

**CASE**

**NUMBER:**

99-070

Revised 11/15/99\*

**Western Kentucky Gas Company  
Case No. 99-070  
KPSC Data Request #2 Dated August 19, 1999  
DR Item 47, a, c  
Witness: Gary Smith**

**Data Request:**

Refer to Exhibits GLS-1 and GLS-7 in the Direct Testimony of Gary L. Smith.

- a. Explain the increase of \$84,884 in the negative revenue adjustment for "additional contract reformation" as shown on line 33 of the two exhibits. Provide any necessary calculations.
- c. Provide a breakdown, by customer, of the adjusted volumes of 13,332,103 Mcf and revenues of \$1,692,428 for "Total Special Contracts." This does not require identifying customers. Reference to Customer No. 1, No. 2, etc will suffice.

**Response:**

The response to part (c) of this request is filed under a petition for confidentiality due to the necessity of revealing the affected volume and/or discount level for purposes of these computations.

- a. The calculation is shown on Schedule DR-47(a) attached hereto.
- c. The calculation is shown on Schedule DR-47(c) attached hereto.

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\* - Calculation included on Schedule DR-47(a) is updated to reflect changes associated with "Additional Contract Reformations", based on supplemental information presented by Western on 11/15/99.

Western Kentucky Gas Company  
Case No. 99-070  
KPSC Data Request #2 Dated August 19, 1999  
DR Item 47 (a)  
Witness: Gary Smith

Response:

Western, on line 33 of Exhibit GLS-1 (**Schedule 1 of 4, Revised - 11/15/99**), includes an adjustment for "Additional Contract Reformations" of **\$1,016,013** below those revenues calculated on lines 1-32, at present tariff rates. Included in this adjustment are six customers who utilized tariff service during the reference period - whose volumes appear in the applicable tariff margin category.

On line 33 of Exhibit GLS-7 (**Schedule 1 of 4, Revised - 11/15/99**), the adjustment for "Additional Contract Reformations" required recalculation to state the level of discount below the revenues calculated on lines 1-32, at proposed tariff rates. The volumes for those six tariff customers, by margin block, is shown below. Also shown is the calculation of the additional \$63,140 discount, when comparing to proposed versus present tariff margin structures.

Line No.	Tariff Volumes Affected	Tariff Margins per Mcf			Change in Tariff Revenue Basis (Col b x Col e)	
		Present	Proposed	Change (Col d - Col e)		
(a)	(b)	(c)	(d)	(e)	(f)	
1	<u>Firm Service Volumes:</u>					
2	<i>(G-1, LVS-1, T-2/G-1, T-4)</i>					
3	First 300 Mcf/month	14,400	1.0615	1.2000	0.1385	1,994
4	Next 14,700 Mcf/month	416,652	0.5585	0.6946	0.1361	56,706
5	Over 15,000 Mcf/month	68,170	0.4085	0.4299	0.0214	1,459
6						
7	<u>Interruptible Service Volumes:</u>					
8	<i>(G-2, LVS-2, T-2/G-2, T-3)</i>					
9	First 15,000 Mcf/month	633,648	0.4936	0.5300	0.0364	23,065
10	Over 15,000 Mcf/month	1,487,695	0.3436	0.3301	(0.0135)	(20,084)
11						
12	Total					<u>\$ 63,140</u>

EXHIBIT GLS-1  
Schedule 1 of 1  
REVISED - 11/15/99

Western Kentucky Gas Company  
Summary of Revenue at Present Rates  
Test Year Ending 12/31/2000

Line No.	Description (a)	Reference Period - Twelve Months Ending 9/30/98				Forward-looking Adjustments			Present Revenue (l)	
		Block (Mcf) (b)	Number of Bills, Units (c)	Contract Adj.		Total Test Year Volumes (g)	Customer Growth Forecast (h)	Conservation & Efficiency Adjustments (i)		Present Margin (k)
				Volumes As Metered (d)	Bills and Volumes (f)					
1	Sales		1,855,928				45,900		\$5.10	\$9,699,323
2	Firm Sales (G-1, LVS-1)		231,782				6,210		13.60	3,237,657
3	Customer Chrg			71				(735,061)	1.0615	20,485,553
4	0 - 300		18,533,788	(81,063)		1,079,624	481,208	(20,410)	0.5585	1,091,791
5	301 - 15,000		2,498,766	(638,339)		85,954	28,892	0	0.4085	3,603
6	Over 15,000		8,819	0		0	0	0	150.00	59,700
7	Interruptible Sales (G-2, LVS-2)		414	(16)					0.4936	529,721
8	Customer Chrg			(333,250)					0.3436	85,678
9	0 - 15,000		1,406,428	(127,603)		1,073,178	249,353	0	1.1677	0
10	Over 15,000		376,956	(11,639)		0	0	0	0.6144	0
11	0 - 300		11,639	(25,410)		0	0	0	0.4494	0
12	301 - 15,000		25,410	0		0	0	0	0.5430	0
13	Over 15,000		141,016	(141,016)		0	0	0	0.3780	0
14	Over 15,000		0	0		0	0		13.60	212,850
15	Transportation								150.00	82,575
16	Customer Charges (T2/G1)			27					45.00	52,652
17	Customer Charges (T2/G2,T4,T3)			367					0.10	
18	Transp. Adm. Fee									
19	Parked Volumes [2]									
20	Alternate Receipt Point									
21	Firm Transport (G-1)									
22	0 - 300		30,455	252		30,707			1.0615	32,595
23	301 - 15,000		500,929	(24,009)		476,920			0.5885	266,360
24	Over 15,000		78,311	0		78,311			0.4085	31,990
25	0 - 15,000		786,564	(229,742)		556,822			0.4936	274,847
26	Over 15,000		148,134	(58,376)		89,758			0.3436	30,841
27	0 - 300		168,705	104,683		273,388			1.0615	290,201
28	301 - 15,000		2,680,003	672,759		3,352,762			0.5585	1,872,518
29	Over 15,000		531,549	(310,532)		221,017			0.4085	90,285
30	0 - 15,000		4,177,009	479,546		4,656,555			0.4936	2,298,476
31	Over 15,000		3,493,877	(860,790)		2,633,087			0.3436	904,729
32	Total Tariff		156	101,730		13,332,103				1,692,428
33	Additional Contract Reforms [4]		2,091,140	(1,482,799)		510,100		(755,471)		(1,016,013)
34	Other Revenue		48,848,731	(1,165,578)		48,531,510				755,000
35	Total Revenue, excluding gas costs									\$ 43,065,160
36	Gas Costs									77,522,158
37	TOTAL REVENUE									\$ 120,587,318

40 [1] Number of Bills included in G-1 Sales.  
41 [2] Parked Volumes not included in Total Deliveries.  
42 [3] Information on individual Special Contracts is confidential.  
43 [4] Discount from proposed tariff rates. Based on confidential information. See Confidential Exhibit GLS-1, Schedules 2-4 of 4.





Western Kentucky Gas Company  
 Summary of Revenue at Present Rates  
 Twelve Months Ending 12/31/2000  
 Additional Contract Reformation

REDACTED COPY

Line No.	Description (a)	Service Type (b)	Reference Period - Twelve Months Ending 9/30/98			Present Revenue (Excluding Add'l Contr. Reformations) (e)	Volumes Under Revised Agreement (h)	Revised Margin (i)	Present Revenue (Including Add'l Contr. Reformations) (j)	Present Rev. Adjustment-Additional Contract Reformation (k)
			Volumes As Metered (c)	Weather Adj. Volumes (f)	Total Test Year Volumes (c)					
1										
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WESTERN KENTUCKY GAS COMPANY  
INDUSTRIAL / LARGE COMMERCIAL CONTRACT ADJUSTMENTS - BILLS & VOLUMES  
TWELVE MONTHS ENDED SEPTEMBER 30, 1998

Line No.	RESIDENTIAL			FIRM COMMERCIAL			FIRM INDUSTRIAL			Total Revenue		
	(a) Number Of Bills	(b) Mcf	(c) Rate	(d) Total Revenue	(e) Number Of Bills	(f) Mcf	(g) Rate	(h) Total Revenue	(i) Number Of Bills		(j) Mcf	(k) Rate
1	0		\$5.10	\$0	(119)	0	\$13.60	(\$1,618)	190		\$13.60	\$2,584
2					0		45.00	0	296		45.00	13,320
3							1.0615	(34,327)		(47,225)	1.0615	(50,129)
4		0	1.0615	0			0.5585	(95,174)		(403,366)	0.5585	(225,280)
5		0	0.5585	0			0.4085	0		0	0.4085	0
6							1.0615	0		252	1.0615	267
7							0.5585	0		(24,009)	0.5585	(13,409)
8							0.4085	0		0	0.4085	0
9							1.0615	0		(1,500)	1.0615	(1,592)
10							0.5585	0		(64,563)	0.5585	(36,058)
11							0.4085	0		0	0.4085	0
12							1.0615	0		104,683	1.0615	111,121
13							0.5585	0		672,759	0.5585	375,736
14							0.4085	0		(310,532)	0.4085	(126,852)
15							1.1677	(225)		(11,446)	1.1677	(13,365)
16							0.6144	0		(25,410)	0.6144	(15,612)
17							0.4494	0		1,714,106	0.4494	54,610
18												
19												
20								(\$131,344)		1,603,749		\$75,341
21								(202,941)				
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INTERRUPTIBLE COMMERCIAL			INTERRUPTIBLE INDUSTRIAL		
Number Of Bills	Mcf	Rate	Total Revenue	Number Of Bills	Total Revenue
(16)		\$150.00	(\$2,400)	27	\$4,050
		45.00	0	71	3,195
		0.4936	(3,541)		(121,327)
		0.3436	0		(43,844)
		0.4936	0		(113,401)
		0.3436	0		(20,058)
		0.4936	(37,462)		(2,162)
		0.3436	0		0
		0.4936	0		236,704
		0.3436	0		(295,767)
		0.5430	(427)		(76,144)
		0.3780	0		0
					(289,507)
					(\$718,261)
					(1,016,013)
					(\$1,834,107)

TOTAL  
Special Contract Renegotiations (Discount from Current Rates - GLS-1, Sh 2-4)  
GRAND TOTAL

Western Kentucky Gas Company  
Summary of Revenue at Proposed Rates  
Test Year Ending 12/31/2000

Line No.	Description (a)	Block (Mcf) (b)	Number of Bills, Units (c)	Reference Period - Twelve Months Ending 9/30/98		Contract Adj.		Forward-looking Adjustments		Total Test Year Volumes (i)	Proposed Margin (k)	Proposed Revenue (l)
				Volumes As Metered (d)	Weather Adj. Volumes (e)	Total Volumes (f)	Weather Adj. Volumes (g)	Customer Growth Forecast (h)	To Test Year Conservation & Efficiency Adjustments (j)			
1	Sales		1,855,928								\$9.00	\$17,116,452
2	Firm Sales (G-1, LVS-1)	Customer Chrg	231,782					45,900			\$24.00	5,713,512
3		Customer Chrg		71				6,210			1,200.00	23,158,195
4		0 - 300	18,553,788	(81,063)	1,079,624	19,552,349		481,208	(735,061)	19,298,496	0.6946	1,357,848
5		301 - 15,000	2,498,766	(638,339)	85,954	1,946,381		28,892	(20,410)	1,954,863	0.4299	3,791
6		Over 15,000	8,819	0	0	8,819		0	0	8,819	250.00	99,500
7	Interruptible Sales (G-2, LVS-2)	Customer Chrg	414	(16)							0.5300	568,784
8		0 - 15,000	1,406,428	(333,250)	1,073,178	1,073,178				1,073,178	0.3301	82,311
9		Over 15,000	376,956	(127,603)	249,353	249,353				249,353	1.3200	0
10	Overrun (T-4)	0 - 300	11,639	(11,639)	0	0				0	0.7641	0
11		301 - 15,000	25,410	(25,410)	0	0				0	0.4729	0
12		Over 15,000	0	0	0	0				0	0.5830	0
13	Overrun (T-3)	0 - 15,000	141,016	(141,016)	0	0				0	0.3631	0
14		Over 15,000	0	0	0	0				0	24.00	354,750
15	Transportation	Customer Chrg									50.00	91,750
16	Customer Charges (T2/G1)	Customer Chrg			27						0.10	52,652
17	Customer Charges (T2/G2,T4,T3)	Customer Chrg			367						0.10	10,000
18	Transp. Adm. Fee	Customer Chrg									1.2000	36,848
19	Parked Volumes [2]									100,000	0.6946	331,269
20	Alternate Receipt Point (T-5) [2]									30,707	0.4299	33,666
21	Firm Transport (G-1)	0 - 300	30,455	252		30,707				30,707	0.5300	295,116
22		301 - 15,000	500,929	(24,009)		476,920				476,920	0.3301	29,629
23		Over 15,000	78,311	0		78,311				78,311	1.2000	328,066
24	Interruptible Transport (G-2)	0 - 15,000	786,564	(229,742)		556,822				556,822	0.6946	95,015
25		Over 15,000	148,134	(58,376)		89,758				89,758	0.3301	2,467,974
26	Firm Carriage (T-4)	0 - 300	168,705	104,683		273,388				273,388	0.4299	869,182
27		301 - 15,000	2,680,003	672,759		3,352,762				3,352,762	0.3301	1,692,428
28		Over 15,000	531,549	(310,532)		221,017				221,017	0.3300	57,117,566
29	Interruptible Carriage (T-3)	0 - 15,000	4,177,009	479,546		4,656,555				4,656,555	0.3301	869,182
30		Over 15,000	3,493,877	(860,790)		2,633,087				2,633,087	0.3301	1,692,428
31	Total Special Contracts [3]		156	13,230,373	101,730	13,332,103				13,332,103		57,117,566
32	Total Tariff		2,091,140	48,848,731	(1,482,799)	48,531,510		510,100	(755,471)	48,286,139		(1,079,153)
33	Additional Contract Reforms [4]											1,176,139
34	Other Revenue											\$ 57,214,552
35												
36	Total Revenue, excluding gas costs											\$ 77,522,158
37	Gas Costs											\$ 134,736,710
38	Gas Costs											
39	TOTAL REVENUE											
40												

41 [1] Number of Bills included in G-1 Sales.  
42 [2] Parked Volumes and Alternate Receipt Point Volumes not included in Total Deliveries.  
43 [3] Information on individual Special Contracts is confidential.  
44 [4] Discount from proposed tariff rates. Based on confidential information. See Confidential Exhibit GLS-7, Schedules 2-4 of 4.









Western Kentucky Gas Company  
Case No. 99-070

REVENUE STATISTICS - Total Company  
For the TEST YEAR ending December 31, 2000

Line No.	Description	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	Revenue by Customer Class (000's)													
2	Residential Sales	\$ 12,779	\$ 10,327	\$ 7,772	\$ 4,450	\$ 2,825	\$ 1,865	\$ 1,848	\$ 1,842	\$ 2,132	\$ 4,210	\$ 7,283	\$ 11,016	\$ 68,349
3	Commercial Sales	4,985	3,978	3,110	1,886	1,222	848	859	828	931	1,762	2,931	4,401	27,741
4	Industrial Sales	1,188	1,033	854	643	550	501	503	500	515	653	845	1,079	8,864
5	Public Authority Sales	1,355	1,067	816	457	280	176	173	172	202	426	755	1,162	7,041
6	Unbilled	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Sales	20,307	16,405	12,552	7,436	4,877	3,390	3,383	3,342	3,780	7,051	11,814	17,658	111,995
8	Transportation	811	759	701	628	587	565	564	564	571	623	691	775	7,839
9	Other Revenue	61	66	62	55	50	48	47	50	59	70	109	78	755
10	Total Operating Revenues	21,179	17,230	13,315	8,119	5,514	4,003	3,994	3,956	4,410	7,744	12,614	18,511	120,589
11	Purchase Gas Costs	14,996	11,919	8,922	4,962	2,993	1,860	1,863	1,832	2,169	4,699	8,386	12,922	77,523
12	Gross Profit	6,183	5,311	4,393	3,157	2,521	2,143	2,131	2,124	2,241	3,045	4,228	5,589	43,066
13	Mcf by Customer Class (000's)													
14	Residential Sales	2,632	2,123	1,556	820	453	234	231	230	297	766	1,435	2,250	13,027
15	Commercial Sales	1,069	856	659	384	227	138	142	134	159	354	612	941	5,675
16	Industrial Sales	300	267	225	176	152	138	138	137	142	177	221	276	2,349
17	Public Authority Sales	299	238	181	100	59	35	34	34	41	93	166	256	1,536
18	Unbilled	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Total Sales	4,300	3,484	2,621	1,480	891	545	545	535	639	1,390	2,434	3,723	22,587
20	Transportation	2,385	2,305	2,215	2,103	2,039	2,005	2,005	2,005	2,015	2,095	2,199	2,330	25,701
21	Total Deliveries	6,685	5,789	4,836	3,583	2,930	2,550	2,550	2,540	2,654	3,485	4,633	6,053	48,288

**Western Kentucky Gas Company**  
**Case No. 99-070**  
**KPSC Data Request #3 Dated September 20, 1999**  
**DR Item 9**  
**Witness: Gary Smith**

**Data Request:**

Refer to the response to Item 52 of the Commission's August 19, 1999 Order and Exhibits GLS-2 and GLS-3 of the Direct Testimony of Gary L. Smith.

- a. Part (b) of the response identifies 16,113,322 Mcf as being under special contract and indicates this amount represents 57 percent of Western's total industrial sales and transportation deliveries during the test year. Identify, in Exhibits GLS-2 and GLS-3, the Mcf levels that, when summed, produce the total industrial sales and transportation deliveries that were used as the denominator to derive the result of 57 percent.
- b. Refer to the response to part (a) of this request. Using the volumes included in that response, provide the amount of net revenues that would be generated under both existing rates and proposed rates and the calculations performed to derive these revenue amounts.

**Response:**

- a. The denominator in the referenced computation is the sum of Firm Industrial Sales and Transportation, per books, 8,803,129 Mcf (Exhibit GLS-2, Column j, Line 21) plus contract adjustments, 1,603,749 Mcf (Exhibit GLS-3, Column j, Line 21), plus weather adjustments (Exhibit GLS-4, Column j, Line 21), plus Interruptible Sales and Transportation, per books, 20,399,507 Mcf (Exhibit GLS-2, Column j, Line 41) plus contract adjustments, (2,799,751) Mcf (Exhibit GLS-3, Column j, Line 41). This sum, the total industrial sales and transportation volume, is 28,049,865 Mcf.
- b. Please refer to Exhibit KPSC #3 - DR Item 9(b), attached hereto, for the requested information.

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\*- Revenue calculation included on Exhibit KPSC #3 - DR Item 9(b) is updated to reflect changes associated with "Additional Contract Reformatations", based on supplemental information presented by Western on 11/15/99.

WESTERN KENTUCKY GAS COMPANY  
Case No. 99-070  
KPSC DR Dated September 20, 1999

Line No.	Per Books (Ref GLS-2)		Contr. Adj. (Ref GLS-3)		Test Year Volumes (Per Book + Acontr. Adj.)		Existing Rates		Proposed Rates	
	(a) Number Of Bills	(b) Mcf	(c) Number Of Bills	(d) Mcf	(e) Number Of Bills	(f) Mcf	(g) Present Margin	(h) Present Revenues	(i) Proposed Margin	(j) Proposed Revenues
<b>FIRM INDUSTRIAL</b>										
1	Total Firm Bills	2,770	190		2,960		13.60	40,256	24.00	71,040
2	Transport: Bills	713	296		1,009		45.00	45,405	50.00	50,450
3	Parking Fees (1)				1,780		0.10	178	0.10	178
4	Sales: 1-300 (2)	480,003	(47,225)		432,778		1.0615	459,393	1.2000	519,333
5	Sales: 301-15000 (2)	1,235,533	(403,366)		832,167		0.5585	464,766	0.6946	578,024
6	Sales: Over 15000	2,108	0		2,108		0.4085	861	0.4299	906
7	Trans: 1-300	30,455	252		30,707		1.0615	32,595	1.2000	36,848
8	Trans: 301-15000	500,929	(24,009)		476,920		0.5585	266,360	0.6946	331,269
9	Trans: Over 15000	78,311	0		78,311		0.4085	31,990	0.4299	33,666
10	LVS: 1-300	6,972	(1,500)		5,472		1.0615	5,809	1.2000	6,566
11	LVS: 301-15000	85,089	(64,563)		20,526		0.5585	11,464	0.6946	14,257
12	LVS: Over 15000	6,711	0		6,711		0.4085	2,741	0.4299	2,885
13	Carrriage: 1-300	168,705	104,683		273,388		1.0615	290,201	1.2000	328,066
14	Carrriage: 301-15000	2,680,003	672,759		3,352,762		0.5585	1,872,518	0.6946	2,328,828
15	Carrriage: Over 15000	531,549	(11,446)		520,103		0.4085	90,285	0.4299	95,015
16	T-4 Overrun 1-300	11,446	(25,410)		-		1.1677	-	1.3200	-
17	T-4 Overrun 301-15,000	25,410	0		-		0.6144	-	0.7641	-
18	T-4 Overrun Over 15,000	3,003,136	1,714,106		4,717,242		0.4494	425,038	0.4729	425,038
19	Special Contracts (Confidential)	8,846,360	1,603,749		10,450,109		-	4,039,860	-	4,822,370
20	TOTAL									
<b>INTERRUPTIBLE INDUSTRIAL</b>										
23	Total Bills	1,648	27		1,675		130.00	251,250	250.00	418,750
24	Transport: Bills	755	71		826		45.00	37,170	50.00	41,300
25	Parking Fees (1)				524,740		0.10	52,474	0.10	52,474
26	Alternate Receipt Point (3)	899,934	(245,800)		654,134		0.4936	322,881	0.5300	346,691
27	Interrupt Sales: 1-15000	152,485	(127,603)		24,882		0.3436	8,549	0.3301	8,214
28	Interrupt Sales: Over 15000	786,564	(229,742)		556,822		0.4936	274,847	0.5300	295,116
29	Interrupt Transport: 1-15000	148,134	(58,376)		89,758		0.3436	30,841	0.3301	29,629
30	Interrupt Transport: Over 15000	149,567	(4,381)		145,186		0.4936	71,664	0.5300	76,949
31	Interrupt LVS: 1-15000	224,471	0		224,471		0.3436	77,128	0.3301	74,098
32	Interrupt LVS: Over 15000	4,177,009	479,546		4,656,555		0.4936	2,298,476	0.5300	2,467,974
33	Carrriage: 1-15000	3,493,877	(860,790)		2,633,087		0.3436	904,729	0.3301	869,182
34	Carrriage: Over 15000	140,229	(140,229)		-		0.5430	-	0.5830	-
35	T-3 Overrun 1-15,000	10,227,237	(1,612,376)		8,614,861		0.3780	1,267,391	0.3631	1,267,391
36	T-3 Overrun Over 15,000	20,399,507	(2,799,751)		17,599,756		-	5,597,399	-	5,957,767
37	Special Contracts (Confidential)									
38	TOTAL									
39	TOTAL									
40	Additional Contract Reformatoms (4)									
41	TOTAL Industrial									
42	TOTAL Industrial									
43	TOTAL Industrial									
44	TOTAL Industrial									
45	Additional Contract Reformatoms (4)									
46	TOTAL Industrial									
47	TOTAL Industrial									
48	TOTAL Industrial									

45 (1) - Parked Volumes not included in Total Deliveries.  
 46 (2) - Column b includes corresponding weather adjustment volumes from Exhibit GLS-4.  
 47 (3) - Alternate Receipt Point proposed revenues based on 100,000 Mcf.  
 48 (4) - Discount from current rates (Column b); Discount from proposed rates (Column j). Based on Confidential Information.

JOHN N. HUGHES  
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124 WEST TODD STREET  
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Telephone:  
(502) 227-7270

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(502) 875-7059

November 15, 1999

Ms. Helen Helton  
Executive Director  
Kentucky Public Service Commission  
730 Schenkel Lane  
Frankfort, KY 40602

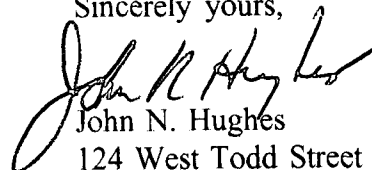
Re: Case No. 99-070

Dear Ms. Helton:

Please file the following updated schedules: FR: 10(9)(d), 10(9)(h)1, 10(9)(h)2, 10(9)(h)3, 10(9)(h)11; 10(10)(c)2.2, 10(10)(j)1, 10(10)(j)2, 10(10)(m). Also, in compliance with KRS 278.192(2)(b), updates of the actual results of the forecasted months of the base period are being filed.

If there are any questions about this matter or if additional information is needed, please contact me.

Sincerely yours,



John N. Hughes  
124 West Todd Street  
Frankfort, KY 40601

Attorney for Western  
Western Kentucky Gas Company

RECEIVED  
NOV 15 1999  
PUBLIC SERVICE  
COMMISSION

cc: Intervenor's

Supplemental  
(11/15/99)

Western Kentucky Gas Company  
Case No. 99-070  
KPSC Data Request #3 Dated September 20, 1999  
DR Item 3 (b)  
Witness: Gary Smith

RECEIVED  
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Data Request:

Refer to the response to Item 44 of the Commission's August 19, 1999 Order. The comparison of December 1998 to December 1999 meters in service and the comparison of June 1998 to June 1999 meters in service both reflect larger increases than the March 1998 to March 1999 comparison included in the Direct Testimony of Gary L. Smith.

- b. As soon as available, provide a September 1998 to September 1999 comparison of meters in service in the same format as the other comparisons that have been provided. Indicate in this response the date the information will be filed.

Response:

- b. In accordance with Western's original response to this request, the following update is provided:

	Average Meters in Service		
	Fiscal Year to Date		
	<u>9/30/98</u>	<u>9/30/99</u>	<u>Change</u>
Residential	155,846	158,224	2,378
Commercial	18,035	18,320	285
Industrial	426	413	(13)
Public Authority	1,585	1,569	(16)
Total Meters in Service	175,892	178,526	2,634

Supplemental  
(11/15/99)

Western Kentucky Gas Company  
Case No. 99-070  
KPSC Data Request #3 Dated September 20, 1999  
DR Item 4 (b), (d)  
Witness: Gary Smith

Data Request:

Refer to the response to Item 46 of the Commission's August 19, 1999 Order.

- b. As soon as available, provide an updated version of the response to Item 46(a), which substitutes fiscal year 1999 for the 12 months ended June 30, 1999. Indicate in this response the date the information will be filed.
- d. As soon as available, provide an updated version of response 46(b) that substitutes fiscal year 1999 for the 12 months ended June 30, 1999. Indicate in this response the date the information will be filed.

Response:

- b & d In accordance with Western's original response to this request, the update is provided on Schedules attached hereto.

Western Kentucky Gas Company  
Case No. 99-070  
KPSC Data Request #3 Dated September 20, 1999  
DR Item 4 (b)  
Witness: Smith

PSC DR NO. 3  
DR Item 4 (b)

Line No.	(a)	(b)	(c)	(d)	(e)	(f)
1	<b>Number of Customers by Class, 12 months ending average "customers":</b>					
2	(Source - Western's Financial Statements)					
3						
4		FY 1995	FY 1996	FY 1997	FY 1998	FY 1999
5	Residential	146,802	147,166	149,331	151,820	154,073
6	Commercial	16,361	16,731	17,080	17,411	17,576
7	Industrial	369	335	316	295	322
8	Public Authority	1,509	1,534	1,550	1,574	1,556
9	Total Sales Customers	<u>165,041</u>	<u>165,766</u>	<u>168,277</u>	<u>171,100</u>	<u>173,527</u>
10						
11	Transportation Customers	<u>17</u>	<u>33</u>	<u>77</u>	<u>95</u>	<u>110</u>
12						
13	TOTAL CUSTOMERS	165,058	165,799	168,354	171,195	173,637
14						
15	<b>Actual Sales &amp; Transportation Volumes, by Class, in Mcf:</b>					
16	(Source - Western's Financial Statements)					
17						
18		FY 1995	FY 1996	FY 1997	FY 1998	FY 1999
19	Residential	11,987,742	14,718,174	13,337,468	12,561,176	11,795,848
20	Commercial	5,289,634	6,351,303	5,977,762	5,604,480	5,109,407
21	Industrial	9,992,575	10,725,745	6,128,597	3,414,638	2,973,383
22	Public Authority	1,446,207	1,684,789	1,531,144	1,461,600	1,369,251
23	Unbilled	(55,705)	(24,136)	320,531	(222,854)	40,954
24	Total Sales Customers	<u>28,660,453</u>	<u>33,455,875</u>	<u>27,295,502</u>	<u>22,819,040</u>	<u>21,288,843</u>
25						
26	Transportation Customers	<u>17,103,124</u>	<u>16,935,972</u>	<u>22,398,363</u>	<u>25,812,786</u>	<u>25,814,443</u>
27						
28	TOTAL DELIVERIES	45,763,577	50,391,847	49,693,865	48,631,826	47,103,286
29						
30	<b>Degrec-Days:</b>					
31	(Source - NOAA, Composite)					
32		FY 1995	FY 1996	FY 1997	FY 1998	FY 1999
33	Actual, Calendar Month	3,665	4,748	4,315	4,013	3,732
34	Normal	4,340	4,340	4,340	4,340	4,340
35	Percent Normal	84.4%	109.4%	99.4%	92.5%	86.0%
36						
37	<b>Industrial Sales &amp; Transportation / Volume Change from Prior Fiscal Year:</b>					
38	(Source - Western's Financial Statements)					
39						
40		FY 1995	FY 1996	FY 1997	FY 1998	FY 1999
41	Industrial Sales	1,226,708	733,170	(4,597,148)	(2,713,959)	(441,255)
42	Transportation	(395,005)	(167,152)	5,462,391	3,414,423	1,657
43	Total Change	<u>831,703</u>	<u>566,018</u>	<u>865,243</u>	<u>700,464</u>	<u>(439,598)</u>

Western Kentucky Gas Company  
Case No. 99-070  
KPSC Data Request #3 Dated September 20, 1999  
DR Item 4 (d)  
Witness: Smith

PSC DR NO. 3  
DR Item 4 (d)  
Sheet 1 of 2

Line No.	(a)	(b)	(c)	(d)	(e)	(f)
1	<b>Degree-Days:</b>					
2	(Source - NOAA, Composite)					
3		<u>FY 1995</u>	<u>FY 1996</u>	<u>FY 1997</u>	<u>FY 1998</u>	<u>FY 1999</u>
4	Actual, Calendar Month	3,665	4,748	4,315	4,013	3,732
5	Normal	4,340	4,340	4,340	4,340	4,340
6	Percent Normal	84.4%	109.4%	99.4%	92.5%	86.0%
7						
8						
9	<b>Weather Adjusted Volumes, by Class, in Mcf:</b>					
10	(Source - Refer to Sheet 2 of 2 of this Exhibit for Calculation of Volume Adjustment. The Volume adjustments are					
11	added to the Volumes reported in Western's Financial Statements, summarized in PSC DR 3 - Item 4 b)					
12						
13						
14		<u>FY 1995</u>	<u>FY 1996</u>	<u>FY 1997</u>	<u>FY 1998</u>	<u>FY 1999</u>
15	Residential	13,804,209	13,706,757	13,399,066	13,385,689	13,263,179
16	Commercial	5,857,762	6,008,165	5,999,613	5,880,976	5,631,303
17	Industrial	9,992,575	10,725,745	6,128,597	3,414,638	2,973,383
18	Public Authority	1,622,463	1,575,617	1,537,439	1,552,003	1,525,621
19	Unbilled	(55,705)	(24,136)	320,531	(222,854)	40,954
20	Total Sales Customers	<u>31,221,304</u>	<u>31,992,148</u>	<u>27,385,246</u>	<u>24,010,452</u>	<u>23,434,440</u>
21						
22	Transportation Customers	<u>17,103,124</u>	<u>16,935,972</u>	<u>22,398,363</u>	<u>25,812,786</u>	<u>25,814,443</u>
23						
24	TOTAL DELIVERIES	48,324,428	48,928,120	49,783,609	49,823,238	49,248,883
25						



Western Kentucky Gas Company

Case No. 99-070

KPSC Data Request #3 Dated September 20, 1999

DR Item 4 (d)

Witness: Smith

Line No.	Item	(a)	FY 1995 (b)	FY 1996 (c)	FY 1997 (d)	FY 1998 (e)	FY 1999 (f)	Source (g)
1	<u>Weather Statistics</u>							
2	Degree-Days, Actual Calendar Month		3,665	4,748	4,315	4,013	3,732	NOAA, Composite
3	Degree-Days, Normal		4,340	4,340	4,340	4,340	4,340	NOAA, Composite
4								
5	<u>Weather Sensitive Volumes</u>							
6	Residential Sales (incl Unbilled)		13,657,999	12,338,322	13,657,999	12,338,322	11,836,802	Financial Statements
7	Commercial Sales		5,977,762	5,604,480	5,977,762	5,604,480	5,109,407	Financial Statements
8	Public Authority Sales		1,531,144	1,461,600	1,531,144	1,461,600	1,369,251	Financial Statements
9								
10	Residential Base Load per Month		170,506	199,187	252,184	184,980	235,841	Financials, Avg Prior July&Aug
11	Commercial Base Load per Month		195,496	185,787	183,850	184,273	158,827	Financials, Avg Prior July&Aug
12	Pub. Auth. Base Load per Month		33,701	32,318	37,051	29,347	34,119	Financials, Avg Prior July&Aug
13								
14	Residential Heating Load/DD		2,691	2,479	2,464	2,521	2,413	(Line 6-(Line10x12mo))/Line 2
15	Commercial Heating Load/DD		842	841	874	846	858	(Line 7-(Line11x12mo))/Line 2
16	Pub. Auth. Heating Load/DD		261	268	252	276	257	(Line 8-(Line12x12mo))/Line 2
17								
18	Residential Adjustment - Volume		1,816,467	(1,011,417)	61,598	824,513	1,467,331	Line 14x(Line 2-Line 3)
19	Commercial Adjustment - Volume		568,128	(343,138)	21,851	276,496	521,896	Line 15x(Line 2-Line 3)
20	Pub. Auth. Adjustment - Volume		176,256	(109,172)	6,295	90,403	156,370	Line 16x(Line 2-Line 3)
21	Total Volume Adjustment - Weather		2,560,851	(1,463,727)	89,744	1,191,412	2,145,597	

**Western Kentucky Gas Company**  
**Case No. 99-070**  
**Supplemental Response to KPSC Data Request #3 Dated September 20, 1999**  
**DR Item 21**  
**Witness: Betty L. Adams**

**Data Request:**

The response to the AG's August 19, 1999 Data Request, Item 175 (should be 176), Schedule A, Pages 1, 8, 13, 18, 22, 26, 30, and 33 provides monthly O&M budget to actual variances for October 1998 through May 1999.

- a. Provide narrative explanations by cost center and functional expense of variances in these reports as required by 807 KAR 5:001, Section 10(9)(o). A narrative explanation for employee benefit variances may be provided on a monthly basis for Western in total. Use 10 percent as the minimum threshold to determine the variances requiring explanation. Additionally, provide these variance analyses and narrative explanations of variances greater than 10 percent for the months of June 1999 through September 1999 by November 15, 1999.
- b. Provide the variance analyses with narrative explanations for variances greater than 10 percent, as referenced in (a) above for the 12 months immediately prior to the base period, as required in 807 KAR 5:001, Section 10(9)(o).

**Response:**

Attached is the detailed report by cost center and functional expense for September 1999 as per the request in "a" above. The reports for June through August were submitted in the original response to KPSC 3 - 21.

CMR - Budget Details

By Cost Center

Period Name: SEP-99

	Current Period Actual	Current Period Budget	Period Budget Variance	Previous Period Actual	Period Actual Variance
2601 - WKG Owensboro-WKG Administration	\$57,952.64	\$65,383.00	\$7,430.36	\$61,666.83	\$3,714.19
2601 - WKG Owensboro-WKG Administration	\$3,929.10	\$7,815.00	\$3,885.90	\$5,433.40	\$1,504.30
2601 - WKG Owensboro-WKG Administration	\$13,963.73	\$11,287.00	<\$2,676.73>	\$10,719.22	<\$3,244.51>
2601 - WKG Owensboro-WKG Administration	\$36,592.94	\$39,970.00	\$3,377.06	\$35,007.40	<\$1,585.54>
2601 - WKG Owensboro-WKG Administration	<\$1,138.90>	\$2,596.00	\$3,734.90	\$558.38	\$1,697.28
2601 - WKG Owensboro-WKG Administration	\$2,834.64	\$3,415.00	\$580.36	\$9,632.61	\$6,797.97
2601 - WKG Owensboro-WKG Administration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2601 - WKG Owensboro-WKG Administration	\$1,771.13	\$300.00	<\$1,471.13>	\$315.82	<\$1,455.31>
2601 - WKG Owensboro-WKG Administration	\$57,952.64	\$65,383.00	\$7,430.36	\$61,666.83	\$3,714.19
2601 - WKG Owensboro-WKG Administration	\$145,856.99	\$76,319.00	<\$69,537.99>	\$50,783.08	<\$95,073.91>
2602 - WKG Owensboro-WKG Information Services	\$118,649.80	\$58,960.00	<\$59,689.80>	\$39,982.44	<\$78,667.36>
2602 - WKG Owensboro-WKG Information Services	\$12,589.29	\$11,674.00	<\$915.29>	\$6,613.62	<\$3,975.67>
2602 - WKG Owensboro-WKG Information Services	\$14,283.74	\$0.00	<\$14,283.74>	\$485.12	<\$13,798.62>
2602 - WKG Owensboro-WKG Information Services	<\$1,026.78>	\$2,685.00	\$3,711.78	\$438.60	\$1,465.38
2602 - WKG Owensboro-WKG Information Services	\$506.68	\$0.00	<\$506.68>	\$0.00	<\$506.68>
2602 - WKG Owensboro-WKG Information Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2602 - WKG Owensboro-WKG Information Services	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00
2602 - WKG Owensboro-WKG Information Services	\$854.26	\$1,000.00	\$145.74	\$1,263.30	\$409.04
2602 - WKG Owensboro-WKG Information Services	\$58,247.53	\$38,796.00	<\$19,451.53>	\$135,314.55	\$77,067.02
2603 - WKG Owensboro-WKG Human Resources	\$18,276.90	\$6,147.00	<\$12,129.90>	\$12,025.17	<\$6,251.73>
2603 - WKG Owensboro-WKG Human Resources	\$26,764.00	\$24,240.00	<\$2,524.00>	\$23,132.43	<\$3,631.57>
2603 - WKG Owensboro-WKG Human Resources	\$8,142.32	\$250.00	<\$7,892.32>	\$0.00	<\$8,142.32>
2603 - WKG Owensboro-WKG Human Resources	<\$2,108.54>	\$5,575.00	\$7,683.54	\$884.66	\$2,993.20
2603 - WKG Owensboro-WKG Human Resources	\$5,459.00	\$1,384.00	<\$4,075.00>	\$97,588.14	\$92,129.14
2603 - WKG Owensboro-WKG Human Resources	\$1,713.85	\$1,200.00	<\$513.85>	\$1,684.15	<\$29.70>
2603 - WKG Owensboro-WKG Human Resources	\$8,247.53	\$38,796.00	<\$19,451.53>	\$135,314.55	\$77,067.02
2604 - WKG Owensboro-WKG Regulatory Affairs	\$8,021.16	\$6,304.00	<\$1,717.16>	\$0.00	<\$8,021.16>
2604 - WKG Owensboro-WKG Regulatory Affairs	\$748.94	\$0.00	<\$748.94>	\$0.00	<\$748.94>
2604 - WKG Owensboro-WKG Regulatory Affairs	\$7,500.60	\$5,100.00	<\$2,400.60>	\$0.00	<\$7,500.60>
2604 - WKG Owensboro-WKG Regulatory Affairs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2604 - WKG Owensboro-WKG Regulatory Affairs	<\$614.21>	\$1,173.00	\$1,787.21	\$0.00	\$614.21
2604 - WKG Owensboro-WKG Regulatory Affairs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2604 - WKG Owensboro-WKG Regulatory Affairs	\$355.83	\$31.00	<\$324.83>	\$0.00	<\$355.83>
2604 - WKG Owensboro-WKG Regulatory Affairs	\$8,021.16	\$6,304.00	<\$1,717.16>	\$0.00	<\$8,021.16>
2604 - WKG Owensboro-WKG Regulatory Affairs	\$17,368.40	\$9,458.00	<\$7,910.40>	\$8,464.36	<\$8,904.04>
2604 - WKG Owensboro-WKG Regulatory Affairs	\$3,369.88	\$4,520.00	\$1,150.12	\$3,221.95	<\$147.93>
2604 - WKG Owensboro-WKG Regulatory Affairs	\$11,273.60	\$2,710.00	<\$8,563.60>	\$2,409.00	<\$8,864.60>
2605 - WKG Owensboro-WKG Technical Services	\$2,508.65	\$1,520.00	<\$988.65>	\$2,719.32	\$210.67
2605 - WKG Owensboro-WKG Technical Services	<\$919.47>	\$623.00	\$1,542.47	\$71.99	\$991.46
2605 - WKG Owensboro-WKG Technical Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2605 - WKG Owensboro-WKG Technical Services	\$1,135.74	\$85.00	<\$1,050.74>	\$42.10	<\$1,093.64>
2605 - WKG Owensboro-WKG Technical Services	\$17,368.40	\$9,458.00	<\$7,910.40>	\$8,464.36	<\$8,904.04>
2605 - WKG Owensboro-WKG Technical Services	\$26,063.21	\$6,298.00	<\$19,765.21>	\$11,033.26	<\$15,029.95>
2605 - WKG Owensboro-WKG Technical Services	\$5,146.14	\$1,300.00	<\$3,846.14>	\$3,890.41	<\$1,255.73>
2605 - WKG Owensboro-WKG Technical Services	\$18,330.78	\$3,657.00	<\$14,673.78>	<\$9,211.30>	<\$27,542.08>
2605 - WKG Owensboro-WKG Technical Services	\$143.25	\$0.00	<\$143.25>	\$6,889.48	\$6,746.23
2605 - WKG Owensboro-WKG Technical Services	<\$1,532.59>	\$841.00	\$2,373.59	\$102.46	\$1,635.05
2606 - WKG Owensboro-WKG Engineering	\$0.00	\$0.00	\$0.00	\$5,680.61	\$5,680.61
2606 - WKG Owensboro-WKG Engineering	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2606 - WKG Owensboro-WKG Engineering	\$0.00	\$200.00	\$200.00	\$0.00	\$0.00
2606 - WKG Owensboro-WKG Engineering	\$3,975.63	\$300.00	<\$3,675.63>	\$3,681.60	<\$294.03>
2606 - WKG Owensboro-WKG Engineering	\$26,063.21	\$6,298.00	<\$19,765.21>	\$11,033.26	<\$15,029.95>

CMR - Budget Details

By Cost Center

Period Name: SEP-99

	Current Period Actual	Current Period Budget	Period Budget Variance	Previous Period Actual	Period Actual Variance
2607 - WKG Owensboro WKG Finance	\$159,495.21	\$17,375.00	<\$142,120.21>	\$27,078.24	<\$132,416.97>
2607 - WKG Owensboro WKG Finance	\$7,161.80	\$6,675.00	<\$486.80>	\$10,439.98	\$3,278.18
2607 - WKG Owensboro WKG Finance	\$12,708.00	\$8,496.00	<\$4,212.00>	\$15,728.28	\$3,020.28
2607 - WKG Owensboro WKG Finance	<\$1,037.17>	\$1,954.00	\$2,991.17	\$617.87	\$1,655.04
2607 - WKG Owensboro WKG Finance	\$139,882.64	\$0.00	<\$139,882.64>	\$0.00	<\$139,882.64>
2607 - WKG Owensboro WKG Finance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2607 - WKG Owensboro WKG Finance	\$0.00	\$0.00	\$0.00	<\$0.55>	<\$0.55>
2607 - WKG Owensboro WKG Finance	\$779.94	\$250.00	<\$529.94>	\$292.66	<\$487.28>
2607 - WKG Owensboro WKG Finance	\$159,495.21	\$17,375.00	<\$142,120.21>	\$27,078.24	<\$132,416.97>
2608 - WKG Owensboro WKG Marketing	\$37,436.65	\$61,808.00	\$24,371.35	<\$15,414.61>	<\$52,851.26>
2608 - WKG Owensboro WKG Marketing	\$4,896.18	\$2,630.00	<\$2,266.18>	\$5,812.95	\$916.77
2608 - WKG Owensboro WKG Marketing	\$12,207.42	\$11,393.00	<\$814.42>	\$9,117.57	<\$3,089.85>
2608 - WKG Owensboro WKG Marketing	\$8,270.94	\$7,065.00	<\$1,205.94>	\$4,326.28	<\$3,944.66>
2608 - WKG Owensboro WKG Marketing	<\$995.66>	\$2,620.00	\$3,615.66	\$349.00	\$1,344.66
2608 - WKG Owensboro WKG Marketing	\$12,352.17	\$37,500.00	\$25,147.83	<\$35,673.11>	<\$48,025.28>
2608 - WKG Owensboro WKG Marketing	\$705.60	\$600.00	<\$105.60>	\$652.70	<\$52.90>
2608 - WKG Owensboro WKG Marketing	\$37,436.65	\$61,808.00	\$24,371.35	<\$15,414.61>	<\$52,851.26>
2609 - WKG Owensboro Measurement & Storage	\$116,192.74	\$85,741.00	<\$30,451.74>	\$69,816.70	<\$46,376.04>
2609 - WKG Owensboro Measurement & Storage	\$8,699.11	\$977.00	<\$7,722.11>	\$1,361.36	<\$7,337.75>
2609 - WKG Owensboro Measurement & Storage	\$58,659.10	\$43,127.00	<\$15,532.10>	\$63,981.24	\$5,322.14
2609 - WKG Owensboro Measurement & Storage	\$4,004.13	\$17,208.00	<\$36,796.13>	\$352.62	<\$3,651.51>
2609 - WKG Owensboro Measurement & Storage	<\$4,762.89>	\$9,919.00	\$14,681.89	\$1,937.93	\$6,700.82
2609 - WKG Owensboro Measurement & Storage	\$3,320.65	\$4,167.00	\$846.35	\$2,156.38	<\$1,164.27>
2609 - WKG Owensboro Measurement & Storage	\$36.12	\$0.00	<\$36.12>	\$27.17	<\$8.95>
2609 - WKG Owensboro Measurement & Storage	\$10,453.32	\$5,000.00	<\$5,453.32>	\$0.00	<\$10,453.32>
2609 - WKG Owensboro Measurement & Storage	<\$18,000.00>	\$0.00	\$18,000.00	\$0.00	\$18,000.00
2609 - WKG Owensboro Measurement & Storage	\$3,783.20	\$5,343.00	\$1,559.80	\$0.00	<\$3,783.20>
2609 - WKG Owensboro Measurement & Storage	\$116,192.74	\$85,741.00	<\$30,451.74>	\$69,816.70	<\$46,376.04>
2631 - WKG Madisonville West Region Administration	\$293,714.47	<\$124,727.00>	<\$418,441.47>	<\$97,189.98>	<\$390,904.45>
2631 - WKG Madisonville West Region Administration	\$1,378.73	\$670.00	<\$708.73>	\$3,016.15	\$1,637.42
2631 - WKG Madisonville West Region Administration	\$29,941.19	\$6,084.00	<\$3,210.19>	\$5,755.18	<\$3,539.01>
2631 - WKG Madisonville West Region Administration	\$10,385.36	\$6,240.00	<\$4,145.36>	\$10,262.92	<\$122.44>
2631 - WKG Madisonville West Region Administration	<\$758.03>	\$1,399.00	\$2,157.03	\$219.59	\$977.62
2631 - WKG Madisonville West Region Administration	\$4.76	\$0.00	<\$4.76>	\$0.00	<\$4.76>
2631 - WKG Madisonville West Region Administration	\$29.98	\$80.00	\$50.02	\$29.98	\$0.00
2631 - WKG Madisonville West Region Administration	\$271,795.04	<\$139,500.00>	<\$411,295.04>	<\$116,747.51>	<\$388,542.55>
2631 - WKG Madisonville West Region Administration	\$1,584.44	\$300.00	<\$1,284.44>	\$273.71	<\$1,310.73>
2631 - WKG Madisonville West Region Administration	\$293,714.47	<\$124,727.00>	<\$418,441.47>	<\$97,189.98>	<\$390,904.45>
2632 - WKG Madisonville West Region Marketing	\$23,811.66	\$29,954.00	\$6,142.34	\$40,667.13	\$16,855.47
2632 - WKG Madisonville West Region Marketing	\$3,229.08	\$1,525.00	<\$1,704.08>	\$980.91	<\$2,248.17>
2632 - WKG Madisonville West Region Marketing	\$15,675.22	\$15,003.00	<\$672.22>	\$15,734.72	\$59.50
2632 - WKG Madisonville West Region Marketing	\$4,975.25	\$9,375.00	\$4,399.75	\$22,455.32	\$17,480.07
2632 - WKG Madisonville West Region Marketing	<\$1,278.47>	\$3,451.00	\$4,729.47	\$485.54	\$1,764.01
2632 - WKG Madisonville West Region Marketing	\$221.00	\$0.00	<\$221.00>	\$0.00	<\$221.00>
2632 - WKG Madisonville West Region Marketing	\$989.58	\$600.00	<\$389.58>	\$1,010.64	\$21.06
2632 - WKG Madisonville West Region Marketing	\$23,811.66	\$29,954.00	\$6,142.34	\$40,667.13	\$16,855.47
2634 - WKG Madisonville C&M/Service	\$67,699.57	\$78,398.00	\$10,698.43	\$61,221.81	<\$6,477.76>
2634 - WKG Madisonville C&M/Service	\$3,036.58	\$375.00	<\$2,661.58>	\$389.56	<\$2,647.02>
2634 - WKG Madisonville C&M/Service	\$54,929.61	\$48,616.00	<\$6,313.61>	\$45,833.71	<\$9,095.90>
2634 - WKG Madisonville C&M/Service	\$5,826.73	\$6,405.00	\$578.27	\$4,734.35	<\$1,092.38>
2634 - WKG Madisonville C&M/Service	<\$4,530.30>	\$11,182.00	\$15,712.30	\$1,738.88	\$6,269.18
2634 - WKG Madisonville C&M/Service	\$490.84	\$3,360.00	\$2,869.16	\$964.84	\$474.00
2634 - WKG Madisonville C&M/Service	\$302.64	\$175.00	<\$127.64>	\$258.14	<\$44.50>
2634 - WKG Madisonville C&M/Service	\$254.00	\$1,500.00	\$1,246.00	\$462.31	\$208.31

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	Current Period Actual	Current Period Budget	Period Budget Variance	Previous Period Actual	Period Actual Variance
2634 - WKG Madisonville C&M/Service	<\$255.12>	\$0.00	\$255.12	\$0.00	\$255.12
2634 - WKG Madisonville C&M/Service	\$7,644.59	\$6,785.00	<\$859.59>	\$6,840.02	<\$804.57>
2634 - WKG Madisonville C&M/Service	\$67,699.57	\$78,398.00	\$10,698.43	\$61,221.81	<\$6,477.76>
2635 - WKG Princeton C&M/Service	\$35,476.31	\$33,335.00	<\$2,141.31>	\$27,623.45	<\$7,852.86>
2635 - WKG Princeton C&M/Service	\$488.42	\$340.00	<\$148.42>	\$23.41	<\$464.01>
2635 - WKG Princeton C&M/Service	\$29,510.48	\$22,707.00	<\$6,803.48>	\$20,126.91	<\$9,383.57>
2635 - WKG Princeton C&M/Service	\$1,796.99	\$1,805.00	\$8.01	\$3,354.61	\$1,557.62
2635 - WKG Princeton C&M/Service	<\$2,336.87>	\$5,223.00	\$7,559.87	\$769.38	\$3,106.25
2635 - WKG Princeton C&M/Service	\$275.33	\$850.00	\$574.67	\$212.66	<\$62.67>
2635 - WKG Princeton C&M/Service	\$1,551.08	\$210.00	\$82.38	\$118.20	<\$9.42>
2635 - WKG Princeton C&M/Service	\$4,063.26	\$0.00	<\$1,551.08>	\$839.61	<\$711.47>
2635 - WKG Princeton C&M/Service	\$5,476.31	\$2,200.00	\$3,276.31	\$0.00	\$0.00
2635 - WKG Owensboro C&M/Service	\$157,456.36	\$33,335.00	<\$124,121.36>	\$27,623.45	<\$1,885.59>
2636 - WKG Owensboro C&M/Service	\$7,965.57	\$460.00	<\$7,505.57>	\$106,301.88	<\$1,154.48>
2636 - WKG Owensboro C&M/Service	\$97,369.98	\$79,424.00	<\$17,945.98>	\$76,986.64	<\$7,383.34>
2636 - WKG Owensboro C&M/Service	\$18,220.74	\$7,963.00	<\$10,257.74>	\$7,361.26	<\$10,859.48>
2636 - WKG Owensboro C&M/Service	<\$7,892.83>	\$18,268.00	\$26,160.83	\$2,920.88	\$10,813.71
2636 - WKG Owensboro C&M/Service	\$16,562.10	\$3,000.00	<\$13,562.10>	\$8,413.02	<\$8,149.08>
2636 - WKG Owensboro C&M/Service	\$209.84	\$338.00	\$128.16	\$136.50	<\$73.34>
2636 - WKG Owensboro C&M/Service	\$3,255.59	\$865.00	<\$2,390.59>	\$191.15	<\$3,064.44>
2636 - WKG Owensboro C&M/Service	\$0.00	\$0.00	\$0.00	<\$418.54>	<\$418.54>
2636 - WKG Owensboro C&M/Service	\$21,765.37	\$10,507.00	<\$11,258.37>	\$10,501.97	<\$1,263.40>
2636 - WKG Owensboro C&M/Service	\$157,456.36	\$120,825.00	<\$36,631.36>	\$106,301.88	<\$51,154.48>
2637 - WKG Paducah C&M/Service	\$77,341.17	\$75,894.00	<\$1,447.17>	\$71,072.17	<\$6,269.00>
2637 - WKG Paducah C&M/Service	\$386.73	\$735.00	\$348.27	\$782.34	\$395.61
2637 - WKG Paducah C&M/Service	\$60,218.61	\$46,768.00	<\$13,450.61>	\$50,912.05	<\$9,306.56>
2637 - WKG Paducah C&M/Service	\$2,890.73	\$4,125.00	\$1,234.27	\$4,327.70	\$1,436.97
2637 - WKG Paducah C&M/Service	<\$4,905.29>	\$10,757.00	\$15,662.29	\$1,940.07	\$6,845.36
2637 - WKG Paducah C&M/Service	\$4,533.45	\$6,851.00	\$2,317.55	\$6,696.74	\$2,163.29
2637 - WKG Paducah C&M/Service	\$525.06	\$160.00	<\$365.06>	\$196.98	<\$328.08>
2637 - WKG Paducah C&M/Service	\$21.00	\$600.00	\$579.00	\$0.00	<\$21.00>
2637 - WKG Paducah C&M/Service	\$13,670.88	\$0.00	\$0.00	\$0.00	\$0.00
2637 - WKG Paducah C&M/Service	\$77,341.17	\$75,894.00	<\$1,447.17>	\$71,072.17	<\$6,269.00>
2638 - WKG Mayfield C&M/Service	\$24,849.25	\$26,544.00	\$1,694.75	\$24,374.84	<\$474.41>
2638 - WKG Mayfield C&M/Service	\$419.12	\$235.00	<\$184.12>	\$265.08	<\$154.04>
2638 - WKG Mayfield C&M/Service	\$21,899.73	\$17,563.00	<\$4,336.73>	\$18,649.36	<\$3,250.37>
2638 - WKG Mayfield C&M/Service	\$1,654.44	\$2,851.00	\$1,196.56	\$2,647.16	\$992.72
2638 - WKG Mayfield C&M/Service	<\$1,808.99>	\$4,039.00	\$5,847.99	\$713.30	\$2,522.29
2638 - WKG Mayfield C&M/Service	\$53.30	\$450.00	\$396.70	\$68.29	\$14.99
2638 - WKG Mayfield C&M/Service	\$0.00	\$90.00	\$90.00	\$0.00	\$0.00
2638 - WKG Mayfield C&M/Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2638 - WKG Mayfield C&M/Service	\$2,631.65	\$1,316.00	<\$1,315.65>	\$2,031.65	<\$600.00>
2638 - WKG Mayfield C&M/Service	\$24,849.25	\$26,544.00	\$1,694.75	\$24,374.84	<\$474.41>
2650 - WKG Madisonville Operations	\$11,362.06	\$64,355.00	\$52,992.94	\$25,072.97	\$13,710.91
2650 - WKG Madisonville Operations	\$467.44	\$560.00	\$92.56	\$208.10	<\$259.34>
2650 - WKG Madisonville Operations	\$9,873.50	\$6,080.00	<\$3,793.50>	\$5,965.74	<\$3,907.76>
2650 - WKG Madisonville Operations	\$781.62	\$445.00	<\$336.62>	\$266.85	<\$514.77>
2650 - WKG Madisonville Operations	<\$631.39>	\$1,398.00	\$2,029.39	\$223.01	\$854.40
2650 - WKG Madisonville Operations	\$42.40	\$20.00	<\$22.40>	\$0.00	<\$42.40>
2650 - WKG Madisonville Operations	\$47.80	\$140.00	\$92.20	\$21.98	<\$25.82>
2650 - WKG Madisonville Operations	\$0.00	\$55,262.00	\$55,262.00	\$17,903.03	\$17,903.03

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	Current Period Actual	Current Period Budget	Period Budget Variance	Previous Period Actual	Period Actual Variance
2650 - WKG Madisonville Operations	\$780.69	\$450.00	<\$330.69>	\$484.26	<\$296.43>
2650 - WKG Madisonville Operations	\$11,362.06	\$64,355.00	\$52,992.94	\$25,072.97	\$13,710.91
2651 - WKG Owensboro Operations	\$61,042.56	\$61,861.00	\$818.44	\$112,735.64	\$51,693.08
2651 - WKG Owensboro Operations	\$3,472.68	\$225.00	<\$3,247.68>	\$179.42	<\$3,293.26>
2651 - WKG Owensboro Operations	\$7,274.51	\$5,974.00	<\$1,300.51>	\$5,413.44	<\$1,861.07>
2651 - WKG Owensboro Operations	\$50,427.50	\$25.00	<\$50,402.50>	\$0.00	<\$50,427.50>
2651 - WKG Owensboro Operations	<\$972.23>	\$1,374.00	\$2,346.23	\$205.70	\$1,177.93
2651 - WKG Owensboro Operations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2651 - WKG Owensboro Operations	\$0.00	\$1,095.00	\$1,095.00	\$0.00	\$0.00
2651 - WKG Owensboro Operations	\$0.00	\$52,718.00	\$52,718.00	\$106,453.82	\$106,453.82
2651 - WKG Owensboro Operations	\$840.10	\$450.00	<\$390.10>	\$483.26	<\$356.84>
2652 - WKG Owensboro Operations	\$61,042.56	\$61,861.00	\$818.44	\$112,735.64	\$51,693.08
2652 - WKG Paducah Operations	\$29,948.38	\$108,441.00	\$78,492.62	\$113,971.20	\$84,022.82
2652 - WKG Paducah Operations	\$1,328.87	\$760.00	<\$568.87>	\$29.55	<\$1,299.32>
2652 - WKG Paducah Operations	\$12,194.91	\$5,038.00	<\$7,156.91>	\$5,265.63	<\$6,929.28>
2652 - WKG Paducah Operations	\$15,680.59	\$15,258.00	<\$422.59>	\$13,482.72	<\$2,197.87>
2652 - WKG Paducah Operations	<\$1,008.11>	\$1,159.00	\$2,167.11	\$1,206.78	\$1,206.78
2652 - WKG Paducah Operations	\$769.89	\$0.00	<\$769.89>	\$0.00	<\$769.89>
2652 - WKG Paducah Operations	\$0.00	\$95.00	\$95.00	\$0.00	\$0.00
2652 - WKG Paducah Operations	\$0.00	\$85,431.00	\$85,431.00	\$94,488.81	\$94,488.81
2652 - WKG Paducah Operations	\$982.23	\$700.00	<\$282.23>	\$505.82	<\$476.41>
2652 - WKG Paducah Operations	\$29,948.38	\$108,441.00	\$78,492.62	\$113,971.20	\$84,022.82
2652 - WKG Paducah Operations	\$296,329.84	<\$123,265.00>	<\$419,594.84>	<\$104,394.94>	<\$400,724.78>
2731 - WKG Bowling Green East Region Administration	\$10,151.13	\$1,450.00	<\$8,701.13>	\$0.00	<\$10,151.13>
2731 - WKG Bowling Green East Region Administration	\$9,384.24	\$6,086.00	<\$3,298.24>	\$5,708.97	<\$3,675.27>
2731 - WKG Bowling Green East Region Administration	\$5,563.89	\$6,835.00	\$1,271.11	\$6,152.03	\$588.14
2731 - WKG Bowling Green East Region Administration	<\$765.39>	\$1,400.00	\$2,165.39	\$217.86	\$983.25
2731 - WKG Bowling Green East Region Administration	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00
2731 - WKG Bowling Green East Region Administration	\$0.00	\$30.00	\$30.00	\$0.00	\$0.00
2731 - WKG Bowling Green East Region Administration	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00
2731 - WKG Bowling Green East Region Administration	\$271,795.04	<\$139,500.00>	<\$411,295.04>	<\$116,747.51>	<\$388,542.55>
2731 - WKG Bowling Green East Region Administration	\$200.93	\$234.00	\$33.07	\$273.71	\$72.78
2731 - WKG Bowling Green East Region Administration	\$296,329.84	<\$123,265.00>	<\$419,594.84>	<\$104,394.94>	<\$400,724.78>
2732 - WKG Bowling Green East Region Marketing	\$24,990.82	\$31,371.00	\$6,380.18	\$47,983.05	\$22,992.23
2732 - WKG Bowling Green East Region Marketing	\$1,050.19	\$940.00	<\$110.19>	\$795.70	<\$254.49>
2732 - WKG Bowling Green East Region Marketing	\$17,468.63	\$13,590.00	<\$3,878.63>	\$13,266.56	<\$4,202.07>
2732 - WKG Bowling Green East Region Marketing	\$6,436.26	\$13,000.00	\$6,563.74	\$32,086.51	\$25,650.25
2732 - WKG Bowling Green East Region Marketing	<\$1,424.74>	\$3,126.00	\$4,550.74	\$507.85	\$1,932.59
2732 - WKG Bowling Green East Region Marketing	\$220.00	\$40.00	<\$180.00>	\$0.00	<\$220.00>
2732 - WKG Bowling Green East Region Marketing	\$0.00	\$125.00	\$125.00	\$0.00	\$0.00
2732 - WKG Bowling Green East Region Marketing	\$1,240.48	\$550.00	<\$690.48>	\$1,326.43	\$85.95
2732 - WKG Bowling Green East Region Marketing	\$24,990.82	\$31,371.00	\$6,380.18	\$47,983.05	\$22,992.23
2734 - WKG Bowling Green C&M/Service	\$106,761.55	\$97,275.00	<\$9,486.55>	\$110,582.79	\$3,821.24
2734 - WKG Bowling Green C&M/Service	\$2,020.18	\$1,662.00	<\$358.18>	\$2,929.55	\$909.37
2734 - WKG Bowling Green C&M/Service	\$64,130.01	\$63,591.00	<\$539.01>	\$63,859.79	<\$270.22>
2734 - WKG Bowling Green C&M/Service	\$3,853.27	\$3,163.00	<\$690.27>	\$1,281.83	\$1,281.56
2734 - WKG Bowling Green C&M/Service	<\$5,295.64>	\$14,626.00	\$19,921.64	\$2,447.21	\$7,742.85
2734 - WKG Bowling Green C&M/Service	\$23,220.92	\$3,750.00	<\$19,470.92>	\$20,342.97	<\$2,877.95>
2734 - WKG Bowling Green C&M/Service	\$61.10	\$251.00	\$189.90	\$176.04	\$114.94
2734 - WKG Bowling Green C&M/Service	\$49.00	\$2,132.00	\$2,083.00	\$7,631.88	\$7,582.88
2734 - WKG Bowling Green C&M/Service	<\$1,080.93>	\$0.00	<\$1,080.93>	<\$284.28>	<\$796.65
2734 - WKG Bowling Green C&M/Service	\$19,803.64	\$8,100.00	<\$11,703.64>	\$8,344.80	<\$11,458.84>
2734 - WKG Bowling Green C&M/Service	\$106,761.55	\$97,275.00	<\$9,486.55>	\$110,582.79	\$3,821.24
2735 - WKG Glasgow C&M/Service	\$33,530.91	\$32,886.00	<\$644.91>	\$24,304.03	<\$9,226.88>

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	Current Period Actual	Current Period Budget	Period Budget Variance	Previous Period Actual	Period Actual Variance
2735 - WKG Glasgow C&M/Service	\$3,350.20	\$565.00	<\$2,785.20>	\$25.38	<\$3,324.82>
2735 - WKG Glasgow C&M/Service	\$23,661.39	\$21,351.00	<\$2,310.39>	\$17,380.74	<\$6,280.65>
2735 - WKG Glasgow C&M/Service	\$2,128.27	\$2,811.00	\$682.73	\$2,560.24	\$431.97
2735 - WKG Glasgow C&M/Service	<\$1,927.71>	\$4,911.00	\$6,838.71	\$658.14	\$2,585.85
2735 - WKG Glasgow C&M/Service	\$2,302.40	\$600.00	<\$1,702.40>	\$611.50	<\$1,690.90>
2735 - WKG Glasgow C&M/Service	\$0.00	\$68.00	\$68.00	\$31.59	\$31.59
2735 - WKG Glasgow C&M/Service	\$400.00	\$50.00	<\$350.00>	\$382.31	<\$17.69>
2735 - WKG Glasgow C&M/Service	\$3,616.36	\$2,530.00	<\$1,086.36>	\$2,654.13	<\$962.23>
2735 - WKG Glasgow C&M/Service	\$33,530.91	\$32,886.00	<\$644.91>	\$24,304.03	<\$9,226.88>
2736 - WKG Hopkinsville C&M/Service	\$45,509.92	\$46,302.00	\$792.08	\$38,628.08	<\$6,881.84>
2736 - WKG Hopkinsville C&M/Service	\$585.49	\$440.00	<\$145.49>	\$328.09	<\$257.40>
2736 - WKG Hopkinsville C&M/Service	\$30,585.75	\$29,962.00	<\$623.75>	\$27,127.69	<\$3,458.06>
2736 - WKG Hopkinsville C&M/Service	\$4,134.92	\$4,212.00	\$77.08	\$4,443.05	\$308.13
2736 - WKG Hopkinsville C&M/Service	<\$2,557.12>	\$6,891.00	\$9,448.12	\$1,029.72	\$3,586.84
2736 - WKG Hopkinsville C&M/Service	\$440.39	\$1,317.00	\$876.61	\$1,676.00	\$1,235.61
2736 - WKG Hopkinsville C&M/Service	\$2,291.94	\$150.00	<\$2,141.94>	\$34.99	<\$2,256.95>
2736 - WKG Hopkinsville C&M/Service	\$0.00	\$50.00	\$50.00	\$98.08	\$98.08
2736 - WKG Hopkinsville C&M/Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2736 - WKG Hopkinsville C&M/Service	\$10,028.55	\$3,280.00	<\$6,748.55>	\$3,890.46	<\$6,138.09>
2736 - WKG Hopkinsville C&M/Service	\$45,509.92	\$46,302.00	\$792.08	\$38,628.08	<\$6,881.84>
2737 - WKG Danville C&M/Service	\$67,643.32	\$71,837.00	\$4,193.68	\$58,791.87	<\$8,851.45>
2737 - WKG Danville C&M/Service	\$1,428.20	\$731.00	<\$697.20>	\$1,183.16	<\$245.04>
2737 - WKG Danville C&M/Service	\$47,699.16	\$43,747.00	<\$3,952.16>	\$43,468.82	<\$4,230.34>
2737 - WKG Danville C&M/Service	\$5,017.37	\$6,303.00	\$1,285.63	\$5,389.67	\$372.30
2737 - WKG Danville C&M/Service	<\$3,791.09>	\$10,062.00	\$13,853.09	\$1,542.09	\$5,333.18
2737 - WKG Danville C&M/Service	\$6,624.11	\$4,500.00	<\$4,124.11>	\$1,388.68	<\$7,235.43>
2737 - WKG Danville C&M/Service	\$108.76	\$270.00	\$161.24	\$765.02	\$656.26
2737 - WKG Danville C&M/Service	\$570.00	\$1,000.00	\$430.00	\$88.81	<\$481.19>
2737 - WKG Danville C&M/Service	\$7,986.81	\$5,224.00	<\$2,762.81>	\$4,965.62	<\$3,021.19>
2737 - WKG Danville C&M/Service	\$67,643.32	\$71,837.00	\$4,193.68	\$58,791.87	<\$8,851.45>
2737 - WKG Danville C&M/Service	\$23,431.68	\$34,863.00	\$11,431.32	\$30,622.53	\$7,190.85
2738 - WKG Campbellsville C&M/Service	\$184.03	\$365.00	\$180.97	\$249.18	\$65.15
2738 - WKG Campbellsville C&M/Service	\$19,424.02	\$23,366.00	\$3,941.98	\$24,384.09	\$4,960.07
2738 - WKG Campbellsville C&M/Service	\$1,771.70	\$2,811.00	\$1,039.30	\$1,830.17	\$58.47
2738 - WKG Campbellsville C&M/Service	<\$1,691.46>	\$5,374.00	\$7,065.46	\$982.58	\$2,674.04
2738 - WKG Campbellsville C&M/Service	\$503.52	\$665.00	\$161.48	\$918.32	\$414.80
2738 - WKG Campbellsville C&M/Service	\$336.57	\$47.00	<\$289.57>	\$50.60	<\$285.97>
2738 - WKG Campbellsville C&M/Service	\$130.00	\$0.00	<\$130.00>	\$311.15	\$181.15
2738 - WKG Campbellsville C&M/Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2738 - WKG Campbellsville C&M/Service	\$2,773.30	\$2,175.00	<\$598.30>	\$1,896.44	<\$876.86>
2738 - WKG Campbellsville C&M/Service	\$23,431.68	\$34,863.00	\$11,431.32	\$30,622.53	\$7,190.85
2739 - WKG Shelbyville C&M/Service	\$4,808.15	\$36,864.00	<\$17,944.15>	\$34,497.16	<\$20,310.99>
2739 - WKG Shelbyville C&M/Service	\$1,583.41	\$559.00	<\$1,024.41>	\$645.83	<\$937.58>
2739 - WKG Shelbyville C&M/Service	\$2,578.32	\$24,197.00	<\$1,586.32>	\$23,102.38	<\$2,680.94>
2739 - WKG Shelbyville C&M/Service	\$2,504.71	\$2,831.00	\$326.29	\$1,634.54	<\$870.17>
2739 - WKG Shelbyville C&M/Service	<\$2,115.34>	\$5,565.00	\$7,680.34	\$889.37	\$3,004.71
2739 - WKG Shelbyville C&M/Service	\$3,170.23	\$865.00	<\$2,305.23>	\$1,168.57	<\$2,001.66>
2739 - WKG Shelbyville C&M/Service	\$150.42	\$47.00	<\$103.42>	\$3,762.32	<\$13,147.83>
2739 - WKG Shelbyville C&M/Service	\$16,910.15	\$0.00	<\$16,910.15>	\$0.00	\$0.00
2739 - WKG Shelbyville C&M/Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2739 - WKG Shelbyville C&M/Service	\$6,821.25	\$2,800.00	<\$4,021.25>	\$3,269.77	<\$3,551.48>
2739 - WKG Shelbyville C&M/Service	\$54,808.15	\$36,864.00	<\$17,944.15>	\$34,497.16	<\$20,310.99>
2750 - WKG Bowling Green Operations	\$15,452.81	\$76,298.00	\$60,845.19	\$93,357.27	\$77,904.46
2750 - WKG Bowling Green Operations	\$660.27	\$867.00	\$206.73	\$7,333.47	\$6,673.20

CMR - Budget Details

By Cost Center

Period Name: SEP-99

	Current Period Actual	Current Period Budget	Period Budget Variance	Previous Period Actual	Period Actual Variance
2750 - WKG Bowling Green Operations	\$12,411.76	\$5,145.00	<\$7,266.76>	\$4,890.44	<\$7,521.32>
2750 - WKG Bowling Green Operations	\$1,410.41	\$931.00	<\$479.41>	\$1,284.96	<\$125.45>
2750 - WKG Bowling Green Operations	<\$1,013.38>	\$1,183.00	\$2,196.38	\$186.48	\$1,199.86
2750 - WKG Bowling Green Operations	\$69.35	\$20.00	<\$49.35>	\$0.00	<\$69.35>
2750 - WKG Bowling Green Operations	\$118.20	\$199.00	\$80.80	\$118.20	\$0.00
2750 - WKG Bowling Green Operations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2750 - WKG Bowling Green Operations	\$0.00	\$67,483.00	\$67,483.00	\$79,059.46	\$79,059.46
2750 - WKG Bowling Green Operations	\$1,796.20	\$470.00	<\$1,326.20>	\$484.26	<\$1,311.94>
2750 - WKG Bowling Green Operations	\$15,452.81	\$76,298.00	\$60,845.19	\$93,357.27	\$77,904.46
2750 - WKG Bowling Green Operations	\$20,295.64	\$110,235.00	\$89,939.36	\$109,653.66	\$89,358.02
2751 - WKG Danville Operations	\$1,592.08	\$470.00	<\$1,122.08>	\$579.57	<\$1,012.51>
2751 - WKG Danville Operations	\$11,589.66	\$5,584.00	<\$6,005.66>	\$5,145.23	<\$6,444.43>
2751 - WKG Danville Operations	\$7,277.41	\$5,480.00	<\$1,797.41>	\$5,612.31	<\$1,665.10>
2751 - WKG Danville Operations	<\$976.74>	\$1,284.00	\$2,260.74	\$196.12	\$1,172.86
2751 - WKG Danville Operations	\$0.00	\$18.00	\$18.00	\$0.00	\$0.00
2751 - WKG Danville Operations	\$0.00	\$152.00	\$152.00	\$12.19	\$12.19
2751 - WKG Danville Operations	\$0.00	\$96,744.00	\$96,744.00	\$97,623.98	\$97,623.98
2751 - WKG Danville Operations	\$813.23	\$503.00	<\$310.23>	\$484.26	<\$328.97>
2751 - WKG Danville Operations	\$20,295.64	\$110,235.00	\$89,939.36	\$109,653.66	\$89,358.02
Grand Total	\$2,098,090.96	\$1,257,028.00	<\$841,062.96>	\$1,278,619.02	<\$819,471.94>



CMR - Budget Details

By Cost Center

Period Name: SEP-99

	Current Ytd Actual	Current Ytd Budget	Year Budget Variance	Previous Ytd Actual	Year Variance
2601 - WKG Owensboro-WKG Administration	\$781,478.59	\$839,995.00	\$58,516.41	\$654,580.25	<\$126,888.34>
2601 - WKG Owensboro-WKG Administration	\$107,918.28	\$132,380.00	\$24,461.72	\$55,037.65	<\$52,880.63>
2601 - WKG Owensboro-WKG Administration	\$176,774.09	\$154,875.00	<\$21,899.09>	\$113,023.12	<\$63,750.97>
2601 - WKG Owensboro-WKG Administration	\$432,143.61	\$479,640.00	\$47,496.39	\$418,179.68	<\$13,963.93>
2601 - WKG Owensboro-WKG Administration	<\$2,687.34>	\$35,621.00	\$38,308.34	\$30,096.96	\$32,784.30
2601 - WKG Owensboro-WKG Administration	\$44,013.90	\$32,679.00	<\$11,334.90>	\$34,676.12	<\$9,337.78>
2601 - WKG Owensboro-WKG Administration	\$11,767.84	\$1,200.00	<\$10,567.84>	\$0.00	<\$11,767.84>
2601 - WKG Owensboro-WKG Administration	\$11,548.21	\$3,600.00	<\$7,948.21>	\$3,566.72	<\$7,981.49>
2601 - WKG Owensboro-WKG Administration	\$781,478.59	\$839,995.00	\$58,516.41	\$654,580.25	<\$126,888.34>
2602 - WKG Owensboro-WKG Information Services	\$932,842.45	\$915,828.00	<\$17,014.45>	\$652,436.78	<\$280,405.67>
2602 - WKG Owensboro-WKG Information Services	\$656,912.43	\$707,520.00	\$50,607.57	\$494,130.02	<\$162,782.41>
2602 - WKG Owensboro-WKG Information Services	\$136,625.67	\$140,088.00	\$3,462.33	\$110,349.96	<\$26,275.71>
2602 - WKG Owensboro-WKG Information Services	\$129,622.15	\$0.00	<\$129,622.15>	\$13,816.05	<\$115,806.10>
2602 - WKG Owensboro-WKG Information Services	<\$4,770.76>	\$32,220.00	\$36,990.76	\$24,366.95	\$29,137.71
2602 - WKG Owensboro-WKG Information Services	\$1,006.68	\$0.00	<\$1,006.68>	\$0.00	<\$1,006.68>
2602 - WKG Owensboro-WKG Information Services	\$1,189.50	\$0.00	<\$1,189.50>	\$314.82	<\$874.68>
2602 - WKG Owensboro-WKG Information Services	\$0.00	\$24,000.00	\$24,000.00	\$0.00	\$0.00
2602 - WKG Owensboro-WKG Information Services	\$12,256.78	\$12,000.00	<\$256.78>	\$9,458.98	<\$2,797.80>
2602 - WKG Owensboro-WKG Information Services	\$932,842.45	\$915,828.00	<\$17,014.45>	\$652,436.78	<\$280,405.67>
2602 - WKG Owensboro-WKG Information Services	\$408,807.23	\$512,318.00	\$103,510.77	\$545,238.26	\$136,431.03
2603 - WKG Owensboro-WKG Human Resources	\$64,398.04	\$87,490.00	\$23,051.96	\$86,466.74	\$22,068.70
2603 - WKG Owensboro-WKG Human Resources	\$277,349.05	\$282,810.00	\$5,460.95	\$244,138.85	<\$33,210.20>
2603 - WKG Owensboro-WKG Human Resources	\$13,566.71	\$3,000.00	<\$10,566.71>	\$0.00	<\$13,566.71>
2603 - WKG Owensboro-WKG Human Resources	<\$8,128.10>	\$65,045.00	\$73,173.10	\$57,872.75	\$66,000.85
2603 - WKG Owensboro-WKG Human Resources	\$43,024.82	\$59,613.00	\$16,588.18	\$140,845.14	\$97,820.32
2603 - WKG Owensboro-WKG Human Resources	\$18,596.71	\$14,400.00	<\$4,196.71>	\$15,914.78	<\$2,681.93>
2603 - WKG Owensboro-WKG Human Resources	\$408,807.23	\$512,318.00	\$103,510.77	\$545,238.26	\$136,431.03
2604 - WKG Owensboro-WKG Regulatory Affairs	\$83,837.70	\$75,656.00	<\$8,181.70>	\$0.00	<\$83,837.70>
2604 - WKG Owensboro-WKG Regulatory Affairs	\$16,854.73	\$0.00	<\$16,854.73>	\$0.00	<\$16,854.73>
2604 - WKG Owensboro-WKG Regulatory Affairs	\$68,117.70	\$61,200.00	<\$6,917.70>	\$0.00	<\$68,117.70>
2604 - WKG Owensboro-WKG Regulatory Affairs	\$982.14	\$0.00	<\$982.14>	\$0.00	<\$982.14>
2604 - WKG Owensboro-WKG Regulatory Affairs	<\$4,720.36>	\$14,076.00	\$18,796.36	\$0.00	\$4,720.36
2604 - WKG Owensboro-WKG Regulatory Affairs	\$1,579.40	\$0.00	<\$1,579.40>	\$0.00	<\$1,579.40>
2604 - WKG Owensboro-WKG Regulatory Affairs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2604 - WKG Owensboro-WKG Regulatory Affairs	\$1,024.09	\$380.00	<\$644.09>	\$0.00	<\$1,024.09>
2604 - WKG Owensboro-WKG Regulatory Affairs	\$83,837.70	\$75,656.00	<\$8,181.70>	\$0.00	<\$83,837.70>
2604 - WKG Owensboro-WKG Regulatory Affairs	\$97,138.16	\$119,575.00	\$22,436.84	\$106,093.79	\$8,955.63
2605 - WKG Owensboro-WKG Technical Services	\$19,388.22	\$54,460.00	\$35,071.78	\$7,086.30	<\$12,301.92>
2605 - WKG Owensboro-WKG Technical Services	\$56,222.03	\$32,260.00	<\$23,962.03>	\$14,104.46	<\$42,117.57>
2605 - WKG Owensboro-WKG Technical Services	\$19,274.31	\$24,420.00	\$5,145.69	\$46,422.44	\$27,148.13
2605 - WKG Owensboro-WKG Technical Services	<\$2,845.15>	\$7,415.00	\$10,260.15	\$37,589.98	\$40,435.13
2605 - WKG Owensboro-WKG Technical Services	\$417.71	\$0.00	<\$417.71>	\$386.21	<\$31.50>
2605 - WKG Owensboro-WKG Technical Services	\$4,681.04	\$1,020.00	<\$3,661.04>	\$504.40	<\$4,176.64>
2605 - WKG Owensboro-WKG Technical Services	\$97,138.16	\$119,575.00	\$22,436.84	\$106,093.79	\$8,955.63
2606 - WKG Owensboro-WKG Engineering	\$149,767.81	\$99,764.00	<\$50,003.81>	\$582,564.28	\$432,796.47
2606 - WKG Owensboro-WKG Engineering	\$77,963.84	\$43,380.00	<\$34,583.84>	\$252,962.98	\$174,999.14
2606 - WKG Owensboro-WKG Engineering	\$28,436.65	\$0.00	<\$28,436.65>	\$114,674.40	\$86,237.75
2606 - WKG Owensboro-WKG Engineering	<\$3,663.80>	\$9,979.00	\$13,642.80	\$135,255.02	\$138,918.82
2606 - WKG Owensboro-WKG Engineering	\$6,397.91	\$0.00	<\$6,397.91>	\$23,907.16	\$17,509.25
2606 - WKG Owensboro-WKG Engineering	\$582.88	\$0.00	<\$582.88>	\$4,777.57	\$4,194.69
2606 - WKG Owensboro-WKG Engineering	\$12,628.88	\$22,400.00	\$9,771.12	\$0.00	<\$12,628.88>
2606 - WKG Owensboro-WKG Engineering	\$14,839.37	\$3,600.00	<\$11,239.37>	\$38,069.38	\$23,230.01
2606 - WKG Owensboro-WKG Engineering	\$149,767.81	\$99,764.00	<\$50,003.81>	\$582,564.28	\$432,796.47

CMR - Budget Details  
 By Cost Center

Period Name: SEP-99

	Current Ytd Actual	Current Ytd Budget	Year Budget Variance	Previous Ytd Actual	Year Variance
2607 - WKG Owensboro WKG Finance	\$270,974.55	\$270,419.00	<\$68,555.55>	\$247,023.60	<\$23,950.95>
2607 - WKG Owensboro WKG Finance	\$53,969.73	\$80,100.00	\$26,130.27	\$51,297.01	<\$2,672.72>
2607 - WKG Owensboro WKG Finance	\$113,395.87	\$100,257.00	<\$13,138.87>	\$159,963.24	\$46,567.37
2607 - WKG Owensboro WKG Finance	<\$3,727.33>	\$23,062.00	\$26,789.33	\$40,480.69	\$44,208.02
2607 - WKG Owensboro WKG Finance	\$139,882.64	\$0.00	<\$139,882.64>	\$0.00	<\$139,882.64>
2607 - WKG Owensboro WKG Finance	\$499.54	\$0.00	<\$499.54>	\$11.37	<\$488.17>
2607 - WKG Owensboro WKG Finance	<\$37,355.37>	<\$4,000.00>	\$33,355.37	<\$8,013.78>	\$29,341.59
2607 - WKG Owensboro WKG Finance	\$4,309.47	\$3,000.00	<\$1,309.47>	\$3,285.07	<\$1,024.40>
2607 - WKG Owensboro WKG Finance	\$270,974.55	\$202,419.00	<\$68,555.55>	\$247,023.60	<\$23,950.95>
2608 - WKG Owensboro WKG Marketing	\$430,509.66	\$746,168.00	\$315,658.34	\$613,300.59	\$182,790.93
2608 - WKG Owensboro WKG Marketing	\$15,433.22	\$36,055.00	\$20,621.78	\$27,442.93	\$12,009.71
2608 - WKG Owensboro WKG Marketing	\$142,182.12	\$136,518.00	<\$5,664.12>	\$138,760.97	<\$3,421.15>
2608 - WKG Owensboro WKG Marketing	\$63,958.04	\$85,000.00	\$21,041.96	\$68,191.62	\$4,233.58
2608 - WKG Owensboro WKG Marketing	<\$5,032.79>	\$31,395.00	\$36,427.79	\$37,601.78	\$42,634.57
2608 - WKG Owensboro WKG Marketing	\$204,665.82	\$450,000.00	\$245,334.18	\$331,474.60	\$126,808.78
2608 - WKG Owensboro WKG Marketing	\$9,303.25	\$7,200.00	<\$2,103.25>	\$9,828.69	\$25.44
2608 - WKG Owensboro WKG Marketing	\$430,509.66	\$746,168.00	\$315,658.34	\$613,300.59	\$182,790.93
2609 - WKG Owensboro Measurement & Storage	\$1,006,693.44	\$1,085,795.00	\$79,101.56	\$1,111,517.12	<\$895,176.32>
2609 - WKG Owensboro Measurement & Storage	\$33,787.73	\$29,924.00	<\$3,863.73>	\$2,145.80	<\$31,641.93>
2609 - WKG Owensboro Measurement & Storage	\$621,198.89	\$509,293.00	<\$111,905.89>	\$83,863.75	<\$537,335.14>
2609 - WKG Owensboro Measurement & Storage	\$246,557.80	\$249,681.00	\$3,103.20	\$9,903.61	<\$236,654.19>
2609 - WKG Owensboro Measurement & Storage	<\$19,017.19>	\$117,137.00	\$136,154.19	\$9,019.09	\$28,036.28
2609 - WKG Owensboro Measurement & Storage	\$40,956.32	\$50,004.00	\$9,047.68	\$2,359.31	<\$8,597.01>
2609 - WKG Owensboro Measurement & Storage	\$40,448.77	\$5,660.00	<\$34,788.77>	\$197.45	<\$40,251.32>
2609 - WKG Owensboro Measurement & Storage	\$25,000.77	\$60,000.00	\$34,999.23	\$0.00	<\$25,000.77>
2609 - WKG Owensboro Measurement & Storage	<\$54,394.14>	\$0.00	\$54,394.14	\$0.00	\$54,394.14
2609 - WKG Owensboro Measurement & Storage	\$72,154.49	\$64,116.00	<\$8,038.49>	\$4,028.11	<\$68,126.38>
2609 - WKG Owensboro Measurement & Storage	\$1,006,693.44	\$1,085,795.00	\$79,101.56	\$1,111,517.12	<\$895,176.32>
2631 - WKG Madisonville West Region Administration	\$543,310.13	\$181,541.00	<\$361,769.13>	\$343,848.96	<\$199,461.17>
2631 - WKG Madisonville West Region Administration	\$11,883.72	\$8,965.00	<\$2,918.72>	\$10,418.08	<\$1,465.64>
2631 - WKG Madisonville West Region Administration	\$81,156.64	\$71,264.00	<\$9,892.64>	\$59,631.55	<\$21,525.09>
2631 - WKG Madisonville West Region Administration	\$76,683.75	\$76,880.00	\$196.25	\$123,464.93	\$46,781.18
2631 - WKG Madisonville West Region Administration	<\$2,641.55>	\$16,392.00	\$19,033.55	\$140,189.26	\$142,830.81
2631 - WKG Madisonville West Region Administration	\$4.76	\$0.00	<\$4.76>	\$0.00	<\$4.76>
2631 - WKG Madisonville West Region Administration	\$2,518.66	\$4,440.00	\$1,921.34	\$4,260.66	\$1,742.00
2631 - WKG Madisonville West Region Administration	\$368,867.31	\$0.00	<\$368,867.31>	\$2,685.34	<\$366,181.97>
2631 - WKG Madisonville West Region Administration	\$4,836.84	\$3,600.00	<\$1,236.84>	\$3,199.14	<\$1,637.70>
2631 - WKG Madisonville West Region Administration	\$543,310.13	\$181,541.00	<\$361,769.13>	\$343,848.96	<\$199,461.17>
2632 - WKG Madisonville West Region Marketing	\$208,571.66	\$384,996.00	\$156,426.34	\$312,686.53	\$104,114.87
2632 - WKG Madisonville West Region Marketing	\$12,020.35	\$23,850.00	\$11,829.65	\$3,165.99	<\$8,854.36>
2632 - WKG Madisonville West Region Marketing	\$66,327.23	\$180,036.00	\$113,708.77	\$114,302.94	<\$2,024.29>
2632 - WKG Madisonville West Region Marketing	\$22,831.44	\$112,500.00	\$89,668.56	\$163,945.93	\$141,114.49
2632 - WKG Madisonville West Region Marketing	<\$4,285.08>	\$41,412.00	\$45,697.08	\$22,765.49	\$27,050.57
2632 - WKG Madisonville West Region Marketing	\$626.95	\$0.00	<\$626.95>	\$0.00	<\$626.95>
2632 - WKG Madisonville West Region Marketing	\$11,050.77	\$7,200.00	<\$3,850.77>	\$8,506.18	<\$2,544.59>
2632 - WKG Madisonville West Region Marketing	\$208,571.66	\$364,996.00	\$156,426.34	\$312,686.53	\$104,114.87
2634 - WKG Madisonville C&M/Service	\$862,824.75	\$940,477.00	\$77,652.25	\$872,989.34	\$10,164.59
2634 - WKG Madisonville C&M/Service	\$14,302.61	\$4,500.00	<\$9,802.61>	\$3,625.03	<\$10,677.58>
2634 - WKG Madisonville C&M/Service	\$664,845.02	\$76,860.00	<\$587,985.02>	\$550,038.88	<\$114,806.14>
2634 - WKG Madisonville C&M/Service	\$66,829.70	\$132,779.00	\$156,182.41	\$129,019.19	\$152,422.60
2634 - WKG Madisonville C&M/Service	<\$23,403.41>	\$40,320.00	\$15,661.90	\$44,032.30	\$19,374.20
2634 - WKG Madisonville C&M/Service	\$24,658.10	\$9,300.00	\$5,795.77	\$9,081.61	\$5,577.38
2634 - WKG Madisonville C&M/Service	\$17,889.93	\$18,000.00	\$110.07	\$15,826.96	<\$2,062.97>

CMR - Budget Details

By Cost Center

Period Name: SEP-99

	Current Ytd Actual	Current Ytd Budget	Year Budget Variance	Previous Ytd Actual	Year Variance
2634 - WKG Madisonville C&M/Service	<\$590.80>	\$0.00	\$590.80	\$0.00	\$590.80
2634 - WKG Madisonville C&M/Service	\$94,789.37	\$81,420.00	<\$13,369.37>	\$78,280.70	<\$16,508.67>
2634 - WKG Madisonville C&M/Service	\$862,824.75	\$940,477.00	\$77,652.25	\$872,989.34	\$10,164.59
2635 - WKG Princeton C&M/Service	\$356,071.11	\$401,154.00	\$45,082.89	\$355,469.84	<\$601.27>
2635 - WKG Princeton C&M/Service	\$4,338.12	\$4,080.00	<\$258.12>	\$3,343.23	<\$994.89>
2635 - WKG Princeton C&M/Service	\$291,355.44	\$270,237.00	<\$21,118.44>	\$237,729.05	<\$53,626.39>
2635 - WKG Princeton C&M/Service	\$22,116.10	\$23,160.00	\$1,043.90	\$19,289.55	<\$2,846.55>
2635 - WKG Princeton C&M/Service	<\$9,877.28>	\$62,157.00	\$72,034.28	\$55,729.89	\$65,607.17
2635 - WKG Princeton C&M/Service	\$5,429.63	\$10,200.00	\$4,770.37	\$4,683.97	<\$745.66>
2635 - WKG Princeton C&M/Service	\$2,864.42	\$4,920.00	\$2,055.58	\$3,803.71	\$939.29
2635 - WKG Princeton C&M/Service	\$2,525.13	\$0.00	<\$2,525.13>	\$1,551.97	<\$973.16>
2635 - WKG Princeton C&M/Service	<\$202.42>	\$0.00	\$202.42	\$0.00	\$202.42
2635 - WKG Princeton C&M/Service	\$37,521.97	\$26,400.00	<\$11,121.97>	\$29,358.47	<\$8,163.50>
2635 - WKG Princeton C&M/Service	\$356,071.11	\$401,154.00	\$45,082.89	\$355,469.84	<\$601.27>
2636 - WKG Owensboro C&M/Service	\$1,408,080.01	\$1,445,959.00	\$37,878.99	\$1,386,773.16	<\$21,306.85>
2636 - WKG Owensboro C&M/Service	\$23,377.06	\$5,520.00	<\$17,857.06>	\$2,256.95	<\$21,120.11>
2636 - WKG Owensboro C&M/Service	\$1,071,756.31	\$940,131.00	<\$131,625.31>	\$884,758.17	<\$186,998.14>
2636 - WKG Owensboro C&M/Service	\$96,413.57	\$95,556.00	<\$857.57>	\$87,649.23	<\$8,764.34>
2636 - WKG Owensboro C&M/Service	<\$37,259.32>	\$216,232.00	\$253,491.32	\$207,035.79	\$244,295.11
2636 - WKG Owensboro C&M/Service	\$57,710.13	\$36,000.00	<\$21,710.13>	\$52,835.38	<\$4,874.75>
2636 - WKG Owensboro C&M/Service	\$13,997.78	\$16,056.00	\$3,092.47	\$15,794.45	\$2,830.92
2636 - WKG Owensboro C&M/Service	<\$1,395.70>	\$10,380.00	<\$3,617.78>	\$13,721.02	<\$276.76>
2636 - WKG Owensboro C&M/Service	\$170,516.65	\$126,084.00	<\$44,432.65>	\$123,264.88	<\$47,251.77>
2636 - WKG Owensboro C&M/Service	\$1,408,080.01	\$1,445,959.00	\$37,878.99	\$1,386,773.16	<\$21,306.85>
2637 - WKG Paducah C&M/Service	\$855,063.48	\$900,580.00	\$45,516.52	\$911,112.63	\$56,049.15
2637 - WKG Paducah C&M/Service	\$9,083.89	\$8,820.00	<\$263.89>	\$9,536.75	\$452.86
2637 - WKG Paducah C&M/Service	\$648,424.03	\$547,114.00	<\$101,310.03>	\$555,817.39	<\$92,606.64>
2637 - WKG Paducah C&M/Service	\$44,650.16	\$49,500.00	\$4,849.84	\$54,756.02	\$10,105.86
2637 - WKG Paducah C&M/Service	<\$24,015.60>	\$125,838.00	\$149,853.60	\$129,896.06	\$153,911.66
2637 - WKG Paducah C&M/Service	\$59,263.92	\$82,212.00	\$22,948.08	\$75,565.55	\$16,301.63
2637 - WKG Paducah C&M/Service	\$4,617.10	\$9,210.00	\$4,592.90	\$9,741.16	\$5,124.06
2637 - WKG Paducah C&M/Service	\$7,458.74	\$7,200.00	<\$258.74>	\$9,644.46	\$2,185.72
2637 - WKG Paducah C&M/Service	<\$3,833.54>	\$0.00	\$3,833.54	<\$1,407.11>	\$2,426.43
2637 - WKG Paducah C&M/Service	\$109,414.78	\$70,776.00	<\$38,638.78>	\$67,562.35	<\$41,852.43>
2637 - WKG Paducah C&M/Service	\$855,063.48	\$900,580.00	\$45,516.52	\$911,112.63	\$56,049.15
2638 - WKG Mayfield C&M/Service	\$298,291.99	\$321,215.00	\$22,923.01	\$329,716.45	\$31,424.46
2638 - WKG Mayfield C&M/Service	\$2,388.80	\$2,820.00	\$431.20	\$2,881.10	\$492.30
2638 - WKG Mayfield C&M/Service	\$249,315.88	\$209,070.00	<\$40,245.88>	\$220,121.94	<\$29,193.94>
2638 - WKG Mayfield C&M/Service	\$24,885.22	\$36,212.00	\$11,326.78	\$30,480.05	\$5,594.83
2638 - WKG Mayfield C&M/Service	<\$9,934.41>	\$48,081.00	\$58,015.41	\$51,599.64	\$61,534.05
2638 - WKG Mayfield C&M/Service	\$1,350.05	\$5,400.00	\$4,049.95	\$1,482.81	\$132.76
2638 - WKG Mayfield C&M/Service	\$2,050.84	\$3,840.00	\$1,789.16	\$2,712.57	\$661.73
2638 - WKG Mayfield C&M/Service	\$150.00	\$0.00	<\$150.00>	\$0.00	<\$150.00>
2638 - WKG Mayfield C&M/Service	\$28,085.61	\$15,792.00	<\$12,293.61>	\$20,438.34	<\$7,647.27>
2638 - WKG Mayfield C&M/Service	\$298,291.99	\$321,215.00	\$22,923.01	\$329,716.45	\$31,424.46
2650 - WKG Madisonville Operations	\$122,476.38	\$184,716.00	\$62,239.62	\$151,535.04	\$29,058.66
2650 - WKG Madisonville Operations	\$2,464.17	\$6,720.00	\$4,255.83	\$3,373.82	\$909.65
2650 - WKG Madisonville Operations	\$45,826.37	\$72,058.00	\$26,231.63	\$59,443.64	\$13,617.27
2650 - WKG Madisonville Operations	\$2,833.92	\$5,340.00	\$2,506.08	\$1,770.01	<\$1,063.91>
2650 - WKG Madisonville Operations	<\$1,105.02>	\$16,571.00	\$17,676.02	\$14,077.28	\$15,182.30
2650 - WKG Madisonville Operations	\$462.03	\$240.00	<\$222.03>	\$307.56	<\$154.47>
2650 - WKG Madisonville Operations	\$2,218.27	\$2,520.00	\$301.73	\$4,794.90	\$2,576.63
2650 - WKG Madisonville Operations	\$64,449.79	\$75,867.00	\$11,417.21	\$62,604.13	<\$1,845.66>

## CMR - Budget Details

By Cost Center

Period Name: SEP-99

	Current Ytd Actual	Current Ytd Budget	Year Budget Variance	Previous Ytd Actual	Year Variance
Transportation	\$5,326.85	\$5,400.00	\$73.15	\$5,163.70	<\$163.15>
Cost Center Totals	\$122,476.38	\$184,716.00	\$62,239.62	\$151,535.04	\$29,058.66
Administrative	\$210,148.49	\$186,873.00	<\$23,275.49>	\$266,903.50	\$66,755.01
Company Labor	\$8,007.55	\$2,700.00	<\$5,307.55>	\$932.54	<\$7,075.01>
Departmental Specific	\$97,354.86	\$71,461.00	<\$25,893.86>	\$64,236.71	<\$33,118.15>
Employee Benefits	\$50,427.50	\$300.00	<\$50,127.50>	\$250.00	<\$50,177.50>
Materials	<\$5,630.04>	\$16,437.00	\$22,067.04	\$15,532.14	\$21,162.18
Other Departmental Direct	\$656.16	\$0.00	<\$656.16>	\$0.00	<\$656.16>
Revenue / Reimbursements	\$8,384.70	\$13,512.00	\$5,127.30	\$8,166.85	<\$217.85>
Transportation	\$44,437.71	\$77,063.00	\$32,625.29	\$172,475.26	\$128,037.55
Cost Center Totals	\$6,510.05	\$5,400.00	<\$1,110.05>	\$5,310.00	<-\$1,200.05>
Administrative	\$210,148.49	\$186,873.00	<\$23,275.49>	\$266,903.50	\$66,755.01
Company Labor	\$372,224.29	\$372,291.00	\$46,066.71	\$428,585.38	\$102,361.09
Departmental Specific	\$3,789.70	\$9,120.00	\$5,330.30	\$3,284.92	<\$504.78>
Employee Benefits	\$95,355.95	\$57,688.00	<\$37,667.95>	\$56,735.09	<\$38,620.86>
Materials	\$161,267.99	\$183,896.00	\$22,628.01	\$170,731.32	\$9,463.33
Other Departmental Direct	<\$3,756.22>	\$13,268.00	\$17,024.22	\$13,539.50	\$17,295.72
Revenue / Reimbursements	\$948.36	\$0.00	<\$948.36>	\$0.00	<\$948.36>
Transportation	\$59,208.78	\$1,840.00	\$1,257.33	\$480.52	<\$102.15>
Cost Center Totals	\$8,827.06	\$98,079.00	\$38,870.22	\$176,780.48	\$117,571.70
Administrative	\$326,224.29	\$372,291.00	\$46,066.71	\$428,585.38	\$102,361.09
Company Labor	\$550,310.02	\$198,996.00	<\$4,290.09>	\$263,751.01	<\$286,559.01>
Departmental Specific	\$24,730.09	\$20,440.00	<\$4,290.09>	\$8,751.25	<\$15,978.84>
Employee Benefits	\$82,505.78	\$71,648.00	<\$10,857.78>	\$75,773.20	<\$6,732.58>
Materials	\$69,049.27	\$82,020.00	\$12,970.73	\$71,913.04	\$2,863.77
Other Departmental Direct	<\$2,551.36>	\$16,480.00	\$19,031.36	\$68,534.61	\$91,085.97
Revenue / Reimbursements	\$4,590.20	\$3,200.00	<\$1,390.20>	\$2,898.58	<\$1,691.62>
Transportation	\$368,867.29	\$1,200.00	\$1,197.00	\$0.00	<\$3,000>
Cost Center Totals	\$3,115.75	\$2,808.00	<\$307.75>	\$3,976.55	\$660.80
Administrative	\$550,310.02	\$198,996.00	<\$351,314.02>	\$263,751.01	<\$286,559.01>
Company Labor	\$236,182.62	\$335,657.00	\$99,474.38	\$299,097.21	\$62,914.59
Departmental Specific	\$171,428.32	\$160,938.00	<\$10,490.32>	\$82,738.29	<\$88,690.03>
Employee Benefits	\$42,634.70	\$112,500.00	\$69,865.30	\$188,691.20	\$146,056.50
Materials	<\$6,044.07>	\$37,019.00	\$43,063.07	\$15,848.25	\$21,892.32
Other Departmental Direct	\$670.60	\$120.00	<\$550.60>	\$0.00	<\$670.60>
Revenue / Reimbursements	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00
Transportation	\$14,712.14	\$6,600.00	<\$8,112.14>	\$7,308.74	<\$7,403.40>
Cost Center Totals	\$236,182.62	\$335,657.00	\$99,474.38	\$299,097.21	\$62,914.59
Administrative	\$1,068,628.54	\$1,185,741.00	\$117,112.46	\$1,163,314.42	\$94,685.88
Company Labor	\$775,530.97	\$22,844.00	\$5,507.95	\$15,341.51	<\$1,994.54>
Departmental Specific	\$35,196.54	\$37,956.00	\$2,759.46	\$712,285.14	<\$63,245.83>
Employee Benefits	<\$24,349.18>	\$172,909.00	\$197,258.18	\$37,987.16	\$2,790.62
Materials	\$101,095.08	\$65,000.00	<\$36,095.08>	\$88,638.88	<\$12,456.20>
Other Departmental Direct	\$9,293.76	\$12,472.00	\$3,178.24	\$10,180.12	\$866.36
Revenue / Reimbursements	\$17,773.13	\$25,584.00	\$7,810.87	\$31,126.71	\$13,353.58
Transportation	<\$2,503.35>	\$0.00	<\$2,503.35>	<\$2,032.16>	\$471.19
Cost Center Totals	\$139,255.54	\$97,200.00	<\$42,055.54>	\$100,359.77	<\$38,895.77>
Administrative	\$1,068,628.54	\$1,185,741.00	\$117,112.46	\$1,163,314.42	\$94,685.88
Company Labor	\$343,604.56	\$395,976.00	\$52,371.44	\$381,561.82	\$37,957.26

2650 - WKG Madisonville Operations

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2651 - WKG Owensboro Operations

Period Name: SEP-99

	Current Ytd Actual	Current Ytd Budget	Year Budget Variance	Previous Ytd Actual	Year Variance
2735 - WKG Glasgow C&M/Service	\$10,238.57	\$8,580.00	<\$1,658.57>	\$2,636.74	<-\$7,601.83>
2735 - WKG Glasgow C&M/Service	\$254,923.67	\$252,991.00	<\$1,932.67>	\$246,384.10	<-\$8,539.57>
2735 - WKG Glasgow C&M/Service	\$28,176.24	\$33,732.00	\$5,555.76	\$29,168.98	\$992.74
2735 - WKG Glasgow C&M/Service	<\$8,671.10>	\$58,189.00	\$66,860.10	\$59,628.00	\$68,299.10
2735 - WKG Glasgow C&M/Service	\$13,854.28	\$7,200.00	<\$6,654.28>	\$7,457.52	<-\$6,396.76>
2735 - WKG Glasgow C&M/Service	\$2,307.73	\$4,324.00	\$2,016.27	\$3,713.26	\$1,405.53
2735 - WKG Glasgow C&M/Service	\$2,346.40	\$600.00	<\$1,746.40>	\$805.64	<-\$1,540.76>
2735 - WKG Glasgow C&M/Service	\$40,428.77	\$30,360.00	<\$10,068.77>	\$31,767.58	<-\$8,661.19>
2735 - WKG Glasgow C&M/Service	\$343,604.56	\$395,976.00	\$52,371.44	\$381,561.82	\$37,957.26
2735 - WKG Glasgow C&M/Service	\$506,982.99	\$552,986.00	\$46,003.01	\$497,034.55	<-\$9,948.44>
2736 - WKG Hopkinsville C&M/Service	\$4,532.65	\$5,880.00	\$1,347.35	\$2,462.86	<-\$2,069.79>
2736 - WKG Hopkinsville C&M/Service	\$388,691.51	\$354,879.00	<\$33,812.51>	\$312,370.73	<-\$76,320.78>
2736 - WKG Hopkinsville C&M/Service	\$45,755.47	\$50,544.00	\$4,788.53	\$49,228.11	\$3,472.64
2736 - WKG Hopkinsville C&M/Service	<\$12,893.56>	\$81,623.00	\$94,516.56	\$72,475.64	\$85,369.20
2736 - WKG Hopkinsville C&M/Service	\$20,051.42	\$15,000.00	<\$5,051.42>	\$14,403.11	<-\$5,648.31>
2736 - WKG Hopkinsville C&M/Service	\$6,870.13	\$5,100.00	<\$1,770.13>	\$5,671.51	<-\$1,198.62>
2736 - WKG Hopkinsville C&M/Service	\$736.80	\$600.00	<\$136.80>	\$1,170.36	\$433.56
2736 - WKG Hopkinsville C&M/Service	<-\$628.59>	\$0.00	\$628.59	\$0.00	\$628.59
2736 - WKG Hopkinsville C&M/Service	\$53,867.16	\$39,360.00	<\$14,507.16>	\$39,252.23	<\$14,614.93>
2736 - WKG Hopkinsville C&M/Service	\$506,982.99	\$552,986.00	\$46,003.01	\$497,034.55	<-\$9,948.44>
2737 - WKG Danville C&M/Service	\$725,038.29	\$62,166.00	\$137,127.71	\$79,540.78	\$54,502.49
2737 - WKG Danville C&M/Service	\$8,805.25	\$11,366.00	\$2,560.75	\$5,741.32	<\$3,063.93>
2737 - WKG Danville C&M/Service	\$527,509.32	\$518,469.00	<\$9,040.32>	\$473,497.11	<-\$4,012.21>
2737 - WKG Danville C&M/Service	\$63,668.72	\$75,636.00	\$12,067.28	\$65,016.36	\$1,447.64
2737 - WKG Danville C&M/Service	<\$13,375.43>	\$119,247.00	\$132,622.43	\$110,284.10	\$123,659.53
2737 - WKG Danville C&M/Service	\$39,674.53	\$54,000.00	\$14,325.47	\$44,016.13	\$4,341.60
2737 - WKG Danville C&M/Service	\$9,064.99	\$8,760.00	<\$304.99>	\$10,179.20	\$1,114.21
2737 - WKG Danville C&M/Service	\$11,496.00	\$12,000.00	\$504.00	\$9,557.66	<\$1,938.34>
2737 - WKG Danville C&M/Service	\$78,294.91	\$62,688.00	<\$15,606.91>	\$61,248.90	<-\$17,046.01>
2737 - WKG Danville C&M/Service	\$725,038.29	\$62,166.00	\$137,127.71	\$79,540.78	\$54,502.49
2737 - WKG Danville C&M/Service	\$341,943.53	\$418,147.00	\$76,203.47	\$397,268.55	\$55,325.02
2738 - WKG Campbellsville C&M/Service	\$3,670.88	\$4,680.00	\$1,009.12	\$3,045.85	<-\$625.03>
2738 - WKG Campbellsville C&M/Service	\$275,066.32	\$277,539.00	\$2,472.68	\$262,742.39	<\$12,323.93>
2738 - WKG Campbellsville C&M/Service	\$24,204.39	\$33,732.00	\$9,527.61	\$26,422.17	\$2,217.78
2738 - WKG Campbellsville C&M/Service	<\$8,706.69>	\$63,832.00	\$72,538.69	\$63,664.91	\$72,371.60
2738 - WKG Campbellsville C&M/Service	\$4,196.79	\$7,980.00	\$3,783.21	\$12,332.49	\$8,135.70
2738 - WKG Campbellsville C&M/Service	\$3,566.99	\$3,564.00	<\$2.99>	\$4,209.28	\$642.29
2738 - WKG Campbellsville C&M/Service	\$1,561.40	\$720.00	<\$841.40>	\$1,708.37	\$146.97
2738 - WKG Campbellsville C&M/Service	<\$580.62>	\$0.00	\$580.62	\$0.00	\$580.62
2738 - WKG Campbellsville C&M/Service	\$38,964.07	\$26,100.00	<\$12,864.07>	\$23,143.09	<-\$15,820.98>
2738 - WKG Campbellsville C&M/Service	\$341,943.53	\$418,147.00	\$76,203.47	\$397,268.55	\$55,325.02
2738 - WKG Campbellsville C&M/Service	\$442,426.73	\$441,709.00	<\$717.73>	\$428,771.12	<-\$13,655.61>
2739 - WKG Shelbyville C&M/Service	\$6,670.77	\$6,708.00	\$37.23	\$3,781.50	<-\$2,889.27>
2739 - WKG Shelbyville C&M/Service	\$318,756.02	\$287,273.00	<\$31,533.02>	\$265,020.04	<-\$53,735.98>
2739 - WKG Shelbyville C&M/Service	\$24,758.69	\$33,972.00	\$9,213.31	\$31,355.23	\$6,596.54
2739 - WKG Shelbyville C&M/Service	<\$9,513.45>	\$66,062.00	\$75,575.45	\$64,199.05	\$73,712.50
2739 - WKG Shelbyville C&M/Service	\$24,659.36	\$10,380.00	<\$14,279.36>	\$17,359.27	<-\$7,300.09>
2739 - WKG Shelbyville C&M/Service	\$3,287.56	\$3,564.00	\$276.44	\$3,351.39	\$63.83
2739 - WKG Shelbyville C&M/Service	\$23,839.39	\$200.00	<\$23,639.39>	\$8,588.22	<-\$15,251.17>
2739 - WKG Shelbyville C&M/Service	<\$2,155.04>	\$0.00	\$2,155.04	\$0.00	\$2,155.04
2739 - WKG Shelbyville C&M/Service	\$52,123.43	\$33,600.00	<\$18,523.43>	\$35,116.42	<-\$17,007.01>
2739 - WKG Shelbyville C&M/Service	\$442,426.73	\$441,709.00	<\$717.73>	\$428,771.12	<-\$13,655.61>
2739 - WKG Bowling Green Operations	\$228,388.93	\$301,868.00	\$73,479.07	\$239,869.47	\$11,480.54
2750 - WKG Bowling Green Operations	\$8,274.89	\$11,004.00	\$2,729.11	\$15,146.43	\$6,871.54

CMR - Budget Details  
 By Cost Center

Period Name: SEP-99

	Current Ytd Actual	Current Ytd Budget	Year Budget Variance	Previous Ytd Actual	Year Variance
2750 - WKMG Bowling Green Operations	\$78,949.09	\$60,274.00	<\$18,675.09>	\$55,459.38	<\$23,489.71>
2750 - WKMG Bowling Green Operations	\$11,396.46	\$11,172.00	<\$224.46>	\$14,525.98	\$3,129.52
2750 - WKMG Bowling Green Operations	<\$3,452.74>	\$13,863.00	\$17,315.74	\$13,292.17	\$16,744.91
2750 - WKMG Bowling Green Operations	\$205.02	\$240.00	\$34.98	\$138.99	<\$66.03>
2750 - WKMG Bowling Green Operations	\$61,137.40	\$99,844.00	\$38,706.60	\$2,019.86	<\$59,117.54>
2750 - WKMG Bowling Green Operations	\$335.00	\$0.00	<\$335.00>	\$0.00	<\$335.00>
2750 - WKMG Bowling Green Operations	\$65,345.76	\$99,831.00	\$34,485.24	\$133,707.80	\$88,362.04
2750 - WKMG Bowling Green Operations	\$6,198.05	\$5,640.00	<\$558.05>	\$5,578.86	<\$619.19>
2750 - WKMG Bowling Green Operations	\$228,388.93	\$301,868.00	\$73,479.07	\$239,869.47	\$11,480.54
2751 - WKMG Danville Operations	\$272,944.86	\$279,006.00	\$6,061.14	\$326,076.32	\$53,131.46
2751 - WKMG Danville Operations	\$4,103.24	\$8,240.00	\$4,136.76	\$2,511.64	<\$1,591.60>
2751 - WKMG Danville Operations	\$84,366.56	\$65,701.00	<\$18,665.56>	\$59,459.60	<\$24,906.96>
2751 - WKMG Danville Operations	\$75,935.63	\$65,760.00	<\$10,175.63>	\$70,471.14	<\$5,464.49>
2751 - WKMG Danville Operations	<\$3,434.05>	\$15,111.00	\$18,545.05	\$14,281.11	\$17,715.16
2751 - WKMG Danville Operations	\$177.45	\$216.00	\$38.55	\$0.00	<\$177.45>
2751 - WKMG Danville Operations	\$2,100.69	\$2,304.00	\$203.31	\$1,388.46	<\$712.23>
2751 - WKMG Danville Operations	\$102,689.64	\$115,638.00	\$12,948.36	\$172,183.54	\$69,493.90
2751 - WKMG Danville Operations	\$7,005.70	\$6,036.00	<\$969.70>	\$5,780.83	<\$1,224.87>
2751 - WKMG Danville Operations	\$272,944.86	\$279,006.00	\$6,061.14	\$326,076.32	\$53,131.46
Grand Total	\$14,069,562.95	\$14,869,574.00	\$800,011.05	\$13,648,660.75	<\$420,902.20>

Western Kentucky Gas Company

Case #99-070

Update FR 10(9)(d) with Base Period actuals

	Apr '99	May '99	Jun '99	Jul '99	Aug '99	Sep '99	Total FY 1999
	ACT	ACT	ACT	ACT	ACT	ACT	ACT
<b>INCOME STATEMENT</b>							
<b>Operating Revenues:</b>							
Gas service revenue	\$6,001	\$4,056	\$3,722	\$3,520	\$3,002	\$4,543	\$90,925
Transportation	662	645	638	613	597	635	8,430
Other revenue	53	48	77	57	58	68	810
<b>Total Operating Revenues</b>	<b>6,716</b>	<b>4,749</b>	<b>4,437</b>	<b>4,190</b>	<b>3,657</b>	<b>5,246</b>	<b>100,165</b>
Purchase gas	3,663	1,999	2,114	2,452	1,448	3,007	59,132
<b>Gross Profit</b>	<b>3,053</b>	<b>2,750</b>	<b>2,323</b>	<b>1,738</b>	<b>2,209</b>	<b>2,239</b>	<b>41,033</b>
<b>Operating expenses:</b>							
Operations and Maintenance	1,943	987	1,637	2,266	2,481	3,061	24,385
Depreciation & amortization	579	1,110	733	743	725	773	8,180
Taxes - other than income	216	201	116	154	390	225	2,570
Provision for income taxes	(30)	(4)	(292)	(837)	(705)	(794)	684
<b>Total operating expenses</b>	<b>2,708</b>	<b>2,294</b>	<b>2,194</b>	<b>2,326</b>	<b>2,891</b>	<b>3,265</b>	<b>35,819</b>
<b>Operating income(loss)</b>	<b>345</b>	<b>456</b>	<b>129</b>	<b>(588)</b>	<b>(682)</b>	<b>(1,026)</b>	<b>5,214</b>
<b>Other income:</b>							
Merchandising	26	0	69	74	47	26	410
Interest and dividends	11	6	5	7	8	(10)	64
Other non-operating inc/exp	(12)	(23)	(11)	(6)	(3)	(16)	(201)
PBR	104	104	(138)	545	95	151	2,002
<b>Total other income</b>	<b>129</b>	<b>87</b>	<b>(75)</b>	<b>620</b>	<b>147</b>	<b>151</b>	<b>2,275</b>
<b>Interest Charges:</b>	<b>568</b>	<b>551</b>	<b>554</b>	<b>531</b>	<b>631</b>	<b>609</b>	<b>6,309</b>
<b>Total interest charges</b>	<b>568</b>	<b>551</b>	<b>554</b>	<b>531</b>	<b>631</b>	<b>609</b>	<b>6,309</b>
<b>Net Income</b>	<b>(\$94)</b>	<b>(\$8)</b>	<b>(\$500)</b>	<b>(\$499)</b>	<b>(\$1,166)</b>	<b>(\$1,484)</b>	<b>\$1,180</b>

Western Kentucky Gas Co  
Case #99-070  
Updated FR 10(9)(h)1 for Base Period Actuals

	1994	1995	1996	1997	1998	Base FY 1999
<b>INCOME STATEMENT</b>						
Operating Revenues						
Gas service revenue	\$132,789	\$108,196	\$146,788	\$135,664	\$113,554	\$90,925
Transportation	10,370	8,594	5,756	7,217	8,831	8,430
Other revenue	349	364	660	1,258	1,203	810
<b>Total Operating Revenues</b>	<b>143,508</b>	<b>117,154</b>	<b>153,204</b>	<b>144,139</b>	<b>123,588</b>	<b>100,165</b>
Purchase gas	102,479	78,268	107,850	99,082	79,996	59,132
Gross Profit	41,029	38,886	45,354	45,057	43,592	41,033
Operating Expenses						
Direct O&M	18,717	17,494	17,070	19,096	15,261	14,070
Shared Services Billing	5,650	5,627	5,925	5,722	6,928	10,315
Depreciation & amortization	5,818	6,488	5,647	6,087	6,487	8,180
Taxes - other than income	1,693	2,084	1,716	1,894	1,909	2,570
<b>Total Operating Expenses</b>	<b>31,878</b>	<b>31,693</b>	<b>30,358</b>	<b>32,799</b>	<b>30,585</b>	<b>35,135</b>
<b>Operating income(loss)</b>	<b>9,151</b>	<b>7,193</b>	<b>14,996</b>	<b>12,258</b>	<b>13,007</b>	<b>5,898</b>
Other income						
Merchandising	(172)	(40)	66	340	162	410
Interest and dividends	29	136	31	29	48	64
Other non-operating incl/exp	(58)	(164)	(107)	(1,247)	141	(201)
Performance based rates	0	0	0	0	0	2,002
Other Income	0	0	0	0	0	0
<b>Total other income</b>	<b>(201)</b>	<b>(68)</b>	<b>(10)</b>	<b>(878)</b>	<b>351</b>	<b>2,275</b>
Interest Charges						
Total interest charges	3,514	3,681	3,893	4,109	5,151	6,309
Income Before Taxes	5,436	3,444	11,093	7,271	8,207	1,864
Provision for income taxes	1,998	1,270	4,139	3,338	3,276	684
<b>Net income</b>	<b>\$3,438</b>	<b>\$2,174</b>	<b>\$6,954</b>	<b>\$3,933</b>	<b>\$4,931</b>	<b>\$1,180</b>



Western Kentucky Gas Co  
Case #99-070  
Updated FR 10(9)(h)2 for Base Period Actuals

	1995	1996	1997	1998	Base FY 1999
<b>BALANCE SHEET I</b>					
Property plant & equipment					
Gross plant investment-BU	\$162,888	\$175,771	\$190,169	\$200,370	\$226,337
Gross plant investment-SSU	7,956	11,680	11,699	21,642	11,426
Total Gross Plant	170,844	187,451	201,868	222,012	237,763
Non-utility Plant	3,337	3,337	3,337	3,337	3,337
Total PP&E	174,181	190,788	205,205	225,349	241,100
Accumulated depreciation-BU	79,344	83,646	88,677	94,060	100,903
Accumulated depreciation-SSU	3,626	3,773	2,721	3,138	4,023
Total Accum depreciation	82,970	87,419	91,398	97,198	104,926
Net PP&E	91,211	103,369	113,807	128,151	136,174
Other LT investments	0	0	0	0	0
Current assets					
Cash & equivalents	609	953	\$590	(453)	(1,021)
A/R	3,518	5,483	10,427	(2,004)	(1,462)
Inventories	964	1,093	1,297	1,249	548
Gas in storage	9,278	12,734	11,778	11,344	9,972
Other current assets	640	307	1,796	379	398
Total Current assets	15,009	20,570	25,888	10,515	8,435
Deferred debits					
Integration def. balance	0	\$0	\$2,589		1,490
Other deferred debits	17,002	\$17,128	\$18,829	19,828	22,592
Total deferred debits	17,002	17,128	21,418	19,828	24,082
Total assets	\$123,222	\$141,067	\$161,113	\$158,494	\$168,691

Western Kentucky Gas Co

Case #99-070

Updated FR 10(9)(h)2 for Base Period Actuals

	1995	1996	1997	1998	Base FY 1999
<b>BALANCE SHEET II</b>					
Total Capitalization	89,801	100,183	118,246	113,394	137,530
<b>Current liabilities</b>					
A/P	11,696	15,298	11,251	13,673	(2,968)
Customer deposits	1,789	1,902	1,793	1,309	1,039
Taxes payable	(1,166)	(1,433)	(2,395)	(500)	(1,388)
Accrued Taxes	682	851	585	781	459
Other current liabilities	3,404	3,344	7,712	4,830	3,208
<b>Total current liabilities</b>	<b>16,405</b>	<b>19,962</b>	<b>18,946</b>	<b>20,093</b>	<b>350</b>
Deferred credits	11,671	12,696	13,403	14,995	15,149
Deferred income taxes	5,345	8,226	10,518	10,012	15,662
<b>Total liabilities and equity</b>	<b>\$123,222</b>	<b>\$141,067</b>	<b>\$161,113</b>	<b>\$158,494</b>	<b>\$168,691</b>

Western Kentucky Gas Co  
Case #99-070  
Updated FR 10(9)(h)3 for Base Period Actuals

	1996	1997	1998	Base FY 1999
<b>CASH FLOW</b>				
Cash Flow from Operations				
Net Income	6,954	3,933	4,931	1,180
Add: Deferred Income Taxes	2,881	2,292	(506)	5,650
Depreciation	4,449	3,979	5,800	7,728
Cash Flow from Operations	14,284	10,204	10,225	14,558
<b>Effect of Balance Sheet Accounts</b>				
Changes in current assets	(5,217)	(5,661)	14,330	1,512
Changes in current liabilities	3,557	(1,016)	1,147	(19,743)
Changes in deferred debits	(126)	(4,290)	1,590	(4,254)
Changes in deferred credits	1,025	707	1,592	154
Total Cash Flow from change in Balance Sheet Accounts	(761)	(10,260)	18,659	(22,331)
Operating Cash Flow	13,523	(76)	28,884	(7,773)
<b>Cash Flow from Investing Activities</b>				
Capital Expenditures, BU	12,883	14,398	10,201	28,164
Capital Expenditures, IT Initiatives	0	0	0	0
Capital Expenditures, SSU	3,724	19	9,943	(10,216)
Retirements	0	0	0	(2,197)
Total Cash from Investments	16,607	14,417	20,144	15,751
<b>Free Cash Flow</b>	(3,084)	(14,493)	8,740	(23,524)
<b>Cash from Financing</b>				
S-T Debt	11,666	7,646	(21,086)	40,660
L-T Debt Issued, Net of Retired	(3,407)	8,459	12,009	(16,073)
Common Stock - Net Issued	163	2,019	2,804	3,117
Dividends Paid-External	(4,994)	(3,994)	(3,510)	(4,747)
Intra-company dividends	0	0	0	0
Total Cash from Financing	3,428	14,130	(9,783)	22,956
Total Increase / (Decr.) in Cash	344	(363)	(1,043)	(568)
Add Beginning Cash	609	953	590	(453)
Ending Cash	\$953	\$590	(\$453)	(\$1,021)
<b>Free Cash Flow AD (after dividends)</b>	(8,078)	(18,487)	5,230	(28,271)

Western Kentucky Gas Company  
Case No. 99-070  
Capital Structure Summary  
Base Year

FR(9)(h)11 Sheet 1 of 3

Line No.	Actual	10/31/98	Actual	11/30/98	Actual	12/31/98	Actual	1/31/99	Actual	2/28/99	Actual	3/31/99	Actual	4/30/99	Actual	5/31/99	Actual	6/30/99	Actual	7/31/99	Actual	8/30/99	Actual	9/30/99	13 MO. AVERAGE	13-MO. AVG CAP STRUCT				
1	Shareholders Equity:																													
2	Common stock	151,992	152,197	152,598	153,122	153,249	153,364	154,139	154,344	154,544	154,544	155,196	155,598	155,598	155,598	155,598	155,598	155,598	155,598	155,598	155,598	155,598	155,598	155,598	155,598	155,598	155,598	155,598	155,598	
3	Paid in capital	271,637,624	272,821,596	275,210,978	278,173,251	278,952,207	279,590,719	283,061,974	284,073,807	284,073,807	285,066,153	288,301,478	289,066,766	290,229,103	290,229,103	290,229,103	290,229,103	290,229,103	290,229,103	290,229,103	290,229,103	290,229,103	290,229,103	290,229,103	290,229,103	290,229,103	290,229,103	290,229,103	290,229,103	290,229,103
4	Retained earnings	99,368,877	97,292,171	91,621,540	106,509,126	120,040,472	118,070,884	126,715,164	127,471,091	127,471,091	116,335,315	112,922,011	107,614,432	93,617,255	93,617,255	93,617,255	93,617,255	93,617,255	93,617,255	93,617,255	93,617,255	93,617,255	93,617,255	93,617,255	93,617,255	93,617,255	93,617,255	93,617,255	93,617,255	93,617,255
5	Total equity	371,158,493	370,265,964	366,885,116	384,835,499	399,145,928	397,814,967	409,831,277	411,699,242	411,699,242	401,556,012	401,378,685	396,836,563	378,051,439	378,051,439	378,051,439	378,051,439	378,051,439	378,051,439	378,051,439	378,051,439	378,051,439	378,051,439	378,051,439	378,051,439	378,051,439	378,051,439	378,051,439	378,051,439	
6	Long term debt	496,330,720	453,705,720	413,649,433	408,346,227	407,794,591	405,729,509	405,635,567	401,954,561	401,954,561	402,797,957	399,606,535	398,787,741	388,522,238	388,522,238	388,522,238	388,522,238	388,522,238	388,522,238	388,522,238	388,522,238	388,522,238	388,522,238	388,522,238	388,522,238	388,522,238	388,522,238	388,522,238	388,522,238	388,522,238
7	Total capitalization	827,489,213	823,971,684	780,534,549	793,181,726	806,940,519	803,544,476	815,466,844	813,653,803	813,653,803	804,353,969	800,985,220	795,624,304	782,524,192	782,524,192	782,524,192	782,524,192	782,524,192	782,524,192	782,524,192	782,524,192	782,524,192	782,524,192	782,524,192	782,524,192	782,524,192	782,524,192	782,524,192	782,524,192	782,524,192
8	Short term debt	66,400,000	89,730,500	144,190,110	167,993,587	159,597,825	125,926,367	112,147,281	95,142,578	95,142,578	102,956,153	110,228,472	106,555,924	133,141,582	133,141,582	133,141,582	133,141,582	133,141,582	133,141,582	133,141,582	133,141,582	133,141,582	133,141,582	133,141,582	133,141,582	133,141,582	133,141,582	133,141,582	133,141,582	133,141,582
9	Total	893,889,213	913,702,184	924,824,659	961,175,313	966,538,344	929,470,843	927,714,125	908,796,381	908,796,381	907,310,122	911,213,692	902,180,228	915,665,774	915,665,774	915,665,774	915,665,774	915,665,774	915,665,774	915,665,774	915,665,774	915,665,774	915,665,774	915,665,774	915,665,774	915,665,774	915,665,774	915,665,774	915,665,774	915,665,774

Western Kentucky Gas Company

Case No. 99-070

Monthly Jurisdictional Operating Income by NARUC/FERC Account

For the Base Period 12 Months ended September 30, 1999

Data:  Base Period  Forecasted Period

FR 10(10)(c)2.2

Type of Filing:  Original  Updated

Schedule C-2.2

Workpaper Reference No(s): G/L; Budget

Witness:

line	& Title	actual	actual	actual	actual	actual	actual	actuals
		Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Total FY 1999
		\$	\$	\$	\$	\$	\$	\$
1	4030 Op Inc & Exp-Depreciation	561,642	1,092,329	707,127	716,600	699,263	746,944	7,940,032
2	4042 Op Inc&Exp-Amort U/G Stor	4	(28)	4	4	4	4	14
3	4043 Op Inc&Exp-Amort Oth Ltd-term gas plant			8,823	8,823	8,823	8,823	35,291
4	4060 Op Inc&Exp-Amort Util/Pla	17,082	17,082	17,082	17,082	17,082	17,082	204,981
5	4080/4081 Op Inc&Exp-Tax Oth Than I	216,019	201,060	115,678	154,127	390,153	225,446	2,569,656
6	4090/4091 Op Inc&Exp-Income Taxes	(29,529)	(4,600)	(292,034)	(836,852)	(705,017)	(794,408)	684,674
7	4800 Op Inc&Exp-Gas Serv Rev	(6,001,181)	(4,055,799)	(3,722,106)	(3,520,328)	(3,001,642)	(4,543,078)	(90,925,307)
8	4880 Op Inc&Exp-Oth Op Rev-Msc	(53,729)	(47,778)	(77,188)	(56,778)	(57,762)	(67,882)	(793,722)
9	4890 Op Inc&Exp-Rev/Transport	(662,195)	(645,258)	(637,843)	(613,573)	(596,995)	(634,789)	(8,430,314)
10	4950 Op Inc&Exp-Other Gas Rev	380	(23)	(29)	0	0	0	(15,849)
11	7420 Mfg Gas Prod-Mt-Maint Of							0
12	7500 Ng Prod-Op-Op Suprv & Eng							0
13	7560 Ng Prod-Op-Fld Meas&Regst	0	0	0	0	0	0	71
14	7580 Ng Prod-Op-Gas Well Royal							0
15	7660 Ng Prod-Mt-Maint Fld Meas	283	135	471	(77)	15	0	973
16	7980 Expl&Dev-Op-Other Explora	0	0	0	0	0	0	(48)
17	8030 Prod Exp-Ng Trsm Line Pur	7,095,448	3,799,204	2,112,960	2,396,037	2,209,946	4,380,011	62,080,519
18	8040 Prod Exp-Ng City Gate Pur	(3,439,591)	(1,800,438)	1,556	55,535	(762,035)	(1,372,765)	(2,948,820)
19	8070 Prod Exp-Purchases Gas Ex	1,692	1,717	1,412	1,676	652	1,031	14,983
20	8080/8081 Prod Exp-Gas W/D From Str							0
21	8090/8082 Prod Exp-Gas Delvd To Str							0
22	8120 Prod Exp-Gas Used Oth Uti	7,933						0
23	8130 Prod Other Gas Supply Exp			61	0	0	0	61
24	8140 Ng Stg Exp-Op Suprvsn & E	1,848	0	1,341	399	1,180	656	(3,826)
25	8160 Ng Stg Exp-Op-Wells Expen	4,368	5,664	3,027	6,802	11,886	6,453	65,532
26	8170 Ng Stg Exp-Op-Lines Expen	3,196	4,588	3,414	4,283	1,054	3,641	46,246
27	8180 Ng Stg Exp-Op-Comp Statio	2,665	5,095	5,096	3,875	9,874	(12,986)	27,453
28	8190 Ng Stg Exp-Op-Comp Sta Fu	440	2,355	4,811	4,205	546	9,090	32,055
29	8200 Ng Stg Exp-Op-Meas&Reg St	1,339	2,418	1,837	1,174	2,684	3,821	27,116
30	8210 Ng Stg Exp-Op-Purificatio	2,137	717	769	511	416	1,915	23,795
31	8240 Ng Stg Exp-Op-Other Expen	(484)	949	368	(14)	30	25	3,469
32	8250 Ng Stg Exp-Op-U/G Op Roya	5,234	991	8,060	1,492	2,502	1,766	34,513
33	8260 Ng Stg Exp-Op-Rents				30	30	0	60
34	8310 Ng Stg Exp-Mt-Maint Struc	3,510	405	5,619	5,000	3,924	273	22,021
35	8320 Ng Stg Exp-Mt-Maint Reser	1,744	771	695	(9)	194	(42)	4,088
36	8330 Ng Stg Exp-Mt-Maintenance	485	628	0	0	0	0	1,113
37	8340 Ng Stg Exp-Mt-Maint Comp	865	256	444	1,393	76	592	6,525
38	8350 Ng Stg Exp-Mt-Maint Meas/	0	916	1,669	(143)	32	260	3,104
39	8360 Ng Stg Exp-Mt-Maint Purif	0	309	0	0	0	15	2,629
40	8400 Other Storage Exp - Op Supv & Eng				1,132	(186)	0	946
41	8410 Other Storage Exp-Op labor & exp	0	0	0	118	161	0	785
42	8420 Other Storage Exp-Op rents					50	0	50
43	8470/8435 Other Storage Exp-Maint of Liq Equip				25	0	0	580
44	8500 Trsm-Op Opr Suprvsn/Eng	2,224	3,479	2,735	1,004	1,702	4,410	41,026
45	8530 Trsm-Comp Sta labor & exp			797	(130)	26	0	693
46	8540 Trsm-Comp Sta-gas for fuel					19	0	19
47	8560 Trsm-Op Mains Expenses	15,760	2,624	12,241	9,672	10,956	35,878	210,095
48	8570 Trsm-Op Meas&Reg Sta Exp	14,405	5,332	11,410	14,655	9,955	19,678	146,086
49	8590 Trsm-Op Other Expenses	0	743	0	1,080	1,480	1,382	5,987
50	8610 Trsm-Maint Supv & Eng			470	(44)	15	0	441
51	8620 Trsm-Maint Struct & Impro	110	946	0	46	791	0	2,705
52	8630 Trsm-Maint Of Mains	4	255	632	99	1,739	17,907	30,917
53	8640 Trsm-Maint Comp St Equip	0	0	0	0	0	9,166	9,335
54	8650 Trsm-Maint Meas&Reg Stat	10,528	17,069	11,344	1,406	3,204	7,349	64,239
55	8670 Trsm-Maint Oth Equipment	0	0	0	1,808	(362)	0	2,016
56	8700 Distr-Op Oper Supervsn&En	219,688	142,018	262,130	332,247	351,003	418,922	3,192,279
57	8710 Distr-Op Distr Load Disp	11,376	5,704	2,315	6,469	1,742	23,471	143,627
58	8720 Distr-Op Distr Comp Sta F	0	0	0	0	0	0	19

C.2.2 B

Western Kentucky Gas Company  
Case No. 99-070  
Monthly Jurisdictional Operating Income by NARUC/FERC Account  
For the Base Period 12 Months ended September 30, 1999

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  
Workpaper Reference No(s): G/L; Budget

FR 10(10)(c)2.2  
Schedule C-2.2  
Witness:

line	Account No.	& Title	actual	actual	actual	actual	actual	actual	actuals
			Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Total FY 1999
59	8740	Distr-Op Mains & Serv Exp	179,865	61,849	288,976	262,776	294,521	391,054	2,424,205
60	8750	Distr-Op Meas&Reg Sta-Gen	11,167	3,335	6,730	9,728	15,265	14,293	118,323
61	8760	Distr-Op Meas&Reg Sta-Ind	21,519	15,870	18,199	14,177	14,224	21,120	238,188
62	8770	Distr-Op Meas&Reg Sta-Cty	26,188	952	12,365	8,026	8,469	17,757	181,112
63	8780	Distr-Op Mtr & Hous Reg E	119,537	125,848	107,038	99,670	116,641	112,989	1,525,297
64	8790	Distr-Op Cust Install Exp	32,595	40,013	43,435	42,222	45,294	47,188	544,654
65	8800	Distr-Op Other Expenses	3,179	1,661	3,659	7,240	12,886	15,921	60,512
66	8810	Distr-Op Rents	98,248	101,512	103,248	101,313	102,601	170,724	1,277,133
67	8850	Distr-Maint Suprvsn & Eng	37,044	31,969	28,523	40,170	52,778	54,564	500,818
68	8860	Distr-Maint Struct & Impr	80	7,364	1,727	1,708	94	750	16,116
69	8870	Distr-Maint Of Mains	6,419	7,560	3,424	8,989	14,993	71,341	119,954
70	8890	Distr-Maint Meas&Reg Sta-Gen	2,217	2,717	4,416	2,138	3,001	2,917	28,906
71	8900	Distr-Maint Meas&Reg Sta-Ind	2,685	3,193	3,170	1,347	8,738	2,783	42,310
72	8910	Distr-Maint Meas&Reg Sta-City	4,186	5,565	2,718	3,851	4,551	6,234	43,952
73	8920	Distr-Maint Of Service	1,496	4,168	2,396	3,824	3,786	2,795	31,497
74	8930	Distr-Maint Mtrs&Hous Reg	648	2,794	317	330	200	614	6,990
75	8940	Distr-Maint Other Equip	3,592	298	370	875	7,672	1,952	26,430
76	9010	Cust Accts-Op-Supervision	36	0	266	32	248	143	(279)
77	9020	Cust Accts-Op Meter Exp	90,203	83,332	80,945	67,212	75,041	71,551	1,001,693
78	9030	Cust Accts-Op Record&Coll	74,479	11,760	33,742	60,229	30,304	25,377	476,127
79	9040	Cust Accts-Op Uncol Accts	51,485	25,407	21,695	19,060	16,512	643,590	1,145,217
80	9050	Cust Accts-Op Misc Acct		168	0	0	0	0	168
81	9090/9070	Cust Serv-Op Supervision	32,793	29,629	29,075	32,797	37,219	41,743	430,763
82	9100/9080	Cust Serv-Op Assist Exp	14,972	14,274	2,414	11,100	14,897	21,740	307,923
83	9110/9090	Cust Serv-Op Info Adv Exp	5,374	3,123	0	3,283	4,422	19,593	84,600
84	9120/9100	Cust Serv-Misc. Cust Service			21	0	0	1,000	1,021
85	9150/9110	Sales Promo-Op Supervsn	861	575	953	870	1,453	1,606	12,246
86	9160/9120	Sales Promo-Demo&Sell Exp	1,610	1,841	2,391	2,443	5,695	7,754	42,840
87	9170/9130	Sales Promo-Op Promo Adv			339	80	330	415	1,164
88	9180/9160	Sales Promo-Op Misc Promo	0	908	26	1	343	222	3,401
89	9200	A&G-Op Admin & Gen Salari			37	0	0	0	37
90	9210	A&G-Op Office Sup & Exp	10,485	24,496	3,424	1,041	41,538	3,534	100,730
91	9220	A&G-Op Admin Exp Trnsfd-Cr	736,466	101,613	418,843	918,664	1,089,929	668,461	8,312,499
92	9230	A&G-Op Outside Serv Empld	6,517	22,437	1,686	12,293	12,394	10,147	145,396
93	9240	A&G-Op Property Insurance	3,746	3,746	3,894	3,894	3,895	3,894	43,463
94	9250	A&G-Op Injuries & Damages	44,102	39,541	(12,056)	85,189	126,945	18,582	601,160
95	9260	A&G-Op Empl Pen Benefits	(32,429)	(4,155)	71,326	35,228	(118,080)	11,407	149,057
96	9270	A&G-Op Franchise Requirmnt	35,733	0	0	639	10,565	0	71,890
97	9280	A&G-Op Reg Comm Exp	0	0	0	0	0	0	6,828
98	9301	A&G-Op Inst/Goodwill Adv	0	0	0	0	0	0	20
99	9302	A&G-Op Misc General Exp	13,332	6,357	4,642	3,752	4,307	11,301	87,495
100	9310	A&G-Rents						11	11
101	9320/9350	A&G-Maint General Plant	0	0	0	0	0	9,127	9,503
102									
103		Operating (Income)Loss*	(\$343,872)	(\$456,448)	(\$128,430)	\$587,053	\$682,876	\$1,026,257	(\$5,213,699)

\*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services billing.

Western Kentucky Gas Company  
Case No. 99-070

Cost of Capital Summary

Thirteen Month Average for the Base Period Period ended September 30, 1999

Data:  Base Period  Forecasted Period FR 10(10)(j)  
 Type of Filing:  Original  Updated Schedule J-1  
 Workpaper Reference No(s): \_\_\_\_\_ Sheet 1 of 2

Line No.	CLASS of Capital	Schedule Reference	Amount (B) \$000	Percent OF Total (C)	Cost Rate (D) %	WEIGHTED Cost (E) %
1	SHORT-TERM DEBT	J-2	121,716,477	13.18%	5.68%	0.75%
2	LONG-TERM DEBT	J-3	411,399,363	44.55%	8.11%	3.61%
3	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
4	COMMON EQUITY	FR 10(9)(h)11	<u>390,281,626</u>	<u>42.27%</u>	12.25%	<u>5.18%</u>
5	Total Capital		<u>923,397,466</u>	<u>100.00%</u>		<u>9.54%</u>

Western Kentucky Gas Company  
Case No. 99-070

AVERAGE ANNUALIZED SHORT-TERM DEBT

Thirteen Month Average for the Base Period Period ended September 30, 1999

Data:  Base Period  Forecasted Period FR 10(10)(i)  
 Type of Filing:  Original  Updated Schedule J-2  
 Workpaper Reference No(s): FR 10(9)(h)11 Sheet 1 of 2

Line No.	ISSUE (A)	Amount OUTSTANDING (B)	(1) Interest Rate (C)	EFFECTIVE ANNUAL Cost (D)	COMPOSITE	
					Interest Rate (E=D/B)	Interest Rate
1	Average SHORT-TERM DEBT	121,716	5.59%	6,808		
2	COMMITMENT FEE (2) & (3) (included in cost above)					
3	PLACEMENT FEE			100		
4	Total SHORT-TERM DEBT	<u>121,716</u>		<u>6,908</u>		<u>5.68%</u>

NOTES:

- (1) Interest Rate is the forecasted average rate for 1999 as developed by Bank of America Economic and Financial Research Department.
- (2) Commitment fees associated with \$250 million line of credit totalling .14% on the unused portion.
- (3) Arrangement and administration fee for \$250 million line of credit equals .043% of total line. (\$250,000 X 0.043%) amortized over a one year period including miscellaneous expenses.





ATMOS ENERGY CORPORATION  
PROPERTY, PLANT AND EQUIPMENT  
AS OF APRIL 30, 1999

		Year to Date				
		Balance 9/30/98	Additions	Retirements	Transfers	Balance 04/30/99
<b>WESTERN KENTUCKY DISTRIBUTION DIVISION</b>						
<b>INTANGIBLE PLANT</b>						
09	3010000	8,329.72	0.00	0.00	0.00	8,329.72
09	3020000	119,852.69	0.00	0.00	0.00	119,852.69
	Total Intangible Plant	128,182.41	0.00	0.00	0.00	128,182.41
<b>L-P PRODUCTION PLANT</b>						
09	3040010	0.00	0.00	0.00	0.00	0.00
09	3050000	0.00	0.00	0.00	0.00	0.00
09	3110005	0.00	0.00	0.00	0.00	0.00
09	3110011	0.00	0.00	0.00	0.00	0.00
09	3110012	0.00	0.00	0.00	0.00	0.00
09	3110016	0.00	0.00	0.00	0.00	0.00
09	3110022	0.00	0.00	0.00	0.00	0.00
09	3110026	0.00	0.00	0.00	0.00	0.00
09	3190000	0.00	0.00	0.00	0.00	0.00
	Total L-P Production Plant	0.00	0.00	0.00	0.00	0.00
<b>NATURAL GAS PRODUCTION PLANT</b>						
09	3250020	2,352.50	0.00	0.00	0.00	2,352.50
09	3250040	6,069.04	0.00	0.00	0.00	6,069.04
09	3250050	0.00	0.00	0.00	0.00	0.00
09	3250060	0.00	0.00	0.00	0.00	0.00
09	3280000	0.00	0.00	0.00	0.00	0.00
09	3290000	0.00	0.00	0.00	0.00	0.00
09	3300000	0.00	0.00	0.00	0.00	0.00
09	3310000	3,492.47	0.00	0.00	0.00	3,492.47
09	3320010	47,162.67	0.00	0.00	0.00	47,162.67
09	3320020	528,218.00	0.00	0.00	0.00	528,218.00
09	3330000	0.00	0.00	0.00	0.00	0.00
09	3340000	198,468.81	0.00	0.00	0.00	198,468.81
09	3360000	44,369.30	0.00	0.00	0.00	44,369.30
	Total Natural Gas Prod. Plant	830,132.79	0.00	0.00	0.00	830,132.79
<b>STORAGE PLANT</b>						
09	3500010	261,126.69	0.00	0.00	0.00	261,126.69
09	3500020	4,681.58	0.00	0.00	0.00	4,681.58
09	3510020	121,264.59	0.00	0.00	0.00	121,264.59
09	3510030	23,138.38	0.00	0.00	0.00	23,138.38
09	3510040	144,554.11	0.00	0.00	0.00	144,554.11
09	3520001	2,172,799.96	23,675.63	0.00	0.00	2,196,475.59
09	3520002	535,976.49	0.00	4,022.61	0.00	531,953.88
09	3520010	178,530.09	0.00	0.00	0.00	178,530.09
09	3520011	54,614.27	0.00	0.00	0.00	54,614.27
09	3530010	178,500.50	0.00	0.00	0.00	178,500.50
09	3530020	209,458.21	0.00	0.00	0.00	209,458.21
09	3540000	470,685.43	0.00	0.00	0.00	470,685.43
09	3550000	288,850.55	0.00	0.00	0.00	288,850.55
09	3560000	239,929.66	0.00	0.00	0.00	239,929.66
	Total Storage Plant	4,884,110.51	23,675.63	4,022.61	0.00	4,903,763.53
<b>TRANSMISSION PLANT</b>						
09	3650010	26,951.25	0.00	0.00	0.00	26,951.25
09	3650020	403,419.34	0.00	0.00	0.00	403,419.34
09	3660020	32,921.36	(18,124.03)	0.00	0.00	14,797.33
09	3660030	69,172.41	0.00	0.00	0.00	69,172.41
09	3670000	19,301,055.85	(17,387.32)	0.00	0.00	19,283,668.53
09	3680000	0.00	0.00	0.00	0.00	0.00
09	3690010	2,976,155.16	0.00	0.00	(27,864.23)	2,948,290.93
	Total Transmission Plant	22,809,675.37	(35,511.35)	0.00	(27,864.23)	22,746,299.79

ATMOS ENERGY CORPORATION  
PROPERTY, PLANT AND EQUIPMENT  
AS OF APRIL 30, 1999

		Year to Date					
		Balance 9/30/98	Additions	Retirements	Transfers	Balance 04/30/99	
<b>DISTRIBUTION PLANT</b>							
09	3740010	Land Town Border	61,709.61	9,134.00	10,138.50	0.00	60,705.11
09	3740030	Land Other	2,783.89	0.00	0.00	0.00	2,783.89
09	3740020	Right of Way	44,871.73	0.00	0.00	0.00	44,871.73
09	3750010	Structures & Improvements T.B.	106,375.76	0.00	0.00	0.00	106,375.76
09	3750002	Structures & Improvements Other	0.00	0.00	0.00	0.00	0.00
09	3750003	Improvements	7,517.58	0.00	0.00	0.00	7,517.58
09	3750020	Land Rights	46,591.01	0.00	0.00	0.00	46,591.01
09	3760000	Mains	68,571,269.61	1,312,098.33	116,579.31	27,864.23	69,794,652.86
09	3780010	Meas. & Reg. Sta. Equipment General	1,881,560.42	27,007.78	917.05	0.00	1,907,651.15
09	3790030	Meas. & Reg. Sta. Equipment T.B.	1,650,884.25	0.00	1,546.92	0.00	1,649,337.33
09	3800000	Services	40,476,571.75	1,707,201.07	162,117.62	0.00	42,021,655.20
09	3810000	Meters	18,009,962.39	0.00	292,116.15	0.00	17,717,846.24
09	3810020	V & P Gauges	109,523.93	0.00	0.00	0.00	109,523.93
09	3820000	Meter Installations	13,197,358.85	454,879.02	8,752.89	0.00	13,643,484.98
09	3830000	Regulators Service	3,428,991.68	0.00	0.00	0.00	3,428,991.68
09	3830020	Regulators Relief	481,544.54	0.00	0.00	0.00	481,544.54
09	3840000	House Reg. Installations	154,276.36	0.00	0.00	0.00	154,276.36
09	3850010	Ind. Meas. & Reg. Sta. Equipment	2,931,579.79	133,132.03	0.00	0.00	3,064,711.82
09	3860000	Other Prop. On Customer Prem.	5,692.66	0.00	0.00	0.00	5,692.66
<b>Total Distribution Plant</b>		<b>151,169,065.81</b>	<b>3,643,452.23</b>	<b>592,168.44</b>	<b>27,864.23</b>		<b>154,248,213.83</b>
<b>GENERAL PLANT</b>							
09	3890010	Land	44,727.62	0.00	0.00	0.00	44,727.62
09	3900002	Structures & Improvements	182,161.56	0.00	0.00	0.00	182,161.56
09	3900003	Improvements	64,110.56	0.00	0.00	0.00	64,110.56
09	3900004	Air Conditioning Equipment	9,771.49	0.00	0.00	0.00	9,771.49
09	3900005	Total Energy	0.00	0.00	0.00	0.00	0.00
09	3900009	Inprov. to Leased Premises	1,377,285.70	476,372.36	0.00	0.00	1,853,658.06
09	3910000	General Office Equipment	1,576,086.34	975,035.20	1,464.75	0.00	2,549,656.79
09	3918300	Office Furn-Copiers & Typewriters	200,478.91	0.00	0.00	0.00	200,478.91
09	3920000	Transportation Equipment	6,044,073.81	0.00	291,792.48	0.00	5,752,281.33
09	3920020	Trailers	165,969.90	0.00	0.00	0.00	165,969.90
09	3940077	Tools & Work Equipment	3,064,138.84	1,181.58	4,300.04	35.37	3,061,055.75
09	3969377	Ditchers	853,614.76	0.00	22,556.15	(35.37)	831,023.24
09	3969477	Backhoes	706,022.84	0.00	0.00	0.00	706,022.84
09	3969577	Welders	92,412.75	0.00	0.00	0.00	92,412.75
09	3970000	Communication Equipment	750,059.60	1,001,566.79	2,345.28	0.00	1,749,281.11
09	3970020	Comm. Equip. - Fixed Radios	21,697.23	0.00	0.00	0.00	21,697.23
09	3970021	Comm. Equip. - Mobile Radios	58,023.11	0.00	0.00	0.00	58,023.11
09	3970022	Comm. Equip. - Telemetry	114,695.01	0.00	0.00	0.00	114,695.01
09	3980000	Miscellaneous Equipment	37,073.03	0.00	0.00	0.00	37,073.03
09	3990000	Oth Tang Prop	0.00	0.00	0.00	0.00	0.00
09	3990100	Oth Tang Prop - Servers - H/W	0.00	1,240,097.91	0.00	0.00	1,240,097.91
09	3990200	Oth Tang Prop - Servers - S/W	0.00	1,055,228.29	0.00	0.00	1,055,228.29
09	3990300	Oth Tang Prop - Network - H/W	0.00	484,567.53	0.00	0.00	484,567.53
09	3992400	Oth Tang Prop - Gen. Startup Cost	0.00	5,767,493.04	0.00	0.00	5,767,493.04
09	3998500	Oth Tang Prop - MF Hardware	397,277.53	0.00	317,538.80	0.00	79,738.73
09	3998600	Oth Tang Prop - PC Hardware	504,426.33	2,576,179.56	0.00	(2.91)	3,080,602.98
09	3998700	Oth Tang Prop - PC Software	185,510.98	180,851.22	0.00	0.00	366,362.20
09	3998800	Oth Tang Prop - Application software	206,993.96	5,327,174.74	0.00	0.00	5,534,168.70
09	9999117	Cushion Gas	1,694,832.96	0.00	0.00	0.00	1,694,832.96
<b>Total General Plant</b>		<b>18,351,444.82</b>	<b>19,085,748.22</b>	<b>639,997.50</b>	<b>(2.91)</b>		<b>36,797,192.63</b>
<b>TOTAL WESTERN KENTUCKY DISTRIBUTION DIV.</b>		<b>\$198,172,611.71</b>	<b>\$22,717,364.73</b>	<b>\$1,236,188.55</b>	<b>(\$2.91)</b>		<b>\$219,653,784.98</b>

ATMOS ENERGY CORPORATION  
PROPERTY, PLANT AND EQUIPMENT  
AS OF MAY 31, 1999

		Year to Date					
		Balance 9/30/98	Additions	Retirements	Transfers	Balance 05/31/99	
<b>WESTERN KENTUCKY DISTRIBUTION DIVISION</b>							
<b>INTANGIBLE PLANT</b>							
09	3010000	Organization	8,329.72	0.00	0.00	0.00	8,329.72
09	3020000	Franchises & Consents	119,852.69	0.00	0.00	0.00	119,852.69
Total Intangible Plant			128,182.41	0.00	0.00	0.00	128,182.41
<b>L-P PRODUCTION PLANT</b>							
09	3040010	Land	0.00	0.00	0.00	0.00	0.00
09	3050000	Structures & Improvements	0.00	0.00	0.00	0.00	0.00
09	3110005	Compression Equipment	0.00	0.00	0.00	0.00	0.00
09	3110011	Gauges & Instruments	0.00	0.00	0.00	0.00	0.00
09	3110012	Mixing Equipment	0.00	0.00	0.00	0.00	0.00
09	3110016	Piping	0.00	0.00	0.00	0.00	0.00
09	3110022	Storage Equipment	0.00	0.00	0.00	0.00	0.00
09	3110026	Vaporizing Equipment	0.00	0.00	0.00	0.00	0.00
09	3190000	Gas Mixing Equipment	0.00	0.00	0.00	0.00	0.00
Total L-P Production Plant			0.00	0.00	0.00	0.00	0.00
<b>NATURAL GAS PRODUCTION PLANT</b>							
09	3250020	Producing Leaseholds	2,352.50	0.00	0.00	0.00	2,352.50
09	3250040	Rights of Ways	6,069.04	0.00	0.00	0.00	6,069.04
09	3250050	Land	0.00	0.00	0.00	0.00	0.00
09	3250060	Mineral Deeds	0.00	0.00	0.00	0.00	0.00
09	3280000	Field Meas. & Reg. Structures	0.00	0.00	0.00	0.00	0.00
09	3290000	Other Structures & Improvements	0.00	0.00	0.00	0.00	0.00
09	3300000	Gas Well Construction	0.00	0.00	0.00	0.00	0.00
09	3310000	Production Gas Wells Equipment	3,492.47	0.00	0.00	0.00	3,492.47
09	3320010	Field Lines	47,162.67	0.00	0.00	0.00	47,162.67
09	3320020	Tributary Lines	528,218.00	0.00	0.00	0.00	528,218.00
09	3330000	Prod. Field Comp. Sta. Equip.	0.00	0.00	0.00	0.00	0.00
09	3340000	Field Meas. & Reg. Sta. Equip.	198,468.81	0.00	0.00	0.00	198,468.81
09	3360000	Purification Equipment	44,369.30	0.00	0.00	0.00	44,369.30
Total Natural Gas Prod. Plant			830,132.79	0.00	0.00	0.00	830,132.79
<b>STORAGE PLANT</b>							
09	3500010	Land	261,126.69	0.00	0.00	0.00	261,126.69
09	3500020	Rights of Ways	4,681.58	0.00	0.00	0.00	4,681.58
09	3510020	Compressor Station Equipment	121,264.59	0.00	0.00	0.00	121,264.59
09	3510030	Meas. & Reg. Sta. Structures	23,138.38	0.00	0.00	0.00	23,138.38
09	3510040	Other Structures	144,554.11	0.00	0.00	0.00	144,554.11
09	3520001	Well Construction	2,172,799.96	23,675.63	0.00	0.00	2,196,475.59
09	3520002	Well Equipment	535,976.49	0.00	4,022.61	0.00	531,953.88
09	3520010	Leaseholds	178,530.09	0.00	0.00	0.00	178,530.09
09	3520011	Storage Rights	54,614.27	0.00	0.00	0.00	54,614.27
09	3530010	Field Lines	178,500.50	0.00	0.00	0.00	178,500.50
09	3530020	Tributary Lines	209,458.21	0.00	0.00	0.00	209,458.21
09	3540000	Compressor Station Equipment	470,685.43	0.00	0.00	0.00	470,685.43
09	3550000	Meas. & Reg. Equipment	288,850.55	0.00	0.00	0.00	288,850.55
09	3560000	Purification Equipment	239,929.66	0.00	0.00	0.00	239,929.66
Total Storage Plant			4,884,110.51	23,675.63	4,022.61	0.00	4,903,763.53
<b>TRANSMISSION PLANT</b>							
09	3650010	Land	26,951.25	0.00	0.00	0.00	26,951.25
09	3650020	Rights of Ways	403,419.34	0.00	0.00	0.00	403,419.34
09	3660020	Structures & Improvements	32,921.36	(18,124.03)	0.00	0.00	14,797.33
09	3660030	Other Structures	69,172.41	0.00	0.00	0.00	69,172.41
09	3670000	Mains	19,301,055.85	(17,387.32)	0.00	0.00	19,283,668.53
09	3680000	Compressor Station Equipment	0.00	0.00	0.00	0.00	0.00
09	3690010	Meas. & Reg. Equipment	2,976,155.16	0.00	0.00	(27,864.23)	2,948,290.93
Total Transmission Plant			22,809,675.37	(35,511.35)	0.00	(27,864.23)	22,746,299.79

ATMOS ENERGY CORPORATION  
PROPERTY, PLANT AND EQUIPMENT  
AS OF MAY 31, 1999

		Year to Date					
		Balance 9/30/98	Additions	Retirements	Transfers	Balance 05/31/99	
<b>DISTRIBUTION PLANT</b>							
09	3740010	Land Town Border	61,709.61	9,134.00	10,138.50	0.00	60,705.11
09	3740030	Land Other	2,783.89	0.00	0.00	0.00	2,783.89
09	3740020	Right of Way	44,871.73	0.00	0.00	0.00	44,871.73
09	3750010	Structures & Improvements T.B.	106,375.76	0.00	0.00	0.00	106,375.76
09	3750002	Structures & Improvements Other	0.00	0.00	0.00	0.00	0.00
09	3750003	Improvements	7,517.58	0.00	0.00	0.00	7,517.58
09	3750020	Land Rights	46,591.01	0.00	0.00	0.00	46,591.01
09	3760000	Mains	68,571,269.61	1,312,098.33	116,579.31	27,864.23	69,794,652.86
09	3780010	Meas. & Reg. Sta. Equipment General	1,881,560.42	27,007.78	917.05	0.00	1,907,651.15
09	3790030	Meas. & Reg. Sta. Equipment T.B.	1,650,884.25	0.00	1,546.92	0.00	1,649,337.33
09	3800000	Services	40,476,571.75	1,707,201.07	162,117.62	0.00	42,021,655.20
09	3810000	Meters	18,009,962.39	0.00	292,116.15	0.00	17,717,846.24
09	3810020	V & P Gauges	109,523.93	0.00	0.00	0.00	109,523.93
09	3820000	Meter Installations	13,197,358.85	454,879.02	8,752.89	0.00	13,643,484.98
09	3830000	Regulators Service	3,428,991.68	0.00	0.00	0.00	3,428,991.68
09	3830020	Regulators Relief	481,544.54	0.00	0.00	0.00	481,544.54
09	3840000	House Reg. Installations	154,276.36	0.00	0.00	0.00	154,276.36
09	3850010	Ind. Meas. & Reg. Sta. Equipment	2,931,579.79	133,132.03	0.00	0.00	3,064,711.82
09	3860000	Other Prop. On Customer Prem.	5,692.66	0.00	0.00	0.00	5,692.66
<b>Total Distribution Plant</b>		<b>151,169,065.81</b>	<b>3,643,452.23</b>	<b>592,168.44</b>	<b>27,864.23</b>	<b>154,248,213.83</b>	
<b>GENERAL PLANT</b>							
09	3890010	Land	44,727.62	0.00	0.00	0.00	44,727.62
09	3900002	Structures & Improvements	182,161.56	0.00	0.00	0.00	182,161.56
09	3900003	Improvements	64,110.56	0.00	0.00	0.00	64,110.56
09	3900004	Air Conditioning Equipment	9,771.49	0.00	0.00	0.00	9,771.49
09	3900005	Total Energy	0.00	0.00	0.00	0.00	0.00
09	3900009	Inprov. to Leased Premises	1,377,285.70	476,372.36	0.00	0.00	1,853,658.06
09	3910000	General Office Equipment	1,576,086.34	975,035.20	1,464.75	0.00	2,549,656.79
09	3918300	Office Furn-Copiers & Typewriters	200,478.91	0.00	0.00	0.00	200,478.91
09	3920000	Transportation Equipment	6,044,073.81	0.00	291,792.48	0.00	5,752,281.33
09	3920020	Trailers	165,969.90	0.00	0.00	0.00	165,969.90
09	3940077	Tools & Work Equipment	3,064,138.84	1,181.58	4,300.04	35.37	3,061,055.75
09	3969377	Ditchers	853,614.76	0.00	22,556.15	(35.37)	831,023.24
09	3969477	Backhoes	706,022.84	0.00	0.00	0.00	706,022.84
09	3969577	Welders	92,412.75	0.00	0.00	0.00	92,412.75
09	3970000	Communication Equipment	750,059.60	1,001,566.79	2,345.28	0.00	1,749,281.11
09	3970020	Comm. Equip. - Fixed Radios	21,697.23	0.00	0.00	0.00	21,697.23
09	3970021	Comm. Equip. - Mobile Radios	58,023.11	0.00	0.00	0.00	58,023.11
09	3970022	Comm. Equip. - Telemetering	114,695.01	0.00	0.00	0.00	114,695.01
09	3980000	Miscellaneous Equipment	37,073.03	0.00	0.00	0.00	37,073.03
09	3990000	Oth Tang Prop	0.00	0.00	0.00	0.00	0.00
09	3990100	Oth Tang Prop - Servers - H/W	0.00	1,240,097.91	0.00	0.00	1,240,097.91
09	3990200	Oth Tang Prop - Servers - S/W	0.00	1,055,228.29	0.00	0.00	1,055,228.29
09	3990300	Oth Tang Prop - Network - H/W	0.00	484,567.53	0.00	0.00	484,567.53
09	3992400	Oth Tang Prop - Gen. Starup Cost	0.00	5,767,493.04	0.00	0.00	5,767,493.04
09	3998500	Oth Tang Prop - MF Hardware	397,277.53	0.00	317,538.80	0.00	79,738.73
09	3998600	Oth Tang Prop - PC Hardware	504,426.33	2,576,179.56	0.00	(2.91)	3,080,602.98
09	3998700	Oth Tang Prop - PC Software	185,510.98	180,851.22	0.00	0.00	366,362.20
09	3998800	Oth Tang Prop - Application software	206,993.96	5,327,174.74	0.00	0.00	5,534,168.70
09	9999117	Cushion Gas	1,694,832.96	0.00	0.00	0.00	1,694,832.96
<b>Total General Plant</b>		<b>18,351,444.82</b>	<b>19,085,748.22</b>	<b>639,997.50</b>	<b>(2.91)</b>	<b>36,797,192.63</b>	
<b>TOTAL WESTERN KENTUCKY DISTRIBUTION DIV.</b>		<b>\$198,172,611.71</b>	<b>\$22,717,364.73</b>	<b>\$1,236,188.55</b>	<b>(\$2.91)</b>	<b>\$219,653,784.98</b>	



ATMOS ENERGY CORPORATION  
SUMMARY OF PROPERTY PLANT & EQUIPMENT  
(6/30/99)

PROPERTY TYPE	RATE DIVISION NAME(NUMBER)	BALANCE (6/30/98)	(BLANK/AD)		YEAR TO DATE			BALANCE (6/30/99)
			GEAC	ORACLE	RETIREMENTS (RT)	RETIREMENTS (NET SV)	ADJUSTMENTS	
<b>DISTRIBUTION PLANT</b>								
009	3740010	61,709.61	9,134.00	0.00	(10,138.50)	0.00	0.00	60,705.11
009	3740030	2,783.89	0.00	0.00	0.00	0.00	0.00	2,783.89
009	3740020	44,871.73	0.00	0.00	0.00	0.00	0.00	44,871.73
009	3750010	106,375.76	0.00	0.00	0.00	0.00	0.00	106,375.76
009	3750002	0.00	0.00	0.00	0.00	0.00	0.00	0.00
009	3750003	7,517.58	0.00	0.00	0.00	0.00	0.00	7,517.58
009	3750020	46,591.01	0.00	0.00	0.00	0.00	0.00	46,591.01
009	3760000	68,571,269.61	1,312,096.33	0.00	(117,783.03)	0.00	27,864.23	69,793,449.14
009	3780010	1,881,560.42	27,007.78	0.00	(917.05)	0.00	0.00	1,907,651.15
009	3790030	1,650,884.25	0.00	0.00	(1,546.97)	0.00	0.00	1,649,337.28
009	3800000	40,476,571.75	1,707,201.07	0.00	(286,132.56)	0.00	0.00	41,897,640.26
009	3810000	18,009,962.39	0.00	0.00	(392,116.15)	0.00	0.00	17,717,846.24
009	3810020	109,523.93	0.00	0.00	0.00	0.00	0.00	109,523.93
009	3820000	13,197,358.85	454,879.02	0.00	(10,924.92)	0.00	0.00	13,641,312.95
009	3830000	3,428,991.68	0.00	0.00	0.00	0.00	0.00	3,428,991.68
009	3830020	481,544.54	0.00	0.00	0.00	0.00	0.00	481,544.54
009	3840000	154,276.36	0.00	0.00	0.00	0.00	0.00	154,276.36
009	3850010	2,931,579.79	133,132.03	0.00	0.00	0.00	0.00	3,064,711.82
009	3860000	5,692.66	0.00	0.00	0.00	0.00	0.00	5,692.66
Total Distribution Plant		151,169,065.81	3,643,452.23	0.00	(719,559.13)	0.00	27,864.23	154,120,823.14
<b>GENERAL PLANT</b>								
009	3890010	44,727.62	0.00	0.00	0.00	0.00	0.00	44,727.62
009	3900002	182,161.56	0.00	0.00	0.00	0.00	0.00	182,161.56
009	3900003	64,110.56	0.00	0.00	0.00	0.00	0.00	64,110.56
009	3900004	9,771.49	0.00	0.00	0.00	0.00	0.00	9,771.49
009	3900005	0.00	0.00	0.00	0.00	0.00	0.00	0.00
009	3900009	1,377,285.70	476,372.36	0.00	0.00	0.00	0.00	1,853,658.06
009	3910000	1,576,086.34	975,035.20	0.00	(1,464.75)	0.00	0.00	2,549,656.79
009	3918300	200,478.91	0.00	0.00	0.00	0.00	0.00	200,478.91
009	3920000	6,044,073.81	0.00	0.00	(291,792.48)	0.00	0.00	5,752,281.33
009	3920020	163,969.90	0.00	0.00	0.00	0.00	0.00	163,969.90
009	3940077	3,064,138.84	1,181.58	0.00	(4,300.04)	0.00	35.37	3,061,055.75
009	3969177	853,614.76	0.00	0.00	(22,556.15)	0.00	0.00	831,023.24
009	3969177	706,022.84	0.00	0.00	0.00	0.00	0.00	706,022.84
009	3969377	92,412.75	0.00	0.00	0.00	0.00	0.00	92,412.75
009	3970000	750,039.60	1,001,566.79	0.00	(3,345.28)	0.00	0.00	1,749,281.11
009	3970020	21,697.23	0.00	0.00	0.00	0.00	0.00	21,697.23
009	3970021	58,023.11	0.00	0.00	0.00	0.00	0.00	58,023.11
009	3970022	114,695.01	0.00	0.00	0.00	0.00	0.00	114,695.01
009	3980000	37,073.03	0.00	0.00	0.00	0.00	0.00	37,073.03
009	3990000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
009	3990100	0.00	1,240,097.91	0.00	0.00	0.00	0.00	1,240,097.91
009	3990200	0.00	1,055,228.29	0.00	0.00	0.00	0.00	1,055,228.29
009	3990300	0.00	484,567.53	0.00	0.00	0.00	0.00	484,567.53
009	3992400	0.00	5,767,493.04	0.00	0.00	0.00	0.00	5,767,493.04
009	3998500	397,277.53	0.00	0.00	(317,538.90)	0.00	0.00	79,738.73
009	3998600	504,426.33	2,576,179.56	0.00	0.00	0.00	(2.51)	3,080,602.98
009	3998700	180,851.98	0.00	0.00	0.00	0.00	0.00	180,851.98
009	3998800	206,993.96	5,327,174.74	0.00	0.00	0.00	0.00	5,534,168.70
009	9999117	1,694,832.96	0.00	0.00	0.00	0.00	0.00	1,694,832.96
Total General Plant		18,351,444.82	19,085,748.22	0.00	(639,997.50)	0.00	(2.51)	36,797,192.63
TOTAL WESTERN KENTUCKY DISTRIBUTION DIV.		\$198,172,611.71	\$22,717,364.73	\$0.00	(\$1,363,579.24)	\$0.00	(\$1.91)	\$219,526,394.29

ATMOS ENERGY CORPORATION  
SUMMARY OF PROPERTY PLANT & EQUIPMENT  
7/31/99

PROPERTY TYPE	RATE DIVISION NAME/NUMBER	BALANCE 09/30/98	YEAR TO DATE			BALANCE 7/31/99
			(BLANK/AD)	(RT)	(NET SV)	
			ADDITIONS	RETIREMENTS	RETIREMENTS	
			GEAC	ORACLE	ADJUSTMENTS	
<b>WESTERN KENTUCKY DISTRIBUTION DIVISION</b>						
<b>INTANGIBLE PLANT</b>						
009	Organization	8,329.72	0.00	0.00	0.00	8,329.72
009	Franchises & Consents	119,852.69	0.00	0.00	0.00	119,852.69
	Total Intangible Plant	128,182.41	0.00	0.00	0.00	128,182.41
<b>L-P PRODUCTION PLANT</b>						
009	Land	0.00	0.00	0.00	0.00	0.00
009	Structures & Improvements	0.00	0.00	0.00	0.00	0.00
009	Compression Equipment	0.00	0.00	0.00	0.00	0.00
009	Gauges & Instruments	0.00	0.00	0.00	0.00	0.00
009	Mixing Equipment	0.00	0.00	0.00	0.00	0.00
009	Piping	0.00	0.00	0.00	0.00	0.00
009	Storage Equipment	0.00	0.00	0.00	0.00	0.00
009	Vaporizing Equipment	0.00	0.00	0.00	0.00	0.00
009	Gas Mixing Equipment	0.00	0.00	0.00	0.00	0.00
	Total L-P Production Plant	0.00	0.00	0.00	0.00	0.00
<b>NATURAL GAS PRODUCTION PLANT</b>						
009	Producing Leaseholds	2,352.50	0.00	0.00	0.00	2,352.50
009	Rights of Ways	6,069.04	0.00	0.00	0.00	6,069.04
009	Land	0.00	0.00	0.00	0.00	0.00
009	Mineral Deeds	0.00	0.00	0.00	0.00	0.00
009	Field Meas. & Reg. Structures	0.00	0.00	0.00	0.00	0.00
009	Other Structures & Improvements	0.00	0.00	0.00	0.00	0.00
009	Gas Well Construction	0.00	0.00	0.00	0.00	0.00
009	Production Gas Wells Equipment	3,492.47	0.00	0.00	0.00	3,492.47
009	Field Lines	47,162.67	0.00	0.00	0.00	47,162.67
009	Tributary Lines	528,218.00	0.00	0.00	0.00	528,218.00
009	Prod. Field Comp. Sta. Equip.	0.00	0.00	0.00	0.00	0.00
009	Field Meas. & Reg. Sta. Equip.	198,468.81	0.00	0.00	0.00	198,468.81
009	Purification Equipment	44,369.30	0.00	0.00	0.00	44,369.30
	Total Natural Gas Prod. Plant	830,132.79	0.00	0.00	0.00	830,132.79
<b>STORAGE PLANT</b>						
009	Land	261,126.69	0.00	0.00	0.00	261,126.69
009	Rights of Ways	4,681.58	0.00	0.00	0.00	4,681.58
009	Compressor Station Equipment	121,264.59	0.00	0.00	0.00	121,264.59
009	Meas. & Reg. Sta. Structures	23,138.38	0.00	0.00	0.00	23,138.38
009	Other Structures	144,554.11	0.00	0.00	0.00	144,554.11
009	Well Construction	2,172,799.56	23,675.63	0.00	0.00	2,196,475.59
009	Well Equipment	535,976.49	0.00	(4,022.61)	0.00	531,953.88
009	Leaseholds	178,530.09	0.00	0.00	0.00	178,530.09
009	Storage Rights	54,614.27	0.00	0.00	0.00	54,614.27
009	Field Lines	178,500.50	0.00	0.00	0.00	178,500.50
009	Tributary Lines	209,458.21	0.00	0.00	0.00	209,458.21
009	Compressor Station Equipment	470,685.43	0.00	0.00	0.00	470,685.43
009	Meas. & Reg. Equipment	288,850.55	0.00	0.00	0.00	288,850.55
009	Purification Equipment	239,939.66	0.00	0.00	0.00	239,939.66
	Total Storage Plant	4,884,110.51	23,675.63	(4,022.61)	0.00	4,903,763.53
<b>TRANSMISSION PLANT</b>						
009	Land	26,951.25	0.00	0.00	0.00	26,951.25
009	Rights of Ways	403,419.34	0.00	0.00	0.00	403,419.34
009	Structures & Improvements	31,921.36	(18,124.03)	0.00	0.00	14,797.33
009	Other Structures	69,172.41	0.00	0.00	0.00	69,172.41
009	Mails	19,301,055.85	(17,387.32)	0.00	0.00	19,283,668.53
009	Compressor Station Equipment	0.00	0.00	0.00	0.00	0.00
009	Meas. & Reg. Equipment	2,976,155.16	0.00	0.00	(27,864.23)	2,948,290.93
	Total Transmission Plant	22,809,675.37	(35,511.35)	0.00	(27,864.23)	22,746,299.79



ATMOS ENERGY CORPORATION  
SUMMARY OF PROPERTY, PLANT & EQUIPMENT  
7/31/99

PROPERTY TYPE	RATE DIVISION NAME(NUMBER)	BALANCE 07/31/98	YEAR TO DATE				BALANCE 7/31/99
			(BLANK/AD)	(RT)	(NET SV)	ADJUSTMENTS	
			GEAC	ORACLE	RETIREMENTS	RETIREMENTS	
<b>DISTRIBUTION PLANT</b>							
009	Land Town Border	61,709.61	9,134.00	0.00	(10,138.50)	0.00	60,705.11
009	Land Other	2,783.89	0.00	0.00	0.00	0.00	2,783.89
009	Right of Way	44,871.73	0.00	0.00	0.00	0.00	44,871.73
009	Structures & Improvements T.B.	106,375.76	0.00	0.00	0.00	0.00	106,375.76
009	Structures & Improvements Other	0.00	0.00	0.00	0.00	0.00	0.00
009	Improvements	7,517.58	0.00	0.00	0.00	0.00	7,517.58
009	Land Rights	46,591.01	0.00	0.00	0.00	0.00	46,591.01
009	Mains	68,571,269.61	1,312,098.33	208,008.31	(143,666.14)	0.00	69,975,574.34
009	Mess. & Reg. Sta. Equipment General	1,881,560.42	27,007.78	0.00	(917.05)	0.00	1,907,651.15
009	Mess. & Reg. Sta. Equipment T.B.	1,650,884.25	0.00	0.00	(1,546.92)	0.00	1,649,337.33
009	Services	40,476,571.75	1,707,201.07	459,797.59	(340,026.33)	0.00	42,303,544.08
009	Meters	18,009,962.39	0.00	0.00	(892,116.15)	0.00	17,117,846.24
009	V & P Gauges	109,523.93	0.00	0.00	0.00	0.00	109,523.93
009	Meter Installations	13,197,358.85	454,879.02	195,451.27	(10,934.92)	0.00	13,836,764.22
009	Regulators Service	3,428,991.68	0.00	0.00	0.00	0.00	3,428,991.68
009	Regulators Relief	481,544.54	0.00	0.00	0.00	0.00	481,544.54
009	House Reg. Installations	154,276.36	0.00	0.00	0.00	0.00	154,276.36
009	Ind. Mess. & Reg. Sta. Equipment	2,931,579.79	133,132.03	0.00	0.00	0.00	3,064,711.82
009	Other Prop. On Customer Prem.	5,692.66	0.00	0.00	0.00	0.00	5,692.66
	<b>Total Distribution Plant</b>	<b>151,169,065.81</b>	<b>3,643,453.23</b>	<b>863,257.17</b>	<b>(799,336.01)</b>	<b>0.00</b>	<b>154,904,303.43</b>
<b>GENERAL PLANT</b>							
009	Land	44,727.62	0.00	0.00	0.00	0.00	44,727.62
009	Structures & Improvements	182,161.56	0.00	0.00	0.00	0.00	182,161.56
009	Improvements	64,110.56	0.00	0.00	0.00	0.00	64,110.56
009	Air Conditioning Equipment	9,771.49	0.00	0.00	0.00	0.00	9,771.49
009	Total Energy	0.00	0.00	0.00	0.00	0.00	0.00
009	Improv. to Leased Premises	1,377,285.70	476,372.36	0.00	0.00	0.00	1,853,658.06
009	General Office Equipment	1,576,086.34	978,035.20	0.00	(1,464.75)	0.00	2,549,656.79
009	Office Furn-Copiers & Typewriters	200,478.91	0.00	0.00	0.00	0.00	200,478.91
009	Transportation Equipment	6,044,073.81	0.00	0.00	(291,792.48)	0.00	5,752,281.33
009	Trailers	165,969.90	0.00	0.00	0.00	0.00	165,969.90
009	Tools & Work Equipment	3,064,138.84	1,181.58	0.00	(4,300.04)	0.00	3,061,057.55
009	Ditchers	853,614.76	0.00	0.00	(22,556.15)	0.00	831,023.24
009	Backhoes	706,022.84	0.00	0.00	0.00	0.00	706,022.84
009	Welders	92,412.75	0.00	0.00	0.00	0.00	92,412.75
009	Communication Equipment	750,059.60	1,001,566.79	0.00	(2,345.28)	0.00	1,749,281.11
009	Comm. Equip. - Fixed Radios	21,697.23	0.00	0.00	0.00	0.00	21,697.23
009	Comm. Equip. - Mobile Radios	58,023.11	0.00	0.00	0.00	0.00	58,023.11
009	Comm. Equip. - Telemetering	114,695.01	0.00	0.00	0.00	0.00	114,695.01
009	Miscellaneous Equipment	37,073.03	0.00	0.00	0.00	0.00	37,073.03
009	Oth Tang Prop	0.00	0.00	0.00	0.00	0.00	0.00
009	Oth Tang Prop - Servers - H/W	1,240,097.91	0.00	0.00	0.00	0.00	1,240,097.91
009	Oth Tang Prop - Servers - S/W	1,055,228.29	0.00	0.00	0.00	0.00	1,055,228.29
009	Oth Tang Prop - Network - H/W	484,567.53	0.00	0.00	0.00	0.00	484,567.53
009	Oth Tang Prop - Gen. Startup Cost	5,767,493.04	0.00	0.00	0.00	0.00	5,767,493.04
009	Oth Tang Prop - MF Hardware	397,277.53	0.00	0.00	(17,538.80)	0.00	379,738.73
009	Oth Tang Prop - PC Hardware	504,426.33	2,576,179.56	0.00	0.00	(2.91)	3,080,602.98
009	Oth Tang Prop - PC Software	185,510.98	180,851.22	0.00	0.00	0.00	366,362.20
009	Oth Tang Prop - Application software	206,993.96	5,327,174.74	0.00	0.00	0.00	5,534,168.70
009	Cushion Gas	1,694,832.96	0.00	0.00	0.00	0.00	1,694,832.96
	<b>Total General Plant</b>	<b>18,351,444.82</b>	<b>19,085,748.22</b>	<b>0.00</b>	<b>(639,997.50)</b>	<b>0.00</b>	<b>36,797,192.63</b>
<b>TOTAL WESTERN KENTUCKY DISTRIBUTION DIV.</b>		<b>\$198,172,611.71</b>	<b>\$22,717,364.73</b>	<b>\$463,257.17</b>	<b>\$(1,443,356.12)</b>	<b>\$0.00</b>	<b>220,309,874.58</b>

ATMOS ENERGY CORPORATION  
SUMMARY OF PROPERTY PLANT & EQUIPMENT

PROPERTY TYPE	RATE DIVISION NAME(NUMBER)	YEAR TO DATE				BALANCE 8/31/99
		(BLANK/AD)		(NET SV)		
		ADDITIONS	RETIREMENTS	RETIREMENTS	ADJUSTMENTS	
		GEAC	ORACLE			
		BALANCE 09/30/98				
<b>L-P PRODUCTION PLANT</b>						
009	Land	0.00	0.00	0.00	0.00	0.00
009	Structures & Improvements	0.00	0.00	0.00	0.00	0.00
009	Compression Equipment	0.00	0.00	0.00	0.00	0.00
009	Gauges & Instruments	0.00	0.00	0.00	0.00	0.00
009	Mixing Equipment	0.00	0.00	0.00	0.00	0.00
009	Piping	0.00	0.00	0.00	0.00	0.00
009	Storage Equipment	0.00	0.00	0.00	0.00	0.00
009	Vaporizing Equipment	0.00	0.00	0.00	0.00	0.00
009	Gas Mixing Equipment	0.00	0.00	0.00	0.00	0.00
<b>Total L-P Production Plant</b>						
		0.00	0.00	0.00	0.00	0.00
<b>NATURAL GAS PRODUCTION PLANT</b>						
009	Producing Leaseholds	2,352.50	0.00	0.00	0.00	2,352.50
009	Rights of Ways	6,069.04	0.00	0.00	0.00	6,069.04
009	Land	0.00	0.00	0.00	0.00	0.00
009	Mineral Deeds	0.00	0.00	0.00	0.00	0.00
009	Field Meas. & Reg. Structures	0.00	0.00	0.00	0.00	0.00
009	Other Structures & Improvements	0.00	0.00	0.00	0.00	0.00
009	Gas Well Construction	0.00	0.00	0.00	0.00	0.00
009	Production Gas Wells Equipment	3,492.47	0.00	0.00	0.00	3,492.47
009	Field Lines	47,162.67	0.00	0.00	0.00	47,162.67
009	Tributary Lines	528,218.00	0.00	0.00	0.00	528,218.00
009	Prod. Field Comp. Sta. Equip.	0.00	0.00	0.00	0.00	0.00
009	Field Meas. & Reg. Sta. Equip.	198,468.81	0.00	0.00	0.00	198,468.81
009	Purification Equipment	44,369.30	0.00	0.00	0.00	44,369.30
<b>Total Natural Gas Prod. Plant</b>						
		830,132.79	0.00	0.00	0.00	830,132.79
<b>STORAGE PLANT</b>						
009	Land	261,126.69	0.00	0.00	0.00	261,126.69
009	Rights of Ways	4,681.58	0.00	0.00	0.00	4,681.58
009	Compressor Station Equipment	121,264.59	0.00	0.00	0.00	121,264.59
009	Meas. & Reg. Sta. Structures	23,138.38	0.00	0.00	0.00	23,138.38
009	Other Structures	144,554.11	0.00	0.00	0.00	144,554.11
009	Well Construction	2,172,799.96	0.00	0.00	0.00	2,196,475.59
009	Well Equipment	535,976.49	0.00	(4,022.61)	0.00	531,953.88
009	Leaseholds	178,530.09	0.00	0.00	0.00	178,530.09
009	Storage Rights	54,614.27	0.00	0.00	0.00	54,614.27
009	Field Lines	178,500.50	0.00	0.00	0.00	178,500.50
009	Tributary Lines	209,458.21	0.00	0.00	0.00	209,458.21
009	Compressor Station Equipment	470,685.43	0.00	0.00	0.00	470,685.43
009	Meas. & Reg. Equipment	288,850.55	0.00	0.00	0.00	288,850.55
009	Purification Equipment	239,929.66	0.00	0.00	0.00	239,929.66
<b>Total Storage Plant</b>						
		4,884,110.51	23,675.63	(4,022.61)	0.00	4,903,763.53
<b>TRANSMISSION PLANT</b>						
009	Land	26,951.25	0.00	0.00	0.00	26,951.25
009	Rights of Ways	403,419.34	0.00	0.00	0.00	403,419.34
009	Structures & Improvements	31,921.36	(18,124.03)	0.00	0.00	14,797.33
009	Other Structures	69,172.41	0.00	0.00	0.00	69,172.41
009	Mains	19,301,055.85	(17,387.32)	0.00	0.00	19,283,668.53
009	Compressor Station Equipment	0.00	0.00	0.00	0.00	0.00
009	Meas. & Reg. Equipment	2,976,155.16	0.00	0.00	(27,864.23)	2,948,290.93
<b>Total Transmission Plant</b>						
		22,809,675.37	(35,511.35)	0.00	(27,864.23)	22,746,299.79

ATMOS ENERGY CORPORATION  
SUMMARY OF PROPERTY PLANT & EQUIPMENT  
8/31/99

PROPERTY TYPE	RATE DIVISION NAME(NUMBER)	BALANCE 6/30/98	YEAR TO DATE			RETIREMENTS (RT)	RETIREMENTS (NET SV)	ADJUSTMENTS	BALANCE 8/31/99
			GEAC	(BLANK/AD) ADDITIONS	ORACLE				
<b>DISTRIBUTION PLANT</b>									
009	3740010	61,709.61	9,134.00	0.00	0.00	(10,138.50)	0.00	60,705.11	
009	3740030	2,783.89	0.00	0.00	0.00	0.00	0.00	2,783.89	
009	3740020	44,871.73	0.00	0.00	0.00	0.00	0.00	44,871.73	
009	3750010	106,375.76	0.00	0.00	0.00	0.00	0.00	106,375.76	
009	3750002	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
009	3750003	7,517.58	0.00	0.00	0.00	0.00	0.00	7,517.58	
009	3750020	46,591.01	0.00	0.00	0.00	0.00	0.00	46,591.01	
009	3760000	68,571,269.61	1,312,098.33	151,856.31	0.00	(143,666.14)	27,864.23	69,919,422.34	
009	3780010	1,881,560.42	27,007.78	0.00	0.00	(917.05)	0.00	1,907,651.15	
009	3790030	1,650,884.25	0.00	0.00	0.00	(1,546.92)	0.00	1,649,337.33	
009	3800000	40,476,571.75	1,707,201.07	649,250.64	0.00	(340,026.33)	0.00	42,492,997.13	
009	3810000	18,009,962.39	0.00	0.00	0.00	(292,116.15)	0.00	17,717,846.24	
009	3810020	199,523.93	0.00	0.00	0.00	0.00	0.00	199,523.93	
009	3820000	11,197,358.85	454,879.02	195,451.27	0.00	(10,924.92)	0.00	13,836,764.22	
009	3830000	3,428,991.68	0.00	0.00	0.00	0.00	0.00	3,428,991.68	
009	3830020	481,544.54	0.00	0.00	0.00	0.00	0.00	481,544.54	
009	3840000	154,276.36	0.00	0.00	0.00	0.00	0.00	154,276.36	
009	3850010	2,931,579.79	133,132.03	0.00	0.00	0.00	0.00	3,064,711.82	
009	3860000	5,692.66	0.00	0.00	0.00	0.00	0.00	5,692.66	
		151,169,065.81	3,643,452.23	996,558.22	0.00	(799,336.01)	27,864.23	155,037,604.48	
<b>Total Distribution Plant</b>									
<b>GENERAL PLANT</b>									
009	3890010	44,727.62	0.00	0.00	0.00	0.00	0.00	44,727.62	
009	3900002	182,161.56	0.00	0.00	0.00	0.00	0.00	182,161.56	
009	3900003	64,110.56	0.00	0.00	0.00	0.00	0.00	64,110.56	
009	3900004	9,771.49	0.00	0.00	0.00	0.00	0.00	9,771.49	
009	3900005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
009	3900009	1,377,285.70	476,372.36	0.00	0.00	0.00	0.00	1,853,658.06	
009	3910000	1,576,086.34	975,035.20	0.00	0.00	(1,464.75)	0.00	2,549,656.79	
009	3918300	200,478.91	0.00	0.00	0.00	(291,792.48)	0.00	200,478.91	
009	3920000	6,044,073.81	0.00	0.00	0.00	0.00	0.00	6,044,073.81	
009	3920020	165,969.90	0.00	0.00	0.00	0.00	0.00	165,969.90	
009	3940077	3,064,138.84	1,181.58	0.00	0.00	(4,300.04)	0.00	3,061,055.75	
009	3969377	853,614.76	0.00	0.00	0.00	(22,556.15)	0.00	831,023.24	
009	3969477	706,022.84	0.00	0.00	0.00	0.00	0.00	706,022.84	
009	3969577	92,412.75	0.00	0.00	0.00	0.00	0.00	92,412.75	
009	3970000	750,059.60	1,001,566.79	0.00	0.00	(2,345.28)	0.00	1,749,281.11	
009	3970020	21,697.23	0.00	0.00	0.00	0.00	0.00	21,697.23	
009	3970021	58,023.11	0.00	0.00	0.00	0.00	0.00	58,023.11	
009	3970022	114,695.01	0.00	0.00	0.00	0.00	0.00	114,695.01	
009	3980000	37,073.03	0.00	0.00	0.00	0.00	0.00	37,073.03	
009	3990000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
009	3990100	0.00	1,240,097.91	0.00	0.00	0.00	0.00	1,240,097.91	
009	3990200	0.00	1,055,228.29	0.00	0.00	0.00	0.00	1,055,228.29	
009	3990300	0.00	484,567.53	0.00	0.00	0.00	0.00	484,567.53	
009	3992400	0.00	5,767,493.04	0.00	0.00	0.00	0.00	5,767,493.04	
009	3998500	397,277.53	0.00	0.00	0.00	(397,277.53)	0.00	0.00	
009	3998600	504,426.33	2,576,179.56	0.00	0.00	0.00	0.00	3,080,602.98	
009	3998700	185,510.98	180,851.22	0.00	0.00	(185,510.98)	0.00	180,851.22	
009	3998800	206,993.96	5,327,174.74	0.00	0.00	(55,782.66)	0.00	5,478,386.04	
009	9999117	1,694,832.96	0.00	0.00	0.00	0.00	0.00	1,694,832.96	
		18,351,444.82	19,085,748.22	0.00	0.00	(961,029.87)	0.00	36,476,160.26	
<b>Total General Plant</b>									
		\$198,172,611.71	\$22,717,364.73	\$996,558.22	\$0.00	(\$1,764,388.49)	\$0.00	\$220,122,143.26	

TOTAL WESTERN KENTUCKY DISTRIBUTION DIV.

ATMOS ENERGY CORPORATION  
SUMMARY OF PROPERTY PLANT & EQUIPMENT

PROPERTY TYPE	BALANCE 02/30/08	(BLANK/AD)	YEAR TO DATE		RETIREMENTS (NET SV)	ADJUSTMENTS	BALANCE 9/30/09
			ADDITIONS	RETIREMENTS (RT)			
		GEAC	ORACLE				
WESTERN KENTUCKY DISTRIBUTION DIVISION							
INTANGIBLE PLANT							
009	3010000	8,329.72	0.00	0.00	0.00	0.00	8,329.72
009	3030000	119,852.69	0.00	0.00	0.00	0.00	119,852.69
	Total Intangible Plant	128,182.41	0.00	0.00	0.00	0.00	128,182.41
L-P PRODUCTION PLANT							
009	3040010	0.00	0.00	0.00	0.00	0.00	0.00
009	3050000	0.00	0.00	0.00	0.00	0.00	0.00
009	3110005	0.00	0.00	0.00	0.00	0.00	0.00
009	3110011	0.00	0.00	0.00	0.00	0.00	0.00
009	3110012	0.00	0.00	0.00	0.00	0.00	0.00
009	3110016	0.00	0.00	0.00	0.00	0.00	0.00
009	3110022	0.00	0.00	0.00	0.00	0.00	0.00
009	3110026	0.00	0.00	0.00	0.00	0.00	0.00
009	3190000	0.00	0.00	0.00	0.00	0.00	0.00
	Total L-P Production Plant	0.00	0.00	0.00	0.00	0.00	0.00
NATURAL GAS PRODUCTION PLANT							
009	3250020	2,352.50	0.00	0.00	0.00	0.00	2,352.50
009	3250040	6,069.04	0.00	0.00	0.00	0.00	6,069.04
009	3250050	0.00	1,594.56	0.00	0.00	0.00	1,594.56
009	3250060	0.00	0.00	0.00	0.00	0.00	0.00
009	3290000	0.00	0.00	0.00	0.00	0.00	0.00
009	3290000	0.00	0.00	0.00	0.00	0.00	0.00
009	3300000	0.00	0.00	0.00	0.00	0.00	0.00
009	3310000	3,492.47	0.00	0.00	0.00	0.00	3,492.47
009	3320010	47,162.67	0.00	0.00	0.00	0.00	47,162.67
009	3320020	528,218.00	0.00	0.00	0.00	0.00	528,218.00
009	3330000	0.00	0.00	0.00	0.00	0.00	0.00
009	3340000	198,468.81	0.00	0.00	0.00	0.00	198,468.81
009	3360000	44,369.30	0.00	0.00	0.00	0.00	44,369.30
	Total Natural Gas Prod. Plant	830,132.79	1,594.56	0.00	0.00	0.00	831,727.35
STORAGE PLANT							
009	3500010	261,126.69	0.00	0.00	0.00	0.00	261,126.69
009	3500020	4,681.58	0.00	0.00	0.00	0.00	4,681.58
009	3510020	121,264.59	0.00	0.00	0.00	0.00	121,264.59
009	3510030	23,138.38	0.00	0.00	0.00	0.00	23,138.38
009	3510040	144,554.11	0.00	0.00	0.00	0.00	144,554.11
009	3520001	2,172,799.96	23,675.63	0.00	0.00	0.00	2,196,475.59
009	3520002	535,976.49	0.00	(4,022.61)	0.00	0.00	531,953.88
009	3520010	178,530.09	0.00	0.00	0.00	0.00	178,530.09
009	3520011	54,614.27	0.00	0.00	0.00	0.00	54,614.27
009	3530010	178,500.50	0.00	0.00	0.00	0.00	178,500.50
009	3530020	209,458.21	0.00	0.00	0.00	0.00	209,458.21
009	3540000	470,683.43	0.00	0.00	0.00	0.00	470,683.43
009	3550000	288,850.55	0.00	0.00	0.00	0.00	288,850.55
009	3560000	239,929.66	0.00	0.00	0.00	0.00	239,929.66
	Total Storage Plant	4,864,110.51	23,675.63	(4,022.61)	0.00	0.00	4,903,763.53
TRANSMISSION PLANT							
009	3650010	26,951.25	0.00	0.00	0.00	0.00	26,951.25
009	3650020	403,419.34	0.00	0.00	0.00	0.00	403,419.34
009	3660020	32,921.36	(18,124.03)	0.00	0.00	0.00	14,797.33
009	3660030	69,172.41	0.00	0.00	0.00	0.00	69,172.41
009	3670000	19,301,955.85	(17,387.32)	0.00	0.00	0.00	19,445,846.85
009	3680000	0.00	162,178.32	0.00	0.00	0.00	162,178.32
009	3690010	2,976,155.16	0.00	0.00	0.00	0.00	2,976,155.16
	Total Transmission Plant	22,809,675.37	(35,511.35)	0.00	0.00	0.00	22,908,478.11

ATMOS ENERGY CORPORATION  
SUMMARY OF PROPERTY PLANT & EQUIPMENT  
9/30/99

PROPERTY TYPE	RATE DIVISION NAME(NUMBER)	BALANCE 09/30/98	YEAR TO DATE (RT)			BALANCE 9/30/99
			(BLANK)/AD	RETIREMENTS	(NET SV) RETIREMENTS	
		GEAC		ORACLE		
		ADDITIONS	RETIREMENTS	RETIREMENTS		
<b>DISTRIBUTION PLANT</b>						
009	3740010	61,709.61	9,134.00	0.00	0.00	60,705.11
009	3740030	2,783.89	0.00	0.00	0.00	2,783.89
009	3740010	44,871.73	0.00	0.00	0.00	44,871.73
009	3750002	106,375.76	0.00	0.00	0.00	106,375.76
009	3750003	7,517.58	0.00	0.00	0.00	7,517.58
009	3750020	46,591.01	0.00	0.00	0.00	46,591.01
009	3760000	68,571,269.61	1,312,098.33	462,238.13	0.00	70,229,804.16
009	3760010	1,881,560.42	27,007.78	178,593.33	27,864.23	2,086,244.48
009	3790030	1,650,884.25	0.00	0.00	0.00	1,649,337.33
009	3800000	40,476,571.75	1,707,201.07	1,006,789.08	0.00	42,850,535.57
009	3810000	18,009,962.39	0.00	1,134,930.00	0.00	18,852,776.24
009	3810020	109,523.93	0.00	0.00	0.00	109,523.93
009	3820000	13,197,358.85	454,879.02	195,451.27	0.00	13,836,764.22
009	3830000	3,428,991.68	0.00	203,684.16	0.00	3,632,675.84
009	3830020	481,544.54	0.00	0.00	0.00	481,544.54
009	3840000	154,276.36	0.00	0.00	0.00	154,276.36
009	3850010	2,931,579.79	133,132.03	0.00	0.00	3,064,711.82
009	3860000	5,692.66	0.00	0.00	0.00	5,692.66
Total Distribution Plant		151,169,065.81	3,643,432.23	3,181,685.97	27,864.23	157,222,732.23
<b>GENERAL PLANT</b>						
009	3890010	44,727.62	0.00	0.00	0.00	44,727.62
009	3900002	182,161.56	0.00	0.00	0.00	182,161.56
009	3900003	64,110.56	0.00	0.00	0.00	64,110.56
009	3900004	9,771.49	0.00	0.00	0.00	9,771.49
009	3900005	0.00	0.00	0.00	0.00	0.00
009	3900009	1,377,285.70	476,372.36	0.00	0.00	1,853,658.06
009	3910000	1,576,086.34	975,035.20	0.00	0.00	2,549,656.79
009	3910300	200,478.91	0.00	0.00	0.00	200,478.91
009	3920000	6,044,073.81	0.00	0.00	0.00	6,044,073.81
009	3920020	165,969.90	0.00	0.00	0.00	165,969.90
009	3940077	3,064,138.84	1,181.58	0.00	35.37	3,061,055.75
009	3960377	853,614.76	0.00	0.00	(35.37)	831,023.24
009	3960477	706,022.84	0.00	0.00	0.00	706,022.84
009	3960577	92,412.75	0.00	0.00	0.00	92,412.75
009	3970000	750,059.60	1,001,566.79	0.00	0.00	1,749,281.11
009	3970020	21,697.23	0.00	0.00	0.00	21,697.23
009	3970021	58,023.11	0.00	0.00	0.00	58,023.11
009	3970022	114,695.01	0.00	0.00	0.00	114,695.01
009	3980000	37,073.03	0.00	0.00	0.00	37,073.03
009	3990000	0.00	0.00	0.00	0.00	0.00
009	3990100	1,240,097.91	0.00	0.00	0.00	1,240,097.91
009	3990200	1,055,228.29	0.00	0.00	0.00	1,055,228.29
009	3990300	484,567.53	0.00	0.00	0.00	484,567.53
009	3992400	0.00	5,767,933.04	0.00	0.00	5,767,933.04
009	3998500	397,277.53	0.00	(397,277.53)	0.00	0.00
009	3998600	504,326.33	2,576,179.56	0.00	(2.91)	3,080,602.98
009	3998700	185,510.98	180,851.22	0.00	0.00	180,851.22
009	3998800	206,993.96	5,327,174.74	1,964,868.14	0.00	7,443,254.18
009	9999117	1,694,832.96	0.00	0.00	0.00	1,694,832.96
Total General Plant		18,351,444.82	19,085,748.22	(961,028.87)	(2.91)	38,441,028.40
TOTAL WESTERN KENTUCKY DISTRIBUTION DIV.		198,172,611.71	22,717,364.73	(1,764,388.49)	(2.91)	224,435,912.03

ATMOS ENERGY CORPORATION  
PROPERTY, PLANT AND EQUIPMENT  
AS OF APRIL 30, 1999

	Year to Date				
	Balance 9/30/98	Additions	Retirements	Transfers	Balance 04/30/99
<b>ATMOS GENERAL OFFICE</b>					
<b>GENERAL PLANT</b>					
02 3890010	0.00	0.00	0.00	0.00	0.00
02 3900002	0.00	0.00	0.00	0.00	0.00
02 3900003	0.00	0.00	0.00	0.00	0.00
02 3900004	0.00	0.00	0.00	0.00	0.00
02 3900009	6,030,709.19	4,297.04	0.00	0.00	6,035,006.23
02 3910000	3,573,799.65	6,328.40	0.00	(514.68)	3,579,613.37
02 3918300	1,132,451.04	7,749.22	0.00	0.00	1,140,200.26
02 3920000	55,387.90	0.00	17,706.14	0.00	37,681.76
02 3930000	6,063.14	0.00	0.00	0.00	6,063.14
02 3940077	33,041.97	0.00	0.00	0.00	33,041.97
02 3970000	805,561.16	3,892.48	0.00	0.00	809,453.64
02 3980000	647,851.53	14,818.99	0.00	0.00	662,670.52
02 3990000	5,588.32	2,555.24	0.00	0.00	8,143.56
02 3998400	1,095,465.10	0.00	0.00	0.00	1,095,465.10
02 3998500	1,171,886.44	0.00	0.00	0.00	1,171,886.44
02 3998600	3,720,112.32	210,112.66	0.00	2.91	3,930,227.89
02 3998700	991,963.27	99,625.72	0.00	0.00	1,091,588.99
02 3998800	17,925,548.48	415,032.98	0.00	0.00	18,340,581.46
02 3998900	2,801,393.72	420,215.44	0.00	0.00	3,221,609.16
	39,996,823.23	1,184,628.17	17,706.14	(511.77)	41,163,233.49
	<b>\$39,996,823.23</b>	<b>\$1,184,628.17</b>	<b>\$17,706.14</b>	<b>(\$511.77)</b>	<b>\$41,163,233.49</b>

TOTAL ATMOS GENERAL OFFICE DIV.

ATMOS ENERGY CORPORATION  
PROPERTY, PLANT AND EQUIPMENT  
AS OF MAY 31, 1999

		Year to Date				
		Balance 9/30/98	Additions	Retirements	Transfers	Balance 05/31/99
<b>ATMOS GENERAL OFFICE</b>						
<b>GENERAL PLANT</b>						
02	3890010	0.00	0.00	0.00	0.00	0.00
02	3900002	0.00	0.00	0.00	0.00	0.00
02	3900003	0.00	0.00	0.00	0.00	0.00
02	3900004	0.00	0.00	0.00	0.00	0.00
02	3900009	6,030,709.19	4,297.04	0.00	0.00	6,035,006.23
02	3910000	3,573,799.65	6,328.40	0.00	(514.68)	3,579,613.37
02	3918300	1,132,451.04	7,749.22	0.00	0.00	1,140,200.26
02	3920000	55,387.90	0.00	17,706.14	0.00	37,681.76
02	3930000	6,063.14	0.00	0.00	0.00	6,063.14
02	3940077	33,041.97	0.00	0.00	0.00	33,041.97
02	3970000	805,561.16	3,892.48	0.00	0.00	809,453.64
02	3980000	647,851.53	14,818.99	0.00	0.00	662,670.52
02	3990000	5,588.32	2,555.24	0.00	0.00	8,143.56
02	3998400	1,095,465.10	0.00	0.00	0.00	1,095,465.10
02	3998500	1,171,886.44	0.00	0.00	0.00	1,171,886.44
02	3998600	3,720,112.32	210,112.66	0.00	2.91	3,930,227.89
02	3998700	991,963.27	99,625.72	0.00	0.00	1,091,588.99
02	3998800	17,925,548.48	415,032.98	0.00	0.00	18,340,581.46
02	3998900	2,801,393.72	420,215.44	0.00	0.00	3,221,609.16
Total General Plant		39,996,823.23	1,184,628.17	17,706.14	(511.77)	41,163,233.49
<b>TOTAL ATMOS GENERAL OFFICE DIV.</b>		<b>\$39,996,823.23</b>	<b>\$1,184,628.17</b>	<b>\$17,706.14</b>	<b>(\$511.77)</b>	<b>\$41,163,233.49</b>

ATMOS ENERGY CORPORATION  
SUMMARY OF PROPERTY PLANT & EQUIPMENT  
6/30/99

	RATE DIVISION NAME(NUMBER)	PROPERTY TYPE	BALANCE 09/30/98	YEAR TO DATE			RETIREMENTS (NET SV)	ADJUSTMENTS	BALANCE 6/30/99
				GEAC	(BLANKS/AD) ADDITIONS	RETIREMENTS (RT)			
	ATMOS GENERAL OFFICE								
	GENERAL PLANT								
002	Land	3890010	0.00	0.00	0.00	0.00	0.00	0.00	
002	Structures - Brick	3900002	0.00	0.00	0.00	0.00	0.00	0.00	
002	Improvements	3900003	0.00	0.00	0.00	0.00	0.00	0.00	
002	Air Conditioning Equipment	3900004	0.00	0.00	0.00	0.00	0.00	0.00	
002	Improv. to Leased Premises	3900009	6,030,709.19	4,297.04	0.00	0.00	0.00	6,035,006.23	
002	Office Furn. & Equipment	3910000	3,573,799.65	6,328.40	0.00	0.00	(514.68)	3,579,613.37	
002	Office Furn. - Copiers & Typewriters	3918300	1,132,451.04	7,749.22	0.00	0.00	0.00	1,140,200.26	
002	Transportation Equipment	3920000	55,387.90	0.00	(17,706.14)	0.00	0.00	37,681.76	
002	Stores Equipment	3930000	6,063.14	0.00	0.00	0.00	0.00	6,063.14	
002	Tools & Work Equipment	3940077	33,041.97	0.00	0.00	0.00	0.00	33,041.97	
002	Commun. Equipment Telephones	3970000	805,561.16	3,892.48	0.00	0.00	0.00	809,453.64	
002	Miscellaneous Equipment	3980000	647,851.53	14,818.99	0.00	0.00	0.00	662,670.52	
002	Oth Tang Prop	3990000	5,588.32	2,555.24	0.00	0.00	0.00	8,143.56	
002	Oth Tang Prop - CPU	3998400	1,095,465.10	0.00	0.00	0.00	0.00	1,095,465.10	
002	Oth Tang Prop - MF Hardware	3998500	1,171,886.44	0.00	0.00	0.00	0.00	1,171,886.44	
002	Oth Tang Prop - PC Hardware	3998600	3,720,112.32	210,112.66	0.00	0.00	2.91	3,930,227.89	
002	Oth Tang Prop - PC Software	3998700	991,963.27	99,625.72	0.00	0.00	0.00	1,091,588.99	
002	Oth Tang Prop - Application software	3998800	17,925,548.48	415,032.98	0.00	0.00	0.00	18,340,581.46	
002	Oth Tang Prop - System software	3998900	2,801,393.72	420,215.44	0.00	0.00	0.00	3,221,609.16	
	Total General Plant		39,996,823.23	1,184,628.17	0.00	(17,706.14)	(511.77)	41,163,233.49	
	TOTAL ATMOS GENERAL OFFICE DIV.	002	\$39,996,823.23	\$1,184,628.17	\$0.00	\$(17,706.14)	\$(511.77)	\$41,163,233.49	



ATMOS ENERGY CORPORATION  
SUMMARY OF PROPERTY PLANT & EQUIPMENT  
7/31/99

	RATE DIVISION NAME(NUMBER)	PROPERTY TYPE	BALANCE 09/30/98	YEAR TO DATE				BALANCE 7/31/99
				GEAC	(BLANK/AD) ADDITIONS	RETIREMENTS (RT)	(NET SV) RETIREMENTS	
<b>ATMOS GENERAL OFFICE</b>								
<b>GENERAL PLANT</b>								
002	Land	3890010	0.00	0.00	0.00	0.00	0.00	
002	Structures - Brick	3900002	0.00	0.00	0.00	0.00	0.00	
002	Improvements	3900003	0.00	0.00	0.00	0.00	0.00	
002	Air Conditioning Equipment	3900004	0.00	0.00	0.00	0.00	0.00	
002	Improv. to Leased Premises	3900009	6,030,709.19	4,297.04	0.00	0.00	6,035,006.23	
002	Office Furn. & Equipment	3910000	3,573,799.65	6,328.40	0.00	0.00	3,579,613.37	
002	Office Furn. - Copiers & Typewriters	3918300	1,132,451.04	7,749.22	0.00	0.00	1,140,200.26	
002	Transportation Equipment	3920000	55,387.90	0.00	(17,706.14)	0.00	37,681.76	
002	Stores Equipment	3930000	6,063.14	0.00	0.00	0.00	6,063.14	
002	Tools & Work Equipment	3940077	33,041.97	0.00	0.00	0.00	33,041.97	
002	Comm. Equipment Telephones	3970000	805,561.16	3,892.48	0.00	0.00	809,453.64	
002	Miscellaneous Equipment	3980000	647,851.53	14,818.99	0.00	0.00	662,670.52	
002	Oth Tang Prop	3990000	5,588.32	2,555.24	0.00	0.00	8,143.56	
002	Oth Tang Prop - CPU	3998400	1,095,465.10	0.00	0.00	0.00	1,095,465.10	
002	Oth Tang Prop - MF Hardware	3998500	1,171,886.44	0.00	0.00	0.00	1,171,886.44	
002	Oth Tang Prop - PC Hardware	3998600	3,720,112.32	210,112.66	0.00	0.00	3,930,227.89	
002	Oth Tang Prop - PC Software	3998700	991,963.27	99,625.72	0.00	0.00	1,091,588.99	
002	Oth Tang Prop - Application software	3998800	17,925,548.48	415,032.98	0.00	0.00	18,340,581.46	
002	Oth Tang Prop - System software	3998900	2,801,393.72	420,215.44	0.00	0.00	3,221,609.16	
Total General Plant			39,996,823.23	1,184,628.17	(17,706.14)	0.00	41,163,233.49	
TOTAL ATMOS GENERAL OFFICE DIV.			002	\$39,996,823.23	\$1,184,628.17	\$0.00	(511.77)	41,163,233.49

ATMOS ENERGY CORPORATION  
SUMMARY OF PROPERTY PLANT & EQUIPMENT  
8/31/99

	RATE DIVISION NAME(NUMBER)	PROPERTY TYPE	BALANCE 09/30/98	YEAR TO DATE			BALANCE 8/31/99
				(BLANK/AD) ADDITIONS	(RT) RETIREMENTS	(NET SV) RETIREMENTS	
			GFAC	ORACLE			
<b>ATMOS GENERAL OFFICE</b>							
<b>GENERAL PLANT</b>							
002	Land	3890010	0.00	0.00	0.00	0.00	0.00
002	Structures - Brick	3900002	0.00	0.00	0.00	0.00	0.00
002	Improvements	3900003	0.00	0.00	0.00	0.00	0.00
002	Air Conditioning Equipment	3900004	0.00	0.00	0.00	0.00	0.00
002	Improv. to Leased Premises	3900009	6,030,709.19	4,297.04	0.00	0.00	6,035,006.23
002	Office Furn. & Equipment	3910000	3,573,799.65	6,328.40	0.00	0.00	3,579,613.37
002	Office Furn. - Copiers & Typewriters	3918300	1,132,451.04	7,749.22	0.00	0.00	1,140,200.26
002	Transportation Equipment	3920000	55,387.90	0.00	(17,706.14)	0.00	37,681.76
002	Stores Equipment	3930000	6,063.14	0.00	0.00	0.00	6,063.14
002	Tools & Work Equipment	3940077	33,041.97	0.00	0.00	0.00	33,041.97
002	Comm. Equipment Telephones	3970000	805,561.16	3,892.48	0.00	0.00	809,453.64
002	Miscellaneous Equipment	3980000	647,851.53	14,818.99	0.00	0.00	662,670.52
002	Oth Tang Prop	3990000	5,588.32	2,555.24	0.00	0.00	8,143.56
002	Oth Tang Prop - CPU	3998400	1,095,465.10	0.00	0.00	0.00	1,095,465.10
002	Oth Tang Prop - MF Hardware	3998500	1,171,886.44	0.00	0.00	0.00	1,171,886.44
002	Oth Tang Prop - PC Hardware	3998600	3,720,112.32	210,112.66	0.00	0.00	3,930,227.89
002	Oth Tang Prop - PC Software	3998700	991,963.27	99,625.72	0.00	0.00	1,091,588.99
002	Oth Tang Prop - Application software	3998800	17,925,548.48	415,032.98	0.00	0.00	18,340,581.46
002	Oth Tang Prop - System software	3998900	2,801,393.72	420,215.44	0.00	0.00	3,221,609.16
Total General Plant			39,996,823.23	1,184,628.17	(17,706.14)	0.00	41,163,233.49
TOTAL ATMOS GENERAL OFFICE DIV.			\$39,996,823.23	\$1,184,628.17	(\$17,706.14)	\$0.00	\$41,163,233.49

002

ATMOS ENERGY CORPORATION  
SUMMARY OF PROPERTY PLANT & EQUIPMENT  
9/30/99

	RATE DIVISION NAME(NUMBER)	PROPERTY TYPE	BALANCE 09/30/98	YEAR TO DATE				BALANCE 9/30/99
				GEAC	ORACLE	RETIREMENTS (RT)	RETIREMENTS (NET SV)	
ATMOS GENERAL OFFICE								
GENERAL PLANT								
002	Land	3890010	0.00	0.00	0.00	0.00	0.00	0.00
002	Structures - Brick	3900002	0.00	0.00	0.00	0.00	0.00	0.00
002	Improvements	3900003	0.00	0.00	0.00	0.00	0.00	0.00
002	Air Conditioning Equipment	3900004	0.00	0.00	0.00	0.00	0.00	0.00
002	Improv. to Leased Premises	3900009	6,030,709.19	4,297.04	70,937.05	0.00	0.00	6,105,943.28
002	Office Furn. & Equipment	3910000	3,573,799.65	6,328.40	200,916.28	0.00	0.00	3,780,529.65
002	Office Furn. - Copiers & Typewriters	3918300	1,132,451.04	7,749.22	0.00	0.00	0.00	1,140,200.26
002	Transportation Equipment	3920000	55,387.90	0.00	0.00	(17,706.14)	0.00	37,681.76
002	Stores Equipment	3930000	6,063.14	0.00	0.00	0.00	0.00	6,063.14
002	Tools & Work Equipment	3940077	33,041.97	0.00	0.00	0.00	0.00	33,041.97
002	Comm. Equipment Telephones	3970000	805,561.16	3,892.48	502,930.62	0.00	0.00	1,312,384.26
002	Miscellaneous Equipment	3980000	647,851.53	14,818.99	0.00	0.00	0.00	662,670.52
002	Oth Tang Prop	3990000	5,588.32	2,555.24	0.00	0.00	0.00	8,143.56
002	Oth Tang Prop - CPU	3998400	1,095,465.10	0.00	0.00	0.00	0.00	1,095,465.10
002	Oth Tang Prop - MF Hardware	3998500	1,171,886.44	0.00	0.00	0.00	0.00	1,171,886.44
002	Oth Tang Prop - PC Hardware	3998600	3,720,112.32	210,112.66	7,607,585.51	0.00	0.00	11,537,813.40
002	Oth Tang Prop - PC Software	3998700	991,963.27	99,625.72	21,239.91	0.00	0.00	1,112,828.90
002	Oth Tang Prop - Application software	3998800	17,925,548.48	415,032.98	11,600,251.29	0.00	0.00	29,940,832.75
002	Oth Tang Prop - System software	3998900	2,801,393.72	420,215.44	0.00	0.00	0.00	3,221,609.16
Total General Plant			39,996,823.23	1,184,628.17	20,003,860.66	(17,706.14)	0.00	61,167,094.15
TOTAL ATMOS GENERAL OFFICE DIV.			39,996,823.23	1,184,628.17	20,003,860.66	(17,706.14)	0.00	61,167,094.15

Western Kentucky Gas Company  
Case #99-070

**Accumulated Provision for Depreciation and Amortization**  
**Western Kentucky Gas Company Div. 09**  
Updated for Actual Results Base Period April - Sept., 1999

	Balance 9/30/98	Year to Date		Balance 4/30/99
		Provision	Adjustment	
<b>Gas Plant</b>				
Western Kentucky Gas Div.	91,450,170	4,263,179	(1,473,476)	94,239,872
WKG Plant-Amort-U/G Strg.	543	28	0	571
<b>Other Gas Plant In Service</b>	564,100	0	0	564,100
<b>Total accum prov. for depr - Gas Plant &amp; Other Gas Plant</b>	<u>92,014,813</u>	<u>4,263,207</u>	<u>(1,473,476)</u>	<u>94,804,544</u>
<b>Utility Plant Acquisition Adjustment</b>	<u>2,482,695</u>	<u>119,572</u>	<u>0</u>	<u>2,602,268</u>

	Balance 9/30/98	Year to Date		Balance 5/31/99
		Provision	Adjustment	
<b>Gas Plant</b>				
Western Kentucky Gas Div.	91,450,170	4,789,330	(789,286)	95,450,213
WKG Plant-Amort-U/G Strg.	543	0	0	543
<b>Other Gas Plant In Service</b>	564,100	0	0	564,100
<b>Total accum prov. for depr - Gas Plant &amp; Other Gas Plant</b>	<u>92,014,813</u>	<u>4,789,330</u>	<u>(789,286)</u>	<u>96,014,856</u>
<b>Utility Plant Acquisition Adjustment</b>	<u>2,482,695</u>	<u>136,654</u>	<u>0</u>	<u>2,619,349</u>

Western Kentucky Gas Company  
Case #99-070

**Accumulated Provision for Depreciation and Amortization  
Western Kentucky Gas Company Div. 09  
Updated for Actual Results Base Period April - Sept., 1999**

	Year to Date				Balance 6/30/99
	Balance 9/30/98	Additions	Retirements	Adjustments	
<b>Gas Plant</b>					
Western Kentucky Gas Div.	91,450,170	5,777,225		(1,400,473)	95,826,922
<b>Other Gas Plant In Service</b>	564,643	8,826			573,470
<b>Total accum prov. for depr - Gas Plant &amp; Other Gas Plan</b>	<u>92,014,813</u>	<u>5,786,051</u>	<u>0</u>	<u>(1,400,473)</u>	<u>96,400,392</u>
<b>Utility Plant Acquisition Adjustment</b>	<u>2,482,695</u>	<u>153,736</u>			<u>2,636,431</u>

	Year to Date				Balance 7/31/99
	Balance 9/30/98	Additions	Retirements	Adjustments	
<b>Gas Plant</b>					
Western Kentucky Gas Div.	91,450,170	6,493,825	(100,025)	(1,404,736)	96,439,235
<b>Other Gas Plant In Service</b>	564,643	17,653		52,602	634,898
<b>Total accum prov. for depr - Gas Plant &amp; Other Gas Plan</b>	<u>92,014,813</u>	<u>6,511,478</u>	<u>(100,025)</u>	<u>(1,352,134)</u>	<u>97,074,133</u>
<b>Utility Plant Acquisition Adjustment</b>	<u>2,482,695</u>	<u>170,818</u>			<u>2,653,513</u>

Western Kentucky Gas Company  
Case #99-070

**Accumulated Provision for Depreciation and Amortization  
Western Kentucky Gas Company Div. 09**  
Updated for Actual Results Base Period April - Sept., 1999

	Balance 9/30/98	Year to Date		Balance 8/31/99
		Additions	Retirements	
<b>Gas Plant</b>				
Western Kentucky Gas Div.	91,450,170	7,188,825	(421,057)	96,865,805
<b>Other Gas Plant In Service</b>	564,643	79,081		643,724
<b>Total accum prov. for depr - Gas Plant &amp; Other Gas Plan</b>	<u>92,014,813</u>	<u>7,267,906</u>	<u>(421,057)</u>	<u>97,509,529</u>
<b>Utility Plant Acquisition Adjustment</b>	<u>2,482,695</u>	<u>187,899</u>		<u>2,670,595</u>

	Balance 9/30/98	Year to Date		Balance 9/30/99
		Additions	Retirements	
<b>Gas Plant</b>				
Western Kentucky Gas Div.	91,450,170	7,940,032	(421,057)	97,661,087
<b>Other Gas Plant In Service</b>	564,643	35,305		652,551
<b>Total accum prov. for depr - Gas Plant &amp; Other Gas Plan</b>	<u>92,014,813</u>	<u>7,975,337</u>	<u>(421,057)</u>	<u>98,313,638</u>
<b>Utility Plant Acquisition Adjustment</b>	<u>2,482,695</u>	<u>204,981</u>		<u>2,687,676</u>

Western Kentucky Gas Company  
Case #99-070

**Accumulated Provision for Depreciation and Amortization  
Atmos General Office Div. 02**  
Updated for Actual Results Base Period April - Sept., 1999

	Year to Date		
	Balance 9/30/98	Provision	Balance 4/30/99
<b>Gas Plant</b>			
Atmos General Office	17,548,893	5,294,674	22,829,433
Other Gas Plant In Service	1,277,784	298,879	1,576,663
<b>Total accum prov. for depr - Gas Plant &amp; Other Gas Plan</b>	<u>18,826,677</u>	<u>5,593,553</u>	<u>24,406,096</u>
		<u>0</u>	
		<u>(14,134)</u>	

	Year to Date		
	Balance 9/30/98	Provision	Balance 5/31/99
<b>Gas Plant</b>			
Atmos General Office	17,548,893	2,735,881	20,323,510
Other Gas Plant In Service	1,277,784	261,474	1,576,612
<b>Total accum prov. for depr - Gas Plant &amp; Other Gas Plan</b>	<u>18,826,677</u>	<u>2,997,355</u>	<u>21,900,122</u>
		<u>0</u>	
		<u>76,090</u>	

Western Kentucky Gas Company  
Case #99-070

**Accumulated Provision for Depreciation and Amortization  
Atmos General Office Div. 02  
Updated for Actual Results Base Period April - Sept., 1999**

	Balance 9/30/98	Year to Date			Balance 6/30/99
		Additions	Retirements	Adjustments	
<b>Gas Plant</b>					
Atmos General Office	17,548,893	3,307,347		(4,693)	20,851,547
<b>Other Gas Plant In Service</b>	1,277,784	336,194		0	1,613,978
<b>Total accum prov. for depr - Gas Plant &amp; Other Gas Plan</b>	<u>18,826,677</u>	<u>3,643,542</u>	<u>0</u>	<u>(4,693)</u>	<u>22,465,525</u>

	Balance 9/30/98	Year to Date			Balance 7/31/99
		Additions	Retirements	Adjustments	
<b>Gas Plant</b>					
Atmos General Office	17,548,893	3,834,928		(4,237)	21,379,584
<b>Other Gas Plant In Service</b>	1,277,784	373,561		0	1,651,345
<b>Total accum prov. for depr - Gas Plant &amp; Other Gas Plan</b>	<u>18,826,677</u>	<u>4,208,489</u>	<u>0</u>	<u>(4,237)</u>	<u>23,030,929</u>



Western Kentucky Gas Company  
Case #99-070

**Accumulated Provision for Depreciation and Amortization  
Atmos General Office Div. 02**  
Updated for Actual Results Base Period April - Sept., 1999

	Balance 9/30/98	Year to Date		Balance 8/31/99
		Additions	Retirements	
<b>Gas Plant</b>				
Atmos General Office	17,548,893	4,362,965		21,907,621
			(4,237)	
<b>Other Gas Plant In Service</b>	1,277,784	410,928	0	1,688,712
<b>Total accum prov. for depr. - Gas Plant &amp; Other Gas Plan</b>	<u>18,826,677</u>	<u>4,773,893</u>	<u>0</u>	<u>23,596,333</u>

	Balance 9/30/98	Year to Date		Balance 9/30/99
		Additions	Retirements	
<b>Gas Plant</b>				
Atmos General Office	17,548,893	4,861,235		22,405,179
			(4,948)	
<b>Other Gas Plant In Service</b>	1,277,784	449,308	1,622	1,728,714
<b>Total accum prov. for depr. - Gas Plant &amp; Other Gas Plan</b>	<u>18,826,677</u>	<u>5,310,542</u>	<u>0</u>	<u>24,133,893</u>

Western Kentucky Gas Company  
Case #99-070

**Construction Work in Progress**  
**Western Kentucky Gas Company Div. 09**

Actual Balance at Base Period end September 30, 1999

	Balance 9/30/98	Year to Date			Balance 9/30/99
		Additions	Retirements	Adjustments	
Western Kentucky Gas Div. 09	<u>2,196,907</u>	<u>(296,059)</u>	<u>0</u>	<u>0</u>	<u>1,900,848</u>
Almos General Office Div. 02	<u>89,928,683</u>	<u>(82,498,597)</u>	<u>0</u>	<u>0</u>	<u>7,430,086</u>



COMMONWEALTH OF KENTUCKY  
**PUBLIC SERVICE COMMISSION**

730 SCHENKEL LANE  
POST OFFICE BOX 615  
FRANKFORT, KY. 40602  
(502) 564-3940

November 5, 1999

To: All parties of record.

RE: Case No. 99-070

We enclose one attested copy of the Commission's Order in  
the above case.

Sincerely,

A handwritten signature in cursive script that reads "Stephanie Bell".

Stephanie Bell  
Secretary of the Commission

SB/sa  
Enclosure

William J. Senter  
V.P. Rates & Regulatory Affairs  
Western Kentucky Gas Company  
2401 New Hartford Road  
Owensboro, KY 42303 1312

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Honorable John N. Hughes  
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Assistant Attorney General  
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Hon. Robert M. Watt,  
Hon. J. Mel Camenisch, Jr.  
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Mr. Keith Tiggelaar  
Manager-Regulatory Affairs  
WBI Southern, Inc.  
P.O. Box 5601  
Bismark, ND 58506 5601

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE APPLICATION OF WESTERN )  
KENTUCKY GAS COMPANY FOR )  
AN ADJUSTMENT OF RATES )

CASE NO. 99-070

O R D E R

IT IS ORDERED that the Attorney General of the Commonwealth of Kentucky, through his Office of Rate Intervention ("AG"), shall file with the Commission the original and 15 copies of the following information, with a copy to all parties of record. The information requested herein is due no later than November 22, 1999. Each copy of the data requested should be placed in a bound volume with each item tabbed. When a number of sheets are required for an item, each sheet should be appropriately indexed, for example, Item 1(a), Sheet 2 of 6. Include with each response the name of the witness who will be responsible for responding to questions relating to the information provided. Careful attention should be given to copied material to ensure that it is legible. Where information requested herein has been previously provided, in the format requested herein, reference may be made to the specific location of said information in responding to this information request.

1. Refer to page 5 of the Direct Testimony of Lafayette K. Morgan. Concerning the proposed adjustments to the plant in service:

a. Explain how Mr. Morgan determined his completion percentage of 92 percent. Include all supporting calculations.

b. Explain how Mr. Morgan determined his 39.5 percent overhead factor. Include all supporting calculations and provide the citations to the appropriate data responses.

c. In excluding structures and improvements from plant in service, explain whether Mr. Morgan contends such an adjustment is inappropriate, or whether he takes issue with the approach proposed by Western. Explain the response.

2. Western has indicated that the approach used to develop the capital budgets submitted in its application was not consistent with the approach normally used for preparation of its budgets.

a. Has Mr. Morgan examined or reviewed the differences between Western's "bottom up" approach, which was normally used for capital budgeting, and the "baseline" forecast approach used in this application? If yes, what were the results of Mr. Morgan's examination?

b. Does Mr. Morgan have any concerns about Western's use of the "baseline" rather than "bottom up" approach for its capital budgeting in this proceeding? Explain the response.

3. Refer to page 9 of Mr. Morgan's Direct Testimony. Over what time period was Western's frequency of filing rate cases averaged to derive the average of four years for amortization of rate case expense?

4. Refer to pages 9 and 10 of Mr. Morgan's Direct Testimony.

a. In recommending uncollectible expense based upon the average of the latest five-year period, was any consideration given to whether Western might have an upward trend in uncollectibles over recent years?

b. When determining the proposed adjustment for uncollectible expense, was Mr. Morgan aware that Western's response to Item 40 of the Commission's July 16, 1999 Order shows actual uncollectibles increasing from \$171,000 for FY 1995 to \$706,443 for FY 1998? Would this trend affect Mr. Morgan's recommendation? Explain the answer in detail.

5. Refer to page 10 of Mr. Morgan's Direct Testimony.

a. Is it Mr. Morgan's contention that lawsuit settlement costs are brought about because of management, and therefore should be borne by the shareholders? Explain the answer in detail.

b. Is it Mr. Morgan's opinion that to the extent that lawsuit settlement costs are recovered by operating earnings in the year the costs are incurred, deferral and amortization to future years is not appropriate? Explain the answer in detail.

6. Refer to pages 10 and 11 of Mr. Morgan's Direct Testimony. Would Mr. Morgan agree that if Western demonstrates direct benefits to its customers derived from the merger, then some portion of the merger and acquisition costs may be appropriately charged to its ratepayers? Explain the answer in detail.

7. Refer to pages 13-16 of Mr. Morgan's Direct Testimony. Based on the testimony and the computation on Schedule LKM-14, Mr. Morgan proposes an adjustment to reduce operations and maintenance expense by \$2,272,501 reflecting pension expense at the 1999 actuarial level according to FASB Statement No. 87.

Explain the rationale for this adjustment in consideration of the Testimony of Donald P. Burman, at pages 6 and 7, Volume 2 of 10, of Western's Application, which states that "Western's pension assets are held in trust for the benefit of Western's employees."

8. Refer to page 16 of Mr. Morgan's Direct Testimony.

a. Cite when during the base period the actual level of employees of 258 used to compute Mr. Morgan's adjustment for payroll expenses occurred and where in the record this data is located.

b. If Western increases its number of employees for the actual base period that ended September 30, 1999, would Mr. Morgan increase the level of employees for the forecasted year? Explain the answer in detail.

9. Mr. Morgan's Direct Testimony addresses Western's operating results based on the forecasted test year ending December 31, 2000. Mr. Morgan's testimony does not address Western's proposed adjustments for (1) customer growth or (2) declining usage per customer.

a. Explain whether Mr. Morgan's analysis included a review of these two adjustments.

b. Provide a detailed description of the extent of Mr. Morgan's analysis of these two adjustments.

c. Assuming that the absence of any discussion of these adjustments reflects Mr. Morgan's acceptance thereof, explain how Mr. Morgan's analysis led him to accept those adjustments.

10. Refer to page 18 of Mr. Morgan's Direct Testimony. Concerning the demand side management ("DSM") cost recovery proposal:



a. Prior to the filing of Mr. Morgan's testimony, indicate where in the record of this proceeding the AG has taken the position that the past DSM costs are not eligible for recovery and should not be allowed as part of any DSM surcharge arising out of this proceeding.

b. Explain why Mr. Morgan and the AG have not expressed a position on a prospective DSM charge and why it is appropriate to address this issue only in the AG's post-hearing brief.

11. Refer to Schedule LKM-5 of Mr. Morgan's Direct Testimony.

a. Provide the calculations referenced in Note No. 1 on this schedule. Include citations to the specific data responses used in these calculations.

b. Explain in detail how Mr. Morgan recognized the plant in service additions during the forecasted period. Include a discussion of how Mr. Morgan's approach to recognizing the additions compares with that proposed by Western. Also explain why Mr. Morgan's approach is reasonable.

12. Refer to Schedule LKM-7 of Mr. Morgan's Direct Testimony.

a. Provide the calculations referenced in Note No. 1 on this schedule. Include citations to the specific data responses used in these calculations.

b. Does Mr. Morgan agree with Western's contention that the PSC Assessment should be included as part of the prepayments? Explain the response.

13. The Direct Testimony of Richard A. Galligan and Steven L. Estomin both include criticisms of Western's proposed cost-of-service study. Mr. Galligan performs a separate cost-of-service study that, if followed, would result in allocating Western's proposed increase differently than Western has proposed. However, Mr. Galligan does

not recommend that his study be followed; but that all customer classes receive a proportional share of the revenue increase. Given that ultimate recommendation, explain in detail the reasons for Mr. Galligan performing the cost-of-service study summarized in his testimony.

14. Mr. Galligan recommends the Commission reject Western's proposed Margin Loss Recovery Rider and its proposed Premises Charge. However, Mr. Galligan's testimony makes no mention of Western's proposed Weather Normalization Adjustment ("WNA") mechanism.

a. Explain whether Mr. Galligan conducted any analysis of Western's proposed WNA.

b. Provide a detailed description of Mr. Galligan's analysis of the proposed WNA.

c. Given the absence of any criticism of the proposed WNA in his testimony, it appears that Mr. Galligan accepts Western's proposal. Explain how Mr. Galligan's analysis led him to accept, or not oppose, Western's proposed WNA.

15. Refer to pages 32 and 33 of the Direct Testimony of Dr. Carl G. K. Weaver.

a. Did Dr. Weaver examine or evaluate the reasonableness of the capital structure proposed by Western for the forecasted period? If yes, what were the results of that examination? If no, explain why such an examination was not performed.

16. Concerning the development of a forecasted capital structure for Atmos and Western, for each of the assumptions listed below, indicate if Dr. Weaver believes the assumption is reasonable for Atmos.

a. A return to normal long-term weather patterns for the other Atmos utility divisions beginning in FY 2000.

b. The issuance of \$26 million of new equity in November 1999.

c. Raising \$20 million of new equity annually through stock plans.

d. No significant acquisitions.

e. Cash flow from depreciation will fund ongoing capital spending requirements.

f. No new long-term debt issues.

17. Refer to the Dr. Weaver's Direct Testimony. Identify any of Dr. Weaver's comparable companies that use WNA mechanisms, Premises Charges, or Margin Loss Recovery Riders such as those proposed by Western.

18. Explain whether Dr. Weaver's analysis of Western's cost of equity reflects Western's proposed WNA mechanism; its proposed Premises Charge; or its proposed Margin Loss Recovery Rider. If it does not, explain how the approval of each of these mechanisms would impact Dr. Weaver's recommended return on equity range. Quantify the effect of including each mechanism in the analysis, and include all supporting calculations.

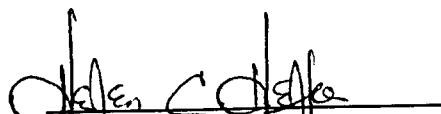
19. If not already provided, provide copies of all source documents used in calculating Western's cost of equity.

20. Explain whether Dr. Weaver believes that local distribution companies are perceived by investors as having higher risks because of deregulation.

Done at Frankfort, Kentucky, this 5th day of November, 1999.

By the Commission

ATTEST:

  
Executive Director



COMMONWEALTH OF KENTUCKY  
**PUBLIC SERVICE COMMISSION**

730 SCHENKEL LANE  
POST OFFICE BOX 615  
FRANKFORT, KY. 40602  
(502) 564-3940

November 4, 1999

To: All parties of record

RE: Case No. 99-070

We enclose one attested copy of the Commission's Order in  
the above case.

Sincerely,

*Stephanie Bell*  
Stephanie Bell  
Secretary of the Commission

SB/sa  
Enclosure

William J. Senter  
V.P. Rates & Regulatory Affairs  
Western Kentucky Gas Company  
2401 New Hartford Road  
Owensboro, KY 42303 1312

Honorable Mark R. Hutchinson  
Attorney at Law  
Sheffer Hutchinson Kinney  
115 East Second Street  
Owensboro, KY 42303

Honorable John N. Hughes  
Attorney for Western KY Gas  
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Atmos Energy Corporation  
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Assistant Attorney General  
1024 Capital Center Drive  
Frankfort, KY 40601 8204

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Hon. J. Mel Camenisch, Jr.  
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Manager-Regulatory Affairs  
WBI Southern, Inc.  
P.O. Box 5601  
Bismark, ND 58506 5601

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE APPLICATION OF WESTERN )  
KENTUCKY GAS COMPANY FOR )  
AN ADJUSTMENT OF RATES )

CASE NO. 99-070

O R D E R

The schedule established for this case by the Commission reflects the omission of one procedural step, namely the optional filing of rebuttal testimony by Western Kentucky Gas Company ("Western"). The Commission finds that the procedural schedule previously established should be modified to allow Western the option of filing rebuttal testimony that addresses issues raised in the testimony filed by the intervenors in this proceeding.

IT IS THEREFORE ORDERED that:

1. Western shall have the option of filing rebuttal testimony in order to address issues raised in the testimony filed by the intervenors in this proceeding.
2. Any rebuttal testimony submitted by Western shall be filed with the Commission and served on all parties of record by December 6, 1999.

Done at Frankfort, Kentucky, this 4th day of November, 1999.

ATTEST:

By the Commission

  
Executive Director

RONALD G. SHEFFER  
MARK R. HUTCHINSON  
JEFFREY R. KINNEY<sup>1</sup>  
GENE E. BROOKS<sup>1</sup>  
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DONNA M. SAUER<sup>2</sup>  
LIZBETH L. BAKER

·The Law Firm Of·

**sheffer·hutchinson·kinney**

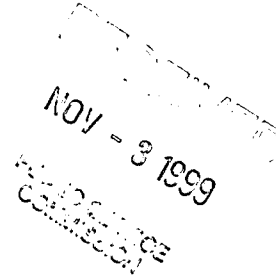
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TARA RODNEY BECKWITH  
JOHN S. HARRISON  
AMY JO HARWOOD

OF COUNSEL  
JOHN N. HUGHES  
ROBERT A. MARSHALL

<sup>1</sup> ADMITTED TO IN BAR  
<sup>2</sup> ADMITTED TO IN AND KY BAR  
<sup>3</sup> ADMITTED TO IN AND OH BAR  
<sup>4</sup> ADMITTED TO KY AND TN BAR  
<sup>5</sup> ADMITTED TO IN, IL AND KY BAR  
ALL OTHERS ADMITTED IN KY ONLY

November 1, 1999



Ms. Helen Helton  
Executive Director  
Public Service Commission  
P.O. Box 615  
730 Schenkel Lane  
Frankfort, Kentucky 40602

RE: Western Kentucky Gas Company-Case No. 99-070

Dear Ms. Helton:

Please file the updated response to the Commission's initial data request, item 39c.

If there are any questions about this matter or if additional information is needed, please contact me.

Very truly yours,

**SHEFFER-HUTCHINSON-KINNEY**

Mark R. Hutchinson

MRH:bkk

c: Intervenors



RATE APPLICATION COSTS INCURRED BY WESTERN KENTUCKY GAS COMPANY  
CASE NO. 99-070  
ACCOUNT WKG10143

BY	Date	Check Number	Vendor	Consultants	Legal	Public Notice	Printing	Employee Expense	Meetings/ Misc.	Labor	Office Supplies
*	03/03/1999	189357	Applied Energy Groups Inc.	12,560.00							
*	04/01/1999	195638	Applied Energy Groups Inc.	1,440.00							
*	05/01/1999	203677	Applied Energy Groups Inc.	540.00							
*	03/04/1999	191808	Deloitte & Touche	10,410.00							
*	05/27/1999	307492	Deloitte & Touche	1,868.03							
*	01/21/1998	188576	Deloitte & Touche	2,100.00							
*	04/22/1998	117347	Deloitte & Touche	2,310.00							
*	02/18/1999	187701	Deloitte & Touche	31,865.00							
*	04/01/1999	195935	Deloitte & Touche	4,005.00							
*	04/29/1999	201832	Deloitte & Touche	16,064.05							
*	11/30/1998	169010	CH Guernsey & Company	150.00							
*	12/29/1998	176324	CH Guernsey & Company	2,700.72							
*	03/31/1999	195668	CH Guernsey & Company	7,138.09							
*	04/21/1999	200378	CH Guernsey & Company	1,726.04							
*	05/19/1999	305577	CH Guernsey & Company	8,257.93							
*	02/28/1999	189367	Lukens Consulting Group	33,997.17							
*	03/31/1999	197302	Lukens Consulting Group	18,997.39							
*	04/30/1999	203723	Lukens Consulting Group	15,033.79							
*	05/31/1999	305697	Lukens Consulting Group	6,896.06							
*	06/30/1999	307625	Lukens Consulting Group	247.50							
*	11/02/1998	165301	Utility & Economic Consulting, Inc.	1,740.50							
*	11/30/1998	168815	Utility & Economic Consulting, Inc.	2,016.50							
*	01/04/1999	175914	Utility & Economic Consulting, Inc.	625.00							
*	03/01/1999	189341	Utility & Economic Consulting, Inc.	3,306.33							
*	04/03/1999	197895	Utility & Economic Consulting, Inc.	1,016.50							
*	04/30/1999	201624	Utility & Economic Consulting, Inc.	1,016.50							
*	06/01/1999	305805	Utility & Economic Consulting, Inc.	4,300.55							

NOV 16 - 10:39

Date	Check Number	Vendor	Consultants	Legal	Public Notice	Printing	Employee Expense	Meetings/ Misc.	Labor	Office Supplies
08/09/1999	314829	<b>Consultant's - cont'd</b> Applied Energy Group, Inc.	1,920.00							
09/02/1999	320514	Applied Energy Group, Inc.	4,140.00							
05/19/1999	305577	C H Guernsey & Co.	8,257.93							
07/26/1999	312460	C H Guernsey & Co.	3,053.00							
08/27/1999	320551	C H Guernsey & Co.	3,703.84							
08/19/1999	320174	Deloitte & Touche	1,325.00							
06/03/1999	305697	Lukens Consulting Group	6,896.06							
08/03/1999	313464	Lukens Consulting Group	787.22							
08/31/1999	320677	Lukens Consulting Group	11,643.80							
08/02/1999	312659	Utility & Economic Consulting	625.00							
09/07/1999	320829	Utility & Economic Consulting	2,875.00							
09/29/1999	325867	C H Guernsey & Co.	8,267.80							
09/30/1999	325939	Lukens Consulting Group	3,505.66							
10/01/1999	325997	Utility & Economic Consulting	937.50							
09/16/1999	322985	Deloitte & Touche	1,930.00							
		<b>Legal</b>								
02/28/1999	205519	Sheffer, Hutchinson, Kinney		1,512.70						
03/31/1999	205519	Sheffer, Hutchinson, Kinney		8,430.55						
04/30/1999	205519	Sheffer, Hutchinson, Kinney		5,676.78						
03/03/1999	201812	Ward & Anderson, P. C.		3,757.83						
06/30/1999	313234	Sheffer Hutchinson Kinney		320.01						
06/03/1999	313234	Sheffer Hutchinson Kinney		11,305.98						
06/30/1999	313234	Sheffer Hutchinson Kinney		2,563.30						
07/31/1999	322363	Sheffer Hutchinson Kinney		2,403.49						
08/31/1999	322363	Sheffer Hutchinson Kinney		6,935.05						

Date	Check Number	Vendor	Consultants	Legal	Public Notice	Printing	Employee Expense	Meetings/ Misc.	Labor	Office Supplies
		<b>Public Notice</b>								
		The Anderson News			1,137.78					
		The Advocate Messenger			1,544.13					
		Central KY News-Journal			1,040.04					
		Daily News			2,171.61					
		Glasgow Daily Times			2,547.75					
		Kentucky New Era			3,498.39					
		The Messenger			2,126.25					
		News-Democrat & Leader			970.20					
		The Sentinel-News			1,173.69					
		<b>Public Notice</b>								
		Owensboro Messenger Inquirer			4,411.26					
		The Paducah Sun			4,231.71					
		The Times Leader			1,265.62					
		<b>Printing</b>								
		Progress Printing				4,042.61				
		Progress Printing				808.53				
		<b>Employee Expense</b>								
		Betty L. Adams					2,237.63			
		Rebecca M. Buchanan					218.14			
		Donald P. Burman					484.20			
		Donald P. Burman					1,021.39			
		Tom S. Hawkins, Jr.					1,189.55			
		Tom S. Hawkins, Jr.					2,381.14			
		Tom S. Hawkins, Jr.					1,510.61			
		Sid Hudson					323.49			
		Thomas H. Petersen					1,515.87			
		Thomas H. Petersen					1,229.34			
		Thomas H. Petersen					1,162.36			

Date	Check Number	Vendor	Consultants	Legal	Public Notice	Printing	Employee Expense	Meetings/ Misc.	Labor	Office Supplies
09/15/1999	320491	<u>Employee Expense - cont'd</u> William J. Senter					129.82			
09/17/1999	321285	Rebecca Buchanan					113.01			
09/28/1999	324085	David H. Doggette					7.98			
10/06/1999	325298	William J. Senter					65.00			
		<u>Meetings/Misc. - cont'd.</u>								
* 02/03/1999	188134	Midwestern Climate Center - Data						65.00		
* 02/23/1999	188134	Midwestern Climate Center - Data						35.00		
* 03/02/1999	188929	Midwestern Climate Center - Data						65.00		
* 05/28/1999	305756	RiverPark Center						324.67		
* 05/18/1999	305730	Fairfield Inn						135.38		
* 06/22/1999	309390	Moonlite						185.12		
* 03/23/1999	193186	Ladderbacks						162.08		
* 04/12/1999	197028	Subway						18.19		
* 03/23/1999	193041	Subway						18.19		
09/11/1999	322410	UPS						49.51		
09/18/1999	324015	UPS						7.85		
* 04/12/1999	197013	Wetzels						13.77		
04/26/1999	199351	Wetzels						9.95		
07/29/1999	315293	Mancino's						20.14		
08/30/1999	319734	Mancino's						37.5		
09/02/1999	318594	Mancino's						59.25		
09/02/1999	318646	Rolling Pin						35.55		
		<u>Labor</u>							\$452.05	
		19.5 hrs.								
		75.0 hrs.							\$1,731.71	

Date	Check Number	Vendor	Consultants	Legal	Public Notice	Printing	Employee Expense	Meetings/ Misc.	Labor	Office Supplies
<b>Office Supplies (for binders)</b>										
07/30/1999	312805	Greenwell Chisholm Printing								79.50
07/19/1999	310836	Office Equipment Co.								44.31
07/27/1999	312886	Office Equipment Co.								77.59
07/28/1999	312886	Office Equipment Co.								274.16
07/27/1999	312886	Office Equipment Co.								88.62
08/03/1999	312886	Office Equipment Co.								5.17
08/04/1999	312886	Office Equipment Co.								5.17
08/24/1999	319298	Office Equipment Co.								91.64
08/25/1999	319298	Office Equipment Co.								342.43
09/01/1999	319298	Office Equipment Co.								82.72
07/27/1999	312887	Office Max								130.36
07/23/1999	312906	Progress Printing								10.60
08/31/1999	319764	Progress Printing								200.47
08/25/1999	319356	Smith & Butterfield								259.70
08/25/1999	319356	Smith & Butterfield								636.80
08/31/1999	319356	Smith & Butterfield								865.76
09/02/1999	322310	Office Equipment Company								155.18
09/02/1999	322310	Office Equipment Company								142.78
09/22/1999	323932	Office Equipment Company								44.31
09/23/1999	323932	Office Equipment Company								833.27
08/28/1999	323933	Office Max								29.39
09/30/1999	324390	Office Max								17.92
08/25/1999	322335	Progress Printing								25.44
09/24/1999	327262	Progress Printing								21.20
09/28/1999	326767	Progress Printing								6.89
09/10/1999	322368	Smith & Butterfield								169.07
<b>Totals</b>			\$252,196.46	\$42,905.69	\$26,118.43	\$4,851.14	\$13,589.53	\$1,242.15	\$2,183.76	\$4,640.45
<b>Grand Total to Date</b>			<b>\$347,727.61</b>							

\* Note: All costs are base year (B.Y) unless otherwise indicated

CASE NO. 99-070  
 KPSC Data Response #2

Items 24 b & c

Name	Date	Transp.	Lodging	Meals	Miscellaneous & Description	Totals
Betty Adams	04/05/1999	1,950.00	230.00	55.95	1.68	2237.63
Rebecca Buchanan	05/15/1999			11.74	206.40 mileage	218.14
Don Burman	04/10/1999	395.78	64.42	8.65	24.00	484.20
Don Burman	05/13/1999	982.00			30.74 parking, mileage	1,021.39
Tom Hawkins	04/06/1999	1,084.35	64.42	82.8	40.78 parking, gas, mileage	1,189.55
Tom Hawkins	05/05/1999	2,066.35	152.18	82.8	79.81 parking, gas, mileage	2,381.14
Tom Hawkins	06/18/1999	1,241.92	132.11	136.58		1,510.61
Sid Hudson	04/01/1999	31.00	230.00	62.49	24.00 parking	323.49
Tom Petersen	04/15/1999	302.00	64.42	14.34	16.00 parking	404.76
Tom Petersen	04/15/1999	982.00	113.11	12.28	18.00 tolls, parking	1,111.11
Tom Petersen	06/07/1999	1,131.37	67.69	6.29	28.50 parking, gas	1,229.34
Tom Petersen	05/01/1999	1,059.88	67.69			1,162.36
Bill Senter	09/15/1999			22.02	107.80 Supplies for binders	129.82
Rebecca Buchanan	09/17/1999	113.01		7.98		113.01
David H. Doggette	09/28/1999				Data	7.98
William Senter	10/06/1999	65.00				
Total employee exp.		11,404.66	1,186.04	421.12	577.71	13,524.53
Labor:						
John Hudson	8.50 hrs. @ \$21.02					178.71
Mariam Tucker	5.50 hrs. @ \$24.33					133.84
Jackie Purcell	5.50 hrs. @ \$25.36					139.5
Matt Howard	3.5 hrs. @ \$19.31					67.59
John Hudson	32.50 hrs. @ \$21.02					683.3
Jim Tichenor	8.0 hrs. @ \$24.32					194.55
Jackie Purcell	31.0 hrs. @ \$25.36					786.27
						<u>2183.76</u>



C. H. GUERNSEY & COMPANY  
Engineers • Architects • Consultants

Remittance Address: P.O. Box 551117  
Oklahoma City, OK 73155-1117  
Federal ID # 73-0501917

WESTERN KENTUCKY GAS CO.  
WILLIAM J. SENTER  
2401 N. HARTFORD ROAD  
OWENSBORO, KY 42303

INV. DATE : 09/29/99  
INVOICE # : 076161  
PROJECT # : OK-40052-000  
CLIENT # : C2684  
CLIENT REF:

LABOR & EXPENSE DETAIL

LABOR

	HOURS	RATE	AMOUNT
CONSULTING ECONOMIST	35.00	175.00	6,125.00
SR.-2 ENGINEER/CONSULTANT/ANAL	19.00	85.00	1,615.00
SECRETARIAL / CLERICAL	15.00	35.00	525.00
	-----		-----
	69.00		8,265.00

EXPENSES

	AMOUNT
COPY CHARGES - IN HOUSE	
COPY CHARGES - INHOUSE	2.80
JOB CHARGEABLE	
	-----
	2.80

\*\* Total Project OK-40052-000 8,267.80  
=====

*pd 10/11/99*  
*CR # 325867*

52754



Schedule of Services Rendered and Compensation Due

September 1, 1999 -September 30, 1999

WESTERN KENTUCKY

Case: Rate Case Testimony

Please remit to: Lukens Consulting Group, Inc.  
2100 West Loop South #1300  
Houston, Texas 77027

Invoice# 1008

**TOTAL: PROFESSIONAL SERVICES AND EXPENSES: \$3,505.66**

Billing Detail September:

Consultants  
Professional Services

	Hours	Rate/Hr.	\$Amount
Daniel Ives	12.5	\$225.00	\$2,812.50
Greg Murphy	3	\$130.00	\$390.00

**TOTAL PROFESSIONAL SERVICES: \$3,202.50**

Expenses:

Computer Services	\$261.25
Mail	\$29.50
Phone	\$12.41
Travel, Meals	\$0.00
Reproductions	\$0.00
Purchased Data	\$0.00

RECEIVED  
OCT 06 1999  
ATMOS ENERGY  
ACCOUNTS PAYABLE

Total: \$303.16

**TOTAL: PROFESSIONAL SERVICES: \$3,202.50**

**TOTAL: EXPENSES: \$303.16**

**TOTAL: PROFESSIONAL SERVICES & EXPENSES: \$3,505.66**

Jay P. Lukens  
October 1, 1999  
Tax ID #76-0588625

WKG 10143 Defer Consult 2604

Pd 10/11/99  
CR# 325939



52757

**Utility and  
Economic  
Consulting, Inc.**

October 1, 1999

Mr. Bill Senter  
Vice President - Rates & Regulatory Affairs  
Western Kentucky Gas Company  
2401 New Hartford Road  
Owensboro, Kentucky 42303

**INVOICE**

For consulting services provided by Utility and Economic Consulting, Inc. to Western Kentucky Gas Company for regulatory support and advice during the period September 1 through September 30, 1999.

	Total Hours	Hourly Rate	Total
Fees	7.5	\$125	\$ 937.50
Expenses			0
<b>TOTAL AMOUNT DUE</b>			<b>\$ 937.50</b>

**RECEIVED**

OCT 06 1999

ATMOS ENERGY  
ACCOUNTS PAYABLE \$ 937.50

Payment is due by October 31, 1999. Please make check payable to Utility and Economic Consulting, Inc. and remit to:

Utility and Economic Consulting, Inc.  
181 N. Mill St., Suite 7  
Lexington, Kentucky 40507

*pd 10/11/99*  
*DR# 325997*

*WKG10143 Defer Consult 2604*  
*William J. Senter*

# 4815

# Deloitte & Touche



Deloitte & Touche LLP  
Suite 1600  
Chase Tower  
2200 Ross Avenue  
Dallas, Texas 75201-6778

Telephone: (214) 777-7000

September 16, 1999

RECEIVED  
SEP 28 1999  
ATMOS ENERGY  
ACCOUNTS PAYABLE

Mr. Don Burman  
Assistant Controller  
Atmos Energy Corp.  
P.O. Box 650205  
Dallas, TX 75265

Dear Don:

Attached is our invoice for professional services rendered and expenses incurred during the period August 8 through September 4, 1999. Services included preparation of data responses (WKG) and preparation of proposed data responses (Energas). Expenses consisted of postage and copying charges.

Fees:

Rhonda Watts	Energas 25 hrs@ \$210	\$5,250.00
	WKG 3 hrs@ \$210	630.00
Don Roff	WKG 4 hrs@ \$325	1,300.00
John Johnson	Energas 6.5 hrs@ \$150	975.00
Administrative Staff	Energas 5.7 hrs@ \$50	<u>285.00</u>
	Total	\$8,440.00

PLEASE RETURN CHECK  
TO: SHARON QUINN

Expenses:

Fed Ex/postage	\$180.39
Copying charges	<u>383.70</u>
Total	\$564.09

Energas	\$7,074.09
WKG	<u>1,930.00</u>
TOTAL DUE	<u>\$9,004.09</u>

Very truly yours,

*Don*

Donald S. Roff

DSR/all

030 000 1860 13914 010000 \$7,074.00

WKB 10170 Deter Legal WKB \$1,930.00

*Don Burman* 9/28/99

*Approved* JD 9/30/99 *Dratt*

CHK 322985

The Law Firm of  
SHEFFER HUTCHINSON KINNEY  
115 East Second Street  
Owensboro, Kentucky 42303  
(502)-684-3700

46297

CG  
8-16

Tax I.D. No. 61-1023845

Please mail all payments to the above address.

Atmos Energy Corporation  
P.O. Box 650205  
Dallas TX 75265

Page: 1  
07/31/99  
ACCOUNT NO: 2609-0016K  
STATEMENT NO: 5

ATTN: Doug Walther

1999 Rate Case

	HOURS	
07/06/99 MRH Telephone conference with Bill Senter	0.25	31.25
MRH To receipt of notice of publications in rate case; review of affidavits and newspapers to assure compliance; review of KAR pertaining to same; telephone conference with Jack Hughes; preparation of correspondence	1.00	125.00
JAH Review PSC order; telephone with RH re responses 99-070	0.42	77.70
07/08/99 MRH Telephone conference with Jack Hughes and Bill Senter	0.33	41.25
JAH File affidavits of publication 99-070	0.58	107.30
07/09/99 JAH Telephone call with BS re case status 99-070	0.25	46.25
07/13/99 JAH Telephone call with PSC re data responses 99-070 Draft/file Motion to Intervene in Allen Co. Gas case	1.55	286.75
07/20/99 MRH To telephone conferences with Doug Walther and Bill Senter; initial review of staff data request	1.00	125.00
MRH To continued review of and consideration of data requests of commission staff; telephone conference with Bill Senter and with Jack Hughes	1.50	187.50
07/23/99 MRH Telephone conference with Doug Walther	0.20	25.00
07/24/99 MRH Telephone conference with Bill Senter; preparation of correspondence to AG and Staff	0.40	50.00
07/27/99 JAH Telephone call with BS re PSC responses 99-070	0.08	14.80
07/28/99 MRH Work on petition for confidentiality concerning data requests; telephone conferences with Doug Walther; review of rules concerning filing of edited copy; review of prior petition for confidentiality	1.50	187.50

✓

1999 Rate Case

	HOURS	
07/29/99 JAH Telephone call with RH re PSC responses; review/revise confidentiality petition 99-070	0.25	46.25
07/30/99 JAH Telephone call with BS re responses; file responses with PSC 99-070	0.75	138.75
JAH Review files/tariffs 07/01 - 07/30	4.75	878.75
FOR PROFESSIONAL SERVICES RENDERED	14.81	2,369.05

RECAPITULATION

<u>ATTORNEY</u>	<u>Title</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL</u>
Hutchinson/Partner	Partner	6.18	\$125.00	\$772.50
Jack Hughes/ Partner	Partner	8.63	185.00	1,596.55

07/01/99	Owensboro office - Long distance telephone calls to Jack Hughes	3.30
07/09/99	Owensboro office - Copies at \$.20	7.20
07/19/99	Owensboro office - Long distance telephone calls to Jack Hughes	3.30
07/27/99	Owensboro office - Postage	0.99
07/29/99	Owensboro office - FAX	1.65
	<b>TOTAL EXPENSES</b>	<b>16.44</b>

07/07/99 Owensboro office - Federal Express to Jack Hughes 18.00

TOTAL ADVANCES 18.00

TOTAL CURRENT WORK 2,403.49

PREVIOUS BALANCE \$14,525.32

BALANCE DUE \$16,928.81

PAST DUE AMOUNTS						
0-30	31-60	61-90	91-120	121-180	181+	
2,403.49	3,219.34	11,305.98	0.00	0.00	0.00	

**RECEIVED**  
SEP 22 1999  
ATMOS ENERGY  
ACCOUNTS PAYABLE

2,403.49 *and*  
\$14,525.32  
\$16,928.81 *This entire bill should be paid for the rate case*

Project No.	Task No.	Expenditure Type	Expenditure Org. (CostCtr)	Amount
WKG10143	N/A	Legal	Western Kentucky AB	2,403.49
Date: 9-21-99		Approval: <i>[Signature]</i>		

Statement reflects payments received through August 2, 1999  
(Please include account number on payment)

2636  
Pd 9/24/99  
CR#322363

The Law Firm of  
SHEFFER HUTCHINSON KINNEY  
115 East Second Street  
Owensboro, Kentucky 42303  
(270)-684-3700

46307 CG  
9-15-99

Tax I.D. No. 61-1023845

Please mail all payments to the above address.

Atmos Energy Corporation  
P.O. Box 650205  
Dallas TX 75265

Page: 1  
08/31/99  
ACCOUNT NO: 2609-0016K  
STATEMENT NO: 6

ATTN: Doug Walther

1999 Rate Case

	HOURS	
08/02/99 MRH		
MRH Telephone conference with Jack Hughes	0.33	41.25
08/04/99 MRH Telephone conference with Jack Hughes concerning Data Requests Issues	0.25	31.25
JAH Staff conference re: case status; Telephone call RH re: data responses; confidentiality agreement; review responses 99-070	4.75	878.75
08/05/99 MRH To review and analysis of responses to data requests; telephone conferences with Jack Hughes, Doug Walther and Bill Senter	6.50	812.50
08/06/99 JAH Telephone call with PSC re: Response 58; Telephone call with BS re: response 58 99-070	0.50	92.50
08/09/99 MRH Additional conference call with Bill Senter and Conrad Gruber	0.50	62.50
JAH Draft confidentiality agreement for A.G.; Conference with A.G. re: agreement; Conference with BS, RH re: PSC responses 99-070	2.42	447.70
08/10/99 MRH Additional review of data request in preparation for conference with Bill Senter and Jack Hughes	3.50	437.50
JAH Telephone call with BS re: cos; PSC responses 99-070	0.17	31.45
08/11/99 JAH Telephone call with A.G. data responses; confidentiality agreement; Telephone call with BS re: supplemental responses 99-070	0.67	123.95
08/13/99 MRH Telephone conference with Doug Walther	0.25	31.25
JAH PSC - file supplemental responses 99-070	0.58	107.30

1999 Rate Case

	HOURS	
08/15/99 MRH Telephone conference with Doug Walther	0.25	31.25
08/16/99 JAH Telephone call with BS re: responses 99-070	0.17	31.45
08/18/99 JAH Prepare/file supplemental responses with PSC 99-070	2.33	431.05
08/19/99 MRH Telephone conference with Jack Hughes, review of file; forwarding of confidential agreement to Jack Hughes	0.50	62.50
JAH Conference with A.G. re: confidential responses 99-070	0.33	61.05
08/20/99 JAH Telephone call with BS re: responses; review A.G. data requests 99-070	0.92	170.20
08/24/99 JAH Telephone call with BS re: responses 99-070	0.17	31.45
08/25/99 JAH Telephone call with A.G. re: data requests; review requests, prior responses 99-070	2.42	447.70
JAH Telephone call with DW re: responses 99-070	0.25	46.25
08/26/99 JAH Telephone call with BS; PSC re: data responses 99-070	0.42	77.70
JAH Research PSC regs., etc. for data responses; Telephone with BS re: responses 99-070	2.83	523.55
08/28/99 MRH Telephone conference with Doug Walther	0.25	31.25
08/30/99 MRH Review of additional round of data requests; telephone conference with Jack Hughes	2.50	312.50
08/31/99 JAH PSC - review files/tariffs 08/01-08/31	4.17	771.45
JAH Conference re: PSC responses 99-070	3.00	555.00
MRH Additional review of data requests	2.00	250.00
FOR PROFESSIONAL SERVICES RENDERED	42.93	6,932.25

RECAPITULATION

<u>ATTORNEY</u>	<u>Title</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL</u>
Hutchinson/Partner	Partner	16.83	\$125.00	\$2,103.75
Jack Hughes/ Partner	Partner	26.10	185.00	4,828.50

07/07/99 Owensboro office - Copies at \$.20 2.80

1999 Rate Case

TOTAL EXPENSES  
 TOTAL CURRENT WORK  
 PREVIOUS BALANCE  
 08/17/99 Fee Payment  
 08/17/99 Expense payment  
 08/17/99 Advance payment  
 08/17/99 Fee Payment  
 08/17/99 Expense payment  
 08/17/99 Advance payment  
 TOTAL PAYMENTS  
 BALANCE DUE

2.80  
6,935.05  
 \$16,928.81  
 -11,095.80  
 -24.81  
 -185.37  
 -2,555.05  
 -8.25  
 -656.04  
 -14,525.32  
\$9,338.54

		PAST DUE AMOUNTS			
		61-90	91-120	121-180	181+
0-30	31-60	0.00	0.00	0.00	0.00
6,935.05	2,403.49				

*DW*  
 This entire bill is for 1999 work

Project No.	Task No.	Expenditure Type	Expenditure Org. (Cost Ctr)	Amount
WKG10143	n/a	Legal	Western Kentucky	6,935.05
Date: 9-21		Approval: <i>[Signature]</i>		

*2/2/99*

RECEIVED

SEP 22 1999

ATMOS ENERGY  
 ACCOUNTS PAYABLE

*pd 9/24/99*  
*CR # 322363*

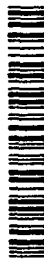


United Parcel Service

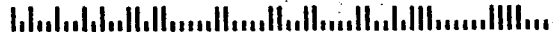
46328

# Delivery Service Bill

Period Ending  
September 11, 1999  
Shipper 448-399  
Invoice 0000448399-379  
Page 1 of 3



#BWNCHNG  
#0248A00004483996# 69673200019705  
AT 01 022714 48593B164 A\*\*3DGT



WESTERN KY GAS  
2401 NEW HARTFORD RD  
OWENSBORO KY 42303-1312

RECEIVED

SEP 21 1999

ATMOS ENERGY  
ACCOUNTS PAYABLE

For questions about this bill,  
call or write:  
(800) 877-1613

United Parcel Service  
P.O. BOX 505820  
THE LAKES, NV.  
88905-5820

### Summary 09/04/99 through 09/10/99

Shipping Record	58.18
Address Corrections	10.00
Service Charge	6.00
<b>Total Charges</b>	<b>\$ 74.18</b>

Thank you for using UPS.

49.51 WKG 10143 Defer shipping 009000  
 6.00 040 2607 8800 05111 009000  
 10.73 040 2602 8800 05111 009000  
 3.50 S 2608 S S S  
 4.44 S 2636 S S S

*Jay Hunt*  
9/20/99

Please tear off and send with your payment. Do not use staples or paper clips.



United Parcel Service

Return Portion

Invoice 0000448399-379

Payment Requested	\$ 74.18
Amount Enclosed	\$

Payment from

WESTERN KY GAS  
2401 NEW HARTFORD RD  
OWENSBORO KY  
42303-1312

UPS credit terms require payment of this bill  
within 7 days.

( ) Please check here to change  
address and print changes above.



United Parcel Service  
P.O. BOX 505820  
THE LAKES, NV. 88905-5820

*pd 9/24/99*  
*CR# 322410*

448399 0 091199 0248 1 00000074180 6





United Parcel Service

49005

# Delivery Service Bill

Period Ending  
September 18, 1999  
Shipper 448-399  
Invoice 0000448399-389  
Page 1 of 3

#BWNCHNG  
#0248A00004483996# 69673300016762  
AT 01 024747 66106B178 A\*\*3DGT  
WESTERN KY GAS  
2401 NEW HARTFORD RD  
OWENSBORO KY 42303-1312

RECEIVED  
SEP 29 1999  
ATMOS ENERGY  
ACCOUNTS PAYABLE

For questions about this bill,  
call or write:  
(800) 877-1613

United Parcel Service  
P.O. BOX 505820  
THE LAKES, NV.  
88905-5820

### Summary 09/11/99 through 09/17/99

Shipping Record	39.02
Service Charge	10.00
<b>Total Charges</b>	<b>\$ 49.02</b>

Thank you for using UPS.

As a result of telecom  
problems caused by Hurricane  
Floyd; this week's bill may  
not include all package  
charges for w/e 9/18/99.

18.44 040 2602 8800 0511 009000  
8.48 } 2606  
14.25 } 2607  
7.85 WKB 10143 Defer 2604

Tom W. Hyer

Please tear off and send with your payment. Do not use staples or paper clips.



### Return Portion

United Parcel Service

Payment from

WESTERN KY GAS  
2401 NEW HARTFORD RD  
OWENSBORO KY  
42303-1312

( ) Please check here to change  
address and print changes above.

Invoice 0000448399-389

Payment Requested	\$ 49.02
Amount Enclosed	\$

UPS credit terms require payment of this bill  
within 7 days.

United Parcel Service  
P.O. BOX 505820  
THE LAKES, NV. 88905-5820

pd 10/1/99  
ck# 324015

448399 3 091899 0248 1 00000049020 2

# Office Equipment Company

1701 BRECKENRIDGE ST.  
P.O. BOX 1191  
OWENSBORO, KY 42302  
(502) 926-2222

46346  
INVOICE



DATE	INVOICE NUMBER
09/02/99	18685-0

SALESMAN 102 TIME 08:51:06  
WRITER 111 PAGE 1  
PHONE 270-685-1443M

CUSTOMER # 3986 DEPT  
BILLING ADDRESS CHARGE  
WESTERN KY GAS COMPANY INVOICE  
ATTN: ACCOUNTING DEPT ROUTE # E  
2401 NEW HARTFORD RD  
OWENSBORO KY 42303 1312

PO #M. LEWIS  
SHIPPING ADDRESS  
WESTERN KY GAS COMPANY  
2401 NEW HARTFORD RD  
OWENSBORO KY 42303

ITEM NUMBER	CO. DESCRIPTION	QTY	ORDER	BACK	SHIP	REG.	DISC D	NET	EXTEND
83151	KLF INDEX, LTR151-175, SIDETA	16	4	12	6.100	ST 20.0 S	4.880	73.1	
83176	KLF INDEX, LTR176-200, SIDETA	21	3	18	6.100	ST 20.0 S	4.880	109.	

CALL MIKE LEWIS 685-8157  
NEEDS FIRST THING THURSDAY

RECEIVED

SEP 2 2 1999

ATMOS ENERGY  
ACCOUNTS PAYABLE

WKB 10143 Refer office 2604  
exp  
Jay Smith 9/21/99

\* 50 YEARS! 1949-1999! GETTING OLDER AND BETTER! \*  
TOTAL INVOICE DISCOUNT IS \$ 36.60 FOR 20.0%

SUB-TOTAL	183.00
DISCOUNT	36.60
TAX	8.78
	155.18

CUSTOMER X Mike Lewis  
TERMS: Net 30 days. A FINANCE CHARGE of 1 1/2% per month (which is an 18% annual percentage rate) will be added after 30 days. MINIMUM FINANCE CHARGE on all past due accounts will be 50c.  
CUSTOMER COPY

pd 9/24/99  
CR# 322310

# Office Equipment Company

46347 INVOICE



1701 BRECKENRIDGE ST.  
P.O. BOX 1191  
OWENSBORO, KY 42302  
(502) 926-2222

DATE	09/02/99	INVOICE NUMBER	18796-0
SALESMAN	102	TIME	15:48:0
WRITER	112	PAGE	1
PHONE	270-685-1443M		

CUSTOMER # 3986 DEPT  
BILLING ADDRESS  
WESTERN KY GAS COMPANY  
ATTN: ACCOUNTING DEPT  
2401 NEW HARTFORD RD  
OWENSBORO KY 42303 1312

CHARGE  
INVOICE  
ROUTE # E

PO #MIKE  
SHIPPING ADDRESS  
WESTERN KY GAS COMPANY  
2401 NEW HARTFORD RD  
OWENSBORO KY 42303

ITEM NUMBER	CO. DESCRIPTION	QTY	BACK	SHIP	REG.	DISC	D	NET	EXTEND
00004	OPS PAPER, COPY, 3HP, LTR, WE	30		30	10.850	RM	58.6 N	4.490	134.

WKG10143 Refer office 2604  
Supp.  
9/21/99

RECEIVED  
SEP 22 1999  
ATMOS ENERGY  
ACCOUNTS PAYABLE

\* 50 YEARS! 1949-1999! GETTING OLDER AND BETTER! \*  
TOTAL INVOICE DISCOUNT IS \$ 190.80 FOR 58.6%

SUB-TOTAL	134.70
TAX	8.08
	142.78

CUSTOMER X *Mike Lewis*  
TERMS: Net 30 days. A FINANCE CHARGE of 1 1/2% per month (which is an 18% annual percentage rate) will be added after 30 days. MINIMUM FINANCE CHARGE on all past due accounts will be 50c.  
CUSTOMER COPY

pd 9/24/99  
CR # 322310

# Office Equipment Company

1701 BRECKENRIDGE ST.  
P.O. BOX 1191  
OWENSBORO, KY 42302  
(502) 926-2222

48968  
INVOICE **OP office plus**

RECEIVED

SEP 29 1999

ATMOS ENERGY  
ACCOUNTS PAYABLE  
INVOICE  
ROUTE # E

DATE	INVOICE NUMBER
09/22/99	19853-0

SALESMAN 102 TIME 15:48:28  
WRITER 112 PAGE 1  
PHONE 270-685-1443M  
PO #MIKE

CUSTOMER # 3986 DEPT  
BILLING ADDRESS  
WESTERN KY GAS COMPANY  
ATTN: ACCOUNTING DEPT  
2401 NEW HARTFORD RD  
OWENSBORO KY 42303 1312

SHIPPING ADDRESS  
WESTERN KY GAS COMPANY  
2401 NEW HARTFORD RD  
OWENSBORO KY 42303

ITEM NUMBER	CO. DESCRIPTION	ORDER QTY	BACK QTY	SHIP QTY	REG. PRICE	DISC %	D T	NET PRICE	EXTEND
<del>81170</del>	<del>KLF INDEX, LTR, 1-25, SIDE TAB</del>	<del>60</del>	<del>60</del>		<del>6.100</del>	<del>ST 20.0</del>	<del>S</del>	<del>4.880</del>	
RI-213-31C	AVE INDEX, BNDR, LTR, 31CR/ST	30	30		8.830	ST 20.0	S	7.064	.
81052	SMD COVER, REP, 11X8.5, 3IN, BE	125	100	25	2.090	EA 20.0	S	1.672	52.
81172	KLF INDEX, LTR, 26-50, SIDE TA	30	30		6.100	ST 20.0	S	4.880	.

C/O MIKE LEWIS  
NEEDS BY MONDAY !!

*WKC 10/4/3 Refer 2604*

\* 50 YEARS! 1949-1999! GETTING OLDER AND BETTER! \*  
TOTAL INVOICE DISCOUNT IS \$ 10.45 FOR 20.0%

SUB-TOTAL	52.25
DISCOUNT	10.45
TAX	2.51
	44.31

CUSTOMER *Jenice Crowe*  
TERMS: Net 30 days. A FINANCE CHARGE of 1 1/2% per month (which is an 18% annual percentage rate) will be added after 30 days. MINIMUM FINANCE CHARGE on all past due accounts will be 50c.

CUSTOMER COPY  
*Randolph Ogden 9/27/1999*  
*Jed 10/01/99*  
*CR# 323932*

# Office Equipment Company

1701 BRECKENRIDGE ST.  
 P.O. BOX 1191  
 OWENSBORO, KY 42301  
 (502) 926-2222

**RECEIVED**  
 SEP 29 1999

48971  
 INVOICE



DATE	INVOICE NUMBER
09/23/99	19853-1
SALESMAN 102	TIME 11:33:37

WRITER 112 PAGE 1  
 PHONE 270-685-1443M  
 PO #MIKE  
 SHIPPING ADDRESS  
 WESTERN KY GAS COMPANY

CUSTOMER # 3986 DEPT ATMOS ENERGY  
 BILLING ADDRESS ACCOUNTS PAYABLE  
 WESTERN KY GAS COMPANY ROUTE # E  
 ATTN: ACCOUNTING DEPT  
 2401 NEW HARTFORD RD  
 OWENSBORO KY 42303 1312

2401 NEW HARTFORD RD  
 OWENSBORO KY 42303

ITEM NUMBER	CO. DESCRIPTION	QTY	QTY	QTY	REG. PRICE	DISC D	NET PRICE	EXTENDED
<del>81170</del>	<del>KLF INDEX, LTR, 1-25, SIDE TAB</del>	<del>60</del>	<del>60</del>	<del>60</del>	<del>6.100</del>	<del>ST 20.0 S</del>	<del>4.880</del>	<del>366.1</del>
RI-213-31C	AVE INDEX, BNDR, LTR, 31CR/ST	30		30	8.830	ST 32.2 N	5.990	179.7
81052	SMD COVER, REP, 11X8.5, 3IN, BE	100		100	2.090	EA 20.0 S	1.672	209.1
81172	KLF INDEX, LTR, 26-50, SIDE TA	30		30	6.100	ST 20.0 S	4.880	183.1

C/O MIKE LEWIS

NEEDS BY MONDAY !!

*WKG 10/43 Dyer 2604*

*J. Crowe*

\*\*\* WE SINCERELY APPRECIATE YOUR BUSINESS!!!! \*\*\*  
 TOTAL INVOICE DISCOUNT IS \$ 236.80 FOR 23.1%

SUB-TOTAL	937.70
DISCOUNT	151.60
TAX	47.17
	833.27

CUSTOMER *James Crowe*  
 TERMS: Net 30 days. A FINANCE CHARGE of 1 1/2% per month (which is an 18% annual percentage rate) will be added after 30 days. MINIMUM FINANCE CHARGE on all past due accounts will be 50c.  
 CUSTOMER COPY

*Wendy Galt 9/27/1999*

*pd 10/01/99*  
*CR# 323932*

OfficeMax #821 **48973**  
5241 Frederica Suite-2  
Owensboro, KY 42301 (502)683-7995  
ORDER BY PHONE 1-800-788-8080

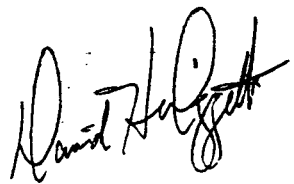
OfficeMax #821 **48976**  
5241 Frederica Suite-2  
Owensboro, KY 42301 (502)683-7995  
ORDER BY PHONE 1-800-788-8080

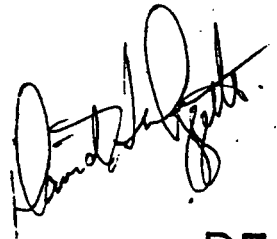
0821 00001 03671 08/28/99  
SALE 458774 08:55 PM  
018421569013 QUICK FILE LT G 17.98  
2 @ \$8.99  
072782054526 RECT 4X1-1/2 WH 4.49  
070630551500 4 HANG FILE POC 8.99  
077711148017 1 HANGING BOR 34.93  
7 @ \$4.99  
072782230760 TAB INDEX DIVID 8.34  
6 @ \$1.39  
REBATE ITEM:  
072782230753 TAB INDEX DIVID 14.85  
- 15 @ \$0.99  
  
32 ITEMS SUBTOTAL 89.58  
89:58 ky TAX 6.000% 5.37  
TOTAL \$94.95  
601118001631707 OMAX 94.95  
CARDHOLDER: !!!!!!!!!!!!!!!!!!!!!!!!!!!!!

0821 00001 99653 08/25/99  
SALE 212208 03:10 PM  
637668731054 CDR 5PK GENERIC 5.00  
071709296285 DUAL SHRP MKR 2 2.59  
REBATE ITEM:  
041333630014 AAA4PK ULTRA AL 4.69  
752688441032 GREEN PROJECT F 2.49  
752688341707 PROJECT MANAGER 5.97  
3 @ \$1.99  
760361008724 DOC IT ORGANIZE 6.99  
  
8 ITEMS SUBTOTAL 27.73  
27.73 ky TAX 6.000% 1.66  
TOTAL \$29.39  
601118001631707 OMAX 29.39  
CARDHOLDER: !!!!!!!!!!!!!!!!!!!!!!!!!!!!!

I AGREE TO PAY ABOVE TOTAL AMOUNT  
ACCORDING TO CARD ISSUER AGREEMENT.

I AGREE TO PAY ABOVE TOTAL AMOUNT  
ACCORDING TO CARD ISSUER AGREEMENT.

  
**RECEIVED**  
SEP 29 1999  
ATMOS ENERGY  
ACCOUNTS PAYABLE

  
**RECEIVED**  
SEP 29 1999  
ATMOS ENERGY  
ACCOUNTS PAYABLE

WKG 10143 Defer other 2604

Ed 10/01/99

CRH 323933

B Adams

OfficeMax #821 **50240**  
 5241 Frederica Suite-2  
 Owensboro, KY 42301 (502)683-7995  
 ORDER-BY PHONE 1-800-788-8080

0821 00001 36044 09/30/99  
 SALE 158325 01:23 PM

050036191180 2WAY 3' LOUDSPE 39.99  
 REBATE ITEM:  
 077511981029 CD-ROM RACK 12 9.00  
                   2 @ \$4.50  
 072782230753 TAB INDEX DIVID 6.93  
                   7 @ \$0.99  
 077711148017 1 HANGING BDR 9.98  
                   2 @ \$4.99

12 ITEMS SUBTOTAL 65.90  
 65.90 ky TAX 8.000% 3.95  
 TOTAL \$69.85  
 601118001631707 OMAX 69.85

CARDHOLDER: !!!!!!!!!!!!!!!!!!!!!!!!!!!!!

**RECEIVED**  
 OCT 01 1999

I AGREE TO PAY ABOVE TOTAL AMOUNT  
 ACCORDING TO CARD ISSUER AGREEMENT.

ATMOS ENERGY  
 ACCOUNTS PAYABLE

*[Handwritten Signature]*

51.93  
~~17.92~~  
 17.92      040 2605      8700 05010 009000  
                   WKG10143      Defer                    2604

*[Handwritten Signature]*

*[Handwritten Signature]*  
 10/4/99  
 CR# 324390



Since 1909  
 Printing and Advertising Specialties  
 301 Hale Avenue • Owensboro, KY 42301  
 (502) 684-2324

INVOICE

40364

INVOICE NUMBER: V993165-IN  
 INVOICE DATE: 08/25/99

ORDER NUMBER:  
 ORDER DATE:  
 SALESPERSON: 0078  
 CUSTOMER NO: 00-0015880

SOLD TO:  
 WESTERN KENTUCKY GAS  
 ATTN: ACCOUNTING DEPT  
 2401 NEW HARTFORD ROAD  
 OWENSBORO KY 42303-1312

SHIP TO:  
 WESTERN KENTUCKY GAS  
 ATTN: ACCOUNTING DEPT  
 2401 NEW HARTFORD ROAD  
 OWENSBORO KY 42303-1312

CUSTOMER P.O. SHIP VIA F.O.B. TERMS  
 JACKIE NET 30 DAYS

ITEM	UNIT	QTY ORDERED	QTY SHIPPED	PRICE	AMOUNT
/PLAIN PAPER 8.5X11 WHITE PRESSURE SENS	1000	0.180	0.180	133.330	24.00

RECEIVED  
 SEP 22 1999  
 ATMOS ENERGY  
 ACCOUNTS PAYABLE

WKG 10/43 Refer office 2604  
 sup.

Jay L Smith 9/21/99

pd 9/24/99  
 CR# 322335

NET INVOICE: 24.00  
 FREIGHT: .00  
 SALES TAX: 1.44  
 INVOICE TOTAL: 25.44

PLEASE PAY FROM INVOICE!  
 STATEMENT MAILED UPON REQUEST.



INVOICE

55261 PAGE: 1



Since 1909  
Printing and Advertising Specialties  
301 Hale Avenue • Owensboro, KY 42301  
(270) 684-2324

INVOICE NUMBER: V993637-IN  
INVOICE DATE: 09/24/99  
ORDER NUMBER:  
ORDER DATE:  
SALESPERSON: 0078  
CUSTOMER NO: 00-0015880

SOLD TO:  
WESTERN KENTUCKY GAS  
ATTN: ACCOUNTING DEPT  
2401 NEW HARTFORD ROAD  
OWENSBORO KY 42303-1312

SHIP TO:  
WESTERN KENTUCKY GAS  
ATTN: ACCOUNTING DEPT  
2401 NEW HARTFORD ROAD  
OWENSBORO KY 42303-1312

CUSTOMER P.O. SHIP VIA F.O.B. TERMS  
JACKIE NET 30 DAYS

ITEM	UNIT	QTY ORDERED	QTY SHIPPED		PRICE	AMOUNT
/PLAIN PAPER 8.5X11 PRESSURE SENS RD CORNER	1000	.050	.050	.000	130.000	6.500

RECEIVED  
OCT 14 1999  
ATMOS ENERGY  
ACCOUNTS PAYABLE

WKB10143 Dyer

2604

William J. Suter Jr

pd 10/18/99  
CR# 327262

NET INVOICE: 6.50  
FREIGHT: .00  
SALES TAX: .39  
INVOICE TOTAL: 6.89

PLEASE PAY FROM INVOICE!

INVOICE

54396 PAGE: 1



Printing and Advertising Specialties  
301 Hale Avenue • Owensboro, KY 42301  
(270) 684-2324

INVOICE NUMBER: V993685-IN  
INVOICE DATE: 09/28/99  
ORDER NUMBER:  
ORDER DATE:  
SALESPERSON: 0078  
CUSTOMER NO: 00-0015880

SOLD TO:  
WESTERN KENTUCKY GAS  
ATTN: ACCOUNTING DEPT  
2401 NEW HARTFORD ROAD  
OWENSBORO KY 42303-1312

SHIP TO:  
WESTERN KENTUCKY GAS  
ATTN: ACCOUNTING DEPT  
2401 NEW HARTFORD ROAD  
OWENSBORO KY 42303-1312

CUSTOMER P.O. SHIP VIA F.O.B. TERMS  
JACKIE NET 30 DAYS

ITEM	UNIT	QTY ORDERED	QTY SHIPPED	PRICE	AMOUNT
/PLAIN PAPER WHITE PRESSURE SENSITIVE	1000	0.060	0.060	333.330	20.00

RECEIVED  
OCT 12 1999  
ATMOS ENERGY  
ACCOUNTS PAYABLE

*WKC 10143 Refer 2604  
Jay L Smith 10/11/99*

*Id 10/14/99  
CR# 326767*

NET INVOICE:	20.00
FREIGHT:	.00
SALES TAX:	1.20
INVOICE TOTAL:	21.20

PLEASE PAY FROM INVOICE!  
STATEMENT MAILED UPON REQUEST.



# CHAMPION INDUSTRIES, INC.

46366

**SHIP TO:**

WESTERN KENTUCKY GAS CO  
 25TH AND TRIPLETT  
 ATTN MIKE  
 OWENSBORO KY 42303

**REMIT TO:**

Smith & Butterfield / IFB  
 P.O. Box 3448  
 Evansville IN 47733-3448

811-432-3261 800-321-6649

**SOLD TO:**

WESTERN KENTUCKY GAS CO  
 2401 NEW HARTEORD RD  
 OWENSBORO KY 42303

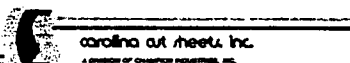
INVOICE NO.	INVOICE DATE	CUSTOMER NO.
R1221AG-00	9/10/99	E 946390

SALESMAN	PURCHASE ORDER NO.	SALES TYPE	TERMS
403		CHARGE	NET 30 DAYS

LINE #	STOCK NO.	QTY. ORDERED	QTY. B.O.	DESCRIPTION	QTY. SHIPPED	U/M	PRICE	TAX	AMOUNT
1	22154	50		WLT 851031 500/RM FABER-LASER 3 FILE HOLE	50	RM	3.190	T	159.50
<p><i>WKC 10/13 Defer office 2601</i></p> <p><i>9/12/99</i></p> <p><b>RECEIVED</b>  <b>SEP 22 1999</b>  <b>ATMOS ENERGY</b>  <b>ACCOUNTS PAYABLE</b></p> <p><i>9/24/99</i></p> <p><i>CP# 322368</i></p>									

NONTAXABLE	TAXABLE	SALES TAX	TOTAL INVOICE
	159.50	3.57	169.07

PLEASE PAY THIS AMOUNT



ORIGINAL INVOICE



COMMONWEALTH OF KENTUCKY  
**PUBLIC SERVICE COMMISSION**  
730 SCHENKEL LANE  
POST OFFICE BOX 615  
FRANKFORT, KENTUCKY 40602  
www.psc.state.ky.us  
(502) 564-3940  
Fax (502) 564-1582

**Ronald B. McCloud, Secretary**  
**Public Protection and**  
**Regulation Cabinet**

**Helen Helton**  
**Executive Director**  
**Public Service Commission**

**Paul E. Patton**  
**Governor**

October 29, 1999

Mark R. Hutchinson  
Sheffer-Hutchinson-Kinney  
115 East Second Street  
Owensboro, KY 42303

RE: Western Kentucky Gas Company  
Case No. 99-070  
Petition for Confidential Protection

Dear Mr. Hutchinson:

The Commission has received the petition filed October 7, 1999, on behalf of Western Kentucky Gas Company to protect as confidential certain modified exhibits Re: volume and discount levels under special contracts previously filed with the Commission. A review of the information has determined that this information is entitled to the protection requested on the grounds relied upon in the petition, and it shall be withheld from public inspection.

If the information becomes publicly available or no longer warrants confidential treatment, you are required by 807 KAR 5:001, Section 7(9)(a) to inform the Commission so that the information may be placed in the public record.

Sincerely,

A handwritten signature in black ink that reads "Helen C. Helton".

Helen C. Helton  
Executive Director

cc: All parties of record





COMMONWEALTH OF KENTUCKY  
**PUBLIC SERVICE COMMISSION**

730 SCHENKEL LANE  
POST OFFICE BOX 615  
FRANKFORT, KY. 40602  
(502) 564-3940

October 21, 1999

To: All parties of record

RE: Case No. 99-070

We enclose one attested copy of the Commission's Order in  
the above case.

Sincerely,

A handwritten signature in cursive script that reads "Stephanie Bell".

Stephanie Bell  
Secretary of the Commission

SB/sa  
Enclosure

William J. Senter  
V.P. Rates & Regulatory Affairs  
Western Kentucky Gas Company  
2401 New Hartford Road  
Owensboro, KY 42303 1312

Honorable Mark R. Hutchinson  
Attorney at Law  
Sheffer Hutchinson Kinney  
115 East Second Street  
Owensboro, KY 42303

Honorable John N. Hughes  
Attorney for Western KY Gas  
124 West Todd Street  
Frankfort, KY 40601

Mr. Douglas Walther  
Atmos Energy Corporation  
P.O. Box 650205  
Dallas, TX 75265

Honorable David E. Spenard  
Assistant Attorney General  
1024 Capital Center Drive  
Frankfort, KY 40601 8204

Hon. Robert M. Watt,  
Hon. J. Mel Camenisch, Jr.  
STOLL, KEENON & PARK, LLP  
201 E. Main Street, Suite 1000  
Lexington, KY 40507 1380

Mr. Keith Tiggelaar  
Manager-Regulatory Affairs  
WBI Southern, Inc.  
P.O. Box 5601  
Bismark, ND 58506 5601

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE APPLICATION OF WESTERN )  
KENTUCKY GAS COMPANY FOR ) CASE NO. 99-070  
AN ADJUSTMENT OF RATES )

O R D E R

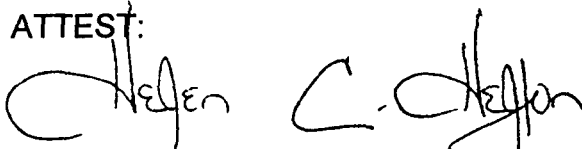
On July 2 and July 29, 1999, the Commission issued Orders establishing a procedural schedule in this proceeding. The Commission, on its own motion, finds that modification of that schedule is necessary, primarily due to the Utility Conference scheduled for October 25<sup>th</sup> through October 27, 1999, which the Commission is sponsoring with the University of Kentucky College of Business and Economics. The modification to the schedule does not change the hearing date and should not prejudice any party to this proceeding in any way.

IT IS THEREFORE ORDERED that:

1. The procedural schedule modifications set forth in Appendix A, attached hereto and incorporated herein, shall be followed in this case.
2. All other procedural dates previously established shall remain unaffected and unchanged by the modifications set forth herein.

Done at Frankfort, Kentucky, this 21st day of October, 1999.

ATTEST:

  
\_\_\_\_\_  
Executive Director

By the Commission

APPENDIX A

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE  
COMMISSION IN CASE NO. 99-070 DATED OCTOBER 21, 1999

The following modifications to the existing procedural schedule change the dates for requests for information to intervenors and the date by which intervenors' responses to requests for information shall be filed with the Commission. No other procedural dates are changed due to these modifications.

All requests for information to intervenors shall be  
filed no later than ..... 11/08/99

Intervenors shall file with the Commission responses  
to requests for information no later than .....11/22/99



# STOLL, KEENON & PARK, LLP

201 EAST MAIN STREET  
SUITE 1000  
LEXINGTON, KENTUCKY 40507-1380

(606) 231-3000

FAX: (606) 253-1093

\*FRANKFORT OFFICE:  
307 WASHINGTON STREET  
FRANKFORT, KY. 40601-1823  
(502) 875-6220  
FAX: (502) 875-6235

\*\*WESTERN KENTUCKY OFFICE:  
201 C NORTH MAIN STREET  
HENDERSON, KY. 42420-3103  
(270) 831-1900  
FAX: (270) 827-4060

\*\*\*LOUISVILLE OFFICE:  
2650 AEGON CENTER  
400 WEST MARKET  
LOUISVILLE, KY. 40202-3377  
(502) 568-9100  
FAX: (502) 568-5700

INTERNET: [www.skp.com](http://www.skp.com)

October 18, 1999

**VIA HAND DELIVERY**

JAMES D. ALLEN  
SUSAN BEVERLY JONES  
MELISSA A. STEWART  
TODD S. PAGE  
JOHN B. PARK  
PALMER G. VANCE II  
RICHARD A. NUNNELLEY  
WILLIAM L. MONTAGUE, JR.  
KYMBERLY T. WELLONS  
CHARLES R. BAESLER, JR.  
STEVEN B. LOY  
PATRICIA KIRKWOOD BURGESS  
RICHARD B. WARNE  
JOHN H. HENDERSON\*\*  
LINDSEY W. INGRAM III  
JEFFERY T. BARNETT  
AMY C. LIEBERMANN  
ELIZABETH FRIEND BIRD\*\*  
CRYSTAL OSBORNE  
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DELLA M. JUSTICE  
BOYD T. CLOERN\*\*\*  
DONNIE E. MARTIN  
DAVID T. ROYSE

(OF COUNSEL)  
WILLIAM L. SULLIVAN\*\*\*  
JAMES BROWN\*\*\*  
DOUGLAS P. ROMAINE  
JAMES G. STEPHENSON  
GEORGE D. SMITH

WALLACE MUIR (1878 - 1947)  
RICHARD C. STOLL (1876 - 1949)  
WILLIAM H. TOWNSEND (1890 - 1964)  
RODMAN W. KEENON (1882 - 1966)  
JAMES PARK (1892 - 1970)  
JOHN L. DAVIS (1913 - 1970)  
GLADNEY HARVILLE (1921 - 1978)  
GAYLE A. MOHNEY (1906 - 1980)  
C. WILLIAM SWINFORD (1921 - 1986)

ROBERT F. HOULIHAN  
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R. DAVID LESTER  
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Hon. Helen Helton  
Executive Director  
Public Service Commission  
730 Schenkel Lane  
P.O. Box 615  
Frankfort, Kentucky 40602

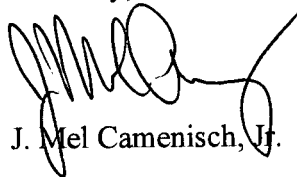
Re: Western Kentucky Gas, Case No. 99-070

Dear Ms. Helton:

Pursuant to the Scheduling Order of the Commission which was entered in this case on July 2, 1999, I am enclosing herewith for filing in the record the original and ten copies of the prepared and verified testimony of Keith A. Tiggelaar, which is being filed on behalf of the Intervenor, WBI Southern, Inc. A copy of this Testimony has been served on all other parties to this action.

If you have any questions regarding this Testimony, or if I can be of any other assistance, please do not hesitate to give me a call.

Sincerely,



J. Mel Camenisch, Jr.

JMC/das

Enclosures

(320)C:\Work\069\WBI\Helton Letter

cc: Counsel of Record (with enclosure)  
Keith A. Tiggelaar (with enclosure)

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COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

RECEIVED  
OCT 18 1999  
PUBLIC SERVICE  
COMMISSION

IN THE MATTER OF THE )  
APPLICATION OF WESTERN )  
KENTUCKY GAS COMPANY FOR )  
AN ADJUSTMENT OF RATES )

CASE NO. 99-070

**DIRECT TESTIMONY OF**

**KEITH A. TIGGELAAR**

AFFIDAVIT

The affiant, Keith A. Tiggelaar, being duly sworn, deposes and states that the prepared testimony attached hereto and made a part hereof, constitutes the prepared direct testimony of this affiant in Case No. 99-070, in the Matter of the Application of Western Kentucky Gas Company for an Adjustment of Rates, and that if asked the questions propounded therein, this affiant would make the answers set forth in the attached prepared direct testimony.

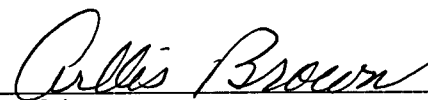
Affiant further states that he will be present and available for cross examination and for such additional direct examination as may be appropriate at any hearing in Case No. 99-070 scheduled by the Commission, at which time affiant will further reaffirm the attached testimony as his direct testimony in such case.

  
Keith A. Tiggelaar

STATE OF North Dakota    )  
                                  )  
COUNTY OF Burleigh     )

Subscribed and sworn to before me by Keith A. Tiggelaar on this the 15<sup>th</sup> day of October, 1999.

My commission expires: 3-15-02

  
Arllis Brown  
Notary Public

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF THE )  
APPLICATION OF WESTERN ) CASE NO. 99-070  
KENTUCKY GAS COMPANY FOR )  
AN ADJUSTMENT OF RATES )

TESTIMONY OF KEITH A. TIGGELAAR

1 Q. Please state your name and business address.

2 A. My name is Keith A. Tiggelaar. My business address is  
3 1250 West Century Avenue, Bismarck, North Dakota 58501.

4 Q. What is your position with WBI Southern, Inc?

5 A. I am Manager of Regulatory Affairs of WBI Southern, Inc.  
6 (WBI Southern or Company).

7 Q. Please describe your educational and professional background.

8 A. I graduated from Trinity Christian College, Palos Heights,  
9 Illinois, in December 1980 with a Bachelor of Science degree  
10 in Business Administration. In April 1987, I received a  
11 Master of Business Administration degree from the University  
12 of Phoenix.

13 In February 1981, I was employed by Public Service Company  
14 of Colorado in the Rates and Regulations Department as a  
15 Junior Rate Accountant and held various other positions with  
16 that company, including that of Federal Regulatory Services  
17 Supervisor, the position I held until my employment with  
18 Williston Basin Interstate Pipeline Company, a subsidiary of

1 WBI Holdings, Inc. in February 1991. In June 1999, WBI  
2 Southern, also a subsidiary of WBI Holdings, Inc. was  
3 established and subsequently purchased the assets of Kentucky  
4 Pipeline and Storage Company, Inc. (KYPSCO), among others. I  
5 now also serve as Manager of Regulatory Affairs for WBI  
6 Southern.

7 I am a member of various industry organization committees  
8 and WBI Holdings, Inc.'s representative on the Gas Industry  
9 Standards Board.

10 Q. Please describe your responsibilities with WBI Southern.

11 A. In my capacity as Manager of Regulatory Affairs, I am  
12 responsible for the Company's compliance with the rules and  
13 regulations of the Public Service Commission of the  
14 Commonwealth of Kentucky (PSC of Kentucky) as they relate to  
15 certificate authority, cost of service and rates.

16 Q. Have you previously testified before the PSC of Kentucky?

17 A. No, I have not. I have testified before the Federal  
18 Energy Regulatory Commission and before the Wyoming Public  
19 Service Commission.

20 Q. What is the scope of your testimony in this proceeding?

21 A. My testimony will address the Rate Application  
22 (Application) of Western Kentucky Gas Company (Western  
23 Kentucky) for an adjustment of rates.

24 Q. Why is a rate adjustment filed by Western Kentucky of  
25 significance to WBI Southern?

26 A. WBI Southern is involved in natural gas pipeline

1 transportation, gathering, and storage related activities.  
2 WBI Southern recently acquired a storage company, KYPSCO,  
3 which has storage and transmission facilities located in  
4 Hopkins County, Kentucky. KYPSCO currently has an inactive  
5 interconnection point with Western Kentucky's distribution  
6 system. KYPSCO is currently in negotiations with Western  
7 Kentucky to activate such point. The interconnection point,  
8 once activated, will be subject to the terms, conditions and  
9 charges of Rate T-5. Thus, WBI Southern, through its KYPSCO  
10 subsidiary, has a direct interest in the services provided and  
11 the rates charged by Western Kentucky.

12 Q. Does WBI Southern take issue with any particular aspects of  
13 the Application?

14 A. Yes. WBI Southern objects to the terms, conditions and  
15 charges imposed by Western Kentucky's proposed Rate T-5  
16 Alternate Receipt Point Service.

17 Q. What service will Rate T-5 provide to Western Kentucky's  
18 transportation customers?

19 A. Rate T-5 was designed by Western Kentucky to provide its  
20 transportation customers with alternate points of receipt for  
21 such customers' natural gas supplies on Western Kentucky's  
22 system. Currently, Western Kentucky's customers have a  
23 designated single location at which Western Kentucky receives  
24 such customers' gas supplies under Rate T-3 or Rate T-4. This  
25 location, or receipt point, represents the location through  
26 which Western Kentucky physically receives the gas supply for

1 redelivery to the customer. Western Kentucky states (Witness  
2 Smith testimony at page 32, lines 8-10) that it has received  
3 inquiries from transportation customers and their agents about  
4 the possibility of using other points on its system as  
5 alternate points of receipt for these customers' service  
6 requirements. The proposed Rate T-5 service will provide  
7 current transportation customers on Western Kentucky's system  
8 with the option, subject to additional charges, operational  
9 restrictions, and other conditions of service, of using an  
10 alternate receipt point.

11 Q. Does WBI Southern believe that the proposed Rate T-5 service  
12 is unnecessary or inappropriate?

13 A. WBI Southern approves of Western Kentucky's decision to  
14 allow alternate receipt points. However, WBI Southern objects  
15 to the terms, conditions, and charges which will be imposed by  
16 Western Kentucky on customers receiving such Rate T-5 service.  
17 WBI Southern believes that an alternate receipt point service,  
18 modified in accordance with the testimony being filed  
19 herewith, should be provided simply as an option in the  
20 existing Terms and Conditions section applicable to Rates T-3  
21 and T-4, rather than as a separate added service.

22 Q. Would WBI Southern be impacted by the terms, conditions and  
23 charges associated with the proposed Rate T-5 service?

24 A. Yes. In the event eligible Western Kentucky  
25 transportation customers elect to utilize the proposed  
26 interconnect between Western Kentucky and KYPSCO, as a

1 designated point of receipt, such service would be subject to  
2 the terms, conditions and charges of the proposed Rate T-5.  
3 Therefore, in addition to paying the rate for service under  
4 either Rate T-3, Interruptible Carriage Service, or Rate T-4,  
5 Firm Carriage Service, a transportation customer using the  
6 interconnection with KYPSCO's East Diamond Storage Field would  
7 also be required to adhere to the additional conditions and  
8 pay an additional \$0.10 per Mcf charge required by the  
9 proposed Rate T-5.

10 Q. Mr. Tiggelaar, do you believe that an additional charge for  
11 Western Kentucky's Rate T-5 is appropriate?

12 A. No, I do not. In my experience, a lower priority of  
13 service is placed on service through an alternate point, as  
14 Western Kentucky is proposing. I believe a lower priority of  
15 service is appropriate for alternate points. However, I  
16 believe an additional charge for use of alternate points flies  
17 in the face of an open access, competitive gas market. A  
18 shipper paying a firm transportation charge should have the  
19 right to receive gas from any party at any receipt point on  
20 the system and the right to deliver gas to any party at any  
21 delivery point on the system as long as capacity is available  
22 at such points. This allows a shipper to maximize the firm  
23 capacity it is paying for. An instance where additional  
24 charges could be incurred is when the alternate points are in  
25 different zones and the transporter of the natural gas charges  
26 zone rates. In the case of zone rates, the shipper should be



1 allowed receipt and delivery point flexibility only within the  
2 zone. In the instant proceeding, Western Kentucky charges a  
3 postage stamp rate. Thus, Western Kentucky's zone should be  
4 considered to be its entire system. As a result, no charge  
5 should be imposed for the use of alternate receipt points.  
6 Further, Western Kentucky has not provided any substantiated  
7 justification for the imposition of an additional charge for  
8 the use of alternate receipt points on its system. A shipper  
9 who pays the appropriate transportation charges under Rate T-3  
10 or Rate T-4 should be afforded the flexibility to use any  
11 receipt point on Western Kentucky's system without an  
12 additional charge.

13 Q. In its Application, Western Kentucky indicates a need for rate  
14 relief. Is it not appropriate that a portion of this rate  
15 relief be borne by the transportation customers on Western  
16 Kentucky's system?

17 A. Only if it is cost justified, operationally defensible and  
18 does not result in undue discrimination. In this proceeding,  
19 such rate relief is being sought by Western Kentucky from its  
20 transportation customers through increased rates proposed for  
21 Rates T-3 and T-4.

22 Q. Mr. Tiggelaar, you mention undue discrimination. Do you  
23 believe Western Kentucky's Rate T-5 is discriminatory?

24 A. Absolutely. Western Kentucky states that the proposed  
25 Rate T-5 service would not apply to its existing traditional  
26 receipt points which are currently designated in its service

1 agreements. In the event the interconnection previously  
2 described is activated, WBI Southern, through its subsidiary,  
3 KYPSCO, will have only one point on Western Kentucky's system  
4 in order to receive gas from and deliver gas to Western  
5 Kentucky. Western Kentucky requires KYPSCO to incur all  
6 expenses associated with activating this interconnection and  
7 all operation and maintenance expenses associated with  
8 operating this interconnection. Western Kentucky will install  
9 only those facilities which it deems necessary to monitor such  
10 interconnection point. Therefore, if Western Kentucky's  
11 proposed Rate T-5 is approved by the PSC of Kentucky, KYPSCO's  
12 only point on Western Kentucky's system would not represent a  
13 traditional point of supply receipt for existing Rate T-3 and  
14 T-4 customers and could only be listed as an alternate receipt  
15 point. Consequently, even though KYPSCO bears all costs  
16 associated with the activation and maintenance of this  
17 interconnection, with limited investment incurred by Western  
18 Kentucky, all transportation volumes which pass through this  
19 interconnection point will incur the additional \$0.10 per Mcf  
20 charge.

21 Q. Please continue.

22 A. In its response to DR Item 53 KPSC Data Request dated July  
23 16, 1999, Western Kentucky describes the T-5 service as ". . .  
24 a new 'added-cost' option for the customer - in other words,  
25 the customer may choose to utilize an alternate receipt point  
26 under the conditions of the T-5 tariff, or avoid the

1 additional \$0.10 per Mcf fee by continuing to utilize their  
2 traditional upstream supply interconnect." WBI Southern  
3 believes this is exactly what the shippers will do - choose to  
4 transport gas through their traditional upstream supply  
5 interconnect and thereby eliminate KYPSCO, and other new  
6 suppliers, from competing on Western Kentucky's system. Thus,  
7 the proposed Rate T-5 does not create a level playing field  
8 for new natural gas supply sources. The only way KYPSCO, or  
9 other new natural gas suppliers, will be able to compete on  
10 Western Kentucky's system is to move their gas through the  
11 various interstate pipeline companies interconnected with  
12 Western Kentucky's system, which pipeline companies are  
13 currently stated as receipt points on existing Rate T-3 or T-4  
14 Service Agreements. This again would cause KYPSCO to incur  
15 additional costs and Rate T-3 and Rate T-4 shippers to  
16 potentially be subjected to the Rate T-5 charge if such  
17 pipeline interconnect was not the traditional upstream supply  
18 interconnect for such Rate T-3 or T-4 shipper. In summary,  
19 the imposition of the additional charge for Rate T-5 service  
20 unduly discriminates against any new supplier, places it at a  
21 disadvantage when compared with the traditional gas suppliers  
22 on the system, and does nothing to foster competition.

23 Q. Mr. Tiggelaar, has Western Kentucky developed policies and  
24 procedures as part of Rate T-5 to protect its customers from  
25 undue discrimination?

26 A. No. In fact, the Availability of Service portion of Rate

1 T-5 lends itself to discriminatory practices. The  
2 Availability of Service portion of Rate T-5 gives Western  
3 Kentucky the sole authority to make all determinations  
4 regarding service under this Rate Schedule. Western Kentucky  
5 makes no mention that service will be provided in a non-  
6 discriminatory manner based solely on operational feasibility.  
7 WBI Southern believes that such safeguards must be in place  
8 prior to implementation of this Rate T-5.

9 Q. Did Western Kentucky provide any support in its Application  
10 for imposing the \$0.10 per Mcf rate for the proposed Rate T-5?

11 A. WBI Southern has not found any support provided by Western  
12 Kentucky for imposing the \$0.10 per Mcf rate. In Western  
13 Kentucky's response to DR Item 53 KPSC Data Request dated July  
14 16, 1999, included as Exhibit WBIS-1, Western Kentucky states  
15 that it did not perform any cost or valuation analyses before  
16 proposing this rate.

17 Q. Did Western Kentucky provide a comparison of the proposed  
18 revenues and expenses associated with this Rate T-5 service?

19 A. No comparison was found. However, Exhibit GLS-7, to  
20 Western Kentucky Witness Gary L. Smith's testimony, indicates  
21 that Western Kentucky projects annual revenues from this  
22 service to be \$10,000 based on projected volumes of 100,000  
23 Mcf per year. WBI Southern found no projected expenses for  
24 the provision of this service, other than a mention in the  
25 response to DR Item 53 KPSC Data Request dated July 16, 1999,  
26 of costs associated with administrative tasks. The mere

1 mention of costs associated with administrative tasks does not  
2 meet the requirement that services and rates must be cost  
3 justified and fully supportable. Western Kentucky has not  
4 carried its burden of proof in supporting proposed Rate T-5  
5 service and charges and its proposal to charge an additional  
6 \$0.10 per Mcf is unfair, unjust, unduly discriminatory and  
7 unreasonable.

8 Q. Does Western Kentucky's claim of charging \$0.10 per Mcf for  
9 Rate T-5 service ensure no costs of implementing the Rate T-5  
10 service will be imposed on its existing Rate T-3 and T-4  
11 customers?

12 A. No. The only reason given by Western Kentucky for  
13 charging the rate of \$0.10 per Mcf for Rate T-5 service is to  
14 recover administrative costs.

15 Q. Does the \$10,000 Western Kentucky estimates it will collect  
16 per year from its proposed Rate T-5 significantly impact the  
17 overall 11.724% increase being proposed by Western Kentucky?

18 A. No. In fact, the \$10,000 in annual revenues that Western  
19 Kentucky estimates it will collect from the proposed Rate T-5  
20 is insignificant compared to the total proposed annual revenue  
21 increase of \$14,127,648. Western Kentucky's proposed 11.724%  
22 increase in total annual revenues would only be reduced by  
23 .008%, to 11.716%, if Western Kentucky were to eliminate the  
24 \$0.10 per Mcf charge associated with the proposed Rate T-5  
25 service.

26 An additional point to consider is the impact such \$0.10

1 per Mcf charge will have on marketers and gas suppliers  
2 utilizing points designated as alternate pursuant to Rate T-5.  
3 When margins for marketers and other suppliers of natural gas  
4 are typically in the range of \$0.01 to \$0.05 per Mcf, an  
5 additional charge of \$0.10 per Mcf creates a situation where  
6 the gas supply simply becomes unmarketable. Such marketer/gas  
7 supplier will move its gas supply on another system which will  
8 provide adequate financial incentives and not onto Western  
9 Kentucky's system. This could be the result of the proposed  
10 Rate T-5 service.

11 Q. You state that Western Kentucky's Rate T-5 would have an  
12 insignificant effect on its revenues. Would it also have an  
13 insignificant effect on the ability of WBI Southern and other  
14 potential users of alternate receipt points to compete on  
15 Western Kentucky's system?

16 A. No. Quite the contrary. The imposition of this charge  
17 would have a substantial, direct and potentially detrimental  
18 effect on WBI Southern and other non-traditional suppliers'  
19 and transporters' ability to compete in this market. In fact,  
20 this charge could virtually eliminate any new gas supply  
21 alternatives on Western Kentucky's system, to the detriment of  
22 not only any potential new customer but also to Western  
23 Kentucky's existing customers. By not allowing competitively  
24 priced supplies on Western Kentucky's system, whether it is  
25 existing or new natural gas supplies, Western Kentucky  
26 customers will not have an incentive to increase their gas

1 usage or the incentive to attract new markets to use natural  
2 gas. This may ultimately lead to higher gas rates. If more  
3 gas-on-gas competition is allowed on Western Kentucky's  
4 system, higher gas usage and/or lower cost gas supply options  
5 may result, which would benefit Western Kentucky's customers.

6 Q. Are there other benefits Western Kentucky's existing customers  
7 would derive from alternate receipt point availability?

8 A. Yes, other benefits would be increased natural gas supply  
9 choices and the concomitant increased system and supply  
10 reliability such supply choices would bring to those  
11 customers.

12 Q. Mr. Tiggelaar, would you please summarize your position on  
13 Western Kentucky's proposed Rate T-5?

14 A. I approve of Western Kentucky's proposal to allow service  
15 through alternate receipt points. I believe such service will  
16 provide potential suppliers and current customers additional  
17 options for service. However, I believe the service should be  
18 implemented absent the \$0.10 per Mcf charge that Western  
19 Kentucky is proposing. I also believe that Western Kentucky  
20 must revise the Availability of Service provisions of its Rate  
21 T-5 tariff to require that Western Kentucky provide alternate  
22 receipt point service, if operationally feasible, on a non-  
23 discriminatory basis to any and all parties who request such  
24 service.

25 If Western Kentucky is allowed to implement this service  
26 as currently proposed, I believe this service will be

1 unmarketable and the possibility of undue discrimination will  
2 increase dramatically for the reasons previously enumerated.

3 Q. Mr. Tiggelaar, does this conclude your testimony?

4 A. Yes, it does.



Western Kentucky Gas Company  
Case No. 99-070  
KPSC Data Request Dated July 16, 1999  
DR Item 53  
Witness: Smith

Data Request:

Refer to Volume 1 of 10 of the Application, Tab 6, Proposed Tariffs, at Sheet No. 49, Alternative Receipt Point Service. Provide cost support for the proposed distribution charge of \$.10 per Mcf.

Response:

Western's rationale for establishing the rate for the Alternate Receipt Point Service, Rate T-5, recognized several factors. First, as discussed in detail in the testimony, Volume 2 of 10, Tab 11, at pages 31-33, availability of this service is subject to several limitations. T-5 Service, if available to a specific customer, presents a new, "added-cost" option for the customer - in other words, the customer may choose to utilize an alternate receipt point under the conditions of the T-5 tariff, or avoid the additional \$.10/Mcf fee by continuing to utilize their traditional upstream supply interconnect.

Administrative tasks for Western associated with providing this service include added transportation nomination and balancing complexities, additional system monitoring requirements at the point of receipt into Western's system, and accounting / contractual issues related to T-5 transactions.

Although Western did not perform cost or valuation analyses, the level of \$.10 per Mcf was proposed in recognition of these additional complexities faced by Western in providing and managing this new service, as well as the clear capability of the customer to assess this cost in their election to utilize this service.

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October 14, 1999

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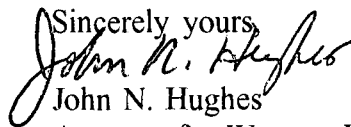
Ms. Helen Helton  
Executive Director  
Kentucky Public Service Commission  
730 Schenkel Lane  
Frankfort, KY 40602

Re: Case No. 99-070

Dear Ms. Helton:

Please file the response to the Attorney General's verbal request for additional information to support Item 14 of its September 20, 1999, data request. A copy has been served on all intervenors.

If there are any questions about this matter or if additional information is needed, please contact me.

Sincerely yours,  
  
John N. Hughes  
Attorney for Western Kentucky  
Gas Company

cc: Intervenors

**Western Kentucky Gas Company**  
**Case No. 99-070**  
**Attorney General Verbal Data Request Dated October 11, 1999**  
**Follow-up to DR Item 14**  
**Witness: Betty Adams**

**Data Request:**

What were the assumptions used for the number of payroll hours and pay rate for the hours used in the calculation of the total payroll. When were bonuses paid and how was the effect of annual increases incorporated into the total payroll.

**Response:**

Attached is the complete labor file for the forecasted calendar year. This report shows the number of hours for each month, along with the hourly rates that were in effect at the time the budget was prepared. For each hourly rate, the month of the annual increase is noted along with the calculation for that increase. This information was readily available for the forecasted year but not for the base year, due to a change over to the new Oracle financial systems, and new spreadsheets that are now being used for the FY2000 budgeting process. With the base year being six months actual and six months budget, the actual hours for those months were as follows:

Oct	176	Jan	168
Nov	168	Feb	160
Dec	184	Mar	184

Due to the above mentioned change in systems, along with a change in pay periods from semi-monthly to bi-weekly, the budgeted amounts in the last six months are for the most part, budgeted at 1/12<sup>th</sup> of the annual salary. If you calculate an average for hours in a month using 2080 hours per year, this comes to 173.33 hours per month.

The bonuses paid to those employees associated with the Performance Plan program were paid in November 1998. However, there are no bonus dollars included in the attached reports, these contain only actual salary projections, including standby and overtime estimates.

The amounts on the attached reports tie to Schedules "A" and "2A" in response KPSC 3-50.

WEXS - Labor Recap

WEXS

10/15/08 4:59 PM

LABOR RECAP

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
EXPENSE RECAP													
LABOR	63,792	63,792	69,835	60,727	70,015	67,376	64,312	70,598	64,450	68,460	68,778	65,976	798,041
EMPLOYEE BENEFITS	14,665	14,665	16,082	13,967	16,103	15,496	14,791	16,235	14,823	15,745	15,919	15,175	183,446
TOTAL EXPENSE LABOR	78,427	78,427	85,917	74,694	86,118	82,872	79,103	86,833	79,273	84,205	84,697	81,151	981,487

CAPITAL/DIRECT RECAP

LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL/DIRECT LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0

BU A&G OVERHEAD RECAP

LABOR	7,695	7,695	8,427	7,328	8,427	8,061	7,695	8,492	7,754	8,138	8,169	7,907	95,788
EMPLOYEE BENEFITS	1,789	1,789	1,939	1,686	1,939	1,854	1,769	1,954	1,783	1,872	1,879	1,819	22,032
TOTAL BU A&G OVERHEAD LABOR	9,484	9,484	10,366	9,014	10,366	9,915	9,464	10,446	9,537	10,010	10,048	9,726	117,820

BS OTHER RECAP

LABOR	3,947	3,947	4,214	3,664	4,214	4,031	3,947	4,214	3,947	4,031	4,031	3,947	47,694
EMPLOYEE BENEFITS	885	885	969	843	969	927	885	969	885	927	927	885	10,986
TOTAL BS OTHER LABOR	4,732	4,732	5,183	4,507	5,183	4,958	4,732	5,183	4,732	4,958	4,958	4,732	58,680

TOTAL LABOR

LABOR	76,304	76,304	82,476	71,719	89,666	79,468	76,854	83,294	76,051	80,629	80,978	77,730	941,463
EMPLOYEE BENEFITS	17,319	17,319	18,970	16,486	19,011	18,277	17,445	19,158	17,491	18,644	18,626	17,879	216,584
TOTAL	92,623	92,623	101,446	88,215	101,667	97,745	93,299	102,452	93,542	99,173	99,603	95,609	1,157,997

PAYROLL INCREASE RATE  
 BENEFITS RATE

WKG Administration

NUMBER OF WORK DAYS  
 NUMBER OF WORK HOURS

OVERTIME LABOR  
 MONTHLY AMOUNT

TOTAL PAYROLL  
 CAPITAL DIRECT  
 BU A&G OVERHEAD  
 BS OTHER  
 EXPENSE PAYROLL

STANDBY TIME  
 MONTHLY AMOUNT

TOTAL PAYROLL  
 CAPITAL DIRECT  
 BU A&G OVERHEAD  
 BS OTHER  
 EXPENSE PAYROLL

BASE PAY PER HOUR  
 MONTH OF INCREASE  
 TOTAL PAYROLL  
 CAPITAL DIRECT  
 BU A&G OVERHEAD  
 BS OTHER  
 EXPENSE PAYROLL

BASE PAY PER HOUR  
 MONTH OF INCREASE  
 TOTAL PAYROLL  
 CAPITAL DIRECT  
 BU A&G OVERHEAD  
 BS OTHER  
 EXPENSE PAYROLL

MONTH	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
WORK HOURS	188	188	184	180	184	178	188	184	188	178	178	188	2,080
4.00%	21	21	20	20	20	21	21	20	21	21	23	21	280
23.00%	0	0	0	0	0	0	0	0	0	0	0	0	0

TOTAL PAYROLL	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	0	0	0	0	0	0	0	0	0	0	0	0	0

STANDBY TIME	0	0	0	0	0	0	0	0	0	0	0	0	0
MONTHLY AMOUNT	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PAYROLL	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	0	0	0	0	0	0	0	0	0	0	0	0	0

BASE PAY PER HOUR	10.886	10.886	11.923	10.388	11.923	11.405	10.886	11.923	10.886	11.405	11.405	10.886	134,784
MONTH OF INCREASE	0	0	0	0	0	0	0	0	0	0	0	0	435
TOTAL PAYROLL	10,886	10,886	11,923	10,388	11,923	11,405	10,886	11,923	10,886	11,405	11,405	10,886	135,219
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	0	0	0	0	0	0	0	0	0	0	0	0	0

BASE PAY PER HOUR	2.977	2.977	3.280	2.835	3.280	3.119	2.977	3.280	2.977	3.119	3.119	2.977	36,888
MONTH OF INCREASE	0	0	0	0	0	0	0	0	0	0	0	0	244
TOTAL PAYROLL	2,977	2,977	3,280	2,835	3,280	3,119	2,977	3,280	2,977	3,119	3,119	2,977	37,102
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	744	744	815	709	815	780	744	815	744	780	811	774	9,275
BS OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	2,233	2,233	2,465	2,128	2,465	2,339	2,233	2,465	2,233	2,339	2,433	2,202	27,827



*WKG Business Development 4*

PAYROLL INCREASE RATE BENEFITS RATE	NUMBER OF WORK DATES		NUMBER OF WORK HOURS		OVERTIME LABOR MONTHLY AMOUNT	TOTAL PAYROLL CAPITAL DIRECT BU A&G OVERHEAD BAS OTHER EXPENSE PAYROLL	STANDBY TIME MONTHLY AMOUNT	TOTAL PAYROLL CAPITAL DIRECT BU A&G OVERHEAD BAS OTHER EXPENSE PAYROLL	TOTAL PAYROLL CAPITAL DIRECT BU A&G OVERHEAD BAS OTHER EXPENSE PAYROLL	TOTAL PAYROLL CAPITAL DIRECT BU A&G OVERHEAD BAS OTHER EXPENSE PAYROLL	TOTAL PAYROLL CAPITAL DIRECT BU A&G OVERHEAD BAS OTHER EXPENSE PAYROLL	TOTAL PAYROLL CAPITAL DIRECT BU A&G OVERHEAD BAS OTHER EXPENSE PAYROLL	TOTAL PAYROLL CAPITAL DIRECT BU A&G OVERHEAD BAS OTHER EXPENSE PAYROLL	TOTAL PAYROLL CAPITAL DIRECT BU A&G OVERHEAD BAS OTHER EXPENSE PAYROLL	TOTAL PAYROLL CAPITAL DIRECT BU A&G OVERHEAD BAS OTHER EXPENSE PAYROLL	TOTAL PAYROLL CAPITAL DIRECT BU A&G OVERHEAD BAS OTHER EXPENSE PAYROLL	TOTAL PAYROLL CAPITAL DIRECT BU A&G OVERHEAD BAS OTHER EXPENSE PAYROLL	
	1	2	3	4														
4.00%	1	2	3	4														
23.00%	189	189	184	180														
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL					
	31	31	29	20	23	23	31	29	31	23	29	31	2,090					260

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	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	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

48.38	1,288	1,288	1,280	6,922	7,890	7,614	7,268	7,890	7,268	7,814	7,614	7,268	7,814	7,614	7,268	7,814	7,614	7,268	88,981
10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	901
	7,288	7,288	7,560	6,922	7,890	7,614	7,268	7,890	7,268	7,919	7,614	7,268	7,919	7,614	7,268	7,919	7,614	7,268	90,882
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	0	0	0	0	0	0	0	0
5%	383	383	389	346	389	381	383	389	383	389	386	383	389	386	383	389	386	383	4,543
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	0	0	0	0	0	0	0	0
	8,905	8,905	7,262	8,578	7,582	7,233	8,905	7,262	8,905	7,582	7,582	8,905	7,582	7,582	7,582	7,582	7,582	7,181	88,359

81.87	5,314	5,314	5,884	5,099	5,884	5,609	5,814	5,884	5,314	5,609	5,814	5,884	5,314	5,609	5,814	5,884	5,314	5,609	65,290
11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	439
	5,314	5,314	6,864	5,099	5,884	5,609	5,314	5,884	5,314	5,609	5,314	5,884	5,314	5,609	5,314	5,884	5,314	5,609	65,728
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	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
	5,354	5,354	5,984	5,099	5,884	5,609	5,354	5,984	5,354	5,609	5,354	5,984	5,354	5,609	5,354	5,984	5,354	5,609	65,728

**WRG Human Resources**

PAYROLL INCREASE RATE	MONTHLY AMOUNT												TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
4.00%	21	21	21	21	21	21	21	21	21	21	21	21	21
23.00%	188	188	184	180	184	178	188	184	188	178	178	188	188
TOTAL													
2,080													
260													
OVERTIME LABOR													
MONTHLY AMOUNT													
TOTAL PAYROLL													
CAPITAL DIRECT													
BU A&G OVERHEAD													
B/S OTHER													
EXPENSE PAYROLL													
STANDBY TIME													
MONTHLY AMOUNT													
TOTAL PAYROLL													
CAPITAL DIRECT													
BU A&G OVERHEAD													
B/S OTHER													
EXPENSE PAYROLL													
BASE PAY PER HOUR													
MONTH OF INCREASE													
TOTAL PAYROLL													
CAPITAL DIRECT													
BU A&G OVERHEAD													
B/S OTHER													
EXPENSE PAYROLL													
BASE PAY PER HOUR													
MONTH OF INCREASE													
TOTAL PAYROLL													
CAPITAL DIRECT													
BU A&G OVERHEAD													
B/S OTHER													
EXPENSE PAYROLL													
BASE PAY PER HOUR													
MONTH OF INCREASE													
TOTAL PAYROLL													
CAPITAL DIRECT													
BU A&G OVERHEAD													
B/S OTHER													
EXPENSE PAYROLL													
BASE PAY PER HOUR													
MONTH OF INCREASE													
TOTAL PAYROLL													
CAPITAL DIRECT													
BU A&G OVERHEAD													
B/S OTHER													
EXPENSE PAYROLL													
BASE PAY PER HOUR													
MONTH OF INCREASE													
TOTAL PAYROLL													
CAPITAL DIRECT													
BU A&G OVERHEAD													
B/S OTHER													
EXPENSE PAYROLL													







WTSH - Labor Recap

WTSH

EMPLOYEE BENEFITS

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
LABOR RECAP	70,563	70,563	77,248	87,391	77,467	74,556	71,962	78,228	71,763	75,203	75,212	72,196	881,752
EMPLOYEE BENEFITS	16,229	16,229	17,768	15,301	17,918	17,148	16,413	17,993	16,505	17,296	17,299	18,606	202,805
TOTAL EXPENSE LABOR	86,792	86,792	95,016	102,692	95,385	91,704	87,775	96,221	88,268	92,499	92,511	90,802	1,084,557

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
CAPITAL DIRECT RECAP	5,859	5,859	6,427	5,657	6,530	6,280	6,004	6,594	6,089	6,329	6,329	6,039	73,956
LABOR EMPLOYER BENEFITS	1,348	1,348	1,478	1,303	1,502	1,444	1,381	1,517	1,389	1,456	1,456	1,389	17,011
TOTAL CAPITAL DIRECT LABOR	7,207	7,207	7,905	6,970	8,032	7,724	7,385	8,111	7,428	7,785	7,785	7,428	90,967

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
BU A&G OVERHEAD RECAP	44,223	44,223	48,434	42,209	48,920	46,921	44,789	49,052	44,789	47,435	47,520	45,497	554,012
LABOR EMPLOYER BENEFITS	10,172	10,172	11,140	9,708	11,251	10,791	10,802	11,282	10,302	10,910	10,930	10,464	127,424
TOTAL BU A&G OVERHEAD LABOR	54,395	54,395	59,574	51,917	60,171	57,712	55,091	60,334	55,091	58,345	58,450	55,961	681,436

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
B/S OTHER RECAP	0	0	0	0	0	0	0	0	0	0	0	0	0
LABOR EMPLOYER BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL B/S OTHER LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
TOTAL LABOR	120,645	120,645	132,109	115,267	132,917	127,757	122,165	133,874	122,531	123,967	123,061	123,732	1,509,720
LABOR EMPLOYER BENEFITS	27,749	27,749	30,386	26,512	30,671	29,383	28,096	30,792	28,196	29,682	29,685	28,459	347,210
TOTAL	148,394	148,394	162,495	141,779	163,488	157,140	150,261	164,666	150,727	153,649	152,746	152,191	1,856,930



BASE PAY PER HOUR	8647	4282	4282	4688	4069	4689	4465	4282	4688	4282	4465	4685	4282	62769
MONTH OF INCREASE	1	170	170	187	182	197	179	170	187	170	179	179	170	2,110
TOTAL PAYROLL	4432	4432	4855	4231	4855	4644	4432	4644	4855	4432	4644	4855	54879	0
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	3546	3546	3894	3377	3894	3715	3546	3715	3894	3546	3715	3894	43804	0
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	898	898	971	844	971	929	898	929	971	898	929	971	10,975	0

BASE PAY PER HOUR	9000	6040	6040	6520	4800	6520	6280	6040	6520	6040	6280	6520	6040	62,400
MONTH OF INCREASE	5	0	0	0	0	221	211	202	221	202	211	211	202	1,681
TOTAL PAYROLL	6040	6040	6520	4800	6520	6401	6282	6520	6401	6282	6520	6401	62,400	0
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	4538	4538	4989	4320	4989	5167	4842	4718	4989	4718	4842	4989	57,874	0
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	504	504	552	480	552	574	549	524	552	524	549	552	6,407	0

BASE PAY PER HOUR	8718	4667	4667	6002	4249	6002	4784	4667	6002	4667	4784	6002	4667	66,641
MONTH OF INCREASE	8	0	0	0	0	200	191	183	200	183	191	183	200	1,522
TOTAL PAYROLL	4667	4667	6002	4349	6002	5202	4975	4784	5202	4975	4784	5202	68,063	0
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	4110	4110	4502	3814	4682	4478	4275	4478	4682	4275	4478	4682	52,258	0
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	457	457	500	435	500	497	475	457	500	475	497	475	5,804	0

BASE PAY PER HOUR	8000	3960	3960	3680	3200	3680	3520	3960	3680	3520	3680	3960	3680	41,800
MONTH OF INCREASE	6	0	0	0	0	141	134	147	141	134	141	141	134	972
TOTAL PAYROLL	3960	3960	3680	3200	3680	3661	3494	3661	3680	3494	3661	3680	42,672	0
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	3024	3024	3312	2880	3312	3295	3145	3295	3312	3145	3295	3312	38,316	0
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	398	398	388	320	398	398	349	388	398	349	388	398	4,256	0

BASE PAY PER HOUR	8747	6329	6329	6931	6027	6931	6630	6329	6931	6329	6630	6931	6329	78,544
MONTH OF INCREASE	10	0	0	0	0	0	0	0	0	0	0	0	0	783
TOTAL PAYROLL	6329	6329	6931	6027	6931	6630	6329	6931	6630	6329	6630	6931	79,137	0
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	5898	5898	6238	5424	6238	5987	5696	6238	5987	5696	6238	5987	71,222	0
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	633	633	683	603	683	653	633	683	653	633	683	653	7,915	0









BASE PAY PER HOUR	30.28	3.415	3.415	3.741	3.263	3.741	3.578	3.415	3.741	3.578	3.415	3.741	3.415	3.578	3.415	3.578	3.415	42.285
MONTH OF INCREASE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9.47
TOTAL PAYROLL	3,415	3,415	3,741	3,263	3,741	3,578	3,415	3,741	3,578	3,415	3,741	3,415	3,578	3,415	3,578	3,415	3,578	43,132
CAPITAL DIRECT	273	273	299	299	299	299	294	294	294	294	294	294	294	294	294	294	294	3,449
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	3,142	3,142	3,442	2,993	3,442	3,279	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	38,683

BASE PAY PER HOUR	33.85	3.844	3.844	4.211	3.681	4.211	4.028	3.844	4.211	4.028	3.844	4.211	3.844	4.028	3.844	4.028	3.844	47.588
MONTH OF INCREASE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.281
TOTAL PAYROLL	3,844	3,844	4,211	3,681	4,211	4,028	3,844	4,211	4,028	3,844	4,211	3,844	4,028	3,844	4,028	3,844	4,028	48,572
CAPITAL DIRECT	308	308	337	337	337	337	337	337	337	337	337	337	337	337	337	337	337	3,911
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	3,536	3,536	3,874	3,344	3,344	3,691	3,507	3,507	3,507	3,507	3,507	3,507	3,507	3,507	3,507	3,507	3,507	44,661

BASE PAY PER HOUR	17.28	2.960	2.960	3.231	2.610	3.231	3.091	2.960	3.231	3.091	2.960	3.231	2.960	3.091	2.960	3.091	2.960	38.329
MONTH OF INCREASE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4.84
TOTAL PAYROLL	2,960	2,960	3,231	2,610	3,231	3,091	2,960	3,231	3,091	2,960	3,231	2,960	3,091	2,960	3,091	2,960	3,091	37,013
CAPITAL DIRECT	238	238	259	259	259	259	247	247	247	247	247	247	247	247	247	247	247	2,961
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	2,714	2,714	2,972	2,353	2,972	2,844	2,714	2,714	2,714	2,714	2,714	2,714	2,714	2,714	2,714	2,714	2,714	34,052

BASE PAY PER HOUR	16.57	2.784	2.784	3.049	2.651	3.049	2.916	2.784	3.049	2.916	2.784	3.049	2.784	2.916	2.784	2.916	2.784	34.466
MONTH OF INCREASE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5.78
TOTAL PAYROLL	2,784	2,784	3,049	2,651	3,049	2,916	2,784	3,049	2,916	2,784	3,049	2,784	2,916	2,784	2,916	2,784	2,916	35,044
CAPITAL DIRECT	223	223	244	244	244	244	233	233	233	233	233	233	233	233	233	233	233	2,806
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	2,561	2,561	2,805	2,408	2,805	2,683	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	32,238

BASE PAY PER HOUR	30.58	6.134	6.134	6.682	4.890	6.682	6.379	6.134	6.682	6.379	6.134	6.682	6.134	6.379	6.134	6.379	6.134	63.665
MONTH OF INCREASE	1	205	205	225	198	225	215	205	225	215	205	225	205	215	205	215	205	2,541
TOTAL PAYROLL	6,332	6,332	6,846	6,086	6,846	6,539	6,332	6,846	6,539	6,332	6,846	6,332	6,539	6,332	6,539	6,332	6,539	66,106
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	2,670	2,670	2,824	2,543	2,824	2,670	2,787	2,670	2,824	2,787	2,670	2,824	2,670	2,787	2,670	2,787	2,670	33,056
BS OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	2,669	2,669	2,924	2,543	2,924	2,787	2,669	2,669	2,669	2,669	2,669	2,669	2,669	2,669	2,669	2,669	2,669	33,056

BASE PAY PER HOUR	40.45	6.795	6.795	7.443	6.472	7.443	7.119	6.795	7.443	7.119	6.795	7.443	6.795	7.119	6.795	7.119	6.795	84.186
MONTH OF INCREASE	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	272
TOTAL PAYROLL	6,795	6,795	7,443	6,472	7,443	7,119	6,795	7,443	7,119	6,795	7,443	6,795	7,119	6,795	7,119	6,795	7,119	84,408
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	3,388	3,388	3,721	3,238	3,721	3,560	3,388	3,721	3,560	3,388	3,721	3,388	3,560	3,388	3,560	3,388	3,560	42,205
BS OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	3,388	3,388	3,722	3,238	3,722	3,559	3,388	3,722	3,559	3,388	3,722	3,388	3,559	3,388	3,559	3,388	3,559	42,203

BASE PAY PER HOUR	34.03	4.035	4.035	4.430	3.943	4.430	4.225	4.035	4.430	4.225	4.035	4.430	4.035	4.225	4.035	4.225	4.035	49.982
MONTH OF INCREASE	1	181	181	177	154	177	189	181	177	189	181	177	181	189	181	189	181	1,927
TOTAL PAYROLL	4,186	4,186	4,597	4,057	4,597	4,397	4,186	4,597	4,397	4,186	4,597	4,186	4,397	4,186	4,397	4,186	4,397	51,967
CAPITAL DIRECT	338	338	389	320	389	388	352	338	389	388	352	338	388	352	338	388	352	4,160
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	3,880	3,880	4,228	3,677	4,228	4,045	3,880	4,228	4,045	3,880	4,228	3,880	4,045	3,880	4,045	3,880	4,045	47,799

PAYROLL INCREASE RATE  
 BENEFITS RATE  
 4.00%  
 23.00%

WRG Technical Services

NUMBER OF WORK DAYS  
 31 31 30 30 29 23 21 30 21 23 33 33 31 21  
 1 188 2 188 3 184 4 180 5 184 6 178 7 188 8 184 9 188 10 178 11 178 12 188  
 JAN FEB MAR APR MAY JUN JUL AUG SEP OCT NOV DEC TOTAL  
 2,080

OVERTIME LABOR  
 MONTHLY AMOUNT  
 0 0 0 0 0 0 0 0 0 0 0 0 0 0  
 TOTAL PAYROLL  
 CAPITAL DIRECT  
 BU A&G OVERHEAD  
 B/S OTHER  
 EXPENSE PAYROLL  
 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 0 0 0 0 0 0 0 0 0 0  
 0 0 0 0 0 0 0 0 0 0 0 0 0 0

STANDBY TIME  
 MONTHLY AMOUNT  
 0 0 0 0 0 0 0 0 0 0 0 0 0 0

TOTAL PAYROLL  
 CAPITAL DIRECT  
 BU A&G OVERHEAD  
 B/S OTHER  
 EXPENSE PAYROLL  
 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 0 0 0 0 0 0 0 0 0 0  
 0 0 0 0 0 0 0 0 0 0 0 0 0 0

BASE PAY PER HOUR  
 MONTH OF INCREASE  
 TOTAL PAYROLL  
 CAPITAL DIRECT  
 BU A&G OVERHEAD  
 B/S OTHER  
 EXPENSE PAYROLL  
 48.04 8,239 8,239 9,023 7,846 9,023 8,691 8,239 9,023 8,239 8,691 8,239 9,023 8,239 8,691 8,239 8,691 8,239 8,691 8,239  
 10  
 0% 8,239 8,239 9,023 7,846 9,023 8,691 8,239 9,023 8,239 8,691 8,239 9,023 8,239 8,691 8,239 8,691 8,239 8,691 8,239  
 80% 6,591 6,591 7,219 6,277 7,219 6,805 6,591 7,219 6,591 7,181 7,181 7,181 7,181 7,181 7,181 7,181 7,181 7,181 7,181  
 0% 0  
 1,848 1,848 1,804 1,804 1,804 1,848 1,848 1,848 1,848 1,848 1,795 1,795 1,795 1,795 1,795 1,795 1,795 1,795 1,795

BASE PAY PER HOUR  
 MONTH OF INCREASE  
 TOTAL PAYROLL  
 CAPITAL DIRECT  
 BU A&G OVERHEAD  
 B/S OTHER  
 EXPENSE PAYROLL  
 18.81 2,841 2,841 3,111 2,706 3,111 2,976 2,841 3,111 2,841 2,976 2,841 3,111 2,841 2,976 2,841 2,976 2,841 2,976 2,841  
 1 114 114 124 108 124 119 114 124 114 119 114 124 114 119 114 119 114 119 114  
 0% 2,841 2,841 3,111 2,706 3,111 2,976 2,841 3,111 2,841 2,976 2,841 3,111 2,841 2,976 2,841 2,976 2,841 2,976 2,841  
 80% 1,773 1,773 1,941 1,688 1,941 1,857 1,773 1,941 1,773 1,857 1,773 1,941 1,773 1,857 1,773 1,857 1,773 1,857 1,773  
 0% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  
 1,182 1,182 1,294 1,294 1,294 1,182 1,182 1,294 1,182 1,294 1,182 1,294 1,182 1,294 1,182 1,294 1,182 1,294 1,182

36,173  
 1,407  
 98,680  
 0  
 0  
 21,947  
 14,633

LABOR RECAP

WKE WR Admin

JAN FEB MAR APR MAY JUN JUL AUG SEP OCT NOV DEC TOTAL

EXPENSE RECAP	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
LABOR	6485	6485	7310	6357	7310	6394	6878	7310	6378	6394	6394	6378	62287
EMPLOYEE BENEFITS	1482	1482	1681	1482	1681	1609	1535	1681	1535	1609	1609	1535	18321
<b>TOTAL EXPENSE LABOR</b>	<b>7967</b>	<b>7967</b>	<b>8991</b>	<b>7839</b>	<b>8991</b>	<b>8003</b>	<b>8211</b>	<b>8991</b>	<b>8211</b>	<b>8003</b>	<b>8003</b>	<b>8211</b>	<b>101,188</b>

CAPITAL DIRECT RECAP

LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL CAPITAL DIRECT LABOR</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

BU A&G OVERHEAD RECAP

LABOR	3304	3304	3732	3248	3732	3589	3407	3732	3407	3589	3589	3407	41378
EMPLOYEE BENEFITS	780	780	859	747	859	821	784	859	784	821	821	784	9,668
<b>TOTAL BU A&amp;G OVERHEAD LAE</b>	<b>4084</b>	<b>4084</b>	<b>4590</b>	<b>3995</b>	<b>4590</b>	<b>4390</b>	<b>4191</b>	<b>4590</b>	<b>4191</b>	<b>4390</b>	<b>4390</b>	<b>4191</b>	<b>51,034</b>

B/S OTHER RECAP

LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL B/S OTHER LABOR</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

TOTAL LABOR

LABOR	8789	8789	11042	9504	11042	10,683	10,083	11,042	10,083	10,683	10,683	10,083	124,246
EMPLOYEE BENEFITS	2,282	2,282	2,639	2,209	2,639	2,490	2,319	2,639	2,319	2,490	2,490	2,319	28,677
<b>TOTAL</b>	<b>12,071</b>	<b>12,071</b>	<b>13,681</b>	<b>11,712</b>	<b>13,681</b>	<b>12,993</b>	<b>12,402</b>	<b>13,681</b>	<b>12,402</b>	<b>12,993</b>	<b>12,993</b>	<b>12,402</b>	<b>152,922</b>

*WKG West Region Administration*

PAYROLL INCREASE RATE		4.00%	
BENEFITS RATE		23.00%	
NUMBER OF WORK DAYS	31	31	31
NUMBER OF WORK HOURS	168	168	168
OVERTIME LABOR MONTHLY AMOUNT	13	13	13
TOTAL PAYROLL	12	12	12
CAPITAL DIRECT	0	0	0
BU A&G OVERHEAD	4	4	4
BS OTHER	0	0	0
EXPENSE PAYROLL	8	8	8
STANDBY TIME MONTHLY AMOUNT	0	0	0
TOTAL PAYROLL	0	0	0
CAPITAL DIRECT	0	0	0
BU A&G OVERHEAD	0	0	0
BS OTHER	0	0	0
EXPENSE PAYROLL	0	0	0
BASE PAY PER HOUR	7.352	7.352	7.352
MONTHLY AMOUNT	0	0	0
TOTAL PAYROLL	0	0	0
CAPITAL DIRECT	0	0	0
BU A&G OVERHEAD	0	0	0
BS OTHER	0	0	0
EXPENSE PAYROLL	0	0	0
BASE PAY PER HOUR	42.78	42.78	42.78
MONTHLY AMOUNT	0	0	0
TOTAL PAYROLL	0	0	0
CAPITAL DIRECT	0	0	0
BU A&G OVERHEAD	0	0	0
BS OTHER	0	0	0
EXPENSE PAYROLL	0	0	0

	MONTHLY AMOUNT												TOTAL		
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC			
BASE PAY PER HOUR	18.88	2.332	2.332	2.654	2.221	2.654	2.443	2.332	2.654	2.332	2.443	2.443	2.332	2.332	28,970
MONTHLY AMOUNT	18.88	93	93	102	89	102	98	93	102	93	98	98	93	93	1,164
TOTAL PAYROLL	18.88	2,425	2,425	2,656	2,310	2,656	2,541	2,425	2,656	2,425	2,541	2,541	2,425	2,425	30,024
CAPITAL DIRECT	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	80%	727	727	787	693	787	782	727	787	727	782	782	727	727	8,005
BS OTHER	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	1,888	1,688	1,688	1,859	1,617	1,859	1,778	1,688	1,859	1,688	1,778	1,778	1,688	1,688	21,019

	MONTHLY AMOUNT												TOTAL		
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC			
BASE PAY PER HOUR	42.78	7.352	7.352	8.052	7.002	8.052	7.102	7.352	8.052	7.352	7.102	7.102	7.352	7.352	91,021
MONTHLY AMOUNT	42.78	0	0	322	290	322	308	294	322	294	308	308	294	294	3,052
TOTAL PAYROLL	42.78	7,352	7,352	8,374	7,292	8,374	8,010	7,646	8,374	7,646	8,010	8,010	7,646	7,646	94,073
CAPITAL DIRECT	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	85%	2,573	2,573	2,831	2,549	2,831	2,803	2,678	2,831	2,678	2,803	2,803	2,678	2,678	32,925
BS OTHER	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	4,778	4,778	4,778	5,443	4,733	5,443	5,207	4,970	5,443	4,970	5,207	5,207	4,970	4,970	61,148

	MONTHLY AMOUNT												TOTAL		
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC			
BASE PAY PER HOUR	18.88	2.332	2.332	2.654	2.221	2.654	2.443	2.332	2.654	2.332	2.443	2.443	2.332	2.332	28,970
MONTHLY AMOUNT	18.88	93	93	102	89	102	98	93	102	93	98	98	93	93	1,164
TOTAL PAYROLL	18.88	2,425	2,425	2,656	2,310	2,656	2,541	2,425	2,656	2,425	2,541	2,541	2,425	2,425	30,024
CAPITAL DIRECT	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	80%	727	727	787	693	787	782	727	787	727	782	782	727	727	8,005
BS OTHER	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	1,888	1,688	1,688	1,859	1,617	1,859	1,778	1,688	1,859	1,688	1,778	1,778	1,688	1,688	21,019

LABOR RECAP

WRG WR BD

JAN FEB MAR APR MAY JUN JUL AUG SEP OCT NOV DEC TOTAL

EXPENSE RECAP	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
LABOR	14,396	14,591	15,069	13,866	16,143	16,442	14,740	16,143	14,740	15,639	15,639	14,832	181,960
EMPLOYEE BENEFITS	3,311	3,354	3,673	3,194	3,713	3,582	3,390	3,713	3,390	3,574	3,574	3,411	41,849
<b>TOTAL EXPENSE LABOR</b>	<b>17,707</b>	<b>17,935</b>	<b>18,742</b>	<b>17,060</b>	<b>19,856</b>	<b>20,024</b>	<b>18,130</b>	<b>19,856</b>	<b>18,130</b>	<b>19,213</b>	<b>19,213</b>	<b>18,243</b>	<b>223,799</b>

CAPITAL DIRECT RECAP

LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL CAPITAL DIRECT LABOR</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

BU A&G OVERHEAD RECAP

LABOR	4,798	4,939	5,322	4,628	5,390	5,147	4,912	5,390	4,912	5,178	5,178	4,943	60,659
EMPLOYEE BENEFITS	1,104	1,118	1,224	1,064	1,237	1,194	1,130	1,237	1,130	1,191	1,191	1,137	13,847
<b>TOTAL BU A&amp;G OVERHEAD LAE</b>	<b>5,902</b>	<b>5,977</b>	<b>6,546</b>	<b>5,692</b>	<b>6,627</b>	<b>6,341</b>	<b>6,042</b>	<b>6,627</b>	<b>6,042</b>	<b>6,370</b>	<b>6,370</b>	<b>6,080</b>	<b>74,506</b>

B/S OTHER RECAP

LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL B/S OTHER LABOR</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

TOTAL LABOR

LABOR	18,194	19,440	21,391	18,614	21,623	20,669	19,662	21,623	19,662	20,718	20,718	19,776	242,589
EMPLOYEE BENEFITS	4,415	4,472	4,897	4,366	4,950	4,736	4,590	4,960	4,590	4,766	4,766	4,448	55,796
<b>TOTAL</b>	<b>23,609</b>	<b>23,912</b>	<b>26,188</b>	<b>22,772</b>	<b>26,473</b>	<b>25,325</b>	<b>24,172</b>	<b>26,473</b>	<b>24,172</b>	<b>25,483</b>	<b>25,483</b>	<b>24,223</b>	<b>298,385</b>

# WKG West Region Business Development

PAIDROLL INCREASE RATE	4.00%	23.00%													TOTAL	260
NUMBER OF WORK DAYS	1	2	3	4	5	6	7	8	9	10	11	12		2,080		
NUMBER OF WORK HOURS	180	188	194	180	194	178	188	194	168	178	178	188		2,080		
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC				

OVERTIME LABOR MONTHLY AMOUNT	0												0		
TOTAL PAYROLL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

STANDBY TIME MONTHLY AMOUNT	0												0		
TOTAL PAYROLL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

BASE PAY PER HOUR MONTH OF INCREASE TOTAL PAYROLL	88.88	3	0%	0%	28%	0%								
BASE PAY PER HOUR	6.147	6.147	6.178	6.284	6.138	6.440	6.147	6.178	6.147	6.440	6.440	6.147	6.147	76,107
MONTH OF INCREASE	0	234	289	234	289	289	289	248	289	289	289	248	248	2,799
TOTAL PAYROLL	6.147	6.382	7.002	6.088	7.002	6.088	6.382	7.002	6.088	6.382	6.088	6.382	6.382	78,906
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	1.537	1.588	1.750	1.522	1.674	1.588	1.750	1.588	1.674	1.588	1.674	1.588	1.588	19,723
BS OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	4.610	4.795	5.252	4.568	5.252	4.568	4.795	5.252	4.795	5.024	5.024	4.795	4.795	59,183

BASE PAY PER HOUR MONTH OF INCREASE TOTAL PAYROLL	81.88	5	0%	0%	25%	0%								
BASE PAY PER HOUR	6.297	6.297	6.802	6.045	6.802	6.549	6.297	6.802	6.297	6.549	6.549	6.297	6.297	66,682
MONTH OF INCREASE	0	0	0	0	0	222	212	222	212	222	222	212	212	1,788
TOTAL PAYROLL	6.297	6.297	6.802	6.045	6.802	6.549	6.297	6.802	6.297	6.549	6.549	6.297	6.297	67,488
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	1.234	1.234	1.450	1.281	1.508	1.443	1.377	1.588	1.377	1.443	1.443	1.377	1.377	18,885
BS OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	3.073	3.073	4.352	3.764	4.528	4.328	4.132	4.528	4.132	4.328	4.328	4.132	4.132	50,513

BASE PAY PER HOUR MONTH OF INCREASE TOTAL PAYROLL	86.78	1	0%	0%	35%	0%								
BASE PAY PER HOUR	4.501	4.501	4.929	4.286	4.929	4.715	4.501	4.929	4.501	4.715	4.715	4.501	4.501	65,723
MONTH OF INCREASE	180	180	187	171	187	188	180	187	180	188	188	180	180	2,229
TOTAL PAYROLL	4.501	4.501	4.929	4.286	4.929	4.715	4.501	4.929	4.501	4.715	4.715	4.501	4.501	67,952
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	1.170	1.170	1.282	1.114	1.282	1.228	1.170	1.282	1.170	1.228	1.228	1.170	1.170	14,488
BS OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	3.511	3.511	3.844	3.343	3.844	3.678	3.511	3.844	3.511	3.678	3.678	3.511	3.511	43,644

BASE PAY PER HOUR MONTH OF INCREASE TOTAL PAYROLL	18.37	10	0%	0%	35%	0%								
BASE PAY PER HOUR	3.069	3.069	3.362	2.922	3.362	3.216	3.069	3.362	3.069	3.216	3.216	3.069	3.069	38,002
MONTH OF INCREASE	0	0	0	0	0	0	0	0	0	0	0	0	0	381
TOTAL PAYROLL	3.069	3.069	3.362	2.922	3.362	3.216	3.069	3.362	3.069	3.216	3.216	3.069	3.069	38,383
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	0.767	0.767	0.840	0.731	0.840	0.804	0.767	0.840	0.767	0.804	0.804	0.767	0.767	9,583
BS OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	2.302	2.302	2.522	2.192	2.522	2.412	2.302	2.522	2.302	2.412	2.412	2.302	2.302	28,780

BASE PAY PER HOUR MONTH OF INCREASE TOTAL PAYROLL	18.37	10	0%	0%	35%	0%								
BASE PAY PER HOUR	3.069	3.069	3.362	2.922	3.362	3.216	3.069	3.362	3.069	3.216	3.216	3.069	3.069	38,002
MONTH OF INCREASE	0	0	0	0	0	0	0	0	0	0	0	0	0	381
TOTAL PAYROLL	3.069	3.069	3.362	2.922	3.362	3.216	3.069	3.362	3.069	3.216	3.216	3.069	3.069	38,383
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	0.767	0.767	0.840	0.731	0.840	0.804	0.767	0.840	0.767	0.804	0.804	0.767	0.767	9,583
BS OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	2.302	2.302	2.522	2.192	2.522	2.412	2.302	2.522	2.302	2.412	2.412	2.302	2.302	28,780

WMVO - Labor Recap

WMVO

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LABOR RECAP

EXPENSE RECAP

LABOR EMPLOYER BENEFITS

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
LABOR	79,996	80,119	87,423	76,855	87,744	84,214	80,706	88,014	80,744	85,015	85,146	81,510	997,486
EMPLOYER BENEFITS	18,399	18,428	20,107	17,677	20,181	19,369	18,562	20,243	18,571	19,554	19,594	18,747	229,422
TOTAL EXPENSE LABOR	98,395	98,547	107,530	94,532	107,925	103,583	99,268	108,257	99,315	104,569	104,730	100,257	1,226,908

CAPITAL DIRECT RECAP

LABOR EMPLOYER BENEFITS

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
LABOR	16,810	16,858	18,482	16,127	16,605	17,794	16,987	18,683	17,058	18,048	18,055	17,287	210,774
EMPLOYER BENEFITS	3,886	3,877	4,246	3,710	4,279	4,093	3,907	4,297	3,924	4,151	4,153	3,976	48,479
TOTAL CAPITAL DIRECT LABOR	20,676	20,735	22,708	19,837	22,884	21,887	20,894	22,980	20,982	22,199	22,208	21,263	259,253

BU AAG OVERHEAD RECAP

LABOR EMPLOYER BENEFITS

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
LABOR	11,851	11,851	12,980	11,296	12,990	12,426	11,924	13,205	12,057	12,692	12,692	12,057	147,901
EMPLOYER BENEFITS	2,726	2,726	2,985	2,599	2,988	2,857	2,743	3,037	2,774	2,905	2,905	2,774	34,019
TOTAL BU AAG OVERHEAD LABOR	14,577	14,577	15,965	13,895	15,978	15,283	14,667	16,242	14,831	15,597	15,597	14,831	181,920

B/S OTHER RECAP

LABOR EMPLOYER BENEFITS

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
LABOR	6,761	6,876	7,530	6,569	7,572	7,245	6,915	7,598	6,939	7,313	7,313	7,002	85,693
EMPLOYER BENEFITS	1,555	1,581	1,732	1,511	1,742	1,667	1,590	1,748	1,596	1,682	1,682	1,610	19,696
TOTAL B/S OTHER LABOR	8,316	8,457	9,262	8,080	9,314	8,912	8,505	9,346	8,535	8,995	8,995	8,612	105,389

TOTAL LABOR

LABOR EMPLOYER BENEFITS

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
LABOR	115,418	115,704	126,895	110,647	126,911	121,679	116,632	127,500	116,798	123,008	123,146	117,856	1,441,794
EMPLOYER BENEFITS	28,546	28,612	29,070	25,497	29,190	27,986	26,802	29,825	26,865	28,292	28,324	27,107	331,616
TOTAL	143,964	144,316	155,965	136,144	156,101	149,665	143,434	157,325	143,663	151,300	151,470	144,963	1,773,410

*Madisonville Operations*

MONTHLY AMOUNT	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
NUMBER OF WORK DAYS	169	169	164	180	184	178	168	184	168	178	176	168	2,080
MONTHLY AMOUNT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	

PAYROLL INCREASE RATE	4.00%	23.00%	0	0	0	0	0	0	0	0	0	0	0
BENEFITS RATE	0	0	0	0	0	0	0	0	0	0	0	0	0
STANDBY TIME	0	0	0	0	0	0	0	0	0	0	0	0	0
MONTHLY AMOUNT	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PATROLL	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	0	0	0	0	0	0	0	0	0	0	0	0	0

MONTHLY AMOUNT	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
MONTHLY AMOUNT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	

MONTHLY AMOUNT	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
MONTHLY AMOUNT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	

MONTHLY AMOUNT	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
MONTHLY AMOUNT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	

MONTHLY AMOUNT	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
MONTHLY AMOUNT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	

MONTHLY AMOUNT	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
MONTHLY AMOUNT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	



*Madisonville Cm/MSR*

PAYROLL INCREASE RATE	BENEFITS RATE	NUMBER OF WORK DAYS	NUMBER OF WORK HOURS	OVERTIME LABOR MONTHLY AMOUNT	TOTAL PAYROLL	CAPITAL DIRECT	BU A&G OVERHEAD	BU A&G OVERHEAD	EXPENSE PAYROLL	STANDBY TIME MONTHLY AMOUNT	TOTAL PAYROLL	CAPITAL DIRECT	BU A&G OVERHEAD	BU A&G OVERHEAD	EXPENSE PAYROLL
4.00%	23.00%	31	168	1,896	1,896	0	0	0	1,896	1,284	1,284	0	0	0	1,284
		2	168	1,896	1,896	0	0	0	1,896	1,284	1,284	0	0	0	1,284
		31	194	1,896	1,896	0	0	0	1,896	1,284	1,284	0	0	0	1,284
		4	180	1,896	1,896	0	0	0	1,896	1,284	1,284	0	0	0	1,284
		5	194	1,896	1,896	0	0	0	1,896	1,284	1,284	0	0	0	1,284
		6	176	1,896	1,896	0	0	0	1,896	1,284	1,284	0	0	0	1,284
		7	168	1,896	1,896	0	0	0	1,896	1,284	1,284	0	0	0	1,284
		8	184	1,896	1,896	0	0	0	1,896	1,284	1,284	0	0	0	1,284
		9	168	1,896	1,896	0	0	0	1,896	1,284	1,284	0	0	0	1,284
		10	176	1,896	1,896	0	0	0	1,896	1,284	1,284	0	0	0	1,284
		11	176	1,896	1,896	0	0	0	1,896	1,284	1,284	0	0	0	1,284
		12	168	1,896	1,896	0	0	0	1,896	1,284	1,284	0	0	0	1,284
		TOTAL	2,080	22,632	22,632	0	0	0	22,632	15,168	15,168	0	0	0	15,168

BASE PAY PER HOUR	MONTHLY AMOUNT	TOTAL PAYROLL	CAPITAL DIRECT	BU A&G OVERHEAD	BU A&G OVERHEAD	EXPENSE PAYROLL
16.04	2,695	2,695	2,695	0	0	2,695
1	108	118	3,069	2,695	2,695	34,697
10%	2,803	2,803	3,077	2,695	2,695	3,470
0%	0	0	0	0	0	0
0%	0	0	0	0	0	0
0%	2,523	2,523	2,762	2,402	2,762	31,227

BASE PAY PER HOUR	MONTHLY AMOUNT	TOTAL PAYROLL	CAPITAL DIRECT	BU A&G OVERHEAD	BU A&G OVERHEAD	EXPENSE PAYROLL
14.74	2,476	2,476	2,476	0	0	2,476
4	0	0	2,712	2,358	2,712	30,653
10%	2,476	2,476	2,712	2,452	2,712	31,572
0%	248	248	271	245	271	3,157
0%	0	0	0	0	0	0
0%	0	0	0	0	0	0
0%	2,228	2,228	2,441	2,207	2,441	28,415

BASE PAY PER HOUR	MONTHLY AMOUNT	TOTAL PAYROLL	CAPITAL DIRECT	BU A&G OVERHEAD	BU A&G OVERHEAD	EXPENSE PAYROLL
13.88	2,341	2,341	2,341	0	0	2,341
1	94	103	2,667	2,318	2,667	28,981
80%	1,461	1,461	1,600	1,391	1,600	18,008
0%	0	0	0	0	0	0
0%	0	0	0	0	0	0
20%	487	487	534	484	534	6,028
	487	487	534	483	534	6,028

BASE PAY PER HOUR												
MONTH OF INCREASE												
TOTAL PAYROLL												
CAPITAL DIRECT												
BU A&G OVERHEAD												
B/S OTHER												
EXPENSE PAYROLL												
14.50	2,604	2,604	2,652	2,460	2,432	2,728	2,604	2,832	2,604	2,728	2,604	2,824
4	0	0	0	99	114	109	104	114	104	109	104	104
60%	2,604	2,652	2,579	2,368	2,579	2,837	2,708	2,966	2,837	2,837	2,837	33,209
80%	1,883	1,883	1,711	1,548	1,790	1,702	1,825	1,790	1,702	1,825	1,702	19,926
0%	0	0	0	0	0	0	0	0	0	0	0	0
20%	521	521	570	518	583	587	542	593	542	597	587	6,842
	520	520	571	515	583	588	541	593	541	598	588	6,842

BASE PAY PER HOUR												
MONTH OF INCREASE												
TOTAL PAYROLL												
CAPITAL DIRECT												
BU A&G OVERHEAD												
B/S OTHER												
EXPENSE PAYROLL												
13.84	2,292	2,292	2,510	2,183	2,510	2,401	2,292	2,510	2,292	2,401	2,401	28,379
1	92	92	100	87	100	98	92	100	92	98	92	1,135
0%	2,384	2,384	2,610	2,270	2,610	2,497	2,384	2,497	2,384	2,497	2,497	29,514
0%	0	0	0	0	0	0	0	0	0	0	0	0
10%	238	238	281	227	281	250	238	281	238	290	250	2,950
0%	0	0	0	0	0	0	0	0	0	0	0	0
	2,148	2,148	2,349	2,043	2,349	2,247	2,148	2,349	2,148	2,247	2,247	26,584

BASE PAY PER HOUR												
MONTH OF INCREASE												
TOTAL PAYROLL												
CAPITAL DIRECT												
BU A&G OVERHEAD												
B/S OTHER												
EXPENSE PAYROLL												
27.25	4,578	4,578	5,014	4,360	5,014	4,796	4,578	5,014	4,578	4,796	4,796	56,680
7	0	0	0	0	0	0	183	201	183	192	183	1,134
0%	4,578	4,578	5,014	4,360	5,014	4,796	4,761	4,989	4,761	4,989	4,989	57,814
0%	0	0	0	0	0	0	0	0	0	0	0	0
35%	1,802	1,802	1,755	1,525	1,755	1,679	1,566	1,825	1,566	1,746	1,746	20,234
0%	0	0	0	0	0	0	0	0	0	0	0	0
	2,976	2,976	3,259	2,834	3,259	3,117	3,095	3,390	3,095	3,242	3,242	37,580

BASE PAY PER HOUR												
MONTH OF INCREASE												
TOTAL PAYROLL												
CAPITAL DIRECT												
BU A&G OVERHEAD												
B/S OTHER												
EXPENSE PAYROLL												
13.80	3,293	3,293	3,606	3,136	3,606	3,450	3,293	3,606	3,293	3,450	3,450	40,768
11	0	0	0	0	0	0	0	0	0	0	0	270
0%	3,293	3,293	3,606	3,136	3,606	3,450	3,293	3,606	3,293	3,450	3,450	41,038
5%	185	185	180	157	180	172	165	180	165	172	179	2,051
0%	0	0	0	0	0	0	0	0	0	0	0	0
	3,128	3,128	3,426	2,979	3,426	3,278	3,128	3,426	3,128	3,278	3,278	38,987

BASE PAY PER HOUR												
MONTH OF INCREASE												
TOTAL PAYROLL												
CAPITAL DIRECT												
BU A&G OVERHEAD												
B/S OTHER												
EXPENSE PAYROLL												
18.15	2,714	2,714	2,972	2,585	2,972	2,843	2,714	2,972	2,714	2,843	2,843	33,600
1	109	109	119	103	119	114	109	119	109	114	114	1,347
10%	2,823	2,823	3,091	2,688	3,091	2,929	2,823	3,091	2,823	2,929	2,929	34,947
0%	282	282	309	289	309	296	282	309	282	296	296	3,494
0%	0	0	0	0	0	0	0	0	0	0	0	0
	2,541	2,541	2,782	2,418	2,782	2,651	2,541	2,782	2,541	2,651	2,651	31,453

BASE PAY PER HOUR												
MONTH OF INCREASE												
TOTAL PAYROLL												
CAPITAL DIRECT												
BU A&G OVERHEAD												
B/S OTHER												
EXPENSE PAYROLL												
13.37	2,246	2,246	2,460	2,139	2,460	2,333	2,246	2,460	2,246	2,333	2,333	27,813
4	0	0	0	89	98	94	90	98	90	94	94	824
0%	2,246	2,246	2,460	2,225	2,460	2,338	2,246	2,460	2,246	2,338	2,338	26,989
0%	0	0	0	0	0	0	0	0	0	0	0	0
15%	225	225	246	223	256	245	234	256	234	245	245	2,898
0%	0	0	0	0	0	0	0	0	0	0	0	0
	2,021	2,021	2,214	2,002	2,302	2,202	2,102	2,302	2,102	2,202	2,202	25,779



BASE PAY PER HOUR	16.77	2,617	2,617	3,065	2,662	3,065	3,065	2,951	2,617	2,065	2,617	2,951	2,617	2,951	2,617	3,482
MONTH OF INCREASE	2	0	113	123	107	123	118	113	113	123	113	118	113	118	113	1,262
TOTAL PAYROLL	2,617	2,617	2,930	3,206	2,759	3,206	3,069	2,830	2,830	3,206	3,069	2,830	3,069	2,830	36,154	
CAPITAL DIRECT	282	282	293	321	279	321	307	293	293	321	307	293	307	293	3,617	
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
B/S OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
EXPENSE PAYROLL	2,535	2,535	2,637	2,887	2,510	2,887	2,762	2,637	2,637	2,887	2,762	2,637	2,762	2,637	32,537	

BASE PAY PER HOUR	18.65	3,201	3,201	3,616	3,144	3,616	3,458	3,201	3,616	3,458	3,201	3,458	3,201	3,458	3,201	40,872
MONTH OF INCREASE	10	0	0	0	0	0	0	0	0	0	0	0	0	0	132	
TOTAL PAYROLL	3,201	3,201	3,616	3,144	3,616	3,458	3,201	3,616	3,201	3,458	3,201	3,458	3,201	3,458	41,280	
CAPITAL DIRECT	165	165	181	157	181	173	181	181	181	181	181	181	181	181	2,065	
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
B/S OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
EXPENSE PAYROLL	3,136	3,136	3,435	2,967	3,435	3,285	3,136	3,435	3,136	3,435	3,136	3,435	3,136	3,435	39,215	

BASE PAY PER HOUR	11.00	2,621	2,621	2,870	2,486	2,870	2,746	2,621	2,870	2,746	2,621	2,746	2,621	2,746	2,621	32,448
MONTH OF INCREASE	10	0	0	0	0	0	0	0	0	0	0	0	0	0	105	
TOTAL PAYROLL	2,621	2,621	2,870	2,486	2,870	2,746	2,621	2,870	2,621	2,746	2,621	2,746	2,621	2,746	32,773	
CAPITAL DIRECT	1,572	1,572	1,722	1,498	1,722	1,647	1,572	1,722	1,572	1,722	1,572	1,722	1,572	1,722	19,680	
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
B/S OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
EXPENSE PAYROLL	2,621	2,621	2,870	2,486	2,870	2,746	2,621	2,870	2,621	2,746	2,621	2,746	2,621	2,746	32,448	

BASE PAY PER HOUR	10.04	1,686	1,686	1,847	1,686	1,847	1,767	1,686	1,847	1,767	1,686	1,767	1,686	1,767	1,686	20,879
MONTH OF INCREASE	1	67	67	74	64	74	71	67	74	71	67	71	67	71	834	
TOTAL PAYROLL	1,753	1,753	1,921	1,670	1,921	1,838	1,753	1,921	1,838	1,753	1,838	1,753	1,838	1,753	21,713	
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
B/S OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
EXPENSE PAYROLL	1,753	1,753	1,921	1,670	1,921	1,838	1,753	1,921	1,838	1,753	1,838	1,753	1,838	1,753	21,713	

BASE PAY PER HOUR	13.64	2,292	2,292	2,510	2,182	2,510	2,401	2,292	2,510	2,401	2,292	2,401	2,292	2,401	2,292	28,371
MONTH OF INCREASE	10	0	0	0	0	0	0	0	0	0	0	0	0	0	96	
TOTAL PAYROLL	2,292	2,292	2,510	2,182	2,510	2,401	2,292	2,510	2,292	2,401	2,292	2,401	2,292	2,401	28,371	
CAPITAL DIRECT	1,375	1,375	1,508	1,309	1,508	1,440	1,375	1,508	1,375	1,440	1,375	1,440	1,375	1,440	17,193	
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
B/S OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
EXPENSE PAYROLL	459	459	502	437	459	481	459	502	459	481	459	502	459	481	5,729	

BASE PAY PER HOUR	20.08	3,373	3,373	3,694	3,212	3,694	3,533	3,373	3,694	3,533	3,373	3,533	3,373	3,533	3,373	41,759
MONTH OF INCREASE	1	135	135	148	128	148	141	135	148	141	135	141	135	141	155	
TOTAL PAYROLL	3,508	3,508	3,842	3,340	3,842	3,674	3,508	3,842	3,674	3,508	3,674	3,508	3,674	3,508	43,436	
CAPITAL DIRECT	351	351	384	334	384	367	351	384	351	367	351	367	351	367	4,362	
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
B/S OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
EXPENSE PAYROLL	3,157	3,157	3,458	3,008	3,458	3,307	3,157	3,458	3,307	3,157	3,307	3,157	3,307	3,157	39,086	



PAYROLL INCREASE RATE  
BENEFITS RATE

*Pinefor com/58*

NUMBER OF WORK DAYS	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
NUMBER OF WORK HOURS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
4.00%	31	31	30	30	30	31	31	30	31	30	31	31	280
23.00%	168	168	164	160	184	178	168	184	168	178	178	168	2,080
OVERTIME LABOR MONTHLY AMOUNT	600	600	600	600	600	600	600	600	600	600	600	600	7,200

TOTAL PAYROLL	CAPITAL DIRECT	BU A&G OVERHEAD	B/S OTHER	EXPENSE PAYROLL
600	0	0	0	600
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
600	0	0	0	600

STANDBY TIME MONTHLY AMOUNT	TOTAL PAYROLL	CAPITAL DIRECT	BU A&G OVERHEAD	B/S OTHER	EXPENSE PAYROLL
655	655	0	0	0	655
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
655	655	0	0	0	655

BASE PAY PER HOUR MONTH OF INCREASE	TOTAL PAYROLL	CAPITAL DIRECT	BU A&G OVERHEAD	B/S OTHER	EXPENSE PAYROLL
1418	2,374	2,374	0	0	2,374
1	95	95	0	0	95
0%	2,469	2,469	0	0	2,469
0%	0	0	0	0	0
0%	247	247	0	0	247
0%	0	0	0	0	0
2,222	2,222	2,222	0	0	2,222

BASE PAY PER HOUR MONTH OF INCREASE	TOTAL PAYROLL	CAPITAL DIRECT	BU A&G OVERHEAD	B/S OTHER	EXPENSE PAYROLL
1437	2,414	2,414	0	0	2,414
10	0	0	0	0	0
0%	2,414	2,414	0	0	2,414
0%	121	121	0	0	121
0%	0	0	0	0	0
0%	0	0	0	0	0
2,293	2,293	2,293	0	0	2,293

BASE PAY PER HOUR MONTH OF INCREASE	TOTAL PAYROLL	CAPITAL DIRECT	BU A&G OVERHEAD	B/S OTHER	EXPENSE PAYROLL
1840	2,268	2,268	0	0	2,268
4	0	0	0	0	0
0%	2,268	2,268	0	0	2,268
0%	113	113	0	0	113
0%	0	0	0	0	0
0%	0	0	0	0	0
2,155	2,155	2,155	0	0	2,155

BASE PAY PER HOUR MONTH OF INCREASE	TOTAL PAYROLL	CAPITAL DIRECT	BU A&G OVERHEAD	B/S OTHER	EXPENSE PAYROLL
1848	3,135	3,135	0	0	3,135
1	125	125	0	0	125
0%	3,260	3,260	0	0	3,260
0%	163	163	0	0	163
0%	0	0	0	0	0
0%	0	0	0	0	0
3,097	3,097	3,097	0	0	3,097

BASE PAY PER HOUR												
MONTH OF INCREASE												
TOTAL PATROLL												
CAPITAL DIRECT												
BU A&C OVERHEAD												
BS OTHER												
EXPENSE PATROLL												
18.75	3,150	3,150	3,450	3,000	3,450	3,000	3,150	3,450	3,000	3,150	3,450	3,000
10	0	0	0	0	0	0	0	0	0	0	0	0
5%	3,150	3,150	3,450	3,000	3,450	3,000	3,150	3,450	3,000	3,150	3,450	3,000
0%	159	159	173	150	173	156	159	173	156	172	184	164
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	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	0
0%	2,982	2,982	3,277	2,850	3,277	2,850	2,982	3,277	2,850	2,982	3,277	2,850
37,418												

BASE PAY PER HOUR												
MONTH OF INCREASE												
TOTAL PATROLL												
CAPITAL DIRECT												
BU A&C OVERHEAD												
BS OTHER												
EXPENSE PATROLL												
18.18	2,216	2,216	2,427	2,110	2,427	2,291	2,216	2,427	2,291	2,216	2,427	2,216
6	0	0	0	0	0	93	89	97	93	93	93	89
0%	2,216	2,216	2,427	2,110	2,427	2,305	2,216	2,427	2,305	2,216	2,427	2,305
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	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	0
0%	0	0	0	0	0	0	0	0	0	0	0	0
0%	2,216	2,216	2,427	2,110	2,427	2,216	2,291	2,414	2,110	2,414	2,291	2,216
27,406												

BASE PAY PER HOUR												
MONTH OF INCREASE												
TOTAL PATROLL												
CAPITAL DIRECT												
BU A&C OVERHEAD												
BS OTHER												
EXPENSE PATROLL												
17.08	2,669	2,669	3,143	2,733	3,143	3,006	2,669	3,143	3,006	2,669	3,143	2,669
1	115	115	129	109	129	120	115	129	120	115	129	115
2.984	2,984	2,984	3,269	2,842	3,269	3,126	2,984	3,269	3,126	2,984	3,269	2,984
3.9%	597	597	654	589	654	625	597	654	625	597	654	597
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	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	0
0%	2,387	2,387	2,615	2,274	2,615	2,501	2,387	2,615	2,501	2,387	2,615	2,387
28,666												

BASE PAY PER HOUR												
MONTH OF INCREASE												
TOTAL PATROLL												
CAPITAL DIRECT												
BU A&C OVERHEAD												
BS OTHER												
EXPENSE PATROLL												
16.49	1,896	1,896	2,011	1,749	2,011	1,924	1,896	2,011	1,924	1,896	2,011	1,896
3	0	73	80	70	80	77	73	80	77	73	80	73
1.836	1,836	1,909	2,091	1,819	2,091	2,001	1,909	2,091	2,001	1,909	2,091	1,836
6.6%	819	855	1,046	809	1,046	1,000	855	1,046	1,000	855	1,046	855
0%	0	0	0	0	0	0	0	0	0	0	0	0
3.0%	387	382	418	384	418	400	382	418	400	382	418	382
0%	551	572	627	546	627	601	572	627	601	572	627	551
22,734												

BASE PAY PER HOUR												
MONTH OF INCREASE												
TOTAL PATROLL												
CAPITAL DIRECT												
BU A&C OVERHEAD												
BS OTHER												
EXPENSE PATROLL												
15.27	2,616	2,616	2,865	2,491	2,865	2,740	2,616	2,865	2,740	2,616	2,865	2,616
13	0	0	0	0	0	0	0	0	0	0	0	0
2.616	2,616	2,616	2,865	2,491	2,865	2,740	2,616	2,865	2,740	2,616	2,865	2,616
6.6%	1,308	1,308	1,432	1,248	1,432	1,370	1,308	1,432	1,370	1,308	1,432	1,308
0%	0	0	0	0	0	0	0	0	0	0	0	0
2.8%	523	523	573	498	573	548	523	573	548	523	573	523
0%	785	785	830	747	830	822	785	830	822	785	830	785
32,586												

BASE PAY PER HOUR												
MONTH OF INCREASE												
TOTAL PATROLL												
CAPITAL DIRECT												
BU A&C OVERHEAD												
BS OTHER												
EXPENSE PATROLL												
9.415	4,057	4,057	4,444	3,854	4,444	4,250	4,057	4,444	4,250	4,057	4,444	4,057
1	182	182	179	155	179	170	182	179	182	179	182	182
4.219	4,219	4,219	4,632	4,019	4,632	4,430	4,219	4,632	4,430	4,219	4,632	4,219
0%	0	0	0	0	0	0	0	0	0	0	0	0
8.8%	1,477	1,477	1,618	1,407	1,618	1,547	1,477	1,618	1,547	1,477	1,618	1,477
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	0	0	0	0	0	0	0
0%	2,742	2,742	3,004	2,612	3,004	2,873	2,742	3,004	2,873	2,742	3,004	2,742
50,232												

WOOP - Labor Recap

WOOP

10/23/89 11:23 AM

LABOR RECAP

EXPENSE RECAP

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
LABOR	90,070	90,070	96,589	94,963	96,942	93,268	88,545	97,561	89,888	94,084	96,182	92,489	1,111,611
EMPLOYEE BENEFITS	20,716	20,716	22,216	19,342	22,287	21,452	20,595	22,439	20,874	21,635	22,118	21,272	256,672
TOTAL EXPENSE LABOR	110,786	110,786	118,805	104,505	119,229	114,720	110,140	120,000	110,562	115,699	118,280	113,761	1,367,283

CAPITAL DIRECT RECAP

LABOR	25,239	25,239	27,771	24,166	27,894	26,655	26,433	27,680	25,477	26,792	26,926	25,761	316,293
EMPLOYEE BENEFITS	5,810	5,810	6,387	5,558	6,402	6,191	5,854	6,412	5,660	6,162	6,193	5,925	72,504
TOTAL CAPITAL DIRECT LABOR	31,059	31,059	34,158	29,724	34,296	32,786	31,307	34,292	31,337	32,954	33,119	31,686	387,797

BU A&G OVERHEAD RECAP

LABOR	10,825	10,825	12,066	10,492	12,066	11,541	11,087	12,144	11,087	11,626	11,626	11,097	136,482
EMPLOYEE BENEFITS	2,490	2,490	2,775	2,414	2,775	2,655	2,550	2,793	2,550	2,674	2,674	2,552	31,392
TOTAL BU A&G OVERHEAD LABOR	13,315	13,315	14,841	12,906	14,841	14,196	13,637	14,937	13,637	14,300	14,300	13,649	167,874

B/S OTHER RECAP

LABOR	5,214	5,214	5,722	4,979	5,733	5,489	5,244	5,746	5,252	5,512	5,534	5,267	64,926
EMPLOYEE BENEFITS	1,199	1,199	1,316	1,145	1,318	1,262	1,206	1,321	1,208	1,267	1,272	1,216	14,929
TOTAL B/S OTHER LABOR	6,413	6,413	7,038	6,124	7,051	6,751	6,450	7,067	6,460	6,779	6,806	6,503	79,855

TOTAL LABOR

LABOR	181,368	181,368	142,148	124,600	142,676	136,958	131,329	143,831	131,704	137,994	140,248	134,634	1,628,252
EMPLOYEE BENEFITS	30,215	30,215	32,694	28,659	32,792	31,500	30,205	32,265	30,292	31,788	32,257	30,965	374,497
TOTAL	161,583	161,583	174,842	153,259	175,367	168,453	161,534	176,296	161,996	169,732	172,505	165,539	2,002,749





4.00% PATROLL INCREASE RATE  
23.00% BENEFITS RATE

NUMBER OF WORK DAYS  
NUMBER OF WORK HOURS  
OVERTIME LABOR  
MONTHLY AMOUNT

1	31	2	31	3	33	4	30	5	25	6	33	7	31	8	33	9	31	10	33	11	33	12	31	TOTAL
188	168	168	194	160	194	176	184	184	176	184	184	176	184	184	176	184	184	176	184	176	184	184	176	2080
JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC													

5,819	5,819	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	56,395
1%	58	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	560
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5,761	5,761	4,089	4,089	4,089	4,089	4,089	4,089	4,089	4,089	4,089	4,089	4,089	4,089	4,089	4,089	4,089	4,089	4,089	4,089	4,089	4,089	4,089	4,089	55,839

2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	31,524
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927	31,524

50.89	50.89	5,096	5,096	5,651	4,863	5,651	6,336	5,096	5,651	6,336	5,096	5,651	6,336	5,096	5,651	6,336	5,096	5,651	6,336	5,096	5,651	6,336	5,096	63,065
1	204	204	222	184	222	214	204	204	222	214	204	204	222	214	204	204	222	214	204	204	222	214	204	2,295
0%	5,299	5,299	5,804	5,047	5,804	6,532	5,299	5,804	6,532	5,299	5,804	6,532	5,299	5,804	6,532	5,299	5,804	6,532	5,299	5,804	6,532	5,299	5,804	63,611
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
66%	1,955	1,955	2,031	1,768	2,031	2,031	1,943	1,955	2,031	2,031	1,943	1,955	2,031	2,031	1,943	1,955	2,031	2,031	1,943	1,955	2,031	2,031	1,955	22,963
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
3,444	3,444	3,444	3,773	3,291	3,773	3,773	3,444	3,444	3,773	3,773	3,444	3,444	3,773	3,773	3,444	3,444	3,773	3,773	3,444	3,444	3,773	3,773	3,444	42,548

80.88	80.88	5,100	5,100	5,586	4,868	5,586	6,343	5,100	5,586	6,343	5,100	5,586	6,343	5,100	5,586	6,343	5,100	5,586	6,343	5,100	5,586	6,343	5,100	63,149
7	0	0	0	0	0	0	0	223	214	204	204	223	214	204	204	223	214	204	204	223	214	204	204	1,283
0%	5,100	5,100	5,586	4,868	5,586	6,343	5,100	5,586	6,343	5,100	5,586	6,343	5,100	5,586	6,343	5,100	5,586	6,343	5,100	5,586	6,343	5,100	5,586	64,412
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
95%	1,785	1,785	1,955	1,700	1,955	1,870	1,857	1,857	2,033	1,945	1,945	1,857	1,857	1,945	1,945	1,857	1,857	1,945	1,945	1,857	1,857	1,945	1,857	22,544
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
3,315	3,315	3,631	3,159	3,631	3,473	3,473	3,315	3,315	3,778	3,612	3,612	3,447	3,447	3,612	3,612	3,447	3,447	3,612	3,612	3,447	3,447	3,612	3,612	41,889

81.98	81.98	3,676	3,676	4,026	3,676	4,026	3,851	3,676	4,026	3,851	3,676	4,026	3,851	3,676	4,026	3,851	3,676	4,026	3,851	3,676	4,026	3,851	3,676	46,510
13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	147
0%	3,676	3,676	4,026	3,676	4,026	3,851	3,676	4,026	3,851	3,676	4,026	3,851	3,676	4,026	3,851	3,676	4,026	3,851	3,676	4,026	3,851	3,676	4,026	46,510
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
33%	845	845	926	805	926	888	888	945	888	888	888	945	888	888	945	888	888	945	888	888	945	888	888	10,500
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
9%	74	74	81	70	81	77	74	74	81	77	74	74	81	77	74	74	81	77	74	74	81	77	74	916
2,757	2,757	3,019	2,628	3,019	2,628	2,628	2,757	2,757	3,019	2,628	2,628	2,757	2,757	3,019	2,628	2,628	2,757	2,757	3,019	2,628	2,628	2,757	2,757	34,241

29.83	29.83	3,733	3,733	4,088	3,565	4,088	3,911	3,733	4,088	3,733	3,733	4,088	3,911	3,733	4,088	3,911	3,733	4,088	3,911	3,733	4,088	3,911	3,733	46,218
5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,243
0%	3,733	3,733	4,088	3,565	4,088	3,911	3,733	4,088	3,911	3,733	4,088	3,911	3,733	4,088	3,911	3,733	4,088	3,911	3,733	4,088	3,911	3,733	4,088	46,218
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
18%	485	485	532	462	532	528	505	505	532	505	505	532	505	505	532	505	505	532	505	505	532	505	505	6,172
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
9%	75	75	82	71	82	81	78	78	82	78	78	82	78	78	82	78	78	82	78	78	82	78	78	950
3,173	3,173	3,474	3,022	3,614	3,257	3,257	3,173	3,173	3,614	3,257	3,257	3,173	3,173	3,614	3,257	3,257	3,173	3,173	3,614	3,257	3,257	3,173	3,173	40,339

*Owensboro*  
*ctm/ser*

BASE PAY PER HOUR											
MONTHLY OF INCREASE											
TOTAL PAYROLL											
CAPITAL DIRECT											
BU A&G OVERHEAD											
BU OTHER											
EXPENSE PAYROLL											
1848	3,338	3,338	3,664	8,178	3,664	8,106	3,338	3,664	3,338	3,664	41,309
8	0	0	0	0	0	140	133	146	133	140	865
15%	3,338	3,178	3,664	3,178	3,664	3,636	3,800	3,636	3,636	3,636	42,274
0%	400	400	439	381	439	416	439	416	439	416	5,071
0%	0	0	0	0	0	0	0	0	0	0	0
5%	87	87	73	84	73	73	69	78	69	69	848
EXPENSE PAYROLL	2,859	2,859	3,142	2,733	3,142	3,128	2,994	3,288	2,884	3,128	38,557

BASE PAY PER HOUR											
MONTHLY OF INCREASE											
TOTAL PAYROLL											
CAPITAL DIRECT											
BU A&G OVERHEAD											
BU OTHER											
EXPENSE PAYROLL											
1849	3,293	3,293	3,606	8,186	3,606	8,460	3,293	3,606	3,293	3,606	40,788
8	0	0	0	0	0	0	0	0	0	0	540
7%	3,293	3,293	3,606	3,136	3,606	3,450	3,293	3,606	3,688	3,425	41,808
0%	230	220	252	220	252	241	240	252	251	240	2,889
0%	0	0	0	0	0	0	0	0	0	0	0
5%	89	89	108	94	108	103	99	108	108	108	1,240
EXPENSE PAYROLL	2,884	2,884	3,248	2,822	3,248	3,108	2,984	3,248	3,082	3,229	37,179

BASE PAY PER HOUR											
MONTHLY OF INCREASE											
TOTAL PAYROLL											
CAPITAL DIRECT											
BU A&G OVERHEAD											
BU OTHER											
EXPENSE PAYROLL											
1849	3,079	3,079	3,379	2,993	3,379	3,226	3,079	3,379	3,079	3,379	38,126
8	0	0	0	0	0	122	122	122	122	122	1,028
81%	3,079	3,079	3,379	2,993	3,379	3,202	3,086	3,379	3,202	3,302	39,152
0%	647	647	708	616	757	705	673	737	705	673	8,228
0%	0	0	0	0	0	0	0	0	0	0	0
5%	82	82	101	88	105	101	96	105	101	101	1,174
EXPENSE PAYROLL	2,340	2,340	2,584	2,229	2,889	2,549	2,433	2,889	2,433	2,549	29,752

BASE PAY PER HOUR											
MONTHLY OF INCREASE											
TOTAL PAYROLL											
CAPITAL DIRECT											
BU A&G OVERHEAD											
BU OTHER											
EXPENSE PAYROLL											
2048	3,437	3,437	3,765	3,274	3,765	3,601	3,437	3,765	3,437	3,601	42,657
8	0	0	0	0	0	144	137	151	137	144	984
12%	3,437	3,437	3,765	3,274	3,765	3,574	3,429	3,765	3,574	3,574	43,651
0%	412	412	452	393	452	449	429	470	449	429	5,225
0%	0	0	0	0	0	0	0	0	0	0	0
5%	103	103	113	98	113	112	107	117	107	112	1,304
EXPENSE PAYROLL	2,922	2,922	3,200	2,783	3,200	3,184	3,038	3,329	3,038	3,184	37,022

BASE PAY PER HOUR											
MONTHLY OF INCREASE											
TOTAL PAYROLL											
CAPITAL DIRECT											
BU A&G OVERHEAD											
BU OTHER											
EXPENSE PAYROLL											
1748	2,856	2,856	3,189	2,780	3,189	3,008	2,856	3,189	2,856	3,008	36,485
13	0	0	0	0	0	0	0	0	0	0	115
5%	2,856	2,730	3,189	2,730	3,189	3,008	2,856	3,189	2,856	3,008	35,650
0%	143	143	157	136	157	150	143	157	150	149	1,778
0%	0	0	0	0	0	0	0	0	0	0	0
5%	57	57	63	55	63	60	57	63	60	57	712
EXPENSE PAYROLL	2,688	2,688	2,919	2,539	2,919	2,788	2,688	2,919	2,788	2,788	33,110

BASE PAY PER HOUR											
MONTHLY OF INCREASE											
TOTAL PAYROLL											
CAPITAL DIRECT											
BU A&G OVERHEAD											
BU OTHER											
EXPENSE PAYROLL											
1847	2,801	2,801	3,067	2,667	3,067	2,934	2,801	3,067	2,801	2,934	34,674
11	0	0	0	0	0	0	0	0	0	0	229
6%	2,801	2,801	3,067	2,667	3,067	2,934	2,801	3,067	2,801	2,934	34,903
0%	140	140	153	133	153	147	140	153	147	146	1,745
0%	0	0	0	0	0	0	0	0	0	0	0
5%	84	84	92	80	92	89	84	92	89	87	1,047
EXPENSE PAYROLL	2,577	2,577	2,822	2,454	2,822	2,699	2,577	2,822	2,699	2,699	32,111

BASE PAY PER HOUR											
MONTHLY OF INCREASE											
TOTAL PAYROLL											
CAPITAL DIRECT											
BU A&G OVERHEAD											
BU OTHER											
EXPENSE PAYROLL											
1841	2,790	2,790	3,065	2,656	3,065	2,932	2,790	3,065	2,790	2,932	34,549
11	0	0	0	0	0	0	0	0	0	0	229
12%	2,790	2,790	3,065	2,656	3,065	2,932	2,790	3,065	2,790	2,932	34,778
0%	335	335	367	318	367	351	335	367	335	348	4,175
0%	0	0	0	0	0	0	0	0	0	0	0
5%	58	58	61	53	61	58	56	61	58	58	695
EXPENSE PAYROLL	2,389	2,389	2,629	2,298	2,629	2,514	2,389	2,629	2,389	2,514	29,808

BASE PAY PER HOUR	MONTH OF INCREASE	TOTAL PATROLL	CAPITAL DIRECT	BU A&G OVERHEAD	BS OTHER	EXPENSE PATROLL
16.88	2,892	2,892	3,102	2,698	3,102	2,892
13	0	0	0	0	0	0
18%	2,892	2,892	3,102	2,698	3,102	2,892
0%	340	340	372	394	340	353
0%	0	0	0	0	0	0
1%	28	28	31	27	31	28
	2,494	2,494	2,689	2,347	2,689	2,494

BASE PAY PER HOUR	MONTH OF INCREASE	TOTAL PATROLL	CAPITAL DIRECT	BU A&G OVERHEAD	BS OTHER	EXPENSE PATROLL
16.85	2,528	2,528	2,769	2,408	2,769	2,528
8	0	0	111	98	111	108
8%	2,528	2,528	2,680	2,504	2,680	2,528
0%	202	202	230	200	230	210
0%	0	0	0	0	0	0
0%	78	78	88	75	88	83
	2,250	2,250	2,584	2,229	2,584	2,250

BASE PAY PER HOUR	MONTH OF INCREASE	TOTAL PATROLL	CAPITAL DIRECT	BU A&G OVERHEAD	BS OTHER	EXPENSE PATROLL
17.28	2,920	2,920	3,198	2,761	3,198	2,920
4	0	0	111	111	128	117
10%	2,920	2,920	3,186	2,692	3,326	3,037
0%	292	292	320	299	333	304
0%	0	0	0	0	0	0
0%	88	88	98	87	100	95
	2,540	2,540	2,782	2,518	2,893	2,642

BASE PAY PER HOUR	MONTH OF INCREASE	TOTAL PATROLL	CAPITAL DIRECT	BU A&G OVERHEAD	BS OTHER	EXPENSE PATROLL
16.78	2,819	2,819	3,088	2,686	3,088	2,819
1	113	113	124	107	124	118
18%	2,819	2,819	3,214	2,786	3,214	2,819
0%	381	381	417	383	417	399
0%	0	0	0	0	0	0
0%	59	59	64	58	64	61
	2,482	2,482	2,731	2,378	2,731	2,482

BASE PAY PER HOUR	MONTH OF INCREASE	TOTAL PATROLL	CAPITAL DIRECT	BU A&G OVERHEAD	BS OTHER	EXPENSE PATROLL
17.47	2,936	2,936	3,214	2,786	3,214	2,936
8	0	0	0	0	0	0
10%	2,936	2,936	3,214	2,786	3,214	2,936
0%	293	293	321	290	321	305
0%	0	0	0	0	0	0
0%	59	59	64	58	64	61
	2,583	2,583	2,829	2,459	2,829	2,583

BASE PAY PER HOUR	MONTH OF INCREASE	TOTAL PATROLL	CAPITAL DIRECT	BU A&G OVERHEAD	BS OTHER	EXPENSE PATROLL
16.09	2,703	2,703	2,961	2,574	2,961	2,703
11	0	0	0	0	0	0
8%	2,703	2,703	2,961	2,574	2,961	2,703
0%	216	216	237	208	237	218
0%	0	0	0	0	0	0
0%	54	54	59	51	59	57
	2,433	2,433	2,685	2,317	2,685	2,433

BASE PAY PER HOUR	MONTH OF INCREASE	TOTAL PATROLL	CAPITAL DIRECT	BU A&G OVERHEAD	BS OTHER	EXPENSE PATROLL
14.78	2,483	2,483	2,720	2,366	2,720	2,483
1	99	99	108	95	108	104
8%	2,483	2,483	2,692	2,460	2,692	2,483
0%	155	155	170	149	170	155
0%	0	0	0	0	0	0
0%	52	52	57	49	57	54
	2,375	2,375	2,602	2,283	2,602	2,375

BASE PAY PER HOUR		MONTH OF INCREASE		TOTAL PAYROLL		CAPITAL DIRECT		BU A&G OVERHEAD		B/S OTHER		EXPENSE PAYROLL	
1408	2,518	2,518	2,758	2,598	2,758	3,758	2,558	2,558	2,518	2,758	2,558	2,558	2,518
1	101	101	110	98	110	108	108	108	101	110	108	108	101
	2,519	2,519	2,858	2,494	2,858	2,744	2,588	2,519	2,519	2,588	2,519	2,588	2,519
1975	314	314	298	344	329	314	314	314	314	314	314	314	314
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%	79	79	88	75	82	79	82	79	79	82	82	82	79
0%	2,228	2,228	2,438	2,130	2,438	2,333	2,228	2,438	2,228	2,333	2,333	2,333	2,228
EXPENSE PAYROLL		2,228		2,438		2,333		2,228		2,333		2,333	
7		2,241		2,465		2,344		2,465		2,344		2,465	

BASE PAY PER HOUR		MONTH OF INCREASE		TOTAL PAYROLL		CAPITAL DIRECT		BU A&G OVERHEAD		B/S OTHER		EXPENSE PAYROLL	
1409	2,607	2,607	2,745	2,597	2,745	2,685	2,597	2,607	2,745	2,597	2,685	2,597	2,607
1	100	100	110	95	110	105	105	100	100	105	105	105	100
	2,607	2,607	2,855	2,482	2,855	2,731	2,585	2,607	2,607	2,731	2,585	2,607	2,607
1%	28	28	29	25	29	27	29	28	28	27	29	27	28
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%	52	52	57	50	57	55	57	52	52	57	55	57	52
0%	2,529	2,529	2,759	2,407	2,759	2,649	2,529	2,529	2,529	2,649	2,529	2,649	2,529
EXPENSE PAYROLL		2,529		2,759		2,649		2,529		2,649		2,649	
7		2,641		2,841		2,745		2,641		2,745		2,641	

BASE PAY PER HOUR		MONTH OF INCREASE		TOTAL PAYROLL		CAPITAL DIRECT		BU A&G OVERHEAD		B/S OTHER		EXPENSE PAYROLL	
1410	2,607	2,607	2,605	2,587	2,605	2,682	2,587	2,607	2,605	2,587	2,682	2,587	2,607
1	100	100	104	95	104	100	100	100	100	100	100	100	100
	2,607	2,607	2,855	2,482	2,855	2,731	2,585	2,607	2,607	2,731	2,585	2,607	2,607
1%	28	28	29	25	29	27	29	28	28	27	29	27	28
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%	52	52	57	50	57	55	57	52	52	57	55	57	52
0%	2,529	2,529	2,759	2,407	2,759	2,649	2,529	2,529	2,529	2,649	2,529	2,649	2,529
EXPENSE PAYROLL		2,529		2,759		2,649		2,529		2,649		2,649	
7		2,641		2,841		2,745		2,641		2,745		2,641	

BASE PAY PER HOUR		MONTH OF INCREASE		TOTAL PAYROLL		CAPITAL DIRECT		BU A&G OVERHEAD		B/S OTHER		EXPENSE PAYROLL	
1411	2,379	2,379	2,605	2,266	2,605	2,482	2,379	2,379	2,605	2,379	2,482	2,379	2,379
1	95	95	104	81	104	100	100	100	100	100	100	100	100
	2,474	2,474	2,709	2,357	2,709	2,582	2,474	2,474	2,474	2,474	2,582	2,474	2,474
0%	0	0	0	0	0	0	0	0	0	0	0	0	0
10%	247	247	271	238	271	259	247	247	247	259	247	247	247
0%	0	0	0	0	0	0	0	0	0	0	0	0	0
0%	2,227	2,227	2,438	2,121	2,438	2,333	2,227	2,438	2,227	2,333	2,333	2,333	2,227
EXPENSE PAYROLL		2,227		2,438		2,333		2,227		2,333		2,333	
7		2,465		2,659		2,582		2,465		2,582		2,465	

BASE PAY PER HOUR		MONTH OF INCREASE		TOTAL PAYROLL		CAPITAL DIRECT		BU A&G OVERHEAD		B/S OTHER		EXPENSE PAYROLL	
1412	2,465	2,465	2,699	2,347	2,699	2,582	2,465	2,465	2,699	2,465	2,582	2,465	2,465
10	0	0	0	0	0	0	0	0	0	0	0	0	0
	2,465	2,465	2,699	2,347	2,699	2,582	2,465	2,465	2,465	2,582	2,465	2,465	2,465
0%	0	0	0	0	0	0	0	0	0	0	0	0	0
10%	246	246	270	235	270	259	246	246	246	259	246	246	246
0%	0	0	0	0	0	0	0	0	0	0	0	0	0
0%	2,219	2,219	2,429	2,112	2,429	2,324	2,219	2,219	2,219	2,324	2,324	2,324	2,219
EXPENSE PAYROLL		2,219		2,429		2,324		2,219		2,324		2,324	
7		2,465		2,659		2,582		2,465		2,582		2,465	

BASE PAY PER HOUR		MONTH OF INCREASE		TOTAL PAYROLL		CAPITAL DIRECT		BU A&G OVERHEAD		B/S OTHER		EXPENSE PAYROLL	
1413	1,643	1,643	1,800	1,555	1,800	1,680	1,643	1,643	1,800	1,643	1,680	1,643	1,643
1	68	68	72	63	72	72	68	68	72	68	72	68	68
	1,709	1,709	1,872	1,628	1,872	1,872	1,709	1,709	1,709	1,872	1,709	1,709	1,709
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	0	0	0	0	0	0	0	0	0	0
0%	1,709	1,709	1,872	1,628	1,872	1,872	1,709	1,709	1,709	1,872	1,709	1,709	1,709
EXPENSE PAYROLL		1,709		1,872		1,872		1,709		1,872		1,872	
7		2,465		2,659		2,582		2,465		2,582		2,465	

BASE PAY PER HOUR		MONTH OF INCREASE		TOTAL PAYROLL		CAPITAL DIRECT		BU A&G OVERHEAD		B/S OTHER		EXPENSE PAYROLL	
1414	3,142	3,142	3,441	2,992	3,441	3,291	3,142	3,142	3,441	3,142	3,291	3,142	3,142
8	0	0	0	0	0	0	0	0	0	0	0	0	0
	3,142	3,142	3,441	2,992	3,441	3,291	3,142	3,142	3,441	3,142	3,291	3,142	3,142
5%	63	63	69	60	69	68	63	63	69	63	68	63	63
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%	63	63	69	60	69	68	63	63	69	63	68	63	63
0%	3,018	3,018	3,305	2,972	3,305	3,159	3,018	3,018	3,305	3,018	3,159	3,018	3,018
EXPENSE PAYROLL		3,018		3,305		3,159		3,018		3,159		3,159	
7		3,441		3,635		3,489		3,441		3,635		3,441	



BASE PAY PER HOUR	1848	2,794	2,794	3,060	2,661	3,060	2,927	2,794	3,060	2,927	2,794	2,927	2,927	2,794	3,060	2,794	3,450
MONTH OF INCREASE	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	348
TOTAL PAYROLL		2,794	2,794	3,060	2,661	3,060	2,927	2,794	3,060	2,927	2,794	2,927	2,927	2,794	3,060	2,794	34,826
CAPITAL DIRECT	80%	2,235	2,235	2,448	2,129	2,448	2,342	2,448	2,448	2,448	2,448	2,448	2,448	2,448	2,448	2,448	27,950
BU A&G OVERHEAD	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU OTHER	7%	198	198	214	188	214	205	198	214	213	198	213	213	213	213	203	2,448
EXPENSE PAYROLL		383	383	398	346	398	380	383	398	388	383	398	398	378	398	378	4,540

BASE PAY PER HOUR	1497	2,515	2,515	2,714	2,395	2,714	2,635	2,515	2,714	2,635	2,515	2,635	2,635	2,515	2,714	2,515	31,198
MONTH OF INCREASE	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	208
TOTAL PAYROLL		2,515	2,515	2,714	2,395	2,714	2,635	2,515	2,714	2,635	2,515	2,635	2,635	2,515	2,714	2,515	31,344
CAPITAL DIRECT	80%	2,012	2,012	2,204	1,916	2,204	2,109	2,012	2,204	2,109	2,012	2,109	2,109	2,109	2,109	2,093	25,077
BU A&G OVERHEAD	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU OTHER	7%	178	178	183	169	183	184	178	183	184	175	184	184	182	183	183	2,194
EXPENSE PAYROLL		327	327	357	311	357	343	327	357	343	327	343	356	340	340	340	4,073

BASE PAY PER HOUR	1646	2,799	2,799	3,065	2,666	3,065	2,992	2,799	3,065	2,992	2,799	2,992	2,992	2,799	3,065	2,799	34,683
MONTH OF INCREASE	1	112	112	123	107	123	117	112	123	117	112	117	117	112	123	112	1,397
TOTAL PAYROLL		2,811	2,811	3,188	2,779	3,188	3,049	2,911	3,188	3,049	2,911	3,049	3,049	2,911	3,188	2,911	36,040
CAPITAL DIRECT	70%	2,038	2,038	2,232	1,941	2,232	2,134	2,038	2,232	2,134	2,038	2,134	2,134	2,134	2,134	2,038	25,229
BU A&G OVERHEAD	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU OTHER	7%	204	204	223	194	223	213	204	223	213	204	213	213	213	213	204	2,522
EXPENSE PAYROLL		689	689	733	638	733	702	689	733	702	689	702	702	689	733	689	8,299

BASE PAY PER HOUR	1708	2,856	2,856	3,139	2,730	3,139	3,003	2,856	3,139	3,003	2,856	3,003	3,003	2,856	3,139	2,856	36,466
MONTH OF INCREASE	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	355
TOTAL PAYROLL		2,856	2,856	3,139	2,730	3,139	3,003	2,856	3,139	3,003	2,856	3,003	3,003	2,856	3,139	2,856	36,840
CAPITAL DIRECT	10%	287	287	314	273	314	300	287	314	312	287	312	312	287	314	288	3,585
BU A&G OVERHEAD	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU OTHER	5%	57	57	63	55	63	60	57	63	62	57	62	62	57	63	60	718
EXPENSE PAYROLL		2,522	2,522	2,762	2,402	2,762	2,643	2,522	2,762	2,643	2,522	2,643	2,643	2,522	2,762	2,522	31,539

WPDO - Labor Recap

WPDO

LABOR RECAP

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
LABOR	82,901	82,088	88,668	78,913	88,645	86,288	85,189	92,201	84,287	94,801	87,924	86,792	1,038,707
EMPLOYER BENEFITS	19,067	18,883	20,394	18,150	20,388	19,947	19,593	21,206	19,986	21,805	20,222	19,961	238,902
TOTAL EXPENSE LABOR	101,968	100,971	109,062	97,063	109,033	106,135	104,782	113,407	103,673	116,606	108,146	106,753	1,277,609

CAPITAL DIRECT RECAP

LABOR	19,035	18,975	20,697	18,128	20,717	20,118	19,311	21,227	19,466	20,370	20,451	19,695	238,120
EMPLOYER BENEFITS	4,378	4,364	4,760	4,169	4,765	4,627	4,442	4,883	4,477	4,685	4,704	4,514	54,788
TOTAL CAPITAL DIRECT LABOR	23,413	23,339	25,457	22,297	25,482	24,745	23,753	26,110	23,943	25,055	25,155	24,199	292,888

BU A&G OVERHEAD RECAP

LABOR	11,892	11,892	13,023	11,327	13,023	12,745	12,293	13,465	12,293	12,880	12,880	12,293	150,006
EMPLOYER BENEFITS	2,795	2,735	2,996	2,605	2,996	2,932	2,827	3,098	2,827	2,983	2,983	2,927	34,804
TOTAL BU A&G OVERHEAD LABOR	14,687	14,627	16,019	13,932	16,019	15,677	15,120	16,563	15,120	15,863	15,863	15,120	184,510

B/S OTHER RECAP

LABOR	4,422	4,422	4,843	4,211	4,843	4,757	4,541	4,988	4,554	4,770	4,782	4,564	56,697
EMPLOYER BENEFITS	1,017	1,017	1,114	968	1,114	1,094	1,045	1,148	1,048	1,097	1,100	1,050	12,812
TOTAL B/S OTHER LABOR	5,439	5,439	5,957	5,179	5,957	5,851	5,586	6,136	5,602	5,867	5,882	5,614	69,509

TOTAL LABOR

LABOR	118,290	117,387	127,281	112,679	127,298	123,908	121,334	131,881	120,600	132,821	126,037	123,274	1,482,530
EMPLOYER BENEFITS	27,197	26,999	29,264	25,692	29,233	28,500	27,907	30,335	27,798	30,560	29,989	28,352	340,986
TOTAL	145,487	144,386	156,545	138,371	156,531	152,408	149,241	162,216	148,398	163,371	155,026	151,626	1,823,516





*Patrol Ctm/Sec*

PATROLL INCREASE RATE  
BENEFITS RATE  
4.00%  
23.00%

NUMBER OF WORK DAYS	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
MONTH	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
NUMBER OF WORK HOURS	168	168	184	160	184	176	168	184	168	178	178	168	2,080
OVERTIME LABOR MONTHLY AMOUNT	9,087	1,788	717	2,884	1,087	3,078	2,984	2,780	1,880	1,841	3,088	2,888	24,817
TOTAL PAYROLL	2,087	1,788	717	2,634	1,087	2,073	2,984	2,720	1,880	1,841	2,020	2,888	24,817
CAPITAL DIRECT	125	107	43	158	68	124	180	183	118	110	121	173	1,488
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0
B/S OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	1,962	1,682	674	2,476	1,087	1,949	2,804	2,537	1,662	1,631	1,899	2,715	23,329

STANDBY TIME MONTHLY AMOUNT	488	488	888	988	988	488	888	488	888	488	888	488	138	788	5,187
TOTAL PAYROLL	425	438	638	328	288	488	680	404	404	488	488	488	488	488	5,187
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B/S OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	425	438	638	328	288	488	680	404	404	488	488	488	488	488	5,187

BASE PAY PER HOUR	18.46	3.288	3.288	3.578	3.112	3.423	3.288	3.578	3.423	3.288	3.578	3.423	3.423	3.423	40.466
MONTH OF INCREASE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PAYROLL	3,288	3,288	3,578	3,112	3,423	3,288	3,578	3,423	3,288	3,578	3,423	3,423	3,423	3,423	41,888
CAPITAL DIRECT	327	327	358	311	342	340	372	340	340	398	340	340	340	340	4,187
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B/S OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	2,961	2,961	3,221	2,801	3,221	3,081	3,088	3,350	3,088	3,221	3,088	3,221	3,221	3,221	37,138

Base Pay Per Hour	16.87	1.687	1.847	1.606	1.847	1.787	1.687	1.847	1.687	1.787	1.687	1.787	1.687	1.787	20.888
MONTH OF INCREASE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PAYROLL	1,687	1,687	1,847	1,606	1,847	1,787	1,687	1,847	1,687	1,787	1,687	1,787	1,687	1,787	21,188
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B/S OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	1,687	1,687	1,847	1,606	1,847	1,787	1,687	1,847	1,687	1,787	1,687	1,787	1,687	1,787	21,188

BASE PAY PER HOUR	16.86	2.638	2.638	2.980	2.604	2.880	2.784	2.638	2.980	2.880	2.784	2.638	2.784	2.638	32.682
MONTH OF INCREASE	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PAYROLL	2,638	2,638	2,880	2,604	2,880	2,784	2,638	2,980	2,880	2,784	2,638	2,784	2,638	2,784	33,587
CAPITAL DIRECT	283	283	288	250	288	275	283	288	283	275	283	275	275	275	3,284
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B/S OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	2,355	2,355	2,592	2,604	2,592	2,409	2,355	2,592	2,592	2,409	2,355	2,409	2,355	2,409	28,303

BASE PAY PER HOUR	10.04	1.687	1.687	1.847	1.606	1.847	1.787	1.687	1.847	1.687	1.787	1.687	1.787	1.687	20.888
MONTH OF INCREASE	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PAYROLL	1,687	1,784	1,784	1,921	1,670	1,921	1,838	1,784	1,921	1,838	1,784	1,687	1,838	1,784	21,580
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B/S OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	1,687	1,784	1,784	1,921	1,670	1,921	1,838	1,784	1,921	1,838	1,784	1,687	1,838	1,784	21,580

BASE PAY PER HOUR											
MONTH OF INCREASE											
TOTAL PAYROLL											
1898	3,180	3,180	3,468	3,029	3,468	3,392	3,180	3,468	3,180	3,468	3,924
1	127	127	139	121	139	133	127	139	127	139	1,572
10%	3,807	3,807	3,622	3,160	3,465	3,307	3,465	3,307	3,465	3,307	40,945
CAPITAL DIRECT	331	331	348	315	348	346	331	348	331	346	4,094
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	2,978	2,978	3,260	2,838	3,260	3,119	2,978	3,260	2,978	3,119	38,852

BASE PAY PER HOUR											
MONTH OF INCREASE											
TOTAL PAYROLL											
1714	2,880	2,880	3,154	2,742	3,154	3,017	2,880	3,154	2,880	3,017	36,651
8	0	0	0	0	0	121	115	126	115	121	834
80%	2,880	2,880	3,154	2,742	3,154	3,138	2,880	3,250	2,880	3,138	38,455
CAPITAL DIRECT	1,440	1,440	1,577	1,371	1,577	1,497	1,440	1,497	1,440	1,497	18,243
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	1,440	1,440	1,577	1,371	1,577	1,589	1,488	1,640	1,488	1,589	18,242

BASE PAY PER HOUR											
MONTH OF INCREASE											
TOTAL PAYROLL											
1848	3,121	3,121	3,419	2,973	3,419	3,270	3,121	3,419	3,121	3,270	38,646
8	0	0	0	0	0	0	0	137	125	131	648
64%	3,121	3,121	3,419	2,973	3,419	3,270	3,121	3,556	3,270	3,401	39,295
CAPITAL DIRECT	1,717	1,717	1,880	1,635	1,880	1,789	1,717	1,789	1,717	1,871	21,615
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	1,082	1,082	1,197	1,041	1,197	1,144	1,082	1,244	1,135	1,190	13,750

BASE PAY PER HOUR											
MONTH OF INCREASE											
TOTAL PAYROLL											
1400	2,362	2,362	2,678	2,240	2,678	2,464	2,362	2,678	2,362	2,464	29,120
8	0	0	0	0	0	99	94	103	94	99	682
10%	2,362	2,362	2,678	2,240	2,678	2,663	2,465	2,679	2,465	2,663	29,802
CAPITAL DIRECT	235	235	258	224	258	245	245	256	245	256	2,881
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	2,117	2,117	2,318	2,016	2,318	2,307	2,291	2,411	2,201	2,307	26,821

BASE PAY PER HOUR											
MONTH OF INCREASE											
TOTAL PAYROLL											
1648	2,668	2,668	2,911	2,631	2,911	2,784	2,668	2,911	2,668	2,784	32,006
11	0	0	0	0	0	0	0	111	106	111	217
80%	2,668	2,668	2,911	2,531	2,911	2,784	2,668	2,784	2,668	2,784	32,123
CAPITAL DIRECT	1,595	1,595	1,747	1,519	1,747	1,671	1,595	1,671	1,595	1,671	19,877
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	288	288	291	253	291	278	288	291	278	290	3,312
EXPENSE PAYROLL	797	797	873	759	873	835	797	873	835	888	9,824

BASE PAY PER HOUR											
MONTH OF INCREASE											
TOTAL PAYROLL											
1678	2,648	2,648	2,900	2,622	2,900	2,774	2,648	2,900	2,648	2,774	32,781
8	0	0	0	0	0	111	109	116	108	111	787
80%	2,648	2,648	2,900	2,522	2,900	2,855	2,784	2,900	2,784	2,855	33,645
CAPITAL DIRECT	1,324	1,324	1,450	1,281	1,450	1,442	1,377	1,450	1,377	1,442	16,774
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	530	530	580	504	580	577	551	577	551	577	6,211
EXPENSE PAYROLL	794	794	870	757	870	858	828	895	828	886	10,063

BASE PAY PER HOUR											
MONTH OF INCREASE											
TOTAL PAYROLL											
1084	1,898	1,898	2,013	1,750	2,013	1,925	1,898	2,013	1,898	1,925	22,755
9	0	0	0	0	0	77	74	81	74	77	840
9%	1,898	1,898	2,013	1,820	2,013	2,002	1,912	2,013	1,912	2,002	23,695
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	1,898	1,912	2,013	1,820	2,013	2,002	1,912	2,013	1,912	2,002	23,595

BASE PAY PER HOUR MONTHLY OF INCREASE TOTAL PAYROLL. CAPITAL DIRECT BU A&G OVERHEAD B'S OTHER EXPENSE PAYROLL.

BASE PAY PER HOUR MONTHLY OF INCREASE TOTAL PAYROLL. CAPITAL DIRECT BU A&G OVERHEAD B'S OTHER EXPENSE PAYROLL.

BASE PAY PER HOUR MONTHLY OF INCREASE TOTAL PAYROLL. CAPITAL DIRECT BU A&G OVERHEAD B'S OTHER EXPENSE PAYROLL.

BASE PAY PER HOUR MONTHLY OF INCREASE TOTAL PAYROLL. CAPITAL DIRECT BU A&G OVERHEAD B'S OTHER EXPENSE PAYROLL.

BASE PAY PER HOUR MONTHLY OF INCREASE TOTAL PAYROLL. CAPITAL DIRECT BU A&G OVERHEAD B'S OTHER EXPENSE PAYROLL.

BASE PAY PER HOUR MONTHLY OF INCREASE TOTAL PAYROLL. CAPITAL DIRECT BU A&G OVERHEAD B'S OTHER EXPENSE PAYROLL.

BASE PAY PER HOUR MONTHLY OF INCREASE TOTAL PAYROLL. CAPITAL DIRECT BU A&G OVERHEAD B'S OTHER EXPENSE PAYROLL.



Vacant

Service Tech  
 BASE PAY PER HOUR  
 MONTH OF INCREASE  
 TOTAL PAYROLL  
 CAPITAL DIRECT  
 BU A&G OVERHEAD  
 BS OTHER  
 EXPENSE PAYROLL

Vacant  
 Const Oper  
 BASE PAY PER HOUR  
 MONTH OF INCREASE  
 TOTAL PAYROLL  
 CAPITAL DIRECT  
 BU A&G OVERHEAD  
 BS OTHER  
 EXPENSE PAYROLL

Vacant

Const Oper  
 BASE PAY PER HOUR  
 MONTH OF INCREASE  
 TOTAL PAYROLL  
 CAPITAL DIRECT  
 BU A&G OVERHEAD  
 BS OTHER  
 EXPENSE PAYROLL

Vacant

Crew Foreman  
 BASE PAY PER HOUR  
 MONTH OF INCREASE  
 TOTAL PAYROLL  
 CAPITAL DIRECT  
 BU A&G OVERHEAD  
 BS OTHER  
 EXPENSE PAYROLL

1004	1,687	1,687	1,847	1,608	1,847	1,767	1,687	1,847	1,687	1,847	1,687	1,767	1,687	1,767	1,687	1,767	1,687	1,767	20,889
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	278
10%	1,687	1,687	1,847	1,608	1,847	1,767	1,687	1,847	1,687	1,847	1,687	1,767	1,687	1,767	1,687	1,767	1,687	1,767	21,167
10%	169	169	185	161	185	177	169	185	169	185	175	164	175	164	175	164	175	164	2,118
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	0	0	0	0	0	0	0	0
	1,518	1,518	1,682	1,445	1,682	1,580	1,518	1,682	1,578	1,682	1,584	1,682	1,578	1,682	1,578	1,682	1,578	1,682	19,041

1004	1,687	1,687	1,847	1,608	1,847	1,767	1,687	1,847	1,687	1,847	1,687	1,767	1,687	1,767	1,687	1,767	1,687	1,767	20,889
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	278
10%	1,687	1,687	1,847	1,608	1,847	1,767	1,687	1,847	1,687	1,847	1,687	1,767	1,687	1,767	1,687	1,767	1,687	1,767	21,169
10%	675	675	739	643	739	707	675	739	701	739	701	735	701	735	701	735	701	735	8,484
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	0	0	0	0	0	0	0	0
	1,012	1,012	1,108	883	1,108	1,080	1,012	1,108	1,053	1,108	1,053	1,108	1,053	1,108	1,053	1,108	1,053	1,108	12,885

1004	1,687	1,687	1,847	1,608	1,847	1,767	1,687	1,847	1,687	1,847	1,687	1,767	1,687	1,767	1,687	1,767	1,687	1,767	20,889
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	278
10%	1,687	1,687	1,847	1,608	1,847	1,767	1,687	1,847	1,687	1,847	1,687	1,767	1,687	1,767	1,687	1,767	1,687	1,767	21,169
10%	675	675	739	643	739	707	675	739	701	739	701	735	701	735	701	735	701	735	8,484
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	0	0	0	0	0	0	0	0
	1,012	1,012	1,108	883	1,108	1,080	1,012	1,108	1,053	1,108	1,053	1,108	1,053	1,108	1,053	1,108	1,053	1,108	12,885

1133	2,008	2,008	2,214	1,960	2,214	2,166	2,008	2,214	2,008	2,214	2,166	2,008	2,166	2,008	2,166	2,008	2,166	2,008	25,460
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	338
10%	2,008	2,008	2,214	1,960	2,214	2,166	2,008	2,214	2,008	2,214	2,166	2,008	2,166	2,008	2,166	2,008	2,166	2,008	26,812
10%	823	823	902	784	902	882	823	902	858	902	897	897	897	897	897	898	898	898	10,327
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	0	0	0	0	0	0	0	0
	1,235	1,235	1,352	1,178	1,352	1,284	1,235	1,352	1,284	1,352	1,345	1,284	1,345	1,284	1,345	1,284	1,345	1,284	15,489

*mayfield etml/ser*

PAYROLL INCREASE RATE  
BENEFITS RATE  
4.00%  
23.00%

NUMBER OF WORK DAYS  
NUMBER OF WORK HOURS  
OVERTIME LABOR  
MONTHLY AMOUNT

TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
BUS OTHER  
EXPENSE PAYROLL

STANDBY TIME  
MONTHLY AMOUNT

TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
BUS OTHER  
EXPENSE PAYROLL

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
BUS OTHER  
EXPENSE PAYROLL

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
BUS OTHER  
EXPENSE PAYROLL

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
BUS OTHER  
EXPENSE PAYROLL

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
BUS OTHER  
EXPENSE PAYROLL

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL							
1	31	2	31	29	4	30	5	29	30	7	31	8	30	9	31	10	35	32	31	250
188	188	188	184	160	184	178	168	184	168	178	178	184	168	168	178	178	178	178	188	2,080
JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL								
1,818	884	401	919	997	469	897	788	987	718	698	1,749	9,831								
1,818	684	401	619	327	459	697	788	987	718	698	1,742	9,831								
4%	65	23	18	25	18	24	31	39	29	33	70	398								
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%	1,548	561	395	598	314	441	573	754	828	699	1,872	9,296								
478	788	949	989	879	198	1,141	684	648	7,488	644	888	15,370								
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	0	0	0	0	0	0	0								
0%	472	782	942	829	878	198	1,141	684	648	7,488	644	888	15,370							
1798	2,889	2,889	3,143	2,733	3,143	3,006	2,889	3,143	2,889	3,006	3,006	2,889	35,826							
1	115	115	128	109	120	115	128	128	115	120	120	1422								
2,984	2,984	3,289	3,282	3,282	3,282	3,282	3,282	3,282	3,282	3,282	3,282	3,282	36,346							
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	0	0	0	0	0	0	0								
0%	2,898	2,898	2,942	2,599	2,942	2,813	2,898	2,942	2,898	2,813	2,813	2,898	33,254							
16,46	2,667	2,667	2,812	2,446	2,812	2,689	2,667	2,812	2,667	2,689	2,689	2,667	31,782							
1	103	103	112	88	109	103	112	112	103	109	108	103	1,273							
2,570	2,570	2,570	2,924	2,826	2,924	2,707	2,570	2,924	2,570	2,707	2,707	2,570	33,065							
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	0	0	0	0	0	0	0								
0%	2,403	2,403	2,632	2,289	2,632	2,517	2,403	2,632	2,403	2,517	2,517	2,403	28,750							
16,46	2,696	2,696	2,843	2,472	2,843	2,719	2,696	2,843	2,696	2,719	2,719	2,696	32,186							
1	104	104	114	99	109	104	114	114	104	109	109	104	1,288							
2,700	2,700	2,700	2,957	2,571	2,957	2,832	2,700	2,957	2,700	2,832	2,832	2,700	33,424							
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	0	0	0	0	0	0	0								
0%	2,430	2,430	2,661	2,314	2,661	2,545	2,430	2,661	2,430	2,545	2,545	2,430	30,080							
3778	4,664	4,664	5,108	4,442	5,108	4,896	4,664	5,108	4,664	4,898	4,898	4,664	57,741							
1	187	187	204	178	187	195	187	204	187	195	195	187	2,310							
4,851	4,851	4,851	5,312	4,650	5,312	4,851	4,851	5,312	4,851	5,081	5,081	4,851	60,061							
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	0	0	0	0	0	0	0								
0%	3,153	3,153	3,453	3,003	3,453	3,303	3,153	3,453	3,153	3,303	3,303	3,153	38,003							

BASE PAY PER HOUR	17.00	3.007	3.007	3.284	2.884	3.284	3.160	3.007	3.284	3.160	3.007	3.160	3.160	3.007	3.160	3.007	3.160	3.007	3.160	3.007	37,282
MONTH OF INCREASE	1	120	120	132	115	132	128	120	132	128	132	128	128	120	128	120	128	120	120	120	1,489
TOTAL PATROLL	3,127	3,127	3,426	3,276	2,979	3,426	3,276	3,127	3,426	3,276	3,127	3,127	3,127	3,127	3,127	3,127	3,127	3,127	3,127	3,127	38,771
CAPITAL DIRECT	2,033	2,033	2,033	2,227	1,938	2,227	2,130	2,033	2,227	2,130	2,033	2,033	2,033	2,033	2,033	2,033	2,033	2,033	2,033	2,033	25,172
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	313	313	343	343	299	343	343	313	343	343	313	313	328	313	313	313	313	313	313	313	3,878
EXPENSE PATROLL	781	781	859	859	745	859	859	781	859	859	781	781	818	781	818	818	818	818	818	818	9,673

BASE PAY PER HOUR	14.45	2.629	2.629	2.880	2.604	2.880	2,764	2,629	2,880	2,764	2,629	2,764	2,764	2,629	2,764	2,629	2,764	2,629	2,764	2,629	32,662
MONTH OF INCREASE	1	105	105	115	100	115	110	105	115	110	105	110	110	105	110	105	110	105	110	105	1,390
TOTAL PATROLL	2,734	2,734	2,985	2,884	2,604	2,985	2,884	2,734	2,985	2,884	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	33,052
CAPITAL DIRECT	1,387	1,387	1,387	1,487	1,302	1,487	1,432	1,387	1,487	1,432	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	16,924
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	547	547	599	599	521	599	573	547	599	573	547	547	573	547	547	547	547	547	547	547	8,772
EXPENSE PATROLL	820	820	899	899	781	899	859	820	899	859	820	820	859	820	859	859	859	859	859	859	10,158

BASE PAY PER HOUR	16.75	3.160	3.160	3.460	3.000	3.460	3.300	3.160	3.460	3.300	3.160	3.300	3.300	3.160	3.300	3.160	3.300	3.160	3.300	3.160	39,000
MONTH OF INCREASE	1	128	128	138	120	138	132	128	138	132	128	132	132	128	132	128	132	128	132	128	1,590
TOTAL PATROLL	3,276	3,276	3,276	3,588	3,130	3,588	3,432	3,276	3,588	3,432	3,276	3,276	3,276	3,276	3,276	3,276	3,276	3,276	3,276	3,276	40,650
CAPITAL DIRECT	328	328	328	359	312	359	343	328	359	343	328	328	343	328	328	328	328	328	328	328	4,058
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	2,948	2,948	3,229	3,229	2,808	3,229	3,089	2,948	3,229	3,089	2,948	2,948	3,089	2,948	2,948	2,948	2,948	2,948	2,948	2,948	38,592
EXPENSE PATROLL	820	820	899	899	781	899	859	820	899	859	820	820	859	820	859	859	859	859	859	859	10,158

Operations Assistant	8.23	1.639	1.639	1.762	1.523	1.762	1.676	1.639	1.762	1.676	1.639	1.676	1.676	1.639	1.676	1.639	1.676	1.639	1.676	1.639	19,802
MONTH OF INCREASE	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PATROLL	1,539	1,539	1,539	1,762	1,523	1,762	1,676	1,539	1,762	1,676	1,539	1,676	1,676	1,539	1,676	1,539	1,676	1,539	1,676	1,539	18,802
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	160	160	160	175	152	175	169	160	175	169	160	169	169	160	169	160	169	160	169	160	1,991
BS OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PATROLL	1,439	1,439	1,439	1,577	1,371	1,577	1,508	1,439	1,577	1,508	1,439	1,508	1,508	1,439	1,508	1,439	1,508	1,439	1,508	1,439	17,821



LABOR RECAP

WKG ER Admin

EXPENSE RECAP

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
LABOR	6175	6175	6994	6056	6884	6662	6360	6884	6390	6727	6727	6421	78,556
EMPLOYEE BENEFITS	1420	1420	1602	1383	1602	1532	1463	1602	1463	1547	1547	1477	18,068
<b>TOTAL EXPENSE LABOR</b>	<b>7595</b>	<b>7595</b>	<b>8596</b>	<b>7449</b>	<b>8586</b>	<b>8194</b>	<b>7823</b>	<b>8586</b>	<b>7823</b>	<b>8274</b>	<b>8274</b>	<b>7898</b>	<b>96,623</b>

CAPITAL DIRECT RECAP

LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL CAPITAL DIRECT LABOR</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

BU A&G OVERHEAD RECAP

LABOR	3324	3324	3751	3281	3751	3587	3424	3751	3424	3622	3622	3458	42,299
EMPLOYEE BENEFITS	765	765	863	750	863	825	788	863	788	833	833	795	9,781
<b>TOTAL BU A&amp;G OVERHEAD LAE</b>	<b>4089</b>	<b>4089</b>	<b>4614</b>	<b>4031</b>	<b>4614</b>	<b>4412</b>	<b>4212</b>	<b>4614</b>	<b>4212</b>	<b>4455</b>	<b>4455</b>	<b>4253</b>	<b>52,080</b>

B/S OTHER RECAP

LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL B/S OTHER LABOR</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

TOTAL LABOR

LABOR	8489	8489	10,715	9,317	10,715	10,249	9,784	10,715	9,784	10,349	10,349	9,579	120,864
EMPLOYEE BENEFITS	2,165	2,165	2,465	2,145	2,465	2,357	2,251	2,465	2,251	2,390	2,390	2,272	37,789
<b>TOTAL</b>	<b>11,654</b>	<b>11,654</b>	<b>13,180</b>	<b>11,460</b>	<b>13,180</b>	<b>12,606</b>	<b>12,035</b>	<b>13,180</b>	<b>12,035</b>	<b>12,739</b>	<b>12,739</b>	<b>12,151</b>	<b>148,653</b>

WK& East Region Administration

PAYROLL INCREASE RATE	BENEFITS RATE	NUMBER OF WORK DAYS	NUMBER OF WORK HOURS	OVERTIME LABOR MONTHLY AMOUNT	TOTAL PAYROLL	CAPITAL DIRECT	BU A&G OVERHEAD	BS OTHER	EXPENSE PAYROLL	STANDBY TIME MONTHLY AMOUNT	TOTAL PAYROLL	CAPITAL DIRECT	BU A&G OVERHEAD	BS OTHER	EXPENSE PAYROLL	BASE PAY PER HOUR	MONTH OF INCREASE	TOTAL PAYROLL	CAPITAL DIRECT	BU A&G OVERHEAD	BS OTHER	EXPENSE PAYROLL	
4.00%	23.00%	1	168	0	0	0	0	0	0	0	0	0	0	0	0	14.14	10	2,376	0	0	0	0	
		2	168	0	0	0	0	0	0	0	0	0	0	0	0	14.14	10	2,376	0	0	0	0	
		3	184	0	0	0	0	0	0	0	0	0	0	0	0	14.14	10	2,602	0	0	0	0	
		4	160	0	0	0	0	0	0	0	0	0	0	0	0	14.14	10	2,262	0	0	0	0	
		5	184	0	0	0	0	0	0	0	0	0	0	0	0	14.14	10	2,602	0	0	0	0	
		6	176	0	0	0	0	0	0	0	0	0	0	0	0	14.14	10	2,469	0	0	0	0	
		7	168	0	0	0	0	0	0	0	0	0	0	0	0	14.14	10	2,376	0	0	0	0	
		8	184	0	0	0	0	0	0	0	0	0	0	0	0	14.14	10	2,602	0	0	0	0	
		9	168	0	0	0	0	0	0	0	0	0	0	0	0	14.14	10	2,376	0	0	0	0	
		10	178	0	0	0	0	0	0	0	0	0	0	0	0	14.14	10	2,489	100	0	0	0	
		11	176	0	0	0	0	0	0	0	0	0	0	0	0	14.14	10	2,469	100	0	0	0	
		12	168	0	0	0	0	0	0	0	0	0	0	0	0	14.14	10	2,376	0	0	0	0	
		TOTAL																29,411	295	2,471	95	0	0
																		29,706					
																		10,387					
																		19,309					

LABOR RECAP

WRG ER BD

EXPENSE RECAP

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
LABOR	13,000	13,000	14,381	12,565	14,381	13,757	13,233	14,483	13,233	14,027	14,027	13,388	153,425
EMPLOYEE BENEFITS	2,990	2,990	3,288	2,978	3,288	3,164	3,044	3,333	3,044	3,228	3,228	3,079	37,889
<b>TOTAL EXPENSE LABOR</b>	<b>15,990</b>	<b>15,990</b>	<b>17,669</b>	<b>15,543</b>	<b>17,669</b>	<b>16,921</b>	<b>16,277</b>	<b>17,816</b>	<b>16,277</b>	<b>17,255</b>	<b>17,255</b>	<b>16,467</b>	<b>201,314</b>

CAPITAL DIRECT RECAP

LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL CAPITAL DIRECT LABOR</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

BU A&G OVERHEAD RECAP

LABOR	4,333	4,333	4,794	4,169	4,794	4,585	4,411	4,831	4,411	4,675	4,675	4,483	54,474
EMPLOYEE BENEFITS	997	997	1,103	959	1,103	1,055	1,015	1,111	1,015	1,075	1,075	1,029	12,831
<b>TOTAL BU A&amp;G OVERHEAD LAE</b>	<b>5,330</b>	<b>5,330</b>	<b>5,897</b>	<b>5,128</b>	<b>5,897</b>	<b>5,640</b>	<b>5,426</b>	<b>5,942</b>	<b>5,426</b>	<b>5,750</b>	<b>5,750</b>	<b>5,512</b>	<b>67,305</b>

B/S OTHER RECAP

LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL B/S OTHER LABOR</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

TOTAL LABOR

LABOR	17,333	17,333	19,175	16,674	19,175	18,342	17,644	19,314	17,644	18,702	18,702	17,861	217,699
EMPLOYEE BENEFITS	3,887	3,887	4,411	3,885	4,411	4,219	4,069	4,444	4,069	4,301	4,301	4,106	50,119
<b>TOTAL</b>	<b>21,220</b>	<b>21,220</b>	<b>23,586</b>	<b>20,559</b>	<b>23,586</b>	<b>22,561</b>	<b>21,713</b>	<b>23,758</b>	<b>21,713</b>	<b>23,003</b>	<b>23,003</b>	<b>21,967</b>	<b>267,818</b>

WKG East Region Business Development

PATROLL INCREASE RATE  
BENEFITS RATE

4.00%  
22.00%

NUMBER OF WORK DAYS  
NUMBER OF WORK HOURS  
OVERTIME LABOR  
MONTHLY AMOUNT

	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
NUMBER OF WORK DAYS	31	31	31	30	31	31	31	31	31	30	31	31	350
NUMBER OF WORK HOURS	188	188	184	180	184	178	188	184	188	176	178	188	2,090
OVERTIME LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0
MONTHLY AMOUNT	0	0	0	0	0	0	0	0	0	0	0	0	0

TOTAL PATROLL  
CAPITAL DIRECT  
BU AAG OVERHEAD  
BS OTHER  
EXPENSE PATROLL

TOTAL PATROLL	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
BU AAG OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PATROLL	0	0	0	0	0	0	0	0	0	0	0	0	0

STANDBY TIME  
MONTHLY AMOUNT  
TOTAL PATROLL  
CAPITAL DIRECT  
BU AAG OVERHEAD  
BS OTHER  
EXPENSE PATROLL

STANDBY TIME	0	0	0	0	0	0	0	0	0	0	0	0	0
MONTHLY AMOUNT	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PATROLL	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
BU AAG OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PATROLL	0	0	0	0	0	0	0	0	0	0	0	0	0

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PATROLL  
CAPITAL DIRECT  
BU AAG OVERHEAD  
BS OTHER  
EXPENSE PATROLL

BASE PAY PER HOUR	38.07	4.880	4.880	4.797	4.171	4.797	4.588	4.880	4.797	4.888	4.888	4.888	4.880
MONTH OF INCREASE	3	0	0	182	187	182	184	175	182	184	184	184	173
TOTAL PATROLL	4,880	4,880	4,880	4,880	4,880	4,880	4,880	4,880	4,880	4,880	4,880	4,880	4,880
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
BU AAG OVERHEAD	1,095	1,095	1,247	1,085	1,247	1,193	1,247	1,389	1,247	1,193	1,193	1,193	1,193
BS OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PATROLL	3,285	3,285	3,742	3,253	3,742	3,379	3,418	3,418	3,418	3,579	3,579	3,418	42,024

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PATROLL  
CAPITAL DIRECT  
BU AAG OVERHEAD  
BS OTHER  
EXPENSE PATROLL

BASE PAY PER HOUR	20.30	3.410	3.410	2.735	3.248	3.735	3.573	3.410	3.735	3.410	3.573	3.410	42,294
MONTH OF INCREASE	7	0	0	0	0	0	0	188	148	188	143	188	842
TOTAL PATROLL	3,410	3,410	3,410	3,735	3,248	3,735	3,573	3,410	3,735	3,410	3,573	3,410	48,294
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	48,294
BU AAG OVERHEAD	853	853	934	934	812	934	893	887	971	887	929	887	10,789
BS OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PATROLL	2,557	2,557	2,801	2,436	2,801	2,880	2,689	2,689	2,913	2,689	2,787	2,689	32,298

PAYROLL INCREASE RATE  
 BENEFITS RATE  
 4.00%  
 23.00%

NUMBER OF WORK DAYS  
 NUMBER OF WORK HOURS

BASE PAY PER HOUR  
 MONTH OF INCREASE  
 TOTAL PAYROLL  
 CAPITAL DIRECT  
 BU A&G OVERHEAD  
 B/S OTHER  
 EXPENSE PAYROLL

BASE PAY PER HOUR  
 MONTH OF INCREASE  
 TOTAL PAYROLL  
 CAPITAL DIRECT  
 BU A&G OVERHEAD  
 B/S OTHER  
 EXPENSE PAYROLL

	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
2424	184	184	184	184	184	178	184	184	184	178	178	184	2080
1	4,190	4,190	4,589	3,990	4,589	4,889	4,190	4,589	4,190	4,389	4,389	4,190	51,875
0%	184	184	184	184	184	178	184	184	184	178	178	184	2,090
0%	4,358	4,358	4,773	4,150	4,773	4,585	4,358	4,773	4,358	4,585	4,585	4,358	53,955
35%	0	0	0	0	0	0	0	0	0	0	0	0	0
0%	1,089	1,089	1,193	1,028	1,193	1,141	1,089	1,193	1,089	1,141	1,141	1,089	13,485
0%	0	0	0	0	0	0	0	0	0	0	0	0	0
0%	3,289	3,289	3,580	3,112	3,580	3,424	3,289	3,580	3,289	3,424	3,424	3,289	40,470
30.88	5,184	5,184	5,678	4,238	5,678	5,431	5,184	5,678	5,184	5,431	5,431	5,184	64,189
10	0	0	0	0	0	0	0	0	0	0	0	0	641
0%	5,184	5,184	5,678	4,238	5,678	5,431	5,184	5,678	5,184	5,431	5,431	5,184	64,830
25%	0	0	0	0	0	0	0	0	0	0	0	0	0
0%	1,286	1,286	1,420	1,234	1,420	1,358	1,286	1,420	1,286	1,412	1,412	1,286	16,208
0%	0	0	0	0	0	0	0	0	0	0	0	0	0
0%	3,888	3,888	4,258	3,704	4,258	4,073	3,888	4,258	3,888	4,228	4,228	3,888	48,622

WBGO - Labor Recap

WBGO

LABOR BRCAP

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
EXPENSE BRCAP													
LABOR	132,452	132,561	144,419	127,169	145,041	139,557	133,871	145,940	134,726	141,183	141,183	135,916	1,654,018
EMPLOYEE BENEFITS	30,484	30,489	33,217	29,249	33,959	32,097	30,791	33,586	30,987	32,472	32,472	31,259	380,422
TOTAL EXPENSE LABOR	162,916	163,050	177,636	156,418	178,400	171,654	164,662	179,506	165,713	173,655	173,655	167,175	2,034,440

CAPITAL DIRECT BRCAP

LABOR	28,456	28,466	31,267	27,324	31,451	30,115	28,754	31,494	28,933	30,556	30,556	29,196	356,668
EMPLOYEE BENEFITS	6,544	6,547	7,191	6,285	7,234	6,927	6,613	7,244	6,655	7,028	7,028	6,715	82,011
TOTAL CAPITAL DIRECT LABOR	35,000	35,013	38,458	33,609	38,685	37,042	35,367	38,738	35,588	37,584	37,584	35,911	438,679

BU A&G OVERHEAD BRCAP

LABOR	16,262	16,262	17,893	15,567	17,913	17,346	16,674	18,272	16,748	17,636	17,636	16,635	205,044
EMPLOYEE BENEFITS	3,741	3,741	4,115	3,591	4,120	3,990	3,836	4,203	3,853	4,056	4,056	3,872	47,164
TOTAL BU A&G OVERHEAD LABOR	20,003	20,003	22,008	19,148	22,033	21,336	20,510	22,475	20,601	21,692	21,692	20,707	252,208

BS OTHER BRCAP

LABOR	11,513	11,515	12,712	11,124	12,771	12,236	11,692	12,760	11,746	12,364	12,364	11,823	144,640
EMPLOYEE BENEFITS	2,648	2,648	2,924	2,559	2,937	2,815	2,689	2,940	2,702	2,843	2,843	2,719	33,267
TOTAL BS OTHER LABOR	14,161	14,163	15,636	13,683	15,708	15,051	14,381	15,720	14,448	15,207	15,207	14,542	177,907

TOTAL LABOR

LABOR	188,688	188,804	206,291	181,184	207,716	189,254	190,991	208,486	192,158	201,739	201,739	193,770	2,360,270
EMPLOYEE BENEFITS	43,397	43,425	47,447	41,674	47,650	45,829	43,929	47,983	44,197	46,339	46,339	44,665	542,864
TOTAL	232,085	232,229	253,738	222,858	254,926	245,083	234,920	256,439	236,355	248,138	248,138	238,435	2,903,134



PAYROLL INCREASE RATE  
BENEFITS RATE

4.00%  
23.00%

NUMBER OF WORK DAYS  
NUMBER OF WORK HOURS

Month	Days	Hours
JAN	31	168
FEB	28	168
MAR	31	184
APR	30	160
MAY	31	184
JUN	30	176
JUL	31	168
AUG	31	184
SEP	30	168
OCT	31	176
NOV	30	176
DEC	31	168
TOTAL	360	2,080

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
B/S OTHER  
EXPENSE PAYROLL

Month	Base Pay	Capital Direct	BU A&G Overhead	B/S Other	Expense Payroll
JAN	3,614	0	0	0	362
FEB	3,614	0	0	0	362
MAR	3,958	0	0	0	398
APR	3,442	0	0	0	345
MAY	3,958	0	0	0	398
JUN	3,786	151	0	0	394
JUL	3,614	145	0	0	376
AUG	3,958	158	0	0	412
SEP	3,614	145	0	0	376
OCT	3,786	151	0	0	394
NOV	3,786	151	0	0	394
DEC	3,614	145	0	0	376
TOTAL	44,741	1,045	0	0	4,580

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
B/S OTHER  
EXPENSE PAYROLL

Month	Base Pay	Capital Direct	BU A&G Overhead	B/S Other	Expense Payroll
JAN	2,197	0	0	0	0
FEB	2,197	0	0	0	0
MAR	2,407	96	0	0	0
APR	2,093	84	0	0	0
MAY	2,407	96	0	0	0
JUN	2,302	92	0	0	0
JUL	2,197	88	0	0	0
AUG	2,407	96	0	0	0
SEP	2,197	88	0	0	0
OCT	2,302	92	0	0	0
NOV	2,302	92	0	0	0
DEC	2,197	88	0	0	0
TOTAL	27,206	912	0	0	0



PAYROLL INCREASE RATE  
BENEFITS RATE

4.00%  
23.00%

*Bowling Green Arm 1 Ser*

NUMBER OF WORK DAYS  
NUMBER OF WORK HOURS  
OVERTIME LABOR  
MONTHLY AMOUNT

1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1	2	3	4	5	6	7	8	9	10	11	12	260
168	168	194	160	194	176	168	184	168	178	178	168	2,080

TOTAL PAYROLL  
CAPITAL DIRECT  
BU AAG OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
3,108	3,108	3,108	3,108	3,108	3,108	3,108	3,108	3,108	3,108	3,108	3,108	37,296
155	155	155	155	155	155	155	155	155	155	155	155	1,860
0	0	0	0	0	0	0	0	0	0	0	0	0
155	155	155	155	155	155	155	155	155	155	155	155	1,860
2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	33,576

STANDBY TIME  
MONTHLY AMOUNT  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU AAG OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456	41,472
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	0	0	0	0	0	0	0
3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456	41,472

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU AAG OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
4,410	4,410	4,863	4,229	4,863	4,652	4,440	4,863	4,410	4,652	4,652	4,440	54,974
0	0	0	0	0	0	178	185	178	186	186	178	1,101
4,410	4,410	4,863	4,229	4,863	4,652	4,440	4,863	4,410	4,652	4,652	4,440	54,974
0	0	0	0	0	0	0	0	0	0	0	0	0
1,554	1,554	1,702	1,480	1,702	1,628	1,616	1,770	1,616	1,693	1,693	1,616	19,624
0	0	0	0	0	0	0	0	0	0	0	0	0
2,866	2,866	3,161	2,749	3,161	3,024	3,002	3,288	3,002	3,145	3,145	3,002	38,451

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU AAG OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
2,518	2,518	2,758	2,398	2,758	2,638	2,518	2,758	2,518	2,638	2,638	2,518	31,179
0	0	0	98	110	108	101	110	101	108	108	101	927
2,518	2,518	2,758	2,494	2,668	2,744	2,619	2,668	2,619	2,744	2,744	2,619	32,116
0	0	0	0	0	0	0	0	0	0	0	0	0
252	252	278	249	287	274	282	297	282	274	274	282	3,211
0	0	0	0	0	0	0	0	0	0	0	0	0
2,266	2,266	2,482	2,245	2,381	2,470	2,357	2,381	2,357	2,470	2,470	2,357	28,905

PAYROLL INCREASE RATE  
BENEFITS RATE  
4.00%  
23.00%

NUMBER OF WORK DAYS  
NUMBER OF WORK HOURS

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU/AG OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU/AG OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU/AG OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU/AG OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

12.08	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
12.08	2,029	2,029	2,223	1,933	2,223	3,126	2,029	2,223	2,029	2,126	2,126	2,029	26,156
0%	0	0	0	0	0	0	0	0	0	0	0	0	578
0%	2,029	2,029	2,223	1,933	2,223	3,126	2,029	2,223	2,029	2,126	2,126	2,029	25,578
10%	0	0	0	0	0	0	0	0	0	0	0	0	28,602
0%	203	203	222	193	231	221	211	231	211	221	221	211	2,578
0%	0	0	0	0	0	0	0	0	0	0	0	0	0
0%	1,826	1,826	2,001	1,740	2,001	1,930	1,899	2,001	1,899	1,930	1,930	1,899	23,223
11.82	1,935	1,935	2,130	1,843	2,130	2,028	1,935	2,130	1,935	2,028	2,028	1,935	23,223
10	0	0	0	0	0	0	0	0	0	0	0	0	0
0%	1,935	1,935	2,130	1,843	2,130	2,028	1,935	2,130	1,935	2,028	2,028	1,935	23,223
0%	0	0	0	0	0	0	0	0	0	0	0	0	239
10%	194	194	212	184	212	203	194	212	194	211	211	201	2,422
0%	0	0	0	0	0	0	0	0	0	0	0	0	0
0%	1,741	1,741	1,908	1,659	1,908	1,825	1,741	1,908	1,741	1,825	1,825	1,741	21,773
20.76	3,488	3,488	3,820	3,322	3,820	3,654	3,488	3,820	3,488	3,654	3,654	3,488	44,181
8	0	0	0	0	0	0	0	0	0	0	0	0	0
0%	3,488	3,488	3,820	3,322	3,820	3,654	3,488	3,820	3,488	3,654	3,654	3,488	44,181
18%	523	523	573	498	573	548	523	573	548	570	570	544	725
0%	0	0	0	0	0	0	0	0	0	0	0	0	43,596
0%	2,965	2,965	3,247	2,824	3,247	3,106	2,965	3,247	2,965	3,106	3,106	2,965	37,321
18.08	3,197	3,197	3,602	3,046	3,602	3,449	3,197	3,602	3,197	3,449	3,449	3,197	37,321
1	128	128	140	122	140	134	128	140	128	134	134	128	39,582
0%	3,325	3,325	3,642	3,167	3,642	3,483	3,325	3,642	3,325	3,483	3,483	3,325	41,166
10%	333	333	354	317	354	348	333	354	333	348	348	333	4,118
0%	0	0	0	0	0	0	0	0	0	0	0	0	0
0%	2,992	2,992	3,278	2,850	3,278	3,135	2,992	3,278	2,992	3,135	3,135	2,992	37,048

PAYROLL INCREASE RATE  
BENEFITS RATE  
4.00%  
23.00%

NUMBER OF WORK DAYS  
NUMBER OF WORK HOURS

BASE PAY PER HOUR  
MONTHLY INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

BASE PAY PER HOUR  
MONTHLY INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

BASE PAY PER HOUR  
MONTHLY INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

BASE PAY PER HOUR  
MONTHLY INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

Rate	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
16.57	2,682	2,682	2,682	2,459	2,228	2,705	2,682	2,295	2,582	2,705	2,705	2,282	31,970
1	103	103	113	98	113	108	103	113	102	108	108	103	1,278
68%	2,685	2,685	2,451	2,257	2,241	2,213	2,685	2,041	2,685	2,613	2,613	2,285	33,276
68%	1,745	1,745	1,912	1,882	1,912	1,829	1,912	1,912	1,745	1,829	1,829	1,745	21,810
0%	0	0	0	0	0	0	0	0	0	0	0	0	0
30%	537	537	588	511	588	553	537	588	537	553	553	537	6,549
403	403	403	441	384	441	421	403	441	403	421	421	403	4,987
27.08	2,967	2,967	3,249	2,886	3,249	3,108	2,967	3,249	2,967	3,108	3,108	2,967	34,383
1	119	119	130	113	130	124	119	130	119	124	124	119	1,470
6%	3,086	3,086	3,379	2,939	3,379	3,232	3,086	3,379	3,086	3,232	3,232	3,086	38,203
0%	154	154	169	147	169	162	154	169	154	162	162	154	1,910
0%	0	0	0	0	0	0	0	0	0	0	0	0	0
6%	154	154	169	147	169	162	154	169	154	162	162	154	1,910
27.78	2,778	2,778	3,041	2,845	3,041	2,908	2,778	3,041	2,778	2,908	2,908	2,778	34,383
18.12	3,044	3,044	3,334	2,899	3,334	3,189	3,044	3,334	3,044	3,189	3,189	3,044	37,690
10	0	0	0	0	0	0	0	0	0	0	0	0	0
68%	3,044	3,044	3,334	2,899	3,334	3,189	3,044	3,334	3,044	3,189	3,189	3,044	37,690
0%	1,979	1,979	2,167	1,884	2,167	2,073	1,979	2,167	1,979	2,073	2,073	1,979	24,744
0%	0	0	0	0	0	0	0	0	0	0	0	0	0
20%	609	609	687	580	687	638	609	687	609	638	638	609	7,514
456	456	456	500	433	500	478	456	500	456	488	488	456	5,710
19.28	3,357	3,357	3,678	3,197	3,678	3,516	3,357	3,678	3,357	3,516	3,516	3,357	41,258
1	134	134	147	128	147	141	134	147	134	141	141	134	1,682
68%	3,491	3,491	3,823	3,252	3,823	3,657	3,491	3,823	3,491	3,657	3,657	3,491	43,290
0%	2,289	2,289	2,485	2,161	2,485	2,377	2,289	2,485	2,289	2,377	2,377	2,289	28,092
0%	0	0	0	0	0	0	0	0	0	0	0	0	0
20%	698	698	785	655	785	731	698	785	698	731	731	698	8,543
324	324	324	373	317	373	349	324	373	324	349	349	324	3,985

PAYROLL INCREASE RATE  
BENEFITS RATE

4.00%  
23.00%

NUMBER OF WORK DAYS  
NUMBER OF WORK HOURS  
JAN FEB MAR APR MAY JUN JUL AUG SEP OCT NOV DEC TOTAL

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU MFG OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

16.74  
10  
88%  
0%  
20%

17.38  
9  
88%  
0%  
20%

14.07  
1  
88%  
0%  
20%

12.88  
3  
48%  
0%  
10%

3  
0%  
10%

Month	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
BASE PAY PER HOUR	2,644	2,644	2,696	2,518	2,806	2,770	2,644	2,896	2,644	2,770	2,770	2,644	28,728
MONTH OF INCREASE	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PAYROLL	2,644	2,644	2,896	2,518	2,896	2,770	2,644	2,896	2,644	2,770	2,770	2,644	32,840
CAPITAL DIRECT	1,719	1,719	1,883	1,837	1,883	1,801	1,719	1,883	1,719	1,883	1,883	1,719	21,497
BU MFG OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	529	529	579	504	579	554	529	579	529	579	579	550	6,813
EXPENSE PAYROLL	396	396	434	377	434	415	396	434	396	434	432	412	4,957
BASE PAY PER HOUR	3,021	3,021	3,308	2,877	3,308	3,164	3,021	3,308	3,021	3,164	3,164	3,021	37,388
MONTH OF INCREASE	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PAYROLL	3,021	3,021	3,308	2,877	3,308	3,164	3,021	3,308	3,021	3,164	3,164	3,021	37,388
CAPITAL DIRECT	1,963	1,963	2,150	1,870	2,150	2,057	1,963	2,150	1,963	2,042	2,139	2,042	24,628
BU MFG OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	604	604	652	573	604	604	604	604	604	604	604	604	7,578
EXPENSE PAYROLL	454	454	498	432	498	474	454	498	472	494	494	472	5,888
BASE PAY PER HOUR	2,844	2,844	2,580	2,251	2,580	2,476	2,844	2,580	2,844	2,476	2,476	2,844	29,266
MONTH OF INCREASE	95	95	104	90	104	99	95	104	95	99	99	95	1,174
TOTAL PAYROLL	2,939	2,939	2,684	2,341	2,684	2,575	2,939	2,684	2,939	2,575	2,575	2,939	30,440
CAPITAL DIRECT	1,598	1,598	1,750	1,522	1,750	1,574	1,598	1,750	1,598	1,574	1,598	1,598	19,784
BU MFG OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	422	422	482	404	482	515	422	482	422	515	515	422	5,090
EXPENSE PAYROLL	359	359	404	351	404	389	359	404	359	389	389	359	4,565
BASE PAY PER HOUR	2,150	2,150	2,384	2,066	2,384	2,282	2,150	2,384	2,150	2,282	2,282	2,150	26,728
MONTH OF INCREASE	0	0	95	82	95	90	88	95	86	90	90	86	1,058
TOTAL PAYROLL	2,150	2,150	2,479	2,148	2,479	2,372	2,238	2,479	2,148	2,372	2,372	2,150	27,786
CAPITAL DIRECT	971	971	1,107	962	1,107	1,058	1,010	1,107	1,010	1,058	1,058	971	12,429
BU MFG OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	218	218	248	214	248	225	224	248	224	224	224	224	2,761
EXPENSE PAYROLL	972	972	1,108	962	1,108	1,059	1,011	1,108	1,011	1,059	1,059	972	12,433





PAYROLL INCREASE RATE  
BENEFITS RATE

4.00%  
23.00%

NUMBER OF WORK DAYS  
NUMBER OF WORK HOURS

1	2	3	4	5	6	7	8	9	10	11	12	21
JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
31	31	31	30	31	30	31	31	30	31	31	30	365
168	168	164	160	164	178	168	184	168	178	178	168	2,080

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU AAG OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

16.75	2,646	2,646	2,698	2,590	2,698	2,772	2,646	2,698	2,646	2,772	2,772	2,646	38,760
1	106	106	116	101	116	111	106	116	111	111	111	108	1,312
6%	220	220	241	210	241	231	220	241	231	231	231	220	34,072
0%	0	0	0	0	0	0	0	0	0	0	0	0	2,726
5%	53	53	60	52	60	59	55	60	59	59	58	55	681
	2,477	2,477	2,713	2,359	2,713	2,594	2,477	2,713	2,594	2,594	2,594	2,477	30,685

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU AAG OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

18.86	3,185	3,185	3,489	3,004	3,489	3,387	3,185	3,489	3,185	3,387	3,387	3,185	39,497
1	127	127	140	121	140	133	127	140	133	133	133	127	1,575
10%	331	331	363	315	363	347	331	363	347	347	347	331	4,100
0%	0	0	0	0	0	0	0	0	0	0	0	0	0
5%	166	166	181	158	181	173	166	181	173	173	173	166	2,050
	2,815	2,815	3,085	2,682	3,085	2,950	2,815	3,085	2,950	2,950	2,950	2,815	34,682

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU AAG OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

24.62	4,170	4,170	4,567	3,971	4,567	4,388	4,170	4,567	4,170	4,388	4,388	4,170	51,626
1	167	167	183	159	183	175	167	183	175	175	175	167	2,058
14%	651	651	712	620	712	681	651	712	681	681	681	651	8,054
0%	0	0	0	0	0	0	0	0	0	0	0	0	0
0%	217	217	237	207	237	227	217	237	227	227	227	217	2,684
	3,469	3,469	3,801	3,303	3,801	3,635	3,469	3,801	3,635	3,635	3,635	3,469	42,956

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU AAG OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

16.37	2,592	2,592	2,828	2,459	2,828	2,705	2,592	2,828	2,592	2,705	2,705	2,592	31,970
4	0	0	0	98	0	108	103	113	108	108	108	103	957
8%	2,592	2,592	2,828	2,557	2,941	2,813	2,592	2,941	2,685	2,813	2,813	2,592	32,927
0%	0	0	0	0	0	0	0	0	0	0	0	0	2,635
5%	52	52	57	51	59	56	54	59	56	56	56	54	690
	2,323	2,323	2,543	2,301	2,647	2,532	2,416	2,647	2,532	2,532	2,532	2,416	29,632

PAYROLL INCREASE RATE  
BENNETTS RATE

4.00%  
23.00%

NUMBER OF WORK DAYS  
NUMBER OF WORK HOURS

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU AAG OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU AAG OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

CONST. OPERATOR  
BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU AAG OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

VACANT  
SERVISE SPECIALIST  
BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU AAG OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

MONTH	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
16.48	2,634	2,634	2,685	2,609	2,685	2,760	2,634	2,685	2,684	2,760	2,760	2,834	32,614
12	0	0	0	0	0	0	0	0	0	0	0	0	105
TOTAL	2,634	2,634	2,685	2,609	2,685	2,760	2,634	2,685	2,684	2,760	2,760	2,834	32,719
9%	211	211	231	201	231	221	211	231	211	221	221	219	2,620
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%	53	53	58	50	58	55	53	58	53	55	55	55	655
EXPENSE PAYROLL	2,370	2,370	2,396	2,258	2,356	2,484	2,370	2,356	2,370	2,464	2,464	2,455	29,443

16.48	2,659	2,659	2,913	2,653	2,913	2,786	2,659	2,913	2,659	2,786	2,786	2,859	32,926
12	0	0	0	0	0	0	0	0	0	0	0	0	105
TOTAL	2,659	2,659	2,913	2,653	2,913	2,786	2,659	2,913	2,659	2,786	2,786	2,765	33,032
9%	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	0	0	0	0	0	0	0	0	0
0%	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	2,659	2,659	2,913	2,653	2,913	2,786	2,659	2,913	2,659	2,786	2,786	2,765	33,032

12.88	2,159	2,159	2,384	2,086	2,384	2,282	2,159	2,384	2,159	2,282	2,282	2,359	26,729
9	0	0	0	0	0	0	0	0	0	0	0	0	352
TOTAL	2,159	2,159	2,384	2,086	2,384	2,282	2,159	2,384	2,159	2,282	2,282	2,359	27,081
9%	1,403	1,403	1,537	1,338	1,537	1,470	1,403	1,537	1,439	1,529	1,529	1,459	17,602
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%	432	432	473	411	473	432	432	473	449	470	470	449	5,415
EXPENSE PAYROLL	324	324	354	309	354	340	324	354	324	333	333	337	4,062

16.48	2,777	2,777	3,042	2,645	3,042	2,909	2,777	3,042	2,777	2,909	2,909	2,777	34,582
9	0	0	0	0	0	0	0	0	0	0	0	0	454
TOTAL	2,777	2,777	3,042	2,645	3,042	2,909	2,777	3,042	2,777	2,909	2,909	2,777	34,582
9%	222	222	243	212	243	233	222	243	231	242	242	231	2,786
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%	58	58	61	53	61	58	58	61	58	61	61	58	700
EXPENSE PAYROLL	2,499	2,499	2,738	2,380	2,738	2,618	2,499	2,738	2,499	2,722	2,722	2,599	31,350



PAYROLL INCREASE RATE  
4.00%  
BENEFITS RATE  
23.00%

NUMBER OF WORK DAYS  
1 21 2 21 3 23 4 20 5 23 6 22 7 21 8 23 9 21 10 22 11 23 12 21  
JAN FEB MAR APR MAY JUN JUL AUG SEP OCT NOV DEC TOTAL 280

OPERATIONS SUPERVISOR  
BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU AAG OVERHEAD  
BU AAG OVERHEAD  
BS OTHER  
EXPENSE PAYROLL  
VACANT

METER READER  
BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU AAG OVERHEAD  
BS OTHER  
EXPENSE PAYROLL  
VACANT

METER READER  
BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU AAG OVERHEAD  
BS OTHER  
EXPENSE PAYROLL  
VACANT

METER READER  
BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU AAG OVERHEAD  
BS OTHER  
EXPENSE PAYROLL  
VACANT

METER READER  
BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU AAG OVERHEAD  
BS OTHER  
EXPENSE PAYROLL  
VACANT

METER READER  
BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU AAG OVERHEAD  
BS OTHER  
EXPENSE PAYROLL  
VACANT

METER READER  
BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU AAG OVERHEAD  
BS OTHER  
EXPENSE PAYROLL  
VACANT

METER READER  
BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU AAG OVERHEAD  
BS OTHER  
EXPENSE PAYROLL  
VACANT

PAYROLL INCREASE RATE  
BENEFITS RATE

4.00%  
23.00%

Glasgow Ctm/Sec

NUMBER OF WORK DAYS  
NUMBER OF WORK HOURS  
OVERTIME LABOR  
MONTHLY AMOUNT

TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

STANDBY TIME  
MONTHLY AMOUNT  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

	1	2	3	4	5	6	7	8	9	10	11	12	21	TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
NUMBER OF WORK DAYS	31	31	31	30	31	31	31	31	31	31	31	31	31	260
NUMBER OF WORK HOURS	169	169	184	160	184	178	188	184	168	178	176	168	168	2,080
OVERTIME LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MONTHLY AMOUNT	910	910	910	910	910	910	910	910	910	910	910	910	910	10,290
TOTAL PAYROLL	910	910	910	910	910	910	910	910	910	910	910	910	910	10,290
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	48	48	48	48	48	48	48	48	48	48	48	48	48	552
EXPENSE PAYROLL	864	864	864	864	864	864	864	864	864	864	864	864	864	10,288
STANDBY TIME	670	670	670	670	670	670	670	670	670	670	670	670	670	8,040
MONTHLY AMOUNT	670	670	670	670	670	670	670	670	670	670	670	670	670	8,040
TOTAL PAYROLL	670	670	670	670	670	670	670	670	670	670	670	670	670	8,040
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	670	670	670	670	670	670	670	670	670	670	670	670	670	8,040
BASE PAY PER HOUR	21.47	3.943	3.943	4.318	3.755	4.318	4.131	3.943	4.318	3.943	4.131	4.131	4.131	48.818
MONTH OF INCREASE	7	3.943	3.943	4.318	3.755	4.318	4.131	3.943	4.318	3.943	4.131	4.131	4.131	48.818
TOTAL PAYROLL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	1.380	1.380	1.511	1.314	1.511	1.448	1.403	1.572	1.403	1.504	1.504	1.504	1.435	17.427
BS OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	2.563	2.563	2.807	2.441	2.807	2.595	2.698	2.919	2.698	2.792	2.792	2.698	2.698	32.389
BASE PAY PER HOUR	18.10	3.041	3.041	3.330	2.898	3.330	3.186	3.041	3.330	3.041	3.186	3.186	3.186	37.648
MONTH OF INCREASE	1	122	122	133	116	133	127	122	133	122	127	127	122	1,505
TOTAL PAYROLL	3.183	3.183	3.183	3.463	3.012	3.463	3.313	3.183	3.463	3.183	3.313	3.313	3.183	39.184
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	1.58	1.58	1.73	1.51	1.73	1.68	1.58	1.73	1.68	1.58	1.68	1.68	1.58	1.958
BS OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	2.947	2.947	3.117	3.117	2.947	3.117	2.981	2.947	3.117	2.947	2.981	2.981	2.947	35.238

PAYROLL INCREASE RATE	BENEFITS RATE												TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
4.00%	183	183	184	180	184	178	188	184	188	178	188	188	183
2.00%	183	183	184	180	184	178	188	184	188	178	188	188	183
<b>TOTAL</b>	<b>366</b>	<b>366</b>	<b>368</b>	<b>360</b>	<b>368</b>	<b>356</b>	<b>376</b>	<b>368</b>	<b>376</b>	<b>356</b>	<b>376</b>	<b>376</b>	<b>366</b>

BASE PAY PER HOUR	MONTH OF INCREASE	TOTAL PAYROLL												TOTAL	
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
18.27	1	2,682	2,682	2,628	2,469	2,628	2,705	2,592	2,628	2,628	2,705	2,628	2,705	2,682	31,970
	2	103	103	113	99	113	108	103	113	108	108	103	108	103	1,276
	3	2,885	2,885	2,941	2,557	2,941	2,813	2,885	2,941	2,813	2,885	2,941	2,813	2,885	33,246
	4	134	134	147	128	147	141	134	147	141	141	134	147	134	1,682
	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	6	134	134	147	128	147	141	134	147	141	141	134	147	134	1,682
	7	2,417	2,417	2,647	2,301	2,647	2,531	2,417	2,647	2,531	2,531	2,417	2,647	2,417	29,922
	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	9	134	134	147	128	147	141	134	147	141	141	134	147	134	1,682
	10	2,417	2,417	2,647	2,301	2,647	2,531	2,417	2,647	2,531	2,531	2,417	2,647	2,417	29,922

BASE PAY PER HOUR	MONTH OF INCREASE	TOTAL PAYROLL												TOTAL	
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
14.88	1	2,468	2,468	2,701	2,349	2,701	2,584	2,468	2,701	2,584	2,584	2,468	2,701	2,468	30,534
	2	0	0	0	0	0	0	0	0	0	0	0	0	0	99
	3	2,468	2,468	2,701	2,349	2,701	2,584	2,468	2,701	2,584	2,584	2,468	2,701	2,468	30,534
	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	7	2,468	2,468	2,701	2,349	2,701	2,584	2,468	2,701	2,584	2,584	2,468	2,701	2,468	30,534
	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	9	2,468	2,468	2,701	2,349	2,701	2,584	2,468	2,701	2,584	2,584	2,468	2,701	2,468	30,534
	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	11	2,468	2,468	2,701	2,349	2,701	2,584	2,468	2,701	2,584	2,584	2,468	2,701	2,468	30,534
	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	13	2,468	2,468	2,701	2,349	2,701	2,584	2,468	2,701	2,584	2,584	2,468	2,701	2,468	30,534

BASE PAY PER HOUR	MONTH OF INCREASE	TOTAL PAYROLL												TOTAL	
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
14.47	1	2,431	2,431	2,662	2,315	2,662	2,547	2,431	2,662	2,547	2,547	2,431	2,662	2,431	30,096
	2	97	97	108	92	108	102	97	108	102	102	97	108	97	1,202
	3	2,528	2,528	2,768	2,408	2,768	2,649	2,528	2,768	2,649	2,649	2,528	2,768	2,528	31,300
	4	1,011	1,011	1,107	963	1,107	1,059	1,011	1,107	1,059	1,059	1,011	1,107	1,011	12,516
	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	6	1,011	1,011	1,107	963	1,107	1,059	1,011	1,107	1,059	1,059	1,011	1,107	1,011	12,516
	7	2,431	2,431	2,662	2,315	2,662	2,547	2,431	2,662	2,547	2,547	2,431	2,662	2,431	30,096
	8	1,264	1,264	1,384	1,204	1,384	1,325	1,264	1,384	1,325	1,325	1,264	1,384	1,264	15,682
	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	10	1,264	1,264	1,384	1,204	1,384	1,325	1,264	1,384	1,325	1,325	1,264	1,384	1,264	15,682
	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	12	1,264	1,264	1,384	1,204	1,384	1,325	1,264	1,384	1,325	1,325	1,264	1,384	1,264	15,682
	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0

BASE PAY PER HOUR	MONTH OF INCREASE	TOTAL PAYROLL												TOTAL	
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
20.50	1	3,444	3,444	3,772	3,290	3,772	3,608	3,444	3,772	3,608	3,608	3,444	3,772	3,444	42,640
	2	139	139	151	131	151	144	139	151	144	144	139	151	139	1,708
	3	3,582	3,582	3,923	3,411	3,923	3,752	3,582	3,923	3,752	3,752	3,582	3,923	3,582	44,346
	4	716	716	785	682	785	750	716	785	750	750	716	785	716	8,867
	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	6	716	716	785	682	785	750	716	785	750	750	716	785	716	8,867
	7	358	358	392	341	392	375	358	392	375	375	358	392	358	4,432
	8	358	358	392	341	392	375	358	392	375	375	358	392	358	4,432
	9	2,508	2,508	2,746	2,388	2,746	2,627	2,508	2,746	2,627	2,627	2,508	2,746	2,508	31,047
	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	11	2,508	2,508	2,746	2,388	2,746	2,627	2,508	2,746	2,627	2,627	2,508	2,746	2,508	31,047
	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	13	2,508	2,508	2,746	2,388	2,746	2,627	2,508	2,746	2,627	2,627	2,508	2,746	2,508	31,047

PAYROLL INCREASE RATE  
BENEFITS RATE

4.00%  
23.00%

NUMBER OF WORK DAYS  
NUMBER OF WORK HOURS

	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
1	31	31	30	30	31	31	30	31	31	30	31	31	360
158	158	184	150	184	176	168	184	168	178	176	168	168	2,080

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

1731	2,992	2,992	3,277	2,850	3,277	3,135	2,992	3,277	2,992	3,135	3,135	2,992	37,045
5	0	0	0	0	0	125	120	131	120	125	125	120	997
2,992	2,992	3,277	2,850	3,408	3,112	3,112	3,408	3,112	3,112	3,260	3,260	2,992	38,042
40%	1,197	1,197	1,311	1,140	1,304	1,245	1,245	1,304	1,245	1,304	1,304	1,245	15,518
0%	0	0	0	0	0	0	0	0	0	0	0	0	0
10%	299	299	328	285	341	311	311	341	311	326	326	311	3,804
1,496	1,496	1,658	1,425	1,704	1,580	1,555	1,704	1,555	1,555	1,630	1,630	1,557	19,020

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

1416	2,379	2,379	2,605	2,266	2,605	2,492	2,379	2,605	2,379	2,492	2,492	2,379	29,453
6	0	0	0	0	0	100	95	104	95	100	100	95	698
2,379	2,379	2,605	2,266	2,605	2,592	2,474	2,474	2,709	2,474	2,592	2,592	2,379	30,142
6%	119	119	130	113	130	124	124	135	124	130	130	124	1,508
0%	0	0	0	0	0	0	0	0	0	0	0	0	0
10%	119	119	130	113	130	124	124	135	124	130	130	124	1,508
2,141	2,141	2,345	2,040	2,345	2,332	2,226	2,439	2,226	2,332	2,332	2,332	2,226	27,128

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

1145	1,982	1,982	2,138	1,859	2,138	2,045	1,982	2,138	1,982	2,045	2,045	1,982	24,170
10	0	0	0	0	0	82	82	82	82	82	82	82	78
1,982	1,982	2,138	1,859	2,138	2,045	1,982	2,138	1,982	2,138	2,045	2,045	1,982	24,412
0%	0	0	0	0	0	0	0	0	0	0	0	0	0
10%	195	195	214	186	214	205	195	214	195	213	213	203	2,442
1,757	1,757	1,924	1,673	1,924	1,840	1,757	1,924	1,757	1,924	1,840	1,840	1,757	21,970

VACANT  
METER READER  
BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

838	1,576	1,576	1,726	1,501	1,726	1,651	1,576	1,726	1,576	1,651	1,651	1,576	19,510
9	0	0	0	0	0	63	63	63	63	63	63	63	259
1,576	1,576	1,726	1,501	1,726	1,651	1,576	1,726	1,576	1,726	1,651	1,651	1,576	19,769
6%	79	79	86	75	86	83	79	86	82	86	86	82	989
0%	0	0	0	0	0	0	0	0	0	0	0	0	0
10%	1,487	1,487	1,640	1,426	1,640	1,588	1,487	1,640	1,487	1,631	1,631	1,557	18,779

Hopkinsville 4/11/58

PAYROLL INCREASE RATE  
BENEFITS RATE

4.00%  
23.00%

NUMBER OF WORK DAYS  
NUMBER OF WORK HOURS

1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
31	28	31	30	31	30	31	31	30	31	30	31	260
168	169	184	160	184	176	168	184	168	176	176	168	2,080

OVERTIME LABOR  
MONTHLY AMOUNT

1.185	1.185	1.185	1.185	1.185	1.185	1.185	1.185	1.185	1.185	1.185	1.185	1.185	10,600
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TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

1.125	1.125	1.125	1.125	1.125	1.125	1.125	1.125	1.125	1.125	1.125	1.125	1.125	13,500
56	56	56	56	56	56	56	56	56	56	56	56	56	672
0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	56	56	56	56	56	56	56	56	56	56	56	56	672
1.013	1.013	1.013	1.013	1.013	1.013	1.013	1.013	1.013	1.013	1.013	1.013	1.013	12,156

STANDBY TIME  
MONTHLY AMOUNT

730	730	730	730	730	730	730	730	730	730	730	730	730	8,760
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-------

TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

730	730	730	730	730	730	730	730	730	730	730	730	730	8,760
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-------

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL

5.383	5.383	5.383	5.126	5.383	5.383	5.383	5.383	5.383	5.383	5.383	5.383	5.383	66,643
215	215	228	205	228	228	215	228	215	228	215	228	215	2,668
5,598	5,598	6,131	5,331	6,131	5,986	5,598	6,131	5,598	6,131	5,598	6,131	5,598	69,309
0	0	0	0	0	0	0	0	0	0	0	0	0	0
1,959	1,959	2,146	1,866	2,146	2,053	1,959	2,146	1,959	2,053	1,959	2,053	1,959	24,258
0	0	0	0	0	0	0	0	0	0	0	0	0	0
3,639	3,639	3,985	3,465	3,985	3,812	3,639	3,985	3,639	3,812	3,639	3,812	3,639	45,051

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL

3.105	3.105	3.105	2.967	3.105	3.105	3.105	3.105	3.105	3.105	3.105	3.105	3.105	38,438
0	0	0	118	136	130	124	136	130	136	130	136	124	1,288
3,105	3,105	3,258	3,075	3,258	3,229	3,229	3,258	3,229	3,258	3,229	3,258	3,229	39,726
0	0	0	0	0	0	0	0	0	0	0	0	0	0
1,552	1,552	1,768	1,537	1,768	1,691	1,514	1,768	1,537	1,768	1,514	1,614	1,514	19,850
0	0	0	0	0	0	0	0	0	0	0	0	0	0
488	488	530	481	530	507	484	530	481	507	484	507	484	5,956
1,087	1,087	1,238	1,077	1,238	1,184	1,131	1,238	1,087	1,184	1,131	1,184	1,131	13,910

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL

3.225	3.225	3.225	3.072	3.225	3.225	3.225	3.225	3.225	3.225	3.225	3.225	3.225	39,293
0	0	0	0	0	0	0	0	0	0	0	0	0	399
3,225	3,225	3,533	3,072	3,533	3,225	3,225	3,533	3,225	3,533	3,225	3,225	3,225	40,335
0	0	0	0	0	0	0	0	0	0	0	0	0	0
1,613	1,613	1,766	1,596	1,766	1,690	1,613	1,766	1,596	1,766	1,613	1,613	1,613	20,167
0	0	0	0	0	0	0	0	0	0	0	0	0	0
484	484	530	481	530	507	484	530	481	507	484	507	484	6,051
1,129	1,129	1,237	1,075	1,237	1,182	1,129	1,237	1,075	1,182	1,129	1,182	1,129	14,117



PATROLL INCREASE RATE  
 BENEFITS RATE  
 4.00%  
 23.00%

NUMBER OF WORK DAYS  
 NUMBER OF WORK HOURS

BASE PAY PER HOUR  
 MONTH OF INCREASE  
 TOTAL PATROLL  
 CAPITAL DIRECT  
 BU A&G OVERHEAD  
 BS OTHER  
 EXPENSE PAYROLL

BASE PAY PER HOUR  
 MONTH OF INCREASE  
 TOTAL PATROLL  
 CAPITAL DIRECT  
 BU A&G OVERHEAD  
 BS OTHER  
 EXPENSE PAYROLL

BASE PAY PER HOUR  
 MONTH OF INCREASE  
 TOTAL PATROLL  
 CAPITAL DIRECT  
 BU A&G OVERHEAD  
 BS OTHER  
 EXPENSE PAYROLL

MONTH	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
DAY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
14.48	2,446	2,446	2,679	2,330	2,679	2,668	2,446	2,679	2,446	2,563	2,623	2,446	30,286
8	0	0	0	0	0	103	98	107	98	103	103	99	817
9%	2,446	2,446	2,679	2,330	2,679	2,668	2,446	2,679	2,446	2,563	2,623	2,446	30,286
0%	122	122	134	118	139	133	127	139	127	133	133	127	817
0%	0	0	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	122	122	134	118	139	133	127	139	127	133	133	127	817
EXPENSE PAYROLL	2,324	2,324	2,545	2,212	2,545	2,535	2,319	2,545	2,319	2,436	2,296	2,319	27,989
18.18	2,545	2,545	2,788	2,434	2,788	2,666	2,545	2,788	2,545	2,666	2,545	2,545	31,518
4	0	0	0	97	112	107	102	112	102	107	107	102	848
9%	2,545	2,545	2,788	2,434	2,788	2,666	2,545	2,788	2,545	2,666	2,545	2,545	31,518
0%	127	127	138	128	145	139	132	145	132	139	139	132	848
0%	0	0	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	127	127	138	128	145	139	132	145	132	139	139	132	848
EXPENSE PAYROLL	2,291	2,291	2,510	2,298	2,510	2,493	2,383	2,510	2,383	2,493	2,383	2,383	29,216
17.48	2,383	2,383	2,518	2,198	2,518	2,478	2,383	2,518	2,383	2,478	2,383	2,383	29,216
12	0	0	0	0	0	0	0	0	0	0	0	0	0
9%	2,383	2,383	2,518	2,198	2,518	2,478	2,383	2,518	2,383	2,478	2,383	2,383	29,216
0%	147	147	161	140	161	154	147	161	147	154	154	147	1,028
0%	0	0	0	0	0	0	0	0	0	0	0	0	0
BS OTHER	147	147	161	140	161	154	147	161	147	154	154	147	1,028
EXPENSE PAYROLL	2,644	2,644	2,896	2,518	2,896	2,770	2,644	2,896	2,644	2,770	2,644	2,644	32,545

PAYROLL INCREASE RATE  
BENEFITS RATE

4.00%  
23.00%

NUMBER OF WORK DAYS  
NUMBER OF WORK HOURS

MONTH	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1	168	168	164	160	164	178	168	164	168	178	178	168	2,080
2	168	168	164	160	164	178	168	164	168	178	178	168	2,080
3	168	168	164	160	164	178	168	164	168	178	178	168	2,080
4	168	168	164	160	164	178	168	164	168	178	178	168	2,080
5	168	168	164	160	164	178	168	164	168	178	178	168	2,080
6	168	168	164	160	164	178	168	164	168	178	178	168	2,080
7	168	168	164	160	164	178	168	164	168	178	178	168	2,080
8	168	168	164	160	164	178	168	164	168	178	178	168	2,080
9	168	168	164	160	164	178	168	164	168	178	178	168	2,080
10	168	168	164	160	164	178	168	164	168	178	178	168	2,080
11	168	168	164	160	164	178	168	164	168	178	178	168	2,080
12	168	168	164	160	164	178	168	164	168	178	178	168	2,080
TOTAL	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	24,960

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU AAG OVERHEAD  
B/OTHER  
EXPENSE PAYROLL

MONTH	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
18.21	2,555	2,555	2,799	2,434	2,709	2,677	2,555	2,799	2,555	2,677	2,677	2,555	31,697
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0%	2,555	2,555	2,799	2,434	2,709	2,677	2,555	2,799	2,555	2,677	2,677	2,555	31,697
0%	0	0	0	0	0	0	0	0	0	0	0	0	0
10%	258	258	280	243	280	289	258	291	258	278	278	258	3,219
0%	0	0	0	0	0	0	0	0	0	0	0	0	0
0%	2,297	2,297	2,519	2,191	2,519	2,409	2,297	2,500	2,297	2,398	2,398	2,297	28,949

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU AAG OVERHEAD  
B/OTHER  
EXPENSE PAYROLL  
VACANT

MONTH	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
13.62	2,298	2,298	2,506	2,179	2,506	2,397	2,298	2,506	2,298	2,397	2,397	2,298	28,230
1	92	92	100	87	100	98	92	100	92	98	98	92	1,135
0%	2,298	2,298	2,506	2,179	2,506	2,397	2,298	2,506	2,298	2,397	2,397	2,298	28,230
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	0	0	0	0	0	0	0	0	0	0
0%	2,298	2,298	2,506	2,179	2,506	2,397	2,298	2,506	2,298	2,397	2,397	2,298	28,230
0%	0	0	0	0	0	0	0	0	0	0	0	0	0
0%	2,298	2,298	2,506	2,179	2,506	2,397	2,298	2,506	2,298	2,397	2,397	2,298	28,230

SERVICE SPECIALIST  
BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU AAG OVERHEAD  
B/OTHER  
EXPENSE PAYROLL  
VACANT

MONTH	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
17.99	3,022	3,022	3,310	2,978	3,310	3,166	3,022	3,310	3,022	3,166	3,166	3,022	37,419
9	0	0	0	0	0	0	0	0	0	0	0	0	0
0%	3,022	3,022	3,310	2,978	3,310	3,166	3,022	3,310	3,022	3,166	3,166	3,022	37,419
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	0	0	0	0	0	0	0	0	0	0
0%	3,022	3,022	3,310	2,978	3,310	3,166	3,022	3,310	3,022	3,166	3,166	3,022	37,419
0%	0	0	0	0	0	0	0	0	0	0	0	0	0
0%	3,022	3,022	3,310	2,978	3,310	3,166	3,022	3,310	3,022	3,166	3,166	3,022	37,419

SERVICE TECH  
BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU AAG OVERHEAD  
B/OTHER  
EXPENSE PAYROLL  
SSN

MONTH	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
18.43	2,777	2,777	3,042	2,645	3,042	2,909	2,777	3,042	2,777	2,909	2,909	2,777	34,382
8	0	0	0	0	0	0	0	0	0	0	0	0	0
0%	2,777	2,777	3,042	2,645	3,042	2,909	2,777	3,042	2,777	2,909	2,909	2,777	34,382
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	0	0	0	0	0	0	0	0	0	0
0%	2,777	2,777	3,042	2,645	3,042	2,909	2,777	3,042	2,777	2,909	2,909	2,777	34,382
0%	0	0	0	0	0	0	0	0	0	0	0	0	0
0%	2,777	2,777	3,042	2,645	3,042	2,909	2,777	3,042	2,777	2,909	2,909	2,777	34,382



WDVQ - Labor Recap

WDVQ

LABOR RECAP

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
EXPENSE RECAP													
LABOR	99,006	99,044	108,194	94,998	108,403	104,310	100,286	109,426	100,812	105,893	105,942	101,690	1,287,744
EMPLOYEE BENEFITS	22,772	22,781	24,885	21,896	24,933	23,991	23,066	25,168	23,187	24,310	24,387	23,388	284,694
TOTAL EXPENSE LABOR	121,778	121,825	133,079	116,774	133,336	128,301	123,352	134,594	123,999	130,003	130,309	125,078	1,572,428

CAPITAL DIRECT RECAP

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
LABOR	20,331	20,377	22,403	19,524	22,456	21,535	20,683	22,688	20,756	21,810	21,333	21,040	265,496
EMPLOYEE BENEFITS	4,676	4,686	5,152	4,491	5,165	4,953	4,753	5,214	4,774	5,016	5,044	4,899	58,783
TOTAL CAPITAL DIRECT LABOR	25,007	25,063	27,555	24,015	27,621	26,488	25,416	27,902	25,530	26,826	26,377	25,979	314,259

BU A&G OVERHEAD RECAP

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
LABOR	13,175	13,175	14,492	12,600	14,502	13,965	13,451	14,794	13,451	14,105	14,105	13,462	165,207
EMPLOYEE BENEFITS	3,030	3,030	3,333	2,898	3,336	3,211	3,093	3,390	3,083	3,245	3,245	3,096	39,000
TOTAL BU A&G OVERHEAD LABOR	16,205	16,205	17,825	15,498	17,838	17,166	16,544	18,124	16,544	17,350	17,350	16,558	203,207

BS OTHER RECAP

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
LABOR	4,861	4,870	5,346	4,649	5,356	5,128	4,904	5,379	4,910	5,151	5,170	4,940	60,664
EMPLOYEE BENEFITS	1,118	1,120	1,290	1,069	1,292	1,180	1,128	1,297	1,130	1,185	1,189	1,136	13,964
TOTAL BS/OTHER LABOR	5,979	5,990	6,576	5,718	6,588	6,308	6,032	6,616	6,040	6,336	6,359	6,076	74,618

TOTAL LABOR

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
LABOR	187,873	187,466	150,435	131,711	150,717	144,328	139,304	152,207	139,299	146,759	147,130	141,132	1,719,111
EMPLOYEE BENEFITS	31,596	31,617	34,600	30,294	34,666	33,335	32,040	35,009	32,184	33,766	33,945	32,459	395,401
TOTAL	169,969	169,093	165,035	162,005	185,383	178,263	171,344	187,216	172,113	180,515	180,995	173,591	2,114,512



BASE PAY PER HOUR												
MONTH OF INCREASE												
TOTAL PAYROLL												
CAPITAL DIRECT												
BU A&G OVERHEAD												
B/S OTHER												
EXPENSE PAYROLL												
18.38	2,747	2,747	3,008	2,618	3,008	2,878	2,747	3,008	2,747	2,878	2,747	34,008
1	110	110	120	105	120	115	110	120	110	115	110	1,380
5%	2,857	2,857	3,128	2,721	3,128	2,993	2,857	3,128	2,857	2,993	2,857	33,858
6%	143	143	158	138	158	150	143	158	143	150	143	1,759
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%	2,714	2,714	2,972	2,585	2,972	2,843	2,714	2,972	2,714	2,843	2,714	33,599

BASE PAY PER HOUR												
MONTH OF INCREASE												
TOTAL PAYROLL												
CAPITAL DIRECT												
BU A&G OVERHEAD												
B/S OTHER												
EXPENSE PAYROLL												
18.87	3,170	3,170	3,472	3,019	3,472	3,291	3,170	3,472	3,170	3,291	3,170	39,250
10	0	0	0	0	0	0	0	0	0	0	0	39,250
5%	3,170	3,170	3,472	3,019	3,472	3,291	3,170	3,472	3,170	3,291	3,170	39,250
6%	159	159	174	151	174	166	159	174	159	173	165	1,986
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%	3,011	3,011	3,298	2,868	3,298	3,155	3,011	3,298	3,011	3,155	3,011	37,657

BASE PAY PER HOUR												
MONTH OF INCREASE												
TOTAL PAYROLL												
CAPITAL DIRECT												
BU A&G OVERHEAD												
B/S OTHER												
EXPENSE PAYROLL												
18.34	3,081	3,081	3,375	2,934	3,375	3,229	3,081	3,375	3,081	3,229	3,081	38,147
9	0	0	0	0	0	0	0	0	0	0	0	38,147
5%	3,081	3,081	3,375	2,934	3,375	3,229	3,081	3,375	3,081	3,229	3,081	38,147
6%	308	308	337	293	337	323	308	337	308	323	308	3,863
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%	2,773	2,773	3,028	2,641	3,028	2,905	2,773	3,028	2,773	2,905	2,773	34,789

BASE PAY PER HOUR												
MONTH OF INCREASE												
TOTAL PAYROLL												
CAPITAL DIRECT												
BU A&G OVERHEAD												
B/S OTHER												
EXPENSE PAYROLL												
18.49	2,268	2,268	2,482	2,158	2,482	2,374	2,268	2,482	2,268	2,374	2,268	28,059
5	0	0	0	0	0	0	0	0	0	0	0	28,059
5%	2,268	2,268	2,482	2,158	2,482	2,374	2,268	2,482	2,268	2,374	2,268	28,059
6%	0	0	0	0	0	0	0	0	0	0	0	0
10%	227	227	248	216	248	247	227	248	227	247	227	2,883
0%	0	0	0	0	0	0	0	0	0	0	0	0
0%	2,039	2,039	2,234	1,942	2,234	2,222	2,039	2,234	2,039	2,222	2,039	25,332

BASE PAY PER HOUR												
MONTH OF INCREASE												
TOTAL PAYROLL												
CAPITAL DIRECT												
BU A&G OVERHEAD												
B/S OTHER												
EXPENSE PAYROLL												
23.28	3,930	3,930	4,304	3,742	4,304	4,117	3,930	4,304	3,930	4,117	3,930	48,651
3	0	0	172	150	172	165	157	172	157	165	157	1,632
5%	3,930	3,930	4,476	3,892	4,476	4,282	4,087	4,476	4,087	4,282	4,087	50,283
6%	0	0	0	0	0	0	0	0	0	0	0	0
35%	1,375	1,375	1,587	1,382	1,587	1,499	1,400	1,587	1,400	1,499	1,400	17,600
0%	0	0	0	0	0	0	0	0	0	0	0	0
0%	2,555	2,555	2,909	2,590	2,909	2,783	2,657	2,909	2,657	2,783	2,657	32,683

SSN

VACANT SER. TECH  
BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
B/S OTHER  
EXPENSE PAYROLL

VACANT SER. TECH.  
BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
B/S OTHER  
EXPENSE PAYROLL

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
B/S OTHER  
EXPENSE PAYROLL

6.38	1.576	1.576	1.726	1.501	1.726	1.651	1.576	1.726	1.576	1.651	1.576	1.651	1.576	1.576	19,210
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	258
6%	1.576	1.576	1.726	1.501	1.726	1.651	1.576	1.726	1.576	1.651	1.576	1.651	1.576	1.576	16,769
7%	79	79	86	75	86	83	79	86	82	86	82	86	82	86	989
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
0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1.497	1.497	1.640	1.425	1.640	1.557	1.631	1.497	1.640	1.557	1.631	1.497	1.631	1.497	18,779	

8.38	1.576	1.576	1.726	1.501	1.726	1.651	1.576	1.726	1.576	1.651	1.576	1.651	1.576	1.576	19,210
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	258
6%	1.576	1.576	1.726	1.501	1.726	1.651	1.576	1.726	1.576	1.651	1.576	1.651	1.576	1.576	16,769
7%	79	79	86	75	86	83	79	86	82	86	82	86	82	86	989
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
0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1.497	1.497	1.640	1.425	1.640	1.557	1.631	1.497	1.640	1.557	1.631	1.497	1.631	1.497	18,779	

14.48	2.433	2.433	2.684	2.317	2.684	2.548	2.433	2.684	2.433	2.548	2.433	2.548	2.433	2.433	30,118
1	97	97	107	93	107	102	97	107	97	102	97	102	97	97	1,205
0%	2.530	2.530	2.771	2.410	2.771	2.650	2.530	2.771	2.530	2.650	2.530	2.650	2.530	2.530	31,253
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
0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2.530	2.530	2.771	2.410	2.771	2.650	2.530	2.530	2.771	2.650	2.530	2.650	2.530	2.530	2.530	31,253



PAYROLL INCREASE RATE  
BENEFITS RATE

4.00%  
23.00%

NUMBER OF WORK DAYS  
NUMBER OF WORK HOURS

	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
BASE PAY PER HOUR	18.69	3,140	3,140	3,439	2,990	3,439	3,289	3,140	3,439	3,140	3,289	3,140	3,289
MONTH OF INCREASE	11	3,140	3,140	3,439	2,990	3,439	3,289	3,140	3,439	3,140	3,289	3,140	3,289
TOTAL PAYROLL	3,140	3,140	3,439	2,990	3,439	3,289	3,140	3,439	3,140	3,289	3,140	3,289	3,289
CAPITAL DIRECT	0%	157	157	172	150	172	164	157	172	157	164	157	171
BU AAG OVERHEAD	0%	0	0	0	0	0	0	0	0	0	0	0	0
B/S OTHER	0%	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	2,983	2,983	3,267	2,840	3,267	3,125	2,983	3,267	2,983	3,125	2,983	3,103	3,250
TOTAL	3,140	3,140	3,439	2,990	3,439	3,289	3,140	3,439	3,140	3,289	3,140	3,289	3,289

	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
BASE PAY PER HOUR	12.97	3,019	3,019	3,206	2,875	3,206	3,163	3,019	3,206	3,019	3,163	3,019	3,163
MONTH OF INCREASE	1	3,019	3,019	3,206	2,875	3,206	3,163	3,019	3,206	3,019	3,163	3,019	3,163
TOTAL PAYROLL	3,140	3,140	3,439	2,990	3,439	3,289	3,140	3,439	3,140	3,289	3,140	3,289	3,289
CAPITAL DIRECT	0%	157	157	172	150	172	164	157	172	157	164	157	171
BU AAG OVERHEAD	0%	0	0	0	0	0	0	0	0	0	0	0	0
B/S OTHER	0%	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	2,983	2,983	3,266	2,840	3,266	3,126	2,983	3,266	2,983	3,126	2,983	3,126	3,250
TOTAL	3,140	3,140	3,439	2,990	3,439	3,289	3,140	3,439	3,140	3,289	3,140	3,289	3,289

	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
BASE PAY PER HOUR	16.87	2,834	2,834	3,104	2,699	3,104	2,989	2,834	3,104	2,834	2,989	2,834	2,989
MONTH OF INCREASE	10	2,834	2,834	3,104	2,699	3,104	2,989	2,834	3,104	2,834	2,989	2,834	2,989
TOTAL PAYROLL	2,834	2,834	3,104	2,699	3,104	2,989	2,834	3,104	2,834	2,989	2,834	2,989	2,989
CAPITAL DIRECT	4.6%	1,275	1,275	1,397	1,215	1,397	1,350	1,275	1,397	1,275	1,350	1,275	1,350
BU AAG OVERHEAD	0%	0	0	0	0	0	0	0	0	0	0	0	0
B/S OTHER	0%	142	142	155	135	155	148	142	155	142	154	142	154
EXPENSE PAYROLL	1,417	1,417	1,532	1,349	1,532	1,485	1,417	1,532	1,417	1,532	1,417	1,474	1,722
TOTAL	2,834	2,834	3,104	2,699	3,104	2,989	2,834	3,104	2,834	2,989	2,834	2,989	2,989

	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
BASE PAY PER HOUR	13.73	2,139	2,139	2,342	2,037	2,342	2,240	2,139	2,342	2,139	2,240	2,139	2,240
MONTH OF INCREASE	3	2,139	2,139	2,342	2,037	2,342	2,240	2,139	2,342	2,139	2,240	2,139	2,240
TOTAL PAYROLL	2,139	2,139	2,436	2,113	2,436	2,330	2,225	2,139	2,436	2,139	2,225	2,139	2,225
CAPITAL DIRECT	4.6%	962	962	1,098	953	1,098	1,049	1,001	1,098	1,001	1,049	1,001	1,049
BU AAG OVERHEAD	0%	0	0	0	0	0	0	0	0	0	0	0	0
B/S OTHER	0%	107	107	122	108	122	117	111	122	111	117	111	117
EXPENSE PAYROLL	1,070	1,070	1,216	1,059	1,216	1,184	1,113	1,113	1,216	1,113	1,184	1,113	1,364
TOTAL	2,139	2,139	2,436	2,037	2,436	2,330	2,225	2,139	2,436	2,139	2,225	2,139	2,225



PAYROLL INCREASE RATE  
BENEFITS RATE

NUMBER OF WORK DAYS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1	31	31	31	31	31	31	31	31	31	31	31	31	360
168	168	168	168	168	168	168	168	168	168	168	168	168	2,016
NUMBER OF WORK HOURS													

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1776	2,982	2,982	3,266	2,840	3,266	3,124	2,982	3,266	2,982	3,124	3,124	2,982	36,220
1	119	119	131	114	131	125	119	131	119	125	125	119	1,472
3,101	3,101	3,101	3,397	2,954	3,397	3,249	3,101	3,397	3,101	3,249	3,249	3,101	38,397
7%	217	217	238	207	238	227	217	238	217	227	227	217	2,887
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
2,984	2,984	3,159	2,747	3,159	3,022	2,984	3,159	2,984	3,022	3,022	2,984	35,710	

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
18,10	3,041	3,041	3,330	2,896	3,330	3,186	3,041	3,330	3,041	3,186	3,186	3,041	37,446
1	122	122	133	116	133	127	122	133	122	127	127	122	1,506
3,163	3,163	3,463	3,012	3,463	3,318	3,163	3,463	3,163	3,163	3,318	3,318	3,163	39,154
7%	221	221	242	211	242	232	221	242	221	232	232	221	2,738
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
2,942	2,942	3,221	2,801	3,221	3,081	2,942	3,221	2,942	3,081	3,081	2,942	35,418	

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
21,21	3,681	3,681	4,031	3,596	4,031	3,856	3,681	4,031	3,681	3,856	3,856	3,681	45,573
8	0	0	0	0	0	0	0	0	0	0	0	0	0
3,681	3,681	4,031	3,606	4,031	3,856	3,681	4,031	3,681	3,681	3,856	3,856	3,681	46,586
7%	236	236	282	245	282	270	236	282	236	270	270	236	3,244
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
3,423	3,423	3,748	3,281	3,748	3,586	3,423	3,748	3,423	3,586	3,586	3,423	43,092	

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
16,00	2,528	2,528	2,769	2,408	2,769	2,649	2,528	2,769	2,528	2,649	2,649	2,528	31,204
12	0	0	0	0	0	0	0	0	0	0	0	0	0
2,528	2,528	2,769	2,408	2,769	2,649	2,528	2,769	2,528	2,528	2,649	2,649	2,528	31,101
7%	177	177	194	169	194	185	177	194	177	185	185	177	2,198
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
2,331	2,331	2,575	2,238	2,575	2,424	2,331	2,575	2,331	2,424	2,424	2,331	28,507	

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
11,40	1,999	1,999	2,190	1,904	2,190	2,094	1,999	2,190	1,999	2,094	2,094	1,999	24,752
8	0	0	0	0	0	0	0	0	0	0	0	0	0
1,999	1,999	2,190	1,904	2,190	2,094	1,999	2,190	1,999	1,999	2,094	2,094	1,999	25,159
7%	140	140	153	133	153	146	140	153	140	146	146	140	1,778
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
1,859	1,859	2,037	1,771	2,119	2,028	1,859	2,119	1,859	2,028	2,028	1,859	23,642	



**PAYROLL INCREASE RATE**  
**BENEFITS RATE**

NUMBER OF WORK DAYS	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
	189	189	184	160	184	178	188	184	188	178	178	188	2,080
NUMBER OF WORK HOURS	21	21	23	20	23	23	31	23	31	22	22	21	260
JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		

4.00%	23.00%	23.00%	23.00%	23.00%	23.00%	23.00%	23.00%	23.00%	23.00%	23.00%	23.00%	23.00%	
18.06	2,698	2,698	2,955	2,570	2,955	2,897	2,698	2,955	2,698	2,827	2,827	2,698	33,405
10	0	0	0	0	0	0	0	0	0	0	0	109	33,405
BASE PAY PER HOUR	2,698	2,698	2,955	2,570	2,955	2,897	2,698	2,955	2,698	2,827	2,827	2,698	33,405
MONTH OF INCREASE	0	0	0	0	0	0	0	0	0	0	0	0	109
TOTAL PAYROLL	2,698	2,698	2,955	2,570	2,955	2,897	2,698	2,955	2,698	2,827	2,827	2,698	33,405
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	270	270	296	257	296	293	270	296	270	294	294	281	3,377
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
EXPENSE PAYROLL	2,428	2,428	2,659	2,313	2,659	2,544	2,428	2,659	2,428	2,544	2,544	2,428	30,382

18.40	2,251	2,251	2,466	2,144	2,466	2,358	2,251	2,466	2,251	2,358	2,358	2,251	27,872
7	0	0	0	0	0	0	90	99	90	94	94	90	557
BASE PAY PER HOUR	2,251	2,251	2,466	2,144	2,466	2,358	2,251	2,466	2,251	2,358	2,358	2,251	27,872
MONTH OF INCREASE	0	0	0	0	0	0	0	0	0	0	0	0	557
TOTAL PAYROLL	2,251	2,251	2,466	2,144	2,466	2,358	2,251	2,466	2,251	2,358	2,358	2,251	29,429
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	225	225	247	214	247	238	224	256	224	245	245	234	2,942
10%	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
EXPENSE PAYROLL	2,026	2,026	2,219	1,930	2,219	2,122	2,107	2,309	2,107	2,207	2,207	2,107	25,902

37.40	4,603	4,603	5,042	4,384	5,042	4,822	4,603	5,042	4,603	4,822	4,822	4,603	56,992
7	0	0	0	0	0	0	184	202	184	192	192	184	1,140
BASE PAY PER HOUR	4,603	4,603	5,042	4,384	5,042	4,822	4,603	5,042	4,603	4,822	4,822	4,603	56,992
MONTH OF INCREASE	0	0	0	0	0	0	0	0	0	0	0	0	1,140
TOTAL PAYROLL	4,603	4,603	5,042	4,384	5,042	4,822	4,603	5,042	4,603	4,822	4,822	4,603	58,132
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	1,611	1,611	1,765	1,594	1,765	1,688	1,678	1,853	1,678	1,755	1,755	1,678	20,347
30%	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
EXPENSE PAYROLL	2,992	2,992	3,277	2,890	3,277	3,134	3,111	3,409	3,111	3,260	3,260	3,111	37,785



PATROLL INCREASE RATE 4.00%  
 BENEFITS RATE 23.00%  
 NUMBER OF WORK DAYS  
 NUMBER OF WORK HOURS

	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
BASE PAY PER HOUR	4176	4176	4574	3278	4574	4375	4176	4574	4176	4375	4375	4176	51709
MONTHLY INCREASE	157	157	183	159	183	175	167	183	167	175	175	167	2089
TOTAL PAYROLL	4343	4343	4757	4187	4757	4550	4343	4757	4343	4550	4550	4343	53777
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	3909	3909	4282	3723	4282	4095	3909	4282	3909	4095	4095	3909	48399
BS OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	434	434	475	414	475	455	434	475	434	455	455	434	5378
BASE PAY PER HOUR	3087	5153	5153	5643	4907	5643	5208	5153	5643	5153	5398	5153	63794
MONTHLY INCREASE	0	0	0	215	0	215	206	206	215	206	215	206	1492
TOTAL PAYROLL	5153	5153	5643	4907	5643	5208	5153	5643	5153	5398	5153	5153	63794
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	1903	1903	1975	1719	1975	1965	1875	2054	1875	1965	1965	1875	22848
BS OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	3350	3350	3688	3189	3688	3649	3484	3815	3484	3649	3649	3484	42438

PAYROLL INCREASE RATE  
4.00%

BENEFITS RATE  
23.00%

Shelbyville Ctm/Sec

NUMBER OF WORK DAYS	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
JAN	31	168	184	160	184	178	168	184	168	176	178	188	2,060
FEB													
MAR													
APR													
MAY													
JUN													
JUL													
AUG													
SEP													
OCT													
NOV													
DEC													
TOTAL													260

TOTAL PAYROLL	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	13,104
CAPITAL DIRECT	109	109	109	109	109	109	109	109	109	109	109	109	109	1,308
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BS/OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	983	983	983	983	983	983	983	983	983	983	983	983	983	11,796

MONTHLY AMOUNT	1,290	1,290	1,290	1,290	1,290	1,290	1,290	1,290	1,290	1,290	1,290	1,290	1,290	15,480
TOTAL PAYROLL	1,290	1,290	1,290	1,290	1,290	1,290	1,290	1,290	1,290	1,290	1,290	1,290	1,290	15,480
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BS/OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE PAYROLL	1,290	1,290	1,290	1,290	1,290	1,290	1,290	1,290	1,290	1,290	1,290	1,290	1,290	15,480

MONTHLY AMOUNT	1,888	1,888	2,066	1,796	2,066	1,978	1,888	2,066	1,888	1,978	1,888	1,978	1,888	23,278
TOTAL PAYROLL	1,888	1,888	2,066	1,796	2,066	1,978	1,888	2,066	1,888	1,978	1,888	1,978	1,888	23,278
CAPITAL DIRECT	0	0	0	0	0	79	78	0	0	0	0	0	0	0
BU A&G OVERHEAD	189	189	207	180	207	208	196	215	196	208	196	208	196	2,393
BS/OTHER	1,699	1,699	1,859	1,616	1,859	1,891	1,792	1,851	1,792	1,851	1,792	1,851	1,792	21,524

MONTHLY AMOUNT	4,297	4,297	4,696	4,088	4,696	4,492	4,297	4,696	4,297	4,492	4,297	4,492	4,297	53,682
TOTAL PAYROLL	4,297	4,297	4,696	4,088	4,696	4,492	4,297	4,696	4,297	4,492	4,297	4,492	4,297	53,682
CAPITAL DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD	1,501	1,501	1,643	1,429	1,643	1,572	1,560	1,709	1,560	1,635	1,560	1,635	1,560	18,948
BS/OTHER	2,796	2,796	3,053	2,659	3,053	2,920	2,898	3,175	2,898	3,037	2,898	3,037	2,898	35,195

PAYROLL INCREASE RATE  
BENEFITS RATE

4.00%  
23.00%

NUMBER OF WORK DAYS	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
NUMBER OF WORK HOURS	158	158	184	180	184	178	188	184	188	178	178	188	2,060
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

23.04	3,240	3,240	4,215	3,752	4,215	4,127	3,240	4,215	3,240	4,127	4,127	3,910	48,776
13	0	0	0	0	0	0	0	0	0	0	0	158	158
	3,240	3,240	4,215	3,752	4,215	4,127	3,240	4,215	3,240	4,127	4,127	3,910	48,776
24%	985	985	1,079	588	1,079	1,052	985	1,079	985	1,052	1,052	1,024	12,255
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
	2,255	2,255	3,236	2,514	3,236	3,095	2,255	3,236	2,255	3,095	3,095	3,074	38,889

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

18.61	3,128	3,128	3,424	2,978	3,424	3,275	3,128	3,424	3,128	3,275	3,275	3,128	39,709
10	0	0	0	0	0	0	0	0	0	0	0	125	125
	3,128	3,128	3,424	2,978	3,424	3,275	3,128	3,424	3,128	3,275	3,275	3,128	39,709
13%	469	469	514	447	514	481	469	514	469	511	511	488	5,986
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
	2,657	2,657	2,910	2,331	2,910	2,794	2,657	2,910	2,657	2,895	2,895	2,783	35,220

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

14.07	2,304	2,304	2,589	2,251	2,589	2,478	2,304	2,589	2,304	2,478	2,478	2,304	29,296
1	93	93	104	90	104	99	93	104	93	99	99	95	1,174
	3,159	3,159	2,693	2,341	2,693	2,578	2,159	2,693	2,159	2,578	2,578	2,409	30,410
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
	2,459	2,459	2,693	2,341	2,693	2,578	2,459	2,693	2,459	2,578	2,578	2,459	30,440

BASE PAY PER HOUR  
MONTH OF INCREASE  
TOTAL PAYROLL  
CAPITAL DIRECT  
BU A&G OVERHEAD  
BS OTHER  
EXPENSE PAYROLL

17.44	2,297	2,297	3,283	2,454	3,283	3,140	2,297	3,283	2,297	3,140	3,140	2,997	37,107
1	120	120	131	114	131	128	120	131	120	128	128	120	1,485
	3,117	3,117	3,414	2,268	3,414	3,286	3,117	3,414	3,117	3,286	3,286	3,117	38,592
7%	218	218	239	208	239	229	218	239	218	229	229	218	2,702
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
	2,899	2,899	3,175	2,760	3,175	3,057	2,899	3,175	2,899	3,057	3,057	2,899	35,890



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October 11, 1999

Ms. Helen Helton  
Executive Director  
Kentucky Public Service Commission  
730 Schenkel Lane  
Frankfort, KY 40602

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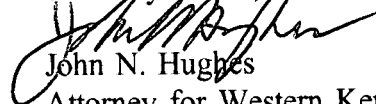
Re: Case No. 99-070

Dear Ms. Helton:

Please file the complete Responses of Western Kentucky Gas Company to the Commission's Order of October 1, 1999, items 57 and 58. as well as the diskettes with the requested schedules. Copies of these responses have been served on the intervenors.

Thank you for your assistance, and if there are any questions about this matter or if additional information is needed, please contact me.

Sincerely Yours,

  
John N. Hughes  
Attorney for Western Kentucky  
Gas Company

cc: Intervenors

**Western Kentucky Gas Company**  
**Case No. 99-070**  
**KPSC Data Request #4 dated October 1, 1999**  
**DR Item 2 (formerly KPSC #3 - 57)**  
**Witness: Buchanan & Gruber**

**Data Request:**

Request 57 of the September 20, 1999 Order is amended to read as follows:

Western's previous responses to data request questions regarding the justification of assumptions underlying the forecast of operating and maintenance expenses, as well as identifying and explaining differences in assumptions and methodologies used in those forecasts, indicate a lack of documentation for the budgetary process and management reporting for budgetary variances. An additional approach to evaluating the forecasted expenses would be to consider the reasonableness of the forecasted amounts based on known and measurable adjustments that Western would have proposed if it has used a historic test year.

- a. If Western's application did not employ a forecasted test year, but employed the reference period ended September 30, 1998, as a historical test year, normalized to reflect known and measurable adjustments, would the type of adjustments termed "utility budget adjustments, SSU billing adjustments, and rate making adjustments" on Schedule C-2 be the same? Provide a detailed explanation.
- b. What would the dollar amounts of the adjustments be from the standpoint of normalizing known and measurable adjustments?

**Response:**

- a. The adjustments made on Schedule C-2 are similar to the type of adjustments that would be made to reflect known and measurable changes in a historic rate case, but some differences do exist.

On C-2, the difference in the base period level of expense (six months actual expense from October 1998 through March 1999, plus six months budgeted expense from April 1999 through September 1999) and the forecasted test period level of expense (12 months budget as of December 31, 2000) are reflected in the columns titled "utility budget adjustments" and "SSU billing adjustments." If Western were to employ the historic base period suggested in this data request, the first column of C-2 would be the actual expense for the twelve months ended September 30, 1998. The column currently titled "Forecasted Revenue & Expenses" would become "Revenue & Expenses Adjusted for Known & Measurable Changes." Between these two columns would be the "Adjustments for Known and Measurable Changes" in expenses. The level of expenses recorded on Western's books for the twelve months ended August 31, 1999 are known and measurable. The difference in expense between the twelve months



Western does have detailed FY 2000 budgets by cost center which include confidential information such as employee salaries and social security numbers. These budgets comprise voluminous internal system data but were not developed by NARUC/FERC accounts, as Ms. Adams indicates in her testimony. However, they are the budgets utilized for FY 2000.

With respect to Western's management reporting for budget variances, Western produces very detailed budget variance reports by cost center and functional expense as provided in KPSC #3 - 21. Western's practice of reviewing and investigating budget variances is through internal staff discussions rather than through detailed memos. Ms. Adams points out in KPSC #3 - 20 and AG #1 - 175 that she does prepare in-house, high-level variance analyses each month but, again, this document does not include a narrative because there is no need for a narrative. If Mr. Gruber, for example, wants more information about a particular variance, he will and does ask her for it. In a flat organizational structure such as ours, as referenced in Western's response to KPSC #3 - 38, such narratives are unnecessary to successfully manage the company. Mr. Gruber's testimony on page 17 discusses the increased budget monitoring capabilities available through the new Oracle system. As the table in Ms. Adams' testimony demonstrates, Western has performed well versus its budget over the past five years.

#### **Comments on Appropriate Test Period**

Although Western did not file its rate case based on an historical test period ending 12 months September 30, 1998, Western was asked to prepare rate case adjustments as if it did. While we have tried to comply with that request our response does not constitute what would be required to prepare a FY 1998 historical rate case - which we are not proposing. Western offers the following comments on the use of FY 1998 historical versus calendar 2000 forecasted test period data:

#### **Historical Period - Fiscal Year 1998**

FY 1998 represents an unusually low cost year for Western, as the Supplemental Response to KPSC #1 - 6 shows. This was the year Western began to experience the effects of its totally new service structure. That is, significant new savings were generated by Western's new efficiency improvements in 1998 without the full accompanying capital costs and shared services O&M expenses. For example, as indicated in KPSC #1 - 8, \$2.2 million of FY 1998 capitalized start-up costs for Western's efficiency and productivity improvements were able to offset O&M labor, benefits and other related costs of responsibilities transferred from Western to the Customer Support Center and credit and collection function during FY 1998. FY 1998 was a year of transition. The steady state budget for the future is our 2000 budget, not 1998, or 1999 during which the transition was completed. Use of anything other than our 2000 budget defeats the purpose of our forecasted test year filing.

#### **Forecasted Period - Calendar 2000**

Mr. Gruber's testimony references that there are substantial benefits in filing a forecasted test year for our customers, the Commonwealth and Western. Many of those benefits have been well documented in the record of this case.

- a. Western's goal is to avoid filing rate cases in the future, not just to sustain itself for a while. Rates based on FY 1998 costs would fail to capture Western's actual and projected costs for an additional 27 months. Because of the timing, nature and significance of these costs, Western would not be able to defer future rate cases if these costs were not fully recognized in rates.
- b. Western seeks long-term price stability. Rate cases are expensive and can distract management from its primary focus - the customer. Stable prices for a financially healthy Western and its customers will only enhance the economy of the communities we serve. However, the Commission must first grant us the requested rate relief for all the costs we have incurred and project, and grant us the rate structures necessary to keep us relatively whole as we grow in the face of future business conditions. We cannot achieve the goal of long-term price stability without the approval of forward-looking costs and rates.
- c. Our response to KPSC #3 - 38 demonstrates that Western excels in its ability to control costs in comparison to its peers. As our Supplemental Response to KPSC #1 - 6 demonstrates, Western has invested in a long-term plan which achieves \$25.2 million in savings for its customers through FY 2004. Western's O&M costs per customer will only further decline as Western's customer base grows.
- d. The capital costs that achieve those savings were largely booked in FY 1999. Those investments will pay off for Western's customers well beyond 2004. Even as Western's capital costs grow at a modest three percent (3%) per year, Western will be able to maintain its superior position relative to its peers and continue to improve the value of service to its customers. Western's relative efficiency will also benefit the economic competitiveness of the region by keeping prices low.
- e. Western's proposal ensures economically feasible growth by adjusting its rates for costs incurred to serve new residential customers. Western's proposal serves to keep non-growth costs in check. The increasing proportion of information technology related costs in the future can, in part, be managed to achieve our projected savings without degrading safety, service and reliability.
- f. Possibly the most important benefit of all, however, will be the effect brought about by rewarding Western for its performance. Western's Vision Statement (Gruber testimony, Exhibit CEG-1) has set a high standard of conduct and performance, and embraces "reward according to achievement." Western's performance demonstrates its leadership in providing the lowest cost gas service in Kentucky. Rewarding Western's performance by granting its request based on projected costs will reinforce Western's goals of having the "lowest O&M cost of any peer group competitor" and avoiding future rate cases. Rewarding superior performance only encourages better performance in the future from Western, its competition, and its peers.

**Atmos Energy Corporation  
FY 2000 Base Pay Guidelines**

**General Salary Increase Information:**

- Salary increases across the country are forecast to continue between 4.0 and 4.5 percent during 2000. The table below reflects actual experience for 1997, 1998 and 1999 and what is projected for 2000. The amounts shown include general cost-of-living adjustments, merit increases and other adjustments such as market or equity-related increases. Promotions are excluded from these salary increase amounts. Additionally, according to the Bureau of Labor Statistics, the rate of inflation from June 1998 to June 1999 was 1.6 percent.
- 123 utility companies participated in the American Compensation Association survey that is used to gather the information in the chart below.
- Atmos uses national data on which to base its annual guidelines. Regional results generally mirror the national data.
- When the survey data is broken into major industry groupings, salary increases for the transportation/utility grouping (167 companies), averaged 3.9% and 4.0% in 1998 and 1999 respectively and are projected to average 4.1% in 2000.

Employee Category	Actual 1997	Projected 1998	Actual 1998	Projected 1999	Actual 1999	Projected 2000
Operating Nonexempt Employees	4.1%	4.2%	4.2%	4.3%	4.1%	4.1%
Exempt Salaried Employees	4.3%	4.3%	4.5%	4.4%	4.4%	4.4%

Source: 1999/2000 American Compensation Association Total Salary Increase Budget Survey

Western Kentucky Gas Company  
Case No. 99-070  
Adjusted Operating Income Statement  
For the Twelve Months ended September 30, 1998  
For the Twelve Months ended August 31, 1999

FR 10(10)(c)2  
Schedule C-2  
Sheet 1 of 1

Line No.	Major Group Classification	(A)	(B)	(C)	(D)	(E)
		09/30/98 Revenue & Expenses	Adjustments for Known & Meas. Changes	Rev. & Expenses Adjusted for Known & Meas.	Normalizing Ratemaking Adjustments	Rev. & Expenses Adjusted & Normalized
		\$	\$	\$	\$	\$
1	Margin *	42,896,424	(43,427)	42,852,997	0	42,852,997
2						
3						
4	Operating Expenses					
5	Production O&M Expense	27,190	(9,808)	17,382	0	17,382
6	Storage O&M Expense	315,202	(11,778)	303,424	0	303,424
7	Transmission O&M Expense	392,071	73,063	465,134	0	465,134
8	Distribution O&M Expense	8,756,029	1,262,642	10,018,671	(9,250) (a)	10,009,421
9	Customer Accting. & Collection	3,801,232	(1,531,206)	2,270,026	(287,848) (b)	1,982,178
10	Customer Service & Information	1,173,957	(327,871)	846,086	(56,972) (c)	789,114
11	Sales Expense	81,490	(26,819)	54,671	(16,194) (d)	38,477
12	Admin. & General Expense	7,642,226	1,979,336	9,621,561	3,201,815 (e)	12,823,376
13	Depreciation Expense	6,486,839	1,408,806	7,895,645	1,837,787 (f)	9,733,431
14	Taxes - Other	1,908,720	501,173	2,409,893	(111,330) (g)	2,298,563
15	Income Taxes	3,276,381	(2,309,913)	966,468	(1,555,782) (h)	(589,314)
16						
17						
18	Total Operating Expenses	33,861,336	1,007,625	34,868,961	3,002,225	37,871,185
19						
20	Net Operating Income	9,035,088	(1,051,052)	7,984,036	(3,002,225)	4,981,812

\* Revenue expressed as gross margin. For revenue, see response to KPSC 4-1a, which amended KPSC 3-6a.

Explanation of Operating Expense Adjustments:

Column B adjustments for "known & measurable" changes. These reflect the change in per book expense from 12 months ended 9/30/98 to 12 months ended 8/30/99

Column D adjustments incorporate all the ratemaking adjustments to eliminate nonrecoverable expenses, as well as normalizing and annualizing adjustments for known and measurable changes that were not included in column B -

- a.) (9,250) remove country club expenses.
- b.) (287,848) reduce uncollectibles expense to a normal level based on normalized sales.
- c.) (56,972) remove promotional advertising exp.
- d.) (16,194) remove selling expense.
- e.) (56,526) remove employee awards.
- (20,455) remove employee activities.
- 2,413,782 normalize benefits by removing pension credit.
- 110,000 annualize amortization of rate case expense, based on a 3 year amortiz. period.
- 522,925 adjust labor to the end of period staffing levels and pay rates
- 120,273 adjust benefits to the normalized level of labor.
- 96,000 annualize shared services expense to reflect a full 12 months of call center costs
- 15,816 annualize amortization of property damage claim to reflect a full 12 months expense
- 3,201,815
- f.) 1,837,787 adjust depreciation expense to reflect the end of period level plant
- g.) (111,330) adjust taxes other to reflect a normal level of PSC fees.
- h.) (1,555,782) normalize income taxes based on adjusted taxable income.

3,002,226 Total adjustments to operating income expenses.

**Western Kentucky Gas Company**  
**Case No. 99-070**  
**KPSC Data Request #3 Dated September 20, 1999**  
**DR Item 58**  
**Witness: Rebecca M. Buchanan**

**Data Request:**

Concerning the capital budget projects included in the estimated portion of the base period and the forecasted period, Western has assumed the actual expenditures on these projects will be equal to the budgeted amounts. Based on the nine fiscal years of information provided by Western concerning its capital budget projects' completion percentage, Western's historic completion percentage is 94 percent.

- a. Restate all capital project budget amounts shown on Exhibit DHD-1 for the estimated months of the base period and for the entire forecasted period, reflecting the historic 94 percent completion factor.
- b. Recalculate Western's base period rate base, balance sheet, and operating income statement reflecting the impact of applying the 94 percent completion factor. Include all workpapers, assumptions, and calculations used to determine the recalculated amounts. Provide this information on diskette using Excel spreadsheets as was done in responses to previous data requests.
- c. Recalculate Western's forecasted revenue requirement, rate base, balance sheet, and operating income statement reflecting the impact of applying the 94 percent completion factor. Include all workpapers, assumptions, and calculations used to determine the recalculated amounts. Provide this information on diskette using Excel spreadsheets as was done in responses to previous data requests.
- d. Western has also identified corrections and revisions to other financial information, which it has submitted in conjunction with its responses to various data requests. An example of such a revision is contained in the response to the AG's Initial Data Request, Volume 3 of 3, Item 206. When preparing the recalculation of the information required in parts (b) and (c) above, recognize and incorporate the impact of all corrections and revisions submitted by Western since the filing of its application. Include in the workpapers, assumptions, and calculations the appropriate cross-references to the location in the record of these corrections and revisions.

**Response:**

- a. Please see attached FR 10(9)(b), Exhibit DHD-1 (*REVISED*) per the Commission's request. All capital budget additions on the restated exhibit reflect 94% completion. In compliance with part d. below, the restated exhibit incorporates a correction to DHD-1, page 4 of 6, fiscal year 2001 (see attached). Western's response to KPSC data request set 3, ordered September 20, 1999, item #43c. explained that exhibit DHD-1, page 4 of 6, as originally

filed, incorrectly applied overhead and inflation factors to fiscal year 2001 Forfeitures. The restated exhibit corrects the error so that Forfeitures are treated consistently throughout revised DHD-1, that is, without overhead and inflation. The supporting worksheets for restated DHD-1 are provided in an Excel file within the diskette accompanying this response.

The changes on restated DHD-1 have been carried forward to the restated workpapers WP B-2 B09 and WP B-2 F09. From there, the restated amounts flow through the restated schedules and workpapers of FR10(10). The results of the restatements are reflected in the restated revenue requirement, rate base, balance sheet and income statements that are provided in response to parts b. and c. below. The restated schedules and supporting workpapers are included in an Excel file contained in the accompanying diskette.

b. Attached please see the following schedules, restated per the Commission's request:

- ❖ FR 10(10)(b)1 Schedule B-1, sheet 1 of 2 "Base Period Rate Base"
- ❖ FR 10(9)(h)1 "Operating Income Statement"
- ❖ FR 10(9)(h)2 "Balance Sheet", and
- ❖ FR 10(10)(c)2 Schedule C-2 "Adjusted Operating Income Statement".

The restated schedules incorporate the changes noted in parts a. and d. of this response. The supporting workpapers, assumptions and calculations are contained on the diskette provided.

c. Attached please see the following schedules, restated per the Commission's request:

- ❖ FR 10(10)a Schedule A "Forecasted Revenue Requirement"
- ❖ FR 10(10)(b)1 Schedule B-1, sheet 2 of 2 "Forecasted Rate Base"
- ❖ FR 10(9)(h)1 "Operating Income Statement"
- ❖ FR 10(9)(h)2 "Balance Sheet"
- ❖ FR 10(10)(c)1 Schedule C-1 "Operating Income Summary Proposed"
- ❖ FR 10(10)(c)2 Schedule C-2 "Adjusted Operating Income Statement".

The restated schedules incorporate the changes noted in parts a. and d. of this response. The supporting workpapers, assumptions and calculations are contained on the diskette provided.

d. Below is a list of data request responses within which Western identified corrections and revisions to financial information. The impact of these corrections and revisions are incorporated in the restated schedules and supporting workpapers provided in parts a., b., and c. above.

1. KPSC order 7/16/99 # 37 - Accumulated reserve balance & revised Sched. B-3
2. KPSC order 8/19/99 # 23 - Accum. reserve balance & revised workpaper WP B-3.1
3. KPSC order 8/19/99 # 21b - Capital budget additions & restated DHD-1 & WP B-2

4. KPSC order 9/20/99 # 43c – Capital budget additions & restated DHD-1 & WP B-2
5. Smith Exhibit GLS-1 and GLS-1 revised 10/7/99 – adjusted “Additional Contract Reformatations” & restated Schedule C-2.1, sheet 6 of 10.
6. AG set 1 8/19/99 # 235 – Prepays & revised Sched. B-4.1 & workpaper WP B-4.1
7. AG set 2 9/20/99 # 19c – Prepays & revised Sched. B-4.1 & workpaper WP b-4.1
8. AG set 1 8/19/99 # 206 – Payroll tax (no associated revisions to schedules).

Several of the revisions/corrections noted above require additional explanation. Numbers 3 and 4 pertain to the slight variation in how capital budget additions were handled on Exhibit DHD-1 versus the rate base workpaper WP B-2. The restated documents have been corrected so that all methods, treatments, amounts and account assignments are in agreement. DHD-1 page 4 of 6 has been corrected for Forfeitures, as stated in part a. above. Workpaper WP B-2 has been corrected so that no inconsistencies remain between the two documents. Corrections flow through to all other associated schedules.

Numbers 6 and 7 pertain to corrections to the budgeted amount of Prepays included in rate base. Monthly balances on workpaper WP B-4.1 (originally filed in volume 10 of 10, tab 15; restated in workpapers included in the Excel spreadsheet attached to this response) were adjusted to the amounts shown in response to AG set 1-235c. Additional corrections were made to the monthly balances in association with Western's response to AG set 2-19c. These corrections require further explanation. With regard to the Oracle Database Maintenance prepayment, all budgeted balances from April 1999 forward were corrected so that the actual prepaid balance existing on March 30, 1999 of \$80,246 shall be completely amortized by January 2000. Thereafter, no amount of prepaid is associated with this item on the revised rate base workpaper. With regard to the CIS Project Maintenance prepayment, all budgeted balances from April – September 1999 were corrected to reflect actuals. Going forward, the budgeted balances were corrected so that the actual prepaid balance existing on September 30, 1999 shall be completely amortized by December 1999. The new maintenance contract of \$300,000 is expected to be prepaid in January 2000, and amortized over 12 months. The prepaid balances associated with this item are reflected in the revised rate base workpaper WP B-4.1.

Number 8 pertains to the correction of payroll taxes on FR10(10)(g), Schedule G-2. The errors in Schedule G, originally filed in volume 10 of 10, tab 7, do not flow through to the operating income statement Schedule C-2. Schedule C-2 is independent of Schedule G. Payroll taxes (as a component of Taxes Other) are correctly stated in Schedule C-2 (this is the schedule that impacts revenue requirement). The subsequent correction of Schedule G in response to AG set 1-206 had no financial impact on operating income or revenue requirement. In the accompanying diskette, the Excel worksheet for Schedules G-1, 2, & 3 are the original filed version, and do not include the corrections/revisions made in AG set 1-206.

**WESTERN KENTUCKY GAS**  
**Capital Budget Forecast and Test Year Calculation**

(REVISED)

line #	Budg Stat #	Acct #	Budget Category	FY 1999	FY 2000	FY 2000 Part	FY 2001 Part	Test Year	FY 2001	FY 2002	FY 2003
				Adjusted to 94%	Adjusted to 94%	Adjusted to 94%	Adjusted to 94%	Adjusted to 94%	Adjusted to 94%	Adjusted to 94%	Adjusted to 94%
1			<b>Vehicles</b>								
2	39200	392.00	Transportation	-	-	-	-	-	-	-	-
3			<b>Vehicles</b>								
4											
5			<b>MIS</b>								
6	3990x	399.00	Office Equipment	-	-	-	-	-	-	-	-
7	39906	399.86	PC Hardware	50,876	52,254	39,190	13,455	52,645	53,821	55,436	57,099
8	39907	399.87	PC Software	14,140	14,523	10,892	3,740	14,632	14,959	15,407	15,870
9	39908	399.88	Application Software	-	-	-	-	-	-	-	-
10			<b>MIS</b>	<b>65,015</b>	<b>66,777</b>	<b>50,082</b>	<b>17,195</b>	<b>67,277</b>	<b>68,780</b>	<b>70,843</b>	<b>72,969</b>
11											
12			<b>Equipment</b>								
13	37000	n/a	Communication Equipment - Transmission	-	-	-	-	-	-	-	-
14	37100	n/a	Other Equipment - Storage	-	-	-	-	-	-	-	-
15	38700	384.00	Other Equipment	3,181	3,268	2,451	841	3,292	3,366	3,467	3,571
16	39000	390.00	Structures and Improvements	-	-	-	-	-	-	-	-
17	39003	390.03	Improvements	-	-	-	-	-	-	-	-
18	39004	390.04	Air Conditioning	-	-	-	-	-	-	-	-
19	39009	390.09	Improvements-Leased Premises	14,140	14,523	10,892	3,740	14,632	14,959	15,407	15,870
20	39100	391.83	Office Furniture	-	-	-	-	-	-	-	-
21	39103	391.00	Office Machines	2,121	2,178	1,634	561	2,195	2,244	2,311	2,380
22	39300	n/a	Stores Equipment	-	-	-	-	-	-	-	-
23	39400	394.77	Tools, Shop & Equipment	5,656	5,809	4,357	1,496	5,853	5,983	6,163	6,348
24	39600	n/a	Power Operated Equipment	-	-	-	-	-	-	-	-
25	39603	396.93	Ditchers	-	-	-	-	-	-	-	-
26	39604	396.94	Backhoes	-	-	-	-	-	-	-	-
27	39605	396.95	Welders	-	-	-	-	-	-	-	-
28	39700	397.00	Communications - Telephones	56,560	58,092	43,569	14,959	58,528	59,835	61,630	63,479
29	39701	397.20	Communications - Mobile Radios	8,484	8,714	6,535	2,244	8,779	8,975	9,244	9,522
30	39702	397.20	Communications - Fixed Radios	-	-	-	-	-	-	-	-
31	39705	397.22	Communications - Telemetering	-	-	-	-	-	-	-	-
32	39800	398.00	Miscellaneous	-	-	-	-	-	-	-	-
33			<b>Equipment</b>	<b>90,142</b>	<b>92,584</b>	<b>69,438</b>	<b>23,841</b>	<b>93,279</b>	<b>95,362</b>	<b>98,222</b>	<b>101,169</b>
34											
35			<b>System Maintenance</b>								
36	36701-30	367.00	Transmission - Leakage	42,066	58,412	43,809	15,041	58,850	60,164	61,969	63,828
37	37601-30	376.00	Steel Mains - Leakage	416,817	578,778	434,084	149,035	583,119	596,142	614,026	632,447
38	37602-30	376.00	Plastic Mains - Leakage	218,191	302,972	227,229	78,015	305,244	312,061	321,423	331,066
39	38000-30	380.00	Services - Leakage	467,707	649,442	487,082	167,231	654,313	668,925	688,993	709,663
40	38200-30	382.00	Meter Loops - Leakage	7,070	9,817	7,363	2,528	9,891	10,112	10,415	10,727
41	3xxx-98	Various	Retirements	451,743	627,275	470,456	161,523	631,979	646,093	665,476	685,440
42			<b>System Maintenance</b>	<b>1,603,595</b>	<b>2,226,697</b>	<b>1,670,023</b>	<b>573,373</b>	<b>2,243,396</b>	<b>2,293,498</b>	<b>2,362,303</b>	<b>2,433,172</b>
43											
44			<b>System Improvements</b>								
45	33400-20	334.00	Field Measurement & Regulation	-	-	-	-	-	-	-	-
46	35100-20	351.20	Storage Structures and Improvements	-	-	-	-	-	-	-	-
47	35200-20	352.01	Wells	-	-	-	-	-	-	-	-
48	35200-40	352.02	Wells	-	-	-	-	-	-	-	-
49	35300-10	353.10	Field Lines	36,074	50,091	37,568	12,898	50,466	51,594	53,141	54,736
50	35300-20	353.20	Gathering Lines	8,430	11,706	8,779	3,014	11,793	12,057	12,419	12,791
51	35400-20	354.00	Compressor Station Equipment	-	-	-	-	-	-	-	-
52	35500-20	355.00	Measuring and Regulating	-	-	-	-	-	-	-	-
53	35600-20	356.00	Purification Equipment	-	-	-	-	-	-	-	-
54	36510-20	365.10	Land and Land Rights	-	-	-	-	-	-	-	-
55	36600-20	366.20	Structures and Improvements	-	-	-	-	-	-	-	-
56	36700-40	367.00	Transmission Mains - Cathodic Protection	4,294	5,963	4,472	1,535	6,007	6,142	6,326	6,516
57	36701-20	367.00	Transmission Mains - System Improvements	13,399	18,605	13,954	4,791	18,745	19,164	19,738	20,331
58	36900-20	369.10	Measurement & Regulation Stations	8,426	11,700	8,775	3,013	11,788	12,051	12,413	12,785
59	37500-20	375.10	Structures - Public Improvements	-	-	-	-	-	-	-	-
60	37600-40	376.00	Mains - Cathodic Protection	101,101	140,385	105,289	36,149	141,438	144,596	148,934	153,402
61	37600-69	376.00	Mapping Conversion	141,400	196,343	147,257	50,558	197,815	202,233	208,300	214,549
62	37600-82	376.00	Aid-In-Construction	-	-	-	-	-	-	-	-
63	37601-20	376.00	Steel System Improvements	510,777	709,248	531,936	182,631	714,567	730,525	752,441	775,014
64	37602-20	376.00	Plastic System Improvements	48,465	67,296	50,472	17,329	67,801	69,315	71,395	73,537
65	37800-20	378.00	Measurement & Regulation - System Improvements	192,303	267,026	200,269	68,759	269,028	275,037	283,288	291,786
66	37900-20	379.00	Measurement & Regulation - Equipment	33,229	46,140	34,605	11,881	46,486	47,525	48,950	50,419
67	38000-20	380.00	Services - System Improvements	-	-	-	-	-	-	-	-
68	38100-20	381.00	Meters - System Improvements	-	-	-	-	-	-	-	-
69	38200-20	382.00	Meter Loops - System Improvements	180,232	250,264	187,698	64,443	252,141	257,772	265,505	273,470
70	38300-20	383.00	House Regulators - System Improvements	-	-	-	-	-	-	-	-
71	38500-20	385.00	Industrial Measurement & Regulation - System Impr.	138,572	192,416	144,312	49,547	193,859	198,188	204,134	210,258
72	3xxx-98	Various	Public Works Reimbursements	(269,478)	(374,188)	(280,641)	(96,353)	(376,994)	(385,413)	(396,976)	(408,885)
73			<b>System Improvements</b>	<b>1,147,224</b>	<b>1,592,995</b>	<b>1,194,745</b>	<b>410,195</b>	<b>1,604,940</b>	<b>1,640,785</b>	<b>1,690,009</b>	<b>1,740,709</b>
74											
75			<b>Growth</b>								
76											
77	36701-10	367.00	Steel Transmission Mains	-	-	-	-	-	-	-	-
78	36900-10	369.00	Measurement & Regulation Stations	-	-	-	-	-	-	-	-
79	37600-81	376.00	Forfeitures	(359,004)	(366,600)	(274,950)	(91,650)	(366,600)	(366,600)	(366,600)	(366,600)
80	37601-10	376.00	Steel Revenue Mains	118,358	121,565	91,174	31,303	122,477	128,968	132,837	138,837
81	37602-10	376.00	Plastic Revenue Mains	1,914,050	1,965,902	1,474,426	506,220	1,980,646	2,024,879	2,085,625	2,148,194
82	37800-10	378.00	Measurement & Regulation - Revenue	15,964	16,396	12,297	4,222	16,519	16,888	17,395	17,917
83	37900-10	379.00	Measurement & Regulation - City Gate	93,324	95,852	71,889	24,692	96,571	98,727	101,689	104,740
84	38000-10	380.00	Services - Revenue	1,959,814	2,012,905	1,509,679	518,323	2,028,002	2,073,292	2,135,491	2,199,556
85	38100-10	381.00	Meters - Revenue	679,327	697,730	523,297	179,665	702,962	718,662	740,222	762,428
86	38200-10	382.00	Meter Loops - Revenue	425,540	437,068	327,801	112,545	440,346	450,180	463,686	477,596
87	38300-10	383.00	House Regulators - Revenue	150,639	154,719	116,039	39,840	155,879	159,361	164,142	169,066
88	38500-10	385.00	Industrial Measurement & Regulation - Revenue	-	-	-	-	-	-	-	-
89			<b>Growth</b>	<b>4,998,012</b>	<b>5,135,537</b>	<b>3,851,652</b>	<b>1,325,150</b>	<b>5,176,802</b>	<b>5,300,601</b>	<b>5,470,617</b>	<b>5,645,734</b>
90											
91			<b>Total WKG</b>	<b>\$ 7,903,988</b>	<b>\$ 9,114,590</b>	<b>\$ 6,835,940</b>	<b>\$ 2,349,754</b>	<b>\$ 9,185,694</b>	<b>\$ 9,399,026</b>	<b>\$ 9,691,995</b>	<b>\$ 9,993,763</b>

FR 10(9)(b) Exhibit DHD-1  
(Press "Control"+"Shift"+"P" to print individual yearly sheets!)

Revised to 94% Based on KPSC Data Request 3-58



**WESTERN KENTUCKY GAS**  
**Capital Budget Forecast and Test Year Calculation**

line #	Budg Stat #	Acct #	Budget Category	Fiscal Year 2001					
				2001 w/o O/H	Projects	Inflation	Direct Costs	O/H	2001
1			<b>Vehicles</b>						
2	39200	392.00	Transportation	-	-	-	-	-	-
3			<b>Vehicles</b>						
4									
5			<b>MIS</b>						
6	3990x	399.00	Office Equipment	-	-	-	-	-	-
7	39906	399.86	PC Hardware	37,059	-	1,112	38,171	19,086	57,257
8	39907	399.87	PC Software	10,300	-	309	10,609	5,305	15,914
9	39908	399.88	Application Software	-	-	-	-	-	-
10			<b>MIS</b>	<b>47,359</b>	<b>-</b>	<b>1,421</b>	<b>48,780</b>	<b>24,390</b>	<b>73,170</b>
11									
12			<b>Equipment</b>						
13	37000	n/a	Communication Equipment - Transmission	-	-	-	-	-	-
14	37100	n/a	Other Equipment - Storage	-	-	-	-	-	-
15	38700	384.00	Other Equipment	2,318	-	70	2,387	1,194	3,581
16	39000	390.00	Structures and Improvements	-	-	-	-	-	-
17	39003	390.03	Improvements	-	-	-	-	-	-
18	39004	390.04	Air Conditioning	-	-	-	-	-	-
19	39009	390.09	Improvements-Leased Premises	10,300	-	309	10,609	5,305	15,914
20	39100	391.83	Office Furniture	-	-	-	-	-	-
21	39103	391.00	Office Machines	1,545	-	46	1,591	796	2,387
22	39300	n/a	Stores Equipment	-	-	-	-	-	-
23	39400	394.77	Tools, Shop & Equipment	4,120	-	124	4,244	2,122	6,365
24	39600	n/a	Power Operated Equipment	-	-	-	-	-	-
25	39603	396.93	Ditchers	-	-	-	-	-	-
26	39604	396.94	Backhoes	-	-	-	-	-	-
27	39605	396.95	Welders	-	-	-	-	-	-
28	39700	397.00	Communications - Telephones	41,200	-	1,236	42,436	21,218	63,654
29	39701	397.20	Communications - Mobile Radios	6,180	-	185	6,365	3,183	9,548
30	39702	397.20	Communications - Fixed Radios	-	-	-	-	-	-
31	39705	397.22	Communications - Telemetering	-	-	-	-	-	-
32	39800	398.00	Miscellaneous	-	-	-	-	-	-
33			<b>Equipment</b>	<b>65,663</b>	<b>-</b>	<b>1,970</b>	<b>67,632</b>	<b>33,816</b>	<b>101,449</b>
34									
35			<b>System Maintenance</b>						
36	36701-30	367.00	Transmission - Leakage	41,427	-	1,243	42,670	21,335	64,005
37	37601-30	376.00	Steel Mains - Leakage	410,481	-	12,314	422,796	211,398	634,193
38	37602-30	376.00	Plastic Mains - Leakage	214,874	-	6,446	221,320	110,660	331,980
39	38000-30	380.00	Services - Leakage	460,597	-	13,818	474,415	237,208	711,623
40	38200-30	382.00	Meter Loops - Leakage	6,963	-	209	7,171	3,586	10,757
41	3xxxx-98	Various	Retirements	444,876	-	13,346	458,222	229,111	687,333
42			<b>System Maintenance</b>	<b>1,579,218</b>	<b>-</b>	<b>47,377</b>	<b>1,626,594</b>	<b>813,297</b>	<b>2,439,891</b>
43									
44			<b>System Improvements</b>						
45	33400-20	334.00	Field Measurement & Regulation	-	-	-	-	-	-
46	35100-20	351.20	Storage Structures and Improvements	-	-	-	-	-	-
47	35200-20	352.01	Wells	-	-	-	-	-	-
48	35200-40	352.02	Wells	-	-	-	-	-	-
49	35300-10	353.10	Field Lines	35,525	-	1,066	36,591	18,296	54,887
50	35300-20	353.20	Gathering Lines	8,302	-	249	8,551	4,276	12,827
51	35400-20	354.00	Compressor Station Equipment	-	-	-	-	-	-
52	35500-20	355.00	Measuring and Regulating	-	-	-	-	-	-
53	35600-20	356.00	Purification Equipment	-	-	-	-	-	-
54	36510-20	365.10	Land and Land Rights	-	-	-	-	-	-
55	36600-20	366.20	Structures and Improvements	-	-	-	-	-	-
56	36700-40	367.00	Transmission Mains - Cathodic Protection	4,229	-	127	4,356	2,178	6,534
57	36701-20	367.00	Transmission Mains - System Improvements	13,195	-	396	13,591	6,796	20,387
58	36900-20	369.10	Measurement & Regulation Stations	8,298	-	249	8,547	4,273	12,820
59	37500-20	375.10	Structures - Public Improvements	-	-	-	-	-	-
60	37600-40	376.00	Mains - Cathodic Protection	99,564	-	2,987	102,551	51,275	153,826
61	37600-69	376.00	Mapping Conversion	139,250	-	4,178	143,428	71,714	215,141
62	37600-82	376.00	Aid-In-Construction	-	-	-	-	-	-
63	37601-20	376.00	Steel System Improvements	503,013	-	15,090	518,103	259,052	777,155
64	37602-20	376.00	Plastic System Improvements	47,728	-	1,432	49,160	24,580	73,740
65	37800-20	378.00	Measurement & Regulation - System Improvements	189,380	-	5,681	195,061	97,531	292,592
66	37900-20	379.00	Measurement & Regulation - Equipment	32,724	-	982	33,705	16,853	50,558
67	38000-20	380.00	Services - System Improvements	-	-	-	-	-	-
68	38100-20	381.00	Meters - System Improvements	-	-	-	-	-	-
69	38200-20	382.00	Meter Loops - System Improvements	177,492	-	5,325	182,817	91,408	274,225
70	38300-20	383.00	House Regulators - System Improvements	-	-	-	-	-	-
71	38500-20	385.00	Industrial Measurement & Regulation - System Impr.	136,465	-	4,094	140,559	70,279	210,838
72	3xxxx-98	Various	Public Works Reimbursements	(265,381)	-	(7,961)	(273,343)	(136,671)	(410,014)
73			<b>System Improvements</b>	<b>1,129,784</b>	<b>-</b>	<b>33,894</b>	<b>1,163,678</b>	<b>581,839</b>	<b>1,745,516</b>
74									
75			<b>Growth</b>						
76									
77	36701-10	367.00	Steel Transmission Mains	-	-	-	-	-	-
78	36900-10	369.00	Measurement & Regulation Stations	-	-	-	-	-	-
79	37600-81	376.00	Forfeitures	(390,000)	-	-	(390,000)	-	(390,000)
80	37601-10	376.00	Steel Revenue Mains	86,216	-	2,586	88,803	44,401	133,204
81	37602-10	376.00	Plastic Revenue Mains	1,394,256	-	41,828	1,436,084	718,042	2,154,126
82	37800-10	378.00	Measurement & Regulation - Revenue	11,629	-	349	11,978	5,989	17,966
83	37900-10	379.00	Measurement & Regulation - City Gate	67,980	-	2,039	70,019	35,010	105,029
84	38000-10	380.00	Services - Revenue	1,427,592	-	42,828	1,470,420	735,210	2,205,630
85	38100-10	381.00	Meters - Revenue	494,844	-	14,845	509,689	254,845	764,534
86	38200-10	382.00	Meter Loops - Revenue	309,977	-	9,299	319,277	159,638	478,915
87	38300-10	383.00	House Regulators - Revenue	109,730	-	3,292	113,022	56,511	169,533
88	38500-10	385.00	Industrial Measurement & Regulation - Revenue	-	-	-	-	-	-
89			<b>Growth</b>	<b>3,512,225</b>	<b>-</b>	<b>117,067</b>	<b>3,629,292</b>	<b>2,009,646</b>	<b>5,638,938</b>
90									
91			<b>Total WKG</b>	<b>\$ 6,334,248</b>	<b>\$ -</b>	<b>\$ 201,727</b>	<b>\$ 6,535,976</b>	<b>\$ 3,462,988</b>	<b>\$ 9,998,964</b>

RESTATED IN ACCORDANCE WITH KPSC DR 3-58, ORDERED SEPT. 20, 1999

Western Kentucky Gas Company

Case No. 99-070

Overall Financial Summary

For the Twelve Months Ended December 31, 2000

Data:  Base Period  Forecasted Period

Type of Filing:  Original  Updated

Workpaper Reference No(s): \_\_\_\_\_

FR 10(10)(a)  
Schedule A  
Page 1 of 1  
Witness:

Line No.	Description	Supporting Schedule Reference	Forecasted Jurisdictional Revenue Requirement
1	Rate Base	B-1	129,425,009
2	Adjusted Operating Income	C-1	4,663,375
3	Earned Rate of Return (2 / 1)	J-1.1	3.60%
4	Required Rate of Return	J-1	9.97%
5	Required Operating Income (1 x 4)	C-1	12,903,673
6	Operating Income Deficiency (5 - 2)	C-1	8,240,298
7	Gross Revenue Conversion Factor	H	1.686137
8	<b>Revenue Deficiency (6 x 7)</b>		<b>13,894,273</b>
9	Revenue Increase Requested	C-1	13,894,273
10	Adjusted Operating Revenues	C-1	120,545,027
11	Revenue Requirements (9 + 10)	C-1	134,439,300

**RESTATED IN ACCORDANCE WITH KPSC DR 3-58, ORDERED SEPT. 20, 1999**

Western Kentucky Gas Company

Case No. 99-070

Jurisdictional Rate Base Summary  
as of September 30, 1999

FR 10(10)(b)1  
Schedule B-1  
Sheet 1 of 2  
Witness:

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

Line No.	Rate Base Component	Supporting Schedule Reference	Base Period	13 Month Average Base Period
			\$	\$
1	Plant in Service	B-2	238,863,638	218,856,329
2	Accumulated Depreciation and Amortization	B-3	(103,361,144)	(99,108,554)
3	Net Plant in Service		<u>135,502,494</u>	<u>119,747,775</u>
4	Cash Working Capital Allowance	B-4	3,001,150	3,001,150
5	Other Working Capital Allowances	B-4.1	13,481,909	8,841,208
6	Customer Advances For Construction	B-5	(5,892,301)	(5,746,401)
7	Deferred Inc. Taxes and Investment Tax Credits	B-5	(11,728,954)	(11,173,660)
8	Rate Base (3 Thru 7)		<u>134,364,298</u>	<u>114,670,071</u>

**RESTATED IN ACCORDANCE WITH KPSC DR 3-58, ORDERED SEPT. 20, 1999**

Western Kentucky Gas Company

Case No. 99-070

Jurisdictional Rate Base Summary  
as of December 31, 2000

FR 10(10)(b)1  
Schedule B-1  
Sheet 2 of 2  
Witness:

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

Line No.	Rate Base Component	Supporting Schedule Reference	Forecasted Test Period Ending Balance	13 Month Average Forecasted Period	
				Forecasted Test Period Ending Balance	Forecasted Period
1	Plant in Service	B-2	252,645,514		247,954,206
2	Accumulated Depreciation and Amortization	B-3	(117,709,483)		(111,877,888)
3	Net Plant in Service		<u>134,936,031</u>		<u>136,076,318</u>
4	Cash Working Capital Allowance	B-4	3,322,908		3,322,908
5	Other Working Capital Allowances (Inventory & Prepaids)	B-4.1	11,318,108		8,675,606
6	Customer Advances For Construction	B-5	(6,219,429)		(6,120,429)
7	Deferred Inc. Taxes and Investment Tax Credits	B-5	(13,129,418)		(12,529,393)
8	Rate Base (3 Thru 7)		<u>130,228,200</u>		<u>129,425,009</u>

RESTATED IN ACCORDANCE WITH KPSC DR 3-58, ORDERED SEPT. 20, 1999

Western Kentucky Gas Company

Case No. 99-070

Operating Income Summary

For the Twelve Months ended December 31, 2000

FR 10(10)(c)1  
Schedule C-1  
Sheet 1 of 1  
Witness:

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  
Workpaper Reference No(s): Sched. A; Sched. B-1; Sched. C-2; Sched. E; Sched. H

Line No.	Description	Forecasted		Forecasted	
		Return at Current Rates	Proposed Increase	Return at Proposed Rates	Proposed Rates
1	Operating Revenue	120,545,027	13,894,273	134,439,300	
2	Operating Expenses				
3	Purchased Gas Cost	77,522,158	0	77,522,158	
4	Other O & M Expenses	26,583,262	76,963	26,660,225	
5	Depreciation Expense	10,014,187	0	10,014,187	
6	Taxes Other than Income	1,952,000	0	1,952,000	
7					
8	State & Federal Income Taxes	(189,954)	5,577,012	5,387,057	
9	Total Operating Expenses	115,881,652	5,653,975	121,535,627	
10	Operating Income	4,663,375	8,240,298	12,903,673	
11	Rate Base	129,425,009		129,425,009	
12	Rate of Return	3.60%		9.97%	

**RESTATED IN ACCORDANCE WITH KPSC DR 3-58, ORDERED SEPT. 20, 1999**

Western Kentucky Gas Company  
Case No. 99-070

**Adjusted Operating Income Statement**

For the Twelve Months ended September 30, 1999

For the Twelve Months ended December 31, 2000

FR 10(10)(c)2  
Schedule C-2  
Sheet 1 of 1  
Witness:

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  
Workpaper Reference No(s): Sched. C-2.1

Line No.	Major Group Classification	Base Year			Forecasted			Test Year		
		Revenue & Expenses	Utility budget Adjustments	Sched Ref.	Revenue & Expenses	SSU Billing* Adjustments	Sched Ref.	Rate-making Adjustments	Sched Ref.	Rev. & Exp. Adjusted
1	Operating Revenue	\$ 104,754,479	\$ 15,790,548	D-1	\$ 120,545,027	\$ 0	0	\$ 0	\$ 120,545,027	
2	Operating Expenses									
3	Purchased Gas Cost	62,724,104	14,798,055	D-1	77,522,158	0	0	0	77,522,158	
4	Production O&M Expense	15,331	4,883	D-1	20,214	0	0	0	20,214	
5	Storage O&M Expense	254,117	115,574	D-1	369,692	0	0	0	369,692	
6	Transmission O&M Expense	388,586	37,752	D-1	426,338	0	0	0	426,338	
7	Distribution O&M Expense	9,968,453	1,084,303	D-1	10,906,463	(146,292)	*	(3,680)	10,902,783	
8	Customer Accting. & Collection	1,792,828	139,012	D-1	1,723,618	(208,222)	*	0	1,723,618	
9	Customer Service & Information	1,116,448	(305,926)	D-1	809,334	(1,188)	*	(34,147)	775,187	
10	Sales Expense	61,832	(2,790)	D-1	58,692	(350)	*	(24,158)	34,534	
11	Admin. & General Expense	10,411,602	740,465	D-1	11,558,905	406,837	*	771,992	12,330,896	
12	Depreciation Expense	8,104,641	1,684,367	D-1	9,789,008	0	*	225,179	10,014,187	
13	Taxes - Other	2,227,173	(275,173)	D-1	1,952,000	0	*	0	1,952,000	
14	Income Taxes	1,667,114	(1,276,114)	D-1	391,000	0	*	(580,954)	(189,954)	
15										
16										
17										
18	Total Operating Expenses	98,732,229	16,744,408		115,527,421	50,785		354,231	115,881,652	
19										
20	Net Operating Income	6,022,250	(953,859)		5,017,605	(50,785)		(354,231)	4,663,375	

\* Refer to FR 10(9)(u) for a discussion of the Shared Services (SSU) allocation and change from Base Period to Test Period.

\*\* Refer to the testimony of Mr. Donald P. Burman for a discussion of Pension Expense adjustment.

Western Kentucky Gas Co  
Case #99-070

FR10(9)(h)1  
FR10(10)(l)1

	1994	1995	1996	1997	1998	Base FY 1999	Test Cal 2000
<b>INCOME STATEMENT</b>							
<b>Operating Revenues</b>							
Gas service revenue	\$132,789	\$108,196	\$146,788	\$135,664	\$113,554	\$95,408	\$112,035
Transportation	10,370	8,594	5,756	7,217	8,831	8,542	7,755
Other revenue	349	364	660	1,258	1,203	804	755
<b>Total Operating Revenues</b>	<b>143,508</b>	<b>117,154</b>	<b>153,204</b>	<b>144,139</b>	<b>123,588</b>	<b>104,754</b>	<b>120,545</b>
Purchase gas	102,479	78,268	107,850	99,082	79,986	62,724	77,522
Gross Profit	41,029	38,886	45,354	45,057	43,592	42,030	43,023
<b>Operating Expenses</b>							
Direct O&M	18,717	17,494	17,070	19,096	15,261	14,008	15,820
Shared Services Billing	5,650	5,627	5,925	5,722	6,928	10,003	10,053
Depreciation & amortization	5,818	6,488	5,647	6,087	6,487	8,103	9,789
Taxes - other than income	1,693	2,084	1,716	1,894	1,909	2,227	1,952
<b>Total Operating Expenses</b>	<b>31,878</b>	<b>31,693</b>	<b>30,358</b>	<b>32,799</b>	<b>30,585</b>	<b>34,341</b>	<b>37,614</b>
<b>Operating income(loss)</b>	<b>9,151</b>	<b>7,193</b>	<b>14,996</b>	<b>12,258</b>	<b>13,007</b>	<b>7,689</b>	<b>5,409</b>
<b>Other income</b>							
Merchandising	(172)	(40)	66	340	162	346	358
Interest and dividends	29	136	31	29	48	48	30
Other non-operating inc/exp	(58)	(164)	(107)	(1,247)	141	(485)	(104)
Performance based rates	0	0	0	0	0	2,222	1,700
Other Income	0	0	0	0	0	0	0
<b>Total other income</b>	<b>(201)</b>	<b>(68)</b>	<b>(10)</b>	<b>(878)</b>	<b>351</b>	<b>2,131</b>	<b>1,984</b>
Interest Charges	3,514	3,681	3,893	4,109	5,151	5,706	6,424
<b>Income Before Taxes</b>	<b>5,436</b>	<b>3,444</b>	<b>11,093</b>	<b>7,271</b>	<b>8,207</b>	<b>4,114</b>	<b>969</b>
Provision for income taxes	1,998	1,270	4,139	3,338	3,276	1,666	391
<b>Net Income</b>	<b>\$3,438</b>	<b>\$2,174</b>	<b>\$6,954</b>	<b>\$3,933</b>	<b>\$4,931</b>	<b>\$2,448</b>	<b>\$578</b>

Western Kentucky Gas Co  
Case #99-070

	1995	1996	1997	1998	Base FY 1999	Test Cal 2000
<b>BALANCE SHEET I</b>						
Property plant & equipment						
Gross plant investment-BU	\$162,888	\$175,771	\$190,169	\$200,370	\$228,766	\$240,231
Gross plant investment-SSU	7,956	11,680	11,699	21,642	10,097	12,415
Total Gross Plant	170,844	187,451	201,868	222,012	238,863	252,646
Non-utility Plant	3,337	3,337	3,337	3,337	3,337	3,337
Total PP&E	174,181	190,788	205,205	225,349	242,200	255,983
Accumulated depreciation-BU	79,344	83,646	88,677	94,060	99,459	111,683
Accumulated depreciation-SSU	3,626	3,773	2,721	3,138	3,902	5,325
Total Accum depreciation	82,970	87,419	91,398	97,198	103,361	117,008
Net PP&E	91,211	103,369	113,807	128,151	138,839	138,975
Other LT investments	0	0	0	0	0	0
Current assets						
Cash & equivalents	609	953	\$590	(453)	600	600
A/R	3,518	5,483	10,427	(2,004)	9,855	10,126
Inventories	964	1,093	1,297	1,249	1,297	1,336
Gas in storage	9,278	12,734	11,778	11,344	11,778	9,564
Other current assets	640	307	1,796	379	1,779	1,779
Total Current assets	15,009	20,570	25,888	10,515	25,309	23,405
Deferred debits						
Integration def. balance	0	\$0	\$2,589		1,490	1,184
Other deferred debits	17,002	\$17,128	\$18,829	19,828	18,674	18,773
Total deferred debits	17,002	17,128	21,418	19,828	20,164	19,957
Total assets	\$123,222	\$141,067	\$161,113	\$158,494	\$184,312	\$182,337



Western Kentucky Gas Co  
Case #99-070

	1995	1996	1997	1998	Base FY 1999	Test Cal 2000
<b>BALANCE SHEET II</b>						
Total Capitalization	89,801	100,183	118,246	113,394	141,897	138,094
Current liabilities						
A/P	11,696	15,298	11,251	13,673	10,634	10,928
Customer deposits	1,789	1,902	1,793	1,309	1,593	1,593
Taxes payable	(1,166)	(1,433)	(2,385)	(500)	(2,000)	(2,000)
Accrued Taxes	682	851	585	781	600	600
Other current liabilities	3,404	3,344	7,712	4,830	5,600	5,600
Total current liabilities	16,405	19,962	18,946	20,093	16,427	16,721
Deferred credits	11,671	12,696	13,403	14,995	14,722	14,912
Deferred income taxes	5,345	8,226	10,518	10,012	11,266	12,610
Total liabilities and equity	<u>\$123,222</u>	<u>\$141,067</u>	<u>\$161,113</u>	<u>\$158,494</u>	<u>\$184,312</u>	<u>\$182,337</u>

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October 8, 1999

RECEIVED  
OCT 08 1999  
PUBLIC SERVICE  
COMMISSION

Ms. Helen Helton  
Executive Director  
Kentucky Public Service Commission  
730 Schenkel Lane  
Frankfort, KY 40602

Re: Case No. 99-070

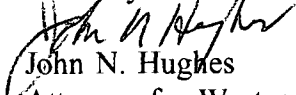
Dear Ms. Helton:

Please file the Responses of Western Kentucky Gas Company to the Commission's Order of October 1, 1999, modifying items 6 and 57, as well as response 58. Additionally, responses to the Attorney General's second supplemental response, items 181 and 182 are being filed. In the Commission's data request of July 16th, Western was asked to provide copies of the approved FY2000 and FY2001 capital budgets. That response to item 9e is also attached. Copies of the responses have been served on the intervenors.

Disks of the responses and workpapers will be filed on Monday.

Thank you for your assistance, and if there are any questions about this matter or if additional information is needed, please contact me.

Sincerely Yours,



John N. Hughes  
Attorney for Western Kentucky  
Gas Company

cc: Intervenors

Sheet 1 of 2

**Western Kentucky Gas Company**  
**Case No. 99-070**  
**KPSC Data Request #4, Dated October 1, 1999**  
**DR Item 1 (a) (formerly KPSC #3 - 6(a))**  
**Witness: Gary Smith**

**Data Request:**

Request 6 of the September 20, 1999 Order is amended as follows:

6. Refer to the response to Item 48 of the Commission's August 19, 1999 Order and Revised Exhibits GLS-1 and GLS-2.
  - a. If Western's application did not employ a forecasted test year, but employed the reference period ending September 30, 1998 as a historical test year, normalized to reflect known and measurable adjustments, would Column (g) "Total Volumes" be the adjusted billing units on which rates would be calculated? If no, provide the adjusted billing units and explain how they would be determined.

**Response:**

- a. As noted in the question, Western did not employ a historical test year in this Case. Please reference KPSC DR #4 - Item 2 for the Company's rationale for its filing of a forecasted test year. In order to be responsive to this hypothetical question, however, the following information is provided.

If Western had employed the reference period ending September 30, 1998 as a historical test year, at the time of filing its Application, normalized to reflect known and measurable adjustments, then, yes, the Total Volumes shown in Column (g) would represent the billing units on which rates would be calculated. In essence, Column (h) and Column (i) of Exhibits GLS-1 and GLS-7, the "Forward-looking Adjustments", bridge the pro-forma adjusted historical reference period of Fiscal Year 1998 to the forecasted future test period utilized in this case.

Sheet 2 of 2

**Western Kentucky Gas Company**  
**Case No. 99-070**  
**KPSC Data Request #4, Dated October 1, 1999**  
**DR Item 1 (a) (formerly KPSC #3 - 6(a))**  
**Witness: Gary Smith**

Since time has elapsed since Western's filing of the Application, we can quantify certain "known & measurable" adjustments additive to Total Volumes in Column (g) in the referenced GLS Exhibits. Please refer to information submitted by the Company in response to the Commission's Data Request dated August 19, 1999, Item 6 - specifically Schedule KPSC DR No. 2, Item 6 - Sheets 2-4. In these Schedules, the Company provides volume and weather information through May 1999. As a result of these Schedules, known & measurable adjustments could now be applied for growth in customer account billings and the reduced level of normalized usage for the residential and commercial/public authority classes.

These volume adjustments are shown in Schedule KPSC No. 4-Item 1(a), attached hereto.

**Western Kentucky Gas Company**  
**Case No. 99-070**  
**KPSC Data Request #4 Dated October 1, 1999**  
**DR Item 1 (b) (formerly KPSC #3 - 6(b))**  
**Witness: Gary Smith**

**Data Request:**

Request 6 of the September 20, 1999 Order is amended as follows:

6. Refer to the response to Item 48 of the Commission's August 19, 1999 Order and Revised Exhibits GLS-1 and GLS-2.
  - b. Refer to part (b) of the response. Explain how the 180,576 Mcf attributable to commercial customer growth was split between the "0 to 300 Mcf" rate block and the "301 to 15,000 Mcf" rate block.

**Response:**

- b. Please refer to the Company's response to Item 6(b) of the Commission's September 20, 1999 Data Request.

Schedule KPSC DR 4  
Item 1(a)

Known & Measurable Adjustments  
Residential/Commercial Growth & Declining Volume Per Customer  
Based on Billing Information Through May 1999

Residential Class 1, Rate G-1

Line No.	Description (a)	12 mo Ending 9/30/98 w/ Contr Adj. & Weather Adj. (See Note 1) (b)	Known & Measurable Normalized Billing Units, Through May 1999 (See Note 2) (c)	Known & Measurable Adjustments Through May 1999 (Col c - Col b) (d)
1	Firm Customer Charge, Residential	1,855,928	1,870,096	14,168
3	Rate G-1 Sales, Mcf			
4	0-300 Mcf per Month	13,324,639	13,222,922	(101,717)

Notes: 1- Sum of corresponding billing units, referencing GLS-2, GLS-3 and GLS-4.  
2- Line 1 is the Sum of "No. of Customers", reference Schedule KPSC DR 2-6, Sheet 2. Line 4 is the total normalized Mcf for the class, reference Schedule KPSC DR 2-6, Sheet 2, Column h, line 14.

Commercial/Public Authority, Class 2&4, Rate G-1

Line No.	Description (a)	12 mo Ending 9/30/98 w/ Contr Adj. & Weather Adj. (See Note 3) (b)	Known & Measurable Normalized Billing Units, Through May 1999 (See Note 4) (c)	Known & Measurable Adjustments Through May 1999 (Col c - Col b) (d)
17	Firm Customer Charge, Other	228,893	230,587	1,694
19	Rate G-1 Sales, Mcf			
20	0-300 Mcf per Month	5,789,460	5,696,606	(92,854)
21	301-15,000 Mcf per Month	1,093,688	1,085,068	(8,620)

Notes: 3- Sum of corresponding billing units, referencing GLS-2, GLS-3 and GLS-4.  
4- Line 17 is the Sum of "No. of Customers", reference Schedule KPSC DR 2-6, Sheet 3. Line 20-21 is the total normalized Mcf for the class, reference Schedule KPSC DR 2-6, Sheet 3, Column h, line 14. Total Mcf is split into billing blocks, applying 84% in the 0-300 Mcf block, 16% into the 301-15,000 Mcf block.

**Western Kentucky Gas Company**  
**Case No. 99-070**  
**KPSC Data Request #4 dated October 1, 1999**  
**DR Item 2 (formerly KPSC #3 - 57)**  
**Witness: Buchanan & Gruber**

**Data Request:**

Request of the September 20, 1999 is amended to read as follows:

Western's previous responses to data request questions regarding the justification of assumptions underlying the forecast of operating and maintenance expenses, as well as identifying and explaining differences in assumptions and methodologies used in those forecasts, indicate a lack of documentation for the budgetary process and management reporting for budgetary variances. An additional approach to evaluating the forecasted expenses would be to consider the reasonableness of the forecasted amounts based on known and measurable adjustments that Western would have proposed if it has used a historic test year.

- a. If Western's application did not employ a forecasted test year, but employed the reference period ended September 30, 1998, as a historical test year, normalized to reflect known and measurable adjustments, would the type of adjustments termed "utility budget adjustments, SSU billing adjustments, and rate making adjustments" on Schedule C-2 be the same? Provide a detailed explanation.
- b. What would the dollar amounts of the adjustments be from the standpoint of normalizing known and measurable adjustments?

**Response:**

- a. The adjustments made on Schedule C-2 are similar to the type of adjustments that would be made to reflect known and measurable changes in a historic rate case, but some differences do exist.

On C-2, the difference in the base period level of expense (six months actual expense from October 1998 through March 1999, plus six months budgeted expense from April 1999 through September 1999) and the forecasted test period level of expense (12 months budget as of December 31, 2000) are reflected in the columns titled "utility budget adjustments" and "SSU billing adjustments." If Western were to employ the historic base period suggested in this data request, the first column of C-2 would be the actual expense for the twelve months ended September 30, 1998. The column currently titled "Forecasted Revenue & Expenses" would become "Revenue & Expenses Adjusted for Known & Measurable Changes." Between these two columns would be the "Adjustments for Known and Measurable Changes" in expenses. The level of expenses recorded on Western's books for the twelve months ended August 31, 1999 are known and measurable. The difference in expense between the twelve months

ended August 31, 1999 and the twelve months ended September 30, 1998 would be the known and measurable adjustments. These are very similar to the type of budget adjustments reflected in Schedule C-2 as filed.

If a historic rate case were employed, Western would make annualizing and normalizing ratemaking adjustments to the twelve months ended August 31, 1999 expenses to arrive at a normalized level of recoverable expenses. Some of these adjustments would be the same type of adjustments found in Schedule C-2 in the column titled "Ratemaking Adjustments." Western would remove items traditionally disallowed by the Commission, such as club expense, employee activity and awards expense, promotional advertising and selling expense. And like in C-2, an adjustment would be made to normalize the level of depreciation expense (but to an end of period level of gross plant, which is allowed in historic rate cases, as opposed to a thirteen month average level of gross plant required in a forecasted case). Similarly, income tax expense and pension expense would be normalized.

In Western's forecasted rate case, the budgetary process adequately annualizes and normalizes expenses. In a historic rate case, expenses must be annualized and normalized through ratemaking adjustments. For example, Western's forecasted test period incorporated \$110,000 of annual rate case expense within the budgeted level of expense (that is, one third of the estimated total rate case expense). A historic rate case must include this amount as a ratemaking adjustment. Likewise, adjustments must be made in a historic rate case to normalize or annualize expenses such as uncollectibles, labor, benefits, and taxes other than income tax, so that an appropriate level of ongoing expense is reflected in the cost of service. In a forecasted filing, these adjustments are built into the budgeted level of expense and projected to the end of the forecasted test period.

- b. See attached schedules.

#### **Comments on Budget Process**

The question asserts that Western lacks documentation for its budgetary process and management reporting for budgetary variances. In response, Western offers the following comments:

Western's forecast is based upon an underlying set of assumptions. These are discussed in the testimony, exhibits and filing requirements submitted by Messrs. Gruber, Doggette, Reddy, Hack, Smith, and Ms. Adams, and further discussed in data request responses. Our response to KPSC #3 - 33 demonstrates our preparation of a thorough set of business and financial assumptions. For clarity, a document entitled "Atmos' FY 2000 Base Pay Guidelines" is attached. This document was referenced in Mr. Doggette's response to AG #2 - DR 22 and demonstrates the validity of Western's labor cost projections as noted in Ms. Adams' testimony.



Western does have detailed FY 2000 budgets by cost center which include confidential information such as employee salaries and social security numbers. These budgets comprise voluminous internal system data but were not developed by NARUC/FERC accounts, as Ms. Adams indicates in her testimony. However, they are the budgets utilized for FY 2000.

With respect to Western's management reporting for budget variances, Western produces very detailed budget variance reports by cost center and functional expense as provided in KPSC #3 - 21. Western's practice of reviewing and investigating budget variances is through internal staff discussions rather than through detailed memos. Ms. Adams points out in KPSC #3 - 20 and AG #1 - 175 that she does prepare in-house, high-level variance analyses each month but, again, this document does not include a narrative because there is no need for a narrative. If Mr. Gruber, for example, wants more information about a particular variance, he will and does ask her for it. In a flat organizational structure such as ours, as referenced in Western's response to KPSC #3 - 38, such narratives are unnecessary to successfully manage the company. Mr. Gruber's testimony on page 17 discusses the increased budget monitoring capabilities available through the new Oracle system. As the table in Ms. Adams' testimony demonstrates, Western has performed well versus its budget over the past five years.

#### **Comments on Appropriate Test Period**

Although Western did not file its rate case based on an historical test period ending 12 months September 30, 1998, Western was asked to prepare rate case adjustments as if it did. While we have tried to comply with that request our response does not constitute what would be required to prepare a FY 1998 historical rate case - which we are not proposing. Western offers the following comments on the use of FY 1998 historical versus calendar 2000 forecasted test period data:

#### **Historical Period - Fiscal Year 1998**

FY 1998 represents an unusually low cost year for Western, as the Supplemental Response to KPSC #1 - 6 shows. This was the year Western began to experience the effects of its totally new service structure. That is, significant new savings were generated by Western's new efficiency improvements in 1998 without the full accompanying capital costs and shared services O&M expenses. For example, as indicated in KPSC #1 - 8, \$2.2 million of FY 1998 capitalized start-up costs for Western's efficiency and productivity improvements were able to offset O&M labor, benefits and other related costs of responsibilities transferred from Western to the Customer Support Center and credit and collection function during FY 1998. FY 1998 was a year of transition. The steady state budget for the future is our 2000 budget, not 1998, or 1999 during which the transition was completed. Use of anything other than our 2000 budget defeats the purpose of our forecasted test year filing.

#### **Forecasted Period - Calendar 2000**

Mr. Gruber's testimony references that there are substantial benefits in filing a forecasted test year for our customers, the Commonwealth and Western. Many of those benefits have been well documented in the record of this case.

- a. Western's goal is to avoid filing rate cases in the future, not just to sustain itself for a while. Rates based on FY 1998 costs would fail to capture Western's actual and projected costs for an additional 27 months. Because of the timing, nature and significance of these costs, Western would not be able to defer future rate cases if these costs were not fully recognized in rates.
- b. Western seeks long-term price stability. Rate cases are expensive and can distract management from its primary focus - the customer. Stable prices for a financially healthy Western and its customers will only enhance the economy of the communities we serve. However, the Commission must first grant us the requested rate relief for the all costs we have incurred and project, and grant us the rate structures necessary to keep us relatively whole as we grow in the face of future business conditions. We cannot achieve the goal of long-term price stability without the approval of forward-looking costs and rates.
- c. Our response to KPSC #3 - 38 demonstrates that Western excels in its ability to control costs in comparison to its peers. As our Supplemental Response to KPSC #1 - 6 demonstrates, Western has invested in a long-term plan which achieves \$25.2 million in savings for its customers through FY 2004. Western's O&M costs per customer will only further decline as Western's customer base grows.
- d. The capital costs that achieve those savings were largely booked in FY 1999. Those investments will pay off for Western's customers well beyond 2004. Even as Western's capital costs grow at a modest three percent (3%) per year, Western will be able to maintain its superior position relative to its peers and continue to improve the value of service to its customers. Western's relative efficiency will also benefit the economic competitiveness of the region by keeping prices low.
- e. Western's proposal ensures economically feasible growth by adjusting its rates for costs incurred to serve new residential customers. Western's proposal serves to keep non-growth costs in check. The increasing proportion of information technology related costs in the future can, in part, be managed to achieve our projected savings without degrading safety, service and reliability.
- f. Possibly the most important benefit of all, however, will be the effect brought about by rewarding Western for its performance. Western's Vision Statement (Gruber testimony, Exhibit CEG-1) has set a high standard of conduct and performance, and embraces "reward according to achievement." Western's performance demonstrates its leadership in providing the lowest cost gas service in Kentucky. Rewarding Western's performance by granting its request based on projected costs will reinforce Western's goals of having the "lowest O&M cost of any peer group competitor" and avoiding future rate cases. Rewarding superior performance only encourages better performance in the future from Western, its competition, and its peers.

Western Kentucky Gas Co  
Case #99-070

FR10(9)(h)1  
FR10(10)(i)1

	1994	1995	1996	1997	1998	Base FY 1999	Test Cal 2000
<b>INCOME STATEMENT</b>							
Operating Revenues							
Gas service revenue	\$132,789	\$108,186	\$146,788	\$135,664	\$113,554	\$95,408	\$112,035
Transportation	10,370	8,594	5,758	7,217	8,631	8,542	7,755
Other revenue	349	364	860	1,258	1,209	804	755
Total Operating Revenues	143,508	117,154	153,204	144,139	123,393	104,754	120,545
Purchase gas	102,479	78,268	107,850	99,082	79,996	62,724	77,522
Gross Profit	41,029	38,886	45,354	45,057	43,397	42,030	43,023
Operating Expenses							
Direct O&M	18,717	17,494	17,070	19,066	15,261	14,008	15,820
Shared Services Billing	5,850	5,627	5,925	5,722	6,928	10,003	10,053
Depreciation & amortization	5,810	6,488	5,647	6,087	6,487	8,103	9,789
Taxes - other than income	1,693	2,084	1,716	1,934	1,809	2,227	1,952
Total Operating Expenses	31,878	31,683	30,358	32,799	30,585	34,341	37,614
Operating income(loss)	9,151	7,183	14,996	12,258	13,007	7,689	5,409
Other income							
Merchandising	(172)	(40)	66	340	162	346	358
Interest and dividends	29	136	31	29	48	48	30
Other non-operating inc/exp	(58)	(164)	(107)	(1,247)	141	(485)	(104)
Performance based rates	0	0	0	0	0	2,222	1,700
Other Income	0	0	0	0	0	0	0
Total other income	(201)	(68)	(10)	(878)	351	2,131	1,984
Interest Charges	9,514	3,681	3,893	4,109	5,151	5,706	5,424
Income Before Taxes	5,438	3,444	11,093	7,271	8,207	4,114	969
Provision for income taxes	1,998	1,270	4,139	3,338	3,276	1,666	391
Net Income	\$3,438	\$2,174	\$6,954	\$3,933	\$4,931	\$2,448	\$578

Western Kentucky Gas Co  
Case #99-070

	1995	1996	1997	1998	Base FY 1998	Test Cal 2000
<b>BALANCE SHEET I</b>						
Property plant & equipment						
Gross plant investment-BU	\$162,888	\$176,771	\$190,169	\$200,370	\$228,766	\$240,231
Gross plant investment-SSU	7,956	11,680	11,699	21,642	10,097	12,415
Total Gross Plant	170,844	187,451	201,868	222,012	238,863	252,646
Non-utility Plant	3,337	3,337	3,337	3,337	3,337	3,337
Total PP&E	174,181	190,788	205,205	225,348	242,200	255,983
Accumulated depreciation-BU	79,344	83,648	88,677	94,060	99,459	111,683
Accumulated depreciation-SSU	3,826	3,773	2,721	3,138	3,802	5,325
Total Accum depreciation	82,970	87,419	91,398	97,198	103,261	117,008
Net PP&E	91,211	103,369	113,807	128,151	138,939	138,975
Other LT investments	0	0	0	0	0	0
Current assets						
Cash & equivalents	609	853	\$500	(453)	600	600
A/R	3,518	6,483	10,427	(2,004)	9,855	10,126
Inventories	964	1,063	1,287	1,249	1,297	1,336
Gas in storage	9,278	12,734	11,778	11,344	11,778	9,664
Other current assets	640	307	1,796	379	1,779	1,779
Total Current assets	15,009	20,570	25,888	10,615	25,309	23,405
Deferred debits						
Integration def. balance	0	\$0	\$2,589		1,480	1,184
Other deferred debits	17,002	\$17,128	\$19,829	19,828	18,674	18,773
Total deferred debits	17,002	17,128	21,418	19,828	20,154	19,957
Total assets	\$123,222	\$141,067	\$161,113	\$158,494	\$184,312	\$182,937

**Western Kentucky Gas Co  
Case #99-070**

	1995	1996	1997	1998	Base FY 1999	Test Cal 2000
<b>BALANCE SHEET H</b>						
Total Capitalization	88,001	100,183	118,246	113,384	141,897	138,094
Current liabilities						
A/P	11,686	15,286	11,251	13,673	10,634	10,028
Customer deposits	1,789	1,902	1,793	1,309	1,593	1,593
Taxes payable	(1,166)	(1,433)	(2,396)	(500)	(2,000)	(2,000)
Accrued Taxes	682	851	585	781	600	600
Other current liabilities	3,404	3,344	7,712	4,890	5,600	5,600
Total current liabilities	16,405	19,962	18,946	20,083	16,427	16,721
Deferred credits	11,671	12,686	13,403	14,985	14,722	14,912
Deferred Income taxes	6,346	8,226	10,518	10,012	11,266	12,610
Total liabilities and equity	\$123,222	\$141,067	\$181,113	\$158,494	\$184,312	\$182,337

WESTERN KENTUCKY GAS COMPANY  
Case No. 99-070

KPSC DATA REQUESTS DATED JULY 16, 1999

DR ITEM E

WITNESS: David H. Doggette

- (e) Provide copies of the approved FY2000 and FY 2001 capital budgets within ten (10) days of their approval by Atmos' Board of Directors. Explain in detail all differences between the approved FY 2000 and FY 2001 capital budgets and those submitted with the application.

RESPONSE: The Atmos' Board of Directors has now approved the capital budget for the year ending 2000 that Western submitted with its application in this proceeding. No differences between the approved FY 2000 capital budget and the one submitted with the application.

wkg\psc\rate\pleading-capital

**Western Kentucky Gas Company**  
**Case No. 99-070**  
**Attorney General Supplemental Data Request Dated October 1, 1999**  
**DR Item (1)**  
**Witness: (Betty L. Adams)**

**Data Request:**

With reference to the supplemental response to AGI-181,

- a. Please provide the number of contract employees instead of the contractor companies for each period listed.
- b. Please explain the increase in contractor O&M labor during 1998.

**Response:**

- a. We utilize contractor companies on an as needed basis. These crews perform mostly capital labor, but do install yardlines as well as some maintenance. The number of contract employees is impossible to attain for any given year. With enough time, we could research each invoice to see the number of each type of crew (some are 2 man crews and some are 3 man crews) that we were billed for. We would not be able to tell if the same employee worked 1 day or 100 days. Please keep in mind that these invoices are filed off site in our Central Records and would take an enormous amount of manhours to retrieve this information. For example, during FY 1998 one contractor had 172 invoices which will be filed in 12 or more storage containers.
- b. The amount for the contractor labor during 1998 was incorrect. Attached is a resubmission of Schedule 1. The increase over FY 1997 is due to various maintenance work i.e. painting regulator stations, meters, etc.

**Western Kentucky Gas Company**  
**Case 99-070**  
**Attorney General Data Request Dated August 18, 1999**  
**Supplemental Response to DR Item 181**  
**Schedule 1**

Fiscal Year	1994	1995	1996	1997	1998	8 months	
						1998	1999
No. of Contractor Companies	4	5	7	9	9	9	9
O&M Labor	\$ 11,421	\$ 240,814	\$ 6,306	\$ 2,181	\$ 46,368	\$ 67,750	
Capital Labor	1,365,308	1,686,588	2,061,935	2,046,909	1,973,254	558,928	
Non-O&M Labor	230,913	240,203	337,014	359,558	165,167	177,173	
Total Contract Labor	\$ 1,607,642	\$ 2,167,605	\$ 2,405,255	\$ 2,408,648	\$ 2,184,789	\$ 803,851	



**Western Kentucky Gas Company**  
**Case No. 99-070**  
**Attorney General Supplemental Data Request Dated October 1, 1999**  
**DR Item (2)**  
**Witness: (Betty L. Adams)**

**Data Request:**

With reference to the supplemental response to AG1-182(e), please explain what is meant by "(t)he increase in the O&M payroll took into consideration this (\$67,750) amount." Please provide a workpaper illustrating how the amount was taken into consideration.

**Response:**

Please reference KPSC DR 69-A where the Job Vacancy Summary shows the planned filling of 5 construction positions. The combined estimated salaries for these positions with benefits is \$158,055, of that amount we calculated that 35% of their time or a like employee would perform the O&M maintenance that the contractors previously did. This amounts to \$55,319 and our contract labor budget was reduced by \$22,000. We did not increase our O&M labor for these 5 employees as the remainder of their time will probably be spent on capital projects.

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GENE E. BROOKS<sup>1</sup>  
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BURKE B. TERRELL  
CARL B. BOYD, JR.<sup>2</sup>  
REBECCA T. KASHA<sup>3</sup>  
PETER B. LEWIS<sup>2</sup>  
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JAMES A. SIGLER  
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EDWIN A. JONES  
MARC A. LOVELL  
C. TERRELL MILLER  
C. THOMAS MILLER  
DAWN S. KELSEY<sup>2</sup>  
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<sup>4</sup> ADMITTED TO KY AND TN BAR  
<sup>5</sup> ADMITTED TO IN, IL AND KY BAR  
ALL OTHERS ADMITTED IN KY ONLY

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PUBLIC SERVICE  
COMMISSION

October 7, 1999

Ms. Helen Helton  
Executive Director  
Public Service Commission  
P.O. Box 615  
730 Schenkel Lane  
Frankfort, Kentucky 40602

RE: Western Kentucky Gas Company-Case No. 99-070

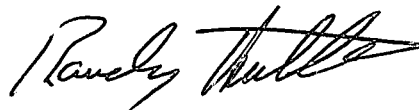
Dear Ms. Helton:

Please find an original, plus ten (10) copies of the revised responses to data requests items 49 and 153 of the Attorney General's initial data request of August 1999. Both of the enclosed revised responses contain footnotes explaining the corrections being made to the previously filed responses. I am also serving copies of these revised responses to the intervenors.

If you have any questions or if there are any problems, please advise.

Very truly yours,

SHEFFER-HUTCHINSON-KINNEY



Mark R. Hutchinson

MRH:bkk  
c: Bill Senter  
Jack Hughes

**Western Kentucky Gas Company**  
**Case No. 99-070**  
**Attorney General Initial Data Request Dated August 19, 1999**  
**REVISED\* DR Item 49**  
**Witness: Gary Smith**

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COMMISSION

**Data Request:**

49. Refer to Mr. Smith's testimony at page 19, lines 19-27. For winters that are 10 percent colder than normal and those that are 10 percent warmer than normal, please provide the dollar amounts that a typical residential customer would save or pay to the Company, respectively, under operation of the proposed Weather Normalization Adjustment clause. The answer to this question may be provided by whomever Western feels is the most appropriate person to respond. Provide workpapers detailing the calculation of the requested customer impacts.

**Response:**

To provide the response to this request, I will reference calculations provided in response to several related requests in this Initial AG Data Request.

Base load and heat sensitive factors utilized in this illustration would have been applicable if the WNA had been in effect during the winter of 1998-99. The weighted average rate ("R") is based on the distribution charge proposed by Western in this case.

I also utilized this data to calculate the average natural gas requirements during the months of operation of the WNA.

Based on the attached estimate, the typical residential customer would pay \$7.34 through the WNA factor over the course of winter season if weather was 10% warmer than normal. Conversely, if the weather was 10% colder than normal, the typical residential customer would save \$7.34 through the WNA factor over the course of winter season. These estimates exclude the impact of Commodity gas cost differences associated with increased/decreased usage due to the weather variations.

- 
- \* - Schedule AG DR No. 1, DR Item 49 was revised on October 4, 1999 to correct an erroneous reference to the Source/Calculation Method for the Residential Base Load Factor (column (c), line 8 of the referenced Schedule). The corrected Schedule, attached hereto, cites the information on the Source of the Calculated Value. Revisions to the original Schedule are noted in **bold** print.

**REVISED**

AG DR No. 1  
DR Item 49

Western Kentucky Gas Company

Case 99-070

Attorney General Initial Data Request Dated August 19, 1999

Line No.	Item	Calculated Value	Source/Calculation Method
	(a)	(b)	(c)
1	Normal Lagged Degree-Days, November through April =	3,974.5	Volume 2 of 10, Tab 11 of the Company's Application, Exhibit GLS-4, Sum of Column (e) lines 3 through 8.
2			
3	Variance from normal weather of 10%, in Degree-days =	397.5	Column b, line 1 times 10%
4			
5	Heat Sensitive Factor (residential), Mcf/degree-day/customer =	0.0154	AG DR No. 1, Item 152, Sheet 1 of 4, column h, line 17
6			
7	Base Load Factor (residential), Mcf/month/customer =	1.5444	<b>AG DR No. 1, Item 151, column f, line 8</b>
8			
9	Average Base Load, November-April, Mcf/customer =	9.27	Column b, line 8 times 6 months
10			
11	Weighted Average Rate ("R") for residential class, at Proposed Rates =	1.2000	AG DR No. 1, Item 153, Sheet 1 of 1, column h, line 8
12			
13	Calculated WNA, at Proposed Rates, at 10% warmer than Normal Weather (ADD = 3,577)	0.1141	Formula stated in proposed tariff at First-revised Sheet No. 26, applying the factors above on this Schedule.
14			
15	Calculated WNA, at Proposed Rates, at 10% colder than Normal Weather (ADD = 4,372)	(0.0959)	Formula stated in proposed tariff at First-revised Sheet No. 26, applying the factors above on this Schedule.
16			
17	Estimated Average Normal Residential Usage, November through April	70.5	Column b, line 1 times Column b, line 6 plus Column b, line 10
18			
19	Mcf variance at 10% variance in normal weather =	6.1	Column b, line 1 times Column b, line 6 times 10%
20			
21	Calculated Total Affect of WNA, at Proposed Rates, at 10% warmer than Normal Weather	\$7.34 *	Column b, line 15 times 64.4 Mcf (Column b, line 21 minus Column b, line 24)
22			
23	Calculated Total Affect of WNA, at Proposed Rates, at 10% colder than Normal Weather	(\$7.34) *	Column b, line 18 times 76.6 Mcf (Column b, line 21 plus Column b, line 24)
24			
25			
26			
27			
28			
29			
30			
31			
32	* - This is the estimated affect of the WNA component on the average residential customers billings through the winter season months of November through April. The impact of Commodity gas cost differences, due to increased or decreased usage are not included in this calculation.		
33			

Western Kentucky Gas Company  
Case No. 99-070  
Attorney General Initial Data Request Dated August 19, 1999  
REVISED\* DR Item 153  
Witness: Gary Smith

Data Request:

153. Please provide workpapers showing the calculation of the weighted average rate (R) of temperature sensitive sales for each separate billing classification to which a WNA factor would have applied had the WNA been in effect during the winter of 1998-99. Show the calculation at both present and proposed rates.

Response:

Pursuant to this request, Western has calculated the weighted average rate (R) for each billing classification for the winter of 1998-99. The calculation is shown both with current and proposed margins (distribution charges) per mcf.

This calculation is attached hereto, as Schedule AG DR No. 1, DR Item 153.

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\* - Schedule AG DR No. 1, DR Item 153 was revised on October 4, 1999 to correct a mathematical error affecting column (h). The original response spreadsheet erroneously included a formula that calculated the revenue per billing block multiplying column (f) times column (g). The corrected Schedule appropriately multiplies Pro-forma volumes, column (d) times the Proposed Margin per Mcf, column (g) to derive the Proposed Margin and the Factor "R" for each customer class. Revisions to the original schedule are noted in **bold** print.

Western Kentucky Gas Company  
Calculation of Weighted Average Rate (R) Applicable for Winter 1998-99  
For G-1 Sales - Residential, Commercial and Public Authority Classes

Line No.	G-1 Sales by Billing Block (a)	Volumes (12 months ending 8/31/98) (b)	Pro-Forma Adjustments (c)	Pro-Forma Volumes (d)	Current Margin per Mcf (e)	Current Margin (Col d x Col e) (f)	Proposed Margin per Mcf (g)	Proposed Margin (Col d x Col g) (h)
1	<u>Residential - Class 1 Rate 1</u>							
2	0-300 Mcf/month	12,571,863	0	12,571,863	1.0615	13,345,032	1.2000	15,086,235
3	Next 14,700 Mcf/month	0	0	0	0.5585	0	0.6946	0
4	Over 15,000 Mcf/month	0	0	0	0.4085	0	0.4299	0
5	Total	12,571,863	0	12,571,863		13,345,032		15,086,235
6								
7	<u>Weighted Average Rate (R) -</u>							
8	<u>Current Rates - Column f, line 6 divided by column d, line 6, R (res) =</u>							
9	<u>Proposed Rates - Column h, line 6 divided by column d, line 6, R (res) =</u>							
10								
11	<u>Commercial - Class 2 Rate 1</u>							
12	0-300 Mcf/month	4,477,074	(33,036)	4,444,038	1.0615	4,717,346	1.2000	5,332,846
13	Next 14,700 Mcf/month	774,593	(176,225)	598,367	0.5585	334,188	0.6946	415,626
14	Over 15,000 Mcf/month	0	0	0	0.4085	0	0.4299	0
15	Total	5,251,667	(209,261)	5,042,405		5,051,535		5,748,472
16								
17	<u>Weighted Average Rate (R) -</u>							
18	<u>Current Rates - Column f, line 15 divided by column d, line 15, R (com) =</u>							
19	<u>Proposed Rates - Column h, line 15 divided by column d, line 15, R (com) =</u>							
20								
21	<u>Public Authority - Class 4 Rate 1</u>							
22	0-300 Mcf/month	1,033,686	0	1,033,686	1.0615	1,097,258	1.2000	1,240,423
23	Next 14,700 Mcf/month	395,120	0	395,120	0.5585	220,674	0.6946	274,450
24	Over 15,000 Mcf/month	0	0	0	0.4085	0	0.4299	0
25	Total	1,428,806	0	1,428,806		1,317,932		1,514,873
26								
27	<u>Weighted Average Rate (R) -</u>							
28	<u>Current Rates - Column f, line 25 divided by column d, line 25, R (PA) =</u>							
29	<u>Proposed Rates - Column h, line 25 divided by column d, line 25, R (PA) =</u>							

**JOHN N. HUGHES**  
*Attorney at Law*  
Professional Service Corporation  
124 WEST TODD STREET  
FRANKFORT, KENTUCKY 40601

Telephone:  
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(502) 875-7059

October 7, 1999

Ms. Helen Helton  
Executive Director  
Kentucky Public Service Commission  
730 Schenkel Lane  
Frankfort, KY 40602

RECEIVED  
OCT 07 1999  
PUBLIC SERVICE  
COMMISSION

Re: Case No. 99-070

Dear Ms. Helton:

Attached are revised schedules and data request responses associated with Western's filing of several special contracts being filed separately today. As a result of the requirement that Western file its renegotiated special gas contracts, the revenue requirement filed with the application must be modified to reflect the changes in the rates contained in the agreements.

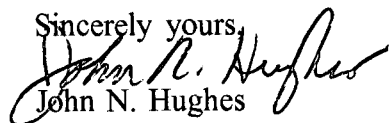
Until the contracts were finalized, Western did not know the effect on rates. A provision for "Additional Contract Reformatations" was included in the Company's Application; however, with the submittal of these special contracts, Western can now more precisely quantify their impact on the Company's revenues. There is one special contract still being negotiated as indicated on revised Schedules GLS-1 and GLS-4. Any change necessitated by that contract should be known by November 15th at which time any additional changes will be filed.

Several other schedules have been modified to include the adjusted contract amounts. Those schedules are: Exhibits GLS-1, GLS-3, and GLS-7 (testimony of Gary L. Smith at volume 2 of 10, tab 11); and FR 10(10)n, Schedule 2 of 2 (volume 10, tab 13). These changes also modify the responses to the following Commission data requests: PSC DR #1-47(a), PSC DR #1-52(b), and PSC DR #3-9. The modified schedules are attached. Also, response 58 to the Commission's Third Data request will include the modified revenue calculation.

Because some of the information contained in the revised schedules is confidential, a petition for confidentiality is also being submitted.

If there are any questions about this matter or if additional information is needed, please contact me.

Sincerely yours,

A handwritten signature in cursive script that reads "John N. Hughes".

John N. Hughes

Attorney for Western Kentucky  
Gas Company

cc: Intervenors



COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

RECEIVED  
OCT 07 1999  
PUBLIC SERVICE  
COMMISSION

IN THE MATTER OF:

RATE APPLICATION OF WESTERN KENTUCKY  
GAS COMPANY

Case No. 99-070

**PETITION FOR CONFIDENTIALITY OF CERTAIN INFORMATION  
PROVIDED IN VARIOUS REVISED APPLICATION SCHEDULES**

Comes now Western Kentucky Gas Company ("Western"), pursuant to 807 KAR 5:001, Section 7, and all other applicable law, and for its Petition for Confidentiality, states as follows:

Since the filing of its application in this proceeding, Western has finalized fourteen (14) special contracts. Western has now filed each of these with the Commission. As a result of the finalization of these contracts, it was necessary for Western to modify the revenue requirement in its original application to reflect the changes in rates in these special contracts. Until the contracts were finalized, Western did not know the precise effect on rates.

Recognizing the effect of the revenues under the special contracts filed with the Commission, Western has modified the following application schedules: Exhibits GLS-1, GLS-3, and GLS-7 (Testimony of Gary Smith at Volume 2 of 10, Tab 11), and FR 10(10)n-Schedule 2 of 2 (Volume 10, Tab 13).

The information contained in Exhibit GLS-1 Schedules 2 through 4 of 4 and Exhibit GLS-7 Schedules 2 through 4 of 4 reveal volume and discount levels for special contract industrial customers for whom a discount has been negotiated. The Commission has previously

ruled in this proceeding that proprietary information of this nature is entitled to confidential protection for the reasons set forth below.

Pursuant to KRS 61.878(1)(c) the following documents are eligible for confidential treatment:

"Upon and after July 15, 1992, records confidentially disclosed to an agency or required by an agency to be disclosed to it, generally recognized as confidential or proprietary which is openly disclosed would permit an unfair commercial advantage to competitors of the entity that disclosed the records--".

This is the same standard adopted by the Commission pursuant to 807 KAR 5:0001, Section 7. Company specific details concerning volumes and confidentially negotiated discounts with private enterprises are generally recognized as confidential and proprietary. Disclosure of details pertaining to a particular customer's volume and discount, are likely to cause substantial competitive harm to Western. Knowledge of these facts will provide Western's competitors with a substantial advantage in future business negotiations with Western's customers. Western's competitors would have clear advantage in competing for these customers since knowledge of existing Western discounts would enable them to slightly undercut Western's charges. On the other hand, Western's unregulated competitors are nor required to make public similar information.

Accordingly, the value of the information is derived by not being readily ascertainable by Western's competitors who would have a clear economic advantage upon disclosure. Negotiations concerning the discounts were maintained with strict confidentiality. None of this information is posted or otherwise generally made available within the company or without. Only those employees of Western who have a legitimate need to know have knowledge of this

information.

Additionally, disclosure of this information would put Western at a disadvantage in future negotiations of special contracts with other industrial customers. There would be little room for bargaining when a potential customer knows exactly what discounts Western has negotiated with other industrial customers. This likewise would put Western at an unfair commercial disadvantage.

WHEREFORE, Western respectfully requests that the attached be treated as confidential. One copy of the attached has been submitted with the confidential portions highlighted for review and consideration by the Commission. Redacted copies of these documents have been submitted with Western's filing.


Respectfully submitted this 17 day of October, 1999.

Douglas Walther  
Atmos Energy Corporation  
P.O. Box 650205  
Dallas, TX 75265

SHEFFER - HUTCHINSON - KINNEY  
Mark R. Hutchinson  
115 E. Second St.  
Owensboro, KY 42303


John N. Hughes  
124 West Todd Street  
Frankfort, KY 40601

Attorneys for Western  
Kentucky Gas Company

By: 


**VERIFICATION**

I, Gary Smith, being duly sworn under oath, state that I am Vice President of Marketing of Western Kentucky Gas Company, and that the foregoing statements are true of my own knowledge except as to those matters therein stated on information and belief, and as to those matters I believe them to be true.

  
\_\_\_\_\_  
Gary Smith

STATE OF KENTUCKY  
COUNTY OF DAVIESS

SUBSCRIBED AND SWORN to before me by Gary Smith on this the 6 day of October, 1999.

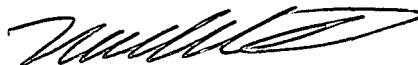
  
\_\_\_\_\_  
Notary Public  
My Commission: 7/30/2000

**CERTIFICATE OF SERVICE**

I hereby certify that on the 7 day of October, 1999, this Petition, together with fifteen (15) copies, was filed with the Kentucky Public Service Commission, 730 Schenkel Lane, Frankfort, Kentucky 40602, and a true copy thereof mailed by first class mail to the following named persons:

Hon. David Spenard  
Assistant Attorney General  
Office of Rate Intervention  
1024 Capitol Center Drive  
Frankfort, Kentucky 40601

Hon. Mel Camenisch, Jr.  
Stoll, Keenon & Park, LLP  
201 E. Main Street  
Suite 1000  
Lexington, Kentucky 40507-1380



---

Mark R. Hutchinson

wkg\psc\rate\pet for con of revised application schedules

Western Kentucky Gas Company  
Summary of Revenue at Present Rates  
Test Year Ending 12/31/2000

Line No.	Description (a)	Block (Mcf) (b)	Number of Bills, Units (c)	Reference Period - Twelve Months Ending 9/30/98			Forward-looking Adjustments			Present Revenue (j)
				Contract Adj. (d)	Weather Adj. (e)	Total Volumes (f)	Customer Growth Forecast (g)	Conservation & Efficiency Adjustments (h)	Total Test Year Volumes (i)	
1	Sales									
2	Firm Sales (G-1, LVS-1)	Customer Chrg	1,855,928							\$9,699,323
3		Customer Chrg	231,782							3,237,657
4		0 - 300		71			45,900			13.60
5		301 - 15,000		(81,063)	1,079,624	19,552,349	6,210	(735,061)	19,298,496	1.0615
6		Over 15,000		(638,339)	85,934	1,946,381	28,892	(20,410)	1,954,863	0.5585
7	Interruptible Sales (G-2, LVS-2)	Customer Chrg	414	0	0	8,819	0	0	8,819	0.4085
8		0 - 15,000		(16)						150.00
9		Over 15,000		(333,250)	1,406,428	1,073,178			1,073,178	0.4936
10	Overrun (T-4)	0 - 300		(127,603)	376,956	249,353			249,353	0.3436
11		301 - 15,000		(11,639)	11,639	0			0	1.1677
12		Over 15,000		(25,410)	25,410	0			0	0.6144
13	Overrun (T-3)	0 - 15,000		0	0	0			0	0.4494
14		Over 15,000		(141,016)	141,016	0			0	0.5430
15	Transportation			0	0	0			0	0.3780
16	Customer Charges (T2/G1)	Customer Chrg	[1]							13.60
17	Customer Charges (T2/G2,T4,T3)	Customer Chrg	1,392	27						150.00
18	Transp. Adm. Fee	Customer Chrg	1,468	367						45.00
19	Parked Volumes [2]									0.10
20	Alternate Receipt Point									
21	Firm Transport (G-1)									
22		0 - 300		252	30,455	30,707			30,707	1.0615
23		301 - 15,000		(24,009)	500,929	476,920			476,920	0.5585
24	Interruptible Transport (G-2)	Over 15,000		0	78,311	78,311			78,311	0.4085
25		0 - 15,000		(229,742)	786,564	556,822			556,822	0.4936
26	Firm Carriage (T-4)	Over 15,000		(58,376)	148,134	89,758			89,758	0.3436
27		0 - 300		104,683	168,705	273,388			273,388	1.0615
28		301 - 15,000		672,759	2,680,003	3,352,762			3,352,762	0.5585
29	Interruptible Carriage (T-3)	Over 15,000		(310,532)	531,549	221,017			221,017	0.4085
30		0 - 15,000		479,546	4,177,009	4,656,555			4,656,555	0.4936
31	Total Special Contracts [3]	Over 15,000	156	(860,790)	3,493,877	2,633,087			2,633,087	0.3436
32	Total Tariff			101,730	13,230,373	13,332,103			13,332,103	
33	Additional Contract Reformation [4]			(1,482,799)	48,848,731	48,531,510	510,100	(755,471)	48,286,139	
34	Other Revenue									
35										43,326,173
36	Total Revenue, excluding gas costs									(1,058,302)
37										755,000
38	Gas Costs									\$ 43,022,871
39	TOTAL REVENUE									
40										
41	[1] Number of Bills included in G-1 Sales.									
42	[2] Parked Volumes not included in Total Deliveries.									
43	[3] Information on individual Special Contracts is confidential.									
44	[4] Discount from present tariff rates. Based on confidential information. See Confidential Exhibit GLS-1, Schedules 2-4 of 4.									

\$ 43,022,871

\$ 77,522,158

\$ 120,545,029











Western Kentucky Gas Company  
Summary of Revenue at Proposed Rates  
Test Year Ending 12/31/2000

Reference Period - Twelve Months Ending 9/30/98

Line No.	Description (a)	Block (Mcf) (b)	Number of Bills, Units (c)	Reference Period - Twelve Months Ending 9/30/98			Forward-looking Adjustments			Proposed Revenue (l)		
				Volumes As Metered (d)	Contract Adj. (e)	Weather Adj. Volumes (f)	Customer Growth Forecast (h)	To Test Year Conservation & Efficiency Adjustments (i)	Total Test Year Volumes (j)		Proposed Margin (k)	
1	Sales											
2	Firm Sales (G-1, LVS-1)	Customer Chrg	1,855,928						45,900		\$9.00	\$17,116,452
3		Customer Chrg	231,782		71				6,210		\$24.00	5,713,512
4		0 - 300		18,553,788	(81,063)	1,079,624	19,552,349		481,208	(735,061)	1.2000	23,158,195
5		301 - 15,000		2,498,766	(638,339)	85,954	1,946,381		28,892	(20,410)	0.6946	1,357,848
6		Over 15,000		8,819	0	0	8,819		0	0	0.4299	3,791
7	Interruptible Sales (G-2, LVS-2)	Customer Chrg	414								250.00	99,500
8		0 - 15,000		1,406,428	(333,250)		1,073,178				0.5300	568,784
9		Over 15,000		376,956	(127,603)		249,353				0.3301	82,311
10	Overrun (T-4)	0 - 300		11,639	(11,639)		0				1.3200	0
11		301 - 15,000		25,410	(25,410)		0				0.7641	0
12		Over 15,000		0	0		0				0.4729	0
13	Overrun (T-3)	0 - 15,000		141,016	(141,016)		0				0.5830	0
14		Over 15,000		0	0		0				0.3631	0
15	Transportation											
16	Customer Charges (T2/G1)	Customer Chrg	[1]								24.00	
17	Customer Charges (T2/G2,T4,T3)	Customer Chrg	1,392		27						250.00	354,750
18	Transp. Adm. Fee	Customer Chrg	1,468		367						50.00	91,750
19	Parked Volumes [2]			526,520							0.10	52,652
20	Alternate Receipt Point (T-5) [2]										0.10	10,000
21	Firm Transport (G-1)	0 - 300		30,455	252		30,707				1.2000	36,848
22		301 - 15,000		500,929	(24,009)		476,920				0.6946	331,269
23		Over 15,000		78,311	0		78,311				0.4299	33,666
24	Interruptible Transport (G-2)	0 - 15,000		786,564	(229,742)		556,822				0.5300	295,116
25		Over 15,000		148,134	(58,376)		89,758				1.2000	328,066
26	Firm Carriage (T-4)	0 - 300		168,705	104,683		273,388				0.6946	2,328,828
27		301 - 15,000		2,680,003	672,759		3,352,762				0.4299	95,015
28		Over 15,000		531,549	(310,532)		221,017				0.5300	2,467,974
29	Interruptible Carriage (T-3)	0 - 15,000		4,177,009	479,546		4,656,555				0.3301	869,182
30		Over 15,000		3,493,877	(860,790)		2,633,087				0.3301	1,692,428
31	Total Special Contracts [3]		156	13,230,373	101,730		13,332,103					
32	Total Tariff		2,091,140	48,848,731	(1,482,799)	1,165,578	48,531,510		510,100	(755,471)		57,117,566
33	Additional Contract Reformatoms [4]											(1,121,442)
34	Other Revenue											1,176,139
35												\$ 57,172,263
36	Total Revenue, excluding gas costs											77,522,158
37												\$ 134,694,421
38	Gas Costs											
39	TOTAL REVENUE											
40												

41 [1] Number of Bills included in G-1 Sales.

42 [2] Parked Volumes and Alternate Receipt Point Volumes not included in Total Deliveries.

43 [3] Information on individual Special Contracts is confidential.

44 [4] Discount from proposed tariff rates. Based on confidential information. See Confidential Exhibit GLS-7, Schedules 2-4 of 4.







Western Kentucky Gas Company

Case No. 99-070

REVENUE STATISTICS - Total Company

For the TEST YEAR ending December 31, 2000

Line No.	Description	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	Revenue by Customer Class (000's)													
2														
3	Residential Sales	\$ 12,779	\$ 10,327	\$ 7,772	\$ 4,450	\$ 2,825	\$ 1,865	\$ 1,848	\$ 1,842	\$ 2,132	\$ 4,210	\$ 7,283	\$ 11,016	\$ 68,349
4	Commercial Sales	4,985	3,978	3,110	1,886	1,222	848	859	828	931	1,762	2,931	4,401	27,741
5	Industrial Sales	1,188	1,033	854	643	550	501	503	500	515	653	845	1,079	8,864
6	Public Authority Sales	1,355	1,067	816	457	280	176	173	172	202	426	755	1,162	7,041
7	Unbilled	-	-	-	-	-	-	-	-	-	-	-	-	-
8														
9	Total Sales	20,307	16,405	12,552	7,436	4,877	3,390	3,383	3,342	3,780	7,051	11,814	17,658	111,995
10														
11	Transportation	808	756	697	624	583	561	561	561	568	619	687	772	7,797
12	Other Revenue	61	66	62	55	50	48	47	50	59	70	109	78	755
13														
14	Total Operating Revenues	21,176	17,227	13,311	8,115	5,510	3,999	3,991	3,953	4,407	7,740	12,610	18,508	120,547
15	Purchase Gas Costs	14,996	11,919	8,922	4,962	2,993	1,860	1,863	1,832	2,169	4,699	8,386	12,922	77,523
16														
17	Gross Profit	6,180	5,308	4,389	3,153	2,517	2,139	2,128	2,121	2,238	3,041	4,224	5,586	43,024
18														
19														
20	Mcf by Customer Class (000's)													
21														
22	Residential Sales	2,632	2,123	1,556	820	453	234	231	230	297	766	1,435	2,250	13,027
23	Commercial Sales	1,069	856	659	384	227	138	142	134	159	354	612	941	5,675
24	Industrial Sales	300	267	225	176	152	138	138	137	142	177	221	276	2,349
25	Public Authority Sales	299	238	181	100	59	35	34	34	41	93	166	256	1,536
26	Unbilled	-	-	-	-	-	-	-	-	-	-	-	-	-
27														
28	Total Sales	4,300	3,484	2,621	1,480	891	545	545	535	639	1,390	2,434	3,723	22,587
29														
30	Transportation	2,385	2,305	2,215	2,103	2,039	2,005	2,005	2,005	2,015	2,095	2,199	2,330	25,701
31														
32	Total Deliveries	6,685	5,789	4,836	3,583	2,930	2,550	2,550	2,540	2,654	3,485	4,633	6,053	48,288

Revised 10/07/99\*

**Western Kentucky Gas Company  
Case No. 99-070  
KPSC Data Request #2 Dated August 19, 1999  
DR Item 47, a, c  
Witness: Gary Smith**

**Data Request:**

Refer to Exhibits GLS-1 and GLS-7 in the Direct Testimony of Gary L. Smith.

- a. Explain the increase of \$84,884 in the negative revenue adjustment for "additional contract reformation" as shown on line 33 of the two exhibits. Provide any necessary calculations.
- c. Provide a breakdown, by customer, of the adjusted volumes of 13,332,103 Mcf and revenues of \$1,692,428 for "Total Special Contracts." This does not require identifying customers. Reference to Customer No. 1, No. 2, etc will suffice.

**Response:**

The response to part (c) of this request is filed under a petition for confidentiality due to the necessity of revealing the affected volume and/or discount level for purposes of these computations.

- a. The calculation is shown on Schedule DR-47(a) attached hereto.
- c. The calculation is shown on Schedule DR-47(c) attached hereto.

---

\* - Calculation included on Schedule DR-47(a) is updated to reflect changes associated with "Additional Contract Reformations", based on supplemental information presented by Western on 10/07/99.



Western Kentucky Gas Company  
Case No. 99-070  
KPSC Data Request #2 Dated August 19, 1999  
DR Item 47 (a)  
Witness: Gary Smith

Response:

Western, on line 33 of Exhibit GLS-1 (**Schedule 1 of 4, Revised - 10/07/99**), includes an adjustment for "Additional Contract Reformatations" of **\$1,058,302** below those revenues calculated on lines 1-32, at present tariff rates. Included in this adjustment are **five** customers who utilized tariff service during the reference period - whose volumes appear in the applicable tariff margin category.

On line 33 of Exhibit GLS-7 (**Schedule 1 of 4, Revised - 10/07/99**), the adjustment for "Additional Contract Reformatations" required recalculation to state the level of discount below the revenues calculated on lines 1-32, at proposed tariff rates. The volumes for those **five** tariff customers, by margin block, is shown below. Also shown is the calculation of the additional **\$63,140** discount, when comparing to proposed versus present tariff margin structures.

Line No.	Tariff Volumes Affected	Tariff Margins per Mcf			Change in Tariff Revenue Basis (Col b x Col e)	
		Present	Proposed	Change (Col d - Col e)		
(a)	(b)	(c)	(d)	(e)	(f)	
1	<u>Firm Service Volumes:</u>					
2	<i>(G-1, LVS-1, T-2/G-1, T-4)</i>					
3	First 300 Mcf/month	14,400	1.0615	1.2000	0.1385	1,994
4	Next 14,700 Mcf/month	416,652	0.5585	0.6946	0.1361	56,706
5	Over 15,000 Mcf/month	68,170	0.4085	0.4299	0.0214	1,459
6						
7	<u>Interruptible Service Volumes:</u>					
8	<i>(G-2, LVS-2, T-2/G-2, T-3)</i>					
9	First 15,000 Mcf/month	633,648	0.4936	0.5300	0.0364	23,065
10	Over 15,000 Mcf/month	1,487,695	0.3436	0.3301	(0.0135)	(20,084)
11						
12	Total					<u>\$ 63,140</u>

\* Revision based upon special contracts filed by the Company on October 7, 1999.

**Western Kentucky Gas Company**  
**Case No. 99-070**  
**KPSC Data Request #2 Dated August 19, 1999**  
**DR Item 52 b-d**  
**Witness: Gary Smith**

**Data Request:**

Refer to the response to Item 51 of the Commission's July 16, 1999 Order.

- b. The special contracts Western currently has produce average margins of less than \$.13 per Mcf. Discounts from tariff rates in the form of "additional contract reformation" exceed \$1 million. How much of Western's load (in Mcf) not already served at less than tariff rates is subject to competition or possible bypass? How much net revenue was generated from these loads during fiscal year 1998?
- c. The proposed tariff rider does not include a starting point, or base amount, reflecting the margins, or net revenues, derived from the loads already served at less than tariff rates or those loads served at tariff rates that are subject to competition or possible bypass. If a base level, or starting point, from which to measure the "margin losses" is not included in the tariff, explain why such an omission will not result in an immediate loss calculation based on the proposed formula.
- d. Based on the revenues from existing contracts, discounts and rate flexes, along with the revenues from loads that could be subject to less than tariff rates in the future, provide the total dollar amount of margins, or net revenues, for the forecast period that would reflect the type of base level, or starting point, described in part (c.) of this request.

**Response:**

- b. Western cannot accurately quantify the total load that is subject to competition or possible bypass.

As shown on Exhibit GLS-1, column (d), line 31, the volume under special contract during fiscal year 1998 was 13,230,373 Mcf. Contract volume adjustments of 101,730 Mcf were added in

**Western Kentucky Gas Company**  
**Case No. 99-070**  
**KPSC Data Request #2 Dated August 19, 1999**  
**DR Item 52 b-d**  
**Witness: Gary Smith**

column (f) of Exhibit GLS-1, and in the response to this, the KPSC's second Data Request, Item 47 a, Western identified 2,620,565 Mcf served under tariff rates in fiscal year 1998, but expected to be under special contract rates in the test year of 2000. Thus, the test year includes a total of 15,952,668 Mcf under special contract rates. This represents 57% of Western's total industrial sales and transportation deliveries during the test year.

One difficulty in assessing Western's test year volumes vulnerable to physical bypass is that competitive conditions can change. For example, individual customers, whose current consumption alone would not appear to warrant their investment in bypass facilities, could unexpectedly join forces with neighboring industries to economically justify shared facilities.

Regardless, however, of Western's inability to quantify this vulnerability, it is our belief that, under current market conditions and transportation rate schedules, the volumetric risk for bypass threats among tariff customers is much less than those volumes already served by Western under special contracts.

- c. It is not Western's intent that the proposed Margin Loss Recovery ("MLR") Rider would result in the immediate loss described in this question. Western's intent is to define the factor NGPM, the "normally applicable distribution charge" (reference Original Sheet 29L of Western's proposed tariff) as the rate schedule applicable to a specific customer in the test year of this Case. Prior to recovery of losses through the MLR, it would be Western's responsibility to provide necessary documentation to the Commission to support the NGPM, as included in the test year for a specific customer.

Please refer to Western's responses to the First Attorney General Data Request, dated August 19, 1999, Items 112 and 159 for various examples of the calculation of losses recoverable through the proposed MLR.

- d. Please refer to the responses to sub-parts (b) and (c) of this data request Item.

Western Kentucky Gas Company  
Case No. 99-070  
KPSC Data Request #3 Dated September 20, 1999  
DR Item 9  
Witness: Gary Smith

Data Request:

Refer to the response to Item 52 of the Commission's August 19, 1999 Order and Exhibits GLS-2 and GLS-3 of the Direct Testimony of Gary L. Smith.

- a. Part (b) of the response identifies 16,113,322 Mcf as being under special contract and indicates this amount represents 57 percent of Western's total industrial sales and transportation deliveries during the test year. Identify, in Exhibits GLS-2 and GLS-3, the Mcf levels that, when summed, produce the total industrial sales and transportation deliveries that were used as the denominator to derive the result of 57 percent.
- b. Refer to the response to part (a) of this request. Using the volumes included in that response, provide the amount of net revenues that would be generated under both existing rates and proposed rates and the calculations performed to derive these revenue amounts.

Response:

- a. The denominator in the referenced computation is the sum of Firm Industrial Sales and Transportation, per books, 8,803,129 Mcf (Exhibit GLS-2, Column j, Line 21) plus contract adjustments, 1,603,749 Mcf (Exhibit GLS-3, Column j, Line 21), plus weather adjustments (Exhibit GLS-4, Column j, Line 21), plus Interruptible Sales and Transportation, per books, 20,399,507 Mcf (Exhibit GLS-2, Column j, Line 41) plus contract adjustments, (2,799,751) Mcf (Exhibit GLS-3, Column j, Line 41). This sum, the total industrial sales and transportation volume, is 28,049,865 Mcf.
- b. Please refer to Exhibit KPSC #3 - DR Item 9(b), attached hereto, for the requested information.

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\*- Revenue calculation included on Exhibit KPSC #3 - DR Item 9(b) is updated to reflect changes associated with "Additional Contract Reformatations", based on supplemental information presented by Western on 10/07/99.

WESTERN KENTUCKY GAS COMPANY

Case No. 99-070

KPSC DR Dated September 20, 1999

EXHIBIT KPSC #3

Item 9 (b)

REVISED - 10/07/99

Line No.	Per Books (Ref GLS-2)		Contr. Adj. (Ref GLS-3)		Test Year Volumes (Per Book + Acontr. Adj.)		Existing Rates		Proposed Rates	
	Number Of Bills	Mcf	Number Of Bills	Mcf	Number Of Bills	Mcf	Present Margin	Present Revenues	Proposed Margin	Proposed Revenues
<b>FIRM INDUSTRIAL</b>										
1	2,770		190		2,960		13.60	40,256	24.00	71,040
2	713	1,780	296		1,009		45.00	45,405	50.00	50,450
3		480,003		(47,225)		1,780	0.10	178	0.10	178
4		1,235,533		(403,366)		432,778	1.0615	459,393	1.2000	519,333
5		2,108		0		832,167	0.5585	464,766	0.6946	578,024
6		30,455		252		2,108	0.4085	861	0.4299	906
7		500,929		(24,009)		30,707	1.0615	32,595	1.2000	36,848
8		78,311		0		476,920	0.5585	266,360	0.6946	331,269
9		85,089		(1,500)		78,311	0.4085	31,990	0.4299	33,666
10		6,972		(64,563)		20,526	1.0615	5,809	1.2000	6,566
11		6,711		0		5,472	0.5585	11,464	0.6946	14,257
12		168,705		104,683		6,711	0.4085	2,741	0.4299	2,885
13		2,680,003		672,759		273,388	1.0615	290,201	1.2000	328,066
14		531,549		(310,532)		3,352,762	0.5585	1,872,518	0.6946	2,328,828
15		11,446		(11,446)		221,017	0.4085	90,285	0.4299	95,015
16		25,410		(25,410)		-	1.1677	-	1.3200	-
17		0		0		-	0.6144	-	0.7641	-
18		3,003,136		1,714,106		4,717,242	0.4494	425,038	0.4729	425,038
19		8,846,360		1,603,749		10,450,109	-	4,039,860	-	4,822,370
20										
21										
22										
<b>INTERRUPTIBLE INDUSTRIAL</b>										
23	1,648		27		1,675		150.00	251,230	250.00	418,750
24	755	524,740	71	0	826	524,740	45.00	37,170	50.00	41,300
25		899,934		(245,800)		654,134	0.4936	322,881	0.10	10,000
26		152,485		(127,603)		24,882	0.3436	8,549	0.5300	346,691
27		786,564		(229,742)		556,822	0.4936	274,847	0.3301	8,214
28		148,134		(58,376)		89,758	0.3436	30,841	0.5300	295,116
29		149,567		(4,381)		145,186	0.4936	71,664	0.3301	29,629
30		224,471		0		224,471	0.3436	77,128	0.5300	76,949
31		4,177,009		479,546		4,656,555	0.4936	2,298,476	0.5300	2,467,974
32		3,493,877		(860,790)		2,633,087	0.3436	904,729	0.3301	869,182
33		140,229		(140,229)		0	0.5430	-	0.5830	-
34		0		0		-	0.3780	-	0.3631	-
35		4,177,009		(1,612,376)		8,614,861	-	1,267,391	-	1,267,391
36		3,493,877		(2,799,751)		17,599,756	-	5,597,399	-	5,597,767
37		140,229		(140,229)		-	-	-	-	-
38		10,227,237		(1,196,002)		28,049,865	-	(1,058,302)	-	(1,121,442)
39		20,399,507					-	-	-	-
40							-	-	-	-
41							-	-	-	-
42							-	-	-	-
43							-	-	-	-
44							-	-	-	-
45							-	-	-	-
46							-	-	-	-
47							-	-	-	-
48							-	-	-	-

{1} - Parked Volumes not included in Total Deliveries.

{2} - Column b includes corresponding weather adjustment volumes from Exhibit GLS-4.

{3} - Alternate Receipt Point proposed revenues based on 100,000 Mcf.

{4} - Discount from current rates (Column h); Discount from proposed rates (Column j). Based on Confidential Information.

JOHN N. HUGHES  
*Attorney at Law*  
Professional Service Corporation  
124 WEST TODD STREET  
FRANKFORT, KENTUCKY 40601

Telephone:  
(502) 227-7270

Telecopier:  
(502) 875-7059

October 7, 1999

Ms. Helen Helton  
Executive Director  
Kentucky Public Service Commission  
730 Schenkel Lane  
Frankfort, KY 40602

Re: Case No. 99-070

RECEIVED

OCT 07 1999

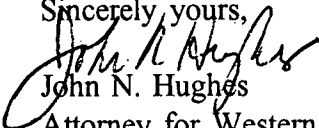
PUBLIC SERVICE  
COMMISSION

Dear Ms. Helton:

Please file the updated response to the Commission's initial data request, item 39c.

If there are any questions about this matter or if additional information is needed, please contact me.

Sincerely yours,

  
John N. Hughes

Attorney for Western Kentucky  
Gas Company

cc: Intervenors

**Western Kentucky Gas Company  
Case No. 99-070  
KPSC Data Request Dated July 16, 1999  
DR Item 39 c  
Witness: Adams**

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OCT 07 1999  
PUBLIC SERVICE  
COMMISSION

Data Request:

- c. Monthly updates of the actual costs incurred during the course of this proceeding, in the manner prescribed above. Updates will be due on September 3, 1999 (Western's due date for responses to additional data requests), November 1, 1999 (due date for requests to Intervenors), and 30 days after the date of the public hearing or the due date for final briefs, whichever date is later.

Response:

- c. Attached are Western's update scheduled for September 3. We apologize for our tardiness in submitting this response. We had somehow confused the September due date with an October due date.

RATE APPLICATION COSTS INCURRED BY WESTERN KENTUCKY GAS COMPANY  
CASE NO. 99-070  
ACCOUNT WKG10143

BY	Date	Check Number	Vendor	Consultants	Legal	Public Notice	Printing	Employee Expense	Meetings/ Misc.	Labor	Office Supplies
*	03/03/1999	189357	<b>Consultants</b> Applied Energy Groups Inc.	12,560.00							
*	04/01/1999	195638	Applied Energy Groups Inc.	1,440.00							
*	05/01/1999	203677	Applied Energy Groups Inc.	540.00							
*	03/04/1999	191808	Deloitte & Touche	10,410.00							
*	05/27/1999	307492	Deloitte & Touche	1,868.03							
*	01/21/1998	188576	Deloitte & Touche	2,100.00							
*	04/22/1998	117347	Deloitte & Touche	2,310.00							
*	02/18/1999	187701	Deloitte & Touche	31,865.00							
*	04/01/1999	195935	Deloitte & Touche	4,005.00							
*	04/29/1999	201832	Deloitte & Touche	16,064.05							
*	11/30/1998	169010	CH Guernsey & Company	150.00							
*	12/29/1998	176324	CH Guernsey & Company	2,700.72							
*	03/31/1999	195668	CH Guernsey & Company	7,138.09							
*	04/21/1999	200378	CH Guernsey & Company	1,726.04							
*	05/19/1999	305577	CH Guernsey & Company	8,257.93							
*	02/28/1999	189367	Lukens Consulting Group	33,997.17							
*	03/31/1999	197302	Lukens Consulting Group	18,997.39							
*	04/30/1999	203723	Lukens Consulting Group	15,033.79							
*	05/31/1999	305697	Lukens Consulting Group	6,896.06							
*	06/30/1999	307625	Lukens Consulting Group	247.50							
*	11/02/1998	165301	Utility & Economic Consulting, Inc.	1,740.50							
*	11/30/1998	168815	Utility & Economic Consulting, Inc.	2,016.50							
*	01/04/1999	175914	Utility & Economic Consulting, Inc.	625.00							
*	03/01/1999	189341	Utility & Economic Consulting, Inc.	3,306.33							
*	04/03/1999	197895	Utility & Economic Consulting, Inc.	1,016.50							
*	04/30/1999	201624	Utility & Economic Consulting, Inc.	1,016.50							
*	06/01/1999	305805	Utility & Economic Consulting, Inc.	4,300.55							



Date	Check Number	Vendor	Consultants	Legal	Public Notice	Printing	Employee Expense	Meetings/ Misc.	Labor	Office Supplies
		<b>Consultant's - cont'd</b>								
08/09/1999	314829	Applied Energy Group, Inc.	1,920.00							
09/02/1999	320514	Applied Energy Group, Inc.	4,140.00							
05/19/1999	305577	C H Guernsey & Co.	8,257.93							
07/26/1999	312460	C H Guernsey & Co.	3,053.00							
08/27/1999	320551	C H Guernsey & Co.	3,703.84							
08/19/1999	320174	Deloitte & Touche	1,325.00							
06/03/1999	305697	Lukens Consulting Group	6,896.06							
08/03/1999	313464	Lukens Consulting Group	787.22							
08/31/1999	320677	Lukens Consulting Group	11,643.80							
08/02/1999	312659	Utility & Economic Consulting	625.00							
09/07/1999	320829	Utility & Economic Consulting	2,875.00							
		<b>Legal</b>								
02/28/1999	205519	Sheffer, Hutchinson, Kinney		1,512.70						
03/31/1999	205519	Sheffer, Hutchinson, Kinney		8,430.55						
04/30/1999	205519	Sheffer, Hutchinson, Kinney		5,676.78						
03/03/1999	201812	Ward & Anderson, P. C.		3,757.83						
06/30/1999	313234	Sheffer Hutchinson Kinney		320.01						
06/03/1999	313234	Sheffer Hutchinson Kinney		11,305.98						
06/30/1999	313234	Sheffer Hutchinson Kinney		2,563.30						
		<b>Public Notice</b>								
06/30/1999	306879	The Anderson News			1,137.78					
06/30/1999	307522	The Advocate Messenger			1,544.13					
06/30/1999	306911	Central KY News-Journal			1,040.04					
06/30/1999	306935	Daily News			2,171.61					
06/30/1999	307589	Glasgow Daily Times			2,547.75					
06/30/1999	306988	Kentucky New Era			3,498.39					
06/30/1999	308769	The Messenger			2,126.25					
06/30/1999	307638	News-Democrat & Leader			970.20					
06/30/1999	307682	The Sentinel-News			1,173.69					

	Date	Check Number	Vendor	Consultants	Legal	Public Notice	Printing	Employee Expense	Meetings/ Misc.	Labor	Office Supplies
*	06/30/1999	306444	<u>Public Notice</u> Owensboro Messenger Inquirer			4,411.26					
*	06/30/1999	306446	The Paducah Sun			4,231.71					
*	06/30/1999	306517	The Times Leader			1,265.62					
*	05/28/1999	305742	<u>Printing</u> Progress Printing				4,042.61				
*	06/15/1999	306464	Progress Printing				808.53				
*	04/05/1999	3703	<u>Employee Expense</u> Betty L. Adams					2,237.63			
*	05/15/1999	205903	Rebecca M. Buchanan					218.14			
*	04/10/1999	3732	Donald P. Burman					484.20			
*	05/13/1999	300704	Donald P. Burman					1,021.39			
*	04/06/1999	3793	Tom S. Hawkins, Jr.					1,189.55			
*	05/05/1999	3954	Tom S. Hawkins, Jr.					2,381.14			
*	06/18/1999	304564	Tom S. Hawkins, Jr.					1,510.61			
*	04/01/1999	3697	Sid Hudson					323.49			
*	04/15/1999	198600	Thomas H. Petersen					1,515.87			
*	06/07/1999	300711	Thomas H. Petersen					1,229.34			
*	05/01/1999	201347	Thomas H. Petersen					1,162.36			
	09/15/1999	320491	William J. Senter					129.82			
*	02/03/1999	188134	<u>Meetings/Misc. - cont'd.</u> Midwestern Climate Center - Data						65.00		
*	02/23/1999	188134	Midwestern Climate Center - Data						35.00		
*	03/02/1999	188929	Midwestern Climate Center - Data						65.00		
*	05/28/1999	305756	RiverPark Center						324.67		
*	05/18/1999	305730	Fairfield Inn						135.38		
*	06/22/1999	309390	Moonlite						185.12		
*	03/23/1999	193186	Ladderbacks						162.08		
*	04/12/1999	197028	Subway						18.19		
*	03/23/1999	193041	Subway						18.19		

Date	Check Number	Vendor	Consultants	Legal	Public Notice	Printing	Employee Expense	Meetings/ Misc.	Labor	Office Supplies
04/12/1999	197013	Wetzels						13.77		
04/26/1999	199351	Wetzels						9.95		
07/29/1999	315293	Mancino's						20.14		
08/30/1999	319734	Mancino's						37.5		
09/02/1999	318594	Mancino's						59.25		
09/02/1999	318646	Rolling Pin						35.55		
		<u>Labor</u>								
		19.5 hrs.							\$452.05	
		75.0 hrs.							\$1,731.71	
		<b>Office Supplies (for binders)</b>								
07/30/1999	312805	Greenwell Chisholm Printing								79.50
07/19/1999	310836	Office Equipment Co.								44.31
07/27/1999	312886	Office Equipment Co.								77.59
07/28/1999	312886	Office Equipment Co.								274.16
07/27/1999	312886	Office Equipment Co.								88.62
08/03/1999	312886	Office Equipment Co.								5.17
08/04/1999	312886	Office Equipment Co.								5.17
08/24/1999	319298	Office Equipment Co.								91.64
08/25/1999	319298	Office Equipment Co.								342.43
09/01/1999	319298	Office Equipment Co.								82.72
07/27/1999	312887	Office Max								130.36
07/23/1999	312906	Progress Printing								10.60
08/31/1999	319764	Progress Printing								200.47
08/25/1999	319356	Smith & Butterfield								259.70
08/25/1999	319356	Smith & Butterfield								636.80
08/31/1999	319356	Smith & Butterfield								865.76
<b>Totals</b>			\$237,555.50	\$33,567.15	\$26,118.43	\$4,851.14	\$13,403.54	\$1,184.79	\$2,183.76	\$3,195.00
<b>Grand Total to Date</b>			<b>\$322,059.31</b>							

\* Note: All costs are base year (BY) unless otherwise indicated

CASE NO. 99-070

KPSC Data Response #2

Items 24 b & C

<u>Name</u>	<u>Date</u>	<u>Transp.</u>	<u>Lodging</u>	<u>Meals</u>	<u>Miscellaneous &amp; Description</u>	
Betty Adams	04/05/1999	1,950.00	230.00	55.95	1.68	2,237.63
Rebecca Buchanan	05/15/1999			11.74	206.40 mileage	218.14
Don Burman	04/10/1999	395.78	64.42		24.00	484.20
Don Burman	05/13/1999	982.00		8.65	30.74 parking, mileage	1,021.39
Tom Hawkins	04/06/1999	1,084.35	64.42		40.78 parking, gas, mileage	1,189.55
Tom Hawkins	05/05/1999	2,066.35	152.18	82.80	79.81 parking, gas, mileage	2,381.14
Tom Hawkins	06/18/1999	1,241.92	132.11	136.58		1,510.61
Sid Hudson	04/01/1999	31.00	230.00	62.49		323.49
Tom Petersen	04/15/1999	302.00	64.42	14.34	24.00 parking	404.76
Tom Petersen	04/15/1999	982.00	113.11		16.00 parking	1,111.11
Tom Petersen	06/07/1999	1,131.37	67.69	12.28	18.00 tolls, parking	1,229.34
Tom Petersen	05/01/1999	1,059.88	67.69	6.29	28.50 parking, gas	1,162.36
Bill Senter	09/15/1999			22.02	\$107.80 Supplies for binders	129.82

sub-total	11,226.65	1,186.04	391.12	469.91		13,273.72
<b>Total Employee Expenses</b>						<b>13,273.72</b>

**Labor:**

John Hudson	8.50 hrs. @ \$21.02	178.71
Mariam Tucker	5.50 hrs. @ \$24.33	133.84
Jackie Purcell	5.50 hrs. @ \$25.36	139.50
Matt Howard	3.5 hrs. @ \$19.31	67.59
John Hudson	32.5 hrs. @ \$21.02	683.30
Jim Tichenor	8.0 hrs. @ \$24.32	194.55
Jackie Purcell	31.0 hrs. @ 25.36	786.27
<b>Total Labor</b>		<b>2,183.76</b>

The Law Firm of  
SHEFFER HUTCHINSON KINNEY  
115 East Second Street  
Owensboro, Kentucky 42303  
(502)-684-3700

CG  
7-28

Tax I.D. No. 61-1023845

Please mail all payments to the above address.

Atmos Energy Corporation  
P.O. Box 650205  
Dallas TX 75265

Page: 1  
06/30/99  
ACCOUNT NO: 2609-0003K  
STATEMENT NO: 41

ATTN: Doug Walther

Public Service Commission Matters

	HOURS		
06/03/99 JAH Telephone call with BS re case matters	0.20	37.00	<i>rate cost</i>
06/08/99 MRH Review of Order; telephone conference with Bill Senter and with Jack Hughes	0.75	93.75	<i>rate cost</i>
06/16/99 JAH Letter - PSC re revised exhibits; File with PSC	0.80	148.00	<i>rate cost</i>
JAH Telephone call with A.G. re confidentiality agreement revisions	0.20	37.00	<i>rate cost</i>
06/17/99 JAH Copy order Case 99-070	0.75	138.75	<i>rate cost</i>

Atmos Energy Corporation

Public Service Commission Matters

Page: 2  
06/30/99  
ACCOUNT NO: 2609-0003K  
STATEMENT NO: 41

Jack Hughes/ Partner 3.96 185.00 732.60

06/22/99	Copies exhibits to PSC motion to reconsider	128.80
	TOTAL EXPENSES	<u>128.80</u>
	TOTAL CURRENT WORK	1,173.90
	PREVIOUS BALANCE	-\$853.89
	BALANCE DUE	<u><u>\$320.01</u></u>

*D. H. Hughes* *D.H.*

28394

PROJECT RELATED ACCOUNTING DISTRIBUTIONS				
Project Number (8)	Task Number (5)	Expenditure Type	Expenditure	Amount
			Organization	
WKG10143	—	LEGAL	WEST. KENT. GAS	\$ 320.01

Approval: Glen A. Blanscet Date: 8-9-99  
Glen A. Blanscet



RECEIVED  
AUG 09 1999  
ATMOS ENERGY  
ACCOUNTS PAYABLE

The Law Firm of  
SHEFFER HUTCHINSON KINNEY  
115 East Second Street  
Owensboro, Kentucky 42303  
(502)-684-3700

CG  
7-28

Tax I.D. No. 61-1023845

Please mail all payments to the above address.

Atmos Energy Corporation  
P.O. Box 650205  
Dallas TX 75265

Page: 1  
06/03/99  
ACCOUNT NO: 2609-0016K  
STATEMENT NO: 3

ATTN: Doug Walther

1999 Rate Case

	HOURS	
05/04/99 MRH Telephone conferences with Smitty Taylor, Conrad Gruber and Bill Senter	0.50	62.50
05/06/99 MRH Telephone conferences with Conrad Gruber, Smitty Taylor and Jack Hughes	0.50	62.50
05/07/99 JAH Telephone call with BS re: revised rate notice 99-070	0.20	37.00
JAH Review testimony	2.70	499.50
05/10/99 MRH Review of materials in preparation for conference at Western concerning rate case; conference at WKG re: rate case; telephone conference with Bill Senter and with RST's office	7.50	937.50
JAH Conference re: rate case 99-070	8.25	1,526.25
05/11/99 MRH Continued participation at rate case meeting and review of material	7.00	875.00
JAH Conference re: rate case 99-070	9.20	1,702.00
05/12/99 JAH Prepare information re: special rate formats for BS 99-070	0.60	111.00
05/13/99 MRH Telephone conference with Doug Walther and with Jack Hughes	0.40	50.00
MRH Telephone conferences with Bill Senter and Jack Hughes concerning scheduling of Attorney General	0.40	50.00
JAH Telephone call with A.G. re: rate case conference 99-070	0.20	37.00
05/15/99 MRH To review of revised testimony	4.75	593.75
05/17/99 MRH Review of notes in preparation for telephone conference with Doug Walther and Jack Hughes; review of revised testimony	4.50	562.50



1999 Rate Case

	HOURS	
JAH Review revised testimony; telephone conference with DW; RH re: testimony 99-070	4.60	851.00
05/19/99 MRH To review of revised testimony; review of supplemental attachments; work on application revisions; telephone conferences with Doug Walther, Bill Senter and Smitty Taylor	3.50	437.50
JAH Review testimony, exhibits; telephone call with DW 99-070	2.75	508.75
05/20/99 MRH Telephone conferences with Doug Walther and with Jack Hughes	0.40	50.00
05/21/99 JAH Conference with A.G. re rate case 99-070	3.30	610.50
MRH To travel to Frankfort and meeting with Attorney General's office and with Smitty Taylor	6.00	750.00
05/24/99 JAH Review application; exhibits 99-070	0.33	61.05
MRH Work on petition for adjustment of rates; begin work on summaries of testimony for future use	2.50	312.50
05/25/99 MRH Telephone conference with Anita Mitchell	0.33	41.25
05/26/99 MRH To final review of petition; various telephone conferences with Jack Hughes, Smitty Taylor and Bill Senter	1.00	125.00
MRH Extensive telephone conference call with Bill Senter and preparation of final revisions to petition	0.75	93.75
05/28/99 JAH File rate application; A.G. conference re rate application 99-070	0.80	148.00
FOR PROFESSIONAL SERVICES RENDERED	72.96	11,095.80 <i>pm</i>

RECAPITULATION

ATTORNEY	Title	HOURS	HOURLY RATE	TOTAL
Hutchinson/Partner	Partner	40.03	\$125.00	\$5,003.75
Jack Hughes/ Partner	Partner	32.93	185.00	6,092.05

05/13/99	Copies @ \$.20			12.00
05/20/99	Copies @ \$.20			0.60
05/25/99	Owensboro office - FAX Sgloorcollins			10.89
05/26/99	Postage			1.32
TOTAL EXPENSES				24.81

Atmos Energy Corporation

Page: 3

06/03/99

ACCOUNT NO: 2603-0016K

STATEMENT NO: 3

1999 Rate Case

05/11/99	Miscellaneous - hotel, mileage to Owensboro for rate case conference	174.79
05/18/99	Miscellaneous - Copy of Atmos certificate of good standing from Secretary of State	0.58
05/18/99	Miscellaneous - Secretary of State fee for Atmos certificate	10.00
	TOTAL ADVANCES	185.37
	TOTAL CURRENT WORK	11,305.98
	PREVIOUS BALANCE	\$14,107.33
06/01/99	Fee Payment	-8,220.00
06/01/99	Expense payment	-5.25
06/01/99	Advance payment	-205.30
06/01/99	Fee Payment	-5,566.25
06/01/99	Expense payment	-4.29
06/01/99	Advance payment	-106.24
	TOTAL PAYMENTS	-14,107.33
	BALANCE DUE	<u>\$11,305.98</u>

Statement reflects payments received  
through May 31, 1999  
(Please include account number on payment)

28389

PROJECT RELATED ACCOUNTING DISTRIBUTIONS				
Project Number (8)	Task Number (5)	Expenditure Type	Expenditure	
			Organization	Amount
WKG 10143	—	LEGAL	WESTERN KENT. GAS	\$ 11,305.98

Approval: Glen A. Blanscet Date: 8-9-99  
Glen A. Blanscet

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AUG 09 1999  
ATMOS ENERGY  
ACCOUNTS PAYABLE

The Law Firm of  
SHEFFER HUTCHINSON KINNEY  
115 East Second Street  
Owensboro, Kentucky 42303  
(502)-684-3700.

CG  
7-28

Tax I.D. No. 61-1023845

Please mail all payments to the above address.

Atmos Energy Corporation  
P.O. Box 650205  
Dallas TX 75265

Page: 1  
06/30/99  
ACCOUNT NO: 2609-0016K  
STATEMENT NO: 4

ATTN: Doug Walther

1999 Rate Case

	HOURS	
06/01/99 MRH Various telephone conferences with Bill Senter	1.00	125.00
MRH To work on key point summary of direct testimony	4.00	500.00
06/03/99 MRH Extensive telephone conference with Bill Senter concerning various rate filing matters	0.50	62.50
06/07/99 MRH Telephone conference with Jack Hughes, Bill Senter and David Spencer	0.50	62.50
06/08/99 JAH Letter to PSC re revised exhibits; file exhibits; copy file Case No.	1.40	259.00
06/12/99 MRH Receipt and review of correspondence from Jack Hughes with enclosures constituting the amended filings in the rate case	0.40	50.00
06/14/99 MRH Telephone conference with Bill Senter	0.20	25.00
MRH Telephone conference with Bill Senter concerning rate case matter	0.25	31.25
06/16/99 JAH Letter - PSC re revised exhibits; File with PSC	0.80	148.00
06/17/99 MRH Receipt and review of order denying use of fiscal year data; telephone conferences with Jack Hughes and Bill Senter concerning same	0.33	41.25
JAH Review, revise application; draft response to PSC order	2.60	481.00
06/18/99 JAH Draft motion to reconsider PSC order; telephone call with BS; RH re motion	2.10	388.50
JAH Revise response; telephone call with BS re response	0.33	61.05
06/21/99 MRH Receipt and review of proposed Motion for Reconsideration and review of same; telephone conference with Jack Hughes	0.50	62.50
06/22/99 MRH Review of revised draft of motion for reconsideration and consideration of same; telephone conference with Jack Hughes	0.75	93.75

Atmos Energy Corporation

Page: 2

06/30/99

ACCOUNT NO: 2609-0016K  
STATEMENT NO: 4

1999 Rate Case

	HOURS	
MRH Telephone conference with Jack Hughes	0.20	25.00
06/23/99 JAH File motion to reconsider	0.75	138.75
FOR PROFESSIONAL SERVICES RENDERED	16.61	2,555.05

RECAPITULATION

<u>ATTORNEY</u>	<u>Title</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL</u>
Hutchinson/Partner	Partner	8.63	\$125.00	\$1,078.75
Jack Hughes/ Partner	Partner	7.98	185.00	1,476.30

06/02/99	Owensboro office - Long distance telephone calls to Jack Hughes			3.30
06/28/99	Owensboro office - Long distance telephone calls to Bill Senter			4.95
	TOTAL EXPENSES			8.25

2568.30

28392

PROJECT RELATED ACCOUNTING DISTRIBUTIONS				
Project Number (8)	Task Number (5)	Expenditure Type	Expenditure	Amount
			Organization	
WIK-10143	—	LEGAL	WESTERN MENT. GAS	\$3,219.34

Approval: Glen A. Blanscet Date: 8-9-99  
Glen A. Blanscet

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AUG 09 1999  
ATMOS ENERGY  
ACCOUNTS PAYABLE

27515

INVOICE



**GREENWELL-CHISHOLM  
PRINTING COMPANY**  
420 East Parrish Ave. • Owensboro, KY 42303  
Phone (270) 684-3267 • FAX (270) 686-1928

INVOICE NUMBER: 9/3077 -IN

INVOICE DATE: 07/30/99

DUE DATE: 08/29/99

SALES TAX CODE: KY

CUSTOMER NO: WESTERN

CUSTOMER P.O.: JACKIE

WESTERN KY GAS  
ACCOUNTING DEPARTMENT  
2401 NEW HARTFORD ROAD  
OWENSBORO KY 42303-1312

TERMS: **NET 30 DAYS** - A service charge of 1 1/2% per month will be added to past due balances.

**BALANCE DUE:** 79.50

Please detach and return this portion with your payment

DESCRIPTION	AMOUNT
2 BOXES 3HP 8 1/2X11 XEROX	75.00

PLEASE PAY THIS AMOUNT

3195.00

RECEIVED

AUG 06 1999

WESTERN KY GAS  
ACCOUNTS PAYABLE

WKG1943 Refer msc 2604  
*William Lentz*

NET INVOICE: 75.00  
FREIGHT: .00  
SALES TAX: 4.50

EASE PAY FROM THIS INVOICE - STATEMENT WILL BE SENT.

UR CONTINUED PATRONAGE IS SINCERELY APPRECIATED - Thank You!

22899

# Office Equipment Company

1701 BRECKENRIDGE ST.  
P.O. BOX 1191  
OWENSBORO, KY 42302  
(502) 926-2222

INVOICE



DATE	INVOICE NUMBER
07/19/99	16011-0
SALESMAN 102	TIME 11:28:33

WRITER 111 PAGE 1  
PHONE 270-685-1443M  
PO #MIKE

CUSTOMER # 3986 DEPT  
BILLING ADDRESS  
WESTERN KY GAS COMPANY  
ATTN: ACCOUNTING DEPT  
2401 NEW HARTFORD RD  
OWENSBORO KY 42303 1312

CHARGE  
INVOICE  
ROUTE # E

SHIPPING ADDRESS  
WESTERN KY GAS COMPANY  
2401 NEW HARTFORD RD  
OWENSBORO KY 42303

ITEM NUMBER	CO. DESCRIPTION	QTY	QTY	QTY	REG. PRICE	DISC %	DISC \$	NET PRICE	EXTENDED PRICE
A1152	SMD COVER, REP, 11X8.5, 3IN, BK	25		25	2.090 EA	20.0	5	1.672	52.25

\* MIKE LEWIS

WKG 10143 <sup>Task</sup> DEFER  
*William J. [Signature]*

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JUL 27 1999  
ATMOS ENERGY  
ACCOUNTS PAYABLE

\* 50 YEARS! 1949-1999! GETTING OLDER AND BETTER! \*  
TOTAL INVOICE DISCOUNT IS \$ 10.45 FOR 20.0%

SUB-TOTAL	52.25
DISCOUNT	10.45
TAX	2.51
	44.31

CUSTOMER X *[Signature]*  
TERMS: Net 30 days. A FINANCE CHARGE of 1 1/2% per month (which is an 18% annual percentage rate) will be added after 30 days. MINIMUM FINANCE CHARGE on all past due accounts will be 50c.  
CUSTOMER COPY



# Office Equipment Company

1701 BRECKENRIDGE ST.  
 P.O. BOX 1191  
 OWENSBORO, KY 42302  
 (502) 926-2222

*27524*  
 INVOICE



DATE	INVOICE NUMBER
07/27/99	16505-0

SALESMAN ~~102~~ TIME ~~12:06:11~~  
 WRITER 128 PAGE 1  
 PHONE 270-685-1443M

CUSTOMER # 3986 DEPT CHARGE  
 BILLING ADDRESS INVOICE  
 WESTERN KY GAS COMPANY ROUTE # E  
 ATTN: ACCOUNTING DEPT  
 2401 NEW HARTFORD RD  
 OWENSBORO KY 42303 1312

PO #JACKIE  
 SHIPPING ADDRESS  
 WESTERN KY GAS COMPANY  
 2401 NEW HARTFORD RD  
 OWENSBORO KY 42303

ITEM NUMBER	CO. DESCRIPTION	ORDER BACK SHIP			REG. PRICE	DISC %	D T	NET PRICE	EXTENT PRI
		QTY	QTY	QTY					
<del>81170</del>	<del>KLF INDEX, LTR, 1-25, SIDE TAB</del>	<del>3</del>	<del>3</del>		<del>6.100</del>	<del>ST 20.0</del>	<del>S</del>	<del>4.880</del>	
81196	KLF INDEX, LTR, 51-75, SIDE TA	25	25		6.100	ST 20.0	S	4.880	.
81197	KLF INDEX, LTR, 76-100, SIDETA	25	25		6.100	ST 20.0	S	4.880	.
81172	KLF INDEX, LTR, 26-50, SIDE TA	15		15	6.100	ST 20.0	S	4.880	91.

C/O JACKIE

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AUG 06 1999

ATMOS ENERGY  
 ACCOUNTS PAYABLE

*WKB 10143 Refer inv 2604*  
*[Signature]*

\* 50 YEARS! 1949-1999! GETTING OLDER AND BETTER! \*  
 TOTAL INVOICE DISCOUNT IS \$ 18.30 FOR 20.0%

SUB-TOTAL	91.50
DISCOUNT	18.30
TAX	4.39
	77.59

CUSTOMER X *[Signature]*  
 TERMS: Net 30 days. A FINANCE CHARGE of 1 1/2% per month (which is an 18% annual percentage rate) will be added after 30 days. MINIMUM FINANCE CHARGE on all past due accounts will be 50c.  
 CUSTOMER COPY

# Office Equipment Company

1701 BRECKENRIDGE ST.  
P.O. BOX 1191  
OWENSBORO, KY 42302  
(502) 926-2222

27527  
INVOICE



DATE	INVOICE NUMBER
07/28/99	16505-1

SALESMAN 102 TIME 08:57:45  
WRITER 128 PAGE 1  
PHONE 270-685-1443M

CUSTOMER # 3986 DEPT  
BILLING ADDRESS  
WESTERN KY GAS COMPANY  
ATTN: ACCOUNTING DEPT  
2401 NEW HARTFORD RD  
OWENSBORO KY 42303 1312

CHARGE  
INVOICE  
ROUTE # E

PO #JACKIE  
SHIPPING ADDRESS  
WESTERN KY GAS COMPANY  
2401 NEW HARTFORD RD  
OWENSBORO KY 42303

ITEM NUMBER	CO. DESCRIPTION	QTY	QTY	QTY	REG.	DISC	D	NET	EXTENDE
81170	KLF INDEX, LTR, 1-25, SIDE TAB	3		3	6.100	ST	20.0	S	4.880 18.3
81196	KLF INDEX, LTR, 51-75, SIDE TA	25		25	6.100	ST	20.0	S	4.880 152.5
81197	KLF INDEX, LTR, 76-100, SIDETA	25		25	6.100	ST	20.0	S	4.880 152.5

C/O JACKIE

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ATMOS ENERGY  
ACCOUNTS PAYABLE

\*\*\* WE SINCERELY APPRECIATE YOUR BUSINESS!!!! \*\*\*  
TOTAL INVOICE DISCOUNT IS \$ 64.66 FOR 20.0%

SUB-TOTAL	323.30
DISCOUNT	64.66
TAX	15.52
	274.16

CUSTOMER *John W. Hudson*  
TERMS: Net 30 days. A FINANCE CHARGE of 1 1/2% per month (which is an 18% annual percentage rate) will be added after 30 days. MINIMUM FINANCE CHARGE on all past due accounts will be 50c.  
CUSTOMER COPY

WKG 10143 Refer memo 2604  
*William G. Gentry Jr.*

# Office Equipment Company

1701 BRECKENRIDGE ST.  
P.O. BOX 1191  
OWENSBORO, KY 42302  
(502) 926-2222

27528  
INVOICE



DATE	INVOICE NUMBER
07/27/99	16531-0
SALESMAN 102	TIME 15:37:40
WRITER 112	PAGE 1
PHONE 270-685-1443M	

CUSTOMER # 3986 DEPT  
BILLING ADDRESS  
WESTERN KY GAS COMPANY  
ATTN: ACCOUNTING DEPT  
2401 NEW HARTFORD RD  
OWENSBORO KY 42303 1312

CHARGE  
INVOICE  
ROUTE # E

PO #JACKIE  
SHIPPING ADDRESS  
WESTERN KY GAS COMPANY  
2401 NEW HARTFORD RD  
OWENSBORO KY 42303

ITEM NUMBER	CO. DESCRIPTION	QTY	BACK	SHIP	REG.	DISC	D	NET	EXTENDED
81152	SMD COVER, REP, 11XB. 5, 3IN, BK	50		50	2.090	EA	20.0 S	1.672	104.50

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AUG 06 1999

ATLAS S. CO.  
ACCOUNTS PAYABLE

WKG 10143 Refer inv 2604  
*William [Signature]*

\* 50 YEARS! 1949-1999! GETTING OLDER AND BETTER! \*  
TOTAL INVOICE DISCOUNT IS \$ 20.90 FOR 20.0%

SUB-TOTAL	104.50
DISCOUNT	20.90
TAX	5.02
	88.62

CUSTOMER *John W. [Signature]*  
TERMS: Net 30 days. A FINANCE CHARGE of 1 1/2% per month (which is an 18% annual percentage ) will be added after 30 days. MINIMUM FINANCE CHARGE on all past due accounts will be 50c.

CUSTOMER COPY

# Office Equipment Company

1701 BRECKENRIDGE ST.  
P.O. BOX 1191  
OWENSBORO, KY 42302  
(502) 926-2222

27530  
INVOICE



DATE	08/03/99	INVOICE NUMBER	16883-0
SALESMAN	102	TIME	11:24:15

WRITER 128 PAGE 1  
PHONE 270-685-1443M  
PO #JACKIE

CUSTOMER # 3986 DEPT  
BILLING ADDRESS  
WESTERN KY GAS COMPANY  
ATTN: ACCOUNTING DEPT  
2401 NEW HARTFORD RD  
OWENSBORO KY 42303 1312

CHARGE  
INVOICE  
ROUTE # E

SHIPPING ADDRESS  
WESTERN KY GAS COMPANY  
2401 NEW HARTFORD RD  
OWENSBORO KY 42303

ITEM NUMBER	CO. DESCRIPTION	QTY	BACK	SHIP	REG.	DISC D	NET	EXTENDED
					PRICE	% T	PRICE	PRICE
81170	KLF INDEX, LTR, 1-25, SIDE TAB	1	1		6.100	ST 20.0 S	4.880	.00
81172	KLF INDEX, LTR, 26-50, SIDE TA	1	1		6.100	ST 20.0 S	4.880	6.10

C/O JACKIE

*WKC 10143 Refer mac WKC 2604*  
*William J. Smith*

RECEIVED  
AUG 06 1999  
ACCOUNTS PAYABLE

\* 50 YEARS! 1949-1999! GETTING OLDER AND BETTER! \*  
TOTAL INVOICE DISCOUNT IS \$ 1.22 FOR 20.0%

SUB-TOTAL	6.10
DISCOUNT	1.22
TAX	.29
	5.17

STOMER X *William J. Smith*  
RMS: Net 30 days. A FINANCE CHARGE of 1 1/2% per month (which is an 18% annual percentage  
) will be added after 30 days. MINIMUM FINANCE CHARGE on all past due accounts will be 50c.  
CUSTOMER COPY

# Office Equipment Company

1701 BRECKENRIDGE ST.  
P.O. BOX 1191  
OWENSBORO, KY 42302  
(502) 926-2222

27534  
INVOICE **OP:office plus**

DATE	INVOICE NUMBER
08/04/99	16883-1
SALESMAN 102	TIME 11:28:23

WRITER 128 PAGE 1  
PHONE 270-685-1443M  
PO #JACKIE

CUSTOMER # 3986 DEPT CHARGE  
BILLING ADDRESS INVOICE  
WESTERN KY GAS COMPANY ROUTE # E  
ATTN: ACCOUNTING DEPT  
2401 NEW HARTFORD RD  
OWENSBORO KY 42303 1312

SHIPPING ADDRESS  
WESTERN KY GAS COMPANY  
2401 NEW HARTFORD RD  
OWENSBORO KY 42303

ITEM NUMBER	CO. DESCRIPTION	ORDER	BACK	SHIP	REG.	DISC	D	NET	EXTENDE
QTY	QTY	QTY	PRICE	%	T	PRICE	PRIC		
81170	KLF INDEX, LTR, 1-25, SIDE TAB	1	1	6.100	ST	20.0	S	4.880	6.1

C/O JACKIE

*WKB 10143 Refer <sup>office</sup> supplies WKB 2604*  
*William J. Senter*

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AUG 06 1999

ATMOS ENERGY  
ACCOUNTS PAYABLE

\*\*\* WE SINCERELY APPRECIATE YOUR BUSINESS!!!! \*\*\*

TOTAL INVOICE DISCOUNT IS \$ 1.22 FOR 20.0%

SUB-TOTAL	6.10
DISCOUNT	1.22
TAX	.29
	5.17

CUSTOMER *J. Purcell*  
TERMS: Net 30 days. A FINANCE CHARGE of 1 1/2% per month (which is an 18% annual percentage rate) will be added after 30 days. MINIMUM FINANCE CHARGE on all past due accounts will be 50%.  
CUSTOMER COPY

# Office Equipment Company

1701 BRECKENRIDGE ST.  
P.O. BOX 1191  
OWENSBORO, KY 42302  
(502) 926-2222

INVOICE



*41306*

DATE	INVOICE NUMBER
08/24/99	18113-0
SALESMAN 102	TIME 11:30:11

WRITER 102 PAGE 1  
PHONE 270-685-1443M

CUSTOMER # 3986 DEPT  
BILLING ADDRESS  
WESTERN KY GAS COMPANY  
ATTN: ACCOUNTING DEPT  
2401 NEW HARTFORD RD  
OWENSBORO KY 42303 1312

CHARGE  
INVOICE  
ROUTE # E

PO #JACKIE  
SHIPPING ADDRESS  
WESTERN KY GAS COMPANY  
2401 NEW HARTFORD RD  
OWENSBORO KY 42303

ITEM NUMBER	CO. DESCRIPTION	QTY	BACK	SHIP	REG.	DISC	D	NET	EXTENDED
81170	KLF INDEX, LTR, 1-25, SIDE TAB	30	30		6.100	ST 25.4	N	4.550	.00
81196	KLF INDEX, LTR, 51-75, SIDE TA	30	30		6.100	ST 25.4	N	4.550	.00
81172	KLF INDEX, LTR, 26-50, SIDE TA	30	11	19	6.100	ST 25.4	N	4.550	86.45

ORDERED BY JACKIE  
THANK YOU!  
\*\*\*\*\*

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SEP 09 1999

ATMOS ENERGY  
ACCOUNTS PAYABLE

*Office Supplies WKB Shared Ser.*  
*WKB 10143*  
*9/8/1999*

\* 50 YEARS! 1949-1999! GETTING OLDER AND BETTER! \*  
TOTAL INVOICE DISCOUNT IS \$ 29.45 FOR 25.4%

SUB-TOTAL 86.45

TAX 5.19  
91.64

CUSTOMER X *Purell*  
TERMS: Net 30 days. A FINANCE CHARGE of 1 1/2% per month (which is an 18% annual percentage rate) will be added after 30 days. MINIMUM FINANCE CHARGE on all past due accounts will be 50c.

CUSTOMER COPY

# Office Equipment Company

44308

INVOICE



1701 BRECKENRIDGE ST.  
P.O. BOX 1191  
OWENSBORO, KY 42302  
(502) 926-2222

DATE	INVOICE NUMBER
08/25/99	18113-1

SALESMAN 102 TIME 11:24:10  
WRITER 102 PAGE 1  
PHONE 270-685-1443M

CUSTOMER # 3986 DEPT  
BILLING ADDRESS  
WESTERN KY GAS COMPANY  
ATTN: ACCOUNTING DEPT  
2401 NEW HARTFORD RD  
OWENSBORO KY 42303 1312

CHARGE  
INVOICE  
ROUTE # E

PO #JACKIE  
SHIPPING ADDRESS  
WESTERN KY GAS COMPANY  
2401 NEW HARTFORD RD  
OWENSBORO KY 42303

ITEM NUMBER	CO. DESCRIPTION	ORDER BACK SHIP			REG. PRICE	DISC %	D T	NET PRICE	EXTENDED PRICE	
		QTY	QTY	QTY						
<del>81170</del>	<del>KLF INDEX, LTR, 1-25, SIDE TAB</del>	<del>30</del>	<del>30</del>	<del>30</del>	<del>6.100</del>	<del>ST</del>	<del>25.4</del>	<del>N</del>	<del>4.550</del>	<del>136.50</del>
81196	KLF INDEX, LTR, 51-75, SIDE TA	30	30	30	6.100	ST	25.4	N	4.550	136.50
81172	KLF INDEX, LTR, 26-50, SIDE TA				6.100	ST	25.4	N	4.550	50.05

RECEIVED

ORDERED BY JACKIE  
THANK YOU!  
\*\*\*\*\*

SEP 09 1999  
ATMOS ENERGY  
ACCOUNTS PAYABLE

WKY 10143 Refer Supplies WKC

*[Handwritten Signature]*  
7/8/99

\*\*\* WE SINCERELY APPRECIATE YOUR BUSINESS!!!! \*\*\*  
TOTAL INVOICE DISCOUNT IS \$ 110.05 FOR 25.4%

SUB-TOTAL	323.05
TAX	19.38
	342.43

CUSTOMER X *[Handwritten Signature]*  
TERMS: Net 30 days. A FINANCE CHARGE of 1 1/2% per month (which is an 18% annual percentage rate) will be added after 30 days. MINIMUM FINANCE CHARGE on all past due accounts will be 50c.  
CUSTOMER COPY

# Office Equipment Company

71312 INVOICE



1701 BRECKENRIDGE ST.  
P.O. BOX 1191  
OWENSBORO, KY 42302  
(502) 926-2222

DATE	INVOICE NUMBER
09/01/99	18681-0

SALESMAN 102 TIME 14:14:25  
WRITER 111 PAGE 1  
PHONE 270-685-1443M  
PO #M. LEWIS

CUSTOMER # 3986 DEPT  
BILLING ADDRESS  
WESTERN KY GAS COMPANY  
ATTN: ACCOUNTING DEPT  
2401 NEW HARTFORD RD  
OWENSBORO

CHARGE  
INVOICE  
ROUTE # E

SHIPPING ADDRESS  
WESTERN KY GAS COMPANY

2401 NEW HARTFORD RD  
OWENSBORO KY 42303

KY 42303 1312

ITEM NUMBER	CO. DESCRIPTION	QTY	QTY	QTY	PRICE	%	T	NET PRICE	EXTENDED
01336	AVE INDEX, SDE, TABD, 151-175,	6		6	8.130	ST	20.0 S	6.504	48.7
01337	AVE INDEX, SDE, TABD, 176-200,	6		6	8.130	ST	20.0 S	6.504	48.7

RECEIVED

SEP 09 1999

ATMOS ENERGY  
ACCOUNTS PAYABLE

WKB 10143 Reyer Supplies WKB

*[Handwritten signature]*  
7/18/99

\* 50 YEARS! 1949-1999! GETTING OLDER AND BETTER! \*  
TOTAL INVOICE DISCOUNT IS \$ 19.52 FOR 20.0%

SUB-TOTAL	97.56
DISCOUNT	19.52
TAX	4.68
	82.72

CUSTOMER X *[Signature]*  
TERMS: Net 30 days. A FINANCE CHARGE of 1 1/2% per month (which is an 18% annual percentage rate) will be added after 30 days. MINIMUM FINANCE CHARGE on all past due accounts will be 50¢.

CUSTOMER COPY



OfficeMax #821 *29521*  
5241 Frederica Suite-2  
Owensboro, KY 42301 (502)683-7995  
ORDER BY PHONE 1-800-788-8080

0821 00001 57917 07/27/99  
SALE 199281 10:27 AM

072782113704 LEGAL DIVIDE V- 122.98  
22 @ \$5.59

22 ITEMS SUBTOTAL 122.98  
122.98 ky TAX 6.000% 7.38  
TOTAL \$130.36

XXXXXXXXXXXX1707 OMAX 130.36  
CARDHOLDER: !!!!!!!!!!!!!!!!!!!!!!!!!!!!!

I AGREE TO PAY ABOVE TOTAL AMOUNT  
ACCORDING TO CARD ISSUER AGREEMENT.

*John W. Hader*

RECEIVED  
AUG 08 1999  
ACCOUNTS PAYABLE

WKB10143 Dyer case 2604  
*William J. Hader Jr.*



Printing and Advertising Specialties

301 Hale Avenue • Owensboro, KY 42301  
(270) 684-2324

INVOICE NUMBER: V992689-IN  
INVOICE DATE: 07/23/99

ORDER NUMBER:  
ORDER DATE:  
SALESPERSON: 0009  
CUSTOMER NO: 00-0015880

SOLD TO:  
WESTERN KENTUCKY GAS  
ATTN: ACCOUNTING DEPT  
2401 NEW HARTFORD ROAD  
OWENSBORO KY 42303-1312

SHIP TO:  
WESTERN KENTUCKY GAS  
ATTN: ACCOUNTING DEPT  
2401 NEW HARTFORD ROAD  
OWENSBORO KY 42303-1312

CUSTOMER P.O. SHIP VIA F.O.B. TERMS  
TOM HIGDON NET 30 DAYS

ITEM	UNIT	QTY ORDERED	QTY SHIPPED	PRICE	AMOUNT
/PLAIN PAPER ROUND CORNERED LABELS 8.5X11	1000	0.040	0.040	0.000 250.000	10.00

RECEIVED

AUG 0 5 1999

ATMOS ENERGY  
ACCOUNTS PAYABLE

WKG 10143 Refer misc 2604  
*William [Signature]*

NET INVOICE: 10.00  
FREIGHT: .00  
SALES TAX: .60  
INVOICE TOTAL: 10.60

PLEASE PAY FROM INVOICE!  
STATEMENT MAILED UPON REQUEST.

INVOICE

42156



Since 1909  
Printing and Advertising Specialties  
301 Hale Avenue • Owensboro, KY 42301  
(502) 684-2324

INVOICE NUMBER: V993293-IN  
INVOICE DATE: 08/31/99

ORDER NUMBER:  
ORDER DATE:  
SALESPERSON: 0078  
CUSTOMER NO: 00-0015880

SOLD TO:  
WESTERN KENTUCKY GAS  
ATTN: ACCOUNTING DEPT  
2401 NEW HARTFORD ROAD  
OWENSBORO KY 42303-1312

SHIP TO:  
WESTERN KENTUCKY GAS  
ATTN: ACCOUNTING DEPT  
2401 NEW HARTFORD ROAD  
OWENSBORO KY 42303-1312

CUSTOMER P.O. SHIP VIA F.O.B. TERMS  
TOM HIGDON NET 30 DAYS

ITEM	UNIT	QTY ORDERED	QTY SHIPPED	PRICE	AMOUNT
/COPIES VOL I MANUAL 5 X 455 PAGES	EACH	2275.000	2275.000	0.000 .030	72.80
/COPIES VOL II 5X 355 1/SIDE, 17 2/SID	EACH	1990.000	1990.000	0.000 .030	62.24
/SPEC/ORDER WHITE VINYL BINDERS	1000	5.000	5.000	0.000 2.600	13.00
/TABS DIVIDERS/10 SETS	M	10.000	10.000	0.000 2.330	23.25
/INSERTING PAGES INTO BINDERS	M	10.000	10.000	0.000 1.890	18.90

RECEIVED

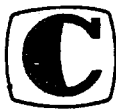
SEP 13 1999

ATMOS ENERGY  
ACCOUNTS PAYABLE

WKC 10143 Refer printing WKC  
H. [Signature] 9/9/99

NET INVOICE: 190.19  
FREIGHT: .00  
SALES TAX: 10.28  
INVOICE TOTAL: 200.47

LEASE PAY FROM INVOICE!  
STATEMENT MAILED UPON REQUEST.



# CHAMPION INDUSTRIES, INC. 4393

**SHIP TO:**

WESTERN KENTUCKY GAS CO  
 2401 NEW HARTFORD RD  
 MIKE 685-8157  
 OWENSBORO KY 42303

**REMIT TO:**

Smith & Butterfield / IPS  
 P.O. Box 3446  
 Evansville IN 47733-3446

812-422-3261 800-321-6543

**SOLD TO:**

WESTERN KENTUCKY GAS CO  
 2401 NEW HARTFORD RD  
 OWENSBORO KY 42303

INVOICE NO.	INVOICE DATE	CUSTOMER NO.
SI109AG-00	8/25/99	E 946990

Page 1

SALESMAN	PURCHASE ORDER NO.	SALES TYPE	TERMS
403		CHARGE	NET 30 DAYS

LINE #	STOCK NO.	QTY. ORDERED	QTY. B.O.	DESCRIPTION	QTY. SHIPPED	U/M	PRICE	TAX	AMOUNT
1		175		SMD BE129 PRESSBOARD BINDERS	175	EA	1.400	* T	245.00

**RECEIVED**  
 SEP 09 1999  
 ATMOS ENERGY  
 ACCOUNTS PAYABLE

*WKB 10/4/99 Dejeu Supplies WKB*

*[Signature]*  
 9/9/99

NONTAXABLE	TAXABLE	SALES TAX	TOTAL INVOICE
	245.00	14.70	259.70

**PLEASE PAY THIS AMOUNT**





# CHAMPION INDUSTRIES, INC.

41391

**SHIP TO:**

WESTERN KENTUCKY GAS CO  
 2401 NEW HARTFORD RD  
 ATTN MIKE  
 OWENSBORO KY 42303

**REMIT TO:**

Smith & Butterfield / IPS  
 P.O. Box 3446  
 Evansville IN 47733-3446

812-432-3261 800-321-6643

**SOLD TO:**

WESTERN KENTUCKY GAS CO  
 2401 NEW HARTFORD RD  
 OWENSBORO KY 42303

INVOICE NO.	INVOICE DATE	CUSTOMER NO.
S2366AG-00	8/25/99	E 946990

SALESMAN	PURCHASE ORDER NO.	SALES TYPE	TERMS
403		CHARGE	NET 30 DAYS

LINE #	STOCK NO.	QTY. ORDERED	QTY. B.O.	DESCRIPTION	QTY. SHIPPED	U/M	PRICE	TAX	AMOUNT
1		30	30	AVE LG101125LTS		ST	6.750	* T	
2		30	30	AVE LG126150LTS		ST	6.750	* T	
3		30	30	AVE LG151175LTS		ST	6.750	* T	
4		30	30	AVE 176200LTS		ST	6.750	* T	
5		30	30	AVE LG201255LTS		ST	6.750	* T	
6		30	30	AVE 226250LTS		ST	6.750	* T	
7	23454	30	13	AVE 11370	17	ST	6.750	* T	114.75
				INDEX SDE TABD, 1-25, LTR					
8	23455	30	18	AVE 11372	12	ST	6.750	* T	81.00
				INDEX SDE TABD, 26-50, LTR					
9	23463	30		AVE 11396	30	ST	6.750	* T	202.50
				INDEX SDE TABD, 51-75, LTR					
10	23464	30		AVE 11397	30	ST	6.750	* T	202.50
				INDEX SDE TABD, 76-100, LTR					

RECEIVED

SEP 09 1999

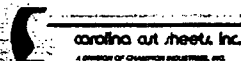
ATMOS ENERGY

ACCOUNTS PAYABLE

WKG10143 Nyer Supplies WKG Shared Ser

NONTAXABLE	TAXABLE	SALES TAX	TOTAL INVOICE
	600.75	36.05	636.80

PLEASE PAY THIS AMOUNT



# CHAMPION INDUSTRIES, INC. 41394

**SHIP TO:**

WESTERN KENTUCKY GAS CO  
2401 NEW HARTFORD RD  
ATTN MIKE  
OWENSBORO KY 42303

**REMIT TO:**

Smith & Butterfield / IPS  
P.O. Box 3446  
Evansville IN 47733-3446

612-422-3261 800-321-5543

**SOLD TO:**

WESTERN KENTUCKY GAS CO  
2401 NEW HARTFORD RD  
OWENSBORO KY 42303

INVOICE NO.	INVOICE DATE	CUSTOMER NO.
S2366AG-01	8/31/99	E 946950

\*\*\*\* BACKORDER \*\*\*\*

SALESMAN	PURCHASE ORDER NO.	SALES TYPE	TERMS
403		CHARGE	NET 30 DAYS

LINE #	STOCK NO.	QTY. ORDERED	QTY. B.O.	DESCRIPTION	QTY. SHIPPED	U/M	PRICE	TAX	AMOUNT
1		30		AVE LG101125LTS	30	ST	6.750	* T	202.50
2		30		AVE LG126150LTS	30	ST	6.750	* T	202.50
3		30	30	AVE LG151175LTS		ST	6.750	* T	
4		30	30	AVE 176200LTS		ST	6.750	* T	
5		30		AVE LG201255LTS	30	ST	6.750	* T	202.50
6		30	30	AVE 226250LTS		ST	6.750	* T	
7	23454	13		AVE 11370	13	ST	6.750	* T	87.75
				INDEX, SDE TABD, 1-25, LTR					
8	23456	18		AVE 11372	18	ST	6.750	* T	121.50
				INDEX, SDE TABD, 26-50, LTR					

**RECEIVED**  
SEP 09 1999  
ATMOS ENERGY  
ACCOUNTS PAYABLE

*WKC 10143 Refer Supplies WKC*

*[Signature]*  
9/8/1999

NONTAXABLE	TAXABLE	SALES TAX	TOTAL INVOICE
	816.75	49.01	865.76

PLEASE PAY THIS AMOUNT





# Mancino's

PIZZA & GRINDERS

2686 Frederica Street • Wesleyan Park Plaza  
Owensboro, Kentucky 42301  
(270) 688-8900

42154

INVOICE

№ 0502

8-30-99

Sold To: WESTERN KY GAS

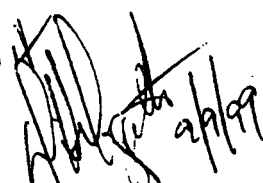
JACKIE PURCELL

Cash  Charge

Description	Amount
2 WHOLE CHIX	16.30
1 WHOLE TURKEY	7.05
1 WHOLE REUBAN	7.95
1 WHOLE HAM + CHZ	7.05
1/2 STEAK	4.35
1/2 BLT	3.85
1/2 RB COMBO	4.05
1/2 PHILLY	4.65
1/2 CAJUN CHIX	4.60
1/2 STROMBOLI	4.10
1/2 PIZZA	3.75
1/2 HAM + TURKEY	3.85
4 TACO SALADS	19.00
4 CHIX SALADS	19.80
1 CHEF SALAD	4.75
1 GREEK SALAD	4.25
Rec. By _____	Total 128.10

37.50  
90.60

WKG10143 Refer meals 009000  
040 2603 8700 05411 009000

 9/1/99





THE ROLLING PIN PASTRY SHOP  
 1129 East Eighteenth Street  
 OWENSBORO, KY 42303  
 (270) 683-8363

40245

NAME Western KY Gas		DATE 9-2-99	
ADDRESS Conrad Grauber		PHONE	
CITY	CUSTOMER ORDER NO.		
STATE	ZIP CODE	SOLD BY BR	
<input type="checkbox"/> CASH	<input checked="" type="checkbox"/> CHARGE	<input type="checkbox"/> MDSE. RET'D	
<input type="checkbox"/> C.O.D.	<input type="checkbox"/> PAID OUT	<input type="checkbox"/> PD. ON ACCT.	
QTY.	DESCRIPTION	PRICE	AMOUNT
	ASST. DONUTS	SEP 07 1999	
	GLAZED DONUTS	ATMOS ENERGY	
12	CAKE DONUTS	ACCOUNTS PAYABLE	3.45
	LONG JOHNS		
6	JELLY DONUTS		2.40
	CREAM-FILLED LJ		
6/6	HONEY BUNS/SWEET ROLLS		5.45
6	TWISTS		3.00
12	FRITTERS		3.45
	MUFFINS		
	COOKIES	Tom Wolfe WKG 16143	
	DECORATED CAKE	Defn 01003 WKG	
	11 orange juice		
	6 choc. milk		15.30
	<del>11 orange juice</del>		<del>10.95</del>
	<del>6 choc. milk</del>		<del>10.95</del>
RECEIVED BY		TAX	
		TOTAL	35.55

Shared  
 Service

071632

DUPLICATE

Thank You

Rate Case Charge

314829

August 9, 1999

Mr. Bill Senter  
 VP Rates & Regulatory Affairs  
 Western Kentucky Gas Company  
 2401 New Hartford Road  
 Owensboro, Kentucky 42303

**Invoice:**

Professional time for the month of July, 1999 in support of Western Kentucky Gas' upcoming Rate Case.

<b>CONSULTING PROJECTS:</b>	<b>Hours</b>	<b>Rate</b>	<b>Total</b>
Michael Marks	10.00	\$180.00	\$1,800.00
Support	<u>3.00</u>	\$40.00	<u>\$120.00</u>
Subtotal	13.00		\$1,920.00

**TOTAL CONSULTANT FEES: \$1,920.00**

**INVOICE TOTAL (Net 30 Days): \$1,920.00**

If you have any questions or require additional information, please contact the undersigned.

Sincerely,



Michael Marks  
 Senior Vice President

MM/rz

**RECEIVED**

AUG 17 1999

ATMOS ENERGY  
ACCOUNTS PAYABLE

WKG 10143 Refer comment  
 William Senter Jr.



12678

C. H. GUERNSEY & COMPANY  
Engineers • Architects • Consultants

Post Office Address: P.O. Box 661017  
Oklahoma City, OK 73165-1017  
Federal ID # 73-0590712

WESTERN KENTUCKY GAS CO.  
BILL SENTOR  
2401 N. HARTFORD ROAD  
OWENSBORO, KY 42303

INV. DATE : 05/19/99  
INVOICE # : 075233  
PROJECT # : OK-40052-000  
CLIENT # : C2684  
CLIENT REF:

FOR PROFESSIONAL SERVICES RENDERED THROUGH 04/30/99  
EXPERT WITNESS

LABOR	8,215.00
OUT-OF-POCKET EXPENSES	42.93

-----  
 \*PLEASE PAY THIS AMOUNT\* 8,257.93  
 -----

1860 14068 009000  
*William J. Severin*

WKG 10143 *Defect*  
 Consult WKG 2636

RECEIVED

JUN 01 1999

ATMOS ENERGY  
ACCOUNTS PAYABLE



**C. H. GUERNSEY & COMPANY**  
Engineers • Architects • Consultants

Remittance Address: PO Box 551117  
Oklahoma City, OK 73155-1117  
Federal ID # 73-0591316

WESTERN KENTUCKY GAS CO.  
BILL SENTOR  
2401 N. HARTFORD ROAD  
OWENSBORO, KY 42303

INV. DATE : 05/19/99  
INVOICE # : 075233  
PROJECT # : OK-40052-000  
CLIENT # : C2684  
CLIENT REF:

LABOR & EXPENSE DETAIL

LABOR

	HOURS	RATE	AMOUNT
CONSULTING ECONOMIST	31.00	175.00	5,425.00
SR.-2 ENGINEER/CONSULTANT/ANAL	28.50	85.00	2,422.50
SECRETARIAL / CLERICAL	10.50	35.00	367.50
	-----		-----
	70.00		8,215.00

EXPENSES

	AMOUNT
POSTAGE	33.49
COPY CHARGES - IN HOUSE	
COPY CHARGES - INHOUSE	9.44
JOB CHARGEABLE	
	-----
	42.93

\*\* Total Project OK-40052-000 8,257.93  
=====

September 2, 1999

Mr. Bill Senter  
VP Rates & Regulatory Affairs  
Western Kentucky Gas Company  
2401 New Hartford Road  
Owensboro, Kentucky 42303

**Invoice:**

Professional time for the month of August, 1999 in support of Western Kentucky Gas' upcoming Rate Case.

<b>CONSULTING PROJECTS:</b>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Michael Marks	19.00	\$180.00	\$3,420.00
Timothy Duffy	<u>8.00</u>	\$90.00	<u>\$720.00</u>
Subtotal	27.00		\$4,140.00

**TOTAL CONSULTANT FEES: \$4,140.00**

**INVOICE TOTAL (Net 30 Days): \$4,140.00**

If you have any questions or require additional information, please contact the undersigned.

Sincerely,



Michael Marks  
Senior Vice President

MM/rz

**RECEIVED**  
SEP 16 1999  
ATMOS ENERGY  
ACCOUNTS PAYABLE

WKG 10143 Refer Consult 009000  
William J. Senter



26921  
C. H. GUERNSEY & COMPANY  
Engineers • Architects • Consultants  
Remittance Address: P.O. Box 55000  
Oklahoma City, OK 73155-0000  
Federal I.D. # 73-0592512

WESTERN KENTUCKY GAS CO.  
BILL SENTOR  
2401 N. HARTFORD ROAD  
OWENSBORO, KY 42303

INV. DATE : 07/26/99  
INVOICE # : 075650  
PROJECT # : OK-40052-000  
CLIENT # : C2684  
CLIENT REF:

FOR PROFESSIONAL SERVICES RENDERED THROUGH 06/30/99  
EXPERT WITNESS

LABOR	2,997.50
OUT-OF-POCKET EXPENSES	55.50

-----  
\*PLEASE PAY THIS AMOUNT\* 3,053.00

RECEIVED  
AUG 05 1999  
AT&T ENERGY  
ACCOUNTS PAYABLE

WKG 10143 Refer consult WKG 2604  
*William J. Sentor*

0 10 11



**C. H. GUERNSEY & COMPANY**  
Engineers • Architects • Consultants

Remittance Address: P.O. Box 850017  
Oklahoma City, OK 73185-0017  
Federal I.D. # 73-0590816

WESTERN KENTUCKY GAS CO.  
BILL SENTOR  
2401 N. HARTFORD ROAD  
OWENSBORO, KY 42303

INV. DATE : 07/26/99  
INVOICE # : 075650  
PROJECT # : OK-40052-000  
CLIENT # : C2684  
CLIENT REF:

**LABOR & EXPENSE DETAIL**

LABOR		HOURS	RATE	AMOUNT
CONSULTING ECONOMIST		14.00	175.00	2,450.00
SR.-2 ENGINEER/CONSULTANT/ANAL		5.00	85.00	425.00
SECRETARIAL / CLERICAL		3.50	35.00	122.50
		-----		-----
		22.50		2,997.50
EXPENSES				AMOUNT
POSTAGE				45.66
COPY CHARGES - IN HOUSE				
COPY CHARGES - INHOUSE				9.84
JOB CHARGEABLE				
				-----
				55.50
** Total Project OK-40052-000				3,053.00
				=====





C. H. GUERNSEY & COMPANY  
Engineers • Architects • Consultants

Remittance Address: P.O. Box 550017  
Oklahoma City, OK 73155-0017  
Federal ID # 13-1590518

RECEIVED

WESTERN KENTUCKY GAS CO.  
BILL SENTOR  
2401 N. HARTFORD ROAD  
OWENSBORO, KY 42303

SEP 16 1999  
ATMOS ENERGY  
ACCOUNTS PAYABLE

INV. DATE : 08/27/99  
INVOICE # : 075926  
PROJECT # : OK-40052-000  
CLIENT # : C2684  
CLIENT REF:

FOR PROFESSIONAL SERVICES RENDERED THROUGH 07/31/99  
EXPERT WITNESS

LABOR	3,700.00
OUT-OF-POCKET EXPENSES	3.84

\*PLEASE PAY THIS AMOUNT\*

-----  
3,703.84

WKG10143 Defer Consult 009000  
William J. Suter Jr

0.0000



**C. H. GUERNSEY & COMPANY**  
Engineers • Architects • Consultants

Remittance Address: PO Box 450017  
Oklahoma City OK 73145-0017  
Federal ID # 78-0590316

WESTERN KENTUCKY GAS CO.  
BILL SENTOR  
2401 N. HARTFORD ROAD  
OWENSBORO, KY 42303

INV. DATE : 08/27/99  
INVOICE # : 075926  
PROJECT # : OK-40052-000  
CLIENT # : C2684  
CLIENT REF:

LABOR & EXPENSE DETAIL

LABOR

	HOURS	RATE	AMOUNT
CONSULTING ECONOMIST	13.00	175.00	2,275.00
SR.-2 ENGINEER/CONSULTANT/ANAL	14.50	85.00	1,232.50
SECRETARIAL / CLERICAL	5.50	35.00	192.50
	-----		-----
	33.00		3,700.00

EXPENSES

	AMOUNT
COPY CHARGES - IN HOUSE	
COPY CHARGES - INHOUSE	3.84
JOB CHARGEABLE	
	-----
	3.84
<b>** Total Project OK-40052-000</b>	<b>3,703.84</b>
	=====

# Deloitte & Touche



**Deloitte & Touche LLP**  
 P.O. Box 840503  
 Dallas, Texas 75284-0503  
 Telephone: (214) 777-7000  
 Facsimile: (214) 777-7050  
 Taxpayer I.D. No. 13-3891517

Atmos Energy  
 P.O. Box 650205  
 Dallas, TX 75265

INVOICE NUMBER: 06285552

DATE: 8/19/99

43057

For services rendered and expenses incurred through August 7, 1999:

	Energas	\$3,745.00
	Energas Expenses	231.81
WK 610170	← WKG	1,260.00
" " " "	← General Office Report	65.00
	<b>TOTAL INVOICE</b>	<b><u>\$5,301.81</u></b>

*Energas*  
 030 0000 1860 13914 010000

**RECEIVED**  
 SEP 15 1999  
 ATMOS ENERGY  
 ACCOUNTS PAYABLE

030 0000 1860 13914 010000 \$3,976.81  
WK 610170 Defer Legal WK 610170 \$1,325.00  
Sharon Quinn 9/15/99

PLEASE RETURN CHECK  
 TO: SHARON QUINN

**Due and Payable Upon Receipt**

# Deloitte & Touche



**Deloitte & Touche LLP**  
Suite 1600  
Chase Tower  
2200 Ross Avenue  
Dallas, Texas 75201-6778

Telephone: (214) 777-7000

August 19, 1999

Mr. Don Burman  
Assistant Controller  
Atmos Energy Corp.  
P.O. Box 650205  
Dallas, TX 75265

Dear Don:

Attached is our invoice for professional services rendered and expenses incurred during the period July 11 through August 7, 1999. Services included preparation of data responses (WKG); workpapers and report completion, copies, and postage (Energas); and final report (General Office).

Fees:

Rhonda Watts	Energas 13 hrs@ \$210	\$2,730.00
	WKG 6 hrs@ \$210	1,260.00
Don Roff	Energas 2 hrs@ \$325	650.00
John Johnson	Energas 2 hrs@ \$150	300.00
Administrative Staff	Energas 1.3 hrs@ \$50	65.00
	WKG 1.3 hrs@ \$50	<u>65.00</u>
	Total	\$5,070.00

Expenses:

Fed Ex/postage	\$188.61
Copying charges	<u>43.20</u>
Total	\$231.81

TOTAL DUE \$5,301.81

Very truly yours,

Donald S. Roff

DSR/all

Enclosure

**Deloitte Touche  
Tohmatsu**

12623  
RECEIVED

JUN 1 1 1999

ATMOS ENERGY  
ACCOUNTS PAYABLE

Schedule of Services Rendered and Compensation Due

May 1, 1999 - May 31, 1999

WESTERN KENTUCKY



Case: Rate Case Testimony  
Please remit to: Lukens Consulting Group, Inc.  
1100 Louisiana, #2750  
Houston, Texas 77002  
Invoice# 1004

**TOTAL: PROFESSIONAL SERVICES AND EXPENSES: \$6,896.06**

Billing Detail May:

Consultants  
Professional Services

	Hours	Rate/Hr.	\$Amount
Daniel Ives	18.6	\$225.00	\$4,185.00
Ryan Osterholm	15.3	\$125.00	\$1,912.50
Christy Spivey	0.3	\$100.00	\$30.00

**TOTAL PROFESSIONAL SERVICES: \$6,127.50**

Expenses:

Computer Services	\$171.29
Mail	\$0.00
Phone	\$0.00
Travel, Meals	\$558.27
Reproductions	\$0.00
Purchased Data	\$39.00
<b>Total:</b>	<b>\$768.56</b>

**TOTAL: PROFESSIONAL SERVICES: \$6,127.50**

**TOTAL: EXPENSES: \$768.56**

**TOTAL: PROFESSIONAL SERVICES & EXPENSES: \$6,896.06**

WKG 10143 defer consult WKG 2639  
*[Signature]*

Jay P. Lukens  
June 3, 1999  
Tax ID #76-0588625

1860 14068 009000  
*[Signature]*



July 9, 1999

Mr. William Senter  
Vice President - Rates  
And Regulatory Affairs  
Western Kentucky Gas Company  
2401 New Hartford Road  
Owensboro, KY 42303

Dear Bill:

Enclosed is our invoice for services in June 1999. The invoice includes time and expenses for consultants and support staff. Activities include:

- Discovery preparation, update document list

Also, Bill, could you check to see if our invoice for May in the amount of \$6,896.06 has been processed for payment? Thanks.

Please call if you have any questions regarding this invoice or if I can be of further assistance.

Sincerely,

A handwritten signature in cursive script, appearing to read "Dan", is written over the printed name.

Daniel M. Ives  
Vice President

Enclosure



Schedule of Services Rendered and Compensation Due

July 1, 1999 - July 31, 1999

WESTERN KENTUCKY

Case: Rate Case Testimony

Please remit to: Lukens Consulting Group, Inc.  
1100 Louisiana, #2750  
Houston, Texas 77002

Invoice# 1006

**TOTAL: PROFESSIONAL SERVICES AND EXPENSES: \$787.22**

Billing Detail July:

Consultants  
Professional Services

	Hours	Rate/Hr.	\$Amount
Daniel Ives	3.4	\$225.00	\$765.00

**TOTAL PROFESSIONAL SERVICES: \$765.00**

Expenses:

Computer Services		\$0.00
Mail		\$22.22
Phone		\$0.00
Travel, Meals		\$0.00
Reproductions		\$0.00
Purchased Data		\$0.00
<b>Total:</b>		<b>\$22.22</b>

**TOTAL: PROFESSIONAL SERVICES: \$765.00**

**TOTAL: EXPENSES: \$22.22**

**TOTAL: PROFESSIONAL SERVICES & EXPENSES: \$787.22**

Jay P. Lukens  
August 3, 1999  
Tax ID #76-0588625



August 3, 1999

Mr. William Senter  
Vice President - Rates  
And Regulatory Affairs  
Western Kentucky Gas Company  
2401 New Hartford Road  
Owensboro, KY 42303

RECEIVED  
AUG 10 1999  
ATMOS ENERGY  
ACCOUNTS PAYABLE

Dear Bill:

Enclosed is our invoice for services in July 1999. The invoice includes time and expenses for consultants and support staff. Activities include:

- Respond to Kentucky Staff data requests.
- Client communications.

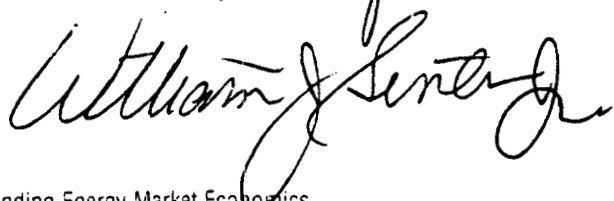
Please call if you have any questions regarding this invoice or if I can be of further assistance. I look forward to seeing you on August 12<sup>th</sup>-13<sup>th</sup>.

Sincerely,



Daniel M. Ives  
Vice President

Enclosure

WKG 10143 Refer WKG 2604  






Schedule of Services Rendered and Compensation Due

August 1, 1999 - August 31, 1999

WESTERN KENTUCKY

Case: Rate Case Testimony  
 Please remit to: Lukens Consulting Group, Inc.  
 2100 West Loop South #1300  
 Houston, Texas 77027  
 Invoice# 1007

**TOTAL: PROFESSIONAL SERVICES AND EXPENSES: \$11,643.80**

Billing Detail August:

Consultants  
 Professional Services

	Hours	Rate/Hr.	\$Amount
Daniel Ives	44.9	\$225.00	\$10,102.50
Greg Murphy	8	\$130.00	\$1,040.00

**TOTAL PROFESSIONAL SERVICES: \$11,142.50**

Expenses:

Computer Services		\$0.00
Mail		\$0.00
Phone		\$1.33
Travel, Meals		\$499.97
Reproductions		\$0.00
Purchased Data		\$0.00
<b>Total:</b>		<b>\$501.30</b>

**RECEIVED**  
 SEP 16 1999  
 ATMOS ENERGY  
 ACCOUNTS PAYABLE

**TOTAL: PROFESSIONAL SERVICES: \$11,142.50**  
**TOTAL: EXPENSES: \$501.30**  
**TOTAL: PROFESSIONAL SERVICES & EXPENSES: \$11,643.80**

Jay P. Lukens  
 September 1, 1999  
 Tax ID #76-0588625

*WKB10143 Refer Consult 009000*  
*William J. Senter Jr.*

26924

**Utility and  
Economic  
Consulting, Inc.**

August 2, 1999

Mr. Bill Senter  
Vice President - Rates & Regulatory Affairs  
Western Kentucky Gas Company  
2401 New Hartford Road  
Owensboro, Kentucky 42303

**INVOICE**

For consulting services provided by Utility and Economic Consulting, Inc. to Western Kentucky Gas Company for regulatory support and advice during the period July 1 through July 31, 1999.

	Total Hours	Hourly Rate	Total
Fees	5.0	\$125	\$ 625.00
Expenses			0

RECEIVED

**TOTAL AMOUNT DUE**

AUG 05 1999

\$ 625.00

ATKINS ENERGY  
ACCOUNTS PAYABLE

Payment is due by August 31, 1999. Please make check payable to Utility and Economic Consulting, Inc. and remit to:

Utility and Economic Consulting, Inc.  
181 N. Mill St., Suite 7  
Lexington, Kentucky 40507

WKG 10143 Refer consult WKG 2604



UTILITY AND ECONOMIC CONSULTING, INC.

July 1 through July 31, 1999

Summary Statement

CONSULTING SERVICES

Name	Hours	Rate	Total
Chuck Buechel (CDB)	0.0	\$150	\$ 0
Jim Sharpe (JKS)	5.0	\$125	\$ 625.00
Total Consulting Services	5.0		\$ 625.00

EXPENSES

Mileage			
	CDB	0 miles 33¢/mile	\$ 0
	JKS	0 miles 33¢/mile	0
Lodging (receipts attached)			0
Meals (receipts attached)			0
Federal Express (receipt attached)			0
Parking (receipt attached)			<u>0</u>
Total Expenses			\$ 0
TOTAL AMOUNT DUE			\$ 625.00

UTILITY AND ECONOMIC CONSULTING, INC.

Billing Statement for July

July 1 through July 31, 1999

CONSULTING SERVICE

Jul 8      Discuss rate case strategy with Bill  
            Senter.  
            (2.0 hours)

Jul 16     Review data request. Discuss with  
            Bill  
            (3.0 hours)

Total Consulting Hours      5.0

**Utility and  
Economic  
Consulting, Inc.**

September 7, 1999

Mr. Bill Senter  
Vice President - Rates & Regulatory Affairs  
Western Kentucky Gas Company  
2401 New Hartford Road  
Owensboro, Kentucky 42303

**INVOICE**

For consulting services provided by Utility and Economic Consulting, Inc. to Western Kentucky Gas Company for regulatory support and advice during the period August 1 through August 31, 1999.

	Total Hours	Hourly Rate	Total
Fees	23.0	\$125	\$ 2,875.00
Expenses			0
<b>TOTAL AMOUNT DUE</b>		<b>ATMOS ENERGY ACCOUNTS PAYABLE</b>	<b>\$ 2,875.00</b>

**RECEIVED**  
SEP 16 1999

Payment is due by September 30, 1999. Please make check payable to Utility and Economic Consulting, Inc. and remit to:

Utility and Economic Consulting, Inc.  
181 N. Mill St., Suite 7  
Lexington, Kentucky 40507

*WKG 10143 Super consult WKG*  
*William J. Senter*

UTILITY AND ECONOMIC CONSULTING, INC.

August 1 through August 31, 1999

Summary Statement

CONSULTING SERVICES

Name	Hours	Rate	Total
Chuck Buechel (CDB)	0.0	\$150	\$ 0
Jim Sharpe (JKS)	23.0	\$125	\$ 2,875.00
Total Consulting Services	23.0		\$ 2,875.00

EXPENSES

Mileage			
CDB	0 miles	33¢/mile	\$ 0
JKS	0 miles	33¢/mile	0
Lodging (receipts attached)			0
Meals (receipts attached)			0
Federal Express (receipt attached)			0
Parking (receipt attached)			0
Total Expenses			\$ 0
TOTAL AMOUNT DUE			\$ 2,875.00

UTILITY AND ECONOMIC CONSULTING, INC.

Billing Statement for Jim Sharpe

August 1 through August 31, 1999

CONSULTING SERVICE

Aug 23      Review data request.  
              (2.0 hours)

Aug 27      Review data request. Discuss with  
              Bill Senter  
              (3.0 hours)

Aug 30      Review cost of service. Discuss data  
              request and work on response.  
              (8.0 hours)

Aug 31      Review Responses and work on other  
              responses.  
              (7.0 hours)

Total Consulting Hours      23.0



COMMONWEALTH OF KENTUCKY  
**PUBLIC SERVICE COMMISSION**  
730 SCHENKEL LANE  
POST OFFICE BOX 615  
FRANKFORT, KENTUCKY 40602  
www.psc.state.ky.us  
(502) 564-3940

October 7, 1999

Mark R. Hutchinson  
Sheffer-Hutchinson-Kinney  
115 East Second Street  
Owensboro, KY 42303

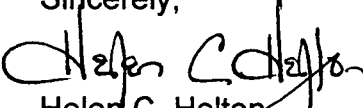
RE: Western Kentucky Gas Company  
Case No. 99-070  
Petition for Confidential Protection

Dear Mr. Hutchinson:

The Commission has received the petition filed October 4, 1999, on behalf of Western Kentucky Gas Company to protect as confidential information containing volumes and discount levels for each special contract customer for whom a discount has been negotiated. A review of the information has determined that it is entitled to the protection requested on the grounds relied upon in the petition and it shall be withheld from public inspection.

If the information becomes publicly available or no longer warrants confidential treatment, you are required by 807 KAR 5:001, Section 7(9)(a) to inform the Commission so that the information may be placed in the public record.

Sincerely,

  
Helen C. Helton  
Executive Director

cc: All parties of record





COMMONWEALTH OF KENTUCKY  
**PUBLIC SERVICE COMMISSION**  
730 SCHENKEL LANE  
POST OFFICE BOX 615  
FRANKFORT, KENTUCKY 40602  
www.psc.state.ky.us  
(502) 564-3940

October 7, 1999

Mark R. Hutchinson  
Sheffer-Hutchinson-Kinney  
115 East Second Street  
Owensboro, KY 42303

RE: Western Kentucky Gas Company  
Case No. 99-070  
Petition for Confidential Protection

Dear Mr. Hutchinson:

The Commission has received the petition filed October 4, 1999, on behalf of Western Kentucky Gas Company to protect as confidential the Termination Agreement with Reliant Energy Services and the explanation for the new contract with Woodward Marketing, LLC. A review of the information has determined that it is entitled to the protection requested on the grounds relied upon in the petition and it shall be withheld from public inspection.

If the information becomes publicly available or no longer warrants confidential treatment, you are required by 807 KAR 5:001, Section 7(9)(a) to inform the Commission so that the information may be placed in the public record.

Sincerely,

A handwritten signature in cursive script, appearing to read "Helen C. Helton".

Helen C. Helton  
Executive Director

cc: All parties of record



July 31, 2003

Honorable Thomas M. Dorman, Executive Director  
Kentucky Public Service Commission  
211 Sower Boulevard  
P. O. Box 615  
Frankfort, Kentucky 40602

RECEIVED

AUG 01 2003

PUBLIC SERVICE  
COMMISSION

Subject: **Case No. 99-070 –  
Margin Loss Recovery Mechanism, Semi-annual Report**

Dear Mr. Dorman:

In the Commission's Order in Case No. 99-070, Atmos Energy (then Western Kentucky Gas) was required to provide a semi-annual report on any discounts provided under its Margin Loss Recovery ("MLR") mechanism during the prior six months. From the date of implementing this tariff provision through the period ending May 2003, Atmos Energy has provided no discounts affecting the MLR rider.

Pursuant to the Order in the above-referenced case, the MLR rider was implemented as a pilot for three years. This represents the final semi-annual report for the initial MLR pilot.

Please be advised that the Company, by separate application, is seeking an extension of this tariff rider for an additional three years.

If the Commission or Staff has any questions regarding this report, please contact me at your earliest convenience.

Sincerely,

A handwritten signature in cursive script that reads "Gary L. Smith".

Gary L. Smith  
Vice President, Marketing & Regulatory Affairs

Confirmation Report - Memory Send

Time : Jul-31-03 15:00  
Tel line : 2706858052  
Name : ATMOS ENERGY KY DIVISION

Job number : 650  
Date : Jul-31 14:59  
To : 15025647279  
Document pages : 02  
Start time : Jul-31 14:59  
End time : Jul-31 15:00  
Pages sent : 02  
Status : OK

Job number : 650 \*\*\* SEND SUCCESSFUL \*\*\*

Gary L. Smith  
Vice President, Marketing & Regulatory Affairs  
Atmos Energy - Kentucky Division  
2401 New Hartford Road  
Owensboro, KY 42303

gary.smith@atmosenergy.com

FAX: (270) 685-8052



# Fax

To: Anita Mitchell	From: Gary Smith
Kentucky Public Service Commission	
Fax: (502) 564-7279	Pages: 2
Phone: (270) 685-8024	Date: 7/31/2003
Re: MLR Semi-annual Report	CC: Randy Hutchinson

● Comments:

Anita:

Attached please find a copy of the semi-annual report of activity under Atmos Energy's Margin Loss Recovery ("MLR") rider. An original copy of the report will be forwarded via mail service to the Commission offices.

If you have any questions, please contact me at your earliest convenience.

Thanks, Gary



June 27, 2003

RECEIVED

JUN 30 2003

PUBLIC SERVICE  
COMMISSION

Honorable Thomas M. Dorman  
Executive Director  
Kentucky Public Service Commission  
211 Sower Boulevard  
P.O. Box 615  
Frankfort, Kentucky 40601

**Subject: WNA Annual Report – Winter 2002-2003**

Dear Mr. Dorman:

Enclosed is the annual report on Atmos Energy's experimental Weather Normalization Adjustment (WNA) clause for this past winter. This report is being filed as required in the Commission's Order in Case No. 1999-070.

Should the Staff or the Commission have any questions, please call me at 270-685-8024.

Sincerely,

A handwritten signature in cursive script that reads "Gary L. Smith".

Gary L. Smith  
Vice President, Marketing & Regulatory Affairs

Enclosure





RECEIVED

JAN 06 2003

PUBLIC SERVICE  
COMMISSION

January 3, 2003

Honorable Thomas M. Dorman  
Executive Director  
Kentucky Public Service Commission  
211 Sower Boulevard  
P.O. Box 615  
Frankfort, Kentucky 40602

**Subject: Case No. 99-070  
Margin Loss Recovery Mechanism - Semi-Annual Report**

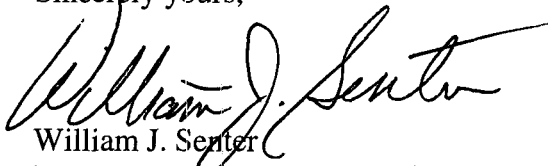
Dear Mr. Dorman:

In the Commission's Order in Case No. 99-070, Atmos Energy (then Western Kentucky Gas) was required to semi-annually report on any discount provided under its Margin Loss Recovery tariff during the prior six months.

As of this writing, Western has provided no discounts under this provision.

Please advise if the Commission or Staff have any questions.

Sincerely yours,

  
William J. Senter  
VP - Rates & Regulatory Affairs



COMMONWEALTH OF KENTUCKY  
**PUBLIC SERVICE COMMISSION**  
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POST OFFICE BOX 615  
FRANKFORT, KENTUCKY 40602  
www.psc.state.ky.us  
(502) 564-3940  
Fax (502) 564-1582

**Ronald B. McCloud, Secretary**  
**Public Protection and**  
**Regulation Cabinet**

**Helen Helton**  
**Executive Director**  
**Public Service Commission**

**Paul E. Patton**  
**Governor**

December 21, 1999

Mr. William Wallace Bryan, Jr.  
Former Mayor  
P.O. Box 462  
City of Hopkinsville, KY  
42241

Re: Case Number 99-070

Dear Mr. Bryan:

The Commission has received your letter dated December 13, 1999 concerning the above case. Your letter will be placed in the main case file. The Commission will analyze this case and give careful consideration to proposed rate reductions before rendering its decision.

Please be advised that the Attorney General represents residential rate payers. You may wish to contact the Attorney General's office at 502-696-5300 and request that his office represent you in this matter.

Thank you for your interest and concern in this matter.

Sincerely,

A handwritten signature in cursive script that reads "Stephanie Bell".

Stephanie Bell  
Secretary to the Commission

SB/lc

