Expense	04581 Building Lease and Rents 04582 Building Maintenance 04590 Utilities 04592 Misc Rents	002000

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Employee Expenses

With few exceptions, all meals and entertainment costs should be coded to sub account 05411 - Meals and Entertainment. The following are exceptions to this general rule:

1. Coffee and coffee supplies such as sugar, sweeteners and cream that are purchased for placement in shared work areas or coffee stations may be charged to sub account 07499 - Employee Welfare.
2. Company, business unit or office parties/events that are infrequent in nature and are solely for recreational, social, or similar activities for employees only may be charged to sub account 07499 - Employee Welfare. Examples would include office holiday parties, company picnics and outings.

Invoice coding for Employee Expenses					
	Company	Cost Center	FERC Account	Subaccount	Service Area
Distribution	3 digit Company	four digit Cost Center of person authorizing the charge	8700 Distribution-Operation supervision 8710 Distribution load dispatching 8720 Distribution-Compressor station 8740 Mains and Services Expenses 8750 Distribution-Measuring and regulator station expenses - general 8760 Distribution-Measuring and regulator station expenses - industrial 8770 Distribution-Measuring and regulator station expenses - city gate check stations 8780 Meter and house regulator expenses 8790 Customer installations expense 8800 Distribution-Other expenses 8850 Distribution-Maintenance supervision 8860 Distribution-Maintenance of structures and improvements 8870 Distribution-Maintenance of mains 8890 Maintenance of measuring and regulator station equipment - general 8900 Maintenance of measuring and regulator station equipment - industrial 8910 Maintenance of measuring and regulator station equipment - city gate check stations	05411 Meals and Entertainment 05412 Spousal and Dependent Travel 05413 Transportation 05414 Lodging 05419 Misc Employee Expense	(1)000 (1) see <u>Rate Divisio</u> <u>ns</u>
Transmission	180	four digit Cost Center of person authorizing the charge	8500 Transmission-Operation supervision and engineering 8510 System control and load dispatching 8520 Communication system expenses 8530 Transmission-Compressor station labor and expenses 8560 Mains expenses 8570 Transmission-Measuring and regulation station expenses 8610 Transmission-Maintenance supervision and engineering 8620 Transmission-Maintenance of structures and improvements 8630 Transmission-Maintenance of mains 8640 Transmission-Maintenance of compressor station equipment 8650 Transmission-Maintenance of measuring and regulating station equipment 8660 Transmission-Maintenance of communication equipment 8670 Transmisison-Maintenance of other equipment	05411 Meals and Entertainment 05412 Spousal and Dependent Travel 05413 Transportation 05414 Lodging 05419 Misc Employee Expense	700000
Storage	3 digit Company	four digit Cost Center of person authorizing the charge	8140 Storage-Operation supervision 8150 Storage-Maps & Records 8160 Wells expenses 8170 Lines expenses 8180 Compressor station expenses 8200 Storage-Measuring and regulating station expenses 8210 Storage-Purification expenses 8310 Storage-Maintenance of structures and improvements 8330 Maintenance of lines 8340 Maintenance of compressor station equipment 8350 Maintenance of measuring and regulating station equipment 8360 Processing-Maintenance of purification equipment 8400 Other storage-Operation supervision and engineering 8410 Other storage expenses-Operation labor and expenses 8431 Other storage-Maintenance supeervision and engineering 8432 Other storage-Maintenance of structures and improvements 8433 Maintnenance of gas holders 8435 Maintenance of liquefaction equipment 8436 Maintenance of vaporizing equipment	05411 Meals and Entertainment 05412 Spousal and Dependent Travel 05413 Transportation 05414 Lodging 05419 Misc Employee Expense	(1)000 (1) see <u>Rate Divisio</u> <u>ns</u>
Shared Services	010	four digit Cost Center of person authorizing the charge	9210 A&G Office Supplies and Expense	05411 Meals and Entertainment 05412 Spousal and Dependent Travel 05413 Transportation 05414 Lodging 05419 Misc Employee Expense	002000

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Telecom Expense

Invoice coding for Telecom Expense					
	Company	Cost Center	FERC Account	Subaccount	Service Area
Distribution	3 digit Company	four digit Cost Center of person authorizing the charge	8700 Distribution-Operation supervision 8710 Distribution load dispatching 8711 Odorization 8720 Distribution-Compressor station 8740 Mains and Services Expenses 8750 Distribution-Measuring and regulator station expenses - general 8760 Distribution-Measuring and regulator station expenses - industrial 8770 Distribution-Measuring and regulator station expenses - city gate check stations 8780 Meter and house regulator expenses 8790 Customer installations expense 8800 Distribution-Other expenses 8850 Distribution-Maintenance supervision 8860 Distribution-Maintenance of structures and improvements 8870 Distribution-Maintenance of mains 8890 Maintenance of measuring and regulator station equipment - general 8900 Maintenance of measuring and regulator station equipment - industrial 8910 Maintenance of measuring and regulator station equipment - city gate check stations	05310 Monthly Lines and Services 05312 Long Distance 05314 Toll Free Long Distance 05316 Telecom Maintenance and Re 05323 Measurement and Meter Reading 05331 WAN/LAN/Internet Service 05364 Cellular, Radio, Pager 05380 Video Conference 05390 Audio Conference 05420 Employee Development 05422 Operator Qualifications	(1)000 (1) see <u>Rate Division:</u>
Transmission	180	four digit Cost Center of person authorizing the charge	8510 System control and load dispatching 8520 Communication system expenses 8530 Transmission-Compressor station labor and expenses 8560 Mains expenses 8570 Transmission-Measuring and regulation station expenses 8590 Transmission-Other expenses 8630 Transmission-Maintenance of mains	05310 Monthly Lines and Services 05312 Long Distance 05314 Toll Free Long Distance 05316 Telecom Maintenance and Re 05323 Measurement and Meter Reading 05331 WAN/LAN/Internet Service 05364 Cellular, Radio, Pager 05380 Video Conference 05390 Audio Conference 05420 Employee Development 05422 Operator Qualifications	700000
Storage	3 digit Company	four digit Cost Center of person authorizing the charge	8180 Compressor station expenses 8190 Compressor station fuel and power 8210 Storage-Purification expenses	05310 Monthly Lines and Services 05312 Long Distance 05314 Toll Free Long Distance 05316 Telecom Maintenance and Re 05323 Measurement and Meter Reading 05331 WAN/LAN/Internet Service 05364 Cellular, Radio, Pager 05380 Video Conference 05390 Audio Conference 05420 Employee Development 05422 Operator Qualifications	(1)000 (1) see <u>Rate Division:</u>

Shared Services	010	four digit Cost Center of person authorizing the charge	9210 A&G Office Supplies and Expense	05310 Monthly Lines and Services 05312 Long Distance 05314 Toll Free Long Distance 05316 Telecom Maintenance and Re 05323 Measurement and Meter Reading 05331 WAN/LAN/Internet Service 05364 Cellular, Radio, Pager 05380 Video Conference 05390 Audio Conference 05420 Employee Development 05422 Operator Qualifications	002000
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Materials and Supplies Expense

Invoice coding for Materials and Supplies					
	Company	Cost Center	FERC Account	Subaccount	Service Area
Distribution	3 digit Company	four digit Cost Center of person authorizing the charge	8700 Distribution-Operation supervision 8710 Distribution load dispatching 8720 Distribution-Compressor station 8740 Mains and Services Expenses 8750 Distribution-Measuring and regulator station expenses - general 8760 Distribution-Measuring and regulator station expenses - industrial 8770 Distribution-Measuring and regulator station expenses - city gate check stations 8780 Meter and house regulator expenses 8790 Customer installations expense 8800 Distribution-Other expenses 8850 Distribution-Maintenance supervision 8860 Distribution-Maintenance of structures and improvements 8870 Distribution-Maintenance of mains 8890 Maintenance of measuring and regulator station equipment - general 8900 Maintenance of measuring and regulator station equipment - industrial 8910 Maintenance of measuring and regulator station equipment - city gate check stations 9080 Customer Assistance expense 9130 Advertising Expense	02001 Inventory Materials 02002 Material Cost - Major It 02005 Non-Inventory Supplies 05010 Office Supplies 07591 Supplies and Expense	(1)00 (1) se <u>Rate</u> <u>Divisic</u>
Transmission	180	four digit Cost Center of person authorizing the charge	8500 Transmission-Operation supervision and engineering 8510 System control and load dispatching 8520 Communication-system expenses 8530 Transmission-Compressor station labor and expenses 8560 Mains expenses 8570 Transmission-Measuring and regulation station expenses 8610 Transmission-Maintenance supervision and engineering 8620 Transmission-Maintenance of structures and improvements 8630 Transmission-Maintenance of mains 8640 Transmission-Maintenance of compressor station equipment 8650 Transmission-Maintenance of measuring and regulating station equipment 8660 Transmission-Maintenance of communication equipment 8670 Transmisison-Maintenance of other equipment 9080 Customer Assistance expense 9130 Advertising Expense	02001 Inventory Materials 02002 Material Cost - Major It 02005 Non-Inventory Supplies 05010 Office Supplies	7000C
Storage	3 digit Company	four digit Cost Center of person authorizing the charge	8150 Storage-Maps & Records 8160 Wells expenses 8170 Lines expenses 8180 Compressor station expenses 8200 Storage-Measuring and regulating station expenses 8210 Storage-Purification expenses 8310 Storage-Maintenance of structures and improvements 8330 Maintenance of lines 8340 Maintenance of compressor station equipment 8350 Maintenance of measuring and regulating station equipment 8360 Processing-Maintenance of purification equipment 8400 Other storage-Operation supervision and engineering 8410 Other storage expenses-Operation labor and expenses 8431 Other storage-Maintenance supeervision and engineering 8432 Other storage-Maintenance of structures and improvements 8433 Maintenance of gas holders 8435 Maintenance of liquefaction equipment 8436 Maintenance of vaporizing equipment	02001 Inventory Materials 02002 Material Cost - Major It 02005 Non-Inventory Supplies 05010 Office Supplies	(1)00 (1) se <u>Rate</u> <u>Divisic</u>
Shared Services	010	four digit Cost Center of person authorizing the charge	9210 A&G Office Supplies and Expense	02001 Inventory Materials 02002 Material Cost - Major It 02005 Non-Inventory Supplies 05010 Office Supplies	0020C

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Write-Off Expense

Invoice coding for Write-Off Expense					
	Company	Cost Center	FERC Account	Subaccount	Service Area
Distribution	3 digit Company	four digit Cost Center of person authorizing the charge	9040 Uncollectible Accounts	09927 Customer Uncollectible Account - Write Off 09929 Customer Uncollectible Account - Collection	(1)000 (1) see <u>Rate Division:</u>
Transmission	180	four digit Cost Center of person authorizing the charge	9040 Uncollectible Accounts	09927 Customer Uncollectible Account - Write Off 09929 Customer Uncollectible Account - Collection	700000
Storage	3 digit Company	four digit Cost Center of person authorizing the charge	9040 Uncollectible Accounts	09927 Customer Uncollectible Account - Write Off 09929 Customer Uncollectible Account - Collection	(1)000 (1) see <u>Rate Division:</u>
Shared Services	010	four digit Cost Center of person authorizing the charge	9040 Uncollectible Accounts	09927 Customer Uncollectible Account - Write Off 09929 Customer Uncollectible Account - Collection	002000

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Vehicle Expense

Invoice coding for Vehicles Expense					
	Company	Cost Center	FERC Account	Subaccount	Service Area
Distribution	3 digit Company	four digit Cost Center of person authorizing the charge	8700 Distribution-Operation supervision 8710 Distribution load dispatching 8720 Distribution-Compressor station 8740 Mains and Services Expenses 8780 Meter and house regulator expenses 8800 Distribution-Other expenses 8850 Distribution-Maintenance supervision 8860 Distribution-Maintenance of structures and improvements 8870 Distribution-Maintenance of mains 8890 Maintenance of measuring and regulator station equipment - general 8900 Maintenance of measuring and regulator station equipment - industrial 8910 Maintenance of measuring and regulator station equipment - city gate check stations	03004 Vehicle Expense 04302 Heavy Equipment	(1)000 (1) see <u>Rate Division:</u>
Transmission	180	four digit Cost Center of person authorizing the charge	8510 System control and load dispatching 8530 Transmission-Compressor station labor and expenses 8560 Mains expenses	03004 Vehicle Expense 04302 Heavy Equipment	700000
Storage	3 digit Company	four digit Cost Center of person authorizing the charge	8140 Storage-Operation supervision 8160 Wells expenses 8170 Lines expenses 8180 Compressor station expenses 8200 Storage-Measuring and regulating station expenses 8210 Storage-Purification expenses	03004 Vehicle Expense 04302 Heavy Equipment	(1)000 (1) see <u>Rate Division:</u>
Shared Services	010	four digit Cost Center of person authorizing the charge	n/a	03004 Vehicle Expense 04302 Heavy Equipment	002000

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Dues and Donations Expense

Invoice coding for Dues and Donations Expense					
	Company	Cost Center	FERC Account	Subaccount	Service Area
Distribution	3 digit Company	four digit Cost Center of person authorizing the charge	4261 Donations 9302 Miscellaneous General Expenses	05415 Membership Fees 05416 Club Dues - Non Deductible 05417 Club Dues - Deductible 07510 Association Dues 07520 Donations	(1)00 (1) se <u>Rate</u> <u>Divisic</u>
Transmission	180	four digit Cost Center of person authorizing the charge	4261 Donations 9302 Miscellaneous General Expenses	05415 Membership Fees 05416 Club Dues - Non Deductible 05417 Club Dues - Deductible 07510 Association Dues 07520 Donations	7000C
Storage	3 digit Company	four digit Cost Center of person authorizing the charge	(n/a)	05415 Membership Fees 05416 Club Dues - Non Deductible 05417 Club Dues - Deductible 07510 Association Dues 07520 Donations	(1)00 (1) se <u>Rate</u> <u>Divisic</u>
Shared Services	010	four digit Cost Center of person authorizing the charge	4261 Donations 9302 Miscellaneous General Expenses	05415 Membership Fees 05416 Club Dues - Non Deductible 05417 Club Dues - Deductible 07510 Association Dues 07520 Donations	0020C

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Shared Services

Capital Asset Acquisition Shared Services

Definition: Purchase or construction of capital assets.

Examples:

- Computer hardware and software
- Furniture and fixtures
- Transportation equipment
- Leasehold improvements

Labor Coding

Project - specific capital project number set up at the beginning of the project

Task - choice should be based on type of acquired or constructed

Invoice coding for contract labor, material, easements, etc.

Project - specific capital project number set up at the beginning of the project

Task - choice should be based on type of asset acquired or constructed

Expenditure type – choose type that best describes the charges being coded

Cost center – the cost center of the project

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Overhead Capitalization-Shared Services

Definition: Shared Services Cost Center Capitalization Survey

Annually, in anticipation of the Atmos Corporate Budget, a survey is conducted to determine the appropriate level of capitalization for Shared Services general and administrative expenditures.

Each cost center owner is polled to determine the extent, based on hours, to which the activities of the cost center are performed in support of the capital activities of Atmos Energy. Hours in support of capital activities (numerator) are divided by total available hours reduced by all annually accrued PTO hours (denominator). The derived percent is used as the capital factor multiplied by the budgeted cost center expenditures. The annual expenditures to be capitalized are apportioned equally and charged to the corporate overhead project each month.

Labor Coding

No labor will be charged directly to this overhead project.

Invoice coding for contract labor, material, easements, etc.

No invoices will be charged directly to this overhead project.

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Capital Asset Retirement Shared Services

Definition: Disposition of capital asset

Examples: Retirement or sale of

- Computer hardware and software
- Furniture and fixtures
- Transportation equipment
- Leasehold improvements

Labor Coding

Project - specific capital project number set up at the beginning of the project

Task - 98000

Invoice coding for contract labor, material, easements, etc.

Project - specific capital project number set up at the beginning of the project

Task - 98000

Expenditure type – choose type that best describes the charges being coded

Cost center – the cost center of the project

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Company Numbers

- 010 – Atmos Shared Services
- 020 – Louisiana Division
- 030 – Texas Division
- 040 – Kentucky Division
- 050 – Mid-States Division
- 060 – Colorado-Kansas Division
- 070 – Mississippi Division
- 080 – Mid-Tex Division
- 180 – Atmos Pipeline - Texas

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2002	Texas Division Lubbock Energas Information Services
2003	Texas Division Lubbock Energas Human Resources
2004	Texas Division Lubbock Energas Regulatory Affairs
2005	Texas Division Lubbock Energas Technical Services
2006	Texas Division Lubbock Energas Engineering
2007	Texas Division Lubbock Energas Finance
2008	Texas Division Lubbock Energas Marketing
2009	Texas Division Lubbock Energas Measurement
2010	Texas Division Lubbock Revenue Management
2012	Texas Division Lubbock Energas Corrosion Control
2013	Texas Division Lubbock Energas Maps & Records
2014	Texas Division Lubbock Energas Supply Chain
2032	Texas Division Lubbock Energas Central Region
2034	Texas Division Lubbock C&M/Service
2035	Texas Division Littlefield C&M/Service
2036	Texas Division Plainview C&M/Service
2037	Texas Division -Lubbock-Energas Ag and Indus
2063	Texas Division HR Benefit Variance
2131	Texas Division Amarillo Energas Northern Region
2132	Texas Division Amarillo Energas Northern Region
2133	Texas Division Amarillo No. Region Public Affairs
2134	Texas Division Amarillo C&M/Service
2135	Texas Division Pampa C&M/Service
2136	Texas Division Hereford C&M/Service
2231	Texas Division Midland Energas Southern Region
2232	Texas Division Midland Energas Southern Region
2233	Texas Division Midland So. Region Pub Affairs
2234	Texas Division Midland C&M/Service
2235	Texas Division Odessa C&M/Service
2236	Texas Division Big Spring C&M/Service
2237	Texas Division Brownfield C&M/Service

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2402	Louisiana Division Information Technology
2403	Louisiana Division Human Resources
2404	Louisiana Division Rates & Regulatory
2405	Louisiana Division Tech Services
2406	Louisiana Division Engineering Service
2407	Louisiana Division Finance
2408	Louisiana Division Marketing
2409	Louisiana Division Measurement
2410	Louisiana Division Employee Development
2412	Louisiana Division Corrosion Control
2415	Louisiana Division Compliance
2416	Louisiana Division Southern Region Admin
2433	Louisiana Division Public Affairs
2435	Louisiana Division Pineville Service/C&M
2450	Louisiana Division Lafayette Operation
2451	Louisiana Division Lafayette C&M
2453	Louisiana Division Lafayette Service
2454	Louisiana Division Natchitoches Operation
2455	Louisiana Division Natchitoches Service
2463	Louisiana Division HR Benefit Variance
2467	Louisiana Division Drafting
2470	Louisiana Division North Lake Operation
2471	Louisiana Division Engineering Techs
2472	Louisiana Division St Tammany C&M
2473	Louisiana Division St Tammany Services
2474	Louisiana Division Tangipahoa Services
2475	Louisiana Division Ascension Service/C&M
2515	Louisiana Division Monroe Compliance
2516	Louisiana Division North Region Admin
2532	Louisiana Division Western Sales
2535	Louisiana Division Monroe Operations
2536	Louisiana Division Monroe C&M
2538	Louisiana Division Richland Service/C&M
2539	Louisiana Division Monroe Service

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Kentucky Division Cost Centers

2601	KENTUCKY DIVISION Owensboro-KENTUCKY DIVISION Administration
2602	KENTUCKY DIVISION Owensboro-KENTUCKY DIVISION Information Services
2603	KENTUCKY DIVISION Owensboro-KENTUCKY DIVISION Human Resources
2604	KENTUCKY DIVISION Owensboro-KENTUCKY DIVISION Regulatory Affairs
2605	KENTUCKY DIVISION Owensboro-KENTUCKY DIVISION Technical Services
2606	KENTUCKY DIVISION Owensboro-KENTUCKY DIVISION Engineering
2607	KENTUCKY DIVISION Owensboro KENTUCKY DIVISION Finance
2608	KENTUCKY DIVISION Owensboro KENTUCKY DIVISION Marketing
2609	KENTUCKY DIVISION Owensboro Measurement & Storage
2612	KENTUCKY DIVISION Compliance
2631	KENTUCKY DIVISION Madisonville West Region Admin
2632	KENTUCKY DIVISION Madisonville West Region Marketing
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2635	KENTUCKY DIVISION Princeton C&M/Service
2636	KENTUCKY DIVISION Owensboro C&M/Service
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2650	KENTUCKY DIVISION Madisonville Operations
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2731	KENTUCKY DIVISION Bowling Green East Region Admin
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2738	KENTUCKY DIVISION Campbellsville C&M/Service
2739	KENTUCKY DIVISION Shelbyville C&M/Service
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3004	COLORADO-KANSAS DIVISION Greeley Regulatory Affairs
3005	COLORADO-KANSAS DIVISION Denver Tech Services
3006	COLORADO-KANSAS DIVISION Denver Engineering & Design
3007	COLORADO-KANSAS DIVISION Denver Finance
3008	COLORADO-KANSAS DIVISION Denver Marketing
3010	COLORADO-KANSAS DIVISION Denver Safety & Training
3012	COLORADO-KANSAS DIVISION Denver Engineering & Compliance
3016	COLORADO-KANSAS DIVISION Denver Operations
3017	COLORADO-KANSAS DIVISION Denver Employee Development
3019	COLORADO-KANSAS DIVISION Denver Measurement Center
3031	COLORADO-KANSAS DIVISION Greeley Colorado Region Admin
3032	COLORADO-KANSAS DIVISION Greeley Colorado Region Mark
3033	COLORADO-KANSAS DIVISION Greeley Colorado Region Public Affairs
3034	COLORADO-KANSAS DIVISION Greeley C&M/Service
3035	COLORADO-KANSAS DIVISION Steamboat Springs C&M/Service
3036	COLORADO-KANSAS DIVISION Craig C&M/Service
3037	COLORADO-KANSAS DIVISION Canon City C&M/Service
3038	COLORADO-KANSAS DIVISION Salida C&M/Service
3039	COLORADO-KANSAS DIVISION Gunnison C&M/Service
3040	COLORADO-KANSAS DIVISION Lamar C&M/Service
3041	COLORADO-KANSAS DIVISION Durango C&M/Service
3042	COLORADO-KANSAS DIVISION Cortez C&M/Service
3050	COLORADO-KANSAS DIVISION Greeley Operations
3051	COLORADO-KANSAS DIVISION Canon City Operations
3063	COLORADO-KANSAS DIVISION HR Benefit Variance
3131	COLORADO-KANSAS DIVISION Bonner Springs Kansas Region
3132	COLORADO-KANSAS DIVISION Bonner Springs Kansas Region
3133	COLORADO-KANSAS DIVISION Bonner Springs Kansas Region
3134	COLORADO-KANSAS DIVISION Bonner Springs C&M/Service
3135	COLORADO-KANSAS DIVISION Pleasanton C&M/Service
3136	COLORADO-KANSAS DIVISION Herington C&M/Service
3137	COLORADO-KANSAS DIVISION Eureka C&M/Service
3138	COLORADO-KANSAS DIVISION Anthony C&M/Service
3139	COLORADO-KANSAS DIVISION Ulysses C&M/Service
3140	COLORADO-KANSAS DIVISION Ness City C&M/Service
3141	COLORADO-KANSAS DIVISION Olathe Operations
3142	COLORADO-KANSAS DIVISION Olathe Service
3143	COLORADO-KANSAS DIVISION Olathe C&M
3144	COLORADO-KANSAS DIVISION Independence Operations
3145	COLORADO-KANSAS DIVISION Independence C&M
3146	COLORADO-KANSAS DIVISION Yates Center C&M

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3302 MID-STATES DIVISION Franklin Information Service
3303 MID-STATES DIVISION Franklin Human Resources
3304 MID-STATES DIVISION Franklin Rates & Regulatory
3305 MID-STATES DIVISION Franklin Tech Services Admin
3306 MID-STATES DIVISION Franklin Project Engineering
3307 MID-STATES DIVISION Franklin Finance
3308 MID-STATES DIVISION Franklin Marketing
3314 MID-STATES DIVISION Franklin Environmental Services
3315 MID-STATES DIVISION Franklin Measurement & Corrosion
3320 MID-STATES DIVISION Compliance
3331 MID-STATES DIVISION Franklin Central Region Admin
3332 MID-STATES DIVISION Franklin Central Marketing
3333 MID-STATES DIVISION Franklin Central Public Affairs
3334 MID-STATES DIVISION Keokuk Operations
3335 MID-STATES DIVISION Canton Operations
3336 MID-STATES DIVISION Hannibal Operations
3337 MID-STATES DIVISION Harrisburg/Metropolis Operations
3338 MID-STATES DIVISION ILWTN Union City Operations
3339 MID-STATES DIVISION Virden Operations
3340 MID-STATES DIVISION Vandalia Operations
3341 MID-STATES DIVISION Columbia Operations
3342 MID-STATES DIVISION Franklin Operations
3343 MID-STATES DIVISION Murfreesboro Operations
3344 MID-STATES DIVISION Shelbyville Operations
3350 MID-STATES DIVISION Keokuk/Missouri Administration
3351 MID-STATES DIVISION Harrisburg/West Tn Sub Region Admin
3352 MID-STATES DIVISION Brentwood Mid Tennessee Subregion Admin
3363 MID-STATES DIVISION HR Benefit Variance
3370 MID-STATES DIVISION Kirksville Operations
3371 MID-STATES DIVISION Butler Operations
3373 MID-STATES DIVISION Caruthersville Operations
3374 MID-STATES DIVISION Sikeston Operations
3375 MID-STATES DIVISION Jackson Operations
3376 MID-STATES DIVISION Malden Operations
3377 MID-STATES DIVISION Jackson/Sikeston Central Pubic Affairs
3431 MID-STATES DIVISION Southeast Administration
3432 MID-STATES DIVISION Southeast Marketing
3433 MID-STATES DIVISION Johnson City East Region Public Affairs
3434 MID-STATES DIVISION Maryville Operations
3435 MID-STATES DIVISION Greenville/Morristown Operations
3436 MID-STATES DIVISION Johnson City Tri-Cities Operations
3438 MID-STATES DIVISION New River North Operations
3439 MID-STATES DIVISION New River South Operations
3450 MID-STATES DIVISION Maryville/Morristown Subregion Admin
3451 MID-STATES DIVISION-Johnson City Tri-Cities/New River Admin
3533 MID-STATES DIVISION South Public Affairs
3534 MID-STATES DIVISION-Gainesville Operations

Mid-States Division Cost Centers

3535 MID-STATES DIVISION Columbus Operations
3536 MID-STATES DIVISION Columbus-Construction
3537 MID-STATES DIVISION Columbus-Service
3538 MID-STATES DIVISION Columbus-O&M
3550 MID-STATES DIVISION Columbus Subregion Administration
3561 MID-STATES DIVISION Columbus Sub Region Lng

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5002	MVG Jackson Information Services
5003	MVG Jackson Human Resources
5004	MVG Jackson Regulatory Affairs
5005	MVG Technical Services
5006	MVG Jackson Engineering
5007	MVG Jackson Finance
5008	MVG Jackson Marketing
5009	MVG Jackson Measurement Center
5010	MVG Jackson Safety & Training
5011	MVG Jackson Gas Control
5016	MVG Jackson Operations
5019	MVG Jackson Meter Reading
5031	MVG Southern Region Admin
5034	MVG Greenville
5035	MVG Indianola
5036	MVG Belzoni
5037	MVG Rolling Fork
5038	MVG Yazoo City
5039	MVG Meridian
5040	MVG Natchez
5064	MVG Office Services
5065	MVG Central Storeroom
5066	MVG Customer & Administrative
5067	MVG Purchasing Department
5068	MVG Industrial Drive
5069	MVG Apprentice Program
5070	MVG Jackson Summary
5071	MVG Jackson Service
5072	MVG Jackson Local Office Operation
5073	MVG Jackson Construction
5090	MVG Marketing Utilization
5091	MVG Building Services
5092	MVG Gas Utilization & Communication
5093	MVG Operating Services
5094	MVG Jackson District Engineering
5095	MVG Jackson Marketing
5096	MVG Jackson District Vehicle Sho
5131	MVG Northern Region Admin
5134	MVG Southhaven
5135	MVG Clarksdale
5136	MVG Cleveland
5137	MVG Bolivar Gas Dist
5138	MVG Tunica
5139	MVG Greenwood
5140	MVG Grenada
5141	MVG Winona
5142	MVG Kosciusko
5143	MVG Durant
5144	MVG Louisville
5145	MVG Columbus
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5148 MVG Westpoint
5170 MVG Tupelo
5171 MVG Amory
5172 MVG Amory Storage
5173 MVG Goodwin Storage Field
5174 MVG Tupelo District Transmission
5175 MVG Houston
5176 MVG Calhoun City

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4101	Mid-Tex Div Ops President
4103	Mid-Tex Div Human Resources
4104	Mid-Tex Div Rates
4105	Mid-Tex Div Balance Sheet
4106	Mid-Tex Div Gas Engineering & Const Mgt
4107	Mid-Tex Div Finance
4108	Mid-Tex Div Marketing
4109	Mid-Tex Div Gas Measurement Svcs
4110	Mid-Tex Div CIS Reversals
4111	Mid-Tex Div Claims
4113	Mid-Tex Div Community Relationship
4114	Mid-Tex Div Regulatory Accounting
4115	Mid-Tex Div Governmental Relations
4116	Mid-Tex Div Gas Rates
4117	Mid-Tex Div Communications
4118	Mid-Tex Div Environmental
4119	Mid-Tex Div Regulatory & Compliance
4120	Mid-Tex Div Common
4121	Mid-Tex Div Relocation Expense
4122	Mid-Tex Div Gas Measurement
4123	Mid-Tex Div Gas Meter Shop
4124	Mid-Tex Div Construction Mngt
4125	Mid-Tex Div Metro Manager
4126	Mid-Tex Div Programs
4127	Mid-Tex Div Non-Metro Manager
4128	Mid-Tex Div Metro-New Service
4129	Mid-Tex Div Engineering Services
4131	Mid-Tex Div Non-Metro Ops
4132	Mid-Tex Div Non-Metro Special Projects
4140	Mid-Tex Div Gas Storage & Compression
4141	Mid-Tex Div Asset Mgmt
4142	Mid-Tex Div Reservoir Engineer
4143	Mid-Tex Div Gas Planning
4144	Mid-Tex Div Engineering Specialist
4145	Mid-Tex Div Support Services
4146	Mid-Tex Div Work Management
4147	Mid-Tex Div Safety & Insp
4148	Mid-Tex Div Tech Development
4149	Mid-Tex Div Technical Control
4150	Mid-Tex Div Gas Dispatching
4151	Mid-Tex Div Customer Service Activities
4152	Mid-Tex Div Distribution
4153	Mid-Tex Div Info Mgt LP Assets
4154	Mid-Tex Div Info Mgt HP Assets
4155	Mid-Tex Div Right of Way
4156	Mid-Tex Div GCBS
4157	Mid-Tex Div General Office Staff
4158	Mid-Tex GS&D Director
4159	Mid-Tex GS&D Gas Supply and Planning Mid-Tex GS&D Contract Administration
4160	Sup
4161	Mid-Tex Gas Asset Owner Admin

4162	Mid-Tex Business Systems Strategy & Supp
4163	Mid-Tex GS&D Marketing Manager
4164	Mid-Tex GS&D Industrial Marketing
4231	Mid-Tex Div North Region
4232	Mid-Tex Div North Region M-I-C East
4233	Mid-Tex Div North Region M-I-C West
4234	Mid-Tex Div North Region Survey & Corros
4235	Mid-Tex Div Athens Area
4236	Athens Area CS
4237	Mid-Tex Div Greenville Area
4238	Greenville Area CS
4239	Mid-Tex Div Longview Area
4240	Longview Area CS
4241	Mid-Tex Div Paris Area
4242	Paris Area CS
4243	Mid-Tex Div Sherman Area
4244	Mid-Tex Div Sherman Area CS
4245	Mid-Tex Div Wichita Area
4246	Mid-Tex Div Wichita Area CS
4331	Mid-Tex Div South Region
4332	Mid-Tex Div South Region M-I-C East
4333	Mid-Tex Div South Region M-I-C West
4334	Mid-Tex Div South Region Survey & Corros
4335	Mid-Tex Div Bryan Area
4336	Mid-Tex Div Bryan Area CS
4337	Mid-Tex Div Round Rock Area
4338	Mid-Tex Div Round Rock Area CS
4339	Mid-Tex Div Teague Area
4340	Teague Area CS
4341	Mid-Tex Div Temple Area
4342	Mid-Tex Div Temple Area CS
4343	Mid-Tex Div Waco Area
4344	Mid-Tex Div Waco Area CS
4431	Mid-Tex Div West Region
4432	Mid-Tex Div West Region M-I-C
4433	Mid-Tex Div West Region Survey & Corrosi
4434	Mid-Tex Div Abilene Area
4435	Mid-Tex Div Abilene Area CS
4436	Mid-Tex Div Kerrville Area
4437	Mid-Tex Div San Angelo Area
4438	Mid-Tex Div Step/Brw/East Area
4439	Mid-Tex Div Step/Brw/East Area CS
4531	Mid-Tex Div Metro Ops
4541	Mid-Tex Div Metro Tech Services
4542	Mid-Tex Div Pressure Control Metro
4543	Mid-Tex Div Metro M-I-C
4545	Mid-Tex Div Metro Survey & Corrosion
4561	Mid-Tex Div Metro Customer Services
4562	Mid-Tex Div East Metro CS
4570	Mid-Tex Div West Metro CS
4581	Mid-Tex Div Metro Const & Maint
4582	Mid-Tex Div Metro C&M Coord Mgr
4586	Mid-Tex Div C&M Metro Leak Sweep
4590	Mid-Tex Div Metro C&M Prod Support Mgr

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Atmos Pipeline - Texas Cost Centers

9600	Atmos Pipeline - Texas CIS Reversals
9601	Atmos Pipeline - Texas Vice President
9602	Atmos Pipeline - Texas Gas Supply & Deve
9603	Atmos Pipeline - Texas Gas Mktg. & Trans
9604	Atmos Pipeline - Texas Ind. Gas Mktg. &
9605	Atmos Pipeline - Texas Gas Supply & Plan
9606	Atmos Pipeline - Texas Contract Administ
9607	Atmos Pipeline - Texas Pipeline Marketin
9608	Atmos Pipeline - Texas Div Common Atmos Pipeline - Texas Div Common-
9609	LSGTR
9610	Atmos Pipeline - Texas Div GCBS
9611	Atmos Pipeline - Texas GCBS-LSGTR
9612	Atmos Pipeline - Texas Gas Control
9613	Atmos Pipeline - Texas Gas Scheduling
9614	Atmos Pipeline - Texas Gas Control Opera
9615	Atmos Pipeline - Texas Business system S
9616	Atmos Pipeline - Texas General Office St
9617	Atmos Pipeline - Texas Atmos Real Estate
9618	Atmos Pipeline - Texas Info Mgt LP Asset
9619	Atmos Pipeline - Texas Metro New Serve
9620	Atmos Pipeline - Texas Regulatory & Exte
9621	Atmos Pipeline - Texas Ops President
9622	Atmos Pipeline - Texas Human Resources
9623	Atmos Pipeline - Texas Rates
9624	Atmos Pipeline - Texas Gas Engineering &
9625	Atmos Pipeline - Texas Finance
9626	Atmos Pipeline - Texas Marketing
9627	Atmos Pipeline - Texas Gas Measurement S
9628	Atmos Pipeline - Texas Claims
9629	Atmos Pipeline - Texas Community Relatio
9630	Atmos Pipeline - Texas Regulatory Accoun
9631	Atmos Pipeline - Texas Governmental Rela
9632	Atmos Pipeline - Texas Gas Rates
9633	Atmos Pipeline - Texas Communications
9634	Atmos Pipeline - Texas Environmental
9635	Atmos Pipeline - Texas Regulatory & Comp
9636	Atmos Pipeline - Texas Gas Measurement
9637	Atmos Pipeline - Texas Gas Meter Shop
9638	Atmos Pipeline - Texas Construction Mngt
9639	Atmos Pipeline - Texas Metro Manager
9640	Atmos Pipeline - Texas Programs
9641	Atmos Pipeline - Texas Non-Metro Manager
9642	Atmos Pipeline - Texas Non-Metro Ops
9643	Atmos Pipeline - Texas Gas Storage & Com
9644	Atmos Pipeline - Texas Asset Mgmt
9645	Atmos Pipeline - Texas Engineering Speci
9646	Atmos Pipeline - Texas Support Services
9647	Atmos Pipeline - Texas Work Management
9648	Atmos Pipeline - Texas Safety & Insp
9649	Atmos Pipeline - Texas Tech Development
9650	Atmos Pipeline - Texas Technical Control
9651	Atmos Pipeline - Texas Gas Dispatching
9652	Atmos Pipeline - Texas Info Mgt HP Asset

9653	Atmos Pipeline - Texas Right of Way
9654	Atmos Pipeline - Texas North Region
9655	Atmos Pipeline - Texas North Region M-I-
9656	Atmos Pipeline - Texas North Region M-I-
9657	Atmos Pipeline - Texas North Region Surv
9658	Atmos Pipeline - Texas Athens Area
9659	Atmos Pipeline - Texas Greenville Area
9660	Atmos Pipeline - Texas Longview Area
9661	Atmos Pipeline - Texas Paris Area
9662	Atmos Pipeline - Texas Sherman Area
9663	Atmos Pipeline - Texas Whichita Area
9664	Atmos Pipeline - Texas South Region
9665	Atmos Pipeline - Texas South Region M-I-
9666	Atmos Pipeline - Texas South Region M-I-
9667	Atmos Pipeline - Texas South Region Surv
9668	Atmos Pipeline - Texas Bryan Area
9669	Atmos Pipeline - Texas Round Rock Area
9670	Atmos Pipeline - Texas Teague Area
9671	Atmos Pipeline - Texas Temple Area
9672	Atmos Pipeline - Texas Waco Area
9673	Atmos Pipeline - Texas West Region
9674	Atmos Pipeline - Texas West Region M-I-C
9675	Atmos Pipeline - Texas West Region Surve
9676	Atmos Pipeline - Texas Abilene Area
9677	Atmos Pipeline - Texas Kerrville Area
9678	Atmos Pipeline - Texas San Angelo Area
9679	Atmos Pipeline - Texas Step/Brw/East Are
9680	Atmos Pipeline - Texas Metro Ops
9681	Atmos Pipeline - Texas Pressure Control
9682	Atmos Pipeline - Texas East Metro M-I-C
9683	Atmos Pipeline - Texas East Metro Survey
9684	Atmos Pipeline - Texas East Metro CS
9685	Atmos Pipeline - Texas West Metro CS
9686	Atmos Pipeline - Texas Metro Const & Mai
9687	Atmos Pipeline - Texas Metro C&M Coord
9688	Atmos Pipeline - Texas C&M Metro Leak Sw
9689	Atmos Pipeline - Texas Metro C&M Prod Su
9690	Atmos Pipeline - Texas Technical Service

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FERC Account Numbers for Operating Expenses

Operation Expenses

7230 Production-Fuel for liquefied petroleum gas process
7280 Production-Liquefied petroleum gas
7330 Production-Gas mixing expenses
7350 Production-Miscellaneous production expenses
7500 Production and gathering-Operation supervision
7510 Production and gathering-Maps and records
7520 Production and gathering-Gas wells expense
7530 Production and gathering-Field line expense
7540 Production and gathering-Field compressor station expense
7550 Production and gathering-Field compressor station fuel
7560 Production and gathering-Field M&R expenses
7570 Production & gathering-Purification expenses
7580 Production and gathering-Gas well royalties
7590 Production & gathering-Other expenses
7700 Products extraction-Operation supervision
7710 Products extraction-Operation labor
7720 Products extraction-Gas shrinkage
7730 Products extraction-Fuel
7740 Products extraction-Power
7770 Products extraction-Gas processed by others
7980 Exploration & development-Other exploration
8140 Underground storage-Operation supervision
8150 Underground storage-Maps & records
8160 Underground storage-Wells expense
8170 Underground storage-Lines expense
8180 Compressor station expenses
8190 Underground storage-Compressor station fuel and power
8200 Underground storage-Measuring & regulating station expenses
8210 Underground storage-Purification expenses
8230 Underground storage-Gas losses
8240 Underground storage-Other expenses
8250 Underground storage-Well royalties
8260 Underground storage-Rents
8400 Other storage-Operation supervision
8410 Other storage-Operation labor
8420 Other storage-Rents
8500 Transmission-Operations supervision
8510 Transmission-System control and load dispatch
8520 Communication System Expenses
8530 Transmission-Compressor station
8540 Transmission-Gas for compressor station fuel
8560 Transmission-Mains expenses

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FERC Account Numbers for Operating Expenses

Operation Expenses, cont.

8570 Transmission-Measuring & regulating station expenses
8580 Transmission-Transmission & compression of gas by others
8590 Transmission-Other expenses
8600 Transmission-Rents
8700 Distribution-Operations supervision
8710 Distribution-Load dispatching
8711 Distribution-Odorization
8720 Distribution-Compressor station expenses
8740 Distribution-Mains & services expenses
8750 Distribution-Measuring & regulating station expenses-general
8760 Distribution-Measuring & regulating station expenses-industrial
8770 Distribution-Measuring & regulating station expenses-city gate
8780 Distribution-Meter and house regulator expenses
8790 Distribution-Customer installation expenses
8800 Distribution-Other expenses
8810 Distribution-Rents
9010 Customer accounts-Operation supervision
9020 Customer accounts-Meter reading expenses
9030 Customer accounts-Customer records & collection expenses
9040 Customer accounts-Uncollectible accounts
9050 Customer accounts-Miscellaneous customer account expenses
9070 Customer service-Operation supervision
9080 Customer service-Customer assistance expenses
9090 Customer service-Informational & instructional advertising expenses
9100 Customer service-Misc. customer service & informational expenses
9110 Sales-Supervision
9120 Sales-Demonstrating & selling expenses
9130 Sales-Advertising expenses
9160 Sales-Miscellaneous sales expenses
9200 A&G-Administrative & general salaries
9210 A&G-Office supplies & expenses
9230 A&G-Outside services employed
9240 A&G-Property insurance
9250 A&G-Injuries & damages
9260 A&G-Employee pensions & benefits
9270 A&G-Franchise requirements
9280 A&G-Regulatory commission expenses
9290 A&G-Duplicate charges-credit
9302 A&G-Miscellaneous general expenses
9310 A&G-Rents

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FERC Account Numbers for Operating Expenses

Maintenance Expenses

7410 Production-Maintenance of structures & improvements
7420 Production-Maintenance of production equipment
7610 Production & gathering-Maintenance supervision & engineering
7620 Production & gathering-Maintenance of structures & improvements
7640 Production & gathering-Maintenance of field lines
7650 Production & gathering-Maintenance of field compressor stations
7660 Production & gathering-Maintenance of measuring & regulating stations
7670 Production & gathering-Maintenance of purification equipment
7690 Production & gathering-Maintenance of other equipment
7840 Products extraction-Maintenance supervision & engineering
7860 Products extraction-Maintenance of extraction & refining equipment
8300 Underground storage-Maintenance supervision & engineering
8310 Underground storage-Maintenance of structures & improvements
8320 Underground storage-Maintenance of reservoirs & wells
8330 Underground storage-Maintenance of lines
8340 Underground storage-Maintenance of compressor station equipment
8350 Underground storage-Maintenance of measuring & regulating equipment
8360 Underground storage-Maintenance of purification equipment
8431 Other storage-Maintenance supervision & engineering
8432 Other storage-Maintenance of structures & improvements
8433 Other storage-Maintenance of gas holders
8435 Other storage-Maintenance of liquefaction equipment
8436 Other storage-Maintenance of vaporizing equipment
8610 Transmission-Maintenance supervision & engineering
8620 Transmission-Maintenance of structures & improvements
8630 Transmission-Maintenance of mains
8640 Transmission-Maintenance of compressor station equipment
8650 Transmission-Maintenance of measuring & regulating station equipment
8660 Transmission-Maintenance of communication equipment
8670 Transmission-Maintenance of other equipment
8850 Distribution-Maintenance supervision & engineering
8860 Distribution-Maintenance of structures & improvements
8870 Distribution-Maintenance of mains
8890 Distribution-Maintenance of measuring & regulating station equip-general
8900 Distribution-Maintenance of measuring & regulating station equip-industrial
8910 Distribution-Maintenance of measuring & regulating station equip-city gate
8920 Distribution-Maintenance of services
8930 Distribution-Maintenance of meters & house regulators
8940 Distribution-Maintenance of other equipment
8950 Distribution-Maintenance of other plant
9350 A&G-Maintenance of general plant

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Subaccount Listing

Total Labor Expense
01000 Non-project Labor
01001 Capital Labor
01002 Capital Labor Contra
01003 Deferred Project Labor
01004 Deferred Project Labor Contra

Total Benefits Expense
01200 Benefits Load

Total Materials & Supplies Expense
02001 Inventory Materials
02004 Warehouse Loading Charge
02005 Non-Inventory Supplies
05010 Office Supplies

Total Vehicles & Equipment Expense
03001 Vehicle Depreciation
03003 Capitalized Transportation
03004 Vehicle Expense
04302 Equipment Maintenance

Total Print & Postage Expense
04053 Gas Bill Forms
05111 Postage/Delivery Svc

Total Insurance Expense
04070 Insurance
07120 Environmental & Safety

Total Marketing Expense
04044 Advertising
04046 Cust Relations & Assist.
04001 Safety, Newspaper
04021 Promo Other, Misc
04040 Community Rel & Trade Shows

Total Employee Welfare Expense
07421 Service Awards
07443 Uniforms
07451 Restricted Stock
07452 Variable Pay & Mgmt Incentive
07453 Exec Compensation-Other
07486 Rabbi Trust Gain/Loss
07487 COLI CSV & Premiums
07488 COLI Loan Interest
07489 Retirement Cost
07499 Misc Employee Welfare Exp

Total Information Technology
04061 Emergency Data Center
04201 Software Lease
04065 Offsite Storage
04212 IT Equip Maint

Total Rent, Maint & Util Expense
04580 Building Lease/Rents Capitalized
04581 Building Lease/Rents
04582 Building Maintenance
04590 Utilities
04599 Capitalized Utility Costs

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Subaccount Listing

Total Directors, Shareholders & PR Exp

- 04111 Directors Fees
- 04112 Board Meeting Expenses
- 04113 Directors Retirement Exps
- 04120 Newswire/Blast Fax/Mail List
- 04121 Inv Relations/Bnkg Inst
- 04122 Annual Report Design, Printing
- 04124 Fin Notice & Qtrly Rpt
- 04125 Proxy Solicitation Exp
- 04126 Transfer Agent Administration
- 04127 Tr & Reg of Bonds/Debt Fee
- 04129 NYSE Fees & Exps
- 04130 Bank Service Charge
- 04140 Analyst Activities
- 04141 Web Site
- 04143 NAIC
- 04145 Printing/Slides/Graphics
- 04146 Public Relations

Total Telecom Expense

- 05365 CDPD Cellular
- 05380 Video Conference
- 05390 Audit Conference
- 05399 Capitalized Telecom Costs
 - 05310 Monthly lines and service
 - 05312 Long Distance
 - 05314 Toll Free Long Distance
 - 05316 Maintenance & Repair
 - 05323 Measurement & Meter Reading
 - 05331 WAN/LAN/Internet Service
 - 05364 Switched Cellular

Total Travel, Meals & Ent. Expense

- 05411 Meals & Entertainment
- 05412 Spousal & Dependent Travel
- 05413 Transportation
- 05414 Lodging
- 05419 Misc Employee Expense

Total Dues & Donations Expense

- 05415 Membership Fees
- 05416 Club Dues - Nondeductible
- 05417 Club Dues - Deductible
- 07510 Association Dues
- 07520 Donations

Total Training Expense

- 05421 Training

Total Outside Service Expenses

- 06111 Contract Labor/Services
- 06112 Collection Fees
- 06116 Bill Print Fees
- 06121 Legal

Total Write-Off Expense

- 09927 Cust Uncol Acct-Write Off
- 09929 Cust Uncol Acct-Collectns

Total Miscellaneous Expense

- 07590 Misc General Expense

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Donation Subaccounts to be used with Account 4261

- 0702 Colleges & Univ
- 30703 United Way Agencies
- 30704 Ffa, Fha, 4H, Stock Shows
- 30705 Hospital, Nursing, Medical
- 30706 Museums & Arts
- 30707 Public Schools
- 30708 Research Foundations
- 30709 Salvation Army
- 30710 Youth Clubs & Centers
- 30711 Heat Help Assist. Program
- 30712 Agricultural
- 30713 American Red Cross
- 30714 Blindness
- 30715 Boy Scouts
- 30716 Boy's Ranch
- 30717 Cancer
- 30718 Cerebral Palsy
- 30719 Christmas Funds
- 30720 Churches
- 30721 Festivals
- 30722 Fireman & Police Activities
- 30723 Girl Scouts
- 30724 Heart Fund
- 30725 March of Dimes
- 30726 Mental Associations
- 30727 Multiple Sclerosis
- 30728 Muscular Dystrophy
- 30729 Rodeos
- 30730 Sports Programs
- 30731 YMCA
- 30732 YWCA
- 30733 Civic Clubs
- 30734 Children's Funds
- 30735 Scholarship Funds
- 30736 Community Improvement
- 30737 Political Activities
- 30738 Leukemia Society of America

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Capital Tasks

Distribution Plant

01000	Mains	Mains – Not chargeable (parent task)
01102	Mains stl 2"	Mains stl $x \leq 2$ "
01103	Mains stl 3"	Mains stl $2 < x \leq 3$ "
01104	Mains stl 4"	Mains stl $3 < x \leq 4$ "
01105	Mains stl 5"	Mains stl $4 < x \leq 5$ "
01106	Mains stl 6"	Mains stl $5 < x \leq 6$ "
01108	Mains stl 8"	Mains stl $6 < x \leq 8$ "
01112	Mains stl 12"	Mains stl $8 < x \leq 12$ "
01113	Mains stl >12"	Mains stl $x > 12$ "
0120125	Mains pe 1.25"	Mains pe $x \leq 1.25$ "
01202	Mains pe 2"	Mains pe $1.25 < x \leq 2$ "
01203	Mains pe 3"	Mains pe $2 < x \leq 3$ "
01204	Mains pe 4"	Mains pe $3 < x \leq 4$ "
01205	Mains pe 5"	Mains pe $4 < x \leq 5$ "
01206	Mains pe 6"	Mains pe $5 < x \leq 6$ "
01502	Mains pvc 2"	Mains pvc $x \leq 2$ "
01503	Mains pvc 3"	Mains pvc $2 < x \leq 3$ "
01504	Mains pvc 4"	Mains pvc $3 < x \leq 4$ "
02000	Services	Service – Not chargeable (parent task)
2101	Services stl 1"	Services stl $x \leq 1$ "
02102	Services stl 2"	Services stl $1 < x \leq 2$ "
02103	Services stl 3"	Services stl $2 < x \leq 3$ "
02104	Services stl 4"	Services stl $3 < x \leq 4$ "
02106	Services stl 6"	Services stl $4 < x \leq 6$ "
02108	Services stl 8"	Services stl $6 < x \leq 8$ "
02112	Services stl >8"	Services stl $x > 8$ "
02201	Services pe 1"	Services pe $x \leq 1$ "
0220125	Services pe 1.25"	Services pe $1 < x \leq 1.25$ "
02202	Services pe 2"	Services pe $1.25 < x \leq 2$ "
02203	Services pe 3"	Services pe $2 < x \leq 3$ "
02204	Services pe 4"	Services pe $3 < x \leq 4$ "
02206	Services pe 6"	Services pe $4 < x \leq 6$ "
02208	Services pe 8"	Services pe $6 < x \leq 8$ "
02212	Services pe >8"	Services pe $x > 8$ "
02501	Services pvc 1"	Services pvc $x \leq 1$ "
02502	Services pvc 2"	Services pvc $1 < x \leq 2$ "
02503	Services pvc 3"	Services pvc $2 < x \leq 3$ "
02504	Services pvc 4"	Services pvc $3 < x \leq 4$ "

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Capital Tasks

37400	Land & Land Rights	Land & Land Rights
37420	Rights of Way	Rights of Way
37500	Structure & Improve	Structure & Improvements
37600	Mains Cathodic Protect	Mains Cathodic Protection
37700	Comp Sta Equip	Compressor Station Equipment
37800	Meas & Reg Sta	Meas & Reg Station – City Plant
37900	Meas & Reg TBS	Meas & Reg Town Border Station
38100	Meters	Meters
38200	Mtr. Loops	Meter Loops Installations
38300	House Regulators	House Regulators
38400	House Reg Instal	House Regulator Installation
38500	Industrial Meas & Reg	Industrial Meas & Reg Installation
38600	Other Property	Other Property on Customer Premises
38700	Other Equip	Other Equipment
98000	Retire	Retirements

Functional Tasks

01000	Mains	Mains – Not chargeable (parent task)
01102	Mains stl 2”	Mains stl $x \leq 2$ ”
01103	Mains stl 3”	Mains stl $2 < x \leq 3$ ”
01104	Mains stl 4”	Mains stl $3 < x \leq 4$ ”
01105	Mains stl 5”	Mains stl $4 < x \leq 5$ ”
01106	Mains stl 6”	Mains stl $5 < x \leq 6$ ”
01108	Mains stl 8”	Mains stl $6 < x \leq 8$ ”
01112	Mains stl 12”	Mains stl $8 < x \leq 12$ ”
01113	Mains stl >12”	Mains stl $x > 12$ ”
0120125	Mains pe 1.25”	Mains pe $x \leq 1.25$ ”
01202	Mains pe 2”	Mains pe $1.25 < x \leq 2$ ”
01203	Mains pe 3”	Mains pe $2 < x \leq 3$ ”
01204	Mains pe 4”	Mains pe $3 < x \leq 4$ ”
01205	Mains pe 5”	Mains pe $4 < x \leq 5$ ”
01206	Mains pe 6”	Mains pe $5 < x \leq 6$ ”
01502	Mains pvc 2”	Mains pvc $x \leq 2$ ”
01503	Mains pvc 3”	Mains pvc $2 < x \leq 3$ ”
01504	Mains pvc 4”	Mains pvc $3 < x \leq 4$ ”
02000	Services	Service – Not chargeable (parent task)
02101	Services stl 1”	Services stl $x \leq 1$ ”
02102	Services stl 2”	Services stl $1 < x \leq 2$ ”
02103	Services stl 3”	Services stl $2 < x \leq 3$ ”
02104	Services stl 4”	Services stl $3 < x \leq 4$ ”
02106	Services stl 6”	Services stl $4 < x \leq 6$ ”
02108	Services stl 8”	Services stl $6 < x \leq 8$ ”

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Capital Tasks

02112	Services stl >8"	Services stl x>8"
02201	Services pe 1"	Services pe x<=1"
0220125	Services pe 1.25"	Services pe 1"<x<=1.25"
02202	Services pe 2"	Services pe 1.25"<x<=2"
02203	Services pe 3"	Services pe 2"<x<=3"
02204	Services pe 4"	Services pe 3"<x<=4"
02206	Services pe 6"	Services pe 4"<x<=6"
02208	Services pe 8"	Services pe 6"<x<=8"
02212	Services pe >8"	Services pe x>8"
02501	Services pvc 1"	Services pvc x<=1"
02502	Services pvc 2"	Services pvc 1"<x<=2"
02503	Services pvc 3"	Services pvc 2"<x<=3"
02504	Services pvc 4"	Services pvc 3"<x<=4"
19800	Leak Clamps	Leak Clamps
19700	Extend Cover	Extended Coverage
19900	Anodes	Anodes
38200	Mtr Loops	Meter Loops
01980	Retire	Functional Main Retirement
02980	Retire	Functional Service Retirement
19898	Retire	Functional Leak Clamp Retirement
38298	Retire	Functional Meter Loop Retirement

Transmission Plant

01000	Mains	Mains – Not chargeable (parent task)
01102	Mains stl 2"	Mains stl x<=2"
01103	Mains stl 3"	Mains stl 2"<x<=3"
01104	Mains stl 4"	Mains stl 3"<x<=4"
01105	Mains stl 5"	Mains stl 4"<x<=5"
01106	Mains stl 6"	Mains stl 5"<x<=6"
01108	Mains stl 8"	Mains stl 6"<x<=8"
01112	Mains stl 12"	Mains stl 8"<x<=12"
01113	Mains stl >12"	Mains stl x>12"
0120125	Mains pe 1.25"	Mains pe x<=1.25"
01202	Mains pe 2"	Mains pe 1.25"<x<=2"
01203	Mains pe 3"	Mains pe 2"<x<=3"
01204	Mains pe 4"	Mains pe 3"<x<=4"
01205	Mains pe 5"	Mains pe 4"<x<=5"
01206	Mains pe 6"	Mains pe 5"<x<=6"
01502	Mains pvc 2"	Mains pvc x<=2"
01503	Mains pvc 3"	Mains pvc 2"<x<=3"
01504	Mains pvc 4"	Mains pvc 3"<x<=4"

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Capital Tasks

J2000	Services	Service – Not chargeable (parent task)
02101	Services stl 1"	Services stl $x \leq 1$ "
02102	Services stl 2"	Services stl $1 < x \leq 2$ "
02103	Services stl 3"	Services stl $2 < x \leq 3$ "
02104	Services stl 4"	Services stl $3 < x \leq 4$ "
02106	Services stl 6"	Services stl $4 < x \leq 6$ "
02108	Services stl 8"	Services stl $6 < x \leq 8$ "
02112	Services stl > 8 "	Services stl $x > 8$ "
02201	Services pe 1"	Services pe $x \leq 1$ "
0220125	Services pe 1.25"	Services pe $1 < x \leq 1.25$ "
02202	Services pe 2"	Services pe $1.25 < x \leq 2$ "
02203	Services pe 3"	Services pe $2 < x \leq 3$ "
02204	Services pe 4"	Services pe $3 < x \leq 4$ "
02206	Services pe 6"	Services pe $4 < x \leq 6$ "
02208	Services pe 8"	Services pe $6 < x \leq 8$ "
02212	Services pe > 8 "	Services pe $x > 8$ "
02501	Services pvc 1"	Services pvc $x \leq 1$ "
02502	Services pvc 2"	Services pvc $1 < x \leq 2$ "
02503	Services pvc 3"	Services pvc $2 < x \leq 3$ "
02504	Services pvc 4"	Services pvc $3 < x \leq 4$ "

36510	Land & Land Rights	Land & Land Rights
36520	Rights of Way	Rights of Way
36600	Structure & Improve	Structure & Improvements
36700	Mains Cathodic Protect	Mains Cathodic Protection
36800	Comp Sta Equip	Compressor Station Equipment
36900	Meas & Reg Sta	Meas & Reg Station
37000	Communication Equip	Communication Equipment
37100	Other Equip	Other Equipment
98000	Retire	Retirements

General Plant

38900	Land & Land Rights	Land & Land Rights
39000	Structures & Improve	Structures & Improvements
39100	Office Furn & Equip	Office Furniture & Equipment
39200	Transportation Equip	Transportation Equipment
39300	Stores Equip	Stores Equipment
39400	Tools, Shop Equip	Tools, Shop Garage Equipment
39600	POE	Power Operated Equipment
39603	Ditchers	Ditchers
39604	Backhoes	Backhoes
39605	Welders	Welders
39700	Communication Equip	Communication Equipment – Telephone
39701	Communication Equip	Communication Equipment – Radio
39702	Communication Equip	Communication Equipment – Telemeter

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Capital Tasks

39800	Misc Equip	Miscellaneous Equipment
39900	Other Tang Prop	Other Tangible Property
39901	Servers Hardware	Servers Hardware
39902	Servers Software	Servers Software
39903	Network Hardware	Network Hardware
39904	Mainframe CPU	Mainframe CPU
39905	Mainframe Hardware	Mainframe Hardware
39906	PC Hardware	PC Hardware
39907	PC Software	PC Software
39908	Application Software	Application Software
39909	Mainframe Software	Mainframe Software
98000	Retire	Retirement

Underground Storage Plant

35010	Land & Land Rights	Land & Land Rights
35020	Rights of Way	Rights of Way
35100	Struc & Improve	Structures & Improvements
35200	Wells	Wells
35210	Storage Lease	Storage Leaseholds & Rights
35220	Reservoirs	Reservoirs
35230	Non Recover Gas	Non Recoverable Gas
35300	Lines	Lines
35400	Comp Sta Equip	Compressor Station Equipment
35500	Meas & Reg Sta	Meas & Reg Station Equipment
35600	Purification Equip	Purification Equipment
35700	Other Equip	Other Equipment
36200	Gas Holders	Gas Holders
98000	Retire	Retirement

Miscellaneous Tasks (Common Cost)

80000	Prelim Eng	Preliminary Engineering
98200	AIC	Aid in Construction
98300	Reimburse	Reimbursement

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Capital Expenditure Types

Type	Description	Category
AFUDC	Allowance for funds used during construction	Capitalized Interest
AIC	Aid in Construction	Reimbursements
Consulting	Consulting Costs	Other
Contractor-Equipment	Contractor Equipment	Contractor Services
Contractor-Labor	Contractor Labor	Contractor Services
Contractor-Material	Contractor Material	Contractor Services
Contractor-Services	Contractor Services	Contractor Services
Equipment Rental	Equipment Rental	Other
Labor-Overhead	Employee Benefits	Labor
Labor-Overtime	Company overtime labor	Labor
Labor-Regular	Company regular labor	Labor
Land	Land Acquisition	Other
Land Rights	Right-of-Way Acquisitions	Other
Legal	Legal Expenses	Other
Lodgings	Lodging Expenses	Employee Expenses
MEC Refund	Main extension contract refund	Reimbursements
Material w/Stores	Inventory material with stores overhead	Material
Material w/o Stores	Material purchased without stores overhead	Material
Meals & Entertainment	Meals & Entertainment expenses	Employee Expenses
Miscellaneous	Miscellaneous	Other
Miscellaneous-GL	Miscellaneous GL source entries	Other
Other Employee Exp.	Other employee expenses	Employee Expenses
Permits	Permit fees	Other
Personal Vehicle Mile	Personal vehicle mileage	Employee Expenses
Reimbursements	Reimbursements	Reimbursements
Salvage	Proceeds from sale of asset	Other
Stores Overhead	Overhead applied by system to materials	Material
Transportation	Transportation charges allocated by system	Other
Travel Expense	Travel expenses	Employee Expenses
Vehicle Expense	Vehicle expenses	Other

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Capital Overhead Projects

Location	Project	Task
Corporate A&G	OH.010.10000	OVRHD
Louisiana Division BU A&G	OH.020.10000	OVRHD
Texas Division BU A&G	OH.030.10000	OVRHD
Kentucky Division BU A&G	OH.040.10000	OVRHD
Mid-States Division BU A&G	OH.050.10000	OVRHD
Colorado/Kansas Div BU A&G	OH.060.10000	OVRHD
Mississippi Division BU A&G	OH.070.10000	OVRHD
Mid-Tex BU A&G	OH.080.10000	OVRHD
Atmos Pipeline – Texas BU A&G	OH.180.10000	OVRHD
Illinois State A&G	OH.050.10001	OVRHD
Tennessee State A&G	OH.050.10002	OVRHD
Georgia State A&G	OH.050.10005	OVRHD
Virginia State A&G	OH.050.10006	OVRHD
Missouri State A&G	OH.050.10007	OVRHD
Iowa State A&G	OH.050.10008	OVRHD
Colorado State A&G	OH.060.10001	OVRHD
Kansas State A&G	OH.060.10002	OVRHD

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Cross Reference – FIM Department ID's to Atmos Cost Centers

Mid-Tex/Atmos Pipeline-Texas Divisions DeptIDs/Cost Centers

Organization	FIM Dept IDs				Atmos Cost Centers	
	ATMDS	Rolls up to	ATMPL	Rolls up to	080	180
President (Fischer)	140102	142000R	101105	104000R	4101	9621
Finance (Weathersbee)	143500R	142000R	101500R	104000R	4107	
Financial Management Support Admin	143510	143500R	101108	101500R	4107	9625
Claims	143511	143500R	104600	101500R	4111	9628
Human Resources (Fletcher)						
Human Resources Client Support	143700	142000R	101107	104000R	4103	9622
Marketing						
Marketing Admin	143950	142000R	104950	104000R	4108	9626
Metro Operations (Powell)	142400R	142000R	104400R	104000R		
Metro Area Operations Admin	142401	142400R	104401	104400R	4531	9680
Metro Customer Service (Martinez)	142402R	142400R	104402R	104400R		
East Metro Customer Service	142402	142402R	104402	104402R	4561, 4562	9684
West Metro Customer Service	142403	142402R	104403	104402R	4570	9685
Metro Technical Services (Wernicke)	142410R	142400R	104410R	104400R		
Pressure Control	142411	142410R	104411	104410R	4542	9681
M-I-C	142412	142410R	104412	104410R	4541, 4543	9682
Survey & Corrosion	142413	142410R	104413	104410R	4545	9683
Metro Construction & Maintenance (Chapman)	142420R	142400R	104420R	104400R		
C & M Admin	142421	142420R	104421	104420R	4581	9686
C & M Coordination	142422	142420R	104422	104420R	4582	9687
Leak Sweep Coordination	142423	142420R	104423	104420R	4586	9688
C & M Production Support	142424	142420R	104424	104420R	4590	9689
Non-Metro Operations (Hardgrave)	142500R	142000R	104500R	104000R		
Non-Metro Area Operations Admin	142501	142500R	104501	104500R	4131	9642
North Region (Kelley)	142510R	142500R	104510R	104500R		
North Region Admin	142511	142510R	104511	104510R	4231	9654
North Region M-I-C East	142512	142510R	104512	104510R	4232	9655
North Region M-I-C West	142513	142510R	104513	104510R	4233	9656
North Region Survey & Corrosion	142514	142510R	104514	104510R	4234	9657
Athens Area	142515	142510R	104515	104510R	4235	9658
Greenville Area	142517	142510R	104517	104510R	4237	9659
Longview Area	142519	142510R	104519	104510R	4239	9660
Paris Area	142521	142510R	104521	104510R	4241	9661
Sherman Area	142523	142510R	104523	104510R	4243	9662
Sherman Area CS	142524	142510R	104524	104510R	4244	N/A
Wichita Falls Area	142525	142510R	104525	104510R	4245	9663
Wichita Falls Area CS	142526	142510R	104526	104510R	4246	N/A
South Region (Vacant)	142530R	142500R	104530R	104500R		
South Region Admin	142531	142530R	104531	142530R	4331	9664
South Region M-I-C East	142532	142530R	104532	142530R	4333	9666
South Region M-I-C West	142533	142530R	104533	142530R	4332	9665
South Region Survey & Corrosion	142534	142530R	104534	142530R	4334	9667
Bryan Area	142535	142530R	104535	104530R	4335	9668
Bryan Area CS	142536	142530R	104536	104530R	4336	N/A
Round Rock Area	142537	142530R	104537	104530R	4337	9669
Round Rock Area CS	142538	142530R	104538	104530R	4338	N/A
Teague Area	142539	142530R	104539	104530R	4339	9670
Temple Area	142541	142530R	104541	104530R	4341	9671

Temple Area CS 142542 142530R 104542 104530R 4342 N/A
Mid-Tex/Atmos Pipeline-Texas Divisions
DeptIDs/Cost Centers

Organization	FIM Dept IDs				Atmos Cost Centers	
	ATMDS	Rolls up to	ATMPL	Rolls up to	080	180
Waco Area	142543	142530R	104543	104530R	4343	9672
Waco Area CS	142544	142530R	104544	104530R	4344	N/A
West Region (Martin)	142550R	142500R	104550R	104500R		
West Region Admin	142551	142550R	104551	104550R	4431	9673
West Region M-I-C	142552	142550R	104552	104550R	4432	9674
West Region Survey & Corrosion	142553	142550R	104553	104550R	4433	9675
Abilene Area	142554	142550R	104554	104550R	4434	9676
Abilene Area CS	142555	142550R	104555	104550R	4435	N/A
Kerrville Area	142556	142550R	104556	104550R	4436	9677
San Angelo Area	142558	142550R	104558	104550R	4437	9678
Step/Brw/East Area	142560	142550R	104560	104550R	4438	9679
Step/Brw/East Area CS	142561	142550R	104561	104550R	4439	N/A
Gas Storage (Trivedi)	142570R	142500R	104570R	104500R		
Gas Storage	142571	142570R	104571	104570R	4140, 4156	9643
Technical Services (Richards)	142200R	142000R	104200R	104000R		
Technical Services Admin	142201	142200R	104201	104200R	4106	9690
Gas Asset Management (Murdock)	141130R	142200R	101980R	104200R		
AIS System Planning	141130	141130R	101980	101980R	4141	9644
Info Mgmt HP Assets	141155	141130R	101981	101980R	4154	9652
Info Mgmt LP Assets	141153	141130R	104827	101980R	4153	9618
Pipeline Integrity Team	143826	141130R	104826	101980R	4144	9645
Right-of-Way	143825	141130R	104825	101980R	4155	9653
Support Services (Thigpen)	142100R	142200R	104100R	104200R		
Support Services Admin	142101	142100R	104101	104100R	4145	9646
Safety & Inspection (Schauwecker)	142102	142100R	104102	104100R	4147	9648
Technical Development (Kolkmeier)	142103	142100R	104103	104100R	4148	9649
SCADA/RTU (Sprinkle)	142104	142100R	104104	104100R	4149	9650
Gas Dispatch (Parks)	142105	142100R	104105	104100R	4150	9651
Work Management (Jackson)	142106	142100R	104106	104100R	4146	9647
Gas Engineering & Construction (Knights)	142300R	142200R	104300R	104200R		
Gas Engineering Services Admin	142301	142300R	104301	104300R	4129	9624
Gas Engineering Programs	142302	142300R	104302	104300R	4126	9640
Gas Engineering Non Metro	142303	142300R	104303	104300R	4127	9641
Gas Engineering Metro	142304	142300R	104304	104300R	4125	9639
Gas Engineering Metro New Serve	141217	142300R	104306	104300R	4128	9619
Gas Construction Management (Andrews)	142305	142200R	104305	104200R	4124	9638
Gas Measurement Services (Vinson)	141490R	142200R	101901R	104200R		
Gas Measurement Admin	141491	141490R	101943	101943R	4109	9627
Regional Measurement Managers	141491	141490R	101943	101943R	4109	9627
Gas Meter Shop	141492	141490R	101944	101943R	4123	9637
Gas Measurement Engineering	141498	141490R	101961	101943R	4122	9636
Regulatory & External Affairs (Yarbrough)	142220R	142000R	104220R	104000R		
Regulatory & External Affairs Admin	143800	142220R	104800	104220R	4104	9620
Communications	143803	142220R	104803	104220R	4117	9633
Community Relations	146460	142220R	104460	104220R	4113	9629
Compliance Monitoring & Reporting	142200	142220R	104200	104220R	4119	9635
Environmental	143804	142220R	104804	104220R	4118	9634
Gas Rates	143805	142220R	104805	104220R	4116	9632
Governmental Relations	143806	142220R	104806	104220R	4115	9631
Regulatory Accounting	143807	142220R	104807	104220R	4114	9630

**Mid-Tex/Atmos Pipeline-Texas Divisions
DeptIDs/Cost Centers**

Organization	FIM Dept IDs				Atmos Cost Centers	
	ATMDS	Rolls up to	ATMPL	Rolls up to	080	180
President - Atmos Pipeline-Texas	143800R	140008R	101075R	101006R		
President - Atmos Pipeline (Erskine)	143801	143800R	101261	101075R	N/A	9601
Business Systems Strategy & Support	143802	143800R	101150	101075R	4151	9615
Customer Service Activities (SLA)	140175	143800R				
Gas Supply & Development (Jones)	140260R	143800R				
GS&D Director	140293	140260R			N/A	9602
GS&D Gas Supply and Planning	140296	140260R			N/A	9605
GS&D Contract Administration Supply	140298	140260R			N/A	9606
GS&D Marketing Manager Rollup	149300R	140260R				
GS&D Marketing Manager	149310	149300R			N/A	9603
GS&D Industrial Marketing	149320	149300R			N/A	9604
Pipeline Marketing (Gordon)			101075R	101075R	N/A	9607
Transportation Services			101262	101075R	N/A	9607
Gas Control (Reynolds)			101264R	101075R	N/A	
Gas Control Admin			101264	101264R	N/A	9612
Gas Scheduling			101265	101264R	N/A	9613
Gas Control Operations			101266	101264R	N/A	9614
Gas Corporate						
GCBS	140053	LSGD	101053		4156	9610
Distribution	140000	140008R			4152	N/A
Oncor Group Admin	140031	140008R				
Asset Services Admin	142001	142000R	104001	104000R	4101	9621
Total Common	140005R	140008R				
General Office Staff	140098	140003R			4157	N/A
Common Distribution	140095	140003R			4120	N/A
Division Common	140090	140003R			4105	N/A
Fort Worth Environs RC	141807	140003R				
Corporate Department LSP			101090		N/A	9608
General Office Staff			101098		N/A	9616

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Atmos Energy Corporation

Rate Divisions

Shared Services		Mississippi Valley Gas	
002000	Shared Services General Office	170000	MVG
012000	Call Center		
Louisiana Division		Mid Tex Division	
007000	TransLa	190000	Mid Tex Division
023000	Trans La Meter Shop		
077000	AE Louisiana - LGS	Colorado/Kansas Division	
107000	AE Louisiana Overhead	024000	Greeley Meter Shop
		029000	Missouri
		030000	GGC/Denver Company Office
		031000	Colorado ADM
		033000	Northeast Colorado
		034000	Northwest & Central Colorado
		035000	Southeast Colorado
		036000	Southwest Colorado
		037000	Central Colorado
		038000	Cortez
		040000	CNG
		041000	Buena Vista Division
		080000	Kansas ADM
		081000	GGC-Kansas
		082000	Kaw Valley
		083000	Central Kansas
		084000	Cane
		085000	Eastern Kansas
		086000	Southwest Kansas
West Texas Division		Non Utility	
001000	Amarillo Transmission	042000	Atmos Cng
003000	Amarillo City Plant Distribution	047000	Cng Trans La Cng
004000	Fritch & Sanford City Plant Distribution	050000	Egasco
005000	West Texas City Plant Distribution	052000	TLGP
006000	Dalhart City Plant Distribution	053000	AEP
008000	Tex Div-West Texas Rural Irrigation	054000	Enermart Energy Services Trust
010000	Tex Div	055000	Corporate-AES
011000	Fain 10"	056000	TLIG-LGSI
013000	Amarillo Rural Distribution	057000	TLGP-LGSN
014000	Non-Regulated Industrial	058000	TLGP-Pine Pipeline JV
015000	Regulated Industrial	059000	TLIG
016000	Lubbock City Plant	700000	Atmos Pipeline - Texas
017000	Dalhart Rural Distribution	800000	Storage-Corporate
018000	Dalhart Rural Irrigation	810000	TransLa Energy Services
019000	Tex Div- Triangle Pipeline	811000	WKG Energy Services
021000	West Texas Rural Distribution	812000	United Cities Energy Services
022000	Tex Div Meter Shop	813000	Greeley Energy Services
		814000	Energas Energy Services Trust
		815000	Atmos Energy Marketing LLC
		817000	WKG Storage Inc
		818000	Atmos Pipeline & Storage Inc (Formerly A
		820000	AEHI Corporate
Kentucky Division			
009000	WKG		
Mid States Division			
070000	Kirksville		
071000	Butler		
072000	Southeast Missouri		
088000	Central Region		
089000	Southern Region		
090000	Eastern Region Admin		
091000	Division office		
092000	Illinois		
093000	Tennessee		
095000	Georgia		
096000	Virginia		
097000	Missouri		
098000	Iowa		
099000	Fort Benning System		
Elimination Divisions			
979000	Amarillo Elimination		

980000	Triangle Elimination	821000	Woodward Corporate
981000	Atmos Energy Corporation Cons (Elim)	822000	TLGS-Corporate
982000	Atmos Energy Company (BU Elim)	823000	TLIG-Corporate
983000	Atmos Storage (Elim)	824000	WMLLC Franklin
984000	Atmos Energy Services (Elim) Atmos Storage	825000	WMLLC Owensboro
985000	Enertrust Inc. (Elim)	826000	WMLLC New Orleans
986000	Atmos Energy Marketing (Elim)	870000	Utility Services
987000	Other Operating Companies (Elim)	880000	Rental
988000	Tex Div Enermart (Elim)	890000	Atmos Power Systems (Formerly Leasing)
		910000	AEM Intracompany Elims
		930000	MS Energy

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Atmos Energy Corporation, Kentucky
Case No. 2006-00464
KPSC 1st Data Request Dated November 21, 2006
DR Item 5

Witness: Joel Bradshaw, Greg Waller, and Robert R. Cook, Jr.

Data Request:

Provide a complete copy of all of Atmos' budget instructions, assumptions, directives, manuals, policies and procedures, timelines and descriptions of budget procedures.

Response:

Preparation of the operating and construction budget formally begins in late May of each year and culminates with completion of final budgets in late August for the following fiscal year. Budget preparation is based on determining the upcoming annual system requirements necessary for continued safe and reliable operation of the system. In addition, expected customer growth is considered in order to determine any additional support or investment required to support that growth. Budgets are approved at multiple levels beginning with supervisor/managers up through Division leadership.

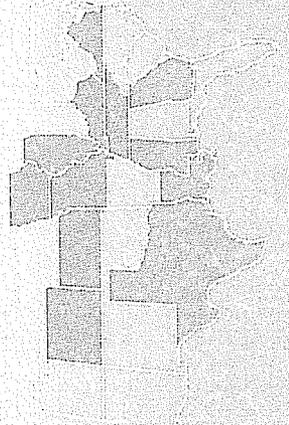
Additional reviews are performed by corporate executive operations management and their staff. High level reviews of the division budgets are reviewed by corporate executive management. The Board of Directors must review and approve the total Company budget before finalization and implementation.

Also see attached documents for instructions, assumptions and timelines.



2007 Enterprise Planning

2007 SSU Budget Kickoff Discussion
May 17, 2006





Shared Services - 2007 Budgets

General Budgeting Guidelines

Input Responsibility

- Business Planning will Budget
 - ✓ Benefits
 - ✓ Bonus Plan
 - ✓ Bonus/Retirement Costs
 - ✓ Building Lease/Rent
 - ✓ Rent
 - ✓ Rabbi Trust/COLI
 - ✓ Restricted Stock
 - ✓ Variable Pay Plan
- Human Resources will budget Educational Assistance & Service Awards
- Select telecom costs will be budgeted by IT
- Cost center budget holders should budget all other expenses as applicable



Shared Services - 2007 Budgets

General Budgeting Guidelines

Salary & Non-Salary Expenses

- Salary costs will assume a 3.5% merit increase
- Salary increases may be budgeted at the individual employee level
- Target to maintain non-salary expenses at flat.
- Explain overall increases of non-salary related expenses that are greater than 1.0% compared to your FY2006 budget.



Shared Services - 2007 Budgets

General Budgeting Guidelines

Headcount

- Business Planning will perform a SSU headcount survey with SSU Department heads as part of the budget process
- The SSU headcount survey will include a departmental roll forward of current staffing levels through to projected levels for FY '06 and '07
- Variances to '06 budget and changes for '07 will be discussed in the survey
- Senior Management will review the survey with department heads during SSU budget review meetings
- Please describe the value proposition for any net additions. Explain the trade-off between increased service level and increased cost.



Shared Services - 2007 Budgets

General Budgeting Guidelines

Capital Budgets

- Non-IT capital held at least flat to 2006 Budget overall
- 2007 IT Capital Investment supported by Overall Business Strategy
- All IT Capital Projects will be budgeted by IT Department
- Any planned capitalized labor should be coordinated with IT and transferred to the IT capital budget



Calendar Summary - 2007 Budget

Event	Responsible	Apr	May	Jun	Jul	Aug	Sep	Deliverables
Update Enterprise Model for 2006	Planning/Finance & Rates VPs	1	5					Align by Jurisdiction for 2006. Estimate '07 Rate Cases
Develop 2007 Company Targets	Exec Mgmt/Planning	25	11					Based on Updated Enterprise Model
Prep Margin Models to Distribute	Planning	17	5					Update Margin Model data for field input
BU Margin Model Preparation	Finance VPs		8-24					Based on actuals thru February or March
Gather Budget Assumptions	Planning/SSU, etc.	17 to 24						Meet with each Department to discuss and gather FY 2007 Budget parameters (benefits, tax, interest rates, dividends, etc.)
Determine Detailed Budget Targets	Exec Mgmt/Field/Planning		12-26					Discuss BU Jurisdictional Spending Targets for O&M and Capital
SSU Kickoff (System open for SS)	SSU/Planning		22					Discuss Budget Timeline, Targets
Budget System Training	Planning		8-19					Training for New Users, System, and Planit Enhancements
Input Budget Assumptions into Planit	Planning		25-26					Bill Print Fees, Collection Rates, Tax Rates, etc.
2007 Margin Models Uploaded	Finance VPs		25-26					Review & upload completed margin models
Budgets Open for Field Data Entry	All		30					Planit O&M and Capital Budgets
First Draft of SSU Budgets due	SSU's			9				Semi-final draft achieving targets
Second Draft - SSU budgets due	SSU's			21				2007 O&M and Capital Budgets; Income Statement Budget
1st Draft of BU Budgets Due	BU Officers			28				Review 1st Draft Budgets
BU Budget Reviews in Field	SVP Ops/BU Officers/Planning			TBD				Review 1st Draft Budgets
Non-Utility Budget Reviews	Non-Utility Officers, Planning				TBD			Update based upon field reviews
2nd Draft of BU Plans Due	Finance VP's				12			FAAS 877106 (Towers, Penit) update & any further spending reductions to reach targets
Final Draft - SSU budgets due	SSU's				19			Final draft achieving all targets; Basis for Management Committee Presentation. Includes 2007 Annual Budget and 5 Year Plan.
Final Draft of BU Plans Due	Finance VP's				26			Completed Five-Year Strategic Plan
Final Draft - BU 5 Year Plans Due	Finance VP's				26	1, 2		BU's present Budgets, Review Rates & Earnings Strategies; Review Consolidated Corporate Plan, Major Capital Projects; Metrics
3rd Qtr QPR	All							
BU Budget Reviews in Dallas	BU Officers/Planning/Mgmt Committee/Non-Utility Officers					2		
Send Final Board Package to Board	Planning/CFO/Corp Secretary						1	
Presentation Plan & Budget to the Board	Exec Mgmt/Atmos BOD						14-16	Approved Strategic Plan and 2007 Budget

April 2006

Mo	Tu	We	Th	Fr	Sa	Su
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May 2006

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June 2006

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July 2006

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August 2006

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September 2006

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23	24	25	26	27	28	29
30	31					

2007 BUDGET CALENDAR OF EVENTS - PRELIMINARY DRAFT

Event	Responsible					Deliverables							
	Apr	May	Jun	Jul	Aug	Sep	Who	Mo	Tu	We	Th	Fr	Sa
Update Enterprise Model for 2006	1	5											
Develop 2007 Company Targets	25	11											
Prep Margin Models to Distribute	17	5											
BU Margin Model Preparation	8-24												
Gather Budget Assumptions	17 to 24												
Determine Detailed Budget Targets	12-26												
SSU Kickoff (System open for SS)	22												
Budget System Training	8-19												
Input Budget Assumptions into PlanIt	25-26												
2007 Margin Models Uploaded	25-26												
Budgets Open for Field Data Entry	30												
First Draft of SSU Budgets due			9										
Second Draft - SSU budgets due			21										
1st Draft of BU Budgets Due			28										
BU Budget Reviews in Field			TBD										
Non-Utility Budget Reviews				TBD									
2nd Draft of BU Plans Due				12									
Final Draft - SSU budgets due				19									
Final Draft of BU Plans Due				26									
Final Draft - BU 5 Year Plans Due				26									
3rd Qtr QPR					1, 2								
BU Budget Reviews in Dallas					2								
Send Final Board Package to Board						1							
Presentation Plan & Budget to the Board													14-16

April 2006

Who	Su	Mo	Tu	We	Th	Fr	Sa
13							1
14	2	3	4	5	6	7	8
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17	23	24	25	26	27	28	29
18	30						

May 2006

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June 2006

Who	Su	Mo	Tu	We	Th	Fr	Sa
22					1	2	3
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July 2006

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31	30	31					

August 2006

Who	Su	Mo	Tu	We	Th	Fr	Sa
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33	9	10	11	12	13	14	15
34	16	17	18	19	20	21	22
35	23	24	25	26	27	28	29
	30	31					

September 2006

Who	Su	Mo	Tu	We	Th	Fr	Sa
35							1
36	2	3	4	5	6	7	8
37	9	10	11	12	13	14	15
38	16	17	18	19	20	21	22
39	23	24	25	26	27	28	29
	30	31					

2007 Budget Assumptions - Draft Working Document

Item Description	Notes	Due Date	Owner	Status	Preliminary Assumptions	Input
Bank Service Fees		24-May	Jerry Murray	Done	Assume a 1% increase over FY '06 actuals	BU
Benefits & Worker's Comp		22-May	Steve Harmon	Done	FY 2007 Utility Benefits budget 06-07-06.xls	P&B
Bill Print Cost Projection	Analysis has been updated to reflect expected 3 cent increase in bulk postage beginning in Jan '06. Avg. pieces, printing & paper costs are the same as for '05. Mid-Tex estimate pending.	24-May	Tristan West	Done	Bill Print Postage budget estimates for FY2007.msg	BU
Budget Item Pricing	This information is the result of several Strategic Sourcing initiatives including Measurement, Safety Products and others. Should you need additional information please contact your Supply Chain Specialist or Bill Cook The complete Mc-Junkin Price list	24-May	Bill Cook / Greg Smith	Done	Budget Item Pricing 2007.xls	BU
COLI - Company Owned Life Insurance for Non-Qualified Retirement Plans	SS, LA, Mid-States, Co/KS Accts - 07487 & 07488	24-May	Ruth McGibbon	Done	FY 2007 Budget schedule for Planning - account 9260.07487 07488	BU
Collection Fees		24-May	Anthony Looney	Done	2007 Collection Fees Assumptions.xls	BU
Collections (Bad Debt)		24-May	Anthony Looney	Done	I would expect company-wide to achieve a .67% of writeoff to revenue ffy2007. This larger increase is attributable to more bad debt of \$10+ gas cost against a deposit taken on generally \$3-5 gas cost. We are noticing about the same number of customers	P&B
Computer Equipment Price List		22-May	Will Nail / Armon Allen	Done	2007 ComputerEquipEstCost.xls	BU
Lincoln Center Rent for Generator pad		22-May	Larry Kuper / Abraham Jacob	Done	\$1000 / month added to Lincoln Center rent	P&B
Re-allocation of Lincoln Center Rent	Re-allocate Lincoln Center rent to cost centers to account for re-assignment of space, office moves, etc. Include Cool Springs rent for CC1142 (Rates)	22-May	Larry Kuper / Abraham Jacob	Done	LincolnRentBUDGETFY2007june08.xls	P&B
Dallas Sports Tickets		24-May	Joannie Siedelman, Connie Galloway	done	Sports allocation FY07 as of 5.8.06.xls	BU
Dues	The AGA dues can increase by a maximum of 3.9% per year. Due to the good year we had in 2003, I expect our dues to increase the full 3.9%.	24-May	Scott Gooding	Done	AGA 2007 Dues.xls	BU
Eliminations	Detail of What eliminated. VP's of Finance to indicate what they think should be eliminated	24-May	Scott Gooding	Done	Elim Entries IS FY 2005 thru Mar 05-DanU.xls	P&B
Furniture price list		22-May	Larry Kuper	Done	Almos Furniture Price List FY 2007.xls	BU

2007 Budget Assumptions - Draft Working Document

Item Description	Notes	Due Date	Owner	Status	Preliminary Assumptions	Input
Gas Prices - All Other	The fixed components have been entered for Mid-States, Kentucky, Colorado-Kansas, and Texas. The lines "Basis and Discount", "Base Differential", and "Variable Comm and Fuel" require input from the BU's gas supply personnel.	24-May	John Hack/Bob Cline	Done	Atmos Estimated Gas Cost FY 2005.xls	BU
Gas Supply			Matt Frihart / John Havron	Done	2007 APT AES Gas Control.xls	BU
Inflation Rates	Typically used for expense increase assumptions	22-May	Dan Urteaga	Done	2.3% for 2007 - Average of Office of Management and Budget (OMB) and Congressional Budget Office (CBO) projections of the CPI	BU
Insurance - Legal Reserve		22-May	Meisenheimer / Gregory	Done	Insurance Budget & Gravity - 2007 v 2006 Proj 06-15-06.xls	P&B
Insurance - Premium	D&O - Renews July 1st Property - 7 months known Auto - 3 months known Liability - Renews Oct 1st. Increase due to litigation	22-May	Stroud / Jackie Madrid	Done	Insurance Budget & Gravity - 2007 v 2006 Proj 06-15-06.xls	P&B
Interest income/expense, ST, LT	Info from Banks and Street. Risk factors - Market variability & fluctuation	24-May	Laurie Sherwood / Stephanie Castile	Done	FY07 Interest Expense & SSU Taxes Other.xls	P&B
Capitalized Interest				Done	INT EXP 2006 BUDGET FINAL.xls	
Labor Splits	To assist in budgeting labor splits. This file provides a historical look at rolling 12-month labor splits. The file is derived from the Payroll Costing tables that feed into the General Ledger and Projects. sub account 06121	24-May	Paul Watkins	Done	2006 Labor Split History Report.xls	BU
Legal - Outside Services			Susie Johnson	Done	outside legal services FY07 projections.xls	BU
MIP/PPP				Done	Offline Schedule	P&B
Pay Center Fees	Increase due to increased activity (not increased charge per transaction)	24-May	Jerry Murray	Done	Assume a 2% increase over FY '06 actuals	BU
Political Contributions		24-May	Junior Aston	Done	2007 Political Contributions.xls	BU
Relocation Costs		24-May	Larry Kuper	Done	Relocation ESTIMATES.xls	BU
Restructured Stock			Abraham Jacob	Done	Offline Schedule	P&B
Retirement Costs		24-May	Steve Harmon	Done	FY 2007 SEBP NonQualified Plan for Retirees - Prelim.xls	P&B
Service Awards		24-May	Steve Harmon / Kim Smith	Done	2007 Service Awards Preliminary List for budget.xls	BU
SSU Allocation Basis	Consider revamping the Composite Factor to more accurately reflect actuals. Also, may add a 4th factor for Gas Supply	22-May	Stroud / Felan	Done	Composite Alloc Factor FY2007.xls	P&B
SSU Depreciation		24-May	Jason Schneider / Jane South	Done	FY07 SSU_Depr_Fcst_Version 2.xls	P&B
SSU Cap Rates		24-May	Jason Schneider / Dan Mezeire	Done	2005 SSU OH Survey - Final Results.xls	P&B
SSU Overhead Amounts		24-May		Done	(See Allocations Folder - build on above file)	P&B

2007 Budget Assumptions - Draft Working Document

Item Description	Notes	Due Date	Owner	Status	Preliminary Assumptions	Input
Taxes - Income - State Gross Receipt - Property - Franchise	Property - Brian is currently negotiating property values & will provide an update by June 19th with negotiated values	24-May	Pace McDonald / Brian Conner	Done	FY07 Income Tax Rates.msg	P&B
				Done	2007 Budget Property Tax.xls	BU
				Done	FY07 Budgeted Franchise Tax - Summary.xls	BU
Vehicles - Leased		24-May	Roger Griffith / Derel Williams	Done	GE Capital Fleet Facts sent every month directly to Finance VPs with information regarding existing vehicles	BU
Vehicles & Equipment/Leased Vehicle Number cost by CTR and month/Leased Equipment number cost by CTR and month		24-May	Roger Griffith / Derel Williams	Done	2007 Vehicle Budget Estimate.xls	BU
				Done	2007 Heavy Equipment Budget Estimate.xls	BU

From: Waller, Greg
Sent: Wednesday, January 10, 2007 8:39 AM
To: Felan, Christopher (Chris)
Cc: Petersen, Thomas H.
Subject: FW: Budget Season Kick-off

Importance: High

Follow Up Flag: Follow up
Due By: Wednesday, June 14, 2006 8:00 AM
Flag Status: Flagged

Attachments: FY2007 Budget Timeline.doc

-----Original Message-----

From: Waller, Greg
Sent: Thursday, May 25, 2006 3:34 PM
To: MdSt-Div - Managers; MdSt-Div - Supervisors; Ky-Div - Managers-All; Ky-Div - Supervisors-All; Ky-Div/MdSt-Div - Officers-All; Schulz, Stuart P; Miller, Walter C
Cc: Corey, Heidi; Hudson, Sidney W.
Subject: Budget Season Kick-off
Importance: High

All,
Budget Season is once again upon us.

As you know, preparing the annual budget is the first step to achieving our financial success each year. I want to thank you in advance for your attention, hard work, and flexibility during this annual process.

Below are the highlights of this year's timeline. I have also attached more detail, guidelines, etc. in the word document above.

Tuesday, May 30 -- The PlanIt system will be officially open for your inputs
Monday, June 19 (in the morning) -- O&M budgets should be complete in PlanIt
Friday, June 23 by 2:00 PM -- Capital budgets should be complete in PlanIt

As most of you know, there are internal KY Mid-States meetings set up for the weeks of June 5 and June 12. You should be able to enter O&M and capital functionals anytime without waiting for these meetings. You will probably want to hold off on entering specific capital projects until after your meeting has taken place.

Finally, some of you may have heard about some process changes that we are working on to reduce overhead rates and charge more to direct capital projects. The rollout of this initiative is being finalized now but is not quite ready to address here. Please understand that this initiative will affect only a handful of positions. For now, please budget O&M and capital as you have in the past. We will be communicating to the affected folks in the near future and any necessary changes will be easy to implement.

Thanks again for your attention on our FY07 Budget. Through this process, I am sure we

will uncover some differences in the way Kentucky and Mid-States are used to doing things. As you know, we are one Division and one team going forward and will work through those things as they come up to arrive at the best practices for the Division. Please call me, Heidi, or Sid with any questions and I will see most of you in June during budget meetings.

Greg

FY2007 Budget Timeline

May 30	PlanIt open for data entry
June 19	1 st Draft O&M budgets due for Division review
June 23	1 st Draft Capital budgets due for Division review
July 7	2 nd Draft O&M and Capital budgets due

Additional Information:

- Labor Budgeting:
 - Use the default salary increase for budget purposes
 - Enter expense/capital split for each employee
 - Budget annual amount of stand-by time (all expense)
 - Budget annual amount of overtime (expense/capital split)
- Budget the full cost of vehicle expense, rent, utilities and uniforms in your O&M budget.
- NEW! For FY2007 budget vehicle leases to sub account 03002 and all other costs (tires, fuel, maintenance, etc)

to sub account 03004.

- NEW! For FY2007 budget heavy equipment leases to sub account 04301 and all other costs (fuel, maintenance, etc) to sub account 04302.
- For your reference, the link below will take you to current lease detail that you may use as a starting point for building '07 budgets.

<<file:///S:/MdSt_KY\FY07 Budget\June-06 GE vehicle lease billing detail.xls>>

- Enter the expense portion only of expense reports.
- Submit itemized listings for both Civic and Chamber dues and contributions for KY to Sid and for Mid-States to your MPA. Include Civic and Chamber dues in your O&M budget.
- Budget the full cost of heavy equipment leases in your O&M budget. These leases will work like the vehicles currently do. The capitalization credit will be calculated and charged against the Finance cost center. Review your March & April CMR's for assistance in calculating the proper amount to budget.

- Due to a process change, rent in certain buildings is now being charged to various cost centers. If your cost center is now being charged rent, you will need to budget this cost for FY 2007. Review your March & April CMR's for guidance in calculating the proper amount to budget.

Atmos Energy Corporation, Kentucky
Case No. 2006-00464
KPSC 1st Data Request Dated November 21, 2006
DR Item 6
Witness: Greg Waller

Data Request:

Provide a comparison of Atmos' gas monthly operating budgets to the actual results by account, for 2004, 2005, and 2006. Explain in detail any yearly account variance greater than 5 percent. In the response include comparisons for the following major expenses:

- A. Total Purchased Gas.
See attachment.
- B. Distribution - Mains and Services Expense.
- C. Distribution - Maintenance of Mains.
- D. Customer Accounts Expense.
- E. Administrative and General Salaries.
- F. Office Supplies and Expenses.
- G. Rents.

Response:

As explained beginning on p. 6 of the pre-filed direct testimony of Company witness Mr. Greg Waller, Atmos does not budget at the FERC account level because FERC accounts do not provide a sufficient level of detail to enable the Company to understand the costs within each account. Instead, Atmos budgets and manages expenditures to individual expense amounts within a cost center. Accordingly, although Atmos can provide reports which show historical expenses by FERC account, those reports will not accurately reflect variances between budgeted and actual expenditures. Alternatively, Atmos has attached monthly budget to actual comparisons for FY 2004 through FY 2006, along with fiscal year comparisons with explanations for any category with a variance greater than 5 percent. See attached files Case 2006-00464 PSC DR1-6ATT1 thru ATT4, as well as FR(10(9)N (for monthly data for the second half of fiscal year 2006).

Although there are several variances greater than 5 percent, it is not uncommon for situations to arise during the year which can create these variances, both negative and positive. Therefore, even though these situations can occur between budget categories, the target is to manage to the total budget. With the exception of 2004, the total budget variances are less than 5 percent.

Atmos does not include Total Purchased Gas as part of their O&M operating budget, but since this is available it has been provided. For B – G, these items are not budgeted at an account level, therefore no budget to actual comparison is available.

	Oct-03		
	Current Period Actual	Current Period Budget	Period Budget Variance
Atmos Energy-Kentucky	143,938	177,266	33,328
BENE Benefits		9,797	(345)
DUES Dues & Donations	10,142	44,052	(9,631)
EEWEL Employee Welfare	53,683	429,071	58,943
EXPBL Expense Billings	370,128	21,497	(16,612)
INSUR Insurance	38,109	20,176	19,624
Information Technology Expense	552	440,961	(1,664)
LABOR Labor	442,625	15,191	9,409
MARK Marketing	5,782	25,594	(11,040)
MATSU Materials & Supplies	36,635	11,686	(3,633)
MISC Miscellaneous	15,319	135,241	24,260
OUT Outside Services	110,981	2,417	1,211
PRINT Print & Postage	1,206	37,812	10,717
RENT Rent, Maintenance & Utilities	27,095	26,527	10,780
TELE Telecom	15,747	3,255	(2,399)
TRAIN Training	5,654	22,855	4,232
TRVL Travel, Meals & Entertainment	18,623	72,244	17,768
VEHIC Vehicles & Equipment	54,476	57,237	11,201
WRITE Write-Offs	46,036		
Grand Total	1,396,731	1,552,879	156,148

	Nov-03		
Atmos Energy-Kentucky	Current Period Actual	Current Period Budget	Period Budget Variance
BENE Benefits	127,846	161,488	33,642
DUES Dues & Donations	4,552	10,994	6,442
EEWEL Employee Welfare	60,862	54,385	(6,478)
EXPBL Expense Billings	392,389	379,559	(12,830)
INSUR Insurance	(17,663)	21,497	39,160
Information Technology Expense	25,059	5	(25,054)
LABOR Labor	400,341	401,712	1,371
MARK Marketing	8,693	19,124	10,431
MATSU Materials & Supplies	24,450	27,280	2,830
MISC Miscellaneous	8,698	8,211	(487)
OUT Outside Services	129,759	134,915	5,156
PRINT Print & Postage	1,627	2,417	790
RENT Rent, Maintenance & Utilities	30,500	38,360	7,860
TELE Telecom	26,157	26,366	209
TRAIN Training	3,643	2,855	(788)
TRVL Travel, Meals & Entertainment	50,626	21,968	(28,658)
VEHIC Vehicles & Equipment	55,503	73,507	18,004
WRITE Write-Offs	84,683	108,436	23,753
Grand Total	1,417,724	1,493,079	75,355

	Dec-03		
Atmos Energy-Kentucky	Current Period Actual	Current Period Budget	Period Budget Variance
BENE Benefits	142,742	181,730	38,988
DUES Dues & Donations	8,790	9,336	546
EEWEL Employee Welfare	68,648	61,401	(7,247)
EXPBL Expense Billings	401,705	449,767	48,062
INSUR Insurance	10,258	21,497	11,239
Information Technology Expense	1,114	5	(1,109)
LABOR Labor	331,540	452,065	120,525
MARK Marketing	29,695	31,374	1,679
MATSU Materials & Supplies	21,679	22,035	356
MISC Miscellaneous	7,829	7,261	(568)
OUT Outside Services	124,368	138,190	13,822
PRINT Print & Postage	4,448	2,617	(1,831)
RENT Rent, Maintenance & Utilities	31,265	38,573	7,308
TELE Telecom	17,439	26,616	9,177
TRAIN Training	75	2,805	2,730
TRVL Travel, Meals & Entertainment	40,517	21,765	(18,752)
VEHIC Vehicles & Equipment	54,913	73,391	18,478
WRITE Write-Offs	166,219	182,337	16,118
Grand Total	1,463,243	1,722,766	259,522

	Jan-04		
	Current Period Actual	Current Period Budget	Period Budget Variance
Atmos Energy-Kentucky			
BENE Benefits	201,793	174,608	(27,185)
DUES Dues & Donations	15,233	9,147	(6,086)
EEWEL Employee Welfare	71,696	62,594	(9,102)
EXPBL Expense Billings	417,113	456,132	39,019
INSUR Insurance	(30,510)	21,497	52,007
Information Technology Expense	10,783	30,433	19,650
LABOR Labor	403,756	434,347	30,592
MARK Marketing	8,112	17,374	9,262
MATSU Materials & Supplies	38,574	25,389	(13,184)
MISC Miscellaneous	27,129	20,761	(6,368)
OUT Outside Services	140,449	137,915	(2,534)
PRINT Print & Postage	1,465	2,417	952
RENT Rent, Maintenance & Utilities	32,437	40,537	8,100
TELE Telecom	35,486	26,322	(9,164)
TRAIN Training	5,321	10,005	4,684
TRVL Travel, Meals & Entertainment	16,753	22,590	5,837
VEHIC Vehicles & Equipment	53,174	74,663	21,489
WRITE Write-Offs	216,343	213,183	(3,160)
Grand Total	1,665,107	1,779,914	114,808

	Feb-04			
	Current Period Actual	Current Period Budget	Period Budget Variance	
Atmos Energy-Kentucky				
BENE Benefits	185,076	160,110	(24,966)	
DUES Dues & Donations	6,232	7,611	1,379	
EEWEL Employee Welfare	57,006	57,544	538	
EXPBL Expense Billings	383,796	404,742	20,946	
INSUR Insurance	30,541	21,497	(9,044)	
Information Technology Expense	2,033	405	(1,628)	
LABOR Labor	385,353	398,283	12,930	
MARK Marketing	5,404	18,687	13,283	
MATSU Materials & Supplies	33,957	20,980	(12,976)	
MISC Miscellaneous	9,195	5,061	(4,134)	
OUT Outside Services	118,614	134,915	16,301	
PRINT Print & Postage	771	2,417	1,646	
RENT Rent, Maintenance & Utilities	38,863	39,358	495	
TELE Telecom	13,224	26,322	13,098	
TRAIN Training	4,561	1,755	(2,806)	
TRVL Travel, Meals & Entertainment	29,600	21,767	(7,833)	
VEHIC Vehicles & Equipment	62,149	74,183	12,034	
WRITE Write-Offs	168,086	173,287	5,201	
Grand Total	1,534,460	1,568,924	34,465	

	Mar-04		
	Current Period Actual	Current Period Budget	Period Budget Variance
Atmos Energy-Kentucky			
BENE Benefits	221,960	178,881	(43,079)
DUES Dues & Donations	14,300	7,053	(7,247)
EEWEL Employee Welfare	50,826	36,400	(14,427)
EXPBL Expense Billings	451,375	390,783	(60,592)
INSUR Insurance	31,856	21,497	(10,359)
Information Technology Expense	2,723	6,452	3,729
LABOR Labor	601,818	444,977	(156,841)
MARK Marketing	22,834	18,124	(4,710)
MATSU Materials & Supplies	31,023	23,285	(7,737)
MISC Miscellaneous	5,308	4,761	(547)
OUT Outside Services	131,971	141,190	9,219
PRINT Print & Postage	1,228	2,417	1,189
RENT Rent, Maintenance & Utilities	33,252	39,361	6,109
TELE Telecom	23,656	27,040	3,384
TRAIN Training	1,337	1,155	(182)
TRVL Travel, Meals & Entertainment	25,500	21,830	(3,670)
VEHIC Vehicles & Equipment	82,682	76,998	(5,684)
WRITE Write-Offs	111,214	127,932	16,718
Grand Total	1,844,864	1,570,135	(274,728)

	Apr-04		
	Current Period Actual	Current Period Budget	Period Budget Variance
Atmos Energy-Kentucky			
BENE Benefits	4,700	169,718	165,018
DUES Dues & Donations	4,288	11,211	6,923
EEWEL Employee Welfare	21,887	22,613	726
EXPBL Expense Billings	431,527	374,858	(56,669)
INSUR Insurance	762	21,497	20,735
Information Technology Expense	10,967	1,962	(9,005)
LABOR Labor	409,378	422,184	12,806
MARK Marketing	16,524	18,624	2,100
MATSU Materials & Supplies	34,026	24,449	(9,577)
MISC Miscellaneous	63,446	45,111	(18,335)
OUT Outside Services	148,944	135,241	(13,703)
PRINT Print & Postage	1,485	2,417	932
RENT Rent, Maintenance & Utilities	36,106	43,245	7,139
SHARE Directors, Shareholders & PR	14	0	(14)
TELE Telecom	27,458	27,330	(128)
TRAIN Training	6,352	5,055	(1,297)
TRVL Travel, Meals & Entertainment	22,415	21,850	(565)
VEHIC Vehicles & Equipment	55,681	78,576	22,895
WRITE Write-Offs	0	71,041	71,041
Grand Total	1,295,960	1,496,982	201,022

	May-04				
Atmos Energy-Kentucky	Current Period Actual	Current Period Budget	Period Budget Variance		
BENE Benefits	144,427	163,943	19,515		
DUES Dues & Donations	9,068	6,448	(2,620)		
EEWEL Employee Welfare	19,685	23,614	3,928		
EXPBL Expense Billings	376,954	350,949	(26,005)		
INSUR Insurance	40,712	21,497	(19,215)		
Information Technology Expense	525	5	(520)		
LABOR Labor	309,133	407,817	98,684		
MARK Marketing	11,157	16,449	5,292		
MATSU Materials & Supplies	35,591	21,324	(14,267)		
MISC Miscellaneous	4,078	7,061	2,983		
OUT Outside Services	130,370	135,241	4,871		
PRINT Print & Postage	935	2,417	1,482		
RENT Rent, Maintenance & Utilities	32,755	43,342	10,587		
SHARE Directors, Shareholders & PR	(14)	0	14		
TELE Telecom	22,874	26,542	3,668		
TRAIN Training	5,142	2,305	(2,837)		
TRVL Travel, Meals & Entertainment	24,833	22,745	(2,088)		
VEHIC Vehicles & Equipment	51,158	77,715	26,557		
WRITE Write-Offs	0	40,460	40,460		
Grand Total	1,219,384	1,369,874	150,490		

	Jun-04	Current Period Actual	Current Period Budget	Period Budget Variance
Atmos Energy-Kentucky				
BENE Benefits	162,923	169,718	6,795	
DUES Dues & Donations	6,597	8,698	2,101	
EEWEL Employee Welfare	30,375	23,113	(7,263)	
EXPBL Expense Billings	358,702	367,155	8,453	
INSUR Insurance	41,219	21,497	(19,722)	
Information Technology Expense	836	5	(831)	
LABOR Labor	368,688	422,184	53,496	
MARK Marketing	10,050	16,937	6,887	
MATSU Materials & Supplies	31,488	22,130	(9,358)	
MISC Miscellaneous	5,581	8,581	3,000	
OUT Outside Services	141,806	141,416	(390)	
PRINT Print & Postage	1,304	2,417	1,113	
RENT Rent, Maintenance & Utilities	24,313	44,057	19,744	
TELE Telecom	24,466	26,542	2,076	
TRAIN Training	1,473	1,355	(118)	
TRVL Travel, Meals & Entertainment	31,615	21,765	(9,850)	
VEHIC Vehicles & Equipment	67,492	77,542	10,050	
WRITE Write-Offs	(242,783)	26,487	269,270	
Grand Total	1,066,144	1,401,598	335,455	

	Jul-04		
	Current Period Actual	Current Period Budget	Period Budget Variance
Atmos Energy-Kentucky			
BENE Benefits	158,982	170,462	11,480
DUES Dues & Donations	7,326	5,738	(1,588)
EEWEL Employee Welfare	18,278	22,716	4,438
EXPBL Expense Billings	387,618	367,388	(20,230)
INSUR Insurance	11,162	21,497	10,335
Information Technology Expense	2,463	1,962	(501)
LABOR Labor	350,482	424,034	73,553
MARK Marketing	9,918	16,374	6,456
MATSU Materials & Supplies	31,224	24,380	(6,844)
MISC Miscellaneous	74,441	18,561	(55,880)
OUT Outside Services	146,930	137,741	(9,189)
PRINT Print & Postage	1,437	2,417	980
RENT Rent, Maintenance & Utilities	30,768	43,105	12,337
TELE Telecom	22,263	26,616	4,353
TRAIN Training	11,121	1,655	(9,466)
TRVL Travel, Meals & Entertainment	20,615	21,940	1,325
VEHIC Vehicles & Equipment	56,039	77,527	21,489
WRITE Write-Offs	0	25,976	25,976
Grand Total	1,341,066	1,410,089	69,023

	Aug-04		
	Current Period Actual	Current Period Budget	Period Budget Variance
Atmos Energy-Kentucky			
BENE Benefits	144,293	169,718	25,425
DUES Dues & Donations	8,162	5,703	(2,459)
EEWEL Employee Welfare	48,715	40,113	(8,602)
EXPBL Expense Billings	396,406	359,955	(36,451)
INSUR Insurance	11,183	21,497	10,314
Information Technology Expense	534	1,554	1,020
LABOR Labor	387,369	422,184	34,815
MARK Marketing	23,726	16,874	(6,852)
MATSU Materials & Supplies	37,367	22,130	(15,237)
MISC Miscellaneous	5,291	9,061	3,770
OUT Outside Services	157,010	135,241	(21,769)
PRINT Print & Postage	1,589	2,417	828
RENT Rent, Maintenance & Utilities	25,704	44,407	18,703
TELE Telecom	25,545	26,792	1,247
TRAIN Training	14,318	4,355	(9,963)
TRVL Travel, Meals & Entertainment	42,755	22,065	(20,690)
VEHIC Vehicles & Equipment	56,946	77,528	20,582
WRITE Write-Offs	0	25,745	25,745
Grand Total	1,386,913	1,407,338	20,425

	Sep-04				
Atmos Energy-Kentucky	Current Period Actual	Current Period Budget	Period Budget Variance		
	(119,536)	171,206	290,742		
BENE Benefits					
DUES Dues & Donations	10,930	6,115	(4,815)		
EEWEL Employee Welfare	7,689	24,614	16,924		
EXPBL Expense Billings	295,507	372,476	76,969		
INSUR Insurance	(113,098)	21,501	134,599		
Information Technology Expense	544	5	(539)		
LABOR Labor	138,590	425,885	287,295		
MARK Marketing	33,539	17,612	(15,927)		
MATSU Materials & Supplies	37,537	26,335	(11,202)		
MISC Miscellaneous	(1,056)	9,061	10,117		
OTHIN Other Income/(Expense)	0	0	0		
OUT Outside Services	162,573	141,416	(21,157)		
PRINT Print & Postage	1,196	2,419	1,223		
RENT Rent, Maintenance & Utilities	28,471	44,170	15,699		
SHARE Directors, Shareholders & PR	1,254	0	(1,254)		
TELE Telecom	23,303	26,758	3,455		
TRAIN Training	4,470	1,447	(3,023)		
TRVL Travel, Meals & Entertainment	(92,897)	22,192	115,089		
VEHIC Vehicles & Equipment	57,736	77,526	19,790		
WRITE Write-Offs	(32,182)	30,001	62,183		
Grand Total	444,571	1,420,739	976,167		

	Oct-04		
	Current Period Actual	Current Period Budget	Period Budget Variance
Atmos Energy-Kentucky			
BENE Benefits	213,501	181,241	(32,259)
DUES Dues & Donations	6,470	13,138	6,668
EEWEL Employee Welfare	55,158	65,277	10,119
EXPBL Expense Billings	308,145	328,882	20,737
INSUR Insurance	33,191	33,347	156
Information Technology Expense	671	3,421	2,750
LABOR Labor	405,714	476,951	71,237
MARK Marketing	28,255	16,395	(11,860)
MATSU Materials & Supplies	27,940	36,134	8,194
MISC Miscellaneous	7,954	9,509	1,555
OUT Outside Services	144,468	141,771	(2,697)
PRINT Print & Postage	1,406	2,254	848
RENT Rent, Maintenance & Utilities	50,952	50,377	(575)
SHARE Directors, Shareholders & PR	0	0	0
TELE Telecom	14,178	28,851	14,673
TRAIN Training	1,060	4,195	3,135
TRVL Travel, Meals & Entertainment	15,511	21,843	6,332
VEHIC Vehicles & Equipment	66,187	74,135	7,948
WRITE Write-Offs	45,569	64,936	19,367
Grand Total	1,426,328	1,552,657	126,329

	Nov-04		
	Current Period Actual	Current Period Budget	Period Budget Variance
Atmos Energy-Kentucky			
BENE Benefits	106,775	195,491	88,716
DUES Dues & Donations	3,607	8,348	4,741
EEWEL Employee Welfare	57,674	60,498	2,824
EXPBL Expense Billings	386,710	340,533	(46,177)
INSUR Insurance	50,719	53,777	3,058
Information Technology Expense	9,166	9,421	255
LABOR Labor	459,485	514,451	54,966
MARK Marketing	21,998	21,395	(603)
MATSU Materials & Supplies	36,850	28,970	(7,880)
MISC Miscellaneous	(901)	184	1,085
OUT Outside Services	184,235	136,577	(47,658)
PRINT Print & Postage	986	2,254	1,268
RENT Rent, Maintenance & Utilities	48,632	48,460	(172)
TELE Telecom	32,263	28,610	(3,653)
TRAIN Training	14,750	7,470	(7,280)
TRVL Travel, Meals & Entertainment	21,933	19,889	(2,044)
VEHIC Vehicles & Equipment	70,023	74,063	4,040
WRITE Write-Offs	118,994	141,527	22,533
Grand Total	1,623,897	1,691,918	68,021

December 31, 2004
in thousands of USD

Atmos Energy-Kentucky

	Actual	M-T-D Budget	Fav/(Unfav) Variance
Labor	599	\$ 533	\$ (66)
Benefits	235	202	(33)
Materials & Supplies	26	29	3
Vehicles & Equip	75	74	(1)
Print & Postages	5	2	(3)
Insurance	67	54	(13)
Marketing	15	31	16
Employee Welfare	69	71	2
Information Technologies	12	-	(12)
Rent, Maint., & Utilities	39	49	10
Directors & Shareholders & PR	-	-	0
Telecom	29	29	0
Travel & Entertainment	15	22	7
Dues & Donations	4	8	4
Training	5	4	(1)
Outside Services	166	137	(29)
Miscellaneous	(1)	-	1
	<u>1,360</u>	<u>1,245</u>	<u>(115)</u>
Expense Billings	324	370	46
	<u>1,684</u>	<u>1,615</u>	<u>(69)</u>
Provision for Bad Debt	259	245	(14)
Total O&M Expense	\$ 1,943	\$ 1,860	\$ (83)

January 31, 2005
in thousands of USD

Atmos Energy-Kentucky

	<u>Actual</u>	<u>M-T-D</u> Budget	<u>Fav/(Unfav)</u> Variance
Labor	\$ 540	\$ 489	\$ (51)
Benefits	169	186	17
Materials & Supplies	48	29	(19)
Vehicles & Equip	42	74	32
Print & Postages	3	2	(1)
Insurance	64	58	(6)
Marketing	33	17	(16)
Employee Welfare	54	80	26
Information Technologies	14	9	(5)
Rent, Maint., & Utilities	54	50	(4)
Directors & Shareholders & PR	-	-	0
Telecom	37	29	(8)
Travel & Entertainment	39	20	(19)
Dues & Donations	17	15	(2)
Training	(1)	3	4
Outside Services	177	143	(34)
Miscellaneous	8	21	13
	<u>1,298</u>	<u>1,225</u>	<u>(73)</u>
Expense Billings	339	352	13
	<u>1,637</u>	<u>1,577</u>	<u>(60)</u>
Provision for Bad Debt	229	280	51
Total O&M Expense	\$ 1,866	\$ 1,857	\$ (9)

February 28, 2005
in thousands of USD

Atmos Energy-Kentucky

	<u>Actual</u>	<u>M-T-D Budget</u>	<u>Fav/(Unfav) Variance</u>
Labor	\$ 447	\$ 468	\$ 21
Benefits	255	178	(77)
Materials & Supplies	33	33	0
Vehicles & Equip	112	74	(38)
Print & Postages	5	2	(3)
Insurance	62	58	(4)
Marketing	14	16	2
Employee Welfare	68	59	(9)
Information Technologies	12	3	(9)
Rent, Maint., & Utilities	48	49	1
Directors & Shareholders & PR	-	-	0
Telecom	23	29	6
Travel & Entertainment	84	20	(64)
Dues & Donations	4	7	3
Training	6	9	3
Outside Services	125	137	12
Miscellaneous	<u>(3)</u>	<u>1</u>	<u>4</u>
	1,295	1,143	(152)
Expense Billings	<u>351</u>	<u>330</u>	<u>(21)</u>
	1,646	1,473	(173)
Provision for Bad Debt	202	210	8
Total O&M Expense	\$ 1,848	\$ 1,683	\$ (165)

March 31, 2005
in thousands of USD

	Actual	M-T-D Budget	Fav/(Unfav) Variance
Labor	\$ 508	\$ 494	\$ (14)
Benefits	99	188	89
Materials & Supplies	28	29	1
Vehicles & Equip	91	74	(17)
Print & Postages	1	2	1
Insurance	58	57	(1)
Marketing	13	16	3
Employee Welfare	14	30	16
Information Technologies	5	4	(1)
Rent, Maint., & Utilities	46	49	3
Directors & Shareholders & PR	-	-	0
Telecom	33	28	(5)
Travel & Entertainment	29	22	(7)
Dues & Donations	17	9	(8)
Training	-	7	7
Outside Services	160	137	(23)
Miscellaneous	(8)	1	9
	<u>1,094</u>	<u>1,147</u>	<u>53</u>
Expense Billings	316	407	91
	<u>1,410</u>	<u>1,554</u>	<u>144</u>
Provision for Bad Debt	(907)	159	1,066
Total O&M Expense	\$ 503	\$ 1,713	\$ 1,210

April 30, 2005
in thousands of USD

	Actual	M-T-D Budget	Fav/(Unfav) Variance
Labor	\$ 446	450	\$ 4
Benefits	161	171	10
Materials & Supplies	56	29	(27)
Vehicles & Equip	62	74	12
Print & Postages	2	2	0
Insurance	9	28	19
Marketing	12	16	4
Employee Welfare	23	24	1
Information Technologies	8	6	(2)
Rent, Maint., & Utilities	43	45	2
Directors & Shareholders & PR	-	-	0
Telecom	19	29	10
Travel & Entertainment	28	21	(7)
Dues & Donations	4	7	3
Training	9	4	(5)
Outside Services	151	140	(11)
Miscellaneous	44	55	11
	<u>1,077</u>	<u>1,101</u>	<u>24</u>
Expense Billings	332	316	(16)
	<u>1,409</u>	<u>1,417</u>	<u>8</u>
Provision for Bad Debt	83	86	3
Total O&M Expense	\$ 1,492	\$ 1,503	\$ 11

September 30, 2004

	Actual	Y-T_D Budget	Fav/(Unfav)	Variance	Percentage	
Labor	\$4,529	\$5,097		568	11%	Negative PTO Accrual
Benefits	1,519	2,049		530	26%	Benefits variance
Materials & Supplies	394	285		(109)	-38%	Optimistic budget to lower materials cost
Vehicles & Equipment	708	911		203	22%	Overall lower operating cost than budgeted
Print & Postage	19	29		10	34%	Cost containment
Insurance	55	258		203	79%	True-up entry made for earned premiums on policy
Marketing	185	223		38	17%	Cost containment
Employee Welfare	509	473		(36)	-8%	Uniform, Res stock, VPP, Misc
Information Technologies	58	63		5	8%	Lower software maintenance
Rent, Maint. & Utilities	372	496		124	25%	Lower utilities, new bldg, not occupied as early as planned
Directors & Shareholders & PR	1			(1)		
Telecom	278	320		42	13%	Lower costs than anticipated
Travel & Entertainment	231	265		34	13%	Cost containment, less travel
Dues & Donations	106	98		(8)	-8%	Joined several unbudgeted associations - HR
Training	63	38		(25)	-66%	Unbudgeted Pipeline training and CTN telink
Outside Services	1,644	1,649		5	0%	
Miscellaneous	225	155		(70)	-45%	Under budgeted Hopkinsville franchise
Expense Billings	10,896	12,409		1,513	12%	
	4,663	4,703		40	1%	
Provision for Bad Debt	15,559	17,112		1,553	9%	
	518	1,082		564	52%	Please see the direct testimony of Greg Waller, page 11,
Total O&M Expense	\$16,077	\$18,194		2,117	12%	line 15 for the explanation on bad debt

September 30, 2005

	Actual	Y-T D Budget	Fav/(Unfav)	Variance	Percentage
Labor	\$5,470	\$5,729		259	5%
Benefits	2,110	2,177		67	3%
Materials & Supplies	456	359		(97)	-27%
Vehicles & Equipment	810	877		67	8%
Print & Postage	32	28		(4)	-14%
Insurance	442	453		11	2%
Marketing	207	217		10	5%
Employee Welfare	470	540		70	13%
Information Technologies	92	42		(50)	-119%
Rent, Maint. & Utilities	532	576		44	8%
Directors & Shareholders & PR	1			(1)	
Telecom	309	341		32	9%
Travel & Entertainment	345	247		(98)	-40%
Dues & Donations	89	113		24	21%
Training	67	59		(8)	-14%
Outside Services	1,829	1,660		(169)	-10%
Miscellaneous	105	110		5	5%
	13,366	13,528		162	1%
Expense Billings	3,854	4,139		285	7%
	17,220	17,667		447	3%
Provision for Bad Debt	1,397	1,389		(8)	-1%
Total O&M Expense	\$18,617	\$19,056		439	2%

Optimistic budget to lower materials cost
 Overall lower operating cost than budgeted
 Higher postage costs
 Overall lower costs for all employee welfare expenses
 Higher software maintenance expense
 Over budgeted new office in Bowling Green
 Lower cellular expense
 Unbudgeted relocation expense
 Lower AGA dues
 Unbudgeted Pipeline and Human Res training
 Under budgeted Gas Supply Service expense

Budget didn't include adj. for the Mid TX acquisition

September 30, 2006

	Actual	Y-T D Budget	Fav/(Unfav)	Variance	Percentage	
Labor	\$5,718	\$5,919		201	3%	
Benefits	2,475	2,340		(135)	-6%	Benefits variance
Materials & Supplies	491	421		(70)	-17%	Optimistic budget to lower materials cost
Vehicles & Equipment	794	835		41	5%	
Print & Postage	28	28		0	0%	
Insurance	81	121		40	33%	Insurance reserve correction, over accrued
Marketing	180	202		22	11%	Less promotional and community relations spending
Employee Welfare	562	583		21	4%	
Information Technologies	73	50		(23)	-46%	Higher software maintenance expense
Rent, Maint. & Utilities	715	617		(98)	-16%	Increased rent and change in capex calculation, higher utilities/bldg maint.
Directors & Shareholders & PR	19			(19)		
Telecom	304	315		11	3%	
Travel & Entertainment	372	194		(178)	-92%	Unbudgeted relocation expense and overall higher travel expenses, optimistic budget
Dues & Donations	101	95		(6)	-6%	Unbudgeted HR association dues
Training	143	126		(17)	-13%	Unbudgeted compliance training
Outside Services	2,021	2,109		88	4%	
Miscellaneous	117	(205)		(322)	157%	Unachieved cost containment
Expense Billings	14,194	13,750		(444)	-3%	
	4,668	4,356		(312)	-7%	Gas control department was excluded from the budget
	18,862	18,106		(756)	-4%	
Provision for Bad Debt	1,012	924		(88)	-10%	Higher revenues therefore increased bad debt expense
Total O&M Expense	\$19,874	\$19,030		(844)	-4%	

September 30, 2004

Gas Cost	<u>Actual</u>	<u>Y-T D Budget</u>	<u>Fav/(Unfav)Variance</u>	<u>Percentage</u>	Volume sold 1.4 Bcf below budget and price \$0.03 Mcf lower than budget
	\$142,549	\$153,510	10961	7%	

September 30, 2005

Gas Cost	<u>Actual</u>	<u>Y-T D Budget</u>	<u>Fav/(Unfav)Variance</u>	<u>Percentage</u>	Volume sold 0.9 Bcf below budget, but price \$0.33 Mcf higher than budget
	\$156,416	\$157,356	940	1%	

September 30, 2006

Gas Cost	<u>Actual</u>	<u>Y-T D Budget</u>	<u>Fav/(Unfav)Variance</u>	<u>Percentage</u>	Volume sold 2.4 Bcf below budget, but price \$1.93 Mcf higher than budget
	\$190,104	\$180,276	(9828)	-5%	

Atmos Energy Corporation, Kentucky
Case No. 2006-00464
KPSC 1st Data Request Dated November 21, 2006
DR Item 7
Witness: Greg Waller

Data Request:

Provide the same information requested in Item 6 for 2007 as it becomes available.

Response:

As discussed in the pre-filed direct testimony of Company witness Mr. Greg Waller, beginning October 1, 2006, Atmos' Kentucky operation is now part of the seven state Kentucky/Mid-States Division. Financial reporting consistent with FR(10)(9)N is done at the division level only and therefore analysis consistent with DR 6 is not yet available. This data request will be supplemented to provide this analysis as it becomes available.

Atmos Energy Corporation, Kentucky
Case No. 2006-00464
KPSC 1st Data Request Dated November 21, 2006
DR Item 8
Witness: Thomas Petersen

Data Request:

Provide a reconciliation and detailed explanation of each difference, if any, in the Kentucky gas capitalization and the Kentucky gas net investment rate base of Atmos for the base period.

Response:

Please see the pre-filed direct testimony of Company witness Mr. Thomas Petersen and Schedule FR 10(8)(f) found in Volume 2 Tab 2 of Atmos' Rate Application. The schedule shows the test year rate base and the balance sheet as of the end of the test year arranged to highlight the differences between rate base and capital on the balance sheet. The differences due to thirteen month averages in the rate base are shown in the third column. The other differences are shown in the fourth column. The difference in the fourth column for gross plant on line 1 of the schedule is due to excluding non-utility plant from rate base. The difference in construction work in progress on line 3 is due to excluding CWIP on which AFUDC is recorded. The remaining differences are that rate base includes the cash working capital allowance on line 5 and excludes the working capital and deferred items on lines 16 through 22.

Atmos Energy Corporation, Kentucky
Case No. 2006-00464
KPSC 1st Data Request Dated November 21, 2006
DR Item 9
Witness: Thomas Petersen

Data Request:

Provide separately a rate base, capital structure and statement of income for Atmos' total company and for its Kentucky gas operations for the most recent actual 12-month period at the time of the company's application for rate adjustment and for the base period used in the company's application.

Provide detailed explanations necessary to reconcile this data with the filed base period revenue requirement information.

Response:

A statement of income for Atmos for the twelve months ended September 2006 is in the annual report provided in Volume 5 of the application. The Company has not projected a total company income statement for the base period. An income statement for the Kentucky gas operations for the base period is provided in Tab 9 of Volume 9 of the application. See attached file Case 2006-00464 PSC DR1-9 ATT for an income statement for the Kentucky gas operations for the twelve months ended September 2006.

Tab 10 of Volume 4 of the application contains the total company capital structure as of September 2006 and as of the end of the base period, March 2007. There is no separate capital structure for the Kentucky gas operations.

A calculation of rate base for the base period for the Kentucky gas operations is provided in Tab 2 of Volume 9 of the application. See attached file Case 2006-00464 PSC DR1-9 ATT for a calculation of rate base as of September 2006 for the Kentucky gas operations. The Company has regulated utility operations in twelve states with varying rate base treatments. The Company also has some non utility operations. See the pre-filed direct testimony of Company witness Mr. James C. Cagle and the cost allocation manual attached to the pre-filed direct testimony of Company witness Mr. Daniel M. Meziere for a further explanation of the Company's business and organization structure. The Company prepares detailed rate base calculations for its utility rate base regulated operations on a jurisdictional basis as required for regulatory filings. Therefore, the Company does not have a rate base calculation for the total company readily available and the preparation of such a rate base would require a detailed analysis of allowed rate base treatments for each jurisdiction and the incorporation of non rate base regulated operations. In addition to being difficult to prepare the resulting composite rate base would be of questionable value. The Company has not calculated a total company rate base as of September 2006 nor has it projected rate base items company wide through the end of the base period.

Atmos Energy Corporation
Rate Base
Kentucky

Staff DR 1-9

	Base		Test
	9/30/2006	3/31/2007	06/30/2008
	(end)	(avg)	(avg)
1 Plant in Service	303,933,518	310,419,111	331,265,384
2 Construction Work in Progress	1,543,040	1,543,040	1,543,040
3			
4 Accumulated Depreciation	<u>(133,580,987)</u>	<u>(142,373,640)</u>	<u>(155,401,549)</u>
5 Net Property Plant and Equipment	171,895,570	169,588,510	177,406,875
6			
7			
8 Cash Working Capital Allowance	2,484,189	2,518,104	2,605,840
9 Other Working Capital (Inv. & Prepaids)	35,397,406	(30,371,955)	25,194,841
10 Customer Advances	(3,701,915)	(3,605,514)	(3,668,455)
11 Deferred Income Taxes	<u>(28,270,645)</u>	<u>(28,193,624)</u>	<u>(26,722,048)</u>
12			
13 Rate Base	<u>177,804,606</u>	<u>109,935,521</u>	<u>174,817,051</u>

Atmos Energy Corporation
Income Statements
Kentucky

Staff DR 1-9

	Fiscal 2006 9/30/2006	Base 3/31/2007	Test 6/30/2008
	\$	\$	\$
1 INCOME STATEMENT			
2 Operating Revenues			
3 Gas service revenue	228,723,171	174,089,915	214,617,822
4 Transportation	8,794,472	8,354,580	9,465,325
5 Other revenue	2,857,746	3,037,941	2,615,699
6 Total Operating Revenues	240,375,389	185,482,436	226,698,846
7			
8 Purchase gas	190,104,072	136,703,387	176,628,089
9 Gross Profit	50,271,317	48,779,049	50,070,757
10			
11 Operating Expenses			
12 Direct O&M	15,205,659	13,453,944	13,001,398
13 Allocated O&M	4,667,853	6,691,026	8,008,706
14 Depreciation & amortization	11,636,434	12,356,917	12,878,199
15 Taxes - other than income	4,423,517	6,287,685	5,255,646
16 Total Operating Expenses	35,933,463	38,789,573	39,143,950
17			
18 Operating income(loss)	14,337,854	9,989,476	10,926,807
19			
20 Other income			
21 Merchandising	255,724	1,605,246	1,702,741
22 Interest and dividends	551,136	-	-
23 Other non-operating inc/exp	460,324	(674,061)	(655,049)
24 Total other income	1,267,184	931,185	1,047,692
25			
26 Interest Charges			
27 Total interest charges	6,692,971	6,105,063	5,900,568
28 Income Before Taxes	8,912,067	4,815,598	6,073,931
29 Provision for income taxes	3,435,691	1,963,704	2,315,617
30			
31 Net Income	5,476,376	2,851,895	3,758,314

Atmos Energy Corporation, Kentucky
Case No. 2006-00464
KPSC 1st Data Request Dated November 21, 2006
DR Item 10
Witness: Robert R. Cook, Jr.

Data Request:

Describe the procedures that Atmos uses to plan and approve construction projects for its gas operations.

Response:

Please see the pre-filed direct testimony of Company witness Mr. Robert R. Cook, Jr. found in Volume 2 Tab 4 of Atmos' Rate Application.

Atmos Energy Corporation, Kentucky
Case No. 2006-00464
KPSC 1st Data Request Dated November 21, 2006
DR Item 11
Witness: Robert R. Cook, Jr.

Data Request:

Provide Atmos' long-term construction planning program for its gas operations.

Response:

Please see the pre-filed direct testimony of Company witness Mr. Robert R. Cook, Jr. found in Volume 2 Tab 4 of Atmos' Rate Application.

Atmos Energy Corporation, Kentucky
Case No. 2006-00464
KPSC 1st Data Request Dated November 21, 2006
DR Item 12
Witness: Robert R. Cook, Jr.

Data Request:

Concerning Atmos' construction projects:

- A. For each Kentucky gas construction project begun during the last 10 calendar years, provide the information requested in the format contained in Schedule 1a. For each project, include the amount of any cost variance and delay encountered and explain in detail the reasons for such variances and delays.
- B. Using the data included in Schedule 1a, calculate the annual "Slippage Factor" associated with Atmos' Kentucky gas construction projects. The Slippage Factor should be calculated using the format contained in Schedule 1b.
- C. In determining the capital additions to be reflected in the base period and forecasted test period for operations, did Atmos recognize a Slippage Factor in the calculations? Explain the response.

Response:

- A. See attached Schedules 1a (attached file Case 2006-00464 PSC DR1-12a ATT) entitled "Atmos Energy Corporation-Kentucky Division Construction Projects" for each of the fiscal years from 1996 through 2005.

The Company Board approves the annual budget for each fiscal year; afterwards, the projects are ready for appropriation. A Purpose and Necessity form (P&N) is submitted by field personnel for project authorization. Each P&N contains a project estimate that is separate from the budget allotment. The attached Schedule 1a contains the field P&N project estimate amount not the annual original budget.

The Company's capital budgeting system maintains projects in two broad categories – Blanket Functionals and Specific Projects. The Blanket Functionals include total capital authorizations of a similar type such as new services, leak repair, short main replacements, small integrity/reliability projects, etc. Specific projects are uniquely identified, such as a specific highway relocation project, replacement of work equipment, or some larger significant integrity/reliability project. Schedule 1a contains (P&N) capital projects for each fiscal year.

Each month budget center variance reports are generated. Each budget center manager is responsible and held accountable for managing his or her overall approved capital budget, including any approved P&N's. If during the course of a project, field management identifies that the costs of the project will exceed approved amounts, a request for supplemental funding may be submitted. All expenditures above authorized appropriation, unbudgeted projects and variances on budgeted projects must be approved at the appropriate levels within the Company.

Kentucky manages the capital budget on a project basis. However, as mentioned in the pre-filed direct testimony of Company witness Robert R. Cook, Jr., the capital budget is developed beforehand when all details of the projects may not be known. Kentucky also works towards managing within the overall fiscal year capital budget, per the capital categories listed below.

The capital budget is categorized by the following major categories:

1. Equipment
2. Growth
3. Information Technology (IT)
4. Pipeline Integrity
5. Public Improvements
6. Structures
7. System Improvements
8. System Integrity
9. Vehicles

The three highest priorities for capital budgeting are system integrity, pipeline integrity, and system improvement. These three capital budget categories focus on customer safety and system reliability. Other priorities include public improvement projects, public works projects and customer growth.

Functional projects, such as short main relocations or service line installations, fall into an annual blanket project for the fiscal year. Beginning October, new blanket projects are created for the new fiscal year.

Many of our public works projects and highway relocations restrict our time management of the project because of the coordination required between all parties involved.

If projects are delayed, they must be budgeted again in the fiscal year in which they are anticipated to occur. Other projects that occur in place of the delayed projects are submitted through the approval process.

- B. See attached Schedule 1b (attached file Case 2006-00464 PSC DR1-12a ATT) entitled "Calculation of Capital Construction Project Slippage Factor" for each of the fiscal years from 1996 to 2005.

Atmos has focused for several years on replacing bare steel mains and services to reduce leakage on our system, thus increasing public safety. To accomplish this, we have been managing to a total spending bottom-line budget with emphasis on capital replacement projects.

In FY2005, we spent \$1,101,204 over the budgeted amount in system integrity/system improvement projects. This overage resulted from replacing some of our bare steel pipe and a major overhaul of one of our storage reciprocating compressor engines, as well as a major system reliability improvement in Bowling Green. There were two major growth projects as well, in Shelbyville and Madisonville.

In FY2004, we completed system integrity projects to replace cast iron mains in Shelbyville, and bare steel mains and services in several cities, but primarily Bowling Green and Owensboro. Atmos replaced two sections of transmission lines in the Madisonville area. We also had several major highway relocation projects (Public Improvements) in our service area.

In FY2003, there was a small negative slippage factor.

In FY2002, Atmos completed replacing a segment of transmission line in Shelbyville, and also installed facilities to serve two industrial parks in Danville and Franklin, KY. The name change from Western Kentucky Gas to Atmos Energy also occurred during this fiscal year.

In FY2001, Atmos had several major un-reimbursed highway relocation projects and a system integrity transmission pipeline replacement project in Shelbyville. Atmos also completed several bare steel pipe replacements in Bowling Green and Owensboro.

In FY2000, there was a small negative slippage factor due to prior year reimbursements for public improvement projects, and no major projects in any budget category.

In FY1999, A major pipeline system integrity project was completed that replaced the remaining 4.3 miles of bare transmission line east of Shelbyville. The Banner (CIS) conversion and call center costs which were incurred in fiscal 1998 and 1999 were originally accumulated in Shared Services. During fiscal 1999, these amounts were distributed to the operating divisions.

In FY1998, Atmos installed two major growth pipeline projects as well as highway relocation projects in the Madisonville area. In addition, system supply was upgraded in the Owensboro area.

In FY1997, Atmos completed several system improvements and highway relocations in Owensboro, and system integrity projects in Bowling Green. Atmos also changed the cost reporting structure to include WKG overheads in reporting actual expenditures.

In FY1996, Atmos had a small positive slippage factor, primarily attributed to pipeline replacements for system integrity in the Hopkinsville and Shelbyville areas, both transmission replacements and cast iron distribution main.

- C. No. Please refer to the pre-filed direct testimony of Mr. Robert R. Cook, Jr. found in Volume 2 Tab 4 of Atmos' Rate Application, which includes base period and forecasted test period capital data. The Company relied upon the FY2007 capital budget as a baseline for projecting detailed FY2007 through FY2008 capital expenditures for purposes of the test period in this rate application.

Atmos Energy Corporation
(Kentucky Division)
Case No. 2006-00464
Construction Projects 2005

Date: _____ Base Period _____ Forecasted Period
Type of Filing: X Original _____ Updated _____ Revised _____
Worksheet Reference No(s): DR-1 Item 12a

Schedule 1a
Witness Responsible: RRC-1

Project No.	Project Title / Description	Annual Actual Cost, 2005	Annual Original P&M Estimate	Variance in Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total P&M Cost Estimate	Variance in Dollars	Original Budget Start	Date Actual Start	Actual Start Month	Estimator Completion Year
40.10922	WKG-DAN-C-VILLE, BY-PASS	(116,184.33)	67,653.00	-34,936.75	-50.99%	0.23%	33,158.25	67,653.00	-34,936.75	10/12/2004	9/30/2005	03/01	2005
40.12306	040.Sto. Compressor Engine	(46,885.28)	124,212.00	-76,656.04	-61.71%	0.80%	1,165,455.96	124,212.00	-76,656.04	10/12/2004	9/30/2005	03/01	2004
40.12307	040.PAD Compressor Engine	(43,780.49)	124,212.00	-76,656.04	-61.71%	0.80%	1,165,455.96	124,212.00	-76,656.04	10/12/2004	9/30/2005	03/01	2004
40.12314	040.GAL GREENBURG CONNECTOR	(35,225.24)	14,494.79	46,889.26	113.05%	0.00%	1,308,721.22	14,494.79	46,889.26	10/12/2004	9/30/2005	03/01	2004
40.12315	040.NON GROW FINE	(35,225.24)	14,494.79	46,889.26	113.05%	0.00%	1,308,721.22	14,494.79	46,889.26	10/12/2004	9/30/2005	03/01	2004
40.12319	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	12.95%	193,958.99	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12320	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.22%	31,604.01	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12321	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	6.04%	87,961.18	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12322	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	9.27%	135,033.38	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12323	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.11%	1,486.24	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12324	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	3.01%	43,789.42	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12325	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.01%	1,622.41	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12326	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	7.36%	50,282.2	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12327	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.17%	1,694.7	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12328	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.10%	1,434.8	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12329	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	5.90%	86,001.61	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12330	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.09%	1,378.29	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12331	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	3.20%	46,558.28	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12332	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	3.18%	46,086.18	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12333	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.08%	1,220.3	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12334	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	2.63%	35,478.38	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12335	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.05%	949,519.25	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12336	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.07%	1,074.5	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12337	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.07%	1,064.6	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12338	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	2.31%	33,924.89	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12339	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.07%	971.8	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12340	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	55.37%	4,411.89	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12341	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.05%	82.93	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12342	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.05%	79.99	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12343	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.05%	78.15	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12344	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.05%	78.47	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12345	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.94%	6,011	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12346	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	1.35%	1,961,942.26	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12347	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	1.36%	1,984,191.7	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12348	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.04%	5,500.00	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12349	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	33.38%	5,238.75	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12350	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.04%	532.1	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12351	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	1.00%	1,454,451.1	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12352	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	2.23%	32,426.82	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12353	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.03%	50.85	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12354	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.12%	1,658,885.85	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12355	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.03%	482.4	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12356	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	1.01%	14,784.94	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12357	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	20.83%	1,505,333.46	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12358	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	1.03%	14,978,727.27	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12359	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	28.04%	3,280,041.27	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12360	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.03%	447.9	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12361	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	1.95%	14,515,111.1	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12362	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.99%	14,569,135.35	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12363	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	1.35%	1,969,117.4	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12364	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.03%	411.3	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12365	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.03%	411.1	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12366	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.03%	411.1	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12367	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.03%	395.5	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12368	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.03%	372.6	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12369	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.03%	372.6	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12370	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.80%	1,168,831.15	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12371	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	1.35%	1,487,878.49	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12372	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	6.37%	8,641,271.01	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12373	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.02%	328.7	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12374	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	5.93%	8,241,201.33	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12375	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.08%	1,204,033	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12376	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.73%	10,656,001.11	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12377	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.65%	9,535,321.22	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12378	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.71%	10,333,627.7	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12379	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	28.86%	9,455,539.59	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12380	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.65%	9,171.5	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12381	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.02%	256.3	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2005
40.12382	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.89%	8,709.14	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12383	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	2.85%	42,590,421	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12384	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	2.85%	37,441,911.91	Not Budgeted	-	10/12/2004	9/30/2005	03/01	2004
40.12385	040.Sto. Compressor Engine	(25,823.03)	Not Budgeted	-	-	0.51%	7,938,268	Not Budgeted	-	10/12/2004	9/30		

Atmos Energy Corporation (Kentucky Division) Case No. 2008-00484 Construction Projects 2005

Schedule 1a Witness Responsible: RRC-1

Date: Base Period Forecasted Period Type of Filing: X Original Updated Revised Workpaper Reference No(s): DR-1 Item 12a

Table with columns: Project No., Project Title / Description, Annual Actual Cost 2005, Annual Original P&M Estimate, Variance In Dollars, Percent Of Budget, Total Actual Project Cost, Total P&M Cost Estimate, Variance In Dollars, Date Start Year, Date End Year, Estimated Completion Month, Estimated Completion Year. Rows include projects like 40.12241, 40.12751, 40.12709, etc., with detailed descriptions of construction work.

Atmos Energy Corporation
(Kentucky Division)
Case No. 2006-00464
Construction Projects 2005

Date: _____ Base Period _____ Forecasted Period
Type of Filings: ___ X ___ Original ___ Updated ___ Revised
Worksheet Reference No(s): DR-1 Item 12a

Schedule 1a
Witness Responsible: ARC-1

Table with columns: Project No., Project Title / Description, Annual Actual Cost 2005, Annual Original P&N Estimate, Variance in Dollars, Variance As Percent, Percent of Budget, Total Actual Project Cost, Total P&N Cost Estimate, Variance in Dollars, Original Budget Start, Date Original Budget End, Actual Start Month, Actual End Month, Estimated Completion Year, Estimated Completion Month. Rows include projects like 040.12025, 040.11971, 040.11989, etc., with detailed descriptions of electrical and mechanical work.

Atmos Energy Corporation (Kentucky Division) Case No. 2006-00484 Construction Projects 2005

Schedule 1a Witness Responsible: RRC-1

Date: _____ Base Period _____ Forecasted Period _____ Type of Filing: _____ Original _____ Updated _____ Revised _____ Worksheet Reference No(s): DR-1 Item 12a

Table with columns: Project No., Project Title / Description, Annual Actual Cost 2005, Annual Original P&N Estimate, Variance In Dollars, Variance As Percent, Percent Of Budget, Total Actual Project Cost, Total P&N Cost Estimate, Variance In Dollars, Variance As Percent, Actual Start Year, Actual End Year, Estimated Completion Month. Rows include projects like 40.12037, 40.12038, 40.12039, etc., with detailed descriptions of construction work.

Atmos Energy Corporation (Kentucky Division) Case No. 2006-00464 Construction Projects 2005

Date: _____ Base Period _____ Forecasted Period _____ Type of Filing: _____ Original _____ Updated _____ Revised _____ Worksheet Reference No(s): DR - Item 12a

Schedule 1a Witness Responsible: RRC-1

Table with columns: Project No., Project Title / Description, Annual Actual Cost 2005, Annual Original Estimate, Variance in Dollars, Variance as Percent, Percent Of Budget, Total Actual Project Cost, Total P&M Cost Estimate, Variance in Dollars, Original Budget Start, Date Original Budget Year, Actual Start Year (Month), Estimated Completion Month, Estimated Completion Year. Rows include projects like 40.12303 NEW B.G. WELDING SHOP LOCKERS & WORK BENCHES, 40.12584 040.LHWY 44 - SMITHCO PROP, 40.12389 040.GALBANDY 44 - SMITHCO PROP, etc.

Atmos Energy Corporation
 (Kentucky Division)
 Case No. 2006-00464
 Construction Projects 2005

Schedule 1a
 Witness Responsible: RRC-1

Date: _____ Base Period _____ Forecasted Period _____
 Type of Filing: X Original _____ Updated _____ Revised _____
 Worksheet Reference No(s): DR-1 Item 12a

Project No.	Project Title / Description	Annual Actual Cost 2005	Annual Original P&M Estimate	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total P&M Cost Estimate	Variance In Dollars	Original Budget Start	Date Original Budget End	Actual Start Year	Actual Start Month	Estimated Completion Year	Estimated Completion Month
40.12371	Princeton 05 Non Growth	159,892.45	Not Budgeted	-	-	1.37%	159,892.45	Not Budgeted	-	10/1/2004	9/30/2005	2004	10	2005	heads
OH 0940.100	WKMG BU A&G Overhead	210,937.36	Not Budgeted	-	-	-0.31%	447,956.22	Not Budgeted	-	10/1/2004	9/30/2005	2004	10	2005	3
40.12368	Madisonville 05 Growth	220,766.42	Not Budgeted	-	-	1.57%	229,766.42	Not Budgeted	-	10/1/2004	9/30/2005	2004	10	2005	3
40.12387	Shelbyville 05 Non Growth	248,439.13	Not Budgeted	-	-	1.71%	249,439.13	Not Budgeted	-	10/1/2004	9/30/2005	2004	10	2005	3
40.12377	Hopkinsville 05 Non Growth	295,270.35	Not Budgeted	-	-	2.03%	297,270.35	Not Budgeted	-	10/1/2004	9/30/2005	2004	10	2005	3
40.12372	Mayfield 05 Non Growth	331,475.41	Not Budgeted	-	-	2.29%	332,222.04	Not Budgeted	-	10/1/2004	9/30/2005	2004	9	2005	3
40.12363	Danville 05 Non Growth	340,340.09	Not Budgeted	-	-	2.39%	345,941.89	Not Budgeted	-	10/1/2004	9/30/2005	2004	10	2005	3
40.12362	Danville 05 Growth	373,761.89	Not Budgeted	-	-	2.97%	379,463.69	Not Budgeted	-	10/1/2004	9/30/2005	2004	10	2005	3
40.12374	Paducah 05 Non Growth	454,630.07	Not Budgeted	-	-	3.13%	459,329.22	Not Budgeted	-	10/1/2004	9/30/2005	2004	10	2005	3
40.12375	Paducah 05 Growth	489,772.77	Not Budgeted	-	-	3.36%	493,772.77	Not Budgeted	-	10/1/2004	9/30/2005	2004	10	2005	3
40.12365	Campbellsville 05 Non Growth	493,329.22	Not Budgeted	-	-	4.02%	497,329.22	Not Budgeted	-	10/1/2004	9/30/2005	2004	10	2005	3
40.12366	Madisonville 05 Non Growth	585,730.15	Not Budgeted	-	-	4.10%	589,730.15	Not Budgeted	-	10/1/2004	9/30/2005	2004	10	2005	3
40.12369	Shelbyville 05 Growth	597,938.35	Not Budgeted	-	-	4.24%	601,938.35	Not Budgeted	-	10/1/2004	9/30/2005	2004	10	2005	3
40.12359	Glasgow 05 Non Growth	617,500.65	Not Budgeted	-	-	5.67%	623,172.61	Not Budgeted	-	10/1/2004	9/30/2005	2004	10	2005	3
40.12376	Owensboro 05 Growth	856,592.60	Not Budgeted	-	-	9.40%	865,192.61	Not Budgeted	-	10/1/2004	9/30/2005	2004	10	2005	3
40.12356	Bowling Green 05 Growth Func	1,369,103.15	Not Budgeted	-	-	10.41%	1,377,703.16	Not Budgeted	-	10/1/2004	9/30/2005	2004	9	2005	3
40.12373	Owensboro 05 Non Growth	2,274,695.00	Not Budgeted	-	-	15.61%	2,274,695.00	Not Budgeted	-	10/1/2004	9/30/2005	2004	10	2005	3
40.12357	Bowling Green 05 Non Growth		Not Budgeted	-	-			Not Budgeted	-	10/1/2004	9/30/2005	2004	10	2005	3

Atmos Energy Corporation
Case No. 2006-00464
Calculation of Capital Construction Project Slippage Factor
Fiscal Yrs Ending Sep
(000's)
Kentucky

RRC-2
Schedule 1b

Source: Capital Expenditures and Budget

Years	Annual Actual Cost	Annual Original Budget	Variance in Dollars	Variance as Percent	Slippage Factor
2005	15,780	14,571	1,209	8.30%	108.300%
2004	20,100	18,551	1,549	8.35%	108.352%
2003	17,223	17,721	-498	-2.81%	97.187%
2002	17,020	15,327	1,693	11.04%	111.043%
2001	16,366	11,800	4,566	38.69%	138.692%
2000	9,799	11,386	-1,587	-13.94%	86.063%
1999	25,859	13,314	12,545	94.22%	194.221%
1998	11,463	10,194	1,269	12.45%	112.450%
1997	15,144	14,275	869	6.09%	106.087%
1996	14,810	14,400	410	2.84%	102.845%
Totals	163,563	141,539	22,024	15.56%	115.560%
10 Year Average Slippage Factor (Mathematic Average of the Yearly Slippage Factors / 10 years)					116.524%

The Annual Actual Cost, Annual Original Budget, Variance in Dollars, and Variance as Percent are to be taken from Schedule 1a.

Total all projects for a given year.

The Slippage Factor is calculated by dividing the Annual Actual Cost by the Annual Original Budget. Calculate a Slippage Factor for each year and the Totals line. Carry Slippage Factor percentages to 3 decimal places.