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.

^{* -} 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.

DR Item 47 (a) Revised 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.

			Tarif	f Margins per	Mcf	Change in Tariff
Line		Tariff Volumes	Present	Proposed	Change	Revenue Basis
No.		Affected		(Col d - Col e)	(Col b x Col e)
	(a)	(b)	(c)	(d)	(e)	(f)
1	Firm Service Volumes:					4
2	(G-1, LVS-1, T-2/G-1, T-4	4)				
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	Interruptible Service Volu	mes:				
8	(G-2, LVS-2, T-2/G-2, T-	3)				
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					\$ 63,140

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

Total Customic Customic Volumes Natignin Revenue Volumes Forecast Adjustments Volumes Natignin Revenue Volumes Forecast Adjustments Volumes Natignin Revenue Castom Castomic C			Ref	Reference Period - Twelve Months Ending 9/30/98	weive Monus	Enaing 9/30/30		10 16	To Lest Year	Total		
Description Disable (Not 1.00		u	1 10	ļ	١.	Neather Adi.		Growth	& Efficiency	Test Year	Present	Present Revenue
Pacification Paci		Block (Mcf)	of Bills. Units	As Metered		Volumes	Volumes	Forecast	Adjustments	Volumes	Margui (k)	(i)
1,195-1) Container Cing 1,855,978 Cit 1,063 1,907,024 19,552,346 6,4100 1,958,4805 1,0615 3,204 1,0615 1,		(b)	0	(p)	()	(e)	B	Œ)	3	6		
1,105+1) Contained Chap 23,1782 23,178		;						45 900			\$5.10	\$9,699,323
Control Cont	1 <u>Sales</u>	Customer Chrg	1,855,928		į			6210			13.60	3,237,657
10,115,000 18,533,788 (31,693) 1,079,244 1,950,248 1,960,381 1,073,178 1,960,381 1,9	2 Firm Saies (G-1, EV 3-1)	Customer Chrg	231,782		7	1	07.02.00	481 208	(735.061)	19,298,496	1.0615	20,485,353
1,15,000 2,49,15,15,000 2,49,15,15,000 1,15,000	m	0 - 300		18,553,788	(81,063)	1,079,624	19,552,349	78 807	(20.410)	1,954,863	0.5585	161,160,1
1 1 1 1 1 1 1 1 1 1	4	301 - 15.000		2,498,766	(638,339)	85,954	1,946,381	760,07	() ()	8,819	0.4085	3,603
1,073,178 1,066,428 1,366,438 1,073,178 1,073,178 1,049,353 1,073,178 1,049,353 1,031,178 1,049,353 1,04	~	Owr 15 000		8,819	0	0	8,819	>	5	•	150.00	59,700
1167 1167 11664.23 1073.13	9	Customer Chra	414		(91)					1.073.178	0.4936	529,721
Contract Reformation	7 Interruptible Sales (G-2, L V S-2)	0 15 00		1,406,428	(333,250)		1,073,178			249 353	0.3436	82,678
Contract Reformations Cont	000	00031-0		376,956	(127,603)		249,353			0	1.1677	0
10 - 15 000 25,410 (25,410) 0 0 0 0 0 0 0 0 0 0	6	Over 13,000		11 639	(11,639)		0			· •	0.6144	0
Over 15,000	10 Overrun (T-4)	0-300		25.410	(25.410)		0			> <	0.4494	0
Over 15,000 Over 15,000 (14),016 (14),016 (14),016 (14),016 (14),016 (14),016 (14),016 (14),016 (15),000	11	301 - 15,000			` c		0			•	0.5430	0
1,500 0,015,00	12	Over 15,000		310.141	0141016		0			o (0.3430	c
13.60 13.6	13 Оуетип (Т-3)	0 - 15,000		010,141	(010;11)		0			>	0.5760	
1,300,000 1,400 1,300	14	Over 15,000		>	>							
1500 1500	15 Transmortation										13.00	038 616
1,392 2,50 45,00 1,468 526,520 36,707 1,0615 1,061	16 Customer Charges (T2/G1)	Customer Chrg			ç						150.00	0.64212
Customer Chrg 1,468 526,520 30,707 10615	13 Customer Charges (T2/G2,T4,T3)	Customer Chrg	1,392		17						45.00	010,20
1,000 30,455 252 30,707 1,0615 1,000 30,455 252 30,707 476,920 0,5885 3,017 1,0615 1,000 30,455 252 30,707 476,920 0,5885 3,01 1,000 786,564 (229,742) 556,822 89,738 0,4395 3,01 1,000 786,564 (229,742) 556,822 89,738 0,4395 3,01 1,000 1,000 1,000 1,000 1,000 1,000 3,01 3,000 1,000 1,000 1,000 1,000 3,01 1,000 1,000 1,000 1,000 1,000 4,177,000 4,177,000 4,000 1,000 1,000 4,177,000 4,000 1,000 1,000 1,000 4,177,000 4,000 1,000 1,000 1,000 4,177,000 4,000 1,000 1,000 1,000 4,177,000 4,000 1,000 1,000 1,000 4,177,000 4,000 1,000 1,000 1,000 5,000,1,40 4,8,348,731 (1,482,799) 1,165,578 48,331,70 4,178,100 4,178,100 4,100 4,100 4,100 4,100 5,000,1,40 4,100 4,100 4,100 4,100 4,100 4,100 5,000,1,40 4,100 4,100 4,100 4,100 4,100 4,100 5,000,1,40 4,100 4,100 4,100 4,100 4,100 4,100 5,000,1,40 4,100 4,100 4,100 4,100 4,100 4,100 4,100 5,000,1,40 4,100	19 Transa Adm Fee	Customer Chrg			706						0.10	26,076
1,001	10 Dealed Volumes [7]			526,520								000
0 - 300	19 Farket Volumes [2]				;		FOF 05			30,707	1.0615	32,393
301 - 15,000 50,029.9 (24,009) 78,311 0.4085 78,311 0.4085 78,311 0.4085 0.4956 0.	20 Alternate Neverper Come	0-300		30,455	252		30,101			476,920	0.5585	796,360
Page	21 Firm Malaport (0-1)	301 - 15.000		500,929	(24,009)		470,720			78,311	0.4085	99,18
Differentiable Transport (G-2)	72	Over 15,000		78,311	0		16,311			556,822	0.4936	274,847
1,000	23	0-15000		786,564	(229,742)		220,622			89,758	0.3436	30,841
168,705 104,683 273,388 3,352,762 0,5385 1,	24 Interruptible Transport (G-2)	000,51 = 0		148,134	(58;376)		89,758			273.388	1.0615	290,201
30 - 500 2,680,003 672,759 3,352,762 2,21,017 0,4085 2,21,017 2,21,01	25	300		168,705	104,683		273,388			3 3 52 762	0.5585	1,872,518
Set T-3)	26 Firm Carriage (T-4)	15,000		2,680,003	672,759		3,352,762			2010100	0.4085	90,285
Interruptible Carriage (T-3) Over 15,000 4,177,009 479,546 4,656,555 2,633,087 0,3456 13,000 15,000	27	301 - 13,000		531,549	_	_	221,017			4 656 555	0.4936	2,298,476
0-15,000 3,493,877 (860,790) 2,633,087 (13,332,103 (13,332,103 (13,332,103 (14,482,799) (1,165,578 (48,531,510 (1,482,799) (1,165,578 (1,165,57	28	Over 15,000		000 221 7			4,656,555			4,000,000	0.2436	904.729
crafts, 00	29 Interruptible Carriage (T-3)	0-15,000		2 402 877		_	2,633,087			7,033,067	0.55	1 692 428
Total Special Contracts [3] Total Special Contracts [3] Total Special Contract Reformations [4] 48,286,139 (4) Additional Contract Reformations [4] Additional Contract Reformations [4] \$ 48,286,731 (1,482,799) 1,165,578 48,531,510 (1) Additional Contract Reformations [4] Other Revenue \$ 4,200,139 (1) Other Revenue, excluding gas costs Total Revenue, excluding gas costs \$ 120 Total Revenue, excluding gas costs \$ 120	30	Over 15,000	72.				13,332,103			13,332,103	1	43 326 173
2,U91,140 46,046,731 (1,702,737) 55 43	31 Total Special Contracts [3])CI		1			510,10		48,286,139		(1016013)
S 43 77 8 124	32 Total Tariff		2,091,140	₋∦	(1,10)							000 557
s s	33 Additional Contract Reformation	ns [4]									l	200,000
Total Revenue, excluding gas costs Gas Costs TOTAL REVENUE	34 Other Revenue											
S	35										II	
S S S S S S S S S S S S S S S S S S S	36 Total Revenue, excluding gas costs											77,522,158
38 Gas Costs 39 TOTAL REVENUE	37											1
39 IOIAL KE VENUE	38 Gas Costs											
←	39 IOIAL KEVENOE											

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 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

CONFIDENTIAL EXHIBIT GLS-1 Schedule 2 of 4 (11/15/99)

			ı	
Present Rev.	Adjustment-	Contract	Retormation (k)	
Pres	Adj			
Present	Revenue	(Including Add'l Contr.	Reformations)	
Ā	æ ,	Add (In	Refo	
		Revised	Margin	∋
	mes	ler ised	Agreement	
	Volumes	Under Revised	Agree	
	v	ng ntr.	ons)	
Present	Revenue	(Excluding Add1 Contr.	Reformations)	
		Present	=	€
×I		Pre	Ma	
REDACTED COPY		Total Test Year	Volumes	©
-41	86/08/6	T		
	Reference Period - Twelve Months Ending 9/30/98	Weather Adi.	Volumes	(f)
	elve Mont	Adj.		
	riod - Tw	Contract Adj. Bills and	Volumes	(g)
	erence Pe	Volumes	As Metered	©
	Ref		As	
			ADG.	
			Service Type	€
			Description	(e)
				8 2 2 2 2 2 3 2 3 2 1 2 2 8 2 9 2 1 2 8 2 1 2 8 2 1 2 8 2 1 2 8 2 1 2 8 2 1 2 8 2 1 2 8 2 1 2 8 2 1 2 8 2 1 2 8 2 1 2 8 2 1 2 8 2 1 2 8 2 1 2 8 2 1 2 8 2 1 2 8 2 1 2 1
		;	E 5	1 2 5 6 7 8 6 6 6 6 7 8 8 6 7 8 8 7 8 8 8 8 8

Western Kentucky Gas Company
Summary of Revenue at Present Rates
Twelve Months Ending 12/31/2000
Additional Contract Reformation
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CONFIDENTIAL EXHIBIT GLS-1 Schedule 3 of 4 (11/15/99)

		Contract Peformation	- 1			
Present	Revenue	Add'l Contr.	(j)	;		
		Revised	Margin	Ē		
	Volumes	Revised Revised	Agreement	Ì		
Present	Revenue	Add1 Contr.	Reformations)	89		
<u>~</u>		Present	Margin	Ξ		
REDACTED CO	Mont	Contract Adj. Volumes Bills and Weather Adj. Test Year		(c) (d) (f) (e)		
			Service Type	(g)		
			No. Description	(a)		
		-	N.		7	7

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

CONFIDENTIAL EXHIBIT GLS-1 Schedule 4 of 4 (11/15/99) Present Rev.

Present Rev.	Adjustment-	Contract	Reformation	(3))
Present	Revenue	(Including	Peformations)	(9)	6
		Danisa	Meviseu	Indigm E	3
	Volumes	Under	Kevised	Agrenien	Ì
Present	Revenue	(Excluding	Add'l Contr.	Ketormanons)	9
			Present	Margin	E
	86/0	Total	Test Year	Volumes	©
	Aonths Ending 9/3	. Total	Weather Adj.	Volumes	(£)
	•	Contract Adj.	Bills and	Volumes	(p)
	Reference Period - Twelv		Volumes	As Metered	(၁)
				Service Type	(q)
				Description	(a)

Line No.

EXHIBIT GLS-3
Schedule 1 of 1
REVISED - 11/15/99

WESTERN KENTUCKY GAS COMPANY INDUSTRIAL / LARGE COMMERCIAL CONTRACT ADJUSTMENTS - BILLS & VOLUMES TWELVE MONTHS ENDED SEPTEMBER 30, 1998

(k) (l) TRIAL	Rate Revenue	9			75) 1.0615 (50,129)		0.4085		61)	0.3383	31301	5855 0	0.3383	2.111	0.5585	0.4085	1 1677	0.6144	0.4494			749 \$75,341	mpistBlal	Total	Rate Revenue	2			_	0.3436	(229,742) 0.4936 (113,401)	_	(4,381) 0.4936 (2,162)	0 0.3436 0	479.546 0.4936 236,704	_		0.378				(1,016,013)	
(i) (j) FIRM INDUSTRIAL	Number Of	Dills			(47 775)	(403.366)		2	(000 707	0,47)	Š	(000,1)	(595, 40)	101 683	037,527	,				1 714 106		1,603,749	- ATTERDITIONAL E INDUSTRIAL	INTERNOTIONAL TOTAL	Number Of	Dills			•	0 (127,603)	0 (229,	0 (58,							(1,612,376)		(2,799,751)		
		Se	\$13.60 (\$1,618)		T1000											0.5585 0		(277) //91.1		0.4494		(\$131,344)				Kare Revenue	\$150.00		0.4936 (3.541)				0.4936 (37.462)				.77				(\$43,830)		
(e) (f) (g. FIRM COMMERCIAL)ť	Bills Mcf	(611)	-	6	(32,338)	(1/0,410)	5 6	0	0	0	0	0	0	0	0	0	(561) °	-	Þ		(202,941)		INTERRUPTIBLE COMMERCIAL	JO	Bills Mct	(16)		(7 174)	0	· C	• •	(368 57)	(0,0,01)	> <	.	(101)	(/0/)	0		(83,856)		
e) (p)	Total Numb	Revenue Bi	0\$			0																\$0			UNA.																	LS-1, Sh 2-4)	
(b) (c)		Mcf Rate	\$5.10			0 1.0615	0 0.5585															0																				count from Current Rates - G	
(a)	Number Of	Bills	Total Firm Bills 0	Transport. Bills	Parking Fees	Sales: 1-300	Sales: 301-15000	Sales: Over 15000	Trans: 1-300	Trans. 1-500	Trans. Over 15000	1 VS: 1-300	1 VS: 301-15000	I.VS: Over 15000	Carriage: 1-300	Carriage: 301-15000	Carriage: Over 15000	T-4 Overrun 1-300	T-4 Overrun 301-15,000	T4 Overun Over 15,000	Special Contracts (Confidential)	Total					Total Bills	Transport. Bills	Parking Fees	Interrupt Sales: 1-15000	Interrupt Sales: Over 15000	Interrupt Transport: 1-15000	Interrupt Transport: Over 15000	Interrupt LVS: 1-15000	Interrupt LVS: Over 15000	Carriage: 1-15000	Carriage: Over 15000	T-3 Overrun 1-15,000	T-3 Overun Over 15,000	Special Contracts (Confidential)	TOTAL	Special Contract Renecotiations (Discount from Current Rates - GLS-1, Sh 2-4)	ocial Countact trouble times of

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

						ш.	Forward-looking Adjustments	g Adjustments			
		Refe	Reference Period - Twelve Months Ending 9/30/98	welve Months I	3nding 9/30/98		To Test Year	Conservation	Total		
			Ö	Contract Adj.			Customer	Conservation	Test Year	Proposed	Proposed
;		Number	Volumes		Weather Adj.	Total	Growth	& Ellichency Adjustments	Volumes	Margin	Revenue
	Block (Mcf)	of Bills, Units	As Metered	Volumes	Volumes	Volumes	Fulctast	(i)	(6)	(F)	€
No. Description	(P)	(9)	(P)	£)	ම	(g)		3	;		
(a)	;						45 900			00.6\$	\$17,116,452
1 28465 2 E: Color (G.1 1 VS.1)	Customer Chrg	1,855,928		į			6210			\$24.00	5,713,512
2 Fum Saics (G-1, LVG-1)	Customer Chrg	231,782		77	***	30 553 340	481 208	(735,061)	19,298,496	1.2000	23,158,195
.n	0-300		18,553,788	(81,063)	1,079,624	19,332,349	28.80	(20,410)	1,954,863	0.6946	1,357,848
4	301 - 15 000		2,498,766	(638,339)	85,954	1,540,361	7/0,07	` c	8,819	0.4299	3,791
5	Ouer 15 000		8,819	0	0	8,819	>	,		250.00	005'66
9	Cycl. 15,000	414		(16)					1 073 178	0.5300	568,784
7 Interruptible Sales (G-2, LVS-2)	Custolitei Cire		1,406,428	(333,250)		1,073,178			249 353	0.3301	82,311
∞	000,51		376,956	(127,603)		249,353				1,3200	0
6	Over 13,000		11.639	(11,639)		0			. c	0.7641	0
10 Overrun (T-4)	000300		25,410	(25,410)		0			> c	0.4729	0
11	301 - 13,000		C	0		0			o c	05850	0
12	Over 15,000		341.016	(141 016)		0				0.2621	0
13 Overrun (T-3)	0 - 15,000		010,111) O		0			0	0.00	
14	Over 15,000		•	,						90	
14 Transportation										74.00	057 750
1) Aldertowner Chornes (T2)(31)	Customer Chrg	Ξ		,						250.00	554,150
10 Customet Crimers (TA TA)	Customer Chrg	1,392		77.						20.00	91,730
17 Customer Charges (12/02,14,13)	Cuetomer Chra	1.468		367						0.10	52,652
18 Transp. Adm. Fee	Customer one		526.520						100,000	0.10	10,000
19 Parked Volumes [2]									200,001	00021	36.848
20 Alternate Receipt Point (T-5) [2]			20.455	252		30,707			30,707	0.6046	331,269
21 Firm Transport (G-1)	0 - 300		30,433	600 70		476.920			476,920	0.0940	33 666
22	301 - 15,000		500,529	(500,42)		78 311			78,311	0.4299	300,55
77	Over 15,000		78,311	9 (1)		556 877			556,822	0.5300	011,062
(C 2)	0 - 15.000		786,564	(229, 142)		220,000			89,758	0.3301	679'67
24 Interruptible transport (0-2)	Out 15 000		148,134	(58,376)		82,738			273 388	1.2000	328,066
25	2007		168,705	104,683		273,388			3 350 767	0.6946	2,328,828
26 Firm Carriage (T-4)	000 - 0		2 680 003	672,759		3,352,762			201,200,0	0.4299	95,015
27	301 - 15,000		531 540	(310 532)		221,017			110,127	0.5300	2,467,974
28	Over 15,000		000 551	470 546		4.656,555			4,656,555	0.3300	869 182
29 Interruptible Carriage (T-3)	0 - 15,000		4,111,009	OPC, C14		2,633,087			2,633,087	0.3301	1 602 478
30	Over 15,000		,	101 720		13 332,103			13,332,103	I	22,270,1
21 Total Special Contracts [3]		156	- i	101,750	1 165 578	48 531 510	510,100	(1755,471)	48,286,139		000,111,10
32 Total Tariff		2,091,140	48,848,731	(1,402,137)							(1,0/9,155)
22 Additional Contract Reformations [4]	s [4]										(51,011,1
24 Other Revenue										·	
34 Oule Neverine										•,	\$ 57,414,554
35										11	
36 Jotal Kevenue, excluding gas com-											77,522,158
37										-	\$ 134,736,710
38 Gas Costs										11	
39 TOTAL REVENUE											
40											
41 [1] Number of Bills included in G-1 Sales.	Sales.	i Laforda I	Total Deliverie								
42 [2] Parked Volumes and Alternate Receipt Point Volumes not included in 10th Delivered	Receipt Point Volu	nes not included i	n total Delivers	i							
43 [3] Information on individual Special Contracts Contracting Second Contraction Sec Confidential Exhibit GLS-7, Schedules 2-4 of 4.	Ial Contracts is com	Jucillusi. Edential informati	on. See Confide	ntial Exhibit Gl	LS-7, Schedule:	s 2-4 of 4.					
44 [4] Discount from proposed tariff n	ates. Based on com	Hechinal innomina									

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

CONFIDENTIAL EXHIBIT GLS-7 Schedule 2 of 4 (11/15/99)

Proposed Rev.	Adjustment-	Additional	Contract	(k)	
Proposed	Revenue	(Including	Add'l Contr.	(j)	
		,	Revised	inginii (i)	
	Volumes	Under	Revised	Agreement	
Proposed	Revenue	(Excluding	Add'l Contr.	Reformations)	
			Proposed	Margin	3
ED COPY					
REDACTED COPY	86/0		Total	Volumes	<u>©</u>
	Deference Period - Twelve Months Ending 9/30/98		Weather Adj.	Volumes	€
	ind - Twelve M	Contract Adi.		Volumes	⊕
	Deference De	Nelcipile I	Volumes	As Metered	⊙
				Service Type	€
				Description	(e)
			.i.	Š.	1 1 2 5 4 4 7 7 8 8 8 8 7 7 8 8 8 8 8 8 8 8 8 8

Western Kentucky Gas Company
Summary of Revenue at Proposed Rates
Tweive Months Ending 12/31/2000
Additional Contract Reformation
REDACTED COPY

CONFIDENTIAL EXHIBIT GLS-7 Schedule 3 of 4 (11/15/99)

!	Proposed Rev.	Adjustment-	Additional	Contract	Reformation	3	:
	Proposed	Revenuc	(Including	Add1 Contr.	Reformations)	9	•
				Revised	Margin	Θ	€
		Volumes	Under	Revised	Agreement Margin I	(1	(ii)
	Proposed	Revenue	(Excluding	Add'l Contr.	Reformations)	(2)	(A)
				Proposed	Margin		Ξ
KEDACTED		30/98		Total	Volumes	Volunics	(e)
		We Months Ending 9/30/9		Wenther Adi	Votumes Volumes	Voluntes	Œ
		od - Twelve N		Contract Aug.	Dills and	voimmes	(P)
		Deference Derind - Tweh	Notonion I am		Volumes	As Metered Volumes	(3)
					1	Service Type	(p)
						Description	(a)
					Line	No.	

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

CONFIDENTIAL EXHIBIT GLS-7 Schedule 4 of 4 (11/15/99)

Proposed Rev.	Adjustment-	Additional	Contract	Reformation	¥																									
Proposed	Revenue	(Including	Add'l Contr.	Reformations)	Э																									
			Revised	Margin	3																									
	Volumes	Under	Revised	Agreement	Œ)																									
	Proposed	Gwelluding	Add1 Contr.	Reformations)	(8)																									
COPY			Proposed	Margin	(£)																									
REDACTED COPY	9	86/08	Total	Volumes	(9)																									
	;	Reference Period - Twelve Months Ending 9/30/98	Weather Adi.	Volumes	(£)																									
	•	od - Twelve N	Contract Adj. Rills and	Volumes	(p)																									
	,	Reference Perio	Vohimes	As Metered	(3)																									
				Service Type	(p)																									
				Description	(a)																									
			ì	Line	140.	-	7 6	v 4	S	9	7	>	y 5	OI	12	13	14	15	16	18	19	20	21	2 2	7 7 7 7 7 7 7 1 1 1 1 1 1 1 1 1 1 1 1 1	2 %	56	27	% % %	3 6

Western Kentucky Gas Company
Case No. 99-070
REVENUE STATISTICS - Total Company
For the TEST YEAR ending December 31, 2000

REVISED - 11/15/99*

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.

^{*-} Revenue calculation included on Exhibit KPSC #3 - DR Item 9(b) 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 DR Dated September 20, 1999

EXHIBIT KSPC #3

Item 9 (b)

REVISED - 11/15/99

Sed R	Proposed Proposed	Margui 24 00 71 040			515			7	•			1.2000 6,500				2,	0.4299 95,015	1,3200	0.7641	0.4729	425,038	4,822,370		Proposed Proposed	Margin Revenues	900		0.10 52,474	0.10 10,000	ñ	0.3301 8,214	0.5300 295,116	0.3301 29,629	0.5300 76,949		2.4			0.3631	1 267.391	5 957.767		(1,079,153)		9,700,984		
Existing Rates (g) (h)	nt Present	Rev		€			4			7	0.4085 31,990		0.5585 11,464	0.4085 2,741	1.0615 290,201	0.5585 1,872,518	0.4085 90,285		0.6144	- 4494	425,038	4.039.860		Present Present		8				0.4936 322.881		r				č	7	0.3436 904,729	0.5430	0.3780	1,267,391	665,145,5	(10 5 to 1)	(610,010,1)	8.621.247		
Test Year Volumes (Per Book + Acontr. Adj.)	Number Of	Bills Mcf	2,960	1,009	1,780	432,778	832,167	2,108	30,707	476,920	78.311	5.472	905 00	111.9	273 388	C9L C5C C	201,200,0	110,122	•	,		247,11,4	10,430,103		5	Bills Mct	579,1	079	04/,40	*****	654,134	24,882	778'96'6	89,758	145,186	224,471	4,656,555	2,633,087	•	•	8,614,861	17,599,756			3/0 070 00	28,049,865	
. Adj. (Ref Gl	(c) (d)	Bills Mcf	190	366	274	(47.775)	(577'(+)	(905,504)	690	252	(600,42)	0 00 0	(000,1)	(64,563)	0	104,683	672,759	(310,532)	(11,446)	(25,410)	0	1,714,106	1,603,749		Number Of	Bills Mcf	27	11	0		(245,800)	(127,603)	(229,742)	(58,376)	(4,381)	0	479.546	(860.790)	(140,229)	0	(1.612.376)	(2,799,751)				(1,196,002)	
Per Books (Ref GLS-2)		ر ک	Bills Mct	2,770	713	1,780	480,003	1,235,533	2,108	30,455	500,929	78,311	6,972	680,28	6,711	168,705	2,680,003	531,549	11,446	25.410	0	3.003.136	8,846,360		Number Of	Bile Mcf	648	755	524,740	•	899 934	157,723	786 564	148 134	1.61,671	100,441	1/4,427	4,177,003	3,493,877	677,041	0	10,221,231	l	;	~~	29,245,867	
<u>.</u>	No.		FIRM INDUSTRIAL	1 Total Firm Bills	2 Transport. Bills	3 Parking Fees {1}			6 Sales: Over 15000	7 Trans. 1-300	o T. 201-15000			10 LVS: 1-300					_	16 T-4 Overrun I-500			19 Special Contracts (Confidential)		21							28 Interrupt Sales: 1-15000	29 Interrupt Sales: Over 15000	30 Interrupt Transport: 1-15000	31 Interrupt Transport: Over 15000	32 Interrupt L.VS: 1-15000	33 Interrupt LVS: Over 15000	34 Carriage:1-15000				Special Contracts (Confidenti	39 TOTAL	40	41 Additional Contract Reformations {4}	42 42 TOTA! Industrial	

44
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 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 Telecopier: Telephone: (502) 875-7059 (502) 227-7270 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.

NOV 1 \$ 1999

Sincerely yours,

John N. Hughes

124 West Todd Street Frankfort, KY 40601

Attorney for Western

Western Kentucky Gas Company

oct Intervenors

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



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:

	_	e Meters in S	i
	Fisc	al Year to D	ate
	9/30/98	<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.

PSC DR NO. 3 DR Item 4 (b)

Western Kentucky Gas Company Case No. 99-070

KPSC Data Request #3 Dated September 20, 1999 DR Item 4 (b)

Witness: Smith

Line

Line						
No.	(a)	(b)	(c)	(d)	(e)	(f)
1	Number of Customers by Class, 12 i	months ending averag	e "customers":			
2	(Source - Western's Financial Statem	ents)				
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	165,041	165,766	168,277	171,100	173,527
10						
l i	Transportation Customers	17	33	77	95	110
12						
13	TOTAL CUSTOMERS	165,058	165,799	168,354	171,195	173,637
14						
15	Actual Sales & Transportation Volu					
16	(Source - Western's Financial Statem	ents)				
17		m	511.1001	537.1005	51/1000	
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	28,660,453	33,455,875	27,295,502	22,819,040	21,288,843
25						
26	Transportation Customers	17,103,124	16,935,972	22.398.363	25,812,786	25,814,443
27	TOTAL DELIVERIES	46.363.533	50 301 047	40 (03 865	40 (21 026	47.102.206
28	TOTAL DELIVERIES	45,763,577	50,391,847	49,693,865	48,631,826	47,103,286
29	Danier Danie					
30 31	Degree-Days:					
32	(Source - NOAA, Composite)	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999
	4 . 101 . 14 .					
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		V. I. Cl	D. 1 Et . 137 .			
37	Industrial Sales & Transportation /		Prior Fiscal Year:			
38	(Source - Western's Financial Stateme	ents)				
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	831,703	566,018	865,243	700,464	(439,598)

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

Western Kentucky Gas Company Case No. 99-070 KPSC Data Request #3 Dated September 20, 1999

1 4

DR Item 4 (d) Witness: Smith

No.	(a)	(b)	(c)	(d)	(e)	(f)
1	Degree-Days:					
2	(Source - NOAA, Composite)					
3		FY 1995	FY 1996	FY 1997	FY 1998	FY 1999
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	Weather Adjusted Volumes, by Clas	ss, in Mcf:				
10	(Source - Refer to Sheet 2 of 2 of this	s Exhibit for Calculation	n of Volume Adjust	ment. The Volume	adjustments are	
11	added to the Volumes reported in We	stern's Financial Staten	nents, summarized i	n PSC DR 3 - Item	4 b)	
12						
13						
14						
15		FY 1995	FY 1996	FY 1997	FY 1998_	FY 1999
• -	Residential	FY 1995 13,804,209	FY 1996 13,706,757	FY 1997 13.399,066	FY 1998 13,385,689	FY 1999 13,263,179
	Residential Commercial					
16	***************************************	13,804,209	13,706,757	13.399.066	13,385,689	13,263,179
16 17 18	Commercial	13,804,209 5,857,762	13,706,757 6,008,165	13.399.066 5,999,613	13,385,689 5,880,976	13,263,179 5,631,303
16 17 18	Commercial Industrial	13.804.209 5,857,762 9,992,575	13,706,757 6,008,165 10,725,745	13.399.066 5,999,613 6,128.597	13,385,689 5,880,976 3,414,638	13,263,179 5,631,303 2,973,383
16 17 18 19	Commercial Industrial Public Authority	13,804,209 5,857,762 9,992,575 1,622,463	13,706,757 6,008,165 10,725,745 1,575,617	13.399.066 5,999.613 6,128.597 1,537,439	13,385,689 5,880,976 3,414,638 1,552,003	13,263,179 5,631,303 2,973,383 1,525,621 40,954
16 17 18 19 20	Commercial Industrial Public Authority Unbilled	13,804,209 5,857,762 9,992,575 1,622,463 (55,705)	13,706,757 6,008,165 10,725,745 1,575,617 (24,136)	13.399.066 5,999.613 6,128.597 1,537,439 320,531	13,385,689 5,880,976 3,414,638 1,552,003 (222,854)	13,263,179 5,631,303 2,973,383 1,525,621 40,954
16 17 18 19 20 21	Commercial Industrial Public Authority Unbilled	13,804,209 5,857,762 9,992,575 1,622,463 (55,705)	13,706,757 6,008,165 10,725,745 1,575,617 (24,136)	13.399.066 5,999.613 6,128.597 1,537,439 320,531	13,385,689 5,880,976 3,414,638 1,552,003 (222,854)	13,263,179 5,631,303 2,973,383 1,525,621 40,954 23,434,440
16 17	Commercial Industrial Public Authority Unbilled Total Sales Customers	13.804.209 5,857,762 9,992,575 1,622,463 (55,705) 31,221,304	13,706,757 6,008,165 10,725,745 1,575,617 (24,136) 31,992,148	13,399,066 5,999,613 6,128,597 1,537,439 320,531 27,385,246	13,385,689 5,880,976 3,414,638 1,552,003 (222,854) 24,010,452	13,263,179 5,631,303 2,973,383 1,525,621
16 17 18 19 20 21	Commercial Industrial Public Authority Unbilled Total Sales Customers	13.804.209 5,857,762 9,992,575 1,622,463 (55,705) 31,221,304	13,706,757 6,008,165 10,725,745 1,575,617 (24,136) 31,992,148	13,399,066 5,999,613 6,128,597 1,537,439 320,531 27,385,246	13,385,689 5,880,976 3,414,638 1,552,003 (222,854) 24,010,452	13,263,179 5,631,303 2,973,383 1,525,621 40,954 23,434,440

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

Western Kentucky Gas Company

Case No. 99-070 KI'SC Data Request #3 Dated September 20, 1999

DR Item 4 (d) Witness: Smith

)C	(8)		3,732 NOAA, Composite	4,340 NOAA, Composite			,802 Financial Statements	,407 Financial Statements	,251 Financial Statements		235,841 Financials, Avg Prior July&Aug	158,827 Financials, Avg Prior July&Aug	34,119 Financials, Avg Prior July&Aug		2,413 (Line 6-(Line10x12mo))/Line 2	858 (Line 7-(Line11x12mo))/Line 2	257 (Line 8-(Line12x12mo))/Line 2		1,467,331 Line 14x(Line 2-Line 3)	521,896 Line 15x(Line 2-Line 3)	156,370 Line 16x(Line 2-Line 3)	100
EV 1000	F1 13	E		3	4			11,836,802	5,109,407	1,369,251		235	158	34		2				1,467	521	156	2 145 507
EV 1008	FI 1998	(e)		4,013	4,340			12,338,322	5,604,480	1,461,600		184,980	184,273	29,347		2,521	846	276		824,513	276,496	90,403	1 101 412
EV 1907	FI 1997	(p)		4,315	4,340			13,657,999	5,977,762	1,531,144		252,184	183,850	37,051		2,464	874	252		61,598	21,851	6,295	80 744
EV 1006	F1 1990	(၁)		4,748	4,340			12,338,322	5,604,480	1,461,600		199,187	185,787	32,318		2,479	841	268		(1,011,417)	(343, 138)	(109,172)	(1 463 777)
EV 1005	F1 1995	(a)		3,665	4,340			13,657,999	5,977,762	1,531,144		170,506	195,496	33,701		2,691	842	261		1,816,467	568,128	176,256	2 560 851
Ttem	ıtem	(a)	Weather Statistics	Degree-Days, Actual Calendar Month	Degree-Days, Normal	e esta	Weather Sensitive Volumes	Residential Sales (incl Unbilled)	Commercial Sales	Public Authority Sales		Residential Base Load per Month	Commercial Base Load per Month	Pub. Auth. Base Load per Month		Residential Heating Load/DD	Commercial Heating Load/DD	Pub. Auth. Heating Load/DD		Residential Adjustment - Volume	Commercial Adjustment - Volume	Pub. Auth. Adjustment - Volume	Total Volume Adiustment - Weather
Line	NO.		7	7	c	4	S \	9	7	∞	6	10	11	12	13	14	15	16	17	18	19	20	717

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, 3 0, 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

Period Name:SEP-99

2801 - WKG Oversboro-WKG Administration and Administrative and control of the Company Labor and Compan	2601 - WKG Owensboro-WKG Administration	
WKG Owensboro-WKG Administration WKG Owensboro-WKG Information Services WKG Owensboro-WKG Human Resources WKG Owensboro-WKG Human Resources WKG Owensboro-WKG Human Resources WKG Owensboro-WKG Regulatory Affairs WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Engineering	- WKG Owensboro-WKG	Administrative
- WKG Owensboro-WKG Administration - WKG Owensboro-WKG Information Services - WKG Owensboro-WKG Human Resources - WKG Owensboro-WKG Regulatory Affairs - WKG Owensboro-WKG Technical Services - WKG Owensboro-WKG Engineering		Company Labor
WKG Owensboro-WKG Administration WKG Owensboro-WKG Administration WKG Owensboro-WKG Administration WKG Owensboro-WKG Administration WKG Owensboro-WKG Information Services WKG Owensboro-WKG Human Resources WKG Owensboro-WKG Regulatory Affairs WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Engineering	2601 - WKG Owensboro-WKG Administration	Departmental Specific
- WKG Owensboro-WKG Administration - WKG Owensboro-WKG Administration - WKG Owensboro-WKG Administration - WKG Owensboro-WKG Administration - WKG Owensboro-WKG Information Services - WKG Owensboro-WKG Human Resources - WKG Owensboro-WKG Regulatory Affairs - WKG Owensboro-WKG Technical Services - WKG Owensboro-WKG Engineering	- WKG Owensboro-WKG	Employee Benefits
- WKG Owensboro-WKG Administration - WKG Owensboro-WKG Administration - WKG Owensboro-WKG Administration - WKG Owensboro-WKG Information Services - WKG Owensboro-WKG Human Resources - WKG Owensboro-WKG Regulatory Affairs - WKG Owensboro-WKG Technical Services - WKG Owensboro-WKG Engineering	2601 - WKG Owensboro-WKG Administration	Other Departmental Direct
1. WKG Owensboro-WKG Administration 1. WKG Owensboro-WKG Information Services 1. WKG Owensboro-WKG Human Resources 1. WKG Owensboro-WKG Regulatory Affairs 1. WKG Owensboro-WKG Technical Services 1. WKG Owensboro-WKG Engineering 1.	2601 - WKG Owensboro-WKG Administration	Outside Services
- WKG Owensboro-WKG Administration - WKG Owensboro-WKG Information Services - WKG Owensboro-WKG Human Resources - WKG Owensboro-WKG Regulatory Affairs - WKG Owensboro-WKG Technical Services - WKG Owensboro-WKG Engineering	- WKG Owensboro-WKG	Transportation
- WKG Owensboro-WKG Information Services - WKG Owensboro-WKG Human Resources - WKG Owensboro-WKG Regulatory Affairs - WKG Owensboro-WKG Technical Services - WKG Owensboro-WKG Engineering	- WKG	Cost Center Totals
- WKG Owensboro-WKG Information Services - WKG Owensboro-WKG Human Resources - WKG Owensboro-WKG Regulatory Affairs - WKG Owensboro-WKG Technical Services - WKG Owensboro-WKG Engineering	- WKG	
- WKG Owensboro-WKG Information Services - WKG Owensboro-WKG Human Resources - WKG Owensboro-WKG Regulatory Affairs - WKG Owensboro-WKG Technical Services - WKG Owensboro-WKG Engineering	- WKG	Administrative
- WKG Owensboro-WKG Information Services - WKG Owensboro-WKG Human Resources - WKG Owensboro-WKG Regulatory Affairs - WKG Owensboro-WKG Technical Services - WKG Owensboro-WKG Engineering	-WKG	Company Labor
WKG Owensboro-WKG Information Services WKG Owensboro-WKG Human Resources WKG Owensboro-WKG Regulatory Affairs WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Engineering	- WKG	Departmental Specific
WKG Owensboro-WKG Information Services WKG Owensboro-WKG Information Services WKG Owensboro-WKG Information Services WKG Owensboro-WKG Information Services WKG Owensboro-WKG Human Resources WKG Owensboro-WKG Regulatory Affairs WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Engineering	- WKG	Employee Benefits
WKG Owensboro-WKG Information Services WKG Owensboro-WKG Information Services WKG Owensboro-WKG Information Services WKG Owensboro-WKG Human Resources WKG Owensboro-WKG Regulatory Affairs WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Engineering	· WKG	Materials
WKG Owensboro-WKG Information Services WKG Owensboro-WKG Information Services WKG Owensboro-WKG Human Resources WKG Owensboro-WKG Regulatory Affairs WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Engineering	- WKG	Other Departmental Direct
WKG Owensboro-WKG Information Services WKG Owensboro-WKG Human Resources WKG Owensboro-WKG Regulatory Affairs WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Engineering	- WKG	Outside Services
WKG Owensboro-WKG Information Services WKG Owensboro-WKG Human Resources WKG Owensboro-WKG Regulatory Affairs WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Engineering	- WKG	Transportation
WKG Owensboro-WKG Human Resources WKG Owensboro-WKG Regulatory Affairs WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Engineering	. WKG	Cost Center Totals
WKG Owensboro-WKG Human Resources WKG Owensboro-WKG Regulatory Affairs WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Engineering	. WKG	
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WKG Owensboro-WKG Human Resources WKG Owensboro-WKG Human Resources WKG Owensboro-WKG Human Resources WKG Owensboro-WKG Human Resources WKG Owensboro-WKG Regulatory Affairs WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Engineering	2603 - WKG Owensboro-WKG Human Resources	Company Labor
WKG Owensboro-WKG Human Resources WKG Owensboro-WKG Human Resources WKG Owensboro-WKG Human Resources WKG Owensboro-WKG Regulatory Affairs WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Engineering	¥	Departmental Specific
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WKG Owensboro-WKG Human Resources WKG Owensboro-WKG Regulatory Affairs WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Engineering	- WKG	Other Departmental Direct
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- WKG Owensboro-WKG Regulatory Affairs - WKG Owensboro-WKG Technical Services - WKG Owensboro-WKG Engineering	WKG.	Cost Center Totals
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- WKG Owensboro-WKG Regulatory Affairs - WKG Owensboro-WKG Technical Services - WKG Owensboro-WKG Engineering	- WKG Owensboro-WKG	Administrative
WKG Owensboro-WKG Regulatory Affairs WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Engineering	- WKG Owensboro-WKG	Company Labor
WKG Owensboro-WKG Regulatory Affairs WKG Owensboro-WKG Regulatory Affairs WKG Owensboro-WKG Regulatory Affairs WKG Owensboro-WKG Regulatory Affairs WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Engineering	- WKG Owensboro-WKG	Departmental Specific
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WKG Owensboro-WKG Regulatory Affairs WKG Owensboro-WKG Regulatory Affairs WKG Owensboro-WKG Regulatory Affairs WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Engineering	- WKG Owensboro-WKG	Other Departmental Direct
WKG Owensboro-WKG Regulatory Arians WKG Owensboro-WKG Regulatory Affairs WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Engineering -WKG Owensboro-WKG Engineering	S X	Cutside Services
WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Engineering -WKG Owensboro-WKG Engineering	2604 - VVKG Owensboro-VVKG Regulatory Aliaits	Fransportation
WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Engineering		
WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Engineering	₩	Administrative
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WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Engineering		Departmental Specific
WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Engineering	 WKG Owensboro-WKG Technical Services 	Employee Benefits
WKG Owensboro-WKG Technical Services WKG Owensboro-WKG Engineering -WKG Owensboro-WKG Engineering	2605 - WKG Owensboro-WKG Technical Services	Other Departmental Direct
Owensboro-WKG Engineering	2605 - WKG Owensboro-WKG Technical Services	Iransportation
Owensboro-WKG Engineering	2605 - WKG Owensboro-WKG Technical Services	Cost Center Totals
Owensboro-WKG Engineering	2005 - WAS Owellsboth WAS Englished ing	Administrative
Owensboro-WKG Engineering	2606 - WAS Owenston-WAS Engineering	Company Labor
	2606 - WAKG Owenshorp-WAKG Engineering	Departmental Specific
	2606 - WKG Owensboro-WKG Engineering	Employee Benefits
	2606 - WKG Owensboro-WKG Engineering	Materials
	2606 - WKG Owensboro-WKG Engineering	Other Departmental Direct
	2606 - WKG Owensboro-WKG Engineering	Outside Services
	2606 - WKG Owensboro-WKG Engineering	Transportation
	2606 - WKG Owensboro-WKG Engineering	Cost Center Totals

\$57,952.64 \$3,929.10 \$13,963.73 \$36,592.94 <\$1,138.90> \$2,834.64 \$0.00 \$1,771.13 667.952.64	\$65,383.00 \$7,815.00 \$11,287.00	\$7,430.36 \$3,885.90 <\$2,676.73>	\$61,666.83 \$5,433.40 \$10,719.22	\$3,714.19 \$1,504.30 <\$3,244.51>
\$3,929.10 \$13,963.73 \$36,592.94 <\$1,138.90> \$2,834.64 \$0.00 \$1,771.13 657.565	\$7,815.00 \$11,287.00	\$3,885.90 <\$2,676.73>	\$5,433.40	\$1,504.30 <\$3,244.51>
\$13,963.73 \$36,592.94 <\$1,138.90> \$2,834.64 \$0.00 \$1,771.13 667.565	\$11,287.00	<\$2,676.73>	\$10,719.22	<\$3,244.51>
\$36,592.94 <\$1,138.90> \$2,834.64 \$0.00 \$1,771.13 657.95.64	420 070 00		07 100 100	V64 FOR 54V
\$1,138,90> \$2,834.64 \$0.00 \$1,771.13 \$67,962.64	00.076,654	\$3,377.06	\$35,007.40	V#0.000,147
\$2,834.64 \$0.00 \$1,771.13	\$2,596.00	\$3,734.90	\$558.38	\$1,697.28
\$0.00 \$1,771.13 \$57.952.64	\$3,415.00	\$580.36	\$9,632.61	\$6,797.97
\$1,771.13	\$0.00	\$0.00	\$0.00	\$0.00
\$57 052 EA	\$300.00	<\$1,471.13>	\$315.82	<\$1,455.31>
D.300.10#	\$65,383.00	\$7,430.36	\$61,666.83	\$3,714.19
\$145,856.99	\$76,319.00	<\$69,537.99>	\$50,783.08	<\$95,073.91>
\$118,649.80	\$58,960.00	<\$29,689.80>	\$39,982.44	<\$78,667.36>
\$12,589.29	\$11,674.00	<\$915.29>	\$8,613.62	<\$3,975.67>
\$14,283.74	\$0.00	<\$14,283.74>	\$485.12	<\$13,798.62>
<\$1,026.78>	\$2,685.00	\$3,711.78	\$438.60	\$1,465.38
\$206.68	\$0.00	<\$206.68>	\$0.00	<\$506.68>
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00
\$854.26	\$1,000.00	\$145.74	\$1,263.30	\$409.04
\$145,856.99	\$76,319.00	<\$69,537.99>	\$50,783.08	<\$95,073.91>
\$58,247.53	\$38,796.00	<\$19,451.53>	\$135,314.55	\$77,067.02
\$18,276.90	\$6,147.00	<\$12,129.90>	\$12,025.17	<\$6,251.73>
\$26,764.00	\$24,240.00	<\$2,524.00>	\$23,132.43	<\$3,631.57>
\$8,142.32	\$250.00	<\$7,892.32>	\$0.00	<\$8,142.32>
<\$2,108.54>	\$5,575.00	\$7,683.54	\$884.66	\$2,993.20
\$5,459.00	\$1,384.00	<\$4,075.00>	\$97,588.14	\$92,129.14
\$1,713.85	\$1,200.00	<\$513.85>	\$1,684.15	<\$29.70>
\$58,247.53	\$38,796.00	<\$19,451.53>	\$135,314.55	\$77,067.02
\$8,021.16	\$6,304.00	<\$1,717.16>	\$0.00	<\$8,021.16>
\$748.94	\$0.00	<\$748.94>	\$0.00	<\$748.94>
\$7,530.60	\$5,100.00	<\$2,430.60>	\$0.00	<\$7,530.60>
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<\$614.21>	\$1,173.00	\$1,787.21	\$0.00	\$614.21
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	20.00	80.00
\$355.83	\$31.00	<\$324.83>	\$0.00	<\$355.83>
\$8,021.16	\$6,304.00	<\$1,717.16>	\$0.00	<\$8,021.16>
\$17,368.40	\$9,458.00	<\$7,910.40>	38,464.36	<\$8,904,04>
\$3,369.88	\$4,520.00	\$1,150,12	\$3,221.95	<\$147.93>
\$11,273.60	\$2,710.00	<\$8,563.60>	\$2,409.00	<\$8,864.60>
\$2,508.65	\$1,520.00	<\$988.65>	\$2,719.32	\$210.67
<\$919.47>	\$623.00	\$1,542.47	\$/1.99	\$991.46
\$0.00 1	\$0.00	\$0.00	20.00	00.04
\$1,135.74	\$85.00	<\$1,050.74>	\$42.10	<\$1,093.64>
\$17,368.40	\$9,458.00	<\$1,910.40>	\$8,464.36	<88,904.04>
3.20,003.21	30,230.00	×12.007.91\$	93.500.118	100,020,030 100,020,030
\$5,146.14	\$1,500.00	C\$3,040.142	33,690.41	161,533,137
\$18,330.78	00.750,56	C\$14,073.705	799,211,300 46,000,40	1971,042.087
\$143.23	90.06	C\$ (42.23)	\$0,003.40 \$400.46	#0,740.23 #1 636 06
<82.755,1¢>	94.00	ec.575.59	\$102.40	41,033.03
80.08	8.6	8.0	0.080,04	10.000,00
8.08	\$0.00	\$0.00	00.00	00.04
40.00	\$200.00	00:002¢	62 684 60	20:00 20:00 20:00
\$3,975.63	\$300.00	<\$5,0/0/5\$>	\$3,001.00	V60.9424.03V
\$26,063.21	26,298,00	<17'C9/'AL\$>	911,033.20	<\$15,029.95>
	\$5,459.00 \$1,713.85 \$58,247.53 \$9,021.16 \$7,530.60 \$0.00 \$30.00 \$355.83 \$8,021.16 \$17,368.40 \$17,368.40 \$11,273.60 \$17,368.40 \$11,273.60 \$1,135.74 \$11,135.75 \$1,135.	•	\$1,384.00 \$1,200.00 \$5,1200.00 \$5,100.00 \$5,100.00 \$1,173.00 \$1,17	\$1,384.00

CMR - Budget Details By Cost Center

Period Name: SEP-99

		00 240 410 100 00 00 00 00 00 00 00 00 00 00 00	100 240 446	700 000 0000	PC 020 204	V6132 416 07×
2507 - WAG OWERSDOID WAG FIRMING	o desinitation	57,161.80	\$6.675.00	<\$486.80>	810 439 98	\$3 278 18
2007 - VVKG Owellsbord VVKG Finance	Company Labor	\$12.708.00	\$8.496.00	<\$4 212 00>	\$15 728 28	\$3 020 28
Owellsboid WAY Fillance	Continuity Labor	212,100,00	\$1.954.00	\$2 991 17	\$617.87	\$1,655.04
2507 - WAG Owenshord WAG Finance	Ciripioyee Derients Materials	\$139.882.64	00.03	<\$139 R82 64>	80.00	<\$139.882.64>
2007 - Wind Owerlands Wind Linguis	Other Departmental Direct	00.00	00 0\$	00 0\$	00 0\$	00 08
2007 - VVAG Owensbord VVAG Finance	Revenue / Reimbursements	00.05	00.08	\$0.00	<\$0.55>	<\$0.55>
2607 - WKG Owensboro WKG Finance	Transportation	\$779.94	\$250.00	<\$529.94>	\$292.66	<\$487.28>
2607 - WKG Owensboro WKG Finance	Cost Center Totals	\$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	Administrative	\$4,896.18	\$2,630.00	<\$2,266.18>	\$5,812.95	\$916.77
2608 - WKG Owensboro WKG Marketing	Company Labor	\$12,207.42	\$11,393.00	<\$814.42>	\$9,117.57	<\$3,089.85>
2608 - WKG Owensboro WKG Marketing	Departmental Specific	\$8,270.94	\$7,065.00	<\$1,205.94>	\$4,326.28	<\$3,944.66>
2608 - WKG Owensboro WKG Marketing	Employee Benefits	<\$992,66>	\$2,620.00	\$3,615.66	\$349.00	\$1,344.66
2608 - WKG Owensboro WKG Marketing	Other Departmental Direct	\$12,352.17	\$37,500.00	\$25,147.83	<\$35,673.11>	<\$48,025.28>
2608 - WKG Owensboro WKG Marketing	Transportation	\$705.60	\$600.00	<\$105.60>	\$652.70	<\$52.90>
2608 - WKG Owensboro WKG Marketing	Cost Center Totals	\$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	Administrative	\$8,699.11	\$977.00	<\$7,722.11>	\$1,361.36	<\$7,337.75>
2609 - WKG Owensboro Measurement & Storage	Company Labor	\$58,659.10	\$43,127.00	<\$15,532.10>	\$63,981.24	\$5,322.14
2609 - WKG Owensboro Measurement & Storage	Departmental Specific	\$54,004.13	\$17,208.00	<\$36,796.13>	\$352.62	<\$53,651.51>
2609 - WKG Owensboro Measurement & Storage	Employee Benefits	<\$4,762.89>	\$9,919.00	\$14,681.89	\$1,937.93	\$6,700.82
2609 - WKG Owensboro Measurement & Storage	Materials	\$3,320.65	\$4,167.00	\$846.35	\$2,156.38	<\$1,164.27>
2609 - WKG Owensboro Measurement & Storage	Other Departmental Direct	\$36.12	\$0.00	<\$36.12>	\$27.17	<\$8.95
2609 - WKG Owensboro Measurement & Storage	Outside Services	\$10,453.32	\$5,000.00	<\$5,453.32>	00.08	<\$10,453.32>
2609 - WKG Owensboro Measurement & Storage	Revenue / Reimbursements	<\$18,000.00>	\$0.00	\$18,000.00	\$0.00	\$18,000.00
2609 - WKG Owensboro Measurement & Storage	Transportation	\$3,783.20	\$5,343.00	\$1,559.80	\$0.00	<\$3,783.20>
2609 - WKG Owensboro Measurement & Storage	Cost Center Totals	\$116,192.74	\$85,741.00	<\$30,451./4>	369,816.70	<\$40,370.04×
2631 - WKG Madisonville West Region Administration		\$293,714.47	<\$124,727,00>	<\$418,441.47>	<\$97,189.96>	<\$3390,904.43> \$1.637.43
2631 - VVKG Madisonville Vvest Region Administration	Administrative	\$1,376.13	\$670.00	<\$3.210.19>	\$5.755.18	<10.953.5%>
2531 - VVKG Madisonville VVest Region Administration	Company Labor Decadmental Specific	\$3,234.19	\$6,240,00	<\$42,210,137	\$10.262.92	<\$122.44>
2631 - WKG Madisonville West Region Administration	Employee Renefits	<\$758 03>	\$1 399 00	\$2,157,03	\$219.59	\$977.62
2631 - WKG Madisonville West Region Administration	Materials	\$4.76	80.00	<\$4.76>	\$0.00	<\$4.76>
2631 - WKG Madisonville West Region Administration	Other Departmental Direct	\$29.98	\$80.00	\$50.02	\$29.98	\$0.00
2631 - WKG Madisonville West Region Administration	Revenue / Reimbursements	\$271,795.04	<\$139,500.00>	<\$411,295.04>	<\$116,747.51>	<\$388,542.55>
2631 - WKG Madisonville West Region Administration	Transportation	\$1,584.44	\$300.00	<\$1,284.44>	\$273.71	<\$1,310.73>
2631 - WKG Madisonville West Region Administration	Cost Center Totals	\$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	Administrative	\$3,229.08	\$1,525.00	<\$1,704.08>	\$980.91	<\$2,248.17>
2632 - WKG Madisonville West Region Marketing	Company Labor	\$15,675.22	\$15,003.00	<\$672.22>	\$15,734.72	\$59.50
2632 - WKG Madisonville West Region Marketing	Departmental Specific	\$4,9/5.25	39,375.00	07.885,44	\$22,433.32	417,400.07
2632 - WKG Madisonville West Region Marketing	Employee Benefits	<\$1,278.47>	\$3,451.00	\$4,729.47	\$485.54 \$0.09	\$1,764.01
2632 - WKG Madisonville West Region Marketing	Uner Departmental Direct	\$221.00	\$0.00	<\$221.00> <\$389.58>	\$1.010.64	\$221,007 \$21.06
2002 - VYKG Madisoliviile VVest Kegioli Maikeliilg	Cost Cooter Totals	\$23 B11 66	\$29 954 OO	\$6 142 34	\$40.667.13	\$16.855.47
2052 - VVKG Madisoliviile C&M/Sevice		\$67,699.57	\$78.398.00	\$10,698.43	\$61,221,81	<\$6.477.76>
2634 - WKG Madisonville C&W/Service	Administrative	\$3,036.58	\$375.00	<\$2,661.58>	\$389.56	<\$2,647.02>
2634 - WKG Madisonville C&M/Service	Company Labor	\$54,929.61	\$48,616.00	<\$6,313.61>	\$45,833.71	<\$9,095.90>
2634 - WKG Madisonville C&W/Service	Departmental Specific	\$5,826.73	\$6,405.00	\$578.27	\$4,734.35	<\$1,092.38>
2634 - WKG Madisonville C&M/Service	Employee Benefits	<\$4,530.30>	\$11,182.00	\$15,712.30	\$1,738.88	\$6,269.18
2634 - WKG Madisonville C&M/Service	Materials	\$490.84	\$3,360.00	\$2,869.16	\$964.84	\$474.00
2634 - WKG Madisonville C&W/Service	Other Departmental Direct	\$302.64	\$175.00	<\$127.64>	\$258.14	<\$44.50>
A MAY Madisanille Coules	Outside Services	\$254 00	\$1,500,00	\$1 246 00	\$462 31	***

CMR - Budget Details By Cost Center Period Name: SEP-99

Transportation (17,564,59) Transportation (17,564,69) Administrative (17,796,99) Administrative (17,796,99) Employee Benefits (17,796,99) Administrative (17,796,99) Revenuel Reinbursements (17,796,99) Transportation (17,796,99) Transportation (17,796,99) Revenuel Reinbursements (17,796,99) Transportation (17,796,99) Transport	Davania / Baimhircamente	Carrelle Cine Carrelle Carr	\$0.00 \$255.12	00 0	\$255 12
Administrative 55.769.57 \$78 Administrative 5.25.710.84 \$22 Company Labor 7.25.710.85 \$22 Company Labor 8.25.710.85 \$22 Company Labor 8.25.710.85 \$22 Company Labor 8.25.710.85 \$22 Control 70 and 1.75.72 \$22 Outside Services 8.25.72 \$23 Administrative 8.25.72 \$23 Administrative 8.25.72 \$23 Control 70 and 1.25.72 \$23 Administrative 8.25.72 \$23 Control 70 and 1.25.72 \$23 Administrative 8.25.72 \$23 Control 70 and 1.25 Company Labor 8.25 Control 70 and 1.25 Company Labor 8.25 Control 70 and 1.25 Company Labor 8.25 Cost Center 70 als 8.25.25 Company Labor 8.25 Cost Center 70 als 8.25.25 Company Labor 8.25 Cost Center 70 als 8.25.25 Company Labor 8.25 Cost Center 70 als 8.25.30 Cost Center 70 als 8.25.30 Cost Center 70 als 8.25.30 Control 8.25 Control 8	Topogotation			86 840 00	21:0020
Administrative 536,746.31 537.00 doubstoe Benefits 526,1048 529,510.48 529,51	Transportation			\$6,040.0Z	V10:4004>
Administrative \$55,476.31 \$53,488.42 Company Labor \$29,510.48 \$22,510.48 Employee Benefits \$42,533.68.95 Administrative \$1,756.99 Company Labor Transportation \$5,746.35 Administrative \$1,756.30 Cost Center Totals \$1,756.30 Administrative \$1,756.30 Transportation \$1,750.30 Transportation \$1,750.	Cost Center Lotais			\$61,221.81	<\$6,477,76>
Company Labor Sys 510 48			V	\$27,623.45	<\$1,852.86>
Departmental Specific 5723.04.48 5725.33 Materials Outside Services 575.33 Administrative 575.46.36 Company Labor 759.47 Company Labor 759.47 Administrative 750.00 Transportation 750.47 Administrative 750.00 Transportation 750.00 T	Administrative			1974.41	×3464.01×
Control Cont	Company Labor		8,9\$>	\$20,126.91	<45,383.57
Materials	Departmental Specific			\$3,354.61	\$1,55,162
Materials Materials Materials	Employee Benefits	ě,	19	\$769.38	\$3,106.25
State	Materials			\$212.66	<\$62.67>
Administrative cost Center Totals 5,000 Transportation 5,000 Tra	Other Departmental Direct			\$118.20	<\$9.42>
Transportation	Outside Services	\$1,551.08	\$0.00 <\$1,551.08>	\$839.61	<\$711.47>
Transportation \$4,063.26 Cost Center Totals \$157,463.36 Administrative \$157,463.36 Administrative \$157,463.36 Administrative \$15,007.4 Company Labor \$1,002.84 Outside Services \$1,002.84 Cost Center Totals \$177,45.37 Administrative \$1,002.84 Cost Center Totals \$177,46.37 Administrative \$1,002.84 Cost Center Totals \$177,46.37 Administrative \$1,002.94 Cost Center Totals \$13,670.88 Cost Center Totals \$13,670.88 Administrative \$1,002.94 Company Labor \$1,002.84 Cost Center Totals \$1,002.84 Administrative \$1,002.84 Contradiation \$1,002.84 Administrative \$1,008.99 Materials \$1,002.84 Administrative \$1,008.99 Contradiation \$1,002.84 Contradia	Revenue / Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00
Section	Transportation			\$2,177.67	<\$1,885.59>
Administrative \$17,456.36 \$120 Company Labor \$97,369.98 \$17,969.98 Employee Benefits \$17,456.36 Outside Services \$1,000 Transportation \$17,456.36 Outside Services \$1,000 Transportation \$1,000 Transpo	Cost Center Totals		\$33,335.00 <\$2,141.31>	\$27,623.45	<\$7,852.86>
Administrative \$1,965.57 Company Labor \$197,369.98 Administrative \$197,369.98 Subjectific \$18,220.74 Subjectific \$18,220.74 Subjectific \$18,220.74 Subjectific \$18,220.74 Subjectific \$18,220.74 Subjectific \$1,020.84 Subjectific \$1,000.85 Subje			٧	\$106,301.88	<\$51,154.48>
Company Labor S97,369,98 S79	Administrative		\$460.00 <\$7,505.57>	\$209.00	<\$7,756.57>
Employee Benefits	Company Labor		\$79,424.00 <\$17,945.98>	\$76,986.64	<\$20,383.34>
Materials	Departmental Specific		\$7,963.00 <\$10,257.74>	\$7,361.26	<\$10,859.48>
Materials	Employee Benefits		\$18,268.00 \$26,160.83	\$2,920.88	\$10,813.71
Outside Services \$3,255.59 Revenue / Reimbursements \$3,255.59 Revenue / Reimbursements \$17,765.37 Cost Center Totals \$157,456.36 Company Labor Services \$17,341.17 Administrative \$2,890.73 Revenue / Reimbursements \$157,456.36 Company Labor Residual Direct \$2,890.73 Revenue / Reimbursements \$2,100 Revenue / Revenue	Materials		\$3,000.00 <\$13,562.10>	\$8,413.02	<\$8,149.08>
Severate Services \$1,255.59	Other Departmental Direct		\$338.00 \$128.16	\$136.50	<\$73.34>
Revenue / Reimbursements \$0.00	Outside Services		\$865.00 <\$2,390.59>	\$191.15	<\$3,064.44>
Transportation \$21,765.37 \$10 Cost Center Totals \$157,465.36 \$120 Administrative \$157,341.17 \$75 Administrative \$280.73 \$4.905.29 \$10 Materials Cost Center Totals \$13,670.88 \$52.06 Administrative \$1,654.44 \$25 Administrative \$1,654.44 \$25 Company Labor \$1,654.44 \$25 Administrative \$1,654.44 \$25 Control Company Labor \$20.00 Outside Services \$1,899.73 \$13,670.88 Administrative \$1,654.44 \$25 Administrative \$1,654.44 \$25 Control Company Labor \$20.00 Outside Services \$20.00 Outside	Revenue / Reimbursements	\$0.00	\$0.00	<\$418.54>	<\$418.54>
Administrative	Transportation			\$10,501.97	<\$11,263.40>
Administrative \$17.34.17 \$75 Administrative Secretic \$2.86.73 \$4.65 Company Labor Company Labor Company Labor Company Labor Company Labor Services \$24.905.29 \$50.00 Transportation \$13.05.08 \$52.00 Administrative Services \$24.849.25 \$52.00 Outside Services \$24.849.25 \$52.00 Administrative \$24.849.25 \$52.00 Outside Services \$24.849.25 \$52.00 Outside Services \$2.00 Outside Services \$2.00 Outside Services \$2.00 Company Labor \$2.00 Outside Services \$2.00 Company Labor \$2.00 Outside Services \$2.00 Employee Benefits \$2.00 Outside Services \$2.00 Company Labor \$2.00 Outside Services \$2.00 Company Labor \$2.00 State Company Labor \$2.00 State Company Labor \$2.00 Company Labor \$2.00 State Company Labor \$	Cost Center Totals		٧	\$106,301.88	<\$51,154.48>
Administrative \$386.73 \$38 \$38 \$38 \$38 \$38 \$38 \$38 \$38 \$38 \$3			-	\$71,072.17	<\$6,269.00>
Company Labor Se0 (218.51 S46	Administrative			\$782.34	\$395.61
Employee Benefits	Company Labor		\$	\$50,912.05	<\$9,306.56>
Employee Benefits	Departmental Specific			\$4,327.70	\$1,436.97
Outher Departmental Direct \$4,533.45 \$6 Outside Services \$21,00 \$21,00 Revenue Reimbursements \$21,00 \$21,00 Revenue Reimbursements \$13,670.88 \$5 Cost Center Totals \$77,341.17 \$75 Administrative \$24,849.25 \$26 Company Labor \$21,899.73 \$17 Employee Benefits \$1,654.44 \$2 Employee Benefits \$21,899.73 \$1 Materials \$1,654.44 \$2 Outside Services \$53.30 \$3 Outside Services \$20.00 \$3 Transportation \$24,449.25 \$26 Cost Center Totals \$11,362.06 \$44 Administrative \$467.44 \$4 Company Labor \$9,873.50 \$6 Departmental Specific \$9,873.50 \$6 Employee Benefits \$47.80 \$47.80 Outer Departmental Direct \$47.80 \$6 Outer Departmental Direct \$47.80 \$6	Employee Benefits		69	\$1,940.07	\$6,845.36
Other Departmental Direct \$525.06 Outside Services \$21.00 Revenue / Reimbursements \$0.00 Transportation \$177.341.17 \$75 Company Labor \$21.899.73 \$17 Employee Benefits \$5.30 Outside Services \$21.809.73 \$17 Employee Benefits \$5.30 Outside Services \$2.631.65 Administrative \$2.631.65 Cost Center Totals \$2.631.65 Employee Benefits \$3.00 Outside Services \$2.631.65 Employee Benefits \$44.92.5 Second Administrative \$467.44 Company Labor \$467.44 Company Labor \$47.80 Employee Benefits \$47.80 Outer Departmental Direct \$47.80	Materials			\$6,696.74	\$2,163.29
Administrative Services 521.00 Transportation 513.670.88 \$5 Cost Center Totals 577.341.17 \$75 Administrative 51.899.73 \$17.941.17 Company Labor 51.899.73 \$17.899.73 Alterials 58.00 Outside Services 52.00 Outside Services 52.00 Administrative 59.00 Cost Center Totals 52.631.65 \$18.08.95 Administrative 59.00 Company Labor 59.00 Outside Services 50.00 Company Labor 59.00 Administrative 59.00 Company Labor 59.00 St. 649.25 \$26 Administrative 59.00 Company Labor 69.00 Administrative 59.00 Company Labor 69.00 St. 6407.44 Company Labor 69.00 St. 6407.40 St. 6407.40 Company Labor 69.00 St. 6407.40 St.	Other Departmental Direct		v	\$196.98	<\$328.08>
Transportation	Outside Services		·	\$0.00	<\$21.00>
Cost Center Totals	Revenue / Reimbursements			\$0.00	\$0.00
Administrative \$277,341.17 \$15.00 Administrative \$419.12 \$1.00 Company Labor \$21,899.73 \$17.00 Departmental Specific \$1,654.44 \$2.00 Outside Services \$53.30 Outer Departmental Direct \$2,631.65 Cost Center Totals \$2,631.65 Administrative \$2,631.65 Company Labor \$2,631.65 Employee Benefits \$445.44 Company Labor \$457.50 Employee Benefits \$42.40 Other Departmental Direct \$47.80 Other Departmental Direct \$47.80	ransponation			\$2.012,0¢	< 40,404.09
Administrative \$419.72 Company Labor \$21,899.73 \$17 Departmental Specific \$1,654.44 \$2 Employee Benefits \$53.30 Outside Services \$20.00 Transportation \$20.00 Transportation \$20.00 Administrative \$24,849.25 \$26 Company Labor Company Labor \$40.74 \$20 Employee Benefits \$47.80 Other Departmental Direct \$47.80 Company Labor \$47.80	Cost Cellier rotals		544.00	624 374 84	190,203.007 26474 413
Commission (1972) Commission (1972) Company Labor (1973) Materials Materials Outside Services Transportation Cost Center Totals Administrative Company Labor Specific	Administrative			40.47C.	<\$154.04>
Departmental Specific \$1,654.44 \$1,654.44 \$1,654.44 \$1,654.44 \$1,654.44 \$1,654.44 \$1,654.44 \$1,654.44 \$1,654.44 \$1,654.44 \$1,654.44 \$1,654.44 \$1,600 \$1,6	Company Labor		٧	\$18.649.36	<\$3.250.37>
## Standard	Departmental Specific			\$2,647.16	\$992.72
Materials \$53.30 Other Departmental Direct \$0.00 Outside Services \$0.00 Transportation \$2,631.65 \$10.00 Transportation \$2,631.65 \$2.00 Administrative \$449.25 \$24.849.25 Company Labor \$467.44 \$467.44 Company Labor \$9,873.50 \$6 Employee Benefits \$43.39 \$1.00 Other Departmental Direct \$47.80 \$1.00 Other Departmental Direct \$47.80	Employee Benefits			\$713.30	\$2,522.29
Other Departmental Direct \$0.00 Outside Services \$0.00 Transportation \$2.631.65 \$1.00 Cost Center Totals \$2.449.25 \$24,849.25 \$24,849.25 \$24,849.25 \$24,849.25 \$24,849.25 \$24,849.25 \$24,849.25 \$24,849.25 \$24,849.25 \$24,849.25 \$24,849.25 \$24,849.25 \$24,949.25 \$24	Materials		\$450.00 \$396.70	\$68.29	\$14.99
Solution	Other Departmental Direct	\$0.00	\$90.00	\$0.00	\$0.00
Transportation \$2,631.65 Cost Center Totals \$24,849.25 \$ Administrative \$11,362.06 \$ Administrative \$467.44 Company Labor \$9,873.50 Departmental Specific \$781.62 Employee Benefits \$42.40 Other Departmental Direct \$47.80	Outside Services			\$0.00	\$0.00
Section	Transportation		V	\$2,031.65	<\$600.00>
\$11,382,06 \$ Administrative \$467,44 Company Labor \$9,873.50 Departmental Specific \$781.62 Employee Benefits \$42.40 Other Departmental Direct \$47.80	Cost Center Totals			\$24,374.84	<\$474.41>
Administrative \$467.44 Company Labor \$9,873.50 Departmental Specific \$781.62 Employee Benefits <\$631.39> Materials \$42.40 Other Departmental Direct \$47.80			\$52	\$25,072.97	\$13,710.91
Company Labor \$9,873.50 Departmental Specific \$781.62 Employee Benefits <\$631.39> Materials \$42.40 Other Departmental Direct \$47.80	Administrative			\$208.10	<\$259.34>
Departmental Specific \$781,62 \$ Employee Benefits <\$631,39> \$1, Materials \$47.40 \$ Other Departmental Direct \$47.80 \$5	Company Labor		V	\$5,965.74	<\$3,907.76>
Employee Benefits <\$651.39> \$1, Waterials Materials \$47.40 \$	Departmental Specific			\$266.85	<\$514.77>
Materials S42.40 S40.40 S47.80 S			~	\$223.01	\$854.40
Other Departmental Direct \$47.80	Materials		v	\$0.00	<\$42.40>
OC CO	Other Departmental Direct		_	\$21.98	<\$25.82>
Keimbursements \$0.00	Revenue / Reimbursements	\$0.00	\$55,262.00 \$55,262.00	\$17,903.03	\$17,903.03

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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
2650 - WKG Madisonville Operations	Transportation	\$780.69	\$450.00	<\$330.69>	\$484.26	<\$296.43>
2650 - WKG Madisonville Operations	Cost Center Totals	\$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	Administrative	\$3,472.68	\$225.00	<\$3,247.68>	\$179.42	<\$3,293.26>
2651 - WKG Owensboro Operations	Company Labor	\$7,274.51	\$5,974.00	<\$1,300.51>	\$5,413.44	<\$1,861.07>
2651 - WKG Owensboro Operations	Departmental Specific	\$50,427.50	\$25.00	<\$50,402.50>	\$0.00	<\$50,427.50>
2651 - WKG Owensboro Operations	Employee Benefits	<\$972.23>	\$1,374.00	\$2,346.23	\$205.70	\$1,177.93
2651 - WKG Owensboro Operations	Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2651 - WKG Owensboro Operations	Other Departmental Direct	\$0.00	\$1,095.00	\$1,095.00	\$0.00	\$0.00
2651 - WKG Owensboro Operations	Revenue / Reimbursements	\$0.00	\$52,718.00	\$52,718.00	\$106,453.82	\$106,453.82
2651 - WKG Owensboro Operations	Transportation	\$840.10	\$450.00	<\$390.10>	\$483.26	<\$356.84>
2651 - WKG Owensboro Operations	Cost Center Totals	\$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	Administrative	\$1,328.87	\$760.00	<\$568.87>	\$29.55	<\$1,299.32>
2652 - WKG Paducah Operations	Company Labor	\$12,194.91	\$5,038.00	<\$7,156.91>	\$5,265.63	<\$6,929.28>
2652 - WKG Paducah Operations	Departmental Specific	\$15,680.59	\$15,258.00	<\$422.59>	\$13,482.72	<\$2,197.87>
2652 - WKG Paducah Operations	Employee Benefits	<\$1,008.11>	\$1,159.00	\$2,167.11	\$198.67	\$1,206.78
2652 - WKG Paducah Operations	Materials	\$769.89	\$0.00	<\$169.89>	\$0.00	<\$769.89>
2652 - WKG Paducah Operations	Other Departmental Direct	\$0.00	\$95.00	\$95.00	\$0.00	\$0.00
2652 - WKG Paducah Operations	Revenue / Reimbursements	\$0.00	\$85,431.00	\$85,431.00	\$94,488.81	\$94,488.81
2652 - WKG Paducah Operations	Transportation	\$982.23	\$700.00	<\$282.23>	\$505.82	<\$476.41>
2652 - WKG Paducah Operations	Cost Center Totals	\$29,948.38	\$108,441.00	\$78,492.62	\$113,971.20	\$84,022.82
2731 - WKG Bowling Green East Region Administration		\$296,329.84	<\$123,265.00>	<\$419,594.84>	<\$104,394.94>	<\$400,724.78>
2731 - WKG Bowling Green East Region Administration	Administrative	\$10,151.13	\$1,450.00	<\$8,701.13>	\$0.00	<\$10,151.13>
2731 - WKG Bowling Green East Region Administration	Company Labor	\$9,384.24	\$6,086.00	<\$3,298.24>	\$5,708.97	<\$3,675.27>
2731 - WKG Bowling Green East Region Administration	Departmental Specific	\$5,563.89	\$6,835.00	\$1,271.11	\$6,152.03	\$588.14
2731 - WKG Bowling Green East Region Administration	Employee Benefits	<\$765.39>	\$1,400.00	\$2,165.39	\$217.86	\$983.25
2731 - WKG Bowling Green East Region Administration	Materials	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00
2731 - WKG Bowling Green East Region Administration	Other Departmental Direct	\$0.00	\$30.00	\$30.00	\$0.00	\$0.00
2731 - WKG Bowling Green East Region Administration	Outside Services	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00
2731 - WKG Bowling Green East Region Administration	Revenue / Reimbursements	\$271,795.04	<\$139,500.00>	<\$411,295.04>	<\$116,747.51>	<\$388,542.55>
2731 - WKG Bowling Green East Region Administration	Transportation	\$200.93	\$234.00	\$33.07	\$273.71	\$72.78
2731 - WKG Bowling Green East Region Administration	Cost Center Totals	\$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	Administrative	\$1,050.19	\$940.00	<\$110.19>	\$195.70	<\$254.49>
2732 - WKG Bowling Green East Region Marketing	Company Labor	\$17,468.63	\$13,590.00	<\$3,878.63>	\$13,266.56	<\$4,202.07>
2732 - WKG Bowling Green East Region Marketing	Departmental Specific	\$6,436.26	\$13,000.00	\$6,563.74	\$32,086.51	\$25,650.25
2732 - WKG Bowling Green East Region Marketing	Employee Benefits	<\$1,424.74>	\$3,126.00	\$4,550.74	\$507.85	\$1,932.59
2732 - WKG Bowling Green East Region Marketing	Other Departmental Direct	\$220.00	\$40.00	<\$180.00>	\$0.00	<\$220.00>
2732 - WKG Bowling Green East Region Marketing	Outside Services	\$0.00	\$125.00	\$125.00	\$0.00	\$0.00
2732 - WKG Bowling Green East Region Marketing	Transportation	\$1,240.48	\$550.00	<\$690.48>	\$1,326.43	\$85.95
2/32 - WKG Bowling Green East Region Marketing	Cost Center Lotals	\$24,990.82	37,371.00	\$0,380.18	347,983.05	\$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	Administrative	\$2,020.18	\$1,662.00	<\$358.18>	\$2,929.55	\$909.37
2/34 - WKG Bowling Green Campervice	Company Labor	\$64,130.01	363,591.00	<\$539.01>	907,808,78	<\$2/0.22>
2724 MACO BOWING Green Convocivity	Departmental opecinic	12,033.2	33,103,00		40,134.03	00.102,14
2724 MAKO BOWING GIRBHI COMUSEIVICE	Materials	433,233,842	00.020,914	413,321.04	17.144.21	750 770 047
2724 WAY BOWING GIREN CAMUSEIVICE	Other Description Division	\$23,220.32	45,730.00	726.014.014.	420,342.31	8444 04
2724 - WAG Bowling Green Camposition	Outside Semices	\$40 W	\$231.00	09.90 62.083.00	\$176.04 \$7.631.88	42.43.48 47.582.88
2724 WAS Bourding Green Convices	Demons / Deinburgeness	00.51% 00.000 t \$7	25.125.00	\$1,000.00 \$1,080.03	00.100,75 40.400 78	\$206.50
2734 - WKG Bowling Green Cam/Service	Transportation	\$19.803.64	\$8 100 OC	\$1,000.93 <\$11.703.64>	\$8.344.80	\$7.90.65 <\$11.458.84>
2734 - MAC Bouding Green Catalogue	Cost Center Totals	£106.761.55	\$97.275.00	740 ABE 65	\$110 582 79	£3 821 24
2735 - WKG Glasow C&M/Sevice		\$33,530,93	\$32,886,00	<\$644 91>	\$24.304.03	45,02,02 45,02,02,02 45,02,02
			****			20,244,29

Run Date: 12-NOV-99 04.50.24 PM Western Kentucky Gas Company Period Name: SEP-99 Parameters:

CMR - Budget Details By Cost Center

Period Name: SEP-99

		Current Period Actual Current Period Budget			Previous Period Actual	Period Actual Variance
2735 - WKG Glasgow C&M/Service	Administrative	\$3,350.20	\$565.00	<\$2,785.20>	\$25.38	<\$3,324.82>
2735 - WKG Glasgow C&M/Service	Company Labor	\$23,661.39	\$21,351.00	<\$2,310.39>	\$17,380.74	<\$6,280.65>
2735 - WKG Glasgow C&M/Service	Departmental Specific	\$2,128.27	\$2,811.00	\$682.73	\$2,560.24	\$431.97
2735 - WKG Glasgow C&M/Service	Employee Benefits	<\$1,927.71>	\$4,911.00	\$6,838.71	\$658.14	\$2,585.85
2735 - WKG Glasgow C&M/Service	Materials	\$2,302.40	\$600.00	<\$1,702.40>	\$611.50	<\$1,690.90>
2735 - WKG Glasgow C&M/Service	Other Departmental Direct	\$0.00	\$68.00	\$68.00	\$31.59	\$31.59
2735 - WKG Glasgow C&M/Service	Outside Services	\$400.00	\$50.00	<\$350.00>	\$382.31	<\$17.69>
2735 - WKG Glasgow C&M/Service	Transportation	\$3,616.36	\$2,530.00	<\$1,086.36>	\$2,654.13	<\$962.23>
2735 - WKG Glasgow C&M/Service	Cost Center Totals	\$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	Administrative	\$585.49	\$440.00	<\$145,49>	\$328.09	<\$257.40>
2736 - WKG Hopkinsville C&M/Service	Company Labor	\$30,585.75	\$29,962.00	<\$623.75>	\$27,127.69	<\$3,458.06>
2736 - WKG Hopkinsville C&M/Service	Departmental Specific	\$4,134.92	\$4,212.00	\$77.08	\$4,443.05	\$308.13
2736 - WKG Hopkinsville C&M/Service	Employee Benefits	<\$2,557.12>	\$6,891.00	\$9,448.12	\$1,029.72	\$3,586.84
2736 - WKG Hopkinsville C&M/Service	Materials	\$440.39	\$1,317.00	\$876.61	\$1,676.00	\$1,235.61
2736 - WKG Hopkinsville C&M/Service	Other Departmental Direct	\$2,291.94	\$150.00	<\$2,141.94>	\$34.99	<\$2,256.95>
2736 - WKG Hopkinsville C&M/Service	Outside Services	\$0.00	\$50.00	\$50.00	\$98.08	\$98.08
2736 - WKG Hopkinsville C&M/Service	Revenue / Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2736 - WKG Hopkinsville C&M/Service	Transportation	\$10,028.55	\$3,280.00	<\$6,748.55>	\$3,890.46	<\$6,138.09>
2736 - WKG Hopkinsville C&M/Service	Cost Center Totals	\$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	Administrative	\$1,428.20	\$731.00	<\$697.20>	\$1,183.16	<\$245.04>
2737 - WKG Danville C&M/Service	Company Labor	\$47,699.16	\$43,747.00	<\$3,952.16>	\$43,468.82	<\$4,230.34>
2737 - WKG Danville C&M/Service	Departmental Specific	\$5,017.37	\$6,303.00	\$1,285.63	\$5,389.67	\$372.30
2737 - WKG Danville C&M/Service	Employee Benefits	<\$3,791.09>	\$10,062.00	\$13,853.09	\$1,542.09	\$5,333.18
2737 - WKG Danville C&M/Service	Materials	\$8,624.11	\$4,500.00	<\$4,124.11>	\$1,388.68	<\$7,235.43>
2737 - WKG Danville C&M/Service	Other Departmental Direct	\$108.76	\$270.00	\$161.24	\$765.02	\$656.26
2737 - WKG Danville C&M/Service	Outside Services	\$570.00	\$1,000.00	\$430.00	\$88.81	<\$481.19>
2737 - WKG Danville C&M/Service	Transportation	\$7,986.81	\$5,224.00	<\$2,762.81>	\$4,965.62	<\$3,021.19>
2737 - WKG Danville C&M/Service	Cost Center Totals	\$67,643.32	\$71,837.00	\$4,193.68	\$58,791.87	<\$8,851.45>
2738 - WKG Campbellsville C&M/Service		\$23,431.68	\$34,863.00	\$11,431.32	\$30,622.53	\$7,190.85
2738 - WKG Campbellsville C&M/Service	Administrative	\$184.03	\$365.00	\$180.97	\$249.18	\$65.15
2738 - WKG Campbellsville C&M/Service	Company Labor	\$19,424.02	\$23,366.00	\$3,941.98	\$24,384.09	\$4,960.07
2738 - WKG Campbellsville C&M/Service	Departmental Specific	\$1,771.70	\$2,811.00	\$1,039.30	\$1,830.17	\$58.47
2738 - WKG Campbellsville C&M/Service	Employee Benefits	<\$1,691.46>	\$5,374.00	\$7,065.46	\$982.58	\$2,674.04
2738 · WKG Campbellsville C&M/Service	Materials	\$503.52	\$665.00	\$161.48	\$918.32	\$414.80
2738 - WKG Campbellsville C&W/Service	Other Departmental Direct	\$336.57	\$47.00	<\$289.57>	\$50.60	<\$285.97>
2738 - WKG Campbellsville C&M/Service	Outside Services	\$130.00	\$60.00	<\$20.00>	\$311.15	\$181.15
2738 - WKG Campbellsville C&M/Service	Revenue / Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2738 - WKG Campbellsville C&M/Service	Transportation	\$2,773.30	\$2,175.00	<\$598.30>	\$1,896.44	<\$876.86>
2738 - WKG Campbellsville C&M/Service	Cost Center Totals	\$23,431.68	\$34,863.00	\$11,431.32	\$30,622.53	\$7,190.85
2739 - WKG Shelbyville C&M/Service		\$54,808.15	\$36,864.00	<\$17,944.15>	\$34,497.16	<\$20,310.99>
2739 - WKG Shelbyville C&M/Service	Administrative	\$1,583.41	\$559.00	<\$1,024.41>	\$645.83	<\$937.58>
2739 - WKG Shelbyville C&W/Service	Company Labor	\$25,783.32	\$24,197.00	<\$1,586.32>	\$23,102.38	<\$2,680.94>
2739 - WKG Shelbyville C&M/Service	Departmental Specific	\$2,504.71	\$2,831.00	\$326.29	\$1,634.54	<\$8/0.1/>
2739 - WKG Shelbyville C&M/Service	Employee Benefits	<\$2,115.34>	\$5,565.00	\$7,680.34	\$889.37	\$3,004.71
2739 - WKG Shelbyville C&M/Service	Materials	\$3,170.23	\$865.00	<\$2,305.23>	\$1,168.57	<\$2,001.66>
2739 - WKG Shelbyville C&M/Service	Other Departmental Direct	\$150.42	\$47.00	<\$103.42>	\$24.38	<\$126.04>
2739 - WKG Shelbyville C&M/Service	Outside Services	\$16,910.15	\$0.00	<\$16,910.15>	\$3,762.32	<\$13,147.83>
2739 - WKG Shelbyville C&M/Service	Revenue / Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2739 - WKG Shelbyville C&M/Service	Transportation	\$6,821.25	\$2,800.00	<\$4,021.25>	\$3,269.77	<\$3,551,48>
2739 - WKG Shelbyville C&M/Service	Cost Center Totals	\$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	Administrative	\$660.27	\$867.00	\$206.73	\$7,333.47	\$6,673.20

CMR - Budget Details By Cost Center

Period Name: SEP-99

Period Name: SEP-99

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Period Name: SEP-99

Parameters:

CMR - Budget Details By Cost Center

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Year Variance **\$126**,898.34> **\$52**,880.63> **\$63**,750.97> **\$13**,963.93> **\$32**,784.30

<\$11,767,84>
<\$7,981,49>
<\$126,898.34>
<\$280,405,67>
<\$162,782,41>
<\$162,771>
<\$15,806,10>
\$129,137.71
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<\$2,797.80>

. WKG Owenshorn-WKG Administration		Current Ytd Actual	Current Ytd Budget	Year Budget Variance	Previous Ytd Actual
2601 - WKG Owensboro-WKG Administration	Administrative	\$107,918.28	\$132,380.00	\$24,461.72	\$55,037.65
2601 - WKG Owensboro-WKG Administration	Company Labor	\$176,774.09	\$154,875.00	<\$21,899.09>	\$113,023.12
2601 - WKG Owensboro-WKG Administration	Departmental Specific	\$432,143.61	\$479,640.00	\$47,496.39	\$418,179.68
2601 - WKG Owensboro-WKG Administration	Employee Benefits	<\$2,687.34>	\$35,621.00	\$38,308.34	\$30,096.96
2601 - WKG Owensboro-WKG Administration	Other Departmental Direct	\$44,013.90	\$32,679.00	<\$11,334.90>	\$34,676.12
2601 - WKG Owensboro-WKG Administration	Outside Services	\$11,767.84	\$1,200.00	<\$10,567.84>	\$0.00
2601 - WKG Owensboro-WKG Administration	Transportation	\$11,548.21	\$3,600.00	<\$7,948.21>	\$3,566.72
2601 - WKG Owensboro-WKG Administration	Cost Center Totals	\$781,478.59	\$839,995.00	\$58,516.41	\$654,580.25
2602 - WKG Owensboro-WKG Information Services		\$932,842.45	\$915,828.00	<\$17,014.45>	\$652,436.78
2602 - WKG Owensboro-WKG Information Services	Administrative	\$656,912.43	\$707,520.00	\$50,607.57	\$494,130.02
2602 - WKG Owensboro-WKG Information Services	Company Labor	\$136,625.67	\$140,088.00	\$3,462.33	\$110,349.96
2602 - WKG Owensboro-WKG Information Services	Departmental Specific	\$129,622.15	\$0.00	<\$129,622.15>	\$13,816.05
2602 - WKG Owensboro-WKG Information Services	Employee Benefits	<\$4,770.76>	\$32,220.00	\$36,990.76	\$24,366.95
2602 - WKG Owensboro-WKG Information Services	Materials	\$1,006.68	\$0.00	<\$1,006.68>	\$0.00
2602 - WKG Owensboro-WKG Information Services	Other Departmental Direct	\$1,189.50	\$0.00	<\$1,189.50>	\$314.82
2602 - WKG Owensboro-WKG Information Services	Outside Services	\$0.00	\$24,000.00	\$24,000.00	\$0.00
2602 - WKG Owensboro-WKG Information Services	Transportation	\$12,256.78	\$12,000.00	<\$256.78>	\$9,458.98
2602 - WKG Owensboro-WKG Information Services	Cost Center Totals	\$932,842.45	\$915,828.00	<\$17,014.45>	\$652,436.78
2603 - WKG Owensboro-WKG Human Resources		\$408,807.23	\$512,318.00	\$103,510.77	\$545,238.26
2603 - WKG Owensboro-WKG Human Resources	Administrative	\$64,398.04	\$87,450.00	\$23,051.96	\$86,466.74
2603 - WKG Owensboro-WKG Human Resources	Company Labor	\$277,349.05	\$282,810.00	\$5,460.95	\$244,138.85
2603 - WKG Owensboro-WKG Human Resources	Departmental Specific	\$13,566.71	\$3,000.00	<\$10,566.71>	\$0.00
2603 - WKG Owensboro-WKG Human Resources	Employee Benefits	<\$8,128.10>	\$65,045.00	\$73,173.10	\$57,872.75
2603 - WKG Owensboro-WKG Human Resources	Other Departmental Direct	\$43,024.82	\$59,613.00	\$16,588.18	\$140,845.14
2603 - WKG Owensboro-WKG Human Resources	Transportation	\$18,596.71	\$14,400.00	<\$4,196.71>	\$15,914.78
2603 - WKG Owensboro-WKG Human Resources	Cost Center Totals	\$408,807.23	\$512,318.00	\$103,510.77	\$545,238.26
2604 - WKG Owensboro-WKG Regulatory Affairs		\$83,837.70	\$75,656.00	<\$8,181.70>	\$0.00
2604 - WKG Owensboro-WKG Regulatory Affairs	Administrative	\$16,854.73	\$0.00	<\$16,854.73>	\$0.00
2604 - WKG Owensboro-WKG Regulatory Affairs	Company Labor	\$68,117.70	\$61,200.00	<\$6,917.70>	\$0.00
2604 - WAG Owensboro-WAG Decidatory Affairs	Central Specific	3502.14	00.00 00.076.00	<\$962.14> <19.796.36	\$0.00
2004 - WAG Owensboro WAG Regulatory Affairs	Other Departmental Direct	\$1.579.40	00.00	\$16,7 90.30 <\$1 579 40>	00.0\$
2604 - WKG Owensboro-WKG Regulatory Affairs	Outside Services	00 OS	\$0.00	00.08	\$0.00
2604 - WKG Owensboro-WKG Regulatory Affairs	Transportation	\$1,024.09	\$380.00	<\$644.09>	\$0.00
2604 - WKG Owensboro-WKG Regulatory Affairs	Cost Center Totals	\$83,837.70	\$75,656.00	<\$8,181.70>	\$0.00
2605 · WKG Owensboro-WKG Technical Services		\$97,138.16	\$119,575.00	\$22,436.84	\$106,093.79
2605 - WKG Owensboro-WKG Technical Services	Administrative	\$19,388.22	\$54,460.00	\$35,071.78	\$7,086.30
2605 - WKG Owensboro-WKG Technical Services	Company Labor	\$56,222.03	\$32,260.00	<\$23,962.03>	\$14,104.46
2605 - WKG Owensboro-WKG Technical Services	Departmental Specific	\$19,274.31	\$24,420.00	\$5,145.69	\$46,422.44
2605 - WKG Owensboro-WKG Technical Services	Employee Benefits	<\$2,845.15>	\$7,415.00	\$10,260.15	\$37,589.98
2605 - WKG Owensboro-WKG Technical Services	Other Departmental Direct	\$417.71	\$0.00	<\$417.71>	\$386.21
2605 - WKG Owensboro-WKG Technical Services	Transportation	\$4,681.04	\$1,020.00	<\$3,661.04>	\$504.40
2605 - WKG Owensboro-WKG Technical Services	Cost Center Totals	\$97,138.16	\$119,575.00	\$22,436.84	\$106,093.79
		\$149,767.81	\$99,764.00	<\$50,003.81>	\$582,564.28
	Administrative	\$12,582.08	\$20,405.00	\$7,822.92	\$12,917.77
	Company Labor	\$77,963.84	\$43,380.00	<\$34,583.84>	\$252,962.98
	Departmental Specific	\$28,436.65	20.00	<\$28,436.65>	\$114,674.40
	Employee Benefits	<\$3,663.80>	\$9,979.00	\$13,642.80	\$135,255.02
	Materials	\$6,397.91	80.00	<\$6,397.91>	\$23,907.16
	Other Departmental Direct	\$582.88	\$0.00	<\$582.88>	\$4,777.57
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\$0.00 <\$1,024.09> <\$83,837.70> \$8,955.63 <\$12,301.92>

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\$86,237.75
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\$23,230.01
\$432,796.47

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Western Kentucky Gas Company Parameters:

Period Name: SEP-99

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	\$202,419.00	<\$68,555.55>	\$247,023.60	<\$23,950.95>
2607 - WKG Owensboro WKG Finance	Administrative	\$53,969.73	\$80,100.00	\$26,130.27	\$51,297.01	<\$2,672.72>
2607 - WKG Owensboro WKG Finance	Company Labor	\$113,395.87	\$100,257.00	<\$13,138.87>	\$159,963.24	\$46,567.37
2607 - WKG Owensboro WKG Finance	Employee Benefits	<\$3,727.33>	\$23,062.00	\$26,789.33	\$40,480.69	\$44,208.02
2607 - WKG Owensboro WKG Finance	Materials	\$139,882.64	\$0.00	<\$139,882.64>	\$0.00	<\$139,882.64>
2607 - WKG Owensboro WKG Finance	Other Departmental Direct	\$499.54	\$0.00	<\$499.54>	\$11.37	<\$488.17>
2607 - WKG Owensboro WKG Finance	Revenue / Reimbursements	<\$37,355.37>	<\$4,000.00>	\$33,355.37	<\$8,013.78>	\$29,341.59
2607 - WKG Owensboro WKG Finance	Transportation	\$4,309.47	\$3,000.00	<\$1,309.47>	\$3,285.07	<\$1,024.40>
2607 - WKG Owensboro WKG Finance	Cost Center Totals	\$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	Administrative	\$15,433.22	\$36,055.00	\$20,621.78	\$27,442.93	\$12,009.71
2608 - WKG Owensboro WKG Marketing	Company Labor	\$142,182.12	\$136,518.00	<\$5,664.12>	\$138,760.97	<\$3,421.15>
2608 - WKG Owensboro WKG Marketing	Departmental Specific	\$63,958.04	\$85,000.00	\$21,041.96	\$66,191.62	\$4,233.58
2608 - WKG Owensboro WKG Marketing	Employee Benefits	<\$5,032.79>	\$31,395.00	\$36,427.79	\$37,601.78	\$42,634.57
2608 - WKG Owensboro WKG Marketing	Other Departmental Direct	\$204,665.82	\$450,000.00	\$245,334.18	\$331,474.60	\$126,808.78
2608 - WKG Owensboro WKG Marketing	Transportation	\$9,303.25	\$7,200.00	<\$2,103.25>	\$9,828.69	\$525.44
2608 - WKG Owensboro WKG Marketing	Cost Center Totals	\$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	96,1U1,87.	21.716,1116	<26.071,035.
2509 - WKG Owensboro Measurement & Storage	Administrative	60.787,654	\$29,924.00	<55,130 544,001,000	32,143.00	790,104, 44,000,000
2609 - WKG Owensboro Measurement & Storage	Company Labor	\$621,198.89	\$509,293.00	<\$111,905.89>	\$63,863.75	<\$100,000,145 0000,011,10
2509 - WKG Owensboro Measurement & Storage	Departmental Specific	\$246,557.80	\$249,661.00	\$3,103.20	19.506.61	<\$2.35,654.19>
2609 - WKG Owensboro Measurement & Storage	Employee Benefits	<\$19,017.19>	00.751,7114	\$136,154.19	\$9,019.09	\$26,030.28
2609 - WKG Owensboro Measurement & Storage	Materials	\$40,956.32	\$50,004.00	\$9,047.68	\$2,359.31	<\$38,597.01>
2609 - WKG Owensboro Measurement & Storage	Other Departmental Direct	\$40,448.77	\$5,660.00	<\$34,788.77>	\$197.45	<\$40,251.32>
2609 - WKG Owensboro Measurement & Storage	Outside Services	\$25,000.77	\$60,000.00	\$34,999.23	\$0.00	<\$25,000.77>
2609 - WKG Owensboro Measurement & Storage	Revenue / Reimbursements	<\$54,394.14>	\$0.00	\$54,394.14	\$0.00	\$54,394.14
2609 - WKG Owensboro Measurement & Storage	Transportation	\$72,154.49	\$64,116.00	<\$8,038.49>	\$4,028.11	<\$68,126.38>
2609 - WKG Owensboro Measurement & Storage	Cost Center Totals	\$1,006,693.44	\$1,085,795.00	\$79,101.56	\$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	Administrative	\$11,883.72	\$8,965.00	<\$2,918.72>	\$10,418.08	<\$1,465.64>
2631 - WKG Madisonville West Region Administration	Company Labor	\$81,156.64	\$71,264.00	<\$9,892.64>	\$59,631.55	<\$21,525.09>
2631 - WKG Madisonville West Region Administration	Departmental Specific	\$76,683,75	\$76,880.00	\$196.25	\$123,464.93	\$46,781.18
2631 - WKG Madisonville West Region Administration	Employee Benefits	<\$2,641.55>	\$16,392.00	\$19,033.55	\$140,189.26	\$142,830.81
2631 - WKG Madisonville West Region Administration	Materials	\$4.76	\$0.00	<\$4.76>	\$0.00	<\$4.76>
2631 - WKG Madisonville West Region Administration	Other Departmental Direct	\$2,518.66	\$4,440.00	\$1,921.34	\$4,260.66	\$1,742.00
2631 - WKG Madisonville West Region Administration	Revenue / Reimbursements	\$368,867.31	\$0.00	<\$368,867.31>	\$2,685.34	<\$366,181.97>
2631 - WKG Madisonville West Region Administration	Transportation	\$4,836.84	\$3,600.00	<\$1,236.84>	\$3,199.14	<\$1,637.70>
2631 - WKG Madisonville West Region Administration	Cost Center Totals	\$543,310.13	\$181,541.00	<\$361,769.13>	\$343,848.96	<\$199,461.17>
2632 - WKG Madisonville West Region Marketing		\$208,571.66	\$364,998.00	\$156,426.34	\$312,686.53	\$104,114.87
2632 - WKG Madisonville West Region Marketing	Administrative	\$12,020.35	\$23,850.00	\$11,829.65	\$3,165.99	<\$8,854.36>
2632 - WKG Madisonville West Region Marketing	Company Labor	\$166,327.23	\$180,036.00	\$13,708.77	\$114,302.94	<\$52,024.29>
2632 - WKG Madisonville West Region Marketing	Departmental Specific	\$42,8331.44	\$112,500.00	90.000,000	9105,945,95	9141,114.48
2632 - WKG Madisonville West Region Marketing	Employee Benefits	<\$4,285.08>	41,412.00	\$45,697.08	\$22,765.49	75.050,72¢
2632 - WKG Madisonville West Region Marketing	Other Departmental Direct	\$626.95	20.00	<\$62,626,95>	\$0.00	<\$50,079.5 <\$7,000.000
2632 - VVK G Madisonville West Region Marketing	Fansportation	77.0c0,11¢	00.002,14	<17.000.000	\$0,000.10	7.00 44.09V
2632 - WKG Madisonville West Region Marketing	Cost Center Totals	\$208,571.66	\$364,998.00	\$156,426.34	\$312,686.53	\$104,114.87
2634 - WKG Madisonville C&M/Service		\$862,824.75	\$940,477.00	\$7.769.77	\$812,889.34	\$10,164.59
2634 - WKG Madisonville C&M/Service	Administrative	\$14,302.61	\$4,500.00	<\$9,802.61>	\$3,625.03	<\$10,677.58>
2634 - WKG Madisonville C&W/Service	Company Labor	\$664,845.02	\$577,298.00	<\$87,547.02>	\$550,038.88	<\$114,806.14>
2634 - WKG Madisonville C&M/Service	Departmental Specific	\$66,829.70	\$76,860.00	\$10,030.30	\$43,084.67	<\$23,745.03>
2634 - WKG Madisonville C&W/Service	Employee Benefits	<\$23,403.41>	\$132,779.00	\$156,182.41	\$129,019.19	\$152,422.60
2634 - WKG Madisonville C&W/Service	Materials	\$24,658.10	\$40,320.00	\$15,661.90	\$44,032.30	\$19,374.20
2634 - WKG Madisonville C&M/Service	Other Departmental Direct	\$3,504.23	\$9,300.00	\$5,795,77	\$9,081.61	\$5,577.38
2634 - WKG Madisonville C&M/Service	Outside Services	\$17,889.93	\$18,000.00	\$110.07	\$15,826.96	<\$2,062.97>

Period Name: SEP-99

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	Revenue / Reimbursements	<\$590.80>	\$0.00	\$590.80	\$0.00	\$590.80
2634 - WKG Madisonville C&M/Service	Transportation	\$94,789.37	\$81,420.00	<\$13,369.37>	\$78,280.70	<\$16,508.67>
2634 - WKG Madisonville C&M/Service	Cost Center Totals	\$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	Administrative	\$4,338.12	\$4,080.00	<\$258.12>	\$3,343.23	<\$994.89>
2635 - WKG Princeton C&M/Service	Company Labor	\$291,355.44	\$270,237.00	<\$21,118.44>	\$237,729.05	<\$53,626.39>
2635 - WKG Princeton C&M/Service	Departmental Specific	\$22,116.10	\$23,160.00	\$1,043.90	\$19,269.55	<\$2,846.55>
2635 - WKG Princeton C&M/Service	Employee Benefits	<\$9,877.28>	\$62,157.00	\$72,034.28	\$55,729.89	\$65,607.17
2635 - WKG Princeton C&M/Service	Materials	\$5,429.63	\$10,200.00	\$4,770.37	\$4,683.97	<\$745.66>
2635 - WKG Princeton C&M/Service	Other Departmental Direct	\$2,864.42	\$4,920.00	\$2,055.58	\$3,803.71	\$939.29
2635 - WKG Princeton C&M/Service	Outside Services	\$2,525.13	\$0.00	<\$2,525.13>	\$1,551.97	<\$973.16>
2635 - WKG Princeton C&M/Service	Revenue / Reimbursements	<\$202.42>	\$0.00	\$202.42	\$0.00	\$202.42
2635 - WKG Princeton C&M/Service	Transportation	\$37,521.97	\$26,400.00	<\$11,121.97>	\$29,358.47	<\$8,163.50>
2635 - WKG Princeton C&M/Service	Cost Center Totals	\$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	Administrative	\$23,377.06	\$5,520.00	<\$17,857.06>	\$2,256.95	<\$21,120.11>
2636 - WKG Owensboro C&M/Service	Company Labor	\$1,071,756.31	\$940,131.00	<\$131,625.31>	\$884,758.47	<\$186,998.14>
2636 - WKG Owensboro C&M/Service	Departmental Specific	\$96,413.57	\$95,556.00	<\$857.57>	\$87,649.23	<\$8,764.34>
2636 - WKG Owensboro C&M/Service	Employee Benefits	<\$37,259.32>	\$216,232.00	\$253,491.32	\$207,035,79	\$244,295.11
2636 - WKG Owensboro C&M/Service	Materials	\$57,710.13	\$36,000.00	<\$21,710.13>	\$52,835,38	<\$4,874.75>
2636 - WKG Owensboro C&M/Service	Other Departmental Direct	\$12,963.53	\$16,056.00	\$3,092.47	\$15,794.45	\$2,830.92
2636 - WKG Owensboro C&M/Service	Outside Services	\$13,997.78	\$10,380.00	<\$3,617.78>	\$13,721.02	<\$276.76>
2636 - WKG Owensboro C&M/Service	Revenue / Reimbursements	<\$1,395.70>	\$0.00	\$1,395.70	<\$542.71>	\$852.99
2636 - WKG Owensboro C&M/Service	Transportation	\$170,516.65	\$126,084.00	<\$44,432.65>	\$123,264.88	<\$47,251.77>
2636 - WKG Owensboro C&M/Service	Cost Center Totals	\$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	Administrative	\$9,083,89	\$8,820.00	<\$263.89>	\$9,536.75	\$452.86
2637 - WKG Paducah C&M/Service	Company Labor	\$648,424.03	\$547,114.00	<\$101,310.03>	\$555,817.39	<\$92,606.64>
2637 - WKG Paducah C&M/Service	Departmental Specific	\$44,650.16	\$49,500.00	\$4,849.84	\$54,756.02	\$10,105.86
2637 - WKG Paducah C&M/Service	Employee Benefits	<\$24,015.60>	\$125,838.00	\$149,853.60	\$129,896.06	\$153,911.66
2637 - WKG Paducah C&M/Service	Materials	\$59,263.92	\$82,212.00	\$22,948.08	\$75,565.55	\$16,301.63
2637 - WKG Paducah C&M/Service	Other Departmental Direct	\$4,617.10	\$9,120.00	\$4,502.90	\$9,741.16	\$5,124.06
2637 - WKG Paducah C&M/Service	Outside Services	\$7,458.74	\$7,200.00	<\$258.74>	\$9,644.46	\$2,185.72
2637 - WKG Paducah C&M/Service	Revenue / Reimbursements	<\$3,833.54>	\$0.00	\$3,833.54	<\$1,407.11>	\$2,426.43
2637 - WKG Paducah C&M/Service	Transportation	\$109,414.78	\$70,776.00	<\$38,638.78>	\$67,562.35	<\$41,852.43>
2637 - WKG Paducah C&M/Service	Cost Center Totals	\$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	Administrative	\$2,388.80	\$2,820.00	\$431.20	\$2,881.10	\$492.30
2638 - WKG Mayfield C&M/Service	Company Labor	\$249,315.88	\$209,070.00	<\$40,245.88>	\$220,121.94	<\$29,193.94>
2638 - WKG Mayrield C&M/Service	Departmental Specific	\$24,885.22	\$36,212.00	\$11,326.78	\$30,480.05	\$5,594.83
2538 - WKG Mayfield Cam/Service	Employee Benefits	<\$9,934.41>	\$48,081.00	\$58,015.41	\$31,599.64	\$61,534.05
2000 - VVICE INIGHTED CONVICE VICE	Materials	50.000,18	42,400.00	04.049.99	10.201,10	01.20.10
2538 - WKG Mayrield CAM/Service	Other Departmental Direct	\$2,050.84	\$3,840.00	\$1,789.16	\$2,712.57	\$661./3
2030 - VVNG Maylield CQIVI36I VICE	Transportation	\$130.00 \$28 085 61	40.00	<\$130.000 <\$12.293.61>	\$20.00 \$20.438.34	×20.002
2638 - WKG Mayfeld C&M/Service	Cost Center Totals	\$298 291 99	\$321,715.00	\$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	Administrative	\$2.464.17	\$6,720.00	\$4,255.83	\$3.373.82	\$909.65
2650 - WKG Madisonville Operations	Company Labor	\$45,826,37	\$72,058,00	\$26,231.63	\$59,443.64	\$13,617.27
2650 - WKG Madisonville Operations	Departmental Specific	\$2,833.92	\$5,340.00	\$2,506.08	\$1,770.01	<\$1,063.91>
2650 - WKG Madisonville Operations	Employee Benefits	<\$1,105.02>	\$16,571.00	\$17,676.02	\$14,077.28	\$15,182.30
2650 - WKG Madisonville Operations	Materials	\$462.03	\$240.00	<\$222.03>	\$307.56	<\$154.47>
2650 - WKG Madisonville Operations	Other Departmental Direct	\$2,218.27	\$2,520.00	\$301.73	\$4,794.90	\$2,576.63
2650 - WKG Madisonville Operations	Revenue / Reimbursements	\$64,449.79	\$75,867.00	\$11,417.21	\$62,604.13	<\$1,845.66>

Run Date: 12-NOV-99 04.50.24 PM Page 1 of 1 Western Kentucky Gas Company

Parameters:

Period Name: SEP-99

CMR - Budget Details By Cost Center

Period Name: SEP-99

		Current Ytd Actual	Current Ytd Budget	Year Budget Variance	Previous Ytd Actual	Year Variance
2650 - WKG Madisonville Operations	Transportation	\$5,326.85	\$5,400.00	\$73.15	\$5,163.70	<\$163.15>
2650 - WKG Madisonville Operations	Cost Center Totals	\$122,476.38	\$184,716.00	\$62,239.62	\$151,535.04	\$29,058.66
2651 - WKG Owensboro Operations		\$210,148.49	\$186,873.00	<\$23,275.49>	\$266,903.50	\$56,755.01
2651 - WKG Owensboro Operations	Administrative	\$8,007.55	\$2,700.00	<\$5,307.55>	\$932.54	<\$7,075.01>
2651 - WKG Owensboro Operations	Company Labor	\$97,354.86	\$71,461.00	<\$25,893.86>	\$64,236.71	<\$33,118.15>
2651 - WKG Owensboro Operations	Departmental Specific	\$50,427.50	\$300.00	<\$50,127.50>	\$250.00	<\$50,177.50>
2651 - WKG Owensboro Operations	Employee Benefits	<\$5,630.04>	\$16,437.00	\$22,067.04	\$15,532.14	\$21,162.18
2651 - WKG Owensboro Operations	Materials	\$656.16	\$0.00	<\$656.16>	\$0.00	<\$656.16>
2651 - WKG Owensboro Operations	Other Departmental Direct	\$8,384.70	\$13,512.00	\$5,127.30	\$8,166.85	<\$217.85>
2651 - WKG Owensboro Operations	Revenue / Reimbursements	\$44,437.71	\$77,063.00	\$32,625.29	\$172,475.26	\$128,037.55
2651 - WKG Owensboro Operations	Transportation	\$6,510.05	\$5,400.00	<\$1,110.05>	\$5,310.00	<\$1,200.05>
2651 - WKG Owensboro Operations	Cost Center Totals	\$210,148.49	\$186,873.00	<\$23,275.49>	\$266,903.50	\$56,755.01
2652 - WKG Paducah Operations		\$326,224.29	\$372,291.00	\$46,066.71	\$428,585.38	\$102,361.09
2652 - WKG Paducah Operations	Administrative	\$3,789.70	\$9,120.00	\$5,330.30	\$3,284.92	<\$504.78>
2652 - WKG Paducah Operations	Company Labor	\$95,355.95	\$57,688.00	<\$37,667.95>	\$56,735.09	<\$38,620.86>
2652 - WKG Paducah Operations	Departmental Specific	\$161,267.99	\$183,896.00	\$22,628.01	\$170,731.32	\$9,463.33
2652 - WKG Paducah Operations	Employee Benefits	<\$3,756.22>	\$13,268.00	\$17,024.22	\$13,539.50	\$17,295.72
2652 - WKG Paducah Operations	Materials	\$948.36	\$0.00	<\$948.36>	\$0.00	<\$948.36>
2652 - WKG Paducah Operations	Other Departmental Direct	\$582.67	\$1,840.00	\$1,257.33	\$480.52	<\$102.15>
2652 - WKG Paducah Operations	Revenue / Reimbursements	\$59,208.78	\$98,079.00	\$38,870.22	\$176,780.48	\$117,571.70
2652 - WKG Paducah Operations	Transportation	\$8,827.06	\$8,400.00	<\$427.06>	\$7,033.55	<\$1,793.51>
2652 - WKG Paducah Operations	Cost Center Totals	\$326,224.29	\$372,291.00	\$46,066.71	\$428,585.38	\$102,361.09
2731 - WKG Bowling Green East Region Administration		\$550,310.02	\$198,996.00	<\$351,314.02>	\$263,751.01	<\$286,559.01>
2731 - WKG Bowling Green East Region Administration	Administrative	\$24,730.09	\$20,440.00	<\$4,290.09>	\$8,751.25	<\$15,978.84>
2731 - WKG Bowling Green East Region Administration	Company Labor	\$82,505.78	\$71,648.00	<\$10,857.78>	\$75,773.20	<\$6,732.58>
2731 - WKG Bowling Green East Region Administration	Departmental Specific	\$69,049.27	\$82,020.00	\$12,970.73	\$71,913.04	\$2,863.77
2731 - WKG Bowling Green East Region Administration	Employee Benefits	<\$2,551.36>	\$16,480.00	\$19,031.36	\$88,534.61	\$91,085.97
2731 - WKG Bowling Green East Region Administration	Materials	\$0.00	\$1,200.00	\$1,200.00	\$0.00	\$0.00
2731 - WKG Bowling Green East Region Administration	Other Departmental Direct	\$4,590.20	\$3,200.00	<\$1,390.20>	\$2,898.58	<\$1,691.62>
2731 - WKG Bowling Green East Region Administration	Outside Services	\$3.00	\$1,200.00	\$1,197.00	\$0.00	<\$3.00>
2731 - WKG Bowling Green East Region Administration	Revenue / Reimbursements	\$368,867.29	\$0.00	<\$368,867.29>	\$11,903.78	<\$356,963.51>
2731 - WKG Bowling Green East Region Administration	Transportation	\$3,115.75	\$2,808.00	<\$307.75>	\$3,976,55	\$860.80
2731 - WKG Bowling Green East Region Administration	Cost Center Totals	\$550,310.02	\$198,996.00	<\$351,314.02>	\$263,751.01	<\$286,559.01>
2732 - WKG Bowling Green East Region Marketing		\$236,182.62	\$335,657.00	\$99,474.38	\$299,097.21	\$62,914.59
2732 - WKG Bowling Green East Region Marketing	Administrative	\$12,780.93	\$16,980.00	\$4,199.07	\$4,510.73	<\$8,270.20>
2732 - WKG Bowling Green East Region Marketing	Company Labor	\$171,428.32	\$160,938.00	<\$10,490.32>	\$82,738.29	<\$88,690.03>
- WKG Bowling Green East	Departmental Specific	\$42,634.70	\$112,500.00	\$69,865.30	\$188,691.20	\$146,056.50
2/32 - WKG Bowling Green East Region Marketing	Employee Benefits	<\$6,044.07>	337,019.00	343,063.07	\$15,848.25	26.288,124
2732 - WKG Bowling Green East Region Marketing	Other Departmental Direct	09:0/98	\$120.00	<\$550.60>	00.00	<\$6/0.60
2/32 - WKG Bowling Green East Region Marketing	Cutside Services	90.00	\$ 500.00	\$1,500.00	90.00	\$0.00 \$7.403.405
2732 - WAG Bowding Green East Region Marketing	Cost Center Totals	\$14,712.14 \$236,182.62	4335 657 00	\$99 474 38	\$299 097 21	\$62.914.59
2724 - WKG Bowling Green C&M/Septice		\$1.068.628.54	\$1 185 741 00	\$117 112 46	\$1 163 314 42	\$94 685 88
2734 - WKG Bouring Creen California	Administrative	\$17.336.05	\$22,844,00	\$5.507.95	\$15.341.51	<\$1 994 54>
2734 - WKG Bowling Green C&W/Service	Company Labor	\$775,530.97	\$751,776.00	<\$23,754.97>	\$712,285.14	<\$63,245.83>
2734 - WKG Bowling Green C&W/Service	Departmental Specific	\$35,196.54	\$37,956.00	\$2,759.46	\$37,987.16	\$2,790.62
2734 - WKG Bowling Green C&W/Service	Employee Benefits	<\$24,349.18>	\$172,909.00	\$197,258.18	\$169,427.29	\$193,776.47
2734 - WKG Bowling Green C&M/Service	Materials	\$101,095.08	\$65,000.00	<\$36,095.08>	\$88,638.88	<\$12,456.20>
2734 - WKG Bowling Green C&M/Service	Other Departmental Direct	\$9,293.76	\$12,472.00	\$3,178.24	\$10,180.12	\$886.36
2734 - WKG Bowling Green C&M/Service	Outside Services	\$17,773.13	\$25,584.00	\$7,810.87	\$31,126.71	\$13,353.58
2734 - WKG Bowling Green C&W/Service	Revenue / Reimbursements	<\$2,503.35>	00.0 \$	\$2,503.35	<\$2,032.16>	\$471.19
2734 - WKG Bowling Green C&W/Service	Transportation	\$139,255.54	\$97,200.00	<\$42,055.54>	\$100,359.77	<\$38,895.77>
2734 - WKG Bowling Green C&M/Service	Cost Center Totals	\$1,068,628.54	\$1,185,741.00	\$117,112.46	\$1,163,314.42	\$94,685.88
2735 - WKG Glasgow C&M/Service		\$343,604.56	\$395,976.00	\$52,371.44	\$381,561.82	\$37,957.26

Run Date: 12-NOV-99 04.50.24 PM Western Kentucky Gas Company Period Name: SEP-99 Parameters: Page 1 of 1

CMR - Budget Details By Cost Center Period Name: SEP-99

Year Variance <\$7,601.83> <\$8,539.57>

\$992.74
\$68.299.10
\$68,296.76>
\$1,405.53
\$1,407.6>
\$8,661.19>
\$37,957.26
\$9,948.44>
\$1,968.79>
\$3,472.64
\$8,648.31>
\$3,472.64
\$85,648.31>
\$5,648.31>
\$1,198.62>

<\$14,614.93>
<\$9,948.44>
\$54,502.49
<\$3,063.93>
<\$54,012.21>

\$433.56

\$628.59

\$1,447.64 \$123,659.53 \$4,341.60 \$1,114.21 \$1,104.01> \$51,046.01> \$55,325.02 \$55,325.02 \$55,325.02 \$2217.78 \$2,323.93> \$2,217.78 \$7,371.60 \$8,135.70 \$84,25.7

\$55,325,02 \$55,325,02 \$13,655,61> \$2,889,27> \$53,735,98> \$6,596,54 \$73,712,50 <\$7,300,09>

<\$17,007.01> <\$13,655.61> \$11,480.54

\$6,871.54

<\$15,251.17>

\$2,155.04

\$63.83

		=	Current Ytd Budget	Year Budget Variance	Previous Ytd Actual
2735 - WKG Glasgow C&M/Service	Administrative	\$10,238.57	\$8,580.00	<\$1,658.57>	\$2,636.74
2735 - WKG Glasgow C&M/Service	Company Labor	\$254,923.67	\$252,991.00	<\$1,932.67>	\$246,384.10
2735 - WKG Glasgow C&M/Service	Departmental Specific	\$28,176.24	\$33,732.00	\$5,555.76	\$29,168.98
2735 - WKG Glasgow C&M/Service	Employee Benefits	<\$8,671.10>	\$58,189.00	\$66,860.10	\$59,628.00
2735 - WKG Glasgow C&M/Service	Materials	\$13,854.28	\$7,200.00	<\$6,654.28>	\$7,457.52
2735 - WKG Glasgow C&M/Service	Other Departmental Direct	\$2,307.73	\$4,324.00	\$2,016.27	\$3,713.26
2735 - WKG Glasgow C&M/Service	Outside Services	\$2,346.40	\$600.00	<\$1,746.40>	\$805.64
2735 - WKG Glasgow C&M/Service	Transportation	\$40,428.77	\$30,360.00	<\$10,068.77>	\$31,767.58
2735 - WKG Glasgow C&M/Service	Cost Center Totals	\$343,604.56	\$395,976.00	\$52,371.44	\$381,561.82
2736 - WKG Hopkinsville C&M/Service		\$506,982.99	\$552,986.00	\$46,003.01	\$497,034.55
2736 - WKG Hopkinsville C&W/Service	Administrative	\$4,532.65	\$5,880.00	\$1,347.35	\$2,462.86
2736 - WKG Hopkinsville C&M/Service	Company Labor	\$388,691.51	\$354,879.00	<\$33,812.51>	\$312,370.73
2736 - WKG Hopkinsville C&M/Service	Departmental Specific	\$45,755.47	\$50,544.00	\$4,788.53	\$49,228.11
2736 - WKG Hopkinsville C&M/Service	Employee Benefits	<\$12,893.56>	\$81,623.00	\$94,516.56	\$72,475.64
2736 - WKG Hopkinsville C&W/Service	Materials	\$20,051.42	\$15,000.00	<\$5,051.42>	\$14,403.11
2736 - WKG Hopkinsville C&M/Service	Other Departmental Direct	\$6,870.13	\$5,100.00	<\$1,770.13>	\$5,671.51
2736 - WKG Hopkinsville C&M/Service	Outside Services	\$736.80	\$600.00	<\$136.80>	\$1,170.36
2736 - WKG Hopkinsville C&M/Service	Revenue / Reimbursements	<\$628.59>	\$0.00	\$628.59	\$0.00
2736 - WKG Hopkinsville C&M/Service	Transportation	\$53,867.16	\$39,360.00	<\$14,507.16>	\$39,252.23
2736 - WKG Hopkinsville C&M/Service	Cost Center Totals	\$506,982.99	\$552,986.00	\$46,003.01	\$497,034.55
2737 - WKG Danville C&M/Service		\$725,038.29	\$862,166.00	\$137,127.71	\$779,540.78
2737 - WKG Danville C&M/Service	Administrative	\$8,805.25	\$11,366.00	\$2,560.75	\$5,741.32
2737 - WKG Danville C&M/Service	Company Labor	\$527,509.32	\$518,469.00	<\$9,040.32>	\$473,497.11
2737 - WKG Danville C&M/Service	Departmental Specific	\$63,568.72	\$75,636.00	\$12,067.28	\$65,016.36
2737 - WKG Danville C&M/Service	Employee Benefits	<\$13,375.43>	\$119,247.00	\$132,622.43	\$110,284.10
2737 - WKG Danville C&M/Service	Materials	\$39,674.53	\$54,000.00	\$14,325.47	\$44,016.13
2737 - WKG Danville C&M/Service	Other Departmental Direct	\$9,064.99	\$8,760.00	<\$304.99>	\$10,179.20
2737 - WKG Danville C&M/Service	Outside Services	\$11,496.00	\$12,000.00	\$504.00	\$9,557.66
2737 - WKG Danville C&M/Service	Transportation	\$78,294.91	\$62,688.00	<\$15,606.91>	\$61,248.90
. ¥G	Cost Center Totals	\$725,038.29	\$862,166.00	\$137,127.71	\$779,540.78
2738 - WKG Campbellsville C&M/Service		\$341,943.53	\$418,147.00	\$76,203.47	\$397,268.55
2738 - WKG Campbellsville C&M/Service	Administrative	\$3,670.88	\$4,680.00	\$1,009.12	\$3,045.85
2738 - WKG Campbellsville C&M/Service	Company Labor	\$275,066.32	\$277,539.00	\$2,472.68	\$262,742.39
2738 - WKG Campbellsville C&M/Service	Departmental Specific	\$24,204.39	\$33,732.00	\$9,527.61	\$26,422.17
2738 - WKG Campbellsville C&M/Service	Employee Benefits	<\$8,706.69>	\$63,832.00	\$72,538.69	\$63,664.91
2738 WAY Campbellsville CaM/Service	Materials Other Departments Disease	\$4,196.79	\$7,980.00	\$3,783.21	\$12,332.49
2738 - WKG Campbellsville CaM/Service	Outside Services	\$3,366.99	\$5,584.00	<86.765 <684.1.40>	\$4,209.28
2738 - WKG Campbellsville C&M/Service	Revenue / Reimbursements	54580 62>	\$0.00	\$580.62	40.00°
2738 - WKG Campbellsville C&M/Service	Transportation	\$38,964.07	\$26.100.00	<\$12.864.07>	\$23,143,09
2738 - WKG Campbellsville C&M/Service	Cost Center Totals	\$341,943.53	\$418,147.00	\$76,203.47	\$397,268.55
2739 - WKG Shelbyville C&M/Service		\$442,426.73	\$441,709.00	<\$717.73>	\$428,771.12
2739 - WKG Shelbyville C&W/Service	Administrative	\$6,670.77	\$6,708.00	\$37.23	\$3,781.50
2739 - WKG Shelbyville C&M/Service	Company Labor	\$318,756.02	\$287,223.00	<\$31,533.02>	\$265,020.04
2739 - WKG Shelbyville C&M/Service	Departmental Specific	\$24,758.69	\$33,972.00	\$9,213.31	\$31,355.23
2739 - WKG Shelbyville C&M/Service	Employee Benefits	<\$9,513.45>	\$66,062.00	\$75,575.45	\$64,199.05
2739 - WKG Shelbyville C&M/Service	Materials	\$24,659.36	\$10,380.00	<\$14,279.36>	\$17,359.27
2739 - WKG Shelbyville C&M/Service	Other Departmental Direct	\$3,287.56	\$3,564.00	\$276.44	\$3,351.39
2739 - WKG Shelbyville C&M/Service	Outside Services	\$23,839.39	\$200.00	<\$23,639.39>	\$8,588.22
	Revenue / Reimbursements	<\$2,155.04>	\$0.00	\$2,155.04	\$0.00
2739 - WKG Shelbyville C&M/Service	Transportation	\$52,123.43	\$33,600.00	<\$18,523.43>	\$35,116.42
2739 - WKG Shelbyville C&M/Service	Cost Center Totals	\$442,426.73	\$441,709.00	<\$717.73>	\$428,771.12
2750 - WKG Bowling Green Operations		\$228,388.93	\$301,868.00	\$73,479.07	\$239,869.47
2750 - WKG Bowling Green Operations	Administrative	\$8,274.89	\$11,004.00	\$2,729.11	\$15,146.43

CMR - Budget Details By Cost Center Period Name: SEP-99

iance Previous Ytd Actual	5.09> \$55,459.38	4.46> \$14,525.98	5.74 \$13,292.17	\$34.98 \$138.99	6.60 \$2,019.86	5.00> \$0.00	15.24 \$133,707.80	8.05> \$5,578.86	9.07 \$239,869.47	11.14 \$326,076.32	36.76 \$2,511.64	5.56> \$59,459.60	5.63> \$70,471.14	15.05 \$14,281.11	\$38.55	\$203.31 \$1,388.46	18.36 \$172,183.54	9.70> \$5,780.83	69	11.05 \$13,648,660.75
Year Budget Variance	<\$18,675,09>	<\$224.46>	\$17,315.74	\$3	\$38,706.60	<\$335.00>	\$34,485.24	<\$528.05>	\$73,479.07	\$6,061.14	\$4,136.76	<\$18,665.56>	<\$10,175.63>	\$18,545.05	\$3	\$20	\$12,948.36	<\$269.70	\$6,061.14	\$800,011.05
Current Ytd Budget	\$60,274.00	\$11,172.00	\$13,863.00	\$240.00	\$99,844.00	\$0.00	\$99,831.00	\$5,640.00	\$301,868.00	\$279,006.00	\$8,240.00	\$65,701.00	\$65,760.00	\$15,111.00	\$216.00	\$2,304.00	\$115,638.00	\$6,036.00	\$279,006.00	\$14,869,574.00
Current Ytd Actual	\$78,949.09	\$11,396.46	<\$3,452.74>	\$205.02	\$61,137.40	\$335.00	\$65,345.76	\$6,198.05	\$228,388.93	\$272,944.86	\$4,103.24	\$84,366.56	\$75,935.63	<\$3,434.05>	\$177.45	\$2,100.69	\$102,689.64	\$7,005.70	\$272,944.86	\$14,069,562.95
	Company Labor	Departmental Specific	Employee Benefits	Materials	Other Departmental Direct	Outside Services	Revenue / Reimbursements	Transportation	Cost Center Totals		Administrative	Company Labor	Departmental Specific	Employee Benefits	Materials	Other Departmental Direct	Revenue / Reimbursements	Transportation	Cost Center Totals	
	2750 - WKG Bowling Green Operations	2751 - WKG Danville Operations	Grand Total																	

Year Variance \$23,489,71> \$3,129,52 \$16,744.91 \$6,03> \$6,35,00> \$68,362.04 \$511,480.54 \$511,480.54 \$51,591.60> \$1,591.60> \$1,591.60> \$1,591.60> \$1,591.60> \$1,591.60> \$2,100> \$2,100> \$2,100> \$2,100> \$2,100> \$2,100> \$2,100> \$2,100> \$2,100> \$2,100> \$2,100> \$3

Western Kentucky Gas Company

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	Apr '99	May '99	66, unf	66, Inf	96, Bn W	Sep '99	FY 1999
INCOME STATEMENT	ACT	ACT	ACT	ACT	ACT	ACT	ACT
Operating Revenues:							
Gas service revenue	\$6,001	\$4,056	\$3,722	\$3,520	\$3,002	\$4,543	\$90,925
Transportation	662	645	638	613	265	635	8,430
Other revenue	53	48	77	25	58	68	810
Total Operating Revenues	6,716	4,749	4,437	4,190	3,657	5,246	100,165
Purchase gas	3,663	1,999	2,114	2,452	1,448	3,007	59,132
Gross Profit	3,053	2,750	2,323	1,738	2,209	2,239	41,033
Operating expenses:							
Operations and Maintenance	1,943	186	1,637	2,266	2,481	3,061	24,385
Depreciation & amortization	629	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
Total operating expenses	2,708	2,294	2,194	2,326	2,891	3,265	35,819
Operating income(loss)	345	456	129	(588)	(682)	(1,026)	5,214
Other income:							
Merchandising	26	0	69	74	47	26	410
Interest and dividends	11	9	გ	7	80	(10)	64
Other non-operating inc/exp	(12)	(23)	(11)	(9)	(3)	(16)	(201)
PBR	104	104	(138)	545	95	151	2,002
Total other income	129	87	(75)	620	147	151	2,275
Interest Charges:	568	551	554	531	631	609	6,309
Total interest charges	568	551	554	531	631	609	6)308
Net Income	(\$94)	(\$8)	(\$500)	(\$499)	(\$1,166)	(\$1,484)	\$1,180

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
INCOME STATEMENT						
Operating Revenues Gas service revenue	\$132,789	\$108,196	\$146,788	\$135,664	\$113,554	\$90,925
Transportation	10,370	8,594	95.756	7,217	8,831	8,430
Other revenue	349	364	099	1,258	1,203	810
Total Operating Revenues	143,508	117,154	153,204	144,139	123,588	100,165
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
Total Operating Expenses	31,878	31,693	30,358	32,799	30,585	35,135
Operating income(loss)	9,151	7,193	14,996	12,258	13,007	5,898
Other income						
Merchandising	(172)	(40)	99	340	162	410
Interest and dividends	29	136	31	29	48	64
Other non-operating inc/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
Total other income	(201)	(89)	(10)	(878)	351	2,275
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
Net Income	\$3,438	\$2,174	\$6,954	\$3,933	\$4,931	\$1,180

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

	1995	1996	1997	1998	Base FY 1999
BALANCE SHEET I					
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
Accurrulated 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
BALANCE SHEST II Total Capitalization	89,801	100,183	118,246	113,394	137,530
Current liabilities					
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)	(200)	(1,388)
Accrued Taxes	682	851	585	781	459
Other current liabilities	3,404	3,344	7,712	4,830	3,208
Total current liabilities	16,405	19,962	18,946	20,093	350
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
Total liabilities and equity	\$123,222	\$141,067	\$161,113	\$158,494	\$168,691

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

	1996	1997	1998	Base FY 1999	
CASH FLOW Cash Flow from Operations					
Net Income	6,954	3,933	4,931	1,180	
Add: Deferred Income Taxes	2,881	2,292	(206)	5,650	
Depreciation	4,449	3,979	5,800	7,728	
Cash Flow from Operations	14,284	10,204	10,225	14,558	
Effect of Balance Sheet Accounts					
Changes in current assets	(5,217)	(5,681)	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)	(10,280)	18,659	(22,331)	
Operating Cash Flow	13,523	(92)	28,884	(7,773)	
Cash Flow from Investing Activities					
Capital Expenditures, BU	12,883	14,398	10,201	28,164	
Capital Expenditures, IT Initatives	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	
Free Cash Flow	(3,084)	(14,493)	8,740	(23,524)	
Cash from Financing					
S-T Debt L-T Debt Issued, Net of	11,666	7,646	(21,086)	40,660	
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	290	(453)	
Ending Cash	\$953	\$590	(\$453)	(\$1,021)	

(28,271)

5,230

(18,487)

(8,078)

Free Cash Flow AD (after dividends)

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

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

tmos Consolidated	actual 9/30/98	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
Shareholders Equity:															
stock	151,992	152,197	152,598	153,122	153,249	153,364	154,139	154,344	154,544	155,196	155,365	155,598	156,239		
pital	271,637,624	272,821,596	275,210,978	278,173,251	278,952,207	279,590,719	283,061,974	284,073,807	285,066,153	288,301,478	289,066,766	290,229,103	293,359,489		
samings	99,368,877	97,292,171	91,621,540	106,509,126	120,040,472	118,070,884	126,715,164	127,471,091	116,335,315	112,922,011	107,614,432	93,617,255	84,535,711		
, <u>,</u> ≽	371,158,493	370,265,964	366,985,116	384,835,499	399,145,928	397,814,967	409,931,277	411,699,242	401,556,012	401,378,685	396,836,563	384,001,956	378,051,439	390,281,626	42.3% Equity
lebt	456,330,720	453,705,720	413,649,433	408,346,227	407,794,591	405,729,509	405,635,567	401,954,561	402,797,957	399,606,535	398,787,741	398,522,236	395,330,917	411,399,363	44.6% LT Debt
Total capitalization	827,489,213	823,971,684	780,634,549	793,181,726	806,940,519	803,544,476	815,566,844	813,653,803	804,353,969		795,624,304	782,524,192	773,382,356		
hort 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	102,956,153	110,228,472	106,555,924	133,141,582 168,303,817	168,303,817	121,716,477	13.2% ST Debt
	893.889.213	913 702 184	924,824,659	961,175,313	966 538 344	929 470 843	927,714,125	908.796.381	907.310.122	911,213,692	902,180,228	915,665,774	941,686,173	923,397,465	100.0%

Monthly Jurisdictional Operating Income by NARUC/FERC Account For the Base Period 12 Months ended September 30, 1999

Data: __X __Base Period _____Forecasted Period

Type of Filing: _____Original __X __Updated

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

1 40 2 40		actual Apr-99	actual May-99	actual	actual	actual	Witness: actual	actuals
1 40 2 40	Title					40,44		
1 40			IVIAV-99	Jun-99	Jul-99	Aug-99	Sep-99	Total FY 1999
2 40		\$	\$	\$	\$	\$	\$	\$
2 40	030 Op Inc & Exp-Depreciation	561,642	1,092,329	707,127	716,600	699,263	746,944	7,940,032
	042 Op Inc&Exp-Amort U/G Stor	4	(28)	4	4	4	4	14
	043 Op Inc&Exp-Amort Oth Ltd-term gas plant		• ,	8,823	8,823	8,823	8,823	35,291
	060 Op Inc&Exp-Amort Util/Pla	17,082	17,082	17,082	17,082	17,082	17,082	204,981
	080/4081 Op Inc&Exp-Tax Oth Than I	216,019	201,060	115,678	154,127	390,153	225,446	2,569,656
	090/4091 Op Inc&Exp-Income Taxes	(29,529)	(4,600)	(292,034)	(836,852)	(705,017)	(794,408)	684,674
	800 Op Inc&Exp-Gas Serv Rev		(4,055,799)	(3,722,106)	(3,520,328)	(3,001,642)	(4,543,078)	(90,925,307)
	880 Op Inc&Exp-Oth Op Rev-Msc	(53,729)	(47,778)	(77,188)	(56,778)	(57,762)	(67,882)	(793,722)
	890 Op Inc&Exp-Rev/Transport	(662,195)	(645,258)	(637,843)	(613,573)	(596,995)	(634,789)	(8,430,314)
	950 Op Inc&Exp-Other Gas Rev	380	(23)	(29)	0	o o	O O	(15,849)
	420 Mfg Gas Prod-Mt-Maint Of		` `	, ,				` o
	500 Ng Prod-Op-Op Suprv & Eng							0
	560 Ng Prod-Op-Fld Meas&Regst	0	0	0	0	0	0	71
	580 Ng Prod-Op-Gas Well Royal							0
	660 Ng Prod-Mt-Maint Fld Meas	283	135	471	(77)	15	0	973
	980 Expl&Dev-Op-Other Explora	. 0	0	0	0	0	0	(48)
	030 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
	040 Prod Exp-Ng City Gate Pur		(1,800,438)	1,556	55,535	(762,035)	(1,372,765)	(2,948,820)
	070 Prod Exp-Purchases Gas Ex	1,692	1,717	1,412	1,676	652	1,031	14,983
	080/8081 Prod Exp-Gas W/D From Str	.,	.,	.,	.,		.,	0
	090/8082 Prod Exp-Gas Delvd To Str							Ö
	120 Prod Exp-Gas Used Oth Uti	7,933						ō
	130 Prod Other Gas Supply Exp	.,000		61	0 [.]	0	0	61
	140 Ng Stg Exp-Op Suprvsn & E	1,848	0	1,341	399	1,180	656	(3,826)
	160 Ng Stg Exp-Op-Wells Expen	4,368	5,664	3,027	6,802	11,886	6,453	65,532
	170 Ng Stg Exp-Op-Lines Expen	3,196	4,588	3,414	4,283	1,054	3,641	46,246
	180 Ng Stg Exp-Op-Comp Statio	2,665	5,095	5,096	3,875	9,874	(12,986)	27,453
	190 Ng Stg Exp-Op-Comp Sta Fu	440	2,355	4,811	4,205	546	9,090	32,055
	200 Ng Stg Exp-Op-Meas&Reg St	1,339	2,418	1,837	1,174	2,684	3,821	27,116
	210 Ng Stg Exp-Op-Purificatio	2,137	717	769	511	416	1,915	23,795
	240 Ng Stg Exp-Op-Other Expen	(484)	949	368	(14)	30	25	3,469
	250 Ng Stg Exp-Op-U/G Op Roya	5,234	991	8,060	1,492	2,502	1,766	34,513
	260 Ng Stg Exp-Op-Rents	0,20	00,	0,000	30	30	0	60
	310 Ng Stg Exp-Mt-Maint Struc	3,510	405	5,619	5,000	3,924	273	22,021
	320 Ng Stg Exp-Mt-Maint Reser	1,744	771	695	(9)	194	(42)	4,088
	330 Ng Stg Exp-Mt-Maintenance	485	628	0	0	0	0	1,113
	340 Ng Stg Exp-Mt-Maint Comp	865	256	444	1,393	76	592	6,525
	350 Ng Stg Exp-Mt-Maint Meas/	0	916	1,669	(143)	32	260	3,104
	360 Ng Stg Exp-Mt-Maint Purif	0	309	0,000	(143)	0	15	2,629
	400 Other Storage Exp - Op Supv & Eng	Ū	000	ŭ	1,132	(186)	0	946
	410 Other Storage Exp-Op labor & exp	0	0	0	118	161	0	785
	420 Other Storage Exp-Op rents	J	v	Ū	110	50	0	50
	470/8435 Other Storage Exp-Maint of Liq Equip				25	0	0	580
	500 Trsm-Op Opr Suprvsn/Eng	2,224	3,479	2,735	1,004	1,702	4,410	41,026
	530 Trsm-Comp Sta labor & exp	2,224	5,475	797	(130)	26	0	693
	540 Trsm-Comp Stallabol & exp			131	(130)	19	0	19
	560 Trsm-Op Mains Expenses	15,760	2,624	12,241	9,672	10,956	35,878	210,095
	· · · · · · · · · · · · · · · · · · ·	14,405	5,332	11,410	14,655	9,955	19,678	146,086
	570 Trsm-Op Meas&Reg Sta Exp	14,403	743	0				
	590 Trsm-Op Other Expenses	U	143		1,080	1,480	1,382	5,987
	510 Trsm-Maint Supv & Eng	. 440	046	470	(44)	15 701	0	441 2.705
	520 Trsm-Maint Struct & Impro	110	946	622	46 00	791	_	2,705
	630 Trsm-Maint Of Mains	4	255	632	99	1,739	17,907	30,917
	540 Trsm-Maint Comp St Equip	10.539	. 17.060	11 244	1 406	2 204	9,166	9,335
	550 Trsm-Maint Meas&Reg Stat	10,528	17,069	11,344	1,406	3,204	7,349	64,239
	700 Piets On Oper Superior 85	210.699	142.019	0	1,808	(362)	419.022	2,016
	700 Distr-Op Oper Supervsn&En	219,688	142,018	262,130	332,247	351,003	418,922	3,192,279
	710 Distr-Op Distr Load Disp	11,376	5,704	2,315	6,469	1,742	23,471	143,627
58 87	720 Distr-Op Distr Comp Sta F	0	C.2.2 B	0	0	0	0	19

Monthly Jurisdictional Operating Income by NARUC/FERC Account For the Base Period 12 Months ended September 30, 1999

Data: __X __Base Period ____Forecasted Period
Type of Filing: ___Original ___X __Updated
Workpaper Reference No(s).: G/L; Budget

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

	vvorkpaper Reference No(s).: G/L; Budget						vvitness:	
	Account No.	actual	actual	actual	actual	actual	actual	actuals
line	& Title	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	2,734	370	875	7,672	1,952	26,430
76	9010 Cust Accts-Op-Supervision	3,392	290	266	32	248	1,532	
77	, ,	90,203	83,332	80,945	67,212	75,041	71,551	(279) 1,001,693
77 78	9020 Cust Accts-Op Meter Exp	74,479	•	•	60,229	30,304	25,377	• •
78 79	9030 Cust Accts-Op Record&Coll	•	11,760	33,742				476,127
80	9040 Cust Accts-Op Uncol Accts	51,485	25,407	21,695	19,060	16,512 0	643,590	1,145,217
	9050 Cust Accts-Op Misc Acct	22.702	168	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 Trsfd-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)		149,057
96	9270 A&G-Op Franchise Requrmnt	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.

Cost of Capital Summary Thirteen Month Average for the Base Period Period ended September 30, 1999

Data:XBase_Type of Filing:	e PeriodOriginal_ence No(s)	Forecasted Period XUpdated			FR 10(10)(j) Schedule J-1 Sheet 1 of 2	
Line No.	CLASS of Capital	Schedule Reference	Amount	Percent OF Total	Cost Rate	WEIGHTED Cost
		(A)	(B) \$000	(0)	(D)	(E) %
-	SHORT-TERM DEBT	J-2	121,716,477	13.18%	2.68%	0.75%
2	LONG-TERM DEBT	£-L	411,399,363	44.55%	8.11%	3.61%
က	PREFERRED STOCK	4-C	0	0.00%	0.00%	0.00%
4	COMMON EQUITY	FR 10(9)(h)11	390,281,626	42.27%	12.25%	5.18%
ß	Total Capital		923,397,466	100.00%		9.54%

AVERAGE ANNUALIZED SHORT-TERM DEBT

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

FR 10(10)(j) Schedule J-2 Sheet 1 of 2	COMPOSITE Interest	Rate	(E=D/B)				2.68%
FR 10 Schec Sheet	EFFECTIVE ANNUAL	Cost	(D)	6,808		100	6,908
	(1) Interest	Rate	(2)	2.59%			
	Amount	OUTSTANDING	(B) \$000	121,716	d in cost above)		121,716
Data: X Base Period Forecasted Period Type of Filing: Original X Updated Workpaper Reference No(s).: FR 10(9)(h)11		ISSUE	(A)	Average SHORT-TERM DEBT	COMMITMENT FEE (2) & (3) (included in cost above)	PLACEMENT FEE	Total SHORT-TERM DEBT
Data:XBase Pour Type of Filing:	Line	ON		—	7	က	4

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.
- (\$250,000,000 X 0.043%) amortized over a one year period including miscellaneous expenses. (3) Arrangement and administration fee for \$250 million line of credit equals .043% of total line.

Western Kentucky Gas Company Case No. 99-070 REVENUE STATISTICS - Total Company For the BASE PERIOD ending September 30, 1999

Line No.	Description	Oct-98	Nov-98	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	66-unf	96-lnf	Aug-99	Sep-99	Total
		(a)	(q)	(2)	(p)	(c)	(9)	(3)	(h)	(9)	(j)	(k)	((m)
- 2	Revenue by Customer Class (000's)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)
ı m	Residential Sales	\$ 1,808	\$ 3,944	\$ 6,071	\$ 11,581	643	\$ 7,832	\$ 5,569	\$ 2,638	\$ 2,117	\$ 1,957	\$ 1,623	\$ 1,818	\$ 54,621
4	Commercial Sales	916	1,543	2,219	4,522	2,893	2,987	2,003	1,098	1,073	846	804	916	21,880
5	Industrial Sales	1,004	1,012	1,317	591		1,154	322	588	262	779	490	705	9,250
9	Public Authority Sales	200	407	280	1,159		171	489	248	191	177	160	180	5,268
7	Unbilled	1,934	2,730	2,257	(2,076)	(1,463)	(1,298)	(2,381)	(517)	109	(238)	(9 <i>L</i>)	924	(95)
∞ (,								
δ.	Total Sales	5,922	9,636	12,444	15,777	10,855	11,446	6,002	4,055	3,722	3,521	3,001	4,543	90,924
2 =	Transportation	730	989	778	841	754	843	643	579	829	717	607	363	6 433
: 2	Other Revenue	64	97		27	85	27.	53	£ 4	77	57	58	S 99	810 810
=======================================														
7 4	Total Operating Revenues	6,725	10,419	13,304	169'91	11,667	12,364	6,717	4,748	4,437	4,192	3,656	5,246	100,166
15	Purchase Gas Costs	4,072	6,324	8,356	10,788	7,145	1,771	3,664	1,999	2,115	2,452	1,448	3,007	59,141
12	Gross Profit	2,653	4,095	4,948	5,903	4,522	4,593	3,053	2,749	2,322	1,740	2,208	2,239	41,025
<u>8</u> 0														
50	Mcf by Customer Class (000's)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)
22	Residential Sales	262	749	1.290	2.702	1,877	1,974	1,341	532	318	281	212	258	11,796
23	Commercial Sales	193	322	96†	1,104	7.45	793	396	370	218	153	147	173	5,110
24	Industrial Sales	289	375	318	274	297	380	150	174	101	237	991	213	2,974
25	Public Authority Sales	46	95	141	300	203	222	102	101	36	39	37	48	1,370
56	Unbilled	213	450	879	(462)	(326)	(100)	(899)	(145)	31	(67)	(21)	259	43
27	Total Color	600	1001	ć	010	701.0	0). (-	Š	Ş	14.0		
° 6	i olai saies	000,1	1,79,1	5,124	0,710	7,190	2,209	1,56,1	1,032	50	040	341	10%	667,17
30	Transportation	2,207	2,173	2,307	2,597	2,124	2,484	2,018	1,991	2,001	1,916	2,025	1,971	25,814
32	Total Deliveries	3,210	4,164	5,431	6,515	4,920	5,753	3,339	3,023	2,705	2,559	2,566	2,922	47,107

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
	WESTER	N KENTUCKY DISTRIBUTION DIVISION					
		BLE PLANT					
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
	L-P PROD	DUCTION PLANT					
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	0.00 0.00
09 09	3110026 3190000	Vaporizing Equipment Gas Mixing Equipment	0.00 0.00	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
		L GAS PRODUCTION PLANT					
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	0.00 0.00
09	3290000	Other Structures & Improvements	0.00	0.00 0.00	0.00 0.00	0.00	0.00
09	3300000	Gas Well Construction	0.00 3,492.47	0.00	0.00	0.00	3,492.47
09 09	3310000 3320010	Production Gas Wells Equipment	47,162.67	0.00	0.00	0.00	47,162.67
09	3320010	Field Lines 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
	STORAGE	E PLANT					
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 0.00	0.00 0.00	54,614.27 178,500.50
09	3530010	Field Lines	178,500.50	0.00	0.00	0.00	209,458.21
09	3530020 3540000	Tributary Lines	209,458.21 470,685.43	0.00	0.00	0.00	470,685.43
09 09	3550000	Compressor Station Equipment 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
	TRANSMI	ISSION PLANT	•				
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

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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
	. Diampini	TOTAL DE LATE		5-5			
09	3740010	JTION PLANT Land Town Border	61,709.61	9,134.00	10,138.50	0.00	60,705.11
09	3740010	Land Other	2,783.89	0.00	0.00	0.00	2,783.89
09	3740030	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
		Total Distribution Plant	151,169,065.81	3,643,452.23	592,168.44	27,864.23	154,248,213.83
	GENERAL	L PLANT					•
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 & Typewritters	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
		Total General Plant	18,351,444.82	19,085,748.22	639,997.50	(2.91)	36,797,192.63
	TOTAL W	ESTERN KENTUCKY DISTRIBUTION DIV.	\$198,172,611.71	\$22,717,364.73	\$1,236,188.55	(\$2.91)	\$219,653,784.98

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
	WESTER	N KENTUCKY DISTRIBUTION DIVISION					
	INTANGI	BLE PLANT					
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
	L-P PROD	DUCTION PLANT					
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 09	3110012	Mixing Equipment	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00
09	3110016 3110022	Piping Storage Equipment	0.00	0.00	0.00	0.00	0.00 0.00
09	3110022	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
	NATED AS	L GAS PRODUCTION PLANT					
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
99	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
	STORAGE						
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 09	3510040 3520001	Other Structures Well Construction	144,554.11 2,172,799.96	0.00 23,675.63	0.00 0.00	0.00 0.00	144,554.11
09	3520001	Well Equipment	535,976.49	0.00	4,022.61	0.00	2,196,475.59 531,953.88
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
		ISSION PLANT					
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 09	3670000	Mains Compressor Station Foundament	19,301,055.85 0.00	(17,387.32) 0.00	0.00 0.00	0.00 0.00	19,283,668.53 0.00
09	3680000 3690010	Compressor Station Equipment 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
	DISTRIBU	JTION PLANT					
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
		Total Distribution Plant	151,169,065.81	3,643,452.23	592,168.44	27,864.23	154,248,213.83
	GENERAL	L PLANT					
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 & Typewritters	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
		Total General Plant	18,351,444.82	19,085,748.22	639,997.50	(2.91)	36,797,192.63
	TOTAL W	VESTERN KENTUCKY DISTRIBUTION DIV	. \$198,172,611.71	\$22,717,364.73	\$1,236,188.55	(\$2.91)	\$219,653,784.98

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

	RATE DIVISION NAME(NUMBER)	PROPERTY TYPE	BALANCE (9.30.98	(BLANK/AD) ADDITIONS		YEAR TO DATE (RT) RETIREMENTS	(NET SV) RETIREMENTS	ADJUSTMENTS	BALANCE 6/30/29
	WESTERN KENTUCKY DISTRIBUTION DIVISION			CEAC	OKACLE				
2	Organization	301000	8,329.72	0.00	0.00	0.00	0.00	0.00	8,329.72
Š	Franchists & Consents	0000706	60.258,911	0.00	80.0	0.00	8	8.5	113,652.09
	Total Intangible Plant		128,182.41	0.00	0.00	0.00	0.00	0.00	128,182.41
	L-P PRODUCTION PLANT								
9	Land	3040010	0.00	0.00	0.00	0.0	0.00	0.0	0.00
8 8	Structures & Improvements	305000	9.0	9.0	8.6	8.6	9.90	8.0	96.0
8 8	Compression Equipment	3110011	8.5	8.8	3 8	8.6	86.6	8.9	90.0
3 8	Ottober Foundation	3110011	8.6	8 8	8 8	8.6	8.9	86	80.0
66	Point	3110016	00:0	0.0	0.00	0.00	0.00	0.00	0.00
600	Storage Equipment	3110022	0.00	8.0	0.00	0.00	0.00	0.00	0.00
600	Vaporizing Equipment	3110026	00:0	0.00	0.00	0.00	0.00	0.00	0.00
600	Gas Mixing Equipment	3190000	0.00	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	00.00	0.00
	NATURAL GAS PRODUCTION PLANT								
600	Producing Leaseholds	3250020	2,352.50	0.00	0.00	0.00	0.00	0.00	2,352.50
89	Rights of Ways	3250040	6,069.04	0.00	0.00	0.00	0.00	0.00	6,069.04
600	Land	3250050	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603	Mineral Deeds	3250060	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Field Meas, & Reg. Structures	3280000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69	Other Structures & Improvements	3290000	0.00	0.00	0.00	0.00	0.00	00.0	0.00
S	Gas Well Construction	3300000	8.6	96.6	9.6	9.0	0.00	90.0	90.0
8 8	rroduction that went Equipment	01000151	14.264.4	8.8	8.8	8.6	8.0	8.6	79.244
	Tributary Lines	3320020	528.218.00	86.6	8.8	96.9	000	00.0	528.218.00
600	Prod. Field Comp. Sta. Equip.	333000	0.00	0.00	0.0	0.0	0.00	0.0	0.00
600	Field Meas. & Reg. Sta. Equip.	3340000	1889+861	0.00	0.00	0.00	0.00	0.00	198,468.81
600	Purification Equipment	3360000	44,369.30	0.00	0.00	0.00	0.00	0.00	44,369.30
	Total Natural Gas Prod. Plant		830,132.79	0.00	0.00	0.00	0.00	0.00	830,132.79
	STOBAGE PLANT								
900		0100031	99 9(1 196	90	8	8	9		69 961 196
8	Rights of Wass	1500020	85 189 7	000	8 6	86.0	8.6	8 8	1.681.58
600	Compressor Station Equipment	3510020	121,264.59	0.00	0.00	0.00	0.00		121,264.59
600	Meas. & Reg. Sta. Structures	3510030	23,138,38	0.00	00.0	0.00	0.00		23,138.38
600	Other Structures	3510040	111,554.11	0.00	0.00	0.00	0.00		144,554.11
66	Well Construction	3520001	2,172,799.96	23,675.63	0.00	0.00	0.00		2,196,475.59
S	Well Equipment	3520002	535,976.49	0.00	0.00	(4,022.61)	0.00		531,953.88
6 8	Leaseholds Chamman District	0100755	178,330.09	8.5	8 8	8.5	8.0		76,530.09
ŝŝ	Field Line	3530010	178.500.50	8 9	8 8	8.0	90.0		178,500.50
603	Tributury Lines	3530020	209,458.21	0.00	0.0	0.00	0.00		209,458.21
600	Compressor Statlon Equipment	3540000	470,685.43	0.00	0.0	0.00	0.00		470,685.43
600	Meas. & Reg. Equipment	355000	288,850.55	0.00	0.00	0.00	0.00	0.00	288,850.55
600	Purification Equipment	356000	239,929.66	0.00	0.00	0.00	00:0		239,929.66
	Total Storage Plant		4,584,110.51	23,675.63	0.00	(4,022.61)	0.00	00.00	4,903,763.53
	TRANSMISSION PLANT								
66	Land	3650010	26,951.25	0.00	0.00	0.0	0.00	0.00	26,951.25
6	Rights of Ways	3650020	163,419.34	8.0	0.0	0.00	8.0		403,419.34
ŝ	Structures & Improvements	3660020	32,921.36	(18,121.03)	8.6	0.00	8:0		14,797.33
8 1	Other Structures	3660030	69,172.41	0.00	8.6	9.00	8:0		69,172.41
§ §	Mains	3670000	58.550,100,91	(17.786,11)	8.8	8.5	8.5		19,203,008.53
8	Mess. & Rec. Equipment	3690010	2.976.155.16	8 8	9.0	8.6	000	(27.84	2,948,290.93
	Total Transmission Plant		12,809,675.37	(St.112,25)	0.00	0.00	0.00	(27,864.23)	22,746,299.79

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ATMOS ENERGY CORPORATION SUMMARY OF PROPERTY PLANT & EQUIPMENT GAUDY)

0.00		The state of the s	PROPERTY	BALANCE	(BLANK/AD)		(RT)	(NET SV)	SERVICE DE LA COLOR	BALANCE
March Marc		KATE DIVISION NAME (NOMBER)	2	BC WE WAY		ORACLE	NET I NEW ENTS	NET INEMEN 13	AUJOSIMENIS	Comen
Accordance 19,0000 1										
Light of Vay		DISTRIBUTION PLANT			;	į		;	:	
Statement of the processors		Land Town Border	3740010	19.607.19	9,1,1,00	30.0	(10, 138.50)	0.00	0.00	60,703.11
State of Value State of Value CAST (A)	2	Land Other	3740030	2,783.89	0.00	9.0	8.0	0.00	0.00	2,780.
Structure & Imprecise of Appendix Control of	Ŧ	Right of Way	3740020	11,871.73	0.00	0.00	0.00	0.00	9.00	44,871.73
Secretar & Experiment Other 1750001 1,010 1,00	2	Structures & Improvements T.B.	3750010	106,375.76	0.00	0.00	0.00	0.00	0.00	106,375.76
Image: Regiment 198000	æ	Structures & Improvements Other	3750002	0.00	0.00	0.00	0.0	0.00	0.00	9.0
Hand Rights 1,000	æ	Improvements	3750003	7,517.58	0.00	0.00	0.00	0.00	00.0	7,517.58
Maint Str. Str. Equipment Chemical Str. Str. Str. Str. Str. Str. Str. Str.	æ	Land Rights	3750020	10.162,34	0.00	0.00	0.00	0.00	0.00	16,591.01
Mark & Reg. St. Explanant Cleanal 1780 10 1484 364.1 7007.3 6.00 617.50 6.00 6.00 Mark & Reg. St. Explanant Cleanal 1780 00 1484 364.1 700.73 6.00 6.00 16.00 6.00 <td>2</td> <td>Mains</td> <td>3760000</td> <td>68,571,269.61</td> <td>1,312,098.33</td> <td>0.00</td> <td>(117,783.03)</td> <td>0.00</td> <td>27,864.23</td> <td>69,793,449.14</td>	2	Mains	3760000	68,571,269.61	1,312,098.33	0.00	(117,783.03)	0.00	27,864.23	69,793,449.14
Service at State & February II. State & February III.	2	Meas. & Reg. Sta. Equipment General	3780010	1,881,560.42	27,007.78	0.00	(917.05)	0.00	0.00	1,907,651.15
National State Sta	•	Meas. & Reg. Sta. Equipment T.B.	3790030	1,650,884.25	0.00	0.00	(1,546.92)	0.00	0.00	1,649,337.33
Value State Stat	6	Services	3800000	40,476,571.75	1,707,201.07	9.0	(286, 132.56)	9.0	0.00	41,897,640.26
Very Engages Vol. Recognished 318000 1/1973.33 4/1970.00 0.00	•	Meters	3810000	18,009,962.39	0.00	0.00	(292,116.15)	0.00	0.00	17,717,846.24
Mort Intentilistics Mort Intentilistics Mort Intentilistics Mort Intentilistics Common	•	V & P Gauges	3810020	109,523.93	00:0	0.00	0.0	0.00	0.00	109,523.93
Pergitation Service Marginetic Service Margin	_	Meter Installations	3820000	13,197,358.85	454,879.02	0.00	(10,924.92)	0.00	0.00	13,641,312.95
House New Person 1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1	_	Regulators Service	3830000	3,428,991.68	0.00	0.00	0.00	0.00	0.00	3,428,991.68
House Ref. Statement Sta	_	Regulators Relief	3830020	15'775'187	0.00	0.00	0.00	0.00	0.00	481,544.54
Inter-late 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	_	House Reg. Installations	3840000	154,276.36	000	0.00	0.00	0.0	00:00	154,276.36
The Pay On Customer Perm. 1860000 5,021,64 0.00	_	Ind. Meas. & Reg. Sta. Equipment	3850010	2,931,579.79	133,132.03	0.00	0.00	0.00	0.00	3,064,711.82
Total Distribution Plant 151,165,065.51 3,545,452.23 0.00 (719,595.13) 0.00 27,844.23 1.00	_	Other Prop. On Customer Prem.	3860000	5,692.66	0.00	0.00	0.00	0.00	0.00	5,692.66
Charle Mark		Total Distribution Plant		181,169,065.81	3,643,452.23	00:0	(51.655,617)	9.0	27,864.23	154,120,823.14
Control Cont		ENT IS INCOME.								
Control of Important 1990001 18151656 100 10		Land	1890010	79 222 17	8	900	8	8	9	44.777.62
Laboratements 1900000 4-111-45 0.00		Structures & Improvements	390002	182,161.56	0.0	0.00	0.8	0.00	0.0	182,161.56
Authorstition Equipment 3900003 3,771.49 0.00 0.00 0.00 0.00 0.00 Ingrev: to Leased Premies 3900003 1,177.285.70 4,16,371.34 0.00 0.00 0.00 0.00 Ingrev: to Leased Premies 3900003 1,177.285.70 4,16,371.34 0.00 0.00 0.00 0.00 Ingrev: to Leased Premies 3900003 1,177.285.70 4,16,371.34 0.00 0.00 0.00 0.00 Ingrev: to Leased Premies 3910000 1,177.285.70 4,16,371.34 0.00 0.00 0.00 0.00 Ingrev: to Leased Premies 3910000 1,177.285.70 0.00 0.00 0.00 0.00 0.00 Intrappartation Equipment 3910000 1,177.285.70 0.00 0.00 0.00 0.00 0.00 Intrappartation Equipment 399007 1,18,549.34 1,181.35 0.00 0.00 0.00 0.00 0.00 Intrappartation Equipment 399007 1,18,549.34 1,181.35 0.00 0.00 0.00 0.00 0.00 Intrappartation Equipment 399007 1,18,549.34 1,181.35 0.00 0.00 0.00 0.00 0.00 Intrappartation Equipment 399007 39900		Improvements	390003	64,110.56	0.00	0.00	0.0	0.00	00'0	64,110.56
Total Energy Total Central Office Equipment 1970,0054 1975,0054 1976,0153,134 1976,0154	_	Air Conditioning Equipment	390004	9,771.49	0.00	0.00	0.00	0.00	0.00	6,177,6
Chapton's Description 1971.287.30 475,371.34 0.00	_	Total Energy	390000\$	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Officeral Office Aggingment 1910000 1,575,606.34 97,503.5 0.00 (1,444.75) 0.00 0.00 Transportation Equipment 1910000 10,576,006.34 97,503.5 0.00 0.00 0.00 0.00 Transportation Equipment 1910000 6,044,973.81 0.00 0.00 0.00 0.00 0.00 Transportation Equipment 1940077 3,064,134.75 0.00 0.00 0.00 0.00 0.00 Inchest 1960000 0.00	_	Inprov. to Leased Premises	3900009	1,377,285.70	476,372.36	0.00	9.0	9.0	0.00	1,853,658.06
Other Particle Equipment 3918300 200,745.51 0.00	_	General Office Equipment	3910000	1,576,086.34	975,035.20	0.00	(1,464.75)	0.00	0.00	2,549,656.79
Transfers 1930000 6,044,73.84 0.00		Office Furn-Copiers & Typewritters	3918300	200,478.91	90.0	0.00	80.0	0.00	8.0	200,478.91
Trainers		I ransportation Equipment	0000765	6,044,073.81	9.6	8.6	(81,797,192,48)	8.6	8.5	5,754,281.33
Dichers 1990/17 1904, 1504-17 1911, 1911		Trainers	0700766	06.996,001	00.0	8.9	90.0	8.0	0.00	06.606,601 3F 350 500 F
Butthers Section Sec		1005 & Work Equipment	10001	2,004,130.84	1,181.38	8.8	(4,300.04)	90.0	/L.S.C.	5,001,005.
Velders		Backhoe	LEGGG	205,014,76	8 8	8 8	(61.956,11)	8.6	((5:50)	2,000,100
Comm. Equip Red Radios 1970000 1501,566.79 0.00 (1,245,13) 0.00 </td <td></td> <td>Welders</td> <td>1969577</td> <td>92.412.75</td> <td>0.00</td> <td>800</td> <td>86.9</td> <td>000</td> <td>0.00</td> <td>92.412.75</td>		Welders	1969577	92.412.75	0.00	800	86.9	000	0.00	92.412.75
Comm. Equip Flyed Radios 1970020 21,697,23 0.00	_	Communication Equipment	3970000	750,059.60	1,001,566.79	0.00	(2,345.28)	0.00	0.00	1,749,281.11
Comm. Equip Mobile Radios 3970211 58,023.11 0.00	_	Comm. Equip Fived Radius	3970020	21,697.23	0.00	0.00	0.00	0.00	00.0	21,697.23
Comm. Equip Telemetering 3970022 114,055.01 0.00 0.0	_	Comm. Equip Mobile Radios	3970021	58,023.11	0.00	0.00	0.00	0.00	0.00	58,023.11
Miscellament Equipment 3980000 37,073.03 0.00 0.	_	Comm. Equip Telemetering	3970022	114,695.01	0.0	0.00	0.0	0.00	00'0	114,695.01
Oth Tang Prop Oth Tang Prop Oth Tang Prop Oth Tang Prop Servers - H/W 1990100 0.000	_	Miscellaneous Equipment	3980000	37,073.03	0.00	0.00	0.0	0.00	0.00	37,073.03
Oth Tang Prop - Servers - 111V Oth Tang Prop - Network - 111V Oth Tang Prop - Network - 111V Oth Tang Prop - Network - 111V Oth Tang Prop - PC Lint dware Oth Tang Prop - PC Software Oth Tan	_	Oth Tung Prop	399000	0.00	0.00	0.0	9.0	0.00	0.00	0.00
Oth Tang Prop - Server's 1-5/W 1990.000 0.000 1.000 1.000 0.		Oth Tang Prop - Servers - H/W	3990100	0.0	1,240,097.91	0.00	0.0	0.00	0.00	1,240,097.91
Oth Tang Prop - Network HWV 3990.00 0.00 444.567.53 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0		Oth Tang Prop - Servers - S/W	3990200	0.00	1,055,228.29	0.0	0.0	0.00	0.00	1,055,228.29
Oth Tang Prop - Ger. Startly Cost 3992400 0.00 5.767,493,04 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	_	Oth Tang Prop - Network - 11/1V	3990300	0.00	184,567.53	0.00	0.00	0.00	0.00	184,567.53
Oth Tang Prop - PC Earthware 1998500 10,173.53 0.00 (17,545.60) 0.00 0.00 (10,000 0.00 0.00 0.00 0.00 0.00 0.00 0.0		Oth Tang Prop - Gen. Starup Cost	3992400	0.00	5,767,493.04	0.00	0.00	0.00	0.00	5,767,493.04
Oth Tang Prop - PC Software 599957000 185,510.08 150,651.12, 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.		On lang Prop - Mr Hardware	3998300	55.117.190	0.00	8.8	(017,338.80)	90.0	86.6	7,787,73
Oth Ting Trop - T. Sativate 597800 106, 591.36 5,377,1744 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0		Oth Target Property P	3998000	50'071'006	06.4/1,0/6,3	8.8	8.8	8.9	(16.7)	3,000,000.
Oth larg Trop - Application software 5795000 200,000 0.00 0.00 0.00 0.00 0.00 0.0		Oth Tang Prop - P.C. Sortware	3996/00	183,510.98	77.100,001	8.8	8.6	8.8	8.0	07.706,006
Total General Plant 18,351,444,82 19,085,748,22 0.00 (659,997.50) 0.00 (2.91) TOTAL WESTERN KENTUCKY DISTRIBUTION DIV, upp \$198,172,611,71 \$22,717,364,73 \$0.00 (81,36),579,24) \$6,00 (81,36),579,24)		Cushion Gas	399800	1.694.832.96	0.00	8 8	8.6	8.8	8 8	1,694,832.96
18,231,444,02 17,003,746,124 0,000 (81,363,579,24) 9,000 (81,361,579,24) 9,000 (81,91) \$;			1		., .,		4 200 OCS			101 FOR 31
UN9 \$198,172,611,71 \$22,717,364,73 \$0,00 (\$1,36),579,24) \$6,00 (\$1,91)		I otal General Mani	1	18,331,444,52	19,085,748.22	90.00	(05,777,50)	0.00	(16.7)	30,/9/,194.
		TOTAL WESTERN KENTUCKY DISTRIBUTION		\$198.172,611.71	\$12,717,364,73	8	(\$1.363,579,24)	80.08	(\$2.91)	\$219,526,394,29

ATMOS ENERGY CORPORATION SUMMARY OF PROPERTY PLANT & EQUIPMENT 1711/99

International Companies 19,000		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	00.00 00	00°0 00°0 00°0 00°0 00°0 00°0 00°0 00°	90°0 90°0 90°0 90°0 90°0 90°0 90°0 90°0	8,329.72 119,852.69
GIBLE PLANT ration ises & Consents Total Intangible Plant CODUCTION PLANT res & Improvements sesion Equipment & Instruments Equipment ing Equipment fortal L-P Production Plant Total L-P Production Plant AAL GAS PRODUCTION PLANT ing Leascholds of Ways I Deed I Construction Total L-P Production Plant Total Construction I Deed I Construction Total Natural Gas Prod. Plant AGE PLANT of Ways sesor Station Equipment ARE States. Structures atlon Equipment ARE S. Sa. Equip. Total Natural Gas Prod. Plant ARE S. Sa. Structures onstruction quipment quipment e Reg. Sia. Structures sesor Station Equipment ARE S. Sa. Structures onstruction quipment quipment quipment	8,329,72 119,852.69 128,182.41 0.00 0.	90 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	80 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	00.00 00	00° 0 00° 0	00.0 00.0 00.0 00.0 00.0 00.0 00.0	8,329.7; 119,852.6
Total Intangible Plant CODUCTION PLANT res & Improvements ession Equipment & Instruments Equipment LEquipment ling Equipment ang Equipment Total L-P Production Plant Total L-P Production Plant Total L-P Production Ing Leascholds of Ways Structures & Inprovements HI Construction Into Gas Weils Equipment Into Gas Weils Equipment Total Natural Gas Prod. Plant ACE PLANT of Ways stoo Station Equipment ARES, Sta. Equip. Total Natural Gas Prod. Plant ARES, Sta. Structures and Equipment Total Natural Gas Prod. Plant GRES, Structures Structures onstruction quipment quipment e Rights	128,182.41 0.00	80 00 00 00 00 00 00 00 00 00 00 00 00 0	8. 8. 8. 8. 8. 8. 8. 8. 8. 8. 8. 8. 8. 8	00.00 00	90° 0 00° 0	00 00 00 00 00 00 00 00 00 00 00 00 00	
res & Improvements eston Equipment the Equipment fing Equipment fing Equipment fing Equipment fing Equipment AL GAS PRODUCTION PLANT fortal L-P Production Plant AL GAS PRODUCTION PLANT of Ways for Leaseholds of Ways for Leaseholds for Ways for Leaseholds for Ways for Leaseholds for Ways for Leaseholds for Leaseholds for Leaseholds for Leaseholds for Leaseholds for Leaseholds for Ways for Leaseholds for Leaseholds for Lease Reg. Sir. Equip. feat. & Reg. Sir. Sir. Equip. dof Ways fer. Sir. Sir. Cutures feat. & Reg. Sir. Sir. Sir. Sir. Cutures feat. & Reg. Sir. Sir. Sir. Sir. Cutures feat. & Reg. Sir. Sir. Sir. Sir. Sir. Cutures feat. & Reg. Sir. Sir. Sir. Cutures feat. & Reg. Sir. Sir. Sir. Sir. Sir. Sir. Sir. Cutures feat. & Reg. Sir. Sir. Sir. Cutures feat. & Reg. Sir. Sir. Sir. Sir. Sir. Sir. Sir. Sir	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	90 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	800000000000000000000000000000000000000	00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	90 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	93°0 90°0 90°0	128,182.41
saion Equipment Equipment Equipment ing Equipment ing Equipment Total L-P Production Plant Total L-P Production Plant Total L-P Production Plant Total L-P Production Ing Leascholds of Ways Il Deeds Itea: & Reg. Structures Structures & Improvements ell Construction usy Lines Fald Comp. Sia. Equip. Fald Construction Total Natural Gas Prod. Plant AGE PLANT of Ways sesor Station Equipment & Reg. Sia. Structures and Equipment of Ways essor Station Equipment Reg. Sia. Structures onstruction quipment quipment quipment et Rights	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	80 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	800000000000000000000000000000000000000	6.0 6.0 6.0 6.0 6.0 6.0 6.0 6.0	90 90 90 90 90 90 90 90 90 90 90 90 90 9	0.00 0.00 0.00 0.00	
res & Improvements eston Equipment Equipment ing Equipment ing Equipment Total L-P Production Plant Total L-P Production Plant AAL GAS PRODUCTION PLANT ing Lauscholds of Ways I Deeds Iran. & Reg. Structures Structures & Improvements eld Comstruction ful Gas Weils Equipment Lines ary Lines Ard Comp. Sta. Equip. Iran. & Reg. Sta. Structures of Ways Total Natural Gas Prod. Plant AGE PLANT of Ways Reg. Sta. Structures onstruction quipment quipment quipment quipment quipment et Rights	0.00 0.00 0.00 0.00 0.00 0.00 0.00 6.069.04 6.069.04 0.00 0.00 0.00 0.00 0.00 0.00 0.00	98 C	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	90 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000 000 000 000 000 000 000 000 000 00	98.0 98.0 98.0 98.0 98.0 98.0 98.0 98.0	0.0
Equipment Equipment ing Equipment A. Enstruments Equipment Total L-P Production Plant Total L-P Production Plant A.L GAS PRODUCTION PLANT of Ways Ing Leaseholds of Ways In Deeds Frat. & Reg. Structures Structures & Improvements fill Construction and Comp. Sa. Equip. Fred Comp. Sa. Equip. Total Natural Gas Prod. Plant AGE PLANT of Ways seaso Station Equipment AGE PLANT of Ways seaso Station Equipment de Reg. Sta. Structures onstruction quipment quipment quipment quipment et Rights	0.00 0.00 0.00 0.00 0.00 0.00 0.00 6.009.14 6.009.14 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	80 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	800 00 00 00 00 00 00 00 00 00 00 00 00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 00 00 00 00 00 00 00 00 00 00 00 00	8.00	0.00
Equipment Equipment Equipment In Equipment Integration Equipment Integration I	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	800 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	800 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		000 000 000 000 000 000 000 000 000 00	8.0	8.0°
Equipment in Equipment in Equipment in Equipment in Equipment Total L-P Production Plant Total L-P Production Plant (N. 19.2) AAL GAS PRODUCTION PLANT ing Leaseholds of Ways I Devel (N. 19.2) I Devel	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	80 00 00 00 00 00 00 00 00 00 00 00 00 0	800 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	90 00 00 00 00 00 00 00 00 00 00 00 00 0	00.0 00.0 00.0 00.0		3.6
laing Equipment laing Equipment Total L-P Production Plant Total L-P Production Plant AAL GAS PRODUCTION PLANT ing Leaseholds of Ways I Deeds Fras. & Reg. Structures Structures & Improvements ett Construction Into Gas Weils Equipment Into Gas Weils Equipment Into Gas Weils Equipment Into Gas Weils Equipment Into Gas Weils Equip. Fras. & Reg. Sia. Equip. Fras. & Reg. Sia. Equip. Total Natural Gas Prod. Plant AGE PLANT of Ways Reg. Sia. Structures onstruction quipment quipment quipment quipment quipment quipment quipment quipment	0.00 0.00 0.00 0.00 0.00 6.069.04 0.00 0.00 0.00 0.00 0.00 0.00 3,492.47 47,162.60	00 00 00 00 00 00 00 00 00 00 00 00 00	80 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	90 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	00.0 00.0 00.0 00.0	A. V	0.0
ent L-P Production Plant CODUCTION PLANT do Structures Improvements ion ils Equipment Sta. Equip. Sta. Equip. Sta. Equip. Sta. Equip. Staural Gas Prod. Plant Structures	0.00 0.00 0.00 0.00 6.069.04 6.069.04 0.00 0.00 0.00 0.00 0.00 0.00 0.00	3 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	00°0 00°0 00°0 00°0 00°0 00°0 00°0 00°	8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	90.0 90.0 90.0	8.5	5 6
ij	0.00 0.00 1,332.50 6,069.44 0.00 0.00 0.00 0.00 3,492.47 47,162.67	90 00 00 00 00 00 00 00 00 00 00 00 00 0	00.0 00.0 00.0 00.0 00.0 00.0	00 00 00 00 00 00 00 00 00 00 00 00 00	0000	86.0	
ŭ	0.00 2,352,50 6,069,04 0.00 0.00 0.00 0.00 3,492,47 47,162,67 528,218.00	8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	0.0 0.0 0.0 0.0 0.0 0.0	00 00 00 00 00 00 00 00 00 00 00 00 00	0.00	0.00	0.00
4	2,352.50 6,069.04 0.00 0.00 0.00 0.00 0.00 3,492.47 47,162.67 528,218.00	800 800 800 800 800 800 800 800 800 800	90.00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	00 00 00 00 00 00 00 00 00 00 00 00 00	0.00	0.00	0.00
THE STATE OF THE S	2,352.50 6,069.04 0.00 0.00 0.00 0.00 0.00 3,492.47 47,162.67 528,218.00	800 0 00 00 00 00 00 00 00 00 00 00 00 0	0.00	00 00 00 00 00 00 00 00 00 00 00 00 00	0.00		
od. Plant	6,069,04 0.00 0.00 0.00 0.00 0.00 3,492.47 47,162.67 528,218.00	800000000000000000000000000000000000000	8.00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	80.0 80.0 80.0 80.0 80.0 80.0 80.0		0.00	2,352.50
.od. Plant	0.00 0.00 0.00 0.00 0.00 3,492.47 47,162.67 528,218.00	800 800 800 800 800 800 800 800 800 800	80.0 80.0 80.0 80.0 80.0 80.0 80.0 80.0	90:0 90:0 90:0 90:0	0.00	0.00	6,069.04
od. Plant	0.00 0.00 0.00 0.00 3,492.47 47,162.67 528,218.00	90 9	90.0 90.0 90.0 90.0	0.00 0.00 0.00 0.00 0.00	0.00	0.00	0.00
od. Plant	0.00 0.00 3,492.47 47,162.67 528,218.00	0 0 0 0 0 0 0 0 0 0 0 0	8 6 6 8 6 7	8.0 8.0 8.0 8.0	0.00	0.0	0.00
od. Plant	0.00 3,492.47 47,162.67 528,218.00	8 0 0 0	B :	90.0 90.0 90.0	0.00	8.6	0.0
70d. Plant	3,492.47 47,162.67 528,218.00	0.00	5	9.9	20.5	8.6	0.0
Yod. Plant	47,162.67	0.00	8 6		0.0	0.00	3,492,47
. S Prod. Plant	528,218.00		0.00	0.00	0.00	0.00	47,162.67
. S Prod. Plant		0.00	0.0	0.00	0.00	0.00	528,218.00
Prod. Plant	0.00	0.00	0.00	0.00	0.00	0.0	0.00
Prod. Plant	193,468.81	8.6	8.8	8.6	8.6	00.0	18.84,861 01.981,115
Prod. Plant							
	830,132.79	0.00	0.00	0.00	0.00	0.00	830,132.79
	761,126.69	9.0	0.00	0.00	0.00	0.00	261,126.69
	4,681.58	8.8	8 8	80.0	8.6	8.6	4,681.58
	11 111 11	8 6	8 8	8 8	8.8	8 8	85.802,121 85.851.55
c	11.55.11	8 6	8 8	90.0	86.0	00.0	144.554.11
_	2.172.799.96	23.675.63	86	0.00	0.0	0.00	2.196,475.59
	535,976.49	0.0	0.00	(4,022.61)	0.00	0.0	531,953.88
	178,530.09	0.00	0.00	00:0	0.00	0.00	178,530.09
	54,614.27	0.00	0.00	0.00	0.00	0.00	54,614.27
	178,500.50	0.00	8.0	0.00	0.00	0.0	178,500.50
	17.98.71	80.0	9.0	8.0	8.0	0.00	17.85.42
Compressor Station Equipment	4/0,065.45	8.9	8.8	9.0	8.9	8.6	4/0,063.43
Purification Equipment 3560000	239,929.66	8 8	8 8	8 8	8 8	8 8	239.929.66
Total Storage Plant	4,884,110.51	23,675.63	0.00	(4,022.61)	0.00	0.00	4,903,763.53
KSMISSION PLANT	;	;	:	;	;	;	
Jesus 3650010	26,951.25	8.6	9.0	8.6	90.0	8.6	26,951.25
	7, 150 55	90'0	8.8	8 8	8.6	8.8	£. 215, 204 £. 20E 11
rovements	32,921.36	(18,124.03)	3 8	3. 5	3.5	3.5	14,797,33
Other Mructures 3000000	69,172.41	0.00	3 8	3 5	3.5	3.5	10 281 668 61
Section Fourtement 168000	0.00	(25,/85,/1)	8 8	000	80.0	8.0	19,263,006.33
3690010	2.976.155.16	8 8	8 8	8 6	86.0	(17.864.23)	2.948.290.93
	200000000000000000000000000000000000000						

ATMOS ENERGY CORPORATION SUMMARY OF PROPERTY PLANT & EQUIPMENT 73199

DISTRIBUTION PLANT Land Town Border Land Other Right of Way OWS Structures & Improvements Other Improvements OWS Structures & Improvements Other Improvements OWS Structures & Improvements Other Improvements OWS Malan Meas. & Reg. Sta. Equipment Gener OWS Meters OW	RATE DIVISION NAMENUMBER) Land Other Right of Way Structures & Improvements T.B. Structures & Improvements Other Improvement I and Rights Mains. & Reg. Sta. Equipment General Meas. & Reg. Sta. Equipment T.B. Meter Installations Net P. Gauges Meters V. & P. Gauges Meters Total Distribution Plant GENERAL PLANT Land GENERAL PLANT Total Distribution Plant General Office Equipment Total Distribution Plant General Office Equipment Total Energy Alt Conditioning Equipment Alt Conditioning Equipment Alt Conditioning Equipment Alt Conditioning Equipment Total Energy General Office Equipment	PROPERTY TYPE 3740010 3750010 3750010 3750010 3750010 3750010 3750010 3750010 3750010 3750010 3750010 3750010 3750010 3850010 3850010 3850010 3850010 3850010	61.709.61 21.703.89 44.871.73 106.372.76 7.517.58 46.891.01 68.571.208.61 1.881,560.42 1.650.864.13 40.476.871.75 10.973.38.85 3,428.991.68 3,428.91.69 13,169.065.81	(BLANKAD) ADDITIONS GEAC 9,134.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	ORACLE	(RT) RETIREMENTS (10,138.50)	(NET SV) RETIREMENTS 0.00	ADJUSTMENTS 0.00	BALANCE 731/29
DISTRIBUT Land Other Land Town Land Right of Wi Structures is Structures is Structures is Meas: & Re Neas: & Re Neas: & Re Neters Neter insuperore Regulators Regulat	CALE DIVISION NAMERONABERS) 100 PLANT Border 1 Improvements T.B. 1 Improvements Gheral 12 Sta. Equipment General 13 Sta. Equipment T.B. 14 Sta. Equipment T.B. 15 Sta. Equipment T.B. 16 Total Distribution Plant 17 Total Distribution Plant 18 Total Equipment 18 Total Distribution Plant 18 Total	177E. 1740010 1740010 1750010 1750010 1750010 1750010 1750010 1750010 1750010 1750010 1750010 1750010 1750010 1750010 1750010 1750010 1750010 1750010 1750010 1750010 1750010 177E.	61,709,61 2,783,39 44,871,73 106,372,76 7,517,58 46,891,01 1,881,560,42 1,881,560,42 1,881,560,42 1,881,560,42 1,881,560,42 1,881,560,42 1,881,560,42 1,881,560,42 1,881,560,42 1,881,691,68 3,428,991,68 481,544,54 14,176,36 2,931,579,79 5,692,66 14,177,67 14,177,67 14,177,67	=	ORACLE	KETIKENTENTS (10,138.50)	KETIKEMENIS	ADJUST MEN 1 S 0.00 0.00 0.00	1131799
	10N PLANT Border Border i Improvements T.B. if improvements Other its E. Sia. Equipment General E. Sia. Equipment General E. Sia. Equipment T.B. installations As Reg. Sia. Equipment On Customer Prem. Total Distribution Plant PLANT Total Distribution Plant Total Distribution Plant Almrovements its American Authorican Assact Premises Assact Pre	3740010 3740030 3740030 3750010	61,709,61 2,733.89 44,871,73 106,375.76 0.00 7,577.58 46,591.01 68,577.286.41 1,681,564.23 16,005,841.24 10,475,871.75 11,197,388.85 3,428,991.68 481,547.54 154,776.35 5,692,66 2,931,579.79 5,692,66	=		(10,138.50)	000	0.00	
	Border Border i Improvements T.B. i Improvements Other is. Sta. Equipment General g. Sta. Equipment T.B. is a lations it	3740010 3740010 3740020 3750010 3750010 3750012 3750002 3750010	61,709,61 2,783,89 44,571,73 106,373,76 0.00 7,513,88 46,591,01 68,571,586,42 1,680,844,25 40,476,571,73 18,095,982,39 10,475,91,68 481,544,54 154,775,43 5,692,66 2,931,579,79 5,692,66 151,169,065,81	9,134.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00	(10,138.50)	0.00	0.00	:
	Border y t Improvements T.B. Improvements Other is Sia. Equipment General s. Sia. Equipment T.B. sea into a service serv	3740010 3740010 3750010 3750010 3750001 3750001 3750001 3750001 3750010 3750010 3750010 3750010 3750010 3750010 3750010 3750010 3750010 3750010 3750010 3750010 3750010 3750010 3750010 3750010 3750010 3750010 3750010	61,709,61 2,783,89 41,871,73 106,375,76 0,00 7,517,88 46,591,01 68,571,269,61 16,99,82,39 19,573,79 19,187,79 5,692,66 14,177,67	9,134.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00	(10,138.50)	0.00	0.00	:
	i Improvements T.B. is improvements Other its its Equipment General g. Sia. Equipment General g. Sia. Equipment T.B. general g. Sia. Equipment T.B. general ge	3740030 3750010 3750010 3750012 3750012 3750010 3750010 3770010 3770010 3770010 3770010 3770010 3770010 3770010 3770010 3770010 3770000 3770000 3770000 3770000 3770000 3770000 3770000 3770000	1,781.89 44,871.73 106,372.76 0.00 7,517.58 46,591.01 68,571.269.61 1,881,560.42 1,500,884.13 40,476,571.75 11,09,962.39 13,19,391,579.79 5,692.66 2,931,579.79 5,692.66	0.00 0.00 0.00 0.00 0.00 0.00	00.0	0.00		0.00	60.705.11
	i improvements T.B. it improvements Other its g. Sta. Equipment General g. Sta. Equipment T.B. g. Sta. Equipment T.B. g. Sta. Equipment T.B. f. Reg. Sta. Equipment On Customer Prem. Total Distribution Plant PLANT I improvements tts axaed Premises execupment tts execupment tts execupment tts execupment tts execupment tts execupment tts execupment exe	3740010 3750010 3750010 3750010 3750010 3750000 3750000 3750000 3810000 3810000 3810000 3830000 3830000 3830000 3850010 3850010 3850010	44,871,73 106,757,76 0.00 7,517,38 46,891,01 68,571,209.61 1,881,560,42 16,608,841,25 40,768,841,25 40,768,841,25 40,768,841,25 10,95,521,39 10,95,521,39 10,971,38,88 3,421,991,68 481,541,54 1,931,579,79 5,692,66 1,931,579,79 5,692,66 1,931,787,78	0.00 0.00 0.00 0.00 0.00		****	0.00		2,783.89
	i improvements T.B. i improvements Other is g. Sia. Equipment General g. Sia. Equipment T.B. is initias is ini	3750010 3750002 3750002 3750003 3750000 3750010 3750010 3750010 3810000 3810000 3810000 3810000 3820000 3830010 3850010 3850010	106,375,78 0.00 7,577,58 46,591,01 68,577,289.61 1,881,560,42 1,680,884,25 40,476,571,75 11,197,388.82 3,428,991,68 481,544,54 154,776,35 1437,69,79 5,692,66 14377,67	0.00 0.00 0.00 0.00	9.9	00.00	0.00	0.00	44,871.73
	i Improvements Other its E. Sta. Equipment General E. Sta. Equipment T. B. Estalons Estalons Estalons Estalons Control Distribution Plant PLANT PLANT Aust Distribution Plant Austral Premises Assed Premises the Equipment Exace Premises the Equipment the	3750002 3750003 3750003 3750000 3750010 3750010 3750010 3810020 3810020 3820020 3830020 3840000 3850010 3850010 3850010	0.00 7,517.58 46,591.01 68,571.269.61 1,881.560.42 1,689.842.23 109,523.93 10,476,571.73 11,177.38.85 3,428,991.68 481,547.59 1,931,579.79 5,692.66 14 777.67	0.00 0.00 0.00	0.00	00.0	0.00	0.00	106,375.76
	16. Sta. Equipment General B. Sta. Equipment General B. Sta. Equipment T.B. Lations Lations Lations Let et e	3750003 3750000 3750010 3770010 3770010 3810020 3810020 3810020 3820000 3830020 3830020 3850010 3850010	1,517.58 46,591.01 68,571.266.42 1,881.560.42 1,680.884.35 40,476,571.75 18,009.962.39 13,173.88.88 3,428,991.68 481,544.54 14,176.36 2,931.579.79 5,692.66	9.0 8.0 8.0	0.00	0.00	0.00	0.00	0.00
	F. Sta. Equipment General F. Sta. Equipment T.B. taleans barder tellef Installations for Reg. Sta. Equipment On Customer Prem. Total Distribution Plant PLANT t Improvements tts axxed Premises tes Equipment total Equipment	3750020 3750000 3750000 3750000 3810000 3810000 3820000 3830020 3830010 3850010 3850010 3850010	46,591,01 68,577,205.61 1,881,560.42 1,650,884,25 40,476,571,75 18,009,90,23 10,197,358,85 3,428,91.68 481,547,358,85 154,776,36 5,632,66 151,169,065,81	0.0	0.00	0.00	0.00	0.00	7,517.58
	F. Sia. Equipment General F. Sia. Equipment T. B. 12. 12. 12. 13. 14. 15. 16. 16. 16. 16. 16. 16. 16. 16. 16. 16	3760000 3790030 3810000 3810000 3810000 3820000 3830010 3830010 3850010 3850010 3850010	8.577.288.61 1,550.884.25 1,650.884.25 40,476,571.75 18,095.96,339 19,197,388.85 3,428.991.68 481,544.54 154,776.36 2,931,579.79 5,692.66 151,169,065.81		0.00	0.00	0.00	00.0	10'165'91'01
	F. Sia. Equipment General F. Sia. Equipment T.B. Lations Lations Lations Lations Lations Lations Lations Lations Total Distribution Plant PLANT Lipprovements Lipprovement	3730010 380000 3810000 3810020 3820000 3830020 3840000 3850010 3850010 3850010	1,881,560.42 1,609,842.35 40,476,571,73 18,009,942,39 19,187,388.85 3,428,991.68 481,549,79 2,931,579,79 5,692,66 14,77,67	1,312,098.33	208,008.31	(143,666.14)	0.00	27,864.23	69,975,574.34
Neas, & Reg. Services Neters V & P Couge Neter Installed Regulators & Ind. CENERAL P Land Land Structures & Improvement Air Condition Office Fund Condition Total Energy Inprov. 10 Le General Condition Office Fund Office Office Fund Office Committed Committed Comm. Equil Co	es Sia. Equipment T.B. tes tes tentors teritor tesifications tesifications Total Distribution Plant PLANT t improvements tts tase tesifications total presentes tesifications tesification	3390010 3810000 3810000 382000 3830000 3830010 3850010 3850010 3890010	40,476,831.75 18,009,962.39 18,009,962.39 19,522.93 13,197,388.85 3,428,918.88 3,428,918.88 3,428,918.38 481,544.54 14,276.36 1,931,579.79 1,931,579.79 1,931,578.79 1,931,578.79	27,007.78	0.00	(917.05)	0.00	0.00	1,907,651.15
Services Meter Installa Regulators Se Ind. Meas. & Other Prop. (CENERAL P Land Structures & Improvement Air Condition Total Energy Inprov. to Le General Office Furnet Transportatif Transportation	tes lations service described by the service felter for Customer Prem. Total Distribution Plant PLANT I Improvements is some Equipment to a service for the	3810000 3810000 3810020 382000 3830020 3850010 3850010 3850010	16,045,571,75 16,045,571,75 10,197,348,85 3,428,91,68 481,544,54 154,76,36 2,931,579,79 5,622,66 151,169,065,81	0.00	0.0	(1,546.92)	0.00	0.00	1,649,337.33
Miters and Miters Installed Regulators Sergulators Ser	balons berice letted fetalf forstallations for Customer Prem. Total Distribution Plant PLANT there is a proper in the property of the property	3810000 3820000 3820000 3830020 3840000 3850010 3850010 3850010	18,009,962,39 (19,523,93 (1),197,388.85 3,428,991.68 481,541.54 19,315,79,79 5,692,66 1151,169,065.81	1,707,201.07	459,797.59	(340,026,33)	0.00	0.00	42,303,544.08
V & P Couge Negulators So Regulators So Regulators So Regulators So Regulators So Regulators So House Reg. it ind. Meau. & Ind. Condition Air Condition Total Energy Inprov. 10 Le General Condition Transportation Transportation Transportation Transportation Transportation Communicati Comm. Equit Comm. Equi	tet alutous being	3810020 3820000 3830000 3830010 3850010 3850010 3890010	19,523,93 13,197,388.85 3,428,918.45 481,544.54 14,276.34 2,931,579.79 5,692.66 153,169,065.81	0.00	0.00	(292,116.15)	0.00	0.00	17,717,846.24
Meter Installant Regulators Se Ind. Meter Prop. (GENERAL P Land Structure & Structure & Inprovement Air Condition Total Energy Inprov. 10 Le General Office Furnet Transportatif Comm. Equil Transportation Comm. Equil	utions service tale Installations On Customer Prem. Total Distribution Plant PLANT Is Improvements to income Equipment to make Equipment axed Premises eve Equipment to Equipment to Equipment to Equipment to Equipment to Equipment	3830000 3830020 3830020 3850010 3860000 3890010	13,197,388.8 13,128,91.68 481,541.54 15,13,579.79 5,692.66 151,169,065.81	0.00	0.00	0.00	0.00	0.00	109,523.93
Regulators Se Regulators Se Regulators Se Regulators St House & Other Prop. GENERAL P Land Structures & Improv. to Condition of Total Energy Inprov. Total Energy Inprov. Total Energy Inprov. Transportation of Total Energy Inprov. Transportation of Transportation o	service letable letabl	3830000 3830020 3840000 3850010 3860000 3890010	3,428,91.68 481,544.54 154,776.36 2,931,579.79 5,692,66 151,169,065.81	454,879.02	195,451.27	(10,924.92)	0.00	0.00	13,836,764.22
Regulators Regulators Regulators Refined Regulators Reg	ckief for the state of the stat	3830010 3850010 3850010 3850010 3890010 3990002	194,544,54 194,776,36 2,931,579,79 5,692,66 151,169,065,81	0.0	0.00	0.00	0.00	0.00	3,428,991.68
House Reg. in ind. Meas. & Other Prop. of GENERAL P Land Structure & Improvement Air Condition Total Energy Inprov. 10 Le General Office Furnet Trailers Trailers Trailers Trailers Trailers Took & Worl Ditchers Backhoes Welders Comm. Equit Comm. E	Installations & Reg. Sta. Equipment On Customer Prem. Total Distribution Plant PLANT t Improvements sta soung Equipment Assed Premises execut Premises executionent executione	3840000 3850010 3860000 3890010	194,276,356 2,931,579,79 5,693,66 181,169,065.81	0.0	0.0	0.00	0.00	0.00	481,544.54
Ind. Mean. & Other Prop. C GENERAL P Land Structures & Inprovement Air Condition of Total Energy Inprov. Total Energy Inprov. Total Energy Inprov. Transportation of Control of Transportation of Transportation of Transportation of Transportation of Transportation of Transportation of Control of Transportation of Trans	R. Reg. Sta. Equipment On Customer Prem. Total Distribution Plant PLANT t Improvements ts sased Premises exect Premises the Equipment the Equipment	3850010 3860000 3890010 3900002	2,931,579.79 5,692.66 [51,169,065.81	0.0	0.0	0.00	0.00	0.00	154,276.36
GENERAL P GENERAL P Land Land Structures & Improvement Alt Condition Total Energy Inprov. 10 Le General General Transportatic Transportatic Transportatic Transportatic General Transportatic General Transportatic General Transportatic General Mitcellaneous Oth Tang Pro	On Customer Prem. Total Distribution Plant PLANT t Improvements tas sased Premises sased Premises	3860000 3890010 3900002	5,692,66	133,132.03	0.00	0.00	0.0	0.00	3,064,711.82
GENERAL P Lad Structure & India Structure & India Structure & India Air Condition Total Energy India Office Furne, Office Furne, Trailers Trailers Trailers Tools & Worl Ditches Backhoes Welders Comm. Equil Comm	Total Distribution Plant PLANT I Improvements the sample Equipment Assed Premises	3890010	151,169,065.81	0.00	0.00	0.00	0.00	0.00	5,692.66
	PLANT t Improvements ts pulpment sased Premises te Equipment	3890010	13.167	3,643,452.23	863,257.17	(799,336.01)	0.00	27,864.23	154,904,303.43
	PLANT t Improvements tag pain Equipment saxed Prentses te Equipment	3890010	13 111 11						
	ts Inprovements ts sing Equipment saxed Premises	3900010	11 777 67	;	;	;	:	į	:
	t improvements its its its its its its its its its i	3900002	******	0.0	8.6	0.0	0.0	0.00	44,727.62
	its Squlpment Assect Premises Requipment		182,161.56	8.6	9.0	0.0	8.0	0.00	182, 161.56
	y y zeased Premises the Equipment	3900003	8.011.2	9.6	8.6	90.0	8.6	8.6	64,110.56
	seased Premises	300000	67.17.4	8.6	8.5	90:0	8.5	0.00	9,777.49
	he Equipment	300000	8.5	אויי דר ארי	8.8	9.00	8.9	90.0	00.0
	in the property of the second	191000	1,502,775,1	4/6,3/4.30	8.5	0.00	8.8	8.8	1,635,636.06
	Contere & Typewrillers	1918/00	10 871 005	0.00	8.8	000	8.6	8.5	61.050,495,2
	ion Equipment	3920000	6.044.073.81	86	8	(291, 792, 48)	8.6	86.6	5 752 281 33
		3920020	165,969.90	0.0	96.0	0.00	00.0		165.969.90
	rk Equipment	3940077	3,064,138.84	1,181.58	0.00	(4.300.04)	0.0	-	3,061,055.75
		3969377	853,614.76	0.00	0.00	(22,556.15)	0.00	•	831,023.24
		3969477	706,022.84	0.00	0.00	0.00	0.00		706,022.84
		3969577	92,412.75	0.00	0.00	0.00	0.00		92,412.75
	Communication Equipment	3970000	750,059.60	1,001,566.79	0.00	(2,345.28)	0.00		1,749,281.11
	ip Flued Radios	3970020	21,697.23	0.00	0.00	0.00	0.00		21,697.23
	ip Mobile Kadios	3970021	58,023.11	0.00	00.0	0.00	9.0		58,023.11
	up telemetering	7700766	114,695.01	8.0	8.8	8.9	90.0		114,695.01
	rates process	1990000	00.6	8 8	3 5	8 8	8.5	8.5	50,5/0,75
	Oth Tang Proc - Servers - H/W	3990100	0.00	1,240,097,91	8.6	90.0	0.0		1.240.097.91
	Oth Tang Prop - Servers - S/W	3990200	0.00	1,055,228.29	0.00	0.00	0.00		1,055,228.29
	Oth Tang Prop - Network - H/W	3990300	0.00	484,567.53	0.00	0.00	0.00		484,567.53
	Oth Tang Prop - Gen. Starup Cost	3992400	0.00	5,767,493.04	0.00	0.00	0.00	0.00	5,767,493.04
	Oth Tang Prop - MF Hardware	3998500	397,277.53	0.00	0.0	(317,538.80)	0.00		79,738.73
	Oth Tang Prop - PC Hardware	3998600	504,426.33	2,576,179.56	0.00	0.00	0.00		3,080,602.98
	Oth Tang Prop - PC Software	3998700	185,510.98	180,851.22	9.0	9:00	0.00	0.00	366,362.20
009 Oth Tang Pro	Oth Tang Prop - Application software	3998800	206,993.96	5,327,174.74	9.0	0.0	0.00	0.00	5,534,168.70
009 Cushion Gas	•	9999117	1,694,832.96	9.00	0.00	0.00	0.00	0.00	1,694,832.96
	Total General Plant	1	18,351,444.82	19,085,748.22	0.00	(639,997,50)	0.00	(2.91)	36,797,192.63
33.71 11202	And Most legitible And Engal Meditory 14 for	9		17 17 10 10		20, 20, 10,	\$		22 000 000
: : : : : : : : : : : : : : : : : : : :	SIEM NENIOCAI DISIAIBUILON DIV.		11.70,172,011.71	344,111,304.13	11./57,000	(31,050,050,14)	8.8	(16.7)	270,309,074.30

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

RATE DIVISION NAME(NUMBER)								
	TYPE	86.36.48	ADDITIONS		RETIREMENTS	RETIREMENTS	ADJUSTMENTS	8/31/99
			GEAC	ORACLE				
L-P PRODUCTION PLANT							:	
Land	3040010	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Structures & Improvements	305000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Compression Equipment	3110005	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gauges & Instruments	3110011	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Mixing Equipment	3110012	00.0	0.00	0.00	0.00	0.00	0.00	0.00
Piping	3110016	0.00	0.00	0.00	0.00	0.00	00:00	0.0
Storage Equipment	3110022	0.00	0.00	0.0	0.00	0.00	0.00	0.00
Vaporizing Equipment	3110026	0.00	0.00	0.0	0.00	0.00	0.00	0.0
Gas Mixing Equipment	3190000	0.00	0.00	0.00	0.00	0.00	0.00	0.
Total L-P Production Plant		0.00	0.00	0.00	0.00	0.00	0.00	0.00
NATURAL GAS PRODUCTION PLANT								
Producing Leaseholds	3250020	2,352.50	0.00	0.00	0.00	0.00	0.00	2,352.50
Rights of Ways	3250040	6,069.04	9.00	0.00	0.00	0.00	0.00	6,069.04
Land	3250050	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mineral Deeds	3250060	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Field Meas. & Reg. Structures	3280000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Structures & Improvements	3290000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gas Well Construction	3300000	0.00	0.00	0.00	0.00	0.00	00:0	0.00
Production Gas Wells Equipment	3310000	3,492.47	0.00	0.0	00.0	0.00	0.00	3,492.47
Field Lines	3320010	47,162.67	0.00	0.00	0.00	0.00	0.00	47,162.67
Tributary Lines	3320020	528,218.00	0.00	0.00	0.00	0.00	0.00	528,218.00
Prod. Field Comp. Sta. Equip.	3330000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Field Meas. & Reg. Sta. Equip.	3340000	198,468.81	0.00	0.00	0.00	0.00	0.00	198,468.81
Purification Equipment	3360000	44,369.30	0.00	0.00	0.00	0.00	0.00	44,369.30
Total Natural Gas Prod. Plant		830,132.79	0.00	0.00	0.00	0.00	0.00	830,132.79
STORAGE PLANT								
Land	3500010	261,126.69	00.0	0.00	0.00	0.00	0.00	261,126.69
Rights of Ways	3500020	4,681.58	0.00	0.00	0.00	0.00	0.00	4,681.58
Compressor Station Equipment	3510020	121,264.59	0.00	0.00	0.00	0.00	0.00	121,264.59
Meas. & Reg. Sta. Structures	3510030	23,138.38	0.00	9.0	0.0		0.00	23,138.38
Other Structures	3510040	14,554.11	0.00	0.00	0.00		0.00	144,554.11
Well Construction	3520001	2,172,799.96	23,675.63	00.00	00:0		0.00	2,196,475.59
Well Equipment	3520002	535,976.49	90:00	8.0	(4,022.61)	00.0	0.00	551,955.88
Leaseholds	3520010	178,530.09	0.00	8.0	0.00	0.00	9.0	178,530.09
Storage Rights	3520011	77.613.77	0.00	8.0	0.00	9.0	8.9	77.510,50
Field Lines	3530010	1/8,500.50	8.5	8.9	8.0		0.0	17.936.307
Inducary Lines	0200020	17:905:607	8.6	8.8	8 8	8.5	96.6	17.055,502
Compressor Station Equipment	0000+55	C7.0007/7	80.0	8.5	8.5	8.6	86.6	C#.C00,07#
Meas. & Keg. Equipment Purification Equipment	3550000	239,929.66	0.00	9.00	0.0	0.00	0.00	239,929.66
Total Storage Plant		4,884,110.51	13,675.63	0.00	(4,022.61)	0.00	0.00	4,903,763.53
TRANSMISSION PLANT						,	;	;
Land	3650010	26,951.25	0.00	0.00			0.00	26,951.25
Rights of Ways	3650020	403,419.34	0.00	0.0	0.00		0.00	403,419.34
Structures & Improvements	3660020	32,921.36	(18,124.03)	9.00	0.00		0.00	14,797.33
Other Structures	3660030	69,172.41	0.00	0.00	0.00			69,172.41
Mains	3670000	19,301,055.85	(17,387.32)	8.6	0.00	0.00	0.00	19,283,608.53
Compressor Station Equipment	3650000	00.0	9.0	90.0	9.0		1	0.00
Meas. & Reg. Equipment	3690010	2.976,135.16	W.V	0.00	V.02			4,740,47

600 600 600 600 600 600 Total Transmission Plant

8 8 8 8 8

600

22,746,299.79

(27,864.23)

9.0

0.00

9.0

(35,511.35)

22,809,675.37

ATMOS ENERGY CORPORATION SUAMARY OF PROPERTY PLANT & EQUIPMENT #311/99

			1			YEAR TO DATE			
		PROPERTY	BALANCE	(BLANK/AD)	•	(RT)	(NET SV)		BALANCE
٠	RATE DIVISION NAME (NUMBER)	1 Y PE	69:30:38	ADDITIONS		RETIKENIENTS	KETIKENIENIS	ADJUSTMENTS	8/31/99
	DISTRIBUTION PLANT			OEAC.	ONACLE				
600	Land Town Border	1740010	19 602 19	91718	90 0	(05 881 017	00 0	000	11 202 09
600	Land Other	3740030	2.783.89	0.00	0.00	0.00	000	0.00	2.783.89
600	Right of Way	3740020	14.871.73	0.00	0.00	0.00	0.00	0.00	44,871.73
600	Structures & Improvements T.B.	3750010	106,375.76	0.00	0.00	0.00	0.00	0.00	106,375.76
600	Structures & Improvements Other	3750002	0.00	00.00	0.00	0.00	0.00	0.00	0.00
600	Improvements	3750003	7,517.58	0.00	0.00	0.00	0.00	0.00	7,517.58
600	Land Rights	3750020	10.162,54	0.00	0.00	0.00	0.00	0.00	46,591.01
600	Mains	3760000	68.571,269.61	1,312,098.33	151,856,31	(143,666.14)	0.00	27,864.23	69,919,422.34
600	Meas. & Reg. Sta. Equipment General	3780010	1,881,560.42	27,007.78	0.0	(917.05)	0.00	0.00	1,907,651.15
600	Meas. & Reg. Sta. Equipment T.B.	3790030	1,650,884.25	0.00	0.00	(1,546.92)	0.00	0.00	1,649,337.33
600	Services	3800000	40,476,571.75	1,707,201.07	649,250.64	(340,026.33)	0.00	0.00	42,492,997.13
600	Meters .	3810000	18,009,962.39	0.00	0.00	(292,116.15)	0.00	0.00	17,717,846.24
600	V & P Gauges	3810020	109,523.93	0.00	0.00	0.00	0.00	0.00	109,523.93
600	Meter Installations	3820000	13,197,358.85	454,879.02	195,451.27	(10,924.92)	0.00	0.00	13,836,764.22
600	Regulators Service	3830000	3,428,991.68	0.00	0.00	0.00	0.00	0.00	3,428,991.68
600	Regulators Relief	3830020	481,544.54	0.00	0.00	0.00	0.00	0.00	481,544:54
600	House Reg. Installations	38-10000	154,276.36	0.00	0.00	0.00	0.00	0.00	154,276.36
600	Ind. Meas. & Reg. Sta. Equipment	3850010	2,931,579.79	133,132.03	0.00	0.00	0.00	0.00	3,064,711.82
600	Other Prop. On Customer Prem.	3860000	\$,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	996,558.22	(799,336.01)	0.00	27,864.23	155,037,604.48
	GENERAL PLANT								
600	Land	3890010	44,727.62	0.00	0.00	0.00	0.00	0.00	44,727.62
600	Structures & Improvements	3900002	182,161.56	0.00	0.00	0.00	0.00	0.00	182,161,56
600	Improvements	3900003	64,110.56	0.00	0.00	0.00	00.0		64,110.56
600	Air Conditioning Equipment	3900004	67.11.49	0.00	0.00	0.00	0.00	00.0	9,171.49
600	Total Energy	3900005	00:0	0.00	0.00	0.00	0.00	0.00	0.00
600	Inprov. to Leased Premises	3900009	1,377,285.70	476,372.36	0.00	0.00	0.00	0.00	1,853,658.06
600	General Office Equipment	3910000	1,576,086.34	975,035.20	0.00	(1,464.75)	0.00	0.00	2,549,656.79
600	Office Furn-Copiers & Typewritters	3918300	200,478.91	0.00	0.00	0.00	0.00	0.00	200,478.91
600	Transportation Equipment	3920000	6.044.073.81	0.00	0.00	(291,792.48)	0.00	0.00	5,752,281.33
600	Traders **	3920020	165,969,90	90.0	80.0	0.00	90.0	0.00	165,969.90
6 8	Dischare	196917	2,004,138.84	00.00	8.5	(4,300.04)	9.6	75.57	5,001,005.75
600		3969477	706.022.84	00.0	8.9	0.00	00.0	0.00	706.022.84
600	Welders	3969577	92,412.75	0.00	0.00	0.00	0.00	0.00	92,412.75
600	Communication Equipment	3970000	750,059.60	1,001,566.79	0.00	(2,345.28)	0.00	0.00	1,749,281.11
600	Comm. Equip Fixed Radius	3970020	21,697.23	0.00	0.00	0.00	0.00	0.00	21,697.23
600	Comm. Equip Mobile Radios	3970021	58,023.11	0.00	00.0	0.00	0.00	0.00	58,023.11
600	Comm. Equip Telemetering	3970022	114,695.01	0.00	0.00	0.00	0.00	0.00	114,695.01
600	Miscellaneous Equipment	3980000	37,073.03	0.00	9.0	0.00	0.00	0.00	37,073.03
600	Oth Tang Prop	3990000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Oth Tang Prop - Servers - 11/1V	3990100	00.0	1,240,097.91	0.00	0.00	0.00	0.00	1,240,097.91
60	Oth Tang Prop - Servers - S/W	3990200	00:0	1,055,228.29	0.00	0.00	00.0	0.00	1,055,228.29
606	Oth Tang Prop - Network - 11/W	3990300	00:0	484,567.53	0.00	0.00	0.00	0.00	484,567.53
8	Oth Tang Prop - Gen. Starup Cost	3992400	00:0	5,767,493.04	0.00	0.00	00.0	0.00	5,767,493.04
8	Oth Tang Prop - MF Hardware	3998500	397,277.53	0.00	9.0	(397,277.53)	0.00	0.00	00.0
6 8	Oth Tang Prop - PC Hardware	3998600	304,426.33	2,576,179.56	8.5	0.00	8.5	(16.2)	5,080,602.98
8	Oth Total Print, Application software	1008800	30,010,001	100,001	8.6	(85,010,001)	80.0	866	44.150,001 478 186 04
66	Curtion Co.	0000117	70 (18 107 1	47.671.126.6	8 8	(90.481.65)	8 8	8 6	1,478,500.04
ì			0.1400,FC0,1	3.5	۸۰۰۸	22:2		22.2	0.400420041

\$220,122,143.26 36,476,160.26

(\$2.91) (2.91)

9.0 \$0.00

(961,029.87) (\$1,764,388.49)

19.085.748.22 \$22,717,364,73

18,351,444.82 \$198,172,611.71

8

TOTAL WESTERN KENTUCKY DISTRIBUTION DIV.

Total General Plant

\$996,558.22

ATMOS ENERGY CORPORATION SUMMARY OF PROPERTY PLANT & EQUIPMENT 9/34/99

1.45%

						YEAR TO DATE			
	RATE DIVISION NAME/NITRIER	PROPERTY TYPE	BALANCI.	(BLANK/AD) ADDITIONS	£ 2	(RT) PETIPEMENTS	(NET SV)	STNEMENTS	BALANCE
		1		GEAC	ORACLE	STATE OF THE STATE			//mer
	WESTERN KENTUCKY DISTRIBUTION DIVISION INTANGIBLE PLANT								
609	Organization Franchises & Consents	3010000	8,329.72	0.00	0.00	00.00	0.00	0.00	8,329,72
	Total Intangible Mant		128,182,41	0.00	0.00	00.00	0.00	0.00	128,182.41
	L-P PRODUCTION PLANT								
ŝ	Land	3040010	00:00	00.0	0.00	0.00	0.00	0.00	0.00
6 8	Compression Equipment	3030000	8.8	8.9	9.6	0.00	0.0	9.6	0.00
6	Gauges & Instruments	3110011	0.0	8 8	8.6	8.6	8 8	0.00	00:0
600	Mixing Equipment	3110012	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Piping	31100116	0.00	0.00	0.00	0.00	0.00	0.00	00.00
600	Storage Equipment	3110022	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Vaporizing Equipment	3110026	00:00	0.00	0.0	0.0	0.0	0.00	0.00
ŝ	Cas Mixing Equipment	3130000	0.00	0.00	0.00	0.00	0.00	00:00	0.00
	Total L-P Production Plant		00.0	0.00	0.00	0.00	0.00	0.00	0.00
	NATURAL GAS PRODUCTION PLANT								
603	Producing Leaseholds	3250020	2,352.50	0.00	0.00	0.00	0.00	0.00	2,352.50
6 8	Rights of Ways	3250040	6,069.04	0.0	1,594.56	0.00	0.0	0.00	7,663.60
8 8	Mineral Deeds	3250050	8.6	8.8	8.8	8.6	8.8	8.6	9.0
6	Field Meas, & Reg. Structures	328000	00.0	0.0	86	860	80.0	00.0	8.0
600	Other Structures & Improvements	3290000	0.00	0.00	0.00	0.00	0.00	0.00	00.00
600	Gas Well Construction	3300000	0.00	0.00	0.00	0.00	0.00	0.00	00.0
60	Production Gas Wells Equipment	3310000	3,492.47	0.00	0.00	0.00	0.00	0.00	3,492.47
8 8	Field Lines	3320010	47,162.67	8.8	8.6	8.6	8.8	0.00	47,162.67
8 6	Prod. Field Comp. Sta. Ecuin.	1110000	00.012,022	8 8	8.8	8.5	8.8	8.5	00.00
8	Field Meas, & Reg. Sta. Equip.	3340000	198.468.81	8.6	8 8	86.0	8 6	900	198,468.81
600	Purification Equipment	3360000	44,369.30	0.00	0.00	0.0	0.00	0.00	44,369.30
	Total Natural Gus Prod. Plant		830,132.79	0.00	1,594.56	0.00	0.00	0.00	831,727.35
	STORAGE PLANT								
603	Land	3500010	261,126,69	0.00	0.00	0.00	0.00	0.00	261.126.69
600	Rights of Ways	3500020	4,681.58	90.0	0.0	0.00	0.00	0.00	4,681.58
600	Compressor Station Equipment	3510020	121,264.59	0.00	0.00	0.00	0.00	00.0	121,264.59
600	Meas. & Reg. Sta. Structures	3510030	23,138.38	0.00	0.00	0.00	0.00	0.00	23,138.38
8 8	West Construction	3510040	144,344.11	00.0	8 8	8.0	8.6	00.0	144,554.11
8	Well Eminmen	35,0007	of 926 515	8.5	8 8	19 (19 T)	8.8	8 8	611 961 98
600	Leaseholds	3520010	178,530.09	0.0	0.0	0.00	0.00	0.00	178,530.09
600	Storage Rights	3520011	54,614.27	0.00	0.00	0.00	0.00	0.00	54,614.27
600	Field Lines	3530010	178,500.50	0.00	0.00	0.00	0.00	00.0	178,500.50
8 8	Tributary Lines	3530020	209,458.21	0.00	0.00	0.0	0.0	0.00	209,458.21
6 6	Compressor Station Equipment	355000	470,085.43	8.8	8.6	0.00	90.0	00:0	470,685.43
8 8	Purification Equipment	356000	239,929.66	0.00	9.0	0.0	9.0	0.00	239,929.66
	Total Storage Plant		4.884.110.51	23,675,63	0.00	(4.022.61)	0.00	0.00	4.903.763.53
	•								
ş	TRANSMISSION PLANT	***************************************			•			•	
§ §	Rights of Ways	1650020	27.157,64 17.101	8.5	8.0	8.0	9.6	8.6	57.156,07
8	Structures & Improvements	3660020	32,921.36	(18.124.03)	8.6	900	90.0	8.6	14,797.33
600	Other Structures	3660030	69,172.41	0.00	0.0	0.00	0.00	0.00	69,172.41
8	Mains	3670000	19,301,055.85	(17,387,32)	162,178,32	0.00	0.00	0.00	19,445,846.85
60	Compressor Station Equipment	368000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Mezs. & Reg. Equipment	3690010	2,976,155.16	0.00	0.00	0.00	0.00	(27,864.23)	2,948,290.93
	Total Transmission Plant		17 800 675 17	01 113 317	143 178 13	8	8	(1, 17 8 LC)	11 908 478 11
	CVERT 1. BELDERANDERURA 1. 18511		**************************************		40.011.401		24.7	(41,000,40)	11:017,004,1

ATMOS ENERGY CORPORATION SUMMARY OF PROPERTY PLANT & EQUIPMENT 9/34/99

						YEAR TO DATE			
		PROPERTY	BALANCE	(BLANK/AD)	6	(RT)	(NET SV)		BALANCE
	RATE DIVISION NAME(NUMBER)	TYPE	(e) 3tt 28	ADDITIONS	S ORACLE	RETIREMENTS	RETIREMENTS	ADJUSTNIENTS	66005/6
	DISTRIBUTION PLANT								:
600	Land Town Border	3740010	19.601,19	9,134.00	0.00	(10, 138.50)	0.00	0.00	60,705.11
600	Land Other	3740030	2,783.89	0.00	0.0	0.00	0.00	000	2,783.89
ŝ	Right of Way	3740020	44,871.73	0.00	0.00	0.00	90:0	90.0	44,871.73
<u> </u>	Structures & Improvements T.B.	3750010	106,375.76	0.00	9.0	0.00	90.0	00.0	106,375.76
ŝ	Structures & Improvements Other	3750002	DO:0	B) (90.0	8.6	90.0	0.00	00.0
603	Improvements	3750003	7,517.58	0.00	0.00	8.9	8.0	0.00	86.716,7
S S	Land Rights	3750020	16,591.01	0.00	0.00	00.0	0.00	0.00	46,591.01
600	Mains	3760000	68,571,269.61	1,312,098.33	162,238.13	(143,666.14)	0.00	27,864.23	01.408,627,07
<u>§</u>	Meus, & Reg. Sta. Equipment General	3780010	1,881,560.42	27,007.78	178,593.33	(917.05)	90:0	90.0	7,086,244.48
, 200	Meas. & Reg. Sta. Equipment T.B.	3790030	1,650,884.25	0.00	0.00	(1,546.92)	0.00	0.00	1,649,337.33
ŝ	Services	3800000	40,476,571.75	1,707,201.07	1,006,789.08	(340,026.33)	0.00	0.00	42,850,535.57
ŝ	Meters	3810000	18,009,962.39	9.0	1,134,930.00	(292, 116.15)	0.00	90.0	18,852,776.24
63	V & P Gauges	3810020	109,523.93	0.00	9.0	9.0	0.00	0.00	109,523.93
600	Meter Installations	3820000	13,197,358.85	154,879.02	195,451.27	(10,924.92)	0.00	0.00	13,836,764.22
96	Regulators Service	3830000	3,428,991.68	0.00	203,684.16	0.00	0.00	0.00	3,632,675.84
6	Regulators Relief	3830020	481,544.54	0.0	0.00	0.00	0.00	0.00	481,544.54
600	House Reg. Installations	3840000	154,276.36	0.00	0.00	0.00	0.00	0.00	154,276.36
600	Ind. Meas. & Reg. Sta. Equipment	3850010	2,931,579.79	133,132.03	0.00	0.00	0.00	0.00	3,064,711.82
8	Other Prop. On Customer Prem.	386000	5,692.66	0.00	0.00	0.00	0.00	00.00	5,692.66
	Total Distribution Plant	****	181,169,065.81	3,643,452.23	3,181,685.97	(799,336.01)	0.00	27,864.23	157,222,732.23
		٠٠							
	GENERAL PLANT	وفر					;	;	;
600	pur	3890010	₩,727.62	0.00	0.00	0.00	0.00	0.00	₩,727.62
<u>S</u>	Structures & Improvements	3900002	182,161.56	00.0	0.00	0.00	0.00	0.00	182,161.56
ŝ	Improvements	3900003	64,110.56	00.0	0.00	0.00	0.00	0.00	64,110.56
§ 8	Air Conditioning Equipment	390000	9,771.49	90:0	00.0	80.0	80.0	90.0	9,771.49
§ §	LOCAL Energy	300000	0.00	20.0	8.5	8.5	8.8	3.5	20.0
8 8	Inprov. to Leased Fremises	301000	07.582,775,1	075,012,00	8 6	95.9	8.5	3 5	00,000,000,1
9	Office Eura Conters & Typewaltters	1918100	200,000,000,000,000,000,000,000,000,000	000	86	000	86:0	00.0	200.478.91
3	Transportation Equipment	3920000	6.044.073.81	00.0	0.0	(291,792,48)	0.00	0.00	5.752.281.33
600	Traffers	3920020	165,969.90	0.0	0.00	0.00	0.00	0.00	06'696'591
600	Tools & Work Equipment	3940077	3,064,138.84	1,181.58	0.00	(4,300.04)	0.00	35.37	3,061,055.75
600	Ditchers	3969377	853,614.76	0.00	0.00	(22,556.15)	0.00	(35.37)	831,023.24
8	Backhoes	3969477	706,022.84	0.00	0.00	0.00	0.00	0.00	706,022.84
600	Welders	3969577	92.412.75	0.00	0.00	0.00	0.00	0.00	92,412.75
6	Communication Equipment	3970000	750.059.60	1,001,566.79	0.00	(2,345.28)	0.00	0.00	1,749,281.11
ŝ	Comm. Equip Fixed Radios	3970020	21,697.23	00'0	0.00	0.00	90.0	0.00	27.69,12
S !	Comm. Equip Mobile Radios	1700265	38,025.11	90:0	0.0	96.6	90.0	96.0	11.620,66
5 2	Comm. Equip Leiemetering	2700708	114,693.01	8.5	8.5	8 5	8.5	86	10 170 71
3 2	Orb Tana Prop	399000	000	866	8.6	86	96:0	00.0	000
8	Oth Tans Prop - Servers - H/W	3990100	00.0	1.240.097.91	0.0	0.0	0.00	0.00	1,240,097.91
8	Oth Tang Prop - Servers - S/W	3990200	00'0	1.055,228,29	0.00	0.00	0.00	0.00	1,055,228.29
608	Oth Tang Prop - Network - 11/W	3990300	0.00	484,567,53	0.00	0.00	0.00	0.00	484,567.53
99	Oth Tang Prop - Gen. Starup Cost	3992400	0.00	5,767,493.04	0.00	0.00	0.00	0.00	5,767,493.04
99	Oth Tang Prop - MF Hardware	3998500	397,277.53	00.0	0.00	(53.772,795)	0.00	0.00	0.00
89	Oth Tang Prop - PC Hardware	3998600	504,426.33	2,576,179.56	0.00	0.00	0.00	(2.91)	3,080,602.98
600	Oth Tang Prop - PC Software	3998700	185,510.98	180,851.22	00.0	(185,510.98)	0.00	0.00	180,851.22
80	Oth Tang Prop - Application software	3998800	206,993.96	5,327,174.74	1,964,868.14	(55,782.66)	0.00	0.00	7,443,254.18
ŝ	Cushion Gas	9999117	1,694,832.96	0.00	0.00	0.00	0.00	0.00	1,694,832.96
						40 000		100	01 010 111 01
	Total General Mant	1	18,351,444.84	19,085,748.12	1,704,805.14	(19.670,104)	70°a	(16.7)	04.620,144,65

224,435,912.03

(1,764,388.49)

5,310,326.99

22,717,364.73

198,172,611.71

TOTAL WESTERN KENTUCKY DISTRIBUTION DIV.

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

* A-3

4,75%

		Balance 9/30/98	Additions	Retirements	Transfers	Balance 04/30/99
ATMOS C	ATMOS GENERAL OFFICE					
GENERAL PLANT	L PLANT					
3890010	Land	0.00	0.00	00.00	0.00	0.00
3900002	Structures - Brick	0.00	0.00	0.00	0.00	0.00
3900003	Improvements	0.00	0.00	0.00	0.00	0.00
3900004	Air Conditioning Equipment	0.00	0.00	0.00	0.00	0.00
3900009	Improv. to Leased Premises	6,030,709.19	4,297.04	0.00	0.00	6,035,006.23
3910000	Office Furn. & Equipment	3,573,799.65	6,328.40	00.0	(514.68)	3,579,613.37
3918300	Office Furn Copiers & Typewriters	1,132,451.04	7,749.22	0.00	0.00	1,140,200.26
3920000	Transportation Equipment	55,387.90	0.00	17,706.14	0.00	37,681.76
3930000	Stores Equipment	6,063.14	0.00	0.00	0.00	6,063.14
3940077	Tools & Work Equipment	33,041.97	0.00	0.00	0.00	33,041.97
3970000	Comm. Equipment Telephones	805,561.16	3,892.48	0.00	0.00	809,453.64
3980000	Miscellaneous Equipment	647,851.53	14,818.99	0.00	0.00	662,670.52
3990000	Oth Tang Prop	5,588.32	2,555.24	0.00	0.00	8,143.56
3998400	Oth Tang Prop - CPU	1,095,465.10	0.00	0.00	0.00	1,095,465.10
3998500	Oth Tang Prop - MF Hardware	1,171,886.44	0.00	0.00	0.00	1,171,886.44
3998600	Oth Tang Prop - PC Hardware	3,720,112.32	210,112.66	0.00	2.91	3,930,227.89
3998700	Oth Tang Prop - PC Software	991,963.27	99,625.72	0.00	0.00	1,091,588.99
3998800	Oth Tang Prop - Application software	17,925,548.48	415,032.98	0.00	0.00	18,340,581.46
3998900	Oth Tang Prop - System software	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
TOTAL A	TOTAL ATMOS GENERAL OFFICE DIV.	\$39,996,823.23	\$1,184,628.17	\$17,706.14	(\$511.77)	\$41,163,233.49

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
SGE	ATMOS GENERAL OFFICE					
RAL	GENERAL PLANT					
3890010	Land	0.00	0.00	0.00	0.00	0.00
3900002	Structures - Brick	0.00	0.00	0.00	0.00	0.00
3900003	Improvements	0.00	0.00	0.00	0.00	0.00
3900004	Air Conditioning Equipment	0.00	0.00	0.00	0.00	0.00
3900006	Improv. to Leased Premises	6,030,709.19	4,297.04	0.00	0.00	6,035,006.23
3910000	Office Furn. & Equipment	3,573,799.65	6,328.40	0.00	(514.68)	3,579,613.37
3918300	Office Furn Copiers & Typewriters	1,132,451.04	7,749.22	0.00	0.00	1,140,200.26
3920000	Transportation Equipment	55,387.90	0.00	17,706.14	0.00	37,681.76
3930000	Stores Equipment	6,063.14	0.00	0.00	0.00	6,063.14
3940077	Tools & Work Equipment	33,041.97	0.00	0.00	0.00	33,041.97
3970000	Comm. Equipment Telephones	805,561.16	3,892.48	0.00	0.00	809,453.64
3980000	Miscellaneous Equipment	647,851.53	14,818.99	0.00	00.00	662,670.52
3990000	Oth Tang Prop	5,588.32	2,555.24	0.00	0.00	8,143.56
3998400	Oth Tang Prop - CPU	1,095,465.10	0.00	0.00	0.00	1,095,465.10
3998500	Oth Tang Prop - MF Hardware	1,171,886.44	0.00	0.00	0.00	1,171,886.44
3998600	Oth Tang Prop - PC Hardware	3,720,112.32	210,112.66	0.00	2.91	3,930,227.89
3998700	Oth Tang Prop - PC Software	991,963.27	99,625.72	0.00	0.00	1,091,588.99
3998800	Oth Tang Prop - Application software	17,925,548.48	415,032.98	0.00	0.00	18,340,581.46
3998900	Oth Tang Prop - System software	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

\$41,163,233.49

(\$511.77)

\$17,706.14

\$1,184,628.17

\$39,996,823.23

TOTAL ATMOS GENERAL OFFICE DIV.

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

(NET SV) RETIREMENTS ADJUSTMENTS 6/3 10 0.00 0.00 0.00 10 0.00 0.00 0.00 10 0.00 0.0						YEAR TO DATE		e San y	
VUMBER) TYPE OP/3 USYS ADDITIONS RETIREMENTS RETIREMENTS ADDISTRENTS 6.03 3890010 0.00 0.00 0.00 0.00 0.00 0.00 0.00 3990002 0.00		PROPERTY	BALANCE	(BLANK/AD)		(RT)	(NET SV)	4	BALANCE
3890010 0.00 0.00 0.00 0.00 0.00 0.00 0.00	RATE DIVISION NAME(NUMBER)	TYPE	09/30/98	ADDITIONS		RETIREMENTS	RETIREMENTS	ADJUSTMENTS	6/30/99
3890001 0.00 0.00 0.00 0.00 0.00 3900002 0.00 0.00 0.00 0.00 0.00 0.00 3900002 0.00 0.00 0.00 0.00 0.00 0.00 3900003 0.00 0.00 0.00 0.00 0.00 0.00 3900003 0.00 0.00 0.00 0.00 0.00 0.00 3900004 0.00 0.00 0.00 0.00 0.00 0.00 3900009 0.1132.32.99.65 6.338.40 0.00 0.00 0.00 0.00 3910000 1,132.32.99.65 6.338.40 0.00 0.00 0.00 0.00 0.00 3920000 1,132.32 0.00 <th></th> <th></th> <th></th> <th></th> <th>ORACLE</th> <th></th> <th></th> <th></th> <th></th>					ORACLE				
3990001 3900012 0.00 0.00 0.00 0.00 0.00 0.00 0.00	ATMOS GENERAL OFFICE								
3890010 0.00 0.00 0.00 0.00 0.00 0.00 3900002 0.00 0.00 0.00 0.00 0.00 0.00 3900002 0.00 0.00 0.00 0.00 0.00 0.00 3900002 0.00 0.00 0.00 0.00 0.00 0.00 3900002 0.010 0.00 0.00 0.00 0.00 0.00 3900004 0.010 0.00 0.00 0.00 0.00 0.00 3900002 0.01112,451.04 7,749.22 0.00 0.00 0.00 0.00 3920000 0.0231.4 0.00 0.00 0.00 0.00 0.00 3930000 0.6031.4 0.00 0.00 0.00 0.00 0.00 3930000 0.6031.4 0.00 0.00 0.00 0.00 0.00 3930000 0.5031.4 0.00 0.00 0.00 0.00 0.00 3980000 0.583.3 0.00<	GENERAL PLANT							N.	
3900002 0.00	Land	3890010	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39000043 0.00	Structures - Brick	3900002	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3900004 6,030,709,19 4,297,04 0,00 0,00 0,00 0,00 3900009 3,573,799,65 6,128,40 0,00 0,00 0,00 0,00 3910000 3,573,799,65 6,128,40 0,00 0,00 0,00 0,00 3910000 1,132,451,04 7,749,22 0,00 0,00 0,00 0,00 3920000 5,633,14 0,00 0,00 0,00 0,00 0,00 3930000 6,063,14 0,00 0,00 0,00 0,00 0,00 3940077 33,041,97 0,00 0,00 0,00 0,00 0,00 3950000 6,033,14 0,00 0,00 0,00 0,00 0,00 3950000 6,47,851,23 1,4818,99 0,00 0,00 0,00 0,00 3990000 6,47,851,23 2,555,24 0,00 0,00 0,00 0,00 399800 1,171,86,44 1,00 0,00 0,00 0,00 0,00	Improvements	3900003	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3900009 6,030,709.19 4,297.04 0.00 0.00 0.00 0.00 3910000 3,573,799.65 6,338.40 0.00 0.00 0.00 0.00 0.00 3910000 3,573,799.65 6,338.40 0.00 0.00 0.00 0.00 0.00 3910000 5,63.14 0.00 0.00 0.00 0.00 0.00 0.00 3940077 33,041,97 0.00 0.00 0.00 0.00 0.00 0.00 3940077 33,041,97 0.00 0.00 0.00 0.00 0.00 0.00 3940077 33,041,97 0.00 0.00 0.00 0.00 0.00 0.00 0.00 3990000 4,188,39 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 3998000 1,171,886,44 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 3998800 1,171,86,48 415,032.98 0.00<	Air Conditioning Equipment	3900004	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3910000 3,573,799,65 6,328,40 0.00 0.00 0.00 0.00 3918300 1,132,451.04 7,749,22 0.00 0.00 0.00 0.00 3920000 55,387.90 0.00 0.00 0.00 0.00 0.00 3930000 6,063.14 0.00 0.00 0.00 0.00 0.00 3940077 33,041.97 0.00 0.00 0.00 0.00 0.00 3970000 805,561.16 3,892.48 0.00 0.00 0.00 0.00 3980000 647,851.53 14,818.99 0.00 0.00 0.00 0.00 3998000 5,588.32 2,555.24 0.00 0.00 0.00 0.00 3998000 1,095,465.10 0.00 0.00 0.00 0.00 0.00 399800 1,171,865.44 10,00 0.00 0.00 0.00 0.00 3998800 11,7925,48.48 415,032.98 0.00 0.00 0.00 0.00	Improv. to Leased Premises	3900009	6,030,709.19	4,297.04	0.00	0.00	0.00	0.00	6,035,006.23
3918306 1,132,451.04 7,749,22 0.00 </td <td>Office Furn. & Equipment</td> <td>3910000</td> <td>3,573,799.65</td> <td>6,328.40</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>(514.68)</td> <td>3,579,613.37</td>	Office Furn. & Equipment	3910000	3,573,799.65	6,328.40	0.00	0.00	0.00	(514.68)	3,579,613.37
3920000 55,387.90 0.00 0.00 (17,706.14) 0.00 0.00 3930000 6,063.14 0.00 0.00 0.00 0.00 0.00 3940077 33,041.57 0.00 0.00 0.00 0.00 0.00 3940077 33,041.57 0.00 0.00 0.00 0.00 0.00 3940077 865,561.16 3,892.48 0.00 0.00 0.00 0.00 398000 647,851.53 14,818.99 0.00 0.00 0.00 0.00 3998400 1,095,465.10 0.00 0.00 0.00 0.00 0.00 3998500 1,171,886.44 0.00 0.00 0.00 0.00 0.00 3998800 17,925,48.48 415,032.98 0.00 0.00 0.00 0.00 3998800 2,801,393.72 420,215.44 0.00 0.00 0.00 0.00 3998800 0,800 0.00 0.00 0.00 0.00 0.00	Office Furn Copiers & Typewriters	3918300	1,132,451.04	7,749.22	0.00	00'0	0.00	0.00	1,140,200.2
uipment 3930000 6,063.14 0.00	Transportation Equipment	3920000	55,387.90	0.00	0.00	(17,706.14)	0.00		37,681.76
3940077 33,041.97 0.00 0.00 0.00 0.00 0.00 3970000 805,561.16 3,892.48 0.00 0.00 0.00 0.00 3980000 647,851.53 14,818.99 0.00 0.00 0.00 0.00 3990000 5,588.32 2,555.24 0.00 0.00 0.00 0.00 3998400 1,101,864.4 0.00 0.00 0.00 0.00 0.00 3998500 1,171,864.4 0.00 0.00 0.00 0.00 0.00 3998700 91,961,863.27 99,625.72 0.00 0.00 0.00 0.00 10 399800 17,925,548.48 415,032.98 0.00 0.00 0.00 0.00 10 399800 2,801,393.72 420,215.44 0.00 0.00 0.00 0.00 10 11 39,996,823.23 1,184,628.17 0.00 (17,706.14) 0.00 0.00	Stores Equipment	3930000	6,063.14	0.00	0.00	0.00	0.00		6,063.14
3970000 805,561.16 3,892.48 0.00 0.00 0.00 0.00 3980000 647,881.53 14,818.99 0.00 0.00 0.00 0.00 3990000 5,588.32 2,555.24 0.00 0.00 0.00 0.00 3998400 1,095,465.10 0.00 0.00 0.00 0.00 0.00 3998600 1,171,886.44 0.00 0.00 0.00 0.00 0.00 3998600 3,720,112.32 210,112.66 0.00 0.00 0.00 0.00 1ware 3998800 17,925,548.48 415,012.98 0.00 0.00 0.00 0.00 re 399890 2,801,393.72 420,215.44 0.00 0.00 0.00 0.00 re 399800 1,184,628.17 0.00 0.00 0.00 0.00 0.00 re 399800 2,801,393.72 420,215.44 0.00 0.00 0.00 0.00 0.00 re 399800 2,801,3	Tools & Work Equipment	3940077	33,041.97	0.00	0.00	0.00	0.00	0.00	33,041.97
398,000 647,851.53 14,818.99 0.00 0.00 0.00 0.00 399,000 5,588.32 2,555.24 0.00 0.00 0.00 0.00 399,000 1,095,465.10 0.00 0.00 0.00 0.00 0.00 399,800 1,171,86.44 0.00 0.00 0.00 0.00 0.00 399,800 3,720,112.32 210,112.66 0.00 0.00 0.00 0.00 1ware 399,800 17,925,548.48 415,032.98 0.00 0.00 0.00 0.00 re 399,800 2,801,393.72 420,215.44 0.00 0.00 0.00 0.00 re 399,900	Comm. Equipment Telephones	3970000	805,561.16	3,892.48	0.00	0.00	00'0	0.00	809,453.64
3990000 5,588.32 2,555.24 0.00 0.00 0.00 0.00 3998400 1,095,465.10 0.00 0.00 0.00 0.00 0.00 3998400 1,171,886.44 0.00 0.00 0.00 0.00 0.00 3998600 1,171,886.44 210,112.66 0.00 0.00 0.00 0.00 1998700 991,963.27 99,625.72 0.00 0.00 0.00 0.00 1998800 17,925,548.48 415,032.98 0.00 0.00 0.00 0.00 10 3998800 2,801,393.72 420,215.44 0.00 0.00 0.00 0.00 11 39,996,823.23 1,184,628.17 0.00 (17,706.14) 0.00 0.00 0.00	Miscellaneous Equipment	3980000	647,851.53	14,818.99	0.00	0.00	0.00	0.00	662,670.52
3998400 1,095,465.10 0.00 0.00 0.00 0.00 0.00 3998500 1,171,886.44 0.00 0.00 0.00 0.00 0.00 0.00 3998600 3,720,112.32 210,112.66 0.00 0.00 0.00 2.91 3998700 991,632.27 99,625.72 0.00 0.00 0.00 0.00 17,925,548.48 415,032.98 0.00 0.00 0.00 0.00 0.00 re 3998900 2,801,393.72 420,215.44 0.00 0.00 0.00 0.00 at 3998900 2,801,393.72 1,184,628.17 0.00 (17,706.14) 0.00 0.00 0.00	Oth Tang Prop	399000	5,588.32	2,555.24	0.00	00.0	0.00	0.00	8,143.56
3998500 1,171,886.44 0.00 0.00 0.00 0.00 0.00 3998600 3,720,112.32 210,112.66 0.00 0.00 0.00 2.91 3998700 991,632.77 99,625.72 0.00 0.00 0.00 0.00 17,925,548.48 415,032.98 0.00 0.00 0.00 0.00 re 3998900 2,801,393.72 420,215.44 0.00 0.00 0.00 re 3998900 1,184,628.17 0.00 (17,706.14) 0.00 6.00	Oth Tang Prop · CPU	3998400	1,095,465.10	0.00	0.00	00:00	0.00	0.00	1,095,465.10
3998606 3,720,112.32 210,112.66 0.00 0.00 0.00 2.91 3998706 991,632.77 99,625.72 0.00 0.00 0.00 0.00 0.00 17,925,548.48 415,032.98 0.00 0.00 0.00 0.00 0.00 0.00 re 3998900 2,801,393.72 420,215.44 0.00 0.00 0.00 0.00 0.00 at 39,996,823.23 1,184,628.17 0.00 (17,706.14) 0.00 (511.77)	Oth Tang Prop - MF Hardware	3998500	1,171,886.44	0.00	0.00	0.00	0.00	0.00	1,171,886.44
3998700 991,963.27 99,625.72 0.00 <td>Oth Tang Prop - PC Hardware</td> <td>3998600</td> <td>3,720,112.32</td> <td>210,112.66</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>2.91</td> <td>3,930,227.89</td>	Oth Tang Prop - PC Hardware	3998600	3,720,112.32	210,112.66	0.00	0.00	0.00	2.91	3,930,227.89
3998800 17,925,548.48 415,032.98 0.00 (511.77)	Oth Tang Prop - PC Software	3998700	991,963.27	99,625.72	0.00	0.00	0.00	0.00	1,091,588.99
3998900 2,801,393.72 420,215.44 0.00 0.00 0.00 0.00 39,996,823.23 1,184,628.17 0.00 (17,706.14) 0.00 (511.77)	Oth Tang Prop - Application software	3998800	17,925,548.48	415,032.98	0.00	0.00	0.00	0.00	18,340,581.46
39,996,823,23 1,184,628,17 0.00 (17,706,14) 0.00 (511,77)	Oth Tang Prop - System software	3998900	2,801,393.72	420,215.44	0.00	0.00	0.00	0.00	3,221,609.16
39,596,823.23 1,184,528.17 0,00 (17,706.14) 0,00 (511.77)				•		3		•	
	Total General Plant		39,996,823.23	1,184,628.17	0.00	(17,706.14)	0.00	(511.77)	41,163,233.49

\$41,163,233.49

(\$511.77)

\$0.00

(\$17,706.14)

\$0.00

\$1,184,628.17

\$39,996,823.23

700

TOTAL ATMOS GENERAL OFFICE DIV.

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

						YEAR TO DATE			
	RATE DIVISION NAME(NUMBER)	PROPERTY TYPE	BALANCE 09/30/98	(BLANK/AD) ADDITIONS		(RT) RETIREMENTS	(NET SV) RETIREMENTS	ADJUSTMENTS	BALANCE 7/31/99
				GEAC	ORACLE				
	ATMOS GENERAL OFFICE								
	GENERAL PLANT								
005	Land	3890010	0.00	0.00	00.0	0.00	0.00	0.00	00:00
005	Structures - Brick	3900002	0.00	0.00	0.00	0.00	0.00	0.00	0.00
005	Improvements	3900003	0.00	0.00	0.00	0.00	0.00	0.00	0.00
905	Air Conditioning Equipment	3900004	0.00	0.00	0.00	0.00	0.00	0.00	00.00
007	Improv. to Leased Premises	3900009	6,030,709.19	4,297.04	0.00	0.00	0.00	0.00	6,035,006.23
005	Office Furn. & Equipment	3910000	3,573,799.65	6,328.40	0.00	0.00	0.00	(514.68)	3,579,613.37
005	Office Furn Copiers & Typewriters	3918300	1,132,451.04	7,749.22	0.00	0.00	0.00	0.00	1,140,200.2
005	Transportation Equipment	3920000	55,387.90	0.00	0.00	(17,706.14)	0.00	0.00	37,681.76
005	Stores Equipment	3930000	6,063.14	0.00	0.00	0.00	0.00	0.00	6,063.14
005	Tools & Work Equipment	3940077	33,041.97	0.00	0.00	0.00	0.00	0.00	33,041.97
005	Comm. Equipment Telephones	3970000	805,561.16	3,892.48	0.00	0.00	0.00	0.00	809,453.64
005	Miscellaneous Equipment	3980000	647,851.53	14,818.99	0.00	0.00	0.00	0.00	662,670.52
005	Oth Tang Prop	3990000	5,588.32	2,555.24	0.00	0.00	0.00	0.00	8,143.56
005	Oth Tang Prop - CPU	3998400	1,095,465.10	0.00	0.00	0.00	0.00	0.00	1,095,465.10
005	Oth Tang Prop - MF Hardware	3998500	1,171,886.44	0.00	0.00	0.00	00'0	0.00	1,171,886.44
005	Oth Tang Prop - PC Hardware	3998600	3,720,112.32	210,112.66	0.00	0.00	00.00	2.91	3,930,227.89
005	Oth Tang Prop - PC Software	3998700	991,963.27	99,625.72	0.00	0.00	0.00	00.0	1,091,588.99
005	Oth Tang Prop - Application software	3998800	17,925,548.48	415,032.98	0.00	0.00	0.00	0.00	18,340,581.46
005	Oth Tang Prop - System software	3998900	2,801,393.72	420,215.44	0.00	0.00	0.00	0.00	3,221,609.16
	Total General Plant	1	39,996,823.23	1,184,628.17	0.00	(17,706.14)	00.0	(511.77)	41,163,233.49

41,163,233.49

(511.77)

\$0.00

(\$17,706.14)

\$0.00

\$1,184,628.17

\$39,996,823.23

907

TOTAL ATMOS GENERAL OFFICE DIV.

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

						YEAR TO DATE			
	. RATE DIVISION NAME(NUMBER)	PROPERTY TYPE	BALANCE 09/30/98	(BLANK/AD) ADDITIONS	D) SS	(RT) RETIREMENTS	(NET SV) RETIREMENTS	ADJUSTMENTS	BALANCE 8/31/99
	•			GEAC	ORACLE				
	ATMOS GENERAL OFFICE								
	GENERAL PLANT								
005	Land	3890010	0.00	0.00	0.00	0.00	0.00	0.00	0.00
007	Structures - Brick	3900002	0.00	0.00	0.00	0.00	0.00	0.00	0.00
005	Improvements	3900003	0.00	0.00	0.00	0.00	0.00	0.00	0.00
005	Air Conditioning Equipment	3900004	0.00	00:00	0.00	0.00	0.00	0.00	0.00
005	Improv. to Leased Premises	3900009	6,030,709.19	4,297.04	0.00	0.00	0.00	0.00	6,035,006.23
005	Office Furn. & Equipment	3910000	3,573,799.65	6,328.40	0.00	0.00	0.00	(\$14.68)	3,579,613.37
007	Office Furn Copiers & Typewriters	3918300	1,132,451.04	7,749.22	0.00	0.00	0.00	0.00	1,140,200.26
005	Transportation Equipment	3920000	55,387.90	0.00	0.00	(17,706.14)	0.00	0.00	37,681.76
005	Stores Equipment	3930000	6,063.14	0.00	0.00	0.00	0.00	0.00	6,063.1
005	Tools & Work Equipment	3940077	33,041.97	0.00	0.00	0.00	0.00	0.00	33,041.97
005	Comm. Equipment Telephones	3970000	805,561.16	3,892.48	0.00	0.00	0.00	0.00	809,453.64
905	Miscellaneous Equipment	3980000	647,851.53	14,818.99	0.00	0.00	0.00	0.00	662,670.52
905	Oth Tang Prop	399000	5,588.32	2,555.24	0.00	0.00	0.00	0.00	8,143.56
007	Oth Tang Prop - CPU	3998400	1,095,465.10	0.00	0.00	0.00	0.00	0.00	1,095,465.10
005	Oth Tang Prop - MF Hardware	3998500	1,171,886.44	0.00	0.00	0.00	0.00	0.00	1,171,886.44
005	Oth Tang Prop - PC Hardware	3998600	3,720,112.32	210,112.66	0.00	0.00	0.00	2.91	3,930,227.89
005	Oth Tang Prop - PC Software	3998700	991,963.27	99,625.72	0.00	0.00	0.00	0.00	1,091,588.99
007	Oth Tang Prop - Application software	3998800	17,925,548.48	415,032.98	0.00	0.00	0.00	0.00	18,340,581.46
005	Oth Tang Prop - System software	3998900	2,801,393.72	420,215.44	0.00	0.00	0.00	0.00	3,221,609.16
								Ī	

41,163,233.49

(\$511.77)

90.0**%**

(17,706.14)

9.0**3**

1,184,628.17

39,996,823.23

89

Total General Plant
TOTAL ATMOS GENERAL OFFICE DIV.

ATMOS ENERGY CORPORATION SUMMARY OF PROPERTY PLANT & EQUIPMENT

YEAR TO DATE

						10000			
		PROPERTY	BALANCE	(BLANK/AD)	(0	(RT)	(NET SV)		BALANCE
	RATE DIVISION NAME(NUMBER)	TYPE	09/30/98	ADDITIONS	S	RETIREMENTS	RETIREMENTS	ADJUSTMENTS	9/30/99
				GEAC	ORACLE				
	ATMOS GENERAL OFFICE								
	GENERAL PLANT								
003	[] Land	3890010	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Structures - Brick	3900002	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 8	Improvements	3900003	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8 8	Air Conditioning Positoment	3900004	000	00'0	0.00	0.00	0.00	0.00	0.00
700	An Continuing Equipment	100000	סו סטב טנט א	1 207 0.1	20 917 05	0.00	0.00	0.00	6,105,943,28
700	Improv. to Leased Fremises	2300003	61.601,000,0	PO: 1/2/2	96 710 000	900		(8) (13)	23 962 086 1
005	Office Furn. & Equipment	3910000	3,573,799.65	6,328.40	27.016,002	3.0	8.5	(80.410)	50.775,007,0
005	Office Furn Copiers & Typewriters	3918300	1,132,451.04	7,749.22	0.00	0.00	0.00	0.00	1,140,200.26
003	Transportation Equipment	3920000	55,387.90	0.00	0.00	(17,706.14)	0.00	0.00	37,681.76
007	Stores Equipment	3930000	6,063.14	0.00	0.00	0.00	0.00	00.00	6,063.1
003	Tools & Work Equipment	3940077	33,041.97	0.00	0.00	0.00	0.00	0.00	33,041.97
Ê	Comm. Equipment Telephones	3970000	805,561,16	3,892.48	502,930.62	0.00	0.00	0.00	1,312,384.26
5 5	Miscellaneous Equipment	3980000	647,851.53	14,818.99	0.00	0.00	0.00	0.00	662,670.52
É	Oth Tang Prop	3990000	5,588.32	2,555.24	0.00	0.00	0.00	0.00	8,143.56
90	Oth Tang Prop - CPU	3998400	1,095,465.10	0.00	0.00	0.00	0.00	0.00	1,095,465.10
È	Oth Tang Pron - MF Hardware	3998500	1,171,886.44	0.00	0.00	0.00	0.00	0.00	1,171,886.44
ŝ	Oth Tang Prop - PC Hardware	3998600	3,720,112.32	210,112.66	7,607,585.51	0.00	0.00	2.91	11,537,813.40
60.0	Oth Tang Prop . PC Software	3998700	991.963.27	99,625.72	21,239.91	0.00	0.00	0.00	1,112,828.90
3 8	Oth Tana Pron. Application software	1998800	17.925.548.48	415,032.98	11,600,251.29	0.00	0.00	0.00	29,940,832.75
6 6	Oth Tang Pron System software	3998900	2.801.393.72	420,215,44	0.00	0.00	0.00	0.00	3,221,609.16

61,167,094.15

(511.77)

(17,706.14)

20,003,860.66 20,003,860.66

8

TOTAL ATMOS GENERAL OFFICE DIV.

Total General Plant

61,167,094.15 3,221,609.16

(511.77)

9.0 0.00

(17,706.14)

17,925,548.48 2,801,393.72 39,996,823.23 39,996,823.23

420,215.44 1,184,628.17 1,184,628.17

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

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

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

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

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

Accumulated Provision for Depreciation and Amortization

Western Kentucky Gas Company Div. 09 Updated for Actual Results Base Period April - Sept., 1999

Retirements Adjustments Balance 8/31/99 96,865,805 97,509,529 2,670,595 643,724 (1,352,134) (1,352,134) Year to Date (421,057) (421,057) Additions 7,267,906 187,899 7,188,825 79,081 2,482,695 Balance 9/30/98 92,014,813 91,450,170 564,643 Total accum prov. for depr - Gas Plant & Other Gas Plan Utility Plant Acquisiton Adjustment Western Kentucky Gas Div. Other Gas Plant In Service **Gas Plant**

· ·			Year to Date			
	Balance 9/30/98	Additions	Retirements	Adjustments	Balance 9/30/99	
Gas Plant						
Western Kentucky Gas Div.	91,450,170	7,940,032	(421,057)	(421,057) (1,308,058)	97,661,087	
Other Gas Plant In Service	564,643	35,305		52,602	652,551	
Total accum prov. for depr - Gas Plant & Other Gas Plan 92,014,813	92,014,813	7,975,337	(421,057)	(1,255,456)	98,313,638	
Utility Plant Acquisiton Adjustment	2,482,695	204,981			2,687,676	

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

	Balance 4/30/99	22,829,433	1,576,663	24,406,096	
	Adjustment	(14,134)	0	(14,134)	
Year to Date				0	
	Provision	5,294,674	298.879	5,593,553	
	3alance 9/30/98	17,548,893	1.277.784	18,826,677	
	80			- Gas Plant & Other Gas Plan 18,826,677	
		Gas Plant Atmos General Office	Other Gas Plant In Service		

	Balance 5/31/99	20,323,510	1,576,612	21,900,122
40.	Adjustment	38,737	37,353	060'92
Year to Date				0
	Provision	2,735,881	261,474	2,997,355
	3alance 9/30/98	17,548,893	1,277,784	18,826,677
	 ,	Gas Frant Atmos General Office	Other Gas Plant In Service	Total accum prov. for depr - Gas Plant & Other Gas Plan 18,826,677

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

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

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	Additions	Retirements	Adjustments	Balance 8/31/99
Gas Plant					
Atmos General Office	17,548,893	4,362,965		(4,237)	21,907,621
Other Gas Plant In Service	1 277 784	410.928		0	1.688.712
				•	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
Total accum prov. for depr - Gas Plant & Other Gas Plan 18,826,677	18,826,677	4,773,893	0	(4,237)	23,596,333

	Adjustments Balance 9/30/99	(4,948) 22,405,179	1,622 1,728,714	(3,326) 24,133,893
Year to Date	Retirements			0
	Additions	4,861,235	449,308	5,310,542
	Balance 9/30/98	17,548,893	1,277,784	18,826,677
		Gas Flant Atmos General Office	Other Gas Plant In Service	Total accum prov. for depr - Gas Plant & Other Gas Plan 18,826,677

Construction Work in Progress Western Kentucky Gas Company Div. 09 Actual Balance at Base Period end September 30, 1999

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



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.

Stephen But

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 Bixmark, 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)	

ORDER

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 of92 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.

- 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

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

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Mr. Keith Tiggelaar Manager-Regulatory Affairs WBI Southern, Inc. P.O. Box 5601 Bixmark, 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)	

ORDER

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

RONALD G. SHEFFER
MARK R. HUTCHINSON
JEFFREY R. KINNEY¹
GENE E. BROOKS¹
CHARLES B. WEST
BURKE B. TERRELL
CARL B. BOYD, JR.²
REBECCA T. KASHA²
PETER B. LEWIS²
HOWARD E. FRASIER, JR. ⁴
JAMES A. SIGLER
JOHN A. SHEFFER
EDWIN A. JONES
MARC A. LOVELL
C. TERRELL MILLER
C. THOMAS MILLER
DAWN S. KELSEY¹
TINA R. McFARLAND¹
A. J. MANION³
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LIZBETH L. BAKER

sheffer-hutchinson-kinney

115 EAST SECOND STREET OWENSBORO, KENTUCKY 42303 (502) 684-3700 FAX (502) 684-3881 www.kylaw.com BRIAN F. HAARA 2
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KERRY SIGLER MORGAN
CHRISTOPHER C. WISCHER 2
ANNE G. DEDMAN 2
MICHAEL L. MEYER 2
JULIE V. OVERSTREET
JENNIFER CASTELL1
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JOHN S. HARRISON
AMY JO HARWOOD

OF COUNSEL
JOHN N. HUGHES
ROBERT A. MARSHALL
'ADMITTED TO IN BAR
'ADMITTED TO IN AND KY BAR
'ADMITTED TO IN AND OH BAR
'ADMITTED TO KY AND TN BAR
'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

BOWLING GREEN EVANSVILLE FRANKFORT HENDERSON LOUISVILLE OWENSBORO PADUCAH

RATE APPLICATION COSTS INCURRED BY WESTERN KENTUCKY GAS COMPANY

CASE NO. 99-070 ACCOUNT WKG10143

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		76 \$4,640.45	109.07	21.20	6.89	25.44	17.92	29.39	44.31	142.78	10.	865.76	636.80	200.47	10.60	130.36	342.43	91.64	5.17	5.17	88.62	27/ 16	44.31 77 EQ	79.50		Office Supplies

* Note: All costs are base year (BY) unless otherwise indicated

CASE NO. 99-070 KPSC Data Response #2

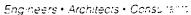
Items 24 b & c

Total emp	David H. Doggette William Senter	Rebecca Buchanan	Bill Senter	Tom Petersen Tom Petersen Tom Petersen	Sid Hudson Tom Petersen	Tom Hawkins Tom Hawkins	Tom Hawkins	Don Burman	Betty Adams Rebecca Buchanan	Name
Total employee exp.	10/06/1999	09/17/1999	09/15/1999	04/15/1999 06/07/1999 05/01/1999	04/01/1999 04/15/1999	05/05/1999	04/06/1999	04/10/1999 05/13/1999	04/05/1999 05/15/1999	Date
11,404.66	65.00	113.01		1,131.37 1,059.88	31.00 302.00	1,241.92	1,084.35	395.78 982.00	1,950.00	Transp.
1,186.04				67.69 67.69	64.42	132.11	64.42 152 18	64.42	230.00	Lodging
421.12		7 98	22.02	12.28 6.29	14.34	136.58	82.8	8.65	55.95 11.74	Meals N
577.71	Data		107.80 Supplies for binders		24.00 parking 16.00 parking		40.78 parking, gas, iiilieage 79.81 parking, gas, mileage		206.40 mileage 24 00	Miscellaneous & Description
13,524.53		113.01 7.98	129.82	1,229.34 1,162.36 -	404.76 1,111.11	1,510.61 323.49	2,381.14	1,021.39	218.14 484.20	Totals 2237.63

Matt Howard John Hudson Jim Tichenor Jackie Purcell	<u>Labor:</u> John Hudson Mariam Tucker Jackie Purcell
3.5 hrs. @ \$19.31 32.50 hrs. @ \$21.02 8.0 hrs. @ \$24.32 31.0 hrs. @ \$25.36	8.50 hrs. @ \$21.02 5.50 hrs. @ \$24.33 5.50 hrs. @ \$25.36
683.3 194.55 786.27 2183.76	178.71 133.84 139.5



AMOUNT



Remiliande Address - P.O. Box 650000 Ok ahoma Oriji (Ok. 1704660000 Federa v.D. # 173-0500000



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
SR2 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			·	0.00
COPY CHARGES - INHOUSE				2.80
JOB CHARGEABLE				
				2 00
				2.80
	** Total	Project	OK-40052-000	8,267.80

Pd 10/11/99 Ck#325861









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: PROFES	SIONAL SERVICES AND EXPENS	ES:		\$3,505.66
Billing Detail September:	Michael Carlos Carros Novembro de Carlos Novembro de Carlos			
Consultants				
Professional Services			•	
	A granical Kinds	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:				0004.05
	Computer Services			\$261.25
	Mail	DEALI		\$29.50
	Phone _ ALTHUR 200	RECEIV	ヒリ	\$12.41
	Travel, Meals	OCT A & 10	200	\$0.00
	Reproductions	OCT 0 6 19	999	\$0.00 \$0.00
	Reproductions Purchased Data	ATMOS ENE ACCOUNTS PA	RGY YABLE	\$0.00
				* 202.40
	Total:			\$303.16
TOTAL: PROFESSIONAL	SERVICES:			\$3,202.50
TOTAL: EXPENSES:				\$303.16
TOTAL: PROFESSIONA	L SERVICES & EXPENSES:			\$3,505.66

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

WKG 10143 Deter Consult 2604

Park of

Dec 10/11/99 Ch#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	7	rotal
	Fees	7.5	\$125	\$	937.50
/	Expenses		OCT 0 6 1999		0
	TOTAL AMOUNT DUE		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

exer consult 2604

OK# 325997

William Juney 2

Deloitte & Touche

Deloitte & Touche LLP Suite 1600

Telephone: (214) 777-7000

Chase Tower 2200 Ross Avenue Dailas, Texas 75201-6778

RECEIVED

SEP 28 1999

ATMOS ENERGY ACCOUNTS PAYABLE

September 16, 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 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.

rees:			
Rhonda Watts	Energas 25 hrs@ \$210	\$5,250.00	PLEASE RETURN CHECK
	WKG 3 hrs@ \$210	630.00	TO: SHARON QUINN
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	
Expenses:			
Fed Ex/postage		\$180.39	
Copying charges		<u>383.70</u>	
,, ,	Total	\$564.09	
	Energas	\$7,074.09	
	WKG	1,930.00	
			
	TOTAL DUE	<u>\$9,004.09</u>	

Very truly yours,

000 1860 13914

Donald S. Roff

Defer Legal

DSR/all

Deloitte Touche Tohmatsu

16297

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

Tax I.D. No. 61-1023845

Please mail all payments to the above address.

Page: 1 07/31/99

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

Tok opinion Substitute.

ACCOUNT NO: 2609-0016K STATEMENT NO: 5

ATTN: Doug Walther

1999 Rate Case

	·		
07/06/00 WDW	Malankana andanana with Bill Conton	HOUR:	
0//06/99 MRH	Telephone conference with Bill Senter	0.2	31.23
мян	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	1.0	 0 125.00
JAH	Review PSC order; telephone with-RH re responses 99-070	0.4	2 77.70
07/08/99 MRH	Telephone conference with Jack Hughes and Bill Senter	0.3	3 41.25
JAH	File affidavits of publication 99-070	0.5	8 . 107.30
07/09/99 JAH	Telephone call with BS re case status 99-070	0.2	5 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	1.5	5 286.75
07/20/99 MRH	To telephone conferences with Doug Walther and Bill Senter; initial review of staff data request	1.0	0 125.00
мпн	To continued review of and consideration of data requests of commission staff; telephone conference with Bill Senter and with Jack Hughes	1.5	0 187.50
07/23/99 MRH	Telephone conference with Doug Walther	0.2	0 25.00
07/24/99 MRH	Telephone conference with Bill Senter; preparation of correspondence to AG and Staff	0.4	0 50.00
07/27/99 JAH	Telephone call with BS re PSC responses 99-070	0.0	8 14.80
07/28/99 MRE	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	1.5	187.50

Page: 2 07/31/99

ACCOUNT NO: 2609-0016K

STATEMENT NO:

5

1999 Rate Case

			110110	
07/29/99 лан	Telephone call with RH re PSC res	ponses:	HOURS	
1., 25, 55 OAII	review/revise confidentiality pet		0.25	46.25
ייאד ממי ממי				
01/30/99 UAN	Telephone call with BS re responsivith PSC 99-070	cs, lite responses	0.75	138.75
	Paris 21 - 1/2 100 00 101	0		
JAH	Review files/tariffs 07/01 - 07/3	U	4.75	878.75
	FOR PROFESSIONAL SERVICES RENDERE	D	14.81	2,369.05
	RECAPITULA	TION		
ATTORNEY	Title	HOURS HOU		TOTAL
Hutchinson/P		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 Ja	ick	
	Hughes			3.30
07/09/99	Owensboro office - Copies at \$.20			7.20
07/19/99	Owensboro office - Long distance	telephone calls to Ja	ıck	
Am 10m 15 -	Hughes			3.30
07/27/99	Owensboro office - Postage			0.99
07/29/99	Owensboro office - FAX			1.65
	TOTAL EXPENSES			16.44
07/07/99	Owonehoro office Palars' Pro-	o to Took Weeks		19.00
01/01/99	Owensboro office - Federal Expres	DECENTED		18.00
	TOTAL ADVANCES	KEUCIVLU		18.00
		SEP 2 2 1999		
	TOTAL CURRENT WORK		()	2,403.49
		ATMOS ENERGY	_	
	PREVIOUS BALANCE	ACCOUNTS PAYABLE	\$	14,525.32
	DATANCE DUE		_	16 000 01 This
	BALANCE DUE		\$ ==	16,928.81 This 2021 2021 16,928.81 This 2021 2021 16,928.81 This 2021 2021 2021 2021 2021 2021
		IOITHMA		المسلمسليا
	PAST DUE AM		101	1 1 1 1 2 fol
2	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	$\frac{91-120}{0.00}$ $\frac{121-180}{0.00}$	$\frac{0}{0}$ $\frac{181}{0.0}$	T 1154 T
2	, 100.10 0,210.31 11,300.30	0.00	0.0	سا دماء
				دس :
	Project No. Task Expenditure	Expenditure Org. Amount	7 0/0	,

through August 2, 1999
(Please include account number on payment)

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

Tax I.D. No. 61-1023845

Please mail all payments to the above address.

The Conference was 1 A.B. Was non-tone . I have no see

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

08/31/99 ACCOUNT NO: 2609-0016K

Page: 1

STATEMENT NO:

ATTN: Doug Walther

1999 Rate Case

	· · · ·		
08/02/99 MRH		HOURS	
	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
ЈАН	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 JAE	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
JAF	PSC - file supplemental responses 99-070	0.58	107.30

Atmos Energy Corporation

Page: 2 08/31/99

ACCOUNT NO: 2609-0016K STATEMENT NO:

1999 Rate Casè

08/15/99 MRH	Telephone conference with Doug Walther	HOURS 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
ЈАН	Conference with A.G. re: confidential responses	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	7 <u>7</u> .70
JAH	Research PSC regs., etc. for data responses; Telephone with BS re: responses 99-0	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
ATTORNEY Hutchinson/F Jack Hughes/	Partner Partner 16.8		TOTAL \$2,103.75 4,828.50

Atmos Energy Corporation

Page: 3

08/31/99

ACCOUNT NO: 2609-0016K

STATEMENT NO:

6

1999 Rate Case

TOTAL EXPENSES

TOTAL CURRENT WORK

PREVIOUS BALANCE

6,935.05

\$16,928.81

08/17/99 08/17/99 08/17/99 Fee Payment
Expense payment
Advance payment

08/17/99

Fee Payment

08/17/99 08/17/99 Expense payment Advance payment

TOTAL PAYMENTS

BALANCE DUE

-11,095.80 -24.81 -185.37

-2,555.05 -8.25

-656.04

-14,525.32

\$9,338.54

PAST DUE AMOUNTS

 $\frac{0-30}{6,935.05}$

 $\frac{31-60}{2,403.49}$

61-90 0.00 $\frac{91-120}{0.00}$

 $\frac{121-180}{0.00}$

 $\frac{181+}{0.00}$

مرسی اورا مرسی دره ورا ترم اسی ک

Project No.	Task No.	Expenditure Type	Expenditure Org. (CostCtr)	Amount	٦.
wKG10143		Legal	Centucky 600	6,935.05	3/0
Date: 9-21		Approval:	m Tota frage		4

RECEIVED

SEP 2 2 1999

ATMOS ENERGY ACCOUNTS PAYABLE

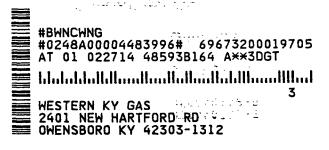
Ck # 322363

Statement reflects payments received through August 31, 1999 (Please include account number on payment)

46328

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

Delivery Service Bill



RECEIVED
SEP 2 1 1999
ATMOS ENERGY
ACCOUNTS PAYABLE

For questions about this bill, call or write:

(800) 877-1613

Chipping Record

Address Corrections

United Parcel Service

P.O.BOX 505820

Total Charges

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

58.18

Address Corrections

10.00

Service Charge

5.00

Total Charges

\$ 74.18

Thank you for using UPS.

49.51 WKG 10143 Deper shipping 20900 6.00 040 2607 8800 05/11 009000 10.73 040 2602 8800 05/11 009000 3.50 \ 2608 4.44 2636

Jany Smit

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



Return Portion

Invoice

0000448399-379

Payment Requested

\$ 74.18

United Parcel Service Amount Enclosed

\$__

Payment from

88905-5820

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

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

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

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

448399 0 091199 0248 1 00000074180 b

Dd 9/24/99 Ck# 322410



•49005

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

Delivery Service Bill

RECEIVED
SEP 2 9 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 Service Charge

Total Charges

39.02 10.00

- \$ 49.02

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 wie 9/18/99.

18.44 040 2602 8800 05111 009000 8.48 (2606 (

4.25) 2607

7.85 WKC 10143

2404

Tom W. Hyen

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



Return Portion

United Parcel Service

Invoice

0000448399-389

Payment Requested Amount Enclosed

\$ 49.02

IN ENCIOSEU

••

Payment from

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

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

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

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

2 OSOPPOODOO 1 8PSO PP&1PO E PPE&PP

Pd 10/1/99 Ck#324015

Office Equipment Company

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

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

09/02/98 18685-0 SALESMAN 102 TIME 08:51:06 WRITER 111 PAGE PHONE 270-685-1443M PO #M.LEWIS SHIPPING ADDRESS WESTERN KY GAS COMPANY

2401 NEW HARTFORD RD OWENSBORO KY 42303

ORDER BACK SHIP DISC D NET. EXTEND ITEM NUMBER CO. DESCRIPTION - -QTY QTY QTY PRICE - % T -PRICE --PRII 6.100 ST 20.0 S 4.880 73. KLF INDEX, LTR151-175, SIDETA 83151 6.100 ST 20.0 S 109. 83176 KLF INDEX, LTR176-200, SIDETA 888

CHARGE

INVOICE

ROUTE # E

CALL MIKE LEWIS 685-8157 NEEDS FIRST THING THURSDAY

SEP 2 2 1999

ATMOS ENERGY ACCOUNTS PAYABLE

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

SUB-TOTAL 36.60 DISCOUNT 8.78

TAX

155.18

TERMS: Net 30 days. A FINANCE CHARGE of 11/2% 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 11 Moice

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

INVOICE NUMBER

09/02/99 102 SALESMAN-

SHIPPING ADDRESS

WESTERN KY GAS COMPANY

18796-0 TIME 15:48:0

WRITER

PO #MIKE

112 PAGE

PHONE

270-685-1443M

CUSTOMER # 3986 DEPT BILLING ADDRESS

WESTERN KY GAS COMPANY

ACCOUNTING DEPT ATTN: 2401 NEW HARTFORD RD

OWENSBORO

KY 42303 1312

2401 NEW HARTFORD RD **OWENSBORO**

KY 42303

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

CHARGE

INVOICE ROUTE # E

WKG10143 Defer office 2604 Supp.

RECEIVED

SEP 2 2 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 6my TERMS: Net 30 dals. A FINANCE CHARGE of 11/2% 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

DL 9/24/99 Ck # 322310

Office Equipment Company

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

RECEIVED

SEP 2 9 1999

ATMOS ENERGY ACCOUNTS PANCABLE INVOICE

ROUTE # E

CUSTOMER # 3986 DEPT
BILLING ADDRESS
WESTERN KY GAS COMPANY
ATTN: ACCOUNTING DEPT
2401 NEW HARTFORD RD
OWENSBORO KY 4

KY 42303 1312

DATE INVOICE NUMBER

09/22/99 19853-0

SALESMAN 102 TIME 15:48:28

WRITER 112 PAGE 1

270-685-1443M

PO #MIKE

PHONE

SHIPPING ADDRESS WESTERN KY GAS COMPANY

2401 NEW HARTFORD RD

OWENSBORO KY 42303

	·	URDER	BACK	SHIP	REG.	DISC D	NET E	XTEND
ITEM NUMBER	CO. DESCRIPTION	QTY	QTY	QT.Y	PRICE	* T	PRICE	PRI
81170	KLF INDEX, LTR, 1-25, SIDE TA	B 60	- 60		6.100 ST	20.05	4 <u>.880</u>	
RI-213-31C	AVE INDEX, BNDR, LTR, 31CR/ST				8.830 ST	20.0 \$	7.064	
81052	SMD COVER, REP, 11X8.5, 3IN, B	E 125	100	25	2.090 EA	20.0 S	1.672	52.
81172	KLF INDEX, LTR, 26-50, SIDE T		30		6.100 ST	20.0 S	4.880	

C/O MIKE LEWIS

NEEDS BY MONDAY !!

WKG 10143 Defer

2604

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

CUSTOMER CUSTOMER CHARGE of 11/2% per month (which is an 18% annual percentage rate) will be address after 30 days. MINIMUM FINANCE CHARGE on all past due accounts will be 50c.

SUB-TOTAL 52.25 DISCOUNT 10.45 TAX 2.51 44.31

customer copy

Gustomer copy

State 1/27/199

State 1/27/199

Ck#323932°

Office Equipment Company

1701 BRECKENRIDGE ST. P.O. BOX 1191 OWENSBORO, KY 4RECEIVED (502) 926-2222 SEP 2 9 1999

3986 DEPT CUSTOMER # BILLING ADDRESS

ATMOS ENERGIARGE ACCOUNTS PAMABLICE ROUTE # E

WESTERN KY GAS COMPANY

ATTN: ACCOUNTING DEPT 2401 NEW HARTFORD RD

OWENSBORO

KY 42303 1312

Ø9/23/99 19853-1 102 TIME 11:33:37

SALESMAN WRITER

112 PAGE

PHONE

270-685-1443M

PO #MIKE

SHIPPING ADDRESS WESTERN KY GAS COMPANY

2401 NEW HARTFORD RD

OWENSBORO

KY 42303

		ORDER	BOCK	CHID .	REG.	DISC	T) N	ET EXTENDE
		UNDEN	DITON	W1121-	MED.	2.00	- "	E PARENTE
ITEM NUMBER	CO. DESCRIPTION	QTY	QTY	QTY	PRICE	*	T PRI	CE PRIC
81170	KLF INDEX.LTR. 1-25, SIDE TAE	60		60	6.100 ST	20.0	S 4.8	80 366.1
RI-213-31C	AVE INDEX, BNDR, LTR, 31CR/ST	30		30	8.830 ST	32.2	N 5.9	90 179.
81052	SMD COVER, REP, 11X8. 5, 3IN, BE	100		100	2.090 EA	20.0	S 1.6	72 209.1
81172	KLF INDEX, LTR, 26-50, SIDE TO			30	6.100 ST			80 183.

C/O MIKE LEWIS

NEEDS BY MONDAY !!

WKG 10143 Deper 2604

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

TERMS: Net 30 days. FINANCE CHARGE of 11/2% 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. J. Crowe

SUB-TOTAL DISCOUNT 151.60

47.17

833.27

5241 Frederica Suite-2

Owensboro, KY 42301 (502)683-7995 ORDER BY PHONE 1-800-788-8080

	0821 0		03671	08/28/99
SALE		4	58774	08:55 PM
#				45.00
01842156901	3 GNIC	K FILE		17.98
			\$8.99	
07278205452	6 RECT	4X1-	1/2 WH	4.49
07063055150	0 4 HF	NG FI	LE POC	8.99
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		TOTAL	-	94.95
6011180016		OMAX		
CARDHOLDER	: !!!!!	11111	!!!!!!!	!!!!!!!

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

SEP 2 9 1983

ATMOS ENERGY ACC 1000 CEL ABLE

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

O8: SALE	21 00001 99653 212208	08/25/99 03:10 PM
	CDR 5PK GENERIC DUAL SHRP MKR 2	5.00 2.59
041333630014 752688441032	AAA4PK ULTRA AL GREEN PROJECT F PROJECT MANAGER	4.69 2.49 5.97
	3 @ \$1.99 DOC IT ORGANIZE	6.99
8 ITEMS 27.73 ky	SUBTOTAL TAX 6.000% TOTAL	27.73 1.66 \$29.39
60111800163170 CARDHOLDER: !!	7 OMAX	29.39

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

SEF 2 9 1999

Chros ENERGY 3 PAYABLE

WKG 10143 Defer other 2604

6 Dame

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

		21 00001 36044 158325	09/30/99 01:23 PM	
	SALE	•		
	050036191180 REBATE ITEM:	2WAY 3' LOUDSPE		
	077511981029	CD-ROM RACK 12 2 @ \$4.50	9.00	
	072782230753	TAB INDEX DIVID	6.93	
	077711148017	7 @ \$0.79 1 HANGING BDR 2 @ \$4.99	9.98	
		OUDTOTAL	65.90	¥7.
•	12 ITEMS 65.90 ky	TAX 6.000%		
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OCT 01 1999 I AGREE TO PAY ABOVE TOTAL AMOUNT. ATMOUNTS FAYABLE ACCOUNTS FAYABLE

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INVOICE

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

INVOICE NUMBER:

V993165-IN

PAGE:

INVOICE DATE:

08/25/99

ORDER NUMBER:

ORDER DATE:

0078

SALESPERSON: 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. JACKIE

SHIP VIA

F.O.B.

TERMS

NET 30 DAYS

ITEM

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AMOUNT

/PLAIN PAPER 1000

0.180 8.5X11 WHITE PRESSURE SENS 0.180

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PRICE

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RECEIVED

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ATMOS ENERGY ACCOUNTS PAYABLE

WKG 10143 Defer office 2404 Sup.

NET INVOICE:

24.00

FREIGHT:

.00

SALES TAX:

1.44

INVOICE TOTAL:

25.44

PLEASE PAY FROM INVOICE! STATEMENT MAILED UPON REQUEST.

INVOICE

PAGE:

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

ORDER NUMBER:

ORDER DATE:

INVOICE DATE:

INVOICE NUMBER:

0078

SALESPERSON: **CUSTOMER NO:**

00-0015880

V993637-IN

09/24/99

SOLD TO: WESTERN KENTUCKY GAS ATTN: ACCOUNTING DEPT 2401 NEW HARTFORD ROAD

OWENSBORO

KY 42303-1312

WESTERN KENTUCKY GAS ATTN: ACCOUNTING DEPT 2401 NEW HARTFORD ROAD

OWENSBORO

KY 42303-1312

CUSTOMER P.O. JACKI E

SHIP VIA

F.O.B.

TERMS NET 30 DAYS

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OCT 1 4 1999

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FREIGHT: **SALES TAX:** .00 .39

INVOICE TOTAL:

6.89

PLEASE PAY FROM INVOICE!

V993685-IN



Printing and Advertising Specialties

301 Hale Avenue ● Owensboro, KY 42301 (270) 684-2324

WESTERN KENTUCKY GAS

ATTN: ACCOUNTING DEPT

2401 NEW HARTFORD ROAD

INVOICE NUMBER:

INVOICE DATE: 09/28/99

ORDER NUMBER: ORDER DATE:

SALESPERSON: 0078

00-0015880 **CUSTOMER NO:**

SHIP TO:

WESTERN KENTUCKY GAS ATTN: ACCOUNTING DEPT 2401 NEW HARTFORD ROAD

OWENSBORO

KY 42303-1312

OWENSBORO

SHIP VIA

F.O.B.

KY 42303-1312

TERMS

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NET 30 DAYS

CUSTOMER P.O. JACKIE

SOLD TO:

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0.060 1000 /PLAIN PAPER WHITE PRESSURE SENSITIVE

RECEIVED

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OCT 1 2 1999

ATMOS ENERGY ACCOUNTS PAYABLE

WKG 10143 Defer 2604 day Lometh 10111199

Dd 10/14/99 Ck#326767

NET INVOICE:

20.00 -

FREIGHT:

.00

SALES TAX:

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INVOICE TOTAL:

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PLEASE PAY FROM INVOICE! STATEMENT MAILED UPON REQUEST.

CHAMPION INDUSTRIES, INC

SHIP TO:

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

Smith & Butterfield / IFE F.C. Bon 3448 Evansville IN 47733-3448

812-422-3261 800-321-6843

SOLD TO:

WESTERN KENTUCKY GAS CO 2401 NEW HARTFORD RD OWENSBORO KY 42303

INVOICE NO.	INVOICE DATE	CUSTOMER NO.
R1221AG-00	9/10/99	E 946590

Pag≥ SALESMAN PURCHASE ORDER NO. SALES TYPE TERMS CHARGE NET 30 DATS 403 INE # STOCK NO. QTY. ORDERED QTY. B.O. DESCRIPTION QTY. SHIPPED U/M PRICE WLT -- 851031-500/PK ATMOS ENERGY SALES TAX TOTAL INVOICE NONTAXABLE TAXABLE PLEASE PAY THIS AMOUNT 159.50 9.57 169.00

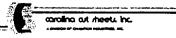




BOURQUE PRINTING, INC.







CHAMPION CLARKSBURG











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,

Heleh 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,

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 Bixmark, 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)	

ORDER

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 25th 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:

By the Commission

Executive Director

APPENDIX A

APPENDIX TO AN ORDER OR 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



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

October 18, 1999

(OF COUNSEL)

WILLIAM L. SULLIVAN ...

JAMES BROWN ...

JOUGLAS P. ROMAINE

JAMES G. STEPHENSON

GEORGE D. SMITH

MALLACE MUIR (1878 -

CRYSTAL OSBORNE

BOYD T. CLOERN** DONNIE E. MARTIN

JOHN A. THOMASON**
DELLA M. JUSTICE

JAMES D. ALLEN SUSAN BEVERLY JONES

TODD S. PAGE
JOHN B. PARK
PALMER G. VANCE II
RICHARD A. NUNNELLEY
WILLIAM L. MONTAGUE, JR.
KYMBERLY T. WELLONS
CHARLES R. BAESLER, JR.

PATRICIA KIRKWOOD BURGESS RICHARD B. WARNE JOHN H. HENDERSON

LINDSEY W. INGRAM III JEFFERY T. BARNETT AMY C. LIEBERMANN ELIZABETH FRIEND BIRD**

MELISSA A. STEWART TODD S. PAGE

STEVEN B. LOY

WALLACE MUIR (1878 - 1947) RICHARD C. STOLL (1876 - 1949) WILLIAM H. TOWNSEND (1890 - 196 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)

INTERNET: www.skp.com

VIA HAND DELIVERY

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

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

Dear Ms. Helton:

ROBERT F. HOULIHAN LESLIE W. MORRIS II

BENNETT CLARK WILLIAM T. BISHOP III RICHARD C. STEPHENSON CHARLES E. SHIVEL, JR.

ROBERT M. WATT III

J PETER CASSIDY, JR.
DAVID H. THOMASON**
SAMUEL D. HINKLE IV***
R. DAVID LESTER

ROBERT F. HOULIHAN, JR. WILLIAM M. LEAR, JR. GARY W. BARR DONALD P. WAGNER

FRANK L. WILFORD HARVIE B. WILKINSON ROBERT W. KELLERMAN

EILEEN O'BRIEN DAVID SCHWETSCHENAU

RENA GARDNER WISEMAN DENISE KIRK ASH BONNIE HOSKINS

LIZBETH ANN TULLY J. DAVID SMITH, JR.

ANITA M. BRITTON

C. JOSEPH BEAVIN C. JOSEPH BEAVIN DIANE M. CARLTON LARRY A. SYKES P. DOUGLAS BARR PERRY MACK BENTLEY

MARY BETH GRIFFITH DAN M. ROSE GREGORY D. PAVEY

L MEL CAMENISCH JR

LAURA DAY DELCOTTO LEA PAULEY GOFF***

CULVER V. HALLIDAY ** DAVID E. FLEENOR

LINDSEY W. INGRAM, JR. WILLIAM L. MONTAGUE JOHN STANLEY HOFFMAN**

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

Camenisch,

JMC/das

Enclosures

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

Counsel of Record (with enclosure)

Keith A. Tiggelaar (with enclosure)

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)	

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 $15^{\rm th}$ 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 O. 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.
- Q. What is your position with WBI Southern, Inc?

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- 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.
- A. I graduated from Trinity Christian College, Palos Heights,

 Illinois, in December 1980 with a Bachelor of Science degree

 in Business Administration. In April 1987, I received a

 Master of Business Administration degree from the University

 of Phoenix.

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

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

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

10 Q. Please describe your responsibilities with WBI Southern.

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- 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.
- Q. What is the scope of your testimony in this proceeding?
- A. My testimony will address the Rate Application

 (Application) of Western Kentucky Gas Company (Western

 Kentucky) for an adjustment of rates.
- Q. Why is a rate adjustment filed by Western Kentucky of significance to WBI Southern?
- 26 A. WBI Southern is involved in natural gas pipeline

transportation, gathering, and storage related activities.

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

- Q. Does WBI Southern take issue with any particular aspects of 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.
- Q. What service will Rate T-5 provide to Western Kentucky's transportation customers?
- Rate T-5 was designed by Western Kentucky to provide its Α. transportation customers with alternate points of receipt for such customers' natural gas supplies on Western Kentucky's Currently, Western Kentucky's customers have a designated single location at which Western Kentucky receives such customers' gas supplies under Rate T-3 or Rate T-4. location, or receipt point, represents the location through which Western Kentucky physically receives the gas supply for

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

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- Q. Does WBI Southern believe that the proposed Rate T-5 service is unnecessary or inappropriate?
- 13 Α. 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 and T-4, rather than as a separate added service. 21
- Q. Would WBI Southern be impacted by the terms, conditions and charges associated with the proposed Rate T-5 service?
- A. Yes. In the event eligible Western Kentucky
 transportation customers elect to utilize the proposed
 interconnect between Western Kentucky and KYPSCO, as a

designated point of receipt, such service would be subject to the terms, conditions and charges of the proposed Rate T-5.

Therefore, in addition to paying the rate for service under either Rate T-3, Interruptible Carriage Service, or Rate T-4,

Firm Carriage Service, a transportation customer using the interconnection with KYPSCO's East Diamond Storage Field would also be required to adhere to the additional conditions and pay an additional \$0.10 per Mcf charge required by the proposed Rate T-5.

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

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

1 allowed receipt and delivery point flexibility only within the 2 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 who pays the appropriate transportation charges under Rate T-3 9 10 or Rate T-4 should be afforded the flexibility to use any receipt point on Western Kentucky's system without an 11 additional charge. 12

- Q. In its Application, Western Kentucky indicates a need for rate relief. Is it not appropriate that a portion of this rate relief be borne by the transportation customers on Western 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.
- Q. Mr. Tiggelaar, you mention undue discrimination. Do you believe Western Kentucky's Rate T-5 is discriminatory?

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A. Absolutely. Western Kentucky states that the proposed

Rate T-5 service would not apply to its existing traditional

receipt points which are currently designated in its service

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

Q. Please continue.

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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

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

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- Q. Mr. Tiggelaar, has Western Kentucky developed policies and procedures as part of Rate T-5 to protect its customers from undue discrimination?
- 26 A. No. In fact, the Availability of Service portion of Rate

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

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

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- 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.
 - Q. Did Western Kentucky provide a comparison of the proposed revenues and expenses associated with this Rate T-5 service?
- 19 Α. 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 Mcf per year. WBI Southern found no projected expenses for 23 the provision of this service, other than a mention in the 24 25 response to DR Item 53 KPSC Data Request dated July 16, 1999, 26 of costs associated with administrative tasks.

meet the requirement that services and rates must be cost

justified and fully supportable. Western Kentucky has not

carried its burden of proof in supporting proposed Rate T-5

service and charges and its proposal to charge an additional

\$0.10 per Mcf is unfair, unjust, unduly discriminatory and

unreasonable.

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

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- Q. Does the \$10,000 Western Kentucky estimates it will collect per year from its proposed Rate T-5 significantly impact the overall 11.724% increase being proposed by Western Kentucky?
- In fact, the \$10,000 in annual revenues that Western 18 Α. Kentucky estimates it will collect from the proposed Rate T-5 19 is insignificant compared to the total proposed annual revenue 20 increase of \$14,127,648. Western Kentucky's proposed 11.724% 21 increase in total annual revenues would only be reduced by 22 .008%, to 11.716%, if Western Kentucky were to eliminate the 23 \$0.10 per Mcf charge associated with the proposed Rate T-5 24 service. 25

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

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

- Q. You state that Western Kentucky's Rate T-5 would have an insignificant effect on its revenues. Would it also have an insignificant effect on the ability of WBI Southern and other potential users of alternate receipt points to compete on Western Kentucky's system?
- Quite the contrary. The imposition of this charge Α. would have a substantial, direct and potentially detrimental effect on WBI Southern and other non-traditional suppliers' and transporters' ability to compete in this market. In fact, this charge could virtually eliminate any new gas supply alternatives on Western Kentucky's system, to the detriment of not only any potential new customer but also to Western Kentucky's existing customers. By not allowing competitively priced supplies on Western Kentucky's system, whether it is existing or new natural gas supplies, Western Kentucky customers will not have an incentive to increase their gas

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

- Q. Are there other benefits Western Kentucky's existing customers would derive from alternate receipt point availability?
- A. Yes, other benefits would be increased natural gas supply
 choices and the concomitant increased system and supply
 reliability such supply choices would bring to those
 customers.
 - Q. Mr. Tiggelaar, would you please summarize your position on Western Kentucky's proposed Rate T-5?
 - A. I approve of Western Kentucky's proposal to allow service through alternate receipt points. I believe such service will provide potential suppliers and current customers additional options for service. However, I believe the service should be implemented absent the \$0.10 per Mcf charge that Western Kentucky is proposing. I also believe that Western Kentucky must revise the Availability of Service provisions of its Rate T-5 tariff to require that Western Kentucky provide alternate receipt point service, if operationally feasible, on a non-discriminatory basis to any and all parties who request such service.

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

- unmarketable and the possibility of undue discrimination will
- 2 increase dramatically for the reasons previously enumerated.
- 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 \$0.10/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 \$0.10 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.

JOHN N. HUGHES

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124 WEST TODD STREET
FRANKFORT, KENTUCKY 40601

Telephone: (502) 227-7270

Telecopier: (502) 875-7059

October 14, 1999

Ms. Helen Helton Executive Director Kentucky Public Service Commission 730 Schenkel Lane Frankfort, KY 40602 OCT 1 4 1999
COMMISSION

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 1/12th 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

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BS OTHER PAYROLL INCREASE BATE
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MONTHLY AMOUNT NUMBER OF WORK HOURS NUMBER OF WORK DAYS MONTHLY AMOUNT EXPENSE PAYROLL 333 ¥ 5 ~ 4.00% 23.00% FEB 2 Ma π ω 4 08 A とえの 184 184 Human 178 8 Resources بارة 188 م **Ž** € ∞ 8 € 88 ° 10 178 OCT

> 176 NOV

188 DEC

TOTAL

10 333 333 7,533 7,533 53 8,261 0 8,251 0 8.251 8,251 8,251 7,892 7,892 0 7,533 7,533 0 0 0 0 7,533 8,261 0 8,261 8,251 7,583 7.533 9,208 7,892 316 6,208 0 7,533 301 7,834

> 93,267 933 94,200

94.200 0

6 60*18 3 3 3 6,721 0 6,721 0 5,721 4,974 4.974 5,891 5,223 209 5,432 0 5,950 5,950 0 0 5,950 5,223 209 6,432 0 5,472 219 6,691 0 568 5,472 219 5,691 0 5,691 5,432 6,432 64,667 1,513 66,180

BASE PAY PER HOUB MONTH OF INCREASE TOTAL PAYBOLL CAPITAL DIRECT BU AGG OVERHEAD

B/S OTHER

EXPENSE PAYROLL

BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYROLL
CAPTIAL DIRECT
BU A&C OVERHEAD

B/S OTHER
EXPENSE PAYROLL

24.51	95.18 97.5
4,118	4,396 4,398 0 0 0 0
4,118	4,398 4,398 0 0 0 0
4,610	4,817 0 0,817 0 0 0 0
3,922	4,189 0 4,189 0 0 0 0
4,510	4,817 0 4,817 0 0 0 4,817
4,314	4,508 184 4,792 0 0 0 4,782
116 18	4,398 178 4,574 0 0 0 0
4,510 180	4,817 183 5,010 0 0 0 5,010
4,118 165	4,598 176 4,574 0 0 0 0
4,814 173	4,608 184 4,792 0 0 0 0 4,792
4,314 173	4,608 184 4,792 0 0 0 4,792
4.118	4,396 178 4,574 0 0 0 4,574
50,981 1,374	54,454 1,273 55,727 0 0 0 0 55,727

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

3 3 3 4,510 3,922 4,690 0 4.690 4,487 0 0 0 4.283 4.487 4.487 0 0 0 8 4.283 50,981 1,374 52,366 0 0 52,365

BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYEOLL
CAPTIAL DIBECT
BU A&G OVERHEAD
BAS OTHER
EXPENSE PAYBOLL

	6.5	i	3	3	ı	-	16.33
2,836		•	•	•	2,836	109	2,727
2,836		•	•	0	2,636	18	2,727
3,106		,	0	0	9,105	119	2,986
2,701		-	0	•	2,701	104	2,597
3,105	١	9	0	0	3,106	119	2,986
2,970		•	•	ď	2,970	ž	2,856
2,838		•	•		2,836	108	2,727
3,105		0	0		3,100	119	2,986
2,838		0	0		2,530	109	2,727
0/8/2	2075	0	c		0,07	114	2,856
2,870	OF O	•			,,,,	2000	2,856
6,600	3 936	o			,	9 8 9 6	2,727
00,100	200			,	9	35.106	33,758

TOTAL PAYROLL
CAPITAL DIRECT
BU A&G OVERHEAD
BS OTHER
EXPENSE PAYROLL BASR PAY PER HOUR
MONTH OF INCERASE
TOTAL PAYBOLL
CAPITAL DIRECT
BU AAG OVEHIEAD
BS OTHER
EXPENSE PAYBOLL TOTAL PAYBOLL
CAPITAL DIRECT
BU AAG OVERHEAD
BS OTHER
EXPENSE PAYBOLL PAYROLL INCREASE RATE BENEFITS BATE STANDBY TIME
MOUNT YEARNATE OVERTIME LABOR
MONTHLY AMOUNT NUMBER OF WORK HOURS NUMBER OF WORK DAYS 10 3 3 3 333 ¥ 8 -4.00% 23.00% FE 68 2 194 194 ₽ 1 6 A 184 184 Regulatory 176 8 7 168 71. 7,980 8 194 AUG 8,740 8,740 0 S 58 € 10 178 OCT 176 NOV 188 188 8,299 TOTAL

99,787

98,800 987 99,787

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TOTAL	LABOR EMPLOYBE BENEFITS	TOTAL LABOR	TOTAL B/S OTHER LABOR	Labor Employee Benefits	B/S OTHER RECAP	TOTAL BU A&G OVERHEAD LABOR	LABOR EMPLOYEE BENBFITS	BU A&G OVERHEAD RECAP	TOTAL CAPITAL DIRECT LABOR	LABOR EMPLOYEE BENEFITS	CAPITAL DIRECT RECAP	TOTAL EXPENSE LABOR	LABOR EMPLOYEE BENEFITS	LABOR RECAP EXPENSE RECAP
148,394	120,645 27,749		0	00		54,395	44,223 10,172		7,207	5,859 1,348		86,792	70,563 16,229	JAN
148,394	120,645 27,749		0	00		54,395	44,223 10,172		7,207	5,859 1,348		86,792	70,563 16,229	FEB.
162,495	132,109 30,386		0	00		59,574	48,434 11,140		7,905	6,427 1,478		95,016	77,248 17,768	MAR
141,779	115,267 26,512		0	00		51,917	42,209 9,708		6,970	5,667 1,303		82,892	67,391 15,501	APR
163,488	18 2,9 17 30,571		0	00		60,171	48,920 11,251		8,032	6,530 1,502		95,285	77,467 17,818	MAY
157,140	127,757 29,383		0	00		57,712	46,921 10,791		7,724	6,280 1,444		91,704	74,556 17,148	JC N
150,251	122,155 28,096		o	00		55,091	44,789 10,302		7,385	6,004 1,381		87,775	71,362 16,413	חר
164,666	133,874 30,792		0	00		60,334	49,052 11,282	i 	8,111	6,594 1,517		96,221	78,228 17,993	AUG
150,787	122,591 28,196		c		•	55,091	10,302	:	7,428	6,039 1,389		88,268	71,763 16,505	SEP
158,629	29,662				•	58,345	10,910	i	7,785	6,329 1,456		92,499	75,203 17,296	ост
158,746	29,685		<	0.0		58,450	10,930		7,785	6,329 1,456		92,511	75,212 17,299	YON
152,191	28,459		l		•	55,961	10,464	15 407	7,428	6,039 1,389		88,802	72,196 16,606	DEC
1,856,960	347,240			0 0	.	681,436	127,424	R 015	90,967	73,956 17,011		1,084,55/	881,752 202,805	TOTAL

NUMBER OF WORK DAYS PAYROLL INCREASE RATE BENEFITS RATE

OVERTIME LABOR NUMBER OF WORK HOURS

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

STAUDBY TIME

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

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

BASE PAY PEB HOUR
MONTH OF INCBEASE
TOTAL PAYBOLL
CAPTIAL DIBECT
BU AAG OVERHEAD BAS OTHER
EXPENSE PAYROLL

MONTH OF INCREASE
TOTAL PAYBOLL
CAPITAL DIRECT BAS OTHER
EXPENSE PAYROLL BU A&G OVERHEAD

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

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1	31	\$0%	9	ž.	i	-	14.02		ı	1	3	90%	3		•	18.31	i			R :	3	3					Ī		3	\$208	9%	i	1		
245	0	2,204		>	2.449	¥	2,355			273	•	2,451	•	2,724		2,72			•	•	•	0	0		•			0	0	•	•	•		•	•
245	0	2,204			2,449	£	2,355			273	0	2,451	0	2,724			0 701		٥	•	0	0	6		•			٥	0	0		•	0	•	•
268	0	7,414	2 44 6	•	2,682	103	2,579			298	۰	2,685	0	2,983			9083		٥	0	0	0		,	•	,		0	0	0	• •	•	0		•
234		,,,,,	2099	0	2,333	88	2,243			270		2,428		2,586	-	Ž	2.594		0	0	۰	•	•		•	•		0	0	-	•	•	0		•
269			2,414	0	2,682	198	610,2	9		310	•	287.2		3,102	100	119	2,983		0	•	0		.	•	•	•		0	0	• •	>	0	0		۰
762		9	2,309	•	2,566	88	2,40	3 AR7		298	•	2,0,1	2	•,,,,	9 067	ī	2,863		0	0	0		>	0	,	•		0		• •	0	0	0		•
282	246	•	2,204	•	2,449	3	2	2.355		284	-		30,	9	2 833	1 8	2,724		0	0	-	•	•	•	•	•			,		0	0	0		•
500	288	•	2,414	0	2,002	2 000	3	2.579		310		. !	9799	0	3.102	119	2,983		0	0		•	0	0		•				>	•	0	0		•
	245	0	2,204	c	,,,,,,	2440	E	2,355		402		9	2549	•	2,633	188	2,724		c			•	0	0		•				•	•	•			•
	257	0	2,309			2.566	99	2,467		200	200	0	2.671	•	2,967	=	2,853		0		•	•	0	0		•			0	•	•	0		,	•
	257	0	2,309	3 .		2,566	89	2,467			200	0	2,671	0	2,967	114	2,603	}			>	0	0	0		•			0	•	0	•	•		•
	245	0	2,204	2	•	2,449	2	2,355			294	•	2,549	0	2,633	109	2,724			-	•	0	•	0		•			0	•	0		•		•
	3,031	6	27,200	27 288	•	80,819	1,166	29,163			3,473	0	31,259	•	34,732	1,01	30,723	30		0	•	0	0			•			0	0	•	• •		0	0

3	: ;	200	3		: 	:	18.88			3	Ř	90%	3			_	18.99	
3	, !	2023	0	2,240		•	2,248		244		•	2,201	•		2 445	2	2,351	
3	•	2.023	0	04472		•	2,248		244	2	•	2,201	-	, !	2.445	2	2,351	
948	•	2,216	•	,,,,,,	9 489	0	2,462	3	200	980	•	2,410		>	2,678	8	2,070	į
214	•	1,927		,	2.141	0	161,2			233	0	2,000		•	2,329	8	500	3
248	0	2,216		>	2.462	•	2,402	0 100		268	0	7	2	•	2,678	8	3	9 5 95
238	0	2,118		•	2,355	0	,	2.365		258	le	,	308	0	200,2	2 200	8	2.463
225	•	2,000	200	•	2,248		•	2.248		244	6		2 201	0	CM-87,2	3	e	2.351
248		1	9918	0	2,462	-	>	2.462		268		>	2.410	•	20.0	9 678	8	2,575
225		. !	2023	•	2,248		>	2,248		244		•	2,201	0	. 1	2.445	£	2,351
238		,	2,119	0	2,300	0.000	0	2,355		250	3	•	2,306	•	•	2.562	99	2,463
245		-	2,204	0	2,44,5	0 440	r	2,365		500	266	•	2,306	•	•	2,562	99	2,469
234		>	2,104	•	.,000	200	98	2,248		2443	140	0	2,201		•	2,445	2	2,361
1,007		•	25,213	-		28 014	192	27,630		4000	3 025	-	27,249		•	30,274	1,166	29,108

BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYROLL
CAPITAL DIRECT
BU A&G OVERHEAD
BIS OTHER
EXPENSE PAYROLL Sr. Engineer

Nacent
BASE PAY PER HOUR
MON'H OF INCREASE
TOTAL PAYROLL
CAPITAL DIRECT
BU A&G OVERHEAD
BIS OTHER
EXPENSE PAYBOLL

BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYBOLL
CAPITAL DIRECT
BU A&C OVERHEAD
BS OTHER

B/S OTHER
EXPENSE PAYROLL

Engineer II

Vacant

BASE PAY PER HOUR

MONTH OF INCREASE

TOTAL PAYROLL

CAPTAL DIRECT

BU A&G OVERHEAD

BJS OTHER

EUPENSE PAYROLL

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

87.87 10 90%

3,024 3,024 6,329 6,329 5,696 633 6,329 6,329 5,696 9,380 8,360 3,024 338 88 3,580 3,680 3,312 3,312 368 6,931 6,931 0 8,238 0 693 3,200 3,200 2,880 0 320 6,027 0 6,027 0 5,424 සි 3,680 0 3,680 0 3,312 0 368 6,931 6,931 6,238 6,630 6,630 6,987 3,520 141 3,661 0 3,295 0 2 3,360 134 9,494 3,145 3,145 6,329 6,329 5,696 633 3,680 147 3,827 3,444 0 6,931 6,931 0 8,238 0 3,494 3,494 3,145 6,329 6,329 5,896 633 3,520 141 3,661 0 3,295 3,295 6,896 6,896 6,205 6,205 3,520 141 3,661 0 3,295 0 3,295 6,630 6,896 6,896 0 8,205 0 8,360 134 3,494 3,145 0 349 6,329 253 6,682 6,682 0 5,923 41,600 972 42,672 0 38,316 0 4,256 78,354 783 79,137 0 71,222 0 7,915

	9%	90%	98	[01	27.18		0%	\$0%	3		CH	90,00		0%	80%	%		-	25.97
457	0	4,110	•	4,567	•	4,567	504	0	4,538	•	5,040	0	5,040	898	0	3,548	•	4,432	5	4,262
457	•	4,110	0	4,567	0	4,567	504	0	4,538	0	5,040	0	6,040	886	•	3,546	0	4,432	170	4,262
500	0	4,502	0	5,002	0	6,002	652	0	4,968	٥	5,520	0	5,520	871	0	3,884	0	4,855	187	4,668
435	0	3,914	0	4,349	0	4,349	480	0	4,320	0	4,800	0	4,800	844	0	3,377	٥	4,221	æ	4,069
520	0	4,682	0	5,202	200	5,002	574		5,167	0	5,741	221	5,520	971	0	3,884	0	4,855	187	4,668
497	0	4,478		4,976	191	4,784	549	0	4 942	0	5,491	211	5,280	929	0	3,715		4,844	179	4,465
476	0	4,275		4,750	8	4,567	524	0	4.718		5,242	202	5,040	888	0	3,546		4,432	170	4,262
520	-	4,682		5,202	200	6,002	574		5,167	ا ا	5,741	221	6,520	9/1		3,884		4,800	187	4,688
475	i	42/0		4,760	8	4,567	524		4./18		5,242	202	5,040	888	-	3,546	,	4,432	1/6	4,262
/84	i	*,4/0		4,970	191	4,784	549		, #8.		169'9	211	5,280	RZR	3	3,/10	,	4,094	1/8	4,486
49/		4	.	9,870	181	4,784	548	3	2,000		0,491	211	5,280	828	3	3,710	,	4,044	8/1	4,466
4/5	À	1,60	2	9,100	188	4,567	364	2 2	, i		0,242	202	6,040	000	3	0,040		2,432	3 3	4,262
0,004	2	0,000	5000	00,000	1,522	56,541	0,407	200	97,074	£7 £74	04,001	1,081	62,400	10,870	500	40.50	43 00	0,000	2,110	52,769

TOTAL PAYBOLL
CAPITAL DIRECT
BU AAG OVERHEAD
BS OTHER
EXPENSE PAYBOLL BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYROLL
CAPTIAL DIRECT
BU AAG OVERHEAD
BIS OTHER
EXPENSE PAYROLL TOTAL PAYROLL
CAPITAL DIRECT
BU A&G OVERHEAD
BAS OTHER
EXPENSE PAYROLL PAYROLL INCREASE RATE BENEFITS RATE BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYROLL
CAPITAL DIRECT
BU AAG OVEHEAD
BAS OTHER
EXPENSE PATROLL OVERTIME LABOR NUMBER OF WORK DAYS BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYROLL
CAPTAL DIRECT
BU A&G OVERHEAD
BS OTHER
EXPENSE PATROLL STANDBY TIME MONTHLY AMOUNT NUMBER OF WORK HOURS 333 21 89.34 1 3 3 3 333 ¥ 58 -23.00% 3,905 4,061 0 3,216 129 3,345 168 FEB 3,905 156 4,061 0 4,896 194 194 197 5.362 4,277 171 0 A 188 が大の 4,663 3,719 149 3,868 0 0 0 3,868 194 194 Information Services 6,362 6,362 0 4,277 171 4,448 0 0 3,663 178 178 4,091 4,266 6,129 1 88 7 1 88 7 4,896 3,906 156 4,061 0 194 AUG 4,277 171 4,448 3,562 3,563 3,563 4,448 88 88 9 4,896 4,896 0 0 3,905 4,061 3,216 129 3,345 0 001 176 10 6,129 6,129 0 0 0

4,091 4,266 0

4,091 4,256 4,256

3,905 158

48,348 1,934 50,282

5,129

5,129

60,813

5,092 188

60,617 196 60,813

178 178

12 168 DEC

TOTAL

3,369 135 0 0

3,216 129 3,345

39,817 1,596 41,413

3,504

BASE PAY PER HOUR
MONTH OF INCHEASE
TOTAL PAYBOLL
CAPITAL DIRECT
BU A&G OVERHEAD BU A&G OVERHEAD
B/S OTHER
EXPENSE PAYBOLL CAPITAL DIRECT
BU A&G OVERHEAD
BAS OTHER
EXPENSE PAYROLL BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYROLL
CAPITAL DIRECT
BU A&G OVERHEAD BU A&G OVERHEAD
B/S OTHER
EXPENSE PAYROLL BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYBOLL
CAPITAL DIRECT PAYROLL INCREASE RATE
BENEFITS BATE STANDBY TIME OVERTIME LABOR MONTHLY AMOUNT NUMBER OF WORK HOURS NUMBER OF WORK DAYS BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYROLL
CAPITAL DIRECT
BU A&G OVERHEAD TOTAL PAYROLL CAPITAL DIRECT B/S OTHER
EXPENSE PAYBOLL B/S OTHER
EXPENSE PAYROLI B/S OTHER TOTAL PAYBOLL EXPENSE PAYBOLL 333 - 5 9 18.55 8.09 3 3 3 3 3 3 3 3 3 333 ¥ 8 -4.00% 1,518 2,888 118 3,004 240 3,560 3,560 285 2,276 2,276 2,048 2,764 4,037 00 £ 88 2 2,688 116 3,004 240 0 3,560 3,560 286 0 0 3,275 2,276 2,276 2,248 2,048 2,764 4,037 MAR **φ**ω 1,518 3,899 3,899 312 0 0 3,587 1,513 9,163 9,290 263 2,488 2,493 2,244 2,244 354 E K A 160 APR 1,519 1,513 2,761 110 2,861 229 0 0 2,632 9,391 0 9,391 271 0 0 3,120 3,845 0 9,845 308 0 0 3,537 2,168 87 2,255 2,029 80 000 MAY **£** 5 measurement + Storage 1,519 3,899 3,899 312 0 3,163 127 3,290 263 3,587 1,513 2,493 100 2,593 2,334 4,422 1,422 354 0 0 178 8 8 178 1,519 3,730 149 3,879 310 9,026 9,147 9,147 0 2,384 95 2,479 2,232 0 4,229 4,398 352 0 ĭ 168 7 3,560 142 8,702 298 0 0 3,406 1,519 2,888 116 3,004 240 0 0 2,764 1,198 338 0 2,276 91 2,367 2,130 0 0 97 184 184 184 9,169 127 9,290 263 0 0 0 0 3,899 4,056 324 3,731 2,483 100 2,583 2,334 0 0 259 4,422 4,599 368 368 88 ± 8 3,560 142 8,702 296 0 0 3,406 2,276 91 2,367 2,130 0 0 2,888 119 3,004 240 0 0 2,764 4,097 4,198 336 176 176 3,679 3,679 3,000 310 1,513 1,519 3,026 121 3,147 252 0 0 2,895 2,384 95 2,479 2,232 0 0 3,569 1,328 352 0 NO 176 3,730 149 3,679 310 2,384 95 2,479 2,232 0 9,026 121 3,147 252 0 0 3,569 4,229 4,398 352 352 247 12 168 DEC 0 0 3,560 142 3,702 296 1,513 2,276 91 2,367 2,130 2,888 116 3,004 240 2,784 3,40 4,037 4,198 338 3,862 237

> 35,759 1,434 37,193 2,974

34,219

28,180 845 29,025 26,123 0

2,902

49,982 1,167 61,149 4,094 0 41,500

1,029 45,107 3,607 18,156 18,156

18,156

3	9%	878	ľ	18-81	<u> </u>	n	\$	3	8%	i	1	} }] (3	9	į	•	16.09	ĵ	3	97	84		16.48		1	3 :	3 3	۱	.	3		93	3	8	Ī	16.80			3	3	3	•	18.28
0		179	2,237	0		0,000	3505		313	3,908	150	÷	2,487	0	•	210	0	2,703		2.650	. 0	230	9880	2,769		2,245	5	. 5	2,440	0	•	2,710	0	0	236	2 946	2,893		2,509	•	•	2,727	0	7,727
0	. 0	178	2,297	0	9		3595		313	3,908	150	9 768	2,487	0	0	216	0	2,708		2,650		230	2.880	2,769		2,245	•	. ē	2,440	0	9	2,710	0	•	238	2,946	2,883		2,509	0	0	218	0 797	,,,,,
6		, 196	2,450	0	•		3,939	• 0	342	4,281	1	4 115	2,832	0	0	246	118	2,960		2,901	» •	252	3.153	9,032		2,459	0	0	2,673	0	2.679	2,000	200		258	3,227	3,188 28		2,747	٥	•	239	2 986	.
		170	2,130	0	9 190		3,424	9 6	288	8,722	143	3,579	2,463	0		214	2 677	2,574		2,523		219	2,742	2,637		2,138	0	0	2,324	0	2,924	100,2	0.501		225	2,806	2,59 6		2,389	0	•	200	2.597	>
	.	, \$	2,450	0	2.450		3,939		, a	4,281	8	4,116	2,832	0	• •	246	3.078	2,960		2,901	- 0	252	8,163	3,092		2,459	0	0	2,678	0	2,673	The same	2000		258	3,227	124	3	2,747	0	•	238	2,986	0
	.	» š	2,497	22	2.343		3,768	•	328	4,094	157	9,937	2,709	2	. 0	236	2,945	2,632		2,776	• •	241	9,017	2,901		2,352	0	0	2,567 205	0	2,557		2 840	• •	247	3,087	119	200	2.627	0	•	229	2,866	•
	•	, ž	2,328	88	2,237		3,595	0 (0 3	8,908	150	9,758	2,566	2 500		225	2,811	2,703		2.650	0 0	230	2,880	2,769 111		2,245	0	•	196	0	2,440		2.710	- 0	238	2,946	113	9	2,509	c		218	8,727	0
	0	0 1	2,548	98	2,450		3,939	0	٠ أ	3,281	1 88	4,116	200,2	0 000		246	3,078	2,960		2,901	0 0	252	9,163	3,032 121		2,558	0	•	223	107	2,673		2,969	.	258	3,227	124	3	2,/4/		, ,	238	2,986	-
			2,326				11				150		- 1	- 1			- t	2,703		у і				111		ı	1		203					• •						l		227		l
0040	0	o !	2,437 195	92	2,343		3,768	0	0	328	157	3,937	11.00	2709	5 6	236	2,945	2,832		2,776	0	241	3,017	116	9	2,440		, 0	213	28.50	2,667		2,840	0 0	24/	3,087	119	2,968	5,136	2 2	-	, 238	2,970	114
9 940		٥	195	2	2,949		3,788	0	•	328	4 094	3,937		2.709	0 0	238	2,945	2,832		2,778	0	o 25	3,017	116	9 801	FLANC	9446	• •	213	2.659	2,557 2,567 2,440 30,214		2,840		247	9,087	119	2,968	1,1 or	9770	•	238	2,970	-
3	0	o	186	3 202	2,237		3,595	0	0	313	3,908	8,756		2,589	•	. 28	2,811	2,703 108		2,650	0		2,880	12	2.769	1000	9335		203	2,538	2,440		2,710	0	0 60	2,946	113	2,633		96030	۰ ،	227	2,836	
26,0			2,20	20 00	27,63		44,51			3,87	48,38	46,52		31,81		2,/8	34,58	33,46 1,12	ļ	32,80%		7.04	30,600	1,371	34.279		28.263		2,450	30,721	30,214		33,560	0	0	36,480	1,402	35,078		31.466		2,738	34,204	2.00

BASE PAY PEB HOUR
MONTH OF INCREASE
TOTAL PATROLL
CAPITAL DIRECT
BU AAG OVEHHRAD
B/S OTHER
EXPENSE PATROLL

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

BASE PAY PER HOUR
MONTH OF INCREASE
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BASE PAY PEB HOUB
MONTH OF INCREASE
TOTAL PAYBOLL
CAPTTAL DIRECT
BU A&G OVERHEAD
BAS OTHER EXPENSE PAYROLL

EXPENSE PAYROLL	BU ARG OVERHEAD	CAPITAL DIRECT	TOTAL PATROLA	MONTH OF INCREASE	BASE PAY PER HOUR		EXPENSE PAYROLL	DO AGE OVERNIEND	CAPITAL DIRECT	TOTAL PAROLE	MONTH OF INCREASE	BASE PAY PER HOUR	EAT COURT OF STREET	BANDEN DAVEOUR	BU A&G OVERHEAD	CAPITAL DIBECT	TOTAL PAYROLL	MONTH OF INCREASE	BAGE PAY PER HOUR	EAFENSE FAIROUR	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PAYBOLL	BASE PAY PER HOUR		EXPENSE PAIROLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	MONTH OF INCHEASE	BASE PAY PEB HOUR		EXPENSE PAYROLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	MONTH OF INCREASE	BASE PAY PER HOUR		EXPENSE PAYROLL	BA OTHER	CAPITAL DURECT	TOTAL PAROLL	MONTH OF INCREASE	BASE PAY PER HOUR	
; 	R S	2 9	Į.	-	34.03		, ş	P 3	80%	Ą	15 	40-45	1	§	50%	9,		_	80.58	1	0%	3	874	•	10-07	i	. 1	%	3	8%	•	17.58		-[95	0%	3	•	23.58			3	0% d	ş	1	86.08	
3,860	- (. 6	33.00	161	4,035		3,398	0	3.398	9,50	6 706	6,796		2 869	2,670		5,339	206	6,184		9581		223	2,784	1,	9	1.114	2714	. 0	238	2,950	2,960		3,538	0	•	308	3.84	3,844		3,142	•	0	273	0	8,415	
3,860	0 1	o 8	336	161	4,036		3,388	0	3,388	0 0	A 798	6,796		2,669	2.870		5,339	205	5,184		2561		23	2,784	,	7 7 8		2714	• •	238	2,950	2,950		3,538	0	•	308	3,844	8,844		3,142	0	٠.	3 6	8415	9,415	
4,228	•	0	368	4 597	4,420		3,722	•	3,721	0	7.443	7,443		2,924	2,824	2	5,848	225	5,823		2.805		244	3,049	0	2 040		2.972		259	9,231	9,231	į	3,8/4	0	•	337	4,211	i i		3,442	•		299	2 741	9,741	
3,677	0	0	320	3.997	3,843		3,238	0	3,236		6.472	6,472		2,543	2,5#6,2	a a	5,086	196	4,890		2,439		212	2,661	0	2.651		2.585	• •	225	2,610	0.1972		3,368	330	. 0	293	3,661	3,001		2,983	0	9	280	9,263	3,263	
4,229	0	0	308	4,597	4,420		3,722	0	3,721	0	7,443	7,449		2,924	0	9934	0,848	225	5,623		2,805	0 0	244	3,049	0	3.049		2,972		259	9,291	0		4,000	100		350	4,379	3 :		3,442		•	289	3,741	8,741	
4,045	0	0	352	4,397	4,228		3,559	0	3,560	•	7,119	7,119		2,797	0 !	2 797	94694	215	5,379		2,683	•	. 23	2,916	0	2,916		2,844		247	9,091	0	200	9,000	384		336	4,189	161	200	3,282	0	0	288	9,578	3,578 0	
3,860	0	0	338	4,196	4,035 161		3,398	0	3,398	0	6,796	6,796		2,669	0	2.670	0	205	5,184		2,561	0	. 22	2,784	0	2,784		2,714	0 0	236	2,960	0	2 950		3.678	, 0	328	3,986	15	20 20 20 20 20 20 20 20 20 20 20 20 20 2	3,268	0		284	3,562	3,415 137	
4,229	0	0	369	4,597	4,420 177		3,722	0	3,721	•	7,443	7,443		2,824	0	2,924	0,000	622	5,623		2,917	0	, Ç	8,171 264	122	9,049		2,972	•	256	9,231	0	3.231		4.029	• •	350	4,379	188	4211	3,580	0	. 0	311	3,891	3,741 150	
3,880	0	0	338	4,196	4,035 181		3,398	0	3,398	•	6,796	6,796 0		2,669	0	2,670	0	K 290	5,134		2,663	0	o k	2,895	==	2,784		2,823	0	, ž	3,068	118	2,950		3,678	o .c	320	3,998	154	9.844	3288	0	, 0	284	3,562	9,415 9,4 1 <i>97</i>	
4,045	0	0	8	4,397	169		3,559	ļ	3,560	۰	7,119	0 0		2.797	•	2,797	•	5	5,379		2,780	0	. !	2033	17	916		958	0 (ء و	3 15	22	9		.BG	0 0	. 8	189	161	028	ŝ	٥	• •	. 28	721	578 143	
4,045	0	•	. 35 22	4,397	169		3,559	200	3,560		7,119	7,119 0		2,787	0	2,797	•	6,594	6,379		2,790	0	0	243	117	2,916		2,958	0	٠ ا	3,216	124	9,091		3,854	0 0	. 5	£189	161	4,028	3,423	3 403	• •	298	8,721	3,578 3,415 42,285 143 137 847	
3,800	200	. 0	336	4,196	161		3,539	350	3,534		7,068	8,796 272		899,2	0	2,670	0	5,839	5,134 205		2,863	0	0	230	200	2,784		2,823	0	0 1	3,068	118	2,950		3,678	0 6	. 6	3,998	ž	9,844	0020	3289	, 0	284	3,552	3,415 137	
901,140	17 700	, 0	4,160	61,969	1,997	5	42,200	49 903	\$C,200		64,408	84, 136 272		33,000	0	33,058	•	66, 106	63,565 2.541		32,238	0	0	2,806	8/6	34,466		34,052	0	0 !	2.961	484	36,529		44,968	0	91	3811	1,281	47,598	000,000	39 693	,	3,449	43,132	42,285 847	

PAYROLL INCREASE BATE BENEFITS RATE		4.00%				とべの	- 1	Technical Ser	Servi	ruces					
NUMBER OF WORK DAYS		22	22	25	. 30	. 88	. 22	, 22	. 25		\$		83	21	260
Number of work hours		. is -	168	19 S	8	194 194	176 178	i 88 ^	A 10 a	S	00T	178 NOV	080 188	101A	2,080 TOTAL
OVERTIME LABOR		200	n	1	:	!	;	į							
MONTHLY AMOUNT		•	. •	•	•	•	•	•	•	•		•	٠	•	•
TOTAL BANDOIL	1	0	0	0	0	0	0	0	0				0	0	0
CARTAI DIRECT	3		•		•	0	•	0	0	•		•	0	0	0
BIT AAC OVERHEAD	3	•	•	•	0	0	0	0	0			•	0	•	۰
RAI OTHER	3 :	0	•	0	0	0	0	0	0			0	0	0	0
EXPENSE PAYROLL	li	0	0	0	0	0	0	0	0	0		0	0	c	c
STANDRY TIME															
MONTHLY AMOUNT		٠	•	•	•	•	•	•		•	-		•	•	0
TOTAL PAYROLL	1	0	0	0	0	0	0	0	0			0	0	0	0
CAPITAL DIRECT	ş		•	0	0	0	0	0	0			0	•	0	•
BU A&G OVERHEAD	98	0	0	•	0	0	0	0	0		•	•			
B/S OTHER	0%	0	0	0	0	0	0	0	0	0		0	•		-
EXPENSE PAYBOLL	1	0	0	0	0	0	0	c							
	3	n 090	B 980	9.029	7.846	9.023	8,631	8,239	9,023	6,239					102,009
MONTH OF INCREASE	10	0	0		•	0	0	0	0						1.020
TOTAL PAYROLL	; 1	8,239	8,239	9,023	7,846	9,023	8,631	6,239	9,023						103,023
CAPITAL DIRECT	0%	0	•	0	•	0	0	0	•						3
BU A&G OVERHEAD	80%	6,591	6,591	7,219	6.277	7,219	6,905	6,591	7,219	6,591	7.181		7,181 6	448,8	82,420
B/S OTHER	3	0		0	0	0	0	0				į			20 803
EXPENSE PAYROLL	ı	1,648	1,848	1,804	1,569	1,804	1,726	1,648	1,804			į			
DAGE DAY PER HOUR		2.841	2.841	3,111	2,706	3,111	2,976	2,841	3,111						35,173
MONTH OF INCREASE	_ ;	=	ī	124	108	124	118	114	124						1.407
TOTAL PAYBOLL	1	2,966	2,955	9,235	2,814	9,235	3,095	2,955							0
CAPITAL DIRECT	3				1 698 0	1 941 6	1 957 0	1773	1941	1.773	3 1,857		1,857	1.773	21,947
BU A&G OVERHEAD	80%	1.//3		وَ ج			0	0							0
EXPENSE PAYROLL		1.18	1,183	1,294	1,126	1,294	1,239	1,182			2 1,238		1,238	:188 88	14,633
BAT BINGS FALLOUIS	ļ							֡							

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LABOR RECAP					3	3	7,0						
EXPENSE RECAP	JAN	FE8	MAR	APR	MAY	Ü	Ä	AUG	SEP	OCT	NOV	DEC	TOTAL
LABOR EMPLOYER BENEFITS	1,492	8,485 1,482	7,310 1,681	6,357 1,462	7,310 1,881	6,994 1,609	6,876 1,535	7,310 1,681	6,678 1,535	1,809	6,994 1,609	9,878 1,535	82, 26 7 18, 92 1
TOTAL EXPENSE LABOR	7,977	7,977	8,991	7,819	8,991	8,603	8,211	8,991	8,211	8,603	8,603	8,211	101,188
CAPITAL DIRECT RECAP													
LABOR EMPLOYEE BENEFITS	00	00	• •	• •	• •	• •	• •	• •		• •	00	• •	o •
TOTAL CAPITAL DIRECT LABOI	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD RECAP													
LABOR EMPLOYEE BENEFITS	3,304 760	3,304 760	3,732 858	3.248 747	3,732 858	3,569 821	3,407 784	3,732 858	3,407 784	3,5 69 821	3,589 821	3,407 784	41,978 9,656
TOTAL BU A&G OVERHEAD LAE	4,064	4,064	4.590	3,983	4,590	4,390	4,181	4,590	4,181	4,390	4,390	4,191	51,634
B/S OTHER RECAP		,											
LABOR EMPLOYEE BENEFITS				• •	• •	• •	00	00	• •	• •	9 0	00	• •
TOTAL B/S OTHER LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL LABOR													
Labor Employee Benefits	9,789 2,262	9,789 2,262	11,042 2,539	9,503 2,209	11,042 2,539	10,663 2,430	10,083 2,319	11,042 2,539	10,08 3 2,319	10,563 2,430	10,563 2,430	10,089 2,819	124,245 28,577
TOTAL	12,041	12,041	13,581	11,812	13,581	12,993	12,402	13,581	12,402	12,983	12,993	12,402	152,822

EXPENSE PAYROLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIBECT	TOTAL PAYROLL	MONTH OF INCHEASE	BASE PAY PER HOUR	EXPENSE PAYROLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PAYROLL	MONTH OF INCREASE	BASE PAY PER HOUR		EXPENSE PAYROLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PAYBOLL	MONTHIAMOM	STANDBY TIME	EXPENSE PAYBOLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIBECT	TOTAL PAYROLL	moralities and out	MONTHLY AMOUNT		NUMBER OF WORK HOURS	NUMBER OF WORK DAIS	17 700 TO TOTAL TO	PAYBOLL INCREASE BATE BENEFITS RATE	
		80		'		18.88			90				49.79			_		_				•	•	80%	•					OURS	118	á	ETM	
	3	80%	3		-	86		3	86%	3%		\$	õ			3	3	¥					38	3	3				ب	_				
1,698	0	727	0	2,425	8	2,332	4,779	0	2,573	0	7,352	•	7,362		0	0	•	0	0	•		8	0			12			JAN	8	-	2	4.00%	
1,698	0	727	•	2,425	83	2,382	4,779	٥	2,573	0	7,362	0	7,352	-	0	0	•	0	0	•		8	0			12		:	FEB	18 8	10	•		
1,859	0	797	•	2,656	ig.	2,554	5,443	0	2,931	0	8,374	322	8,052		0	0	•	•	0	•		8				12		5	NAR	194	ω !	9		
																													APR	ź	•			
1,617	0	88	•	2,310	89	2,221	4,733	۰	2,549	•	7,282	280	7,002		0	•	0	0	٥	•		8	٥	•		. 13		19			;	8	٤	
1,859	0	797	0	2,656	í2	2,554	5,443	0	2,931		8,374	S	8,052		0	0	0	0	0	•						12		19	WAY	1		22	uke west	
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1,779	•	783	•	2,541	88	2,443	5,207	٥	2,803		8,010	388	7,702		٥	0	0	٥	0	•		-		•	٠.	. 12		5			1	2	Reg	
1,698	0	727		2,425	93	2,332	4,970	0	2,676		7,646	294	7,352		0	0	0	•	٥	•		a	,			, E		19	JUL.	88	7	!	202	
									_		_		_																AUG	ž	₩.		Adm	
1,859		797	0	2,656	ลี	2,564	3,443	6	2,931		8,374	322	1,052		٥	0	•	0	0	•		a		. 4	- 6	. E		15				2	15.2	•
1,698	-	727	١.	2,426	83	2,332	4,970		2,0,6		7,646	294	7,362		٥	0	0	0	0	c		۰			٠.	. k		19	SEP	88		9 2	Region Administration	-
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1.//8	٠	, R		2,541	98	2,443	20/		, also	\$ =	8,010	38	,702		0	0	0	0	0		•	0	•		Δ (- E	5	15				2		
877.1		, Ř		2,541	88	2,443	707'5	2007	2,000	3	6,010	308	7,702		0	0	0	0	. 0		,			.		.	5	Ē	NOV	176		20		
,000			,	2,4		2,382	4,4		r.o	3	, ,	2	7,352															-	DEC	8	72	_		
jac	3 0		3 6	, 8	83	22	76								0	1	•	0	•	ľ	•		~ '	>	•	.		ь	ē.	1		81		
61,019		9.00	, ,	30,024	-15	28,870	01,140	140	01,060	3 8 5	94,073	3,052	91,021		٥	0	•				•	ļ	8	•	48	. :		144	2	2,080		260		

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TOTAL	LABOR EMPLOYEE BENEFITS	TOTAL LABOR	TOTAL B/S OTHER LABOR	LABOR EMPLOYEE BENEFITS	B/8 OTHER RECAP	TOTAL BU A&G OVERHEAD LAF	LABOR EMPLOYEE BENEFITS	BU A&G OVERHEAD RECAP	TOTAL CAPITAL DIRECT LABOI	EMPLOYEE BENEFITS	CAPITAL DIRECT RECAP	TOTAL EXPENSE LABOR	LABOR EMPLOYEE BENEFITS	EXPENSE RECAP	LABOR RECAP
	.		R LABOR	•	.	VERHEAD LAE	-	AD RECAP	DIRECT LABOI		RECAP	LABOR			
23,609	18,194 4,415		0			5,802	4,798 1,104		0	0 (•	17.707	14,396 3,311	JAN	
23,912	19,440 4,472		0	00		5,977	4,859 1,118		0	0	•	17,835	14,581 3,354	EB EB	
26,188	21,291 4,897		0			8,548	5,322 1,224		O	0	•	19,642	15,969 3,673	MAR	
22.772	18,514 4,258		0	00		5,692	4,628 1,064		0	0	5	17,080	13,886 3,194	APR	٤
26,473	21,523 4,950		0	0 0		8,817	5,380 1 <i>237</i>		0	0	0	19,858	16,143 3,713	MAY	WXG WR
25,325	20,589 4,736		0			6,331	5,147 1,184		0	0	•	18,894	15,442 3,552	Ž	Ď
24,172	19,652 4,520		0			8,042	4.912 1.130		0	0	•	18,130	14,740 3,390	Į.	RD
26,473	21,523 4,950		0			6,617	5,380 1,237		0	0	•	19,858	16,143 3,713	AUG	
24,172	19,652 4,520			• •		6,042	4,912 1,130		0	0	•	18,130	14,740 3,390	SEP	
25,483	20,718 4,765		0	00		6,370	5.178 1.191		0	0	•	19,113	15,539 3,574	OCT	
25,483	20,718 4,785		0	00		6,370	5,178 1,191		0	0	•	19,113	15,539 3,574	NOV	
24,323	19,775 4,548		0	90		6,080	4,943 1,137		0	0	•	18,243	14,832 3,411	DEC	
298,385	242,589 55,796		0	0 0		74,588	60,639 13,947		0		•	223,789	181,950 41,849	TOTAL	

PAYROLL INCREASE BATE BENEFITS BATE

NUMBER OF WORK DAYS

OVERTIME LABOR
MONTHLY AMOUNT NUMBER OF WORK HOURS

TOTAL PAYBOLL
CAPITAL DIRECT
BU A&G OVERHEAD
BAS OTHER
EXPENSE PAYBOLL

TAUDMA Y THINOM
THUDMA Y THINOM

TOTAL PAYBOLL
CAPITAL DIRECT
BU A&G OVERHEAD
BAS OTHER
EXPENSE PAYBOLL

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

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

Vacant dob Title
Pacant dob Title
RASE PAY FER HOUR
MONTH OF INCREASE
TOTAL PAYBOLL
CAPITAL DIRECT
BU AAG OVERHEAD
BE OTHER
EXPENSE PAYBOLL BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYBOLL
CAPITAL DIRECT
BU AAG OVERHEAD
BIS OTHER
EXPENSE PAYBOLL

18.27 3,069 3,069		4,501 180 4,681 0 1,170 0 3,511	5.287 5.287 0 1.324 0 3.977 4.501 180 4.681 0 1.170 1.170 3.511	6.147 6.147 6.147 6.147 6.157 0 1.537 0 6.297 0 6.297 0 6.297 0 6.297 0 0 1.324 0 0 1.324 0 0 1.324 0 0 0 1.327 0 0 0 1.327 0 0 0 1.327 0 0 0 1.327 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
	3,069 3,362			
2,923		4,286 171 4,487 0 1,114 0	5,045 5,045 0 1.261 0 3.784 4.486 171 4.467 0 1.114	6,864 6,864 6,068 6,068 6,045 6,045 0 1.522 0 1.522 0 1.522 0 1.261 0 1.261 0 1.261 0 1.261 0 1.114
3,362 0 0		4,929 4,715 197 189 5,126 4,904 0 0 1,282 1,226 0 0 3,844 3,678		
3,069		4,601 180 4,681 0 1,170 0 3,511	6.297 212 6.609 0 1,377 0 4,132 4,501 1180 4,681 0 1,170 0	6.147 6.147 6.147 6.147 6.148 6.388
3,362 3,069		4,929 4,601 197 180 6,126 4,681 0 0 1,262 1,170 0 0 3,944 3,511		
3,216 129		4,715 189 4,904 0 0 1,229 0	5.549 222 5.771 0 1.443 0 4.528 4.715 189 4.904 0 1.228 0 0 1.228	6,440 6,640 6,668 6,668 6,668 6,688 6,688 6,688 6,688 6,171 0 1,443 189 4,304 0 1,228 0 1,228 0 1,228 0 1,228 0 1,228 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
3,216 3,069 129 123		4,715 4,501 189 180 4,504 4,881 0 0 0 1,226 1,170 0 0 3,579 3,511		
9 38,002		1 65,723 0 2,229 1 57,862 0 14,488 0 0 14,488		

ONWM

Last Consolidated: 10/18/89 448 PM

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TOTAL	LABOR EMPLOYEE BENEFITS	TOTAL LABOR	TOTAL B/S OTHER LABOR	LABOR RMPLOYEE BENEFITS	B/S OTHER RECAP	TOTAL BU A&G OVERHRAD LABOR	LABOR EMPLOYEE BENEFITS	BU A&G OVERHEAD RECAP	TOTAL CAPITAL DIRECT LABOR	LABOR EMPLOYEE BENEFTIS	CAPITAL DIRECT RECAP	TOTAL EXPENSE LABOR	LABOR RMPLOYEE BENEFTIS	EXPENSE RECAP	LABOR RECAP
141,964	115,418 26,546		8,316	6,761 1,555		14,577	11,851 2,726		20,676	16,810 3,866		98,395	79,996 18,399	JAN	
142,316	115,704 26,612		8,457	6,876 1,581		14,577	11,851 2,726		20,735	16,858 3,877		98,547	80,119 18,428	FEB	
155,465	126,895 29,070		9,262	7,530 1,732		15,965	12,980 2,985		22,708	18,462 4,246		107,530	87,423 20,107	MAR	
136,344	110,847 25,497		8,080	6,569 1,511		13,895	11,296 2,599		19,837	16,127 3,710		94,532	76,855 17,677	APR	
156,101	126,911 29,190		9,314	7,572 1,742		15,978	12,990 2,988		22,884	18,605 4,279		107,925	87,744 20,181	MAY	
149,665	121,679 27,986		8,912	7,245 1,667		15,283	12,426 2,857		21,887	17,794 4,093		103,583	84,214 19,369	NO	
143,334	116,532 26,802		8,505	6,915 1,590		14,667	11,924 2,743		20,894	16,987 3,907		99,268	80,706 18,562	Ĕ	
156,825	127,500 29,825		9,346			16,242	13,205 3,037		22,980	18,683 4,297		108,257	88,014 20,243	AUG	
143,663	116,798 26,865		8,535	6,939 1,596		14,831	12,057 2,774		20,982	17,058 3,924		99,315	80,744 18,571	SEP	
151,300	123,008 28,292		8,995	7,313 1,682		15,537	12,632 2,905		22,199	18,048 4,151		104,569	85,015 19,554	ост	
151,470	123,146 28,324		8,995	7,313 1,682		15,537	12,632 2,905		22,208	18,055 4,153		104,730	85,146 19,584	NOV	
144,963	117,856 27,107		8,612	7,002 1,610		14,831	12,057 2,774		21,263	17,287 3,976		100,257	81,510 18,747	DEC	
1,773,410			925,201			181,920	147,901 34,019		259,253	210,774 48,479		1,226,908	997,486 229,422	TOTAL	

PAY

NUMBER OF WORK DAYS	BENEFITS BATE	PAYBOLL INCREASE HATT
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																																										-					
97	\$208	3	.00	21.94		100%	9	3	ŧ	, to	14.86			3	60%	9%0	,-	20.77		a	3	35%	3	ĭ	88.22	3	1		3	3 3	3	ı			4	9%	9 (3	l								
		0	3 68	3,58		248			2,490	0	2,490		1,00	145	2,178		9,629	3,489	•	4,341	0	2,337	0	6.678	24.0			0	0	0	•		•		0	0	0	o •		•	į	168		21	23.00%	4.00%	
																						2,337															•			•		FE 89	20	91			
0	317	0	8 0	3,686		٥	ŝ	0 0	9	8 8	8		ĺ				3,629											0	0	٥	0	٥	۰		0		•			Ĭ		MAR.	်မ	-			
c	3,833	0	4,037	4,037		٥	2.843	0	0	2.843	2,734	į		1.590	2,385	0	9,975	8	9 899	4,755		2,580	•	7,913	281	7.032		٥	0	0	0	٥	•		0	٥	0	0	٥	•		≥ =		153			
6	3,159		3,510	9,510		0	2,473	0	0	2,479	2,370			1,382	2,0,4		9,456	ផ	39 133 133	1,144	2	2,226	0	6,360	245	6,115		0	0	0	0	0	۰		0	0	•	0	0	•		AP#		19			
	3,633		4,037	4,037		0	2,843	0	•	2,843	109	0 10		1,580	0	3 20 0	3,975	153	3,622		4 753	006,5	0	7,313	281	7,032		0	0	0	•	0	۰				•	0	0	•		YALF	ig us	25	7.5	§	
				0						2,720							3,602				4.54	0		66,9	26	6,72					0		•					•	0	•	,	Ę.	176		2	modesmy///o Operations	•
-																														, ,												Į	is `			//o O	
380	0	3317	3,686	0	3.686	0	2,598	0	۰	2,596	100	2.496		1,451	0	2.178	3,629	140	3,489		1,341	0	337	,678	257	,421				• •		٥	•	•				•	0		•	AUG	184	. 21	_	oes et	`,
420	0	3.778	4,198	161	4.037	0	2,843	0		2,843	109	2,784		1,590	0	2,385	9,4,6	153	3,822		4,753		2,560	7,313	281	7,032			0	• •		0	•	•		0		• •		•	•			88		200	•
383	0	3,450	3,833	147	3,686	0	2,598		. 0	2,696	100	2,496		1,451	0	2,178	0,028	140	3,489		4,341	0	2,337	0,0,0	257	6,421			0	•				•		٥	•				o	SEP	168	9 22			
4		3,61	4,01	16	3,86		27.2	9 79		2,72	102	2,611		1,521		2,281	0	148	3,656		4,547	0	2,449	0	2002	6,727	<u>:</u>		0	0 (• •		•		0	•	9 (• •		•	OCT	176	5	3		
									, 0												ļ	1			1																	NOV	176				
401	0	3,814	0 0To'•	ž.	3,861		2	2720		2,720	នី	2,615		126	0	281	•	8 8	3,656		547	0	4	0	800	727			0	0	0 0	• •		•		٩	0	0	•		•			b	8		

3,489 140 3,629 0 2,178

43,202 1,730 44,982

1,451

17,970 26,962

2,496 100 2,596

30,909 1,137 32,046

3,686 147 3,833 0 3,450

46,335 46,398 0 41,757 0 4,841

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6,421 257 6,678 0 2,337

79,498 3,180 82,678

53,740 28,938 TOTAL PAYROLL
CAPITAL DIRECT
BU A&G OVERHEAD
B/S OTHER
EXPENSE PAYROLL

MONTHIX AMOUNT

BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PATROLL
CAPITAL DIRECT
BU ASC OVERHEAD
BIS OTHER
EXPENSE PAYROLL

BASE PAY PEB 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
BAS OTHER
EXPENSE PAYBOLL

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

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

OVERTIME LABOR

NUMBER OF WORK HOURS

188 DEC

TOTAL

260

TOTAL PAYBOLL CAPITAL DIRECT BU A&G OVERHEAD NUMBER OF WORK DAYS PAYROLL INCREASE BATE BENEFITS BATE OVERTIME LABOR MONTHLY AMOUNT NUMBER OF WORK HOURS STANDBY TIME
MONTHLY AMOUNT B/S OTHER
EXPENSE PAYROLL

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

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

0%_	10%	0%		•	18.37			n	0%	0%	10%	į		16.13	:		1	0%0	0%	5%		= 	19.60		ı	1	0%	35%	0%		. !	77.25			. 0%	10%	980	i	-	13.64		1 1	20%	0%	80%		•	15.50	
	. 23	33.	,	2 246	2,240	9		2,541			202	1,010	2 823	100			3,128		, ,	165	3,293	0	3,293			2,976	0	1,602	o	4,578	0	4,578		2,146	0	238	0	2,384	92	2,292		520	521	•	1,563	2,604	0	2,604	į
202	. !	225	0	2246	0	9 946		7,341	36.	5 (2 6	280	2,823	109	9714		3,120		> <		900	3 003	3,233	3		2,976	0	1,602	0	4,578	o	4,578		2,146	0	238	0	2,384	92	2,292		520	521	0	1,563	2,604	200	F004	
2214	9	246	0	2,460	0	2.460		21,00	2782	0	0	309	3,091	119	2,972		0,460	304 5	o (- 8	180	3.606	s,000 0	3 606		3,259	0	1,755	٥	5,014	0	5,014		2,349	0	261	0	2,610	100	2,510		571	570	ء ا	, [,]	1711	0 850	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	9 859
2,002	0	223	0	2,225	86	2,139			2,419		0	269	2,688	103	2,585			2.979	0	0	157	3,136	0	3.136		2,00,4	3 834	1,526		4,360	0	4,360		2402	3	227	١٠	2,270	87	2,183		910	910	â	, ,	1.548	2.579	8	2.480
2,302	0	256	0	2,558	98	2,460			2,782	0	0	309	3,091	119	2,972			3,426	o	0	188	3,606	0	3,606		direct contract of the contrac	3.259	,,,,	756	0 +10'c	-	5,014			2349	20-	2	2,610	100	019,2			200	50 3	0	1,780	2,968	=	2,852
2,202	0	245		2,447	94	2,353			2,661	0	. 0	296	2,957	114	2,843			3,278	0	0	172	3,450	0	3,450			3,117	0	1 679	0	706	4,780	200		2.247	0 .	250	7,45,	207	98	•		568	587	0	1,702	2,837	109	2,728
2,102	-	234	3 .	0.00	922 C	2,246			2,341			202	2000	103	2714	!		3,128	٥	•	165	3,293	٥	3,293			3,095	•	1,666	0	4.761	18.0	4 578		2,146	0	238	0	2,384	92	2.292		541	542	٥	1,625	2,708	104	2,604
2,002	200	0 0	356 6	0	2.558	9,400	3 4 6 0		2,106	2 782			309	3.091	2,912			3,420	3		. 8	3,000	3 606	3,606	1		3,390	0	1,825	0	5,215	20	5.014		2,349	0	281	0	2,610	100	2,510		593	593	0	1,780	2,966	14	2,852
2,174	3 103	0	234	0	2,336	90	2 246			2541	.	9	282	2,823	109	9714		0,120	2 108		. 8	185	3 293	0	9		3,095	0	1,668	0	4,761	183	4,578		2,146		238	•	2,384	92	2,292		54.	542		1,623	2,700	2 708	2,604
	2.202	0	245	0	2,447	94	2,353			2,661	0	0	296	2,957	÷	2.843			3.278	o (9	172	3,450	0	3 450		3,242	0	1,746	0	4,988	192			1	1				ı	2,401		li	١			1 700	2 837	2,728
	2,202	0	245	•	2,447	94	2,353			2,661	0	0	296	2,957	114	2,843			3,409	•	0	179	3,588	138	3,450		1	1				1			H	1				1	2,401								109
	2,102	o	234		2,336	90	2,246			2,541	0	٥	282	2,823	109	2,714			3,254	0	0	171	3,425	132	3,293			3095	,,000		4,701	183	4,578		4,140	3146	. 220	3	2,304	28	2,292			541	543	0	1,625	2,708	104
	25,779	0	2,868		28,647	834	27,813			31,453	0		3,494	34,941	1,347	33,600			38,987	0	0	2,051	41,038	270	40,768			37.580	0	20 234	0,014	57 814	56,680			28.564	0	3 050	0	20 514	28,379			6,642	8,641	0	19,926	33,209	968

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

The same of the same of the

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

BASE PAY PER HOUR
MONTH OF INCIREASE
TOTAL PAYROLL
CAPITAL DIRECT
BU AAG OVERHEAD
B/S OTHER EXPENSE PAYROLL

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

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

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

1	3 	0%	10%	١	-	18.87		1	10%	0%	40%	١	-	16.04	ı		296	9%	20%	[20.43		1		0%	0%	97%	١		3	١		0%	10%	ł	Ī	13.15			0%	0%	10%		- 	17.88		
	1		295		l			1,401	280	0	1,121	2,802	108	2,694		2,677	89		686	3,432	0 404.0	3		2,071	0	0	0	2,071	0	2071		2,068	0	230	6677	88	2,210		2,813	0	0	312	3,125	120	3,005		
600,2	2000		295	2,948	113	2,835		1,401	280		1,121	2,802	108	2,694		2,677	8	0	686	3,432	0,000	3 439		2,071	0	0	0	2,071	0	2,071		2,068	٥	230	- t	9 99	2,210		2,813	0	0	312	3,125	120	3,005		
2,500	3000		323	3,229	124	3,105		1,534	30/	3 0	1,228	3,069	118	2,951		2,932	75	0	752	3,759	0	3,759		2,360	0	0	0	2,360	91	2,269		2,265	٥	252	0	2517	5,420 97	5	3,081	0		342	3,423	132	3,291		
	2,527		0	284	9 808	2,700		1,004	1 224	3E7 6	, , ,	2,009	103	2,568		2,550	65	٥	654	3,269	0	3,269		2,052	0	. 0	0	2,052	79	1,973		1,969	0	219	0	2,188	2	2104	2,011	2677		> 6	20.0	2 975	114	9 881	
	2,908	0	o	323	3.229	3,100			1.534	307	ا ه	1.228	3069	1967.		7,302	2022	1 0	752	3,759	0	3,759		2,000	300			2,360	91	2,269		2,250	200	252	0	2,517	97	2,420		3.081	> <	•	342	3,423	132	1.291	
	2,780	0	0	309	3,089	119	9 970		1,468	294	0	1.174	2,936	113	9 823	a de la constantina della cons	2 805	7 6	, 1	3,596	0	3,596		6,50	2 257	.		2,237	87	2,170		7,107	2 167	241	0	2,408	93	2,315		2,947	0	0	327	3,274	126	3,148	
	2,653	0	0	295	2,948	113	2.835		1,401	280	0	1,121	2,802	108	2.694		2,677	8	۵ .	, , , , , , , , , , , , , , , , , , ,	2 200	3,432			2154	0 '	o (0 1	2154	200	9 091		2088	200		2,298	88	2,210		2,813	•	0	312	3,125	120	3,005	
	2,906	0	0	323	3,229	124	3,105		1,534	307	0	1,228	3,069	118	2,951		2,932	75	0	752	3 759	3,709			2,360	0	0	0	2,360	91	2.269		2,265	0 1	25 6	2,517	97	2,420		3,081	0	0	342	3,423	132	3,291	
	2,653	0	. 0	295	2,948	113	2,835		1,401	280	0	1,121	2,802	108	2,694		2,677	8	٥	686	3,432	0	2		2,154	o	0	0	2,154	23	2,071		2,068	0	3 6	2,230	000	2,210		2,813	0	0	312	3,125	120	3,005	
	2,700	2700		309	3,089	611	2,970		1,460	294	} _	1,174	2,936	113	2,823		2,917	75	0	748	3,740	‡	3.596		2,257	0	0	0	2,257	87	2,170		2,167	0	241	0	2.408	2,315		2,947	0		32/	3,274	125	3,148	
	2,00	2 780	9 0	0	2000	119	2,970		1,400	1 468	3 .	1,1/4	2,936	113	2,823		2,917	75	0	748	3,740	7	3,596		2,257	0	0	0	2,257	87	2,170		2,167	o	241		2,408	2,315 93		2,94/		•		397	2074	3,148	
		2.653	0	0 50	295	9948	2,835			1.401	280		2,002	108	2,694		2,784	77	l a	714	3,569	137	3,432		2154	0	. 0	. 0	2,154	25	2,071		2,068	0	230	0	2,298	2,210 88		2,013		> 1	o i	312	3 125	3,005 120	
		32,849	0	o	3,652	36,501	35,099			17,347	3.470	0	13.879	34,696	33,360		33,477	20 477		8,583	42,919	425	42,494		200,00	3			28,509	862	25,647		25,604	0	2,848	0	28,452	27,358 1,094		34,024	34 833		0	3,865	38.687	37,199 1,488	

BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYROLL
CAPITAL DIRECT
BU AGG OVERHEAD
BYS OTHER
EXPENSE PAYROLL

BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYROLL
CAPITAL DIRECT
BU AGG OVERHEAD
BIS OTHER
EXPENSE PAYROLL

EXPENSE PAYROLL

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

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

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

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

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

BASE PAY PER HOUR
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TOTAL PAYROLL
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BS OTHER EXPENSE PAYROLL

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RASE PAY PER HOUR
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TOTAL PAYROLL
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BS OTHER
EXPENSE PAYROLL

	0%	9	10%	ļ	-	20.08		20%	0%	60%	;	13.64			0%	98	9,	i	1	2		20%	0%	60%	; 	15.60			9 9	2 2	į	10	18.65	1	0%	0%	10%		9	i
3,157	0	0	351	3,508	135	3,373	459	458	٥	1,375	2,292	2,292 0		1,753	0	0	0	1,753	87	200	525	524	0	1,572	9 891	2,621		3,136	0 0		3,301	0	3,301	2,535	0	•	282	2.817	0.10%	9.817
3,157	0	0	351	3,508	135	3,373	459	458	0	1,375	2,292	2,292 0		1,753	0	0	0	1,753	R7	200	525	524	0	1,572	9 891	2,621		3,136	0 (. 5	3,301	0	3,301	2,637	0	0	293	2.930	113	2.817
3,458	0	•	384	3,842	148	3,694	502	502	0	1,506	2,510	2,510		1,921	•	0	0	1,921	74	1 847	574	574	0	1,722	2 870	2,870		3,435	0 (2 2	3,616	0	3,616	2,887	0	0	321	3.208	123	3.085
3,008	0	0	334	3,340	128	3,212	437	436	•	1,309	2,182	2,182		1,670	•	0	0	1,670	2	3 200	499	499	0	1,498	2 496	z,496	ì	2,987	0 (- S	3,144	0	3,144	2,510	0	•	279	2.789	107	2.682
3,458	0	•	384	3,842	148	3,694	502	502	0	1,506	2,510	2,510 0		1,921	0	0	•	1,921	74	1847	574	574	•	1,722	2.870	2,010		3,435	ő	. ·	3,616	0	3,616	2,887	0	0	321	3,208	123	3.085
3,307	0	0	367	3,674	141	3,533	481	480	0	1,440	2,401	2,401 0		1,838	0	0	0	1,838	71	1.787	550	549	0	1.647	2.746	14	3	3,285	0	.	3,430 173	٥	3,458	2,762	0	•	307	3,069	118	2.951
3,157	0	0	351	3,508	135	3,373	459	458	0	1,375	2,292	z,z9z 0		1,753	٥	0	0	1,753	67	1.686	525	524	0	1,572	2.621	1,021		3,136	o ·	. i	165		3,301	2,637	0	o	293	2,930	113	2.817
3,458	0	0	384	3,842	148	3,694	502	502	•	1,506	2,510	0 0.016'2		1,921	0	0	0	1,921	74	1.847	574	574	0	1,722	2.870	0	9	3,435	0	. :	181	0	3,616	2,887	0	٥	321	3,208	ឌ	3,085
3,157	o	•	351	3,508	135	3,373	459	458	•	1,375	2,292	z,z9z 0		1,753	0	0	0	1,753	87	1.686	525	524	o	1,572	2.621	0	2	3,136	0	- i	165	0	3,301	2,637	۰	•	293	2,930	113	2,817
					1	3,533	500	499	0	1,498	2,497	96 7,401) i	1,638	0	0	0	1,838	71	1.767	572	571	o	1.713	2,856	510														
3,307	0	0	367	3,674	Ξ	3,533	500	499	0	1,498	2,497	96 2,401	ì	1,838	0	0	۰	1,838	71	1.767	572	571	0	1,713	2,856	110	272	3,416	0	. i	180	138	3,458	2,762	0	0	307	3,069	118	2.951
3,157	٥	0	351	3,508	135	3,373	477	477	0	1,430	2,384	92	8	1,753	0	0	0	1,753	67	1,686	546	545	0	1,635	2,726	105	3	3.261	0	o ;	179	132	3,301	2,637	0	•	293	2,930	113	2,817
39,086	0	0	4,342	43,428	1.670	41,758	5,733	5,729		17,193	28,655	284	2	21,713	0	۰	0	21,713	83	20,879	6,560	6,553	0	19,660	32,773	325	3	39,215	0	0	2065	408	40,872	32,537		0	3,617	36,154	1,282	34,872

BASE PAY PER HOUR
MONTH OF INCHEASE
TOTAL PAYROLL
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BU A&G OVERHEAD
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EXPENSE PAYROLL BASE PAY PER HOUR
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BS OTHER EXPENSE PAYROLL 19.65 0% 20% 2 2 3 2,215 2,215 1,329 0 2,967 0 2,967 1,780 0 3,301 165 2,215 0 2,215 1,329 2,967 2,967 1,780 2,425 1,455 3,249 1,949 3,616 181 2,109 1,265 4,22 2,825 0 2,825 1,695 0 3,144 3,144 157 2,425 97 2,522 1,513 0 3,249 1,949 3,616 181 2,320 93 2,413 1,448 3,458 3,458 3,108 3,108 1,865 2,967 0 1,780 2,215 89 2,304 1,382 0 3,301 0 3,301 165 2,425 97 2,522 1,513 0 3,616 0 3,616 3,249 130 3,379 2,027 0 2,215 89 2,304 1,382 0 3,301 3,301 0 3,136 2,967 1119 3,086 1,851 3,108 124 3,232 1,939 0 646 3,458 138 3,596 180 0 0 3,416 2,320 93 2,413 1,448 2,320 1,448 3,108 124 3,232 1,939 646 3,458 138 3,596 180 2,215 89 2,304 1,382 0 2,967 119 3,086 1,851 0 3,301 132 3,433 172 36,729 616 37,345 22,405 0 7,468 7,472 27,419 740 28,169 16,894 0 5,633 5,633 40,872 408 41,280 2,065

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

EXPENSE PAYROLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PAYBOLL	MONTH OF INCREASE			EXPENSE PAYROLL	BU A&G OVERHEAD	CAPITAL DIESECT	TOTAL PAYROLL	MONTH OF INCREASE		EXPENSE PAYROLL	B/S OTHER	BU A&G OVERHEAD	TOTAL PAYBOLL	MONTH OF INCREASE	BASE PAY PER HOUR	EXPENSE PAYBOLL	BS OTHER	CAPITAL DIRECT	TOTAL PAYROLL	MONTH OF INCREASE	Base pay per hour	EXPENSE PAYROLL	BU A&G OVERHEAD	CAPITAL DIBECT	TOTAL PAYBOLL	STANDBY TIME	EXPENSE PAYROLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PAYROLL	OVERTIME LABOR		NUMBER OF WORK HOURS	NUMBER OF WORK DAYS	PAIROLL INCREASE SAIS BENEFITS BATE	CANADAT DATE OF THE PARTY OF TH
11	3	3	5%	ĺ	18.88	;	ı	: ا	3	5%	ļ	19.50			6%	92	7	<u>=</u>	14.97	; 	9 7	i 3		-	14.18	;	3 3	3	j		1	9%	9%	9%	1						
3,097	0	0	ä	3,260	3,136			2,155		. 13	2,268	2,266		2,283	0	o :	2,414		2,414	2,222	_ <u> </u>	247	2,469	8	2,374	88	.		666	858	600	0	0	0	600	600	JAN	1	. 21	23.00%	
3,097	•	•	3	3,260	3,135 78	į		2,155		113	2,268	z,z68 0		2,293	0	o !	z,414	0	2,414	2,222	0	27	2,469	95	2,974	956			666	956	600	0	0	•	600	600	FEB	ig ~	, 10		
3,391	0	0	179	3,570	3,433 137	i		2,360		124	2,484	2,484 0	·	2,512	0	0		0	2,644	2,434		370	2,704	104	2,600	656			655	856	600	0	•	0	600	800	MAR	₩ °			
2,850		0	8	3,105	2,986 119			2,134		1 12	2,246	98 091'z	<u>;</u>	2,184	0	•	115	0	2,299	2,116	o :	9 0	2,361	90	2,261	888			666	955	600	0	•	•	600	600	APR	1	. 8		
3,391	0	0	179	8,570	3,439 1 <i>37</i>	3		2,454	.	, 28	2,583	2,484 99	; ;	2,512	0	0	130.5	0	2,644	2,434	0 !	370 0	2,704	104	2,600	655	.		655	956	600	0	0	0	600	600	MAY	Ř °	. 8	1 ringer ton	· -
3,244	0	0	171	3,415	8,264 131			2,347	- 0	124	2,471	2,376	3	2,403	0	•	126	0	2,529	2,327	0 1). G	2,586	99	2,487	88	•		655	955	800	0	0	•	600	800	Ę	176	. 10	_	•
3,097	0	0	3	3,260	7,1 13,1 13,1			2,241		, 1	2,369	2,256		2,283	0	•	z,414 121	0	2,414		0 !	247	2,469		2,374	88	•		656	858	600		0		600	800	JUL.		, 19	C+m 154	-
3,391	0	0	179	3,570	3, 4 33	•		2,454	5 0	. 29	2,583	86 *40*		2,512	0	0	1 58 1 58 1 58 1 58	0	2,644	2,434	0 !	970	2,704	102	2,600	850	•		665	855	600	0	0	0	600	800	AUG	Ž	. 25		
3,097	0	•	18 2	3,260	3,136 126			2,241	> C	. 1	2,369	91		2,283	0	•	121	0	2,414	2,222	o :	247	2,469	95	2,374	656	•		686	858	600	0	•	•	600	600	GBS	8 •	. 12		
3,244	0	0	171	8,416	131	9		2,347	5 6	124	2,471	58 57 77 70 70 70 70 70 70 70 70 70 70 70 70		2,498	0	0	£,030	101	2,529	2,327	0) FG 0	2,586	68	2,487	655	•		656	656	600	0	0	0	600	600	oct	178	22		
3.244	0	0	171	3,415	131	•		2,347	9 6	. 124	2,471	58		2,498	0	0	138	101	2,529	2,327	0 !	250	2,586	99	2,487	858	•		655	655 656 655 655 7,860	800	0	0	0	600	800	NOV	176	22		
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38,341	0	0	2,020	40,361	1,548	38 619		27,478	•	1,448	28,922	842	99	28,678	0	0	1,511	289	29,890	27,507	0	3 057	30,564	1,174	29,390	7,860	0 0		7,860	7,860	/200		0	0	7,200	7,200	TOTAL	2,080	260		

BASE PAY PER HOUB
MONTH OF INCREASE
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BASE PAY PER HOUR
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TOTAL PATROLL
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BASE PAY PER HOUR
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BASE PAY PER HOUR
MONTH OF INCREASE
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1	3	98%	9	i	24.15	1	20%	9%	50%	;	15.57	I	25 	3	50%		0			3	ş	\$60%	i	_	17.08	ı	ş	3	ş		18.19	1 1	3	0%	6%	; 	10	i
2,742	0	1,477	0	4,219	162	785	523	0	1,308	2,616	2,616	551	367	•	918	1,836	1,040		2,387	0	0	597	2,984	115	9 880	2216	0	0	0	2.216	2,216	2,992	0	0	158	3,150	0.100	2 160
2,742	9	1,477	0	4,219	4,057 182	785	523	0	1,308	2,616	2,616	572	383	0	226	1,909	7,000		2,387	0	•	597	2,984	115	9 223	2,218	٥	0	•	2.216	2,216	2,992		0	159	3,150	0	9 150
3,004	0	1,618	0	4,622	13.44	880	573	0	1,432	2,865	2,865	627	418	0	1,048	2,091	1,011	•	2,615	0	0	654	3,269	128	9	2,427	0	0	•	2.427	2,427	3,277	•	0	173	3,450	0	2 455
2,612	0	1,407	0	4,019	3,864 155	747	498	0	1,248	2,491	2,491	546	384	•	909	1,819	1,48	;	2,274	0	0	588	2,842	100	9799	2,110	0	•	•	2110	2,110	2,850	0	0	150	3,000	9,000	9 000
3,004	0	1,618	0	4,622	178	880	573	0	1,432	2,865	2,865	627	418	0	1,046	2,091	, v, v I	•	2.815	0	•	654	3,269	28		2,427	0	•	•	2.427	2,427	3,277	•	0	173	3,450	9,400	• 450
2,873	0	1,547	0	4,420	4,260 170	822	548	0	1,370	2,740	2,740	601	400	•	1,000	2,001	1,824	į	2,501	0	•	625	3,126	120	99	2,414	0	•		2.414	2,321	3,135	٥	•	8	3,300	, jo	3
2,742	0	1,477	0	4,219	4,057 R8	785	523	0	1,308	2,616	2,616	572	382	0	858	1,909	1,030		2,387	0	0	597	2,984	115	9	2,305	0	0		2.805	2,216	2,982	•	0	158	3,150	9,1100	9 180
3,004	0	1,618	0	4,622	178	880	573	0	1,432	2,865	2,865	627	418	0	1,046	2,091	110,2		2,615	0	0	654	3,269	126	2	2.524	0	•	•	2.524	2,427	3,277	0	•	173	3,450	0,400	9 150
2,742	0	1,477	0	4,219	4,067 88	785	523	•	1,308	2,616	2,616	572	382	•	955	1,909	7,000	B	2,387	0	0	597	2,984	115	9 880	2,305	0	0	•	2.306	2,216	2,982	۰	0	158	3,150	0	9 150
2,873	0	1,547	0	4,420	4,250 170	822	549	0	1.370	2,740	2,740	601	400	0	1,000	2,001	1,824	3	2,501	0	•	625	9,126	120	900	2,414	0	0	•	2414	2,321	3,260	0	0	172	3,432	13	a a a
2,873	0	1,547	0	4,420	4,250 170	822	548	0	1,370	2,740	2,740	601	400	•	1,000	2,001	77 1,28°1	<u> </u>	2,501	0	•	625	3,126	; 28	900	2,414	0	0	0	2.414	2,921	3,260	0	0	172	3,432	1 8	2 PM
2,742	0	1,477	0	4,219	4,087 682	817	544	0	1,360	2,721	2,616	572	382	0	88	1,909	1,530	}	2,387	0	0	597	2,984	116	9 2250	2,305	0	0		2.306	2,216	3,112	•	0	Ī	3,276	38 58	15
33,854	0	18,287	0	52,241	50,232 2.009	9,750	6,497	0	16,244	32,491	32,386 105	7,069	4.713	0	11.785	23,567	24,734	3	29,558	0	0	7,390	36,948	1.422	an N N O	28,078	0	•		28.078	27,435	37.416	٥	•	1,974	39,390	390	30 000

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LABOR RECAP

LABOR MECAL													
EXPENSE RECAP	JAN	FEB	MAR	APR	MAY	NUL	'n	AUG	SEP	ocT	NOV	DEC	TOTAL
LABOR EMPLOYEE BENEFITS	90,070 20,716	90,070 20,716	96,589 22,216	84,963 19,542	96,942 22,297	93,268 21,452	89,545 20,595	97,561 22,439	89,888 20,674	94,064 21,635	96,162 22,118	92,489 21,272	1,111,611 255,672
TOTAL EXPENSE LABOR	110,786	110,786	118,805	104,505	119,239	114,720	110,140	120,000	110,562	115,699	118,280	113,761	1,367,283
CAPITAL DIRECT RECAP													
LABOR EMPLOYEE BENEFITS	25,259 5,810	25,259 5,810	27,771 6,387	24,166 5,558	27,834 6,402	26,655 6,191	25,453 5,854	27,880 6,412	25,477 5,860	26,792 6,162	26,926 6,193	25,761 5,925	315,288 72,504
TOTAL CAPITAL DIBECT LABOR	31,069	31,069	34,158	29,724	34,236	32,786	31,307	34,292	31,337	32,954	33,119	31,686	387,737
BU A&G OVERHRAD RECAP													
LABOR EMPLOYEE BENEFITS	10,825 2,490	10,825 2,490	12,066 2,775	10,492 2,414	12,066 2,775	11,541 2,655	11,087 2,550	12,144 2,793	11,087 2,550	11,626 2,674	11,626 2,674	11,097 2,552	136,48 2 31,392
TOTAL BU A&G OVERHRAD 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 OTHEB RECAP													
LABOR EMPLOYEE BENEFITS	5,214 1,199	5,214 1,199	5,722 1,316	4,979 1,145	5,733 1,318	5,489 1,262	5,244 1,206	5,746 1,321	5,252 1,208	5,512 1,267	5,594 1,272	5,287 1,216	64,926 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 EMPLOYEE BENEFITS	191,368 30,215	181,868 30,215	142,148 32,694	124,600 28,659	142,576 32,792	136,958 31,500	131,329 30,205	143,331 32,965	131,70 4 30, 292	137,994 31,738	140,248 32,257	134,634 30,965	1,628,252 374,497
TOTAL	161,583	161,583	174,842	153,259	175,367	168,453	161,534	176,296	161,996	169,732	172,505	165,599	2,002,749

EXPENSE PAYBOLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PAYROLL	MONTH OF INCREASE		EXPENSE PATROLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PAYBOLL	MONTH OF INCREASE	BASE PAY PER HOUR		EXPENSE PAYROLL	B/S OTHER	BII AAG OVERHEAD	TOTAL PAYBOLL	MONTH OF INCREASE	BASE PAY PER HOUR	EXPENSE PAYROLL	B/S OTHER	BU A&G OVERHEAD	CARTAL PARKOLL	MONTH OF INCREASE	BASE PAY PER HOUR	EXPENSE PAYROLL	B/S OTHER	BU A&G OVERHEAD	TOTAL PAYROLL	MODIFICATION AND COLOR	STANDBY TIME	EXPENSE PATROLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PAYROLL	MONTHLY AMOUNT	OVERTIME LABOR	NUMBER OF WORK HOURS	A CHARLES OF 11 ASSESSMENT SALES	NUMBER OF WORK DAYS	PAYROLL INCREASE RATE BENEFITS RATE	
1	100%	9%	9%	ı	18.14		ı	%	60%	9%		-	18.47	ı	ı	0%	80°5	ì	•	19.56	1 1	0%	85%	3	• 	90.60	1 1	94	3 ;	Ā	i		ł	3	9,	0%	-							
0	2,296	0	•	2,296	2,208		1,23,1		1,938	0	3,227	124	9.109		329		2 957	3,286	0	3,286	3,342	0	1.799	6,141	0	5,141	0	0 1		• •		•	0	0	0	0	0	•		168 168	- !	91	23.00%	
0	2,296	0	0	2,296	88	į	187		1,936	0	3,227	124	3,103		329	0	2.957	3,286	0	3,286	3,342	0	1.799	0,141	0	5,141	0	0	0 '	• •	,	•	0	0	•	0	0	ø	;	1 8		81		
0	2,515		0	2,515	2,418 97	•	[A13		2,121		3,534	138	3,398		374	0	3.369	3,743	4	3,599	3,806	0	2049	0,800	225	6,630	0	0	0 (• •		-	0	0	0	0	0	•		184 8		¥		
0	2,186	0	0	2,186	2,102 2,102	•	1209	- 35	1,844		3,073	118	2,955		326	0	2 929	3,255	124	3,130	3,310	0	1.782	280,6	196	4,896	0	0	•	• •		•	0	0	0	0	٥	•	;	APR		20		
0	2,515	0	•	2,515	z,418 97	·	1,413		2,121		3,534	138	3,398		374	0	3.389	3,743	144	3,599	3,808	0	2.049	0,000	225	5,630	0	0	0 1			•	0	0	0	0	0	•		184 MAY		88	Over	
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BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PATROLL
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BIS OTHER
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BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYBOLL
CAPITAL DIRECT
BU A&G OVERHEAD
B/S OTHER
EXPENSE PAYROLL BASE PAY PER HOUR
MONTH OF INCREASE
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> 36,150 1,084 87,234 3,725 0 1,117 32,392

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BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYBOLL
CAPITAL DIRECT
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B/S OTHER
EXPENSE PAYBOLL BASE PAY PER HOUR
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EXPENSE PAYBOLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIBECT	TOTAL PAYROLL	MONTH OF INCREASE	BASE PAY PER HOUR	EXPENSE PAYROLL	B/9 OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PAYROLL	BASE PAY PER HOUR	EXPENSE PAYROLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PAYROLL	BASE PAY PER HOUR	EXPENSE PAYBOLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	MONTH OF INCREASE	BASE PAY PER HOUR	EXPENSE PAYROLL	B/S OTHER	BII AAC OVERHEAD	TOTAL PAYROLL	MONTH OF INCHEASE	BASE PAY PER HOUR		EXPENSE PAYROLL	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PAYROLL	MONTH OF INCREASE	BASE PAY PER HOUR	DAY CHASH . CO. MANAGE	PADEMAS DVAUIT	BAI OTHER	BU AAG OVERHEAD	CAPITAL DIRECT	MONTH OF INCREASE	BASE PAY PER HOUR
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828	145		1,886	2,857	110	2,747	454	210	•	2,832	3,496	3,362	2,988	129	0	96	9,213	3,213	660	147	•	2,863	9 670	3,529	498	152		3,812	147	3,665		583		2,968	3,707	1	3,564	C I	3 9 7 8	3	o ¥	3,878 M	130	3,248
721	124		1.840	2,485	98	2,389	395	182	•	2,483	9,040	2,923	2,598	112	0	r	2,794	2,794	574	128	0	2,490	3 18	3,089	430	133	9 -	3,314	127	9,187		515	8 0	2,579	3,223	124	3,099	E.C.	986	y .	o 1	9c 1£6'Z	113	2,824
828	1.63		1.886	2,857	110	2,747	454	210	•	2,832	3,496	3,862	2,988	129	0	98	3,213	9,219	660	147	0	2,863	9 670	3,529	496	Æ.	, ,	3,812	147	3,665		593		2,968	3,707	143	3,564		3 276	28 (o 1	97E	130	3,248
/82	137	ì	1.804	2,733	8	2,628	435	201	•	2,709	3,345	3,216	2,858	123	0	92	3,073	3,073	833	140	0	2,738	3 511	9,976	474	146	0	3,646	140	3,506		567	.	2,838	3,545	136	3,409	411	3133	e r .	0 ,	3,230	124	3,106
757	130	ì	1.721	2,606	100	2,508	414	192	0	2,586	8,192	3,089	2,728	117	٥	88	2,933	2,933	603	134	0	2,614	3.351	3,222	453	139		3,481	134	3,347		5 <u>F</u>	Î o	2,707	3,384	13 8	3,264		2.991	₹ .	o -	3,004	119	2,965
828	1.53		1,886	2,867	110	2,747	454	210	0	2,832	3,496	9,362	2,988	129	0	98	3,213	3,213	660	147	0	2,863	3 670	3,529	496	152 253	ڊ د ه	3,812	147	3,665		583		2,966	9,707	143	3,564		3.278	8	o 1	3,376	130	3,248
757	138	i	1,721	2,608	18	2,508	414	182	0	2,586	3,192	3,08	2,728	117	0	88	2,933	2,933	603	192	0	2,614	3 351	3,222 • on	453	139		9,461	134	3,347		542	i o	2,707	3,384	138	8,254		2991	8	。 :	3,004	119	2,963
782	137	ìe	1.804	2,733	186	2,628	435	201	•	2,709	8,345	3,216	2,858	123	0	92	8,078	3,073	83	140	0	2,738	3 511	3,976	474	146	0.000	3,546	140	3,506	į	567	.	2,836	3,545	136	3,409		3133	65	o i	85. 2.2.50	124	3,106
782	137	ì	1.804	2,788	105	2,628	435	201	•	2,709	3,345	9,216 198	2,972	128	0	96	3,196	3,073	æ	146	0	2,738	3.611	9,376	474	148	0	3,646	140	3,506		567	1	2,838	3,545	138	8,409		3133	ŝ.	o f	35.230	124	3,106
767	130		1.721	2,508	100	2,508	414	192	0	2,588	3,192	3,088 32	2,836	122	0	92	3,050	2,933	603	134	0	2.614	3.351	9,222 106	453	139	0	3,481	134	3,947		\$£	ñ o	2,707	3,384	130	3,254		2.991	62	. .	3,00	119	2,965
9,366	1,614		21,315	32,295	1,241	31.064	5,132	2,375	0	32,016	39,623	38,002	33,998	1,463	0	1,096	36,667	36,317 240	7.468	1,659	0	32,363	41.490	39,894	5,604	1,722	0	43,092 35,768	1,658	41,434		6,665	R o	33,312	41,641	1,351	40,290		36.802	78 88	. !	380	1,232	36,712

2 2 2 E 18.68 70% 7% 17.08 10 10% 0% 7 2 2 E 2,794 2,794 2,236 2,799 1112 2,911 2,038 2,515 2,515 2,012 176 2,866 2,866 287 0 0 57 2,522 2,794 2,235 2,515 0 2,516 2,012 0 178 2,799 112 2,911 2,038 0 2,866 2,866 287 0 0 57 2,522 8,189 0 3,189 314 63 2,782 3,066 3,188 2,232 0 223 2,754 2,754 2,204 2,204 3,060 3,060 2,448 214 2,661 2,661 2,129 188 2,666 107 2,773 1,941 0 2,395 0 2,996 1,916 0 2,730 2,730 2,730 273 0 55 2,402 3,060 8,060 2,448 0 2,764 2,764 2,204 2,204 8,159 0 3,139 314 0 63 2,762 3,068 123 3,188 2,232 0 223 2,635 2,635 2,108 0 184 2,927 2,927 2,342 0 2,932 117 3,049 2,134 213 3,003 3,003 300 300 2,643 2,799 112 2,911 2,038 0 2,515 2,515 2,012 0 176 2,794 2,794 2,235 0 196 2,866 2,866 2,866 287 67 2,522 2,754 0 2,754 2,204 193 3,139 0 8,139 314 0 63 2,762 3,066 1,23 3,188 2,232 0 3,060 3,060 2,448 0 2,515 0 2,515 2,012 0 176 2,794 2,794 2,235 0 198 2,799 112 2,911 2,038 0 2,886 2,886 287 0 57 2,522 2,932 117 3,049 2,134 213 2,635 2,635 2,636 2,108 2,927 117 3,044 2,435 213 9,003 120 9,123 312 312 62 2,749 2,636 105 2,740 2,192 182 2,927 117 3,044 2,435 2,932 117 3,049 2,134 213 3,003 120 8,123 312 62 2,749 2,794 112 2,906 2,325 0 203 2,515 2,616 2,093 2,093 2,789 112 2,911 2,038 2,866 115 2,981 298 0 34,590 348 34,836 27,950 0 2,446 4,540 34,683 1,387 36,040 25,229 0 2,522 8,289 31,138 206 31,344 25,077 0 2,194 4,073 35,485 356 36,840 3,585 0 716 31,539

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LABOR RECAP													
EXPENSE RECAP	JAN	FEB	MAR	APR	MAY	NOP	חר	AUG	SEP	OCT	VOV	DEC	TOTAL
LABOR EMPLOYEE BENEFITS	82,901 19,067	82,098 19,883	88,668 20,394	78,913 18,150	88,645 20,388	86,288 19,847	85,189 19,593	92,201 21,206	84,287 19,386	94,801 21,805	87,924 20,222	86,792 19,961	1,038,707 238,902
TOTAL EXPENSE LABOR	101,968	100,981	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 EMPLOYER BENEFITS	19,035 4,378	18,975 4,364	20,697 4,760	18,128 4,169	20,717 4,765	20,118 4,627	19.311 4,442	21,227 4,883	19,466 4,477	20,370 4,685	20,451 4,704	19,625 4,514	238,120 54,768
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	24,139	292,888
BU A&G OVERHEAD RECAP													
LABOR EMPLOYEE BENEFITS	11,892 2,735	11,892 2,735	13,023 2,996	11,327 2,605	13,023 2,996	12,745 2,932	12,293 2,827	13,465 3,098	12,293 2,827	12,880 2,963	12,880 2,963	12,293 2,827	150,006 34,504
TOTAL BU A&G OVERHEAD LABOR	14,627	14,627	16,019	13,932	16,019	15,677	15,120	16,563	15,120	15,843	15,843	15,120	184,510
B/S OTHER RECAP													
LABOR EMPLOYEE BENEFITS	4,422 1,017	4,422 1,017	4,843 1,114	4,211 968	4,843 1,114	4,757 1,094	4,541 1,045	4,988 1,148	4,554 1,048	4,770 1,097	4,782 1,100	4,564 1,050	55,697 12,812
TOTAL B/8 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	68,509
TOTAL LABOR													
LABOR EMPLOYEB BENEFTIS	118,250 27,197	117,387 26,999	127,281 29,264	112,579 25,892	127,228 29,263	123,908 28,500	121,334 27,907	131,881 30,335	120,600 27,738	132,821 30,550	126,037 28,989	123,274 28,352	1,482,530 340,986
TOTAL	145,447	144,386	156,495	138,471	156,491	152,408	149,241	162,216	148,338	163,371	163,371 155,026	151,626 1,823,516	1,823,516

EXPENSE PAIROLL	B/S OTHER	DE CHIEFE OF ENGINEER	CAPITAL DIRECT	TOTAL PAYROLL	MONTH OF INCREASE	BASE PAY PER HOUR	EXPENSE PATROLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PAYROLL	BASE PAY PER HOUR	EXPENSE PAYROLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	MONTH OF INCREASE	BASE PAY PER HOUR	EXPENSE PAYROLL	B/S OTHER	BII A&G OVERHEAD	TOTAL PAYBOLL	MONTH OF INCHEASE	BASE PAY PEB HOUR	EXPENSE PAYROLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL PARROLL		STANDBY TIME	EXPENSE PAYROLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PAYBOLL	MONTHLY AMOUNT	OVERTIME LABOR	NUMBER OF WORK HOURS	NUMBER OF WORK DAYS	PAYROLL INCREASE RATE BENEFITS BATE	
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	2,454			2,454	0	2,454	1,197	0	1.785	0	2,982	2,992	320	0	2,879	0,155	0	3,199	3,623	0	1 950	6,573	0	5,573	0	0	•		•	•	0	0	0	0	0	•	Ŧ.	8 -	. ₩		
	889,2			2,688	0	2,688	1,311	0	1,966	•	3,277	3,277	350	0	3,153	0	0	3,503	3.867	0) 136 c	6,103	0	6,103	0	0	•	.		•	0	0	0	•	0	•	HAR	1	. 8		
c	2,338			2,338	0	2,338	1,140	0	1.710	•	2,860	2,850	304	0	2.742	0	0	3,046	3,449	0	95	6,307	0	5,307	0	0	0 0	• •		٠	0	0	•	0	0	•	¥.	1 2 3 4	8	ta)
0	2,688	, } -		2,688	•	2,688	1,311	0	1,968	•	3.277	3,277	350	0	3,153	.,.ou	0	3,503	3,967) 36 c	6,103	0	6,103	0	۰	•	• •		•	0	0	0	•	0	•	MAY		, 8	aducah	
9	2,674			2,674	183	2,571	1,304	0	1,956	0	3.280	3,135	348	0	3,137	3,400	134	3,361	3,847	. !	ý Ž	6,072	234	5,838	0	0 1		• •		•	0	0	0	0	0	•	JUN		. 2	Open	•
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	2,796			2,796	108	2,688	1,363	•	2.045	0	3.408	9,277	384	0	3.279	3,045	140	3,503	4,125	. !	33 0	6,347	244	6,103	0	0 1	9 0	• •			0	0	0	•	0	•		₹ •	8		
0	2,552		, 0	2,562	98	2,454	1,245	0	1.867	0	3.112	2,992	333	0	2.894	9,327	128	3,199	3.768	0	900	6,798	223	5,573	0	0 (9 6	• •		•	0		0	0	0	•		1	22		
0	2,674		• •	2,674	103	2,571	1,304	•	1,956	•	3.260	3,195	348	0	3.137	3, 4 00	134	3,351	3,947	0	, ,	6,072	234	5,838	0	0 (5 6	• •		٠	0	0	•	0	٥	٠		176	20		
	2,674			2,674	É	2,571	1,304	0	1,956	0	8 260	3,136	348	6	3.137	3,480	134	8,361	3,847	0 0	, ,	6,072	234	5,838	0	•	.	• •		•	0	0	•	0	0	•		178	25		
0	2,552			2,662	88	2,454	1,245	0	1,867	9	3112	2,992	333	0	2.994	3,327	129	9,199	3,769	0	3 3 3	5,796	233	5,573	0	0 (• •		•	0	0	•	•	0	٠		88 7	22		
0	31,100			31,100	711	30,389	15,165	9	22,748	0	37.911	87,045	4,051	0	36,478	40.0Z8	926	39,603	45,898	0	24 74	70,609	1,615	68,994	0	0 (9 0			•	0	0	•	0	0	0	TOTAL	2,080	260		

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EXPENSE PAYROLL BU A&G OVERHEAD B/S OTHER BU A&G OVERHEAD CAPITAL DIRECT MONTHLY AMOUNT TOTAL PAYROLL EXPENSE PAYROLL EXPENSE PAYBOLL 15.85 19 19 0% 10.04 10.04 19.48 3 3 3 333 333 333 ¥ 68 ~ 4.00% 3,268 3,268 3,268 2,629 2,629 263 2,087 2,087 1,687 425 £ 68 2 1,687 0 1,687 0 3,268 3,268 327 0 0 0 1,687 1,764 0 2,629 2,629 2,629 107 8000 8 194 AR 1,847 3,579 3,579 3,579 0 0 3,221 2,580 2,580 288 0 1847 1,847 74 1,921 0 59 6.53 717 \$ 1 8 € **4** 3,112 3,112 311 0 0 2,801 1,606 1,606 0 0 1,608 2,634 158 0 2,504 2,504 250 0 0 0 0 2,254 1,676 828 184 184 3,579 3,579 358 0 0 1,847 0 1,847 2,880 2,880 288 0 1,847 74 1,921 0 0 283 0 200 176 178 9,423 9,423 0 0 2,073 124 0 1,767 1,838 2,754 2,754 2,754 2,479 1.787 1,767 1,767 8 Ĕ ã 7 1,687 67 1,754 2,629 2,629 263 0 2,388 1,687 8,268 131 3,399 340 0 0 3,059 2,994 180 580 0 0 88 88 75 A ig 1,847 1,847 3,579 143 3,722 372 0 0 0 3,350 1,847 74 1,921 0 2,580 2,680 288 2,720 183 0 ,821 2000 ģ £ 8 € 1,687 67 1,754 0 0 0 1,754 3,268 131 3,399 340 0 0 3,059 2,629 2,629 263 0 0 2,368 1,687 1,764 0 0 1,764 118 379 0 8 320 178 178 3,429 137 3,560 356 0 0 0 1,767 71 1,838 0 0 0 1,767 71 1,838 0 0 2,754 2,754 275 0 2,479 1,841 8 . . . 8 480 NOV 12 12 9,423 137 3,560 356 0 0 1,767 71 1,838 0 0 0 2,020 121 0 1,899 1,767 71 1,838 0 0 1,838 2,764 2,764 2,764 2,779 128 ž . . . ž 188 188 188

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1,912	0	0	0	1,912	1,838 74	794	530	0	1,540	0	2,648	107	797	266	1,595	2,658	0	2,668	2,117	0	0	235	0 000	2,352	1,082	312	0	1,717	8 121	3,121	1,440		1,440	2,680	. 0	3 RB0	2,976	0	. 0	331	3,307	3,180 127
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1,912	0	0	•	1,912	1,838	826	551	0	2,754	106	2,648	181	707		1,595	2,658	0	2.558	2,201	0	0	2,445 245	2	2,352	1,092	312	•	1,717	3 191	3,121	1.498		1,497	2,995	115	9 880	2.976	0	0	331	3,307	3,180 127
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23,595	0	0	0	23,595	22,765	10,063	6.711	16.//4	33,646	767	32,781	8,834	216.6	3 0	19,877	33,123	217	9 99	26,821	0 '	106,5	29,802	888	29, 120	13,750	3,930	0	21,615	649	38.646	18 242		18,243	36,485	834	:	38,852	0	0	4.094	40,946	39,974

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1.518	0	•	169	1,687	1,687	2,884	0	•	320	9,204	3,204		2,103	0	234	2,337	0	2,337	2,843	0	٠,	2,937 100	0	2,937	741,2	313	• •	239	2.386	2,386		1.585		671	2,286	2,236	2,781	0	1,499	67.2	0	, 6
1.518	•	•	2 8	1,687	1,687	2,884	0	0	320	3,204	9,204		2,103	0	234	2,987	0	2,397	2,643	0	٠,	2,937	0	2,937	7,147	21.2	• •	239	2.386	2,386		1585		671	2,236	2,236	2,781	0	1,498	4,279	0	912,0
1.682	0	0	8	1,847	1,847	3,158	0	0	351	3,509	3,509		2,303	0); 6 -	2,559	0	2,569	2,694	0	0	3216	0	3,216	2,300,	2000		261	2.613	2,613		1714	• •	736	2,449	2,449	3,048	0	1,840	1,586	0	9,000
1 445	0	0	161	1,606	1,606	2,748	0	•	305	8,051	3,051		2,003	0	993 6	2,225	0	2,226	2,517	0	0 80	2,797	0	2,797	2,040,5	201		227	2.272	2,272		1 491		639	2,130	2,130	2,649	0	1,428	4,075	0	4,070
1.882	0		8	1,847	1,847	3,158	0	•	351	3,509	9,509		2,303	0). E	2,569	0	2,569	2,894	0	o F	3,216	0	9,216	2,352			261	2.619	2,613		1714	• •	736	2,449	2,449	3,046	0	1,840	4,686	0	4,000
1 600	0	0	177	1,767	1,767	3,020	0	0	338	3,356	3,356		2,203	0 5	245	2,448	0	2.448	2,879	0	, š	3,199	123	3,076	2,249			250	2 490	2,499		a de	• •	703	2,343	2,343	2,914	0	1,569	4,483	0	,,,,
1.519	9	0	169	1,687	1,687	2,999	0	•	333	3.332	3,204		2,187	0) 43 c	2,430	93	2.337	2,749	0	٥ ۾	3,054	117	2,937	2,14/			239	2.386	2,386		100		671	2,236	2,236	2,893	0	1,557	4,460	171	100
1 200	•	•	3	1,847	1,847	3,284	•	•	38 i	3.649	3,509		2,395	0 50	3 8 0	2,661	æ	2.559	3,010	0		3,345	129	3,216	2,352			281	2618	2,613		1 783		764	2,547	2,449	3,167	0	1,706	4,873	187	4000
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	.	•	7	1.636	1,767	3,141	•		349	3 490	9,256		2.291	0	25 0	2,546	98	2 448	2,879	0	0 2	3,199	123	3,076	2,339		• •	260	100	2,499		776	• •	731	2,437	2,343	3,030	0		4,662	179	4,400
1 854	> <	•	184	1838	1,767	3,141	•	•	349	3 490	8,356		2,291	9 8	200	2,546	98	2 448	2,879	0 (. č	3,199	123	3,076	2,339		•	260	100	2,499		178		731	2,437	2,943	3,030	0		4,662	179	4,403
	> <	•	175	1.764	1,687	2,999	•	0	333	128	3,204		2,187	o Î	3 0	2,430	83	2.448 2.448 2.337 28.529	2,749	•	. 5	9,064	117	2,937	2,233	0		248	95	2,386	1,027			698	2,325	2,236	2,883	•	1.557	4,450	171	812,0
;	> 0		2,118	21 159	20,889	36,413	•	0	4.045	40 458	39,666		26,557	0	3053 0	29,610	577	2A 2A 233	33,485		3,722	37,207	849	36,358	26,933	0		2,993	390	29,536	10,700			8,447	28, 149	27,685	35,124		18.912	54,036	1.058	02,870

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	0%	9%	40%		•	19.95		97	3	40%		•	10.04		;	3 \$	40%	i		10.04	1	3	36	10%		•	10.04
1,235	0	٥	823	2,058	0	2,058	1,012	0	•	675	1,687		1,687	710,1		.	8/6	1,687		1,687	1,518	0	0	ē	1,687	0	1,00/
- 235	0	•	823	2,058	0	2,058	1,012	0	•	675	1,687	•	1,687	210,1		.	8/5	1,687	0	1,687	1,518		•	1 88	1,687	0	1,007
1.352	٥	•	902	2,254	0	2,254	1,108	0	0	739	1,847	0	1,847	1,108			739	1,847	0	1,847	1,662	0	0	8	1.847	0	1,047
1.176	0	•	784	1,960	0	1,960	983	0	•	843	1,606	0	1,606	98			. 43	1,606	0	1,606	1,445	0	•	161	1,606	0	T-DOM
1.352	0	0	902	2,254		2,254	1,108	0	0	739	1,847	•	1,847	1,108			, 738	1,847		1,847	1,662	0	0	8	1,847	0	1,547
1294	0	•	862	2,156	0	2,156	1,060	0	۰	707	1,767		1,767	1,060			707	1,767	0	1,767	1,590	0	0	177	1,767	0	1,767
1 235	0	0	823	2,068	0	2,058	1,012	0	•	675	1,687		1,687	1,012		• •	675	1,687	0	1,687	1,518	0	0	169	1,687	0	1,687
1389	•	0	8 82	2,254	0	2,264	1,108	0	0	739	1,847	0	1,847	1,108			739	1,847	0	1,847	1,682	0	0	3	1,847	0	1,847
1284	0	0	858	2,140	82	2,058	1,053	0	•	701	1,764	67	1,687	1,053	-		701	1,764	67	1,687	1,579	0	0	175	1,764	67	1,687
1245	0	0	897	2,242	88	2,156	1,103	0	0	736	1,838	71	1,767	1,183		• •	735	1,638	71	1,767	1,654	0	0	2 2	1,838	71	1,767
1245	0	0	897	2,242	88	2,156	1,103	0	o	736	1,838	71	1,767	1,103	-		735	1,838	71	L767	1.654	•	•	ē	1,838	71	1,767
1961	•	0	856	2,140	æ	2,068	1,053	0	0	701	1,764	67	1,687	1,053			701	1,754	67	1,687	1.579	•	0	175	1,764	67	1,687
15 489	•	0	10,327	25,816	338	25,480	12.695	0	0	8,464	21,159	276	20,883	12,695			8,484	21,159	276	20,889	19,041		0	2,118	21,169	278	20,883

TOTAL PAYROLL
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EXPENSE PAYROLL B/S OTHER OVERTIME LABOR MONTHLY AMOUNT PAYROLL INCREASE RATE BENEFITS RATE B/S OTHER CAPITAL DIRECT MONTHLY AMOUNT STANDBY TIME NUMBER OF WORK HOURS NUMBER OF WORK DAYS BU A&G OVERHEAD EXPENSE PAYROLL EXPENSE PAYROLL 27.78 1 0% 85% 15.45 10% 0% 15.28 3 3 3 333 333 ¥ 5 -2,667 103 2,670 287 0 2,869 115 2,984 298 0 2,596 104 2,700 270 0 0 2,430 1,698 1,698 .618 0 0 8 8 3 3000 3 FE 68 2,596 104 2,700 270 0 2,430 2,567 103 2,670 267 0 0 0 2,403 2,869 115 2,984 2,989 0 0 2,686 1,698 1,153 783 5 0 2 F 78000 88 194 AP 48 3,143 128 3,289 327 0 0 2,942 6,108 6,912 0 1,859 0 2,812 2,924 2,924 2,92 0 0 2,632 2,843 114 2,967 298 0 0 849 80008 800 10 ₽ i 60 ₽ 178 4,620 0 1,617 0 3,003 2,472 98 2,571 257 0 0 2,445 98 2,543 254 0 2,289 2,733 2,842 2,842 0 0 2,558 629 629 manfield ctm/sec MAY 5 5,108 204 5,312 0 1,859 2,812 112 2,924 292 0 0 2,632 9,269 9,269 327 0 0 2,942 2,843 114 2,957 296 0 0 0 2,681 827 879 327 314 878 176 178 2,719 109 2,828 0 2,545 2,689 109 2,797 280 0 0 2,517 3,006 9,126 313 0 2,813 4,586 6,081 0 1,778 3,303 8 0 0 1 8 j 68 7 1,141 2,869 115 2,984 298 0 0 2,686 2,567 103 2,670 267 0 0 2,403 4,864 4,851 1.698 3,153 2,596 104 2,700 270 0 2,430 573 0 2 99 Š ž e 2,812 112 2,924 292 2,632 3,143 128 8,289 327 0 0 2,942 2,843 114 2,967 296 0 2002 488 754 0 0 3 88 8 8 P 4,664 4,661 0 1,688 3,153 2,596 104 2,700 270 0 2,430 2,567 2,670 2,670 2,670 0 0 2,403 2,869 115 2,984 2,984 0 0 \$. . . \$ 546 8008 00°178 2,719 109 2,828 283 0 0 2,545 3,006 9,126 9,126 313 0 0 2,813 7,488 4,886 185 5,081 0 1,778 0 3,303 2,689 108 2,797 280 0 0 2.517 7,488 80028 NOV 178 2,719 109 2,828 283 0 2,689 108 2,797 280 0 0 2,517 3,006 8,126 313 0 0 2,813 1,778 1,778 1,778 2002 944 8 . . s 12 188 188 2,869 115 2,984 2,984 0 0 2,596 104 2,700 270 0 2,430 2,567 103 2,670 287 0 0 2,403 4,664 4,661 0 1,698 0 3,153 88 . . . 88 988

> 35,526 1,422 36,948 3,694 0

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9,245

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91,782 1,273 33,066 3,305

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67,741 2,310 60,051 0 21,018 0 38,033 TOTAL

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BASE PAY PEB HOUR
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BASE PAY PER HOUR
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TOTAL.	LABOB Employee Benefits	TOTAL LABOR	TOTAL B/S OTHER LABOR	LABOR EMPLOYEE BENEFITS	B/S OTHER RECAP	TOTAL BU A&G OVERHEAD LAE	EMPLOYEE BENEFITS	LABOR	BU A&G OVERHEAD RECAP	TOTAL CAPITAL DIRECT LABOI	LABOR EMPLOYEE BENEFITS	CAPITAL DIRECT RECAP	TOTAL EXPENSE LABOR	LABOR EMPLOYEE BENEFITS	EXPENSE RECAP
1 1	26		R LABOR	σ.	Ð	VERHEAD LAF	Œ		AD RECAP	DIRECT LABOI		RECAP	LABOR		•
11,684	9,499 2,185		0	• •		4,089	765	3,324		0	• •		7,595	6.175 1,420	JAN
11,684	9,499 2,186		0	00		4,089	765	3,324		0	• •		7,585	8,175 1,420	FEB
13,180	10,715 2,465		0	• •		4,814	823	3,751		0	• •		8,588	8,984 1,802	WAR
11,460	9,317 2,143		0	• •		4,011	750	3,261		0	0 0		7,449	6,0 56 1,383	APR
13,180	10,715 2,485		0	00		4,614	883	3,751		0	• •		8,568	8,984 1,802	MAY
12,606	10,249 2,367		0	• •		4,412	826	3,587		0	• •		8,194	6,862 1,532	N N
12,035	9,784 2,251		0	• •		4,212	788	3,424		0	• •		7,823	6,360 1,463	je
13,180	10,715 2,465		0	0 0		4,614	883	3,751		0	• •		8,568	6,984 1,602	AUG
12,035	9,784 2,251		0	• •		4,212	788	3,424		0	• •		7,823	6,360 1,463	SEP
12,729	10,349 2,380		0	• •		4,455	833	3,622		0	0 0		8.274	6.727 1.547	OCT
12,729	10,949 2,380		0			4,455	833	3,622		0	• •		B,274	8 <i>,727</i> 1.547	VOV
12,151	9,879 2,272		0			4.253	785	3,458		0			7,898	6,421 1,477	DEC
148,653	120,854 27,799		0			52,030	9,781	42.299		0	00		96,623	78,566 18,068	TOTAL

EXPENSE PAYROLL	BO CINDS	BAR CALIFORNIA CONTRACTOR	BILANCOVERUNA	CAPITAL DIRECT	TOTAL PAYBOLL	MONTH OF INCREASE	BASE PAY PER HOUR	EXPENSE PAYROLL	Bactube	BO ARG OVERNEAD	BILLAND CARBOT	CAPPIAL DIBECT	TOTAL PAYROLL	STANDBY TIME	EXPENSE PAYBOLL	B/9 OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PAYROLL	MONTHLY AMOUNT	OVERTIME LABOR	Number of Work Hours	NUMBER OF WORK DAYS	PAYROLL INCREASE RATE DENEFTIS BATE
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1,545		. 2	3	0	2,376	0	2,376	٥				,	0	•	°	0	0	0	0	•	į	168 ·	o 21	
1,691		9	2 .	•	2,602	0	2,602	ŀ			• •		•	•		٥	•	0	0	•	ļ	, ž	2	
1,470	,	36,	\$	•	2,262	0	2,262	0	6					•	ŀ	0	•	0	0	•	:		20	5
1,691			2 .	•	2,602	0	2,602	٥	6					•	0	٥	٥	•	0	٠	į	184	u	JKG Egs
1,618			? .	•	2,489	0	2,489	٥	6				9	•	o	0	•	0	0	•	•	176		wke East Region
1,545	,	. 2	3	0	2,376	٥	2,376	٥					9	•	0	۰	•		•	۰	i	≣ 2 8 `	7 21) Administr
1,691		, =	2 .	•	2,602	0	2,602	·	-				•	•	0	•	•	0	٥	•	į	<u> </u>	23	istration
1,545		. 2	3.	•	2,376	٥	2,376	°	9				•	•	0	0	•	•	٥	•	Ć	£ 4	, 21	,
1,683	-	. 6		.	2,589	100	2,489	°	6					0	0	0	0	0	a	•	2	178	: H	
1,683		. 6	} ,		2,589	100	2,489	٥	9					•	0	•	•	0	٥	۰	ç	176	:	
1,606		865	;	,	2,471	95	2,376	٥	-					•	0	•	0	0	0	•				
19,309	0	70297			29.706	295	29,411	0	0	•	۰		,	•	0	•	0	0	0	•	, CIA	2,080	260	

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LABOR RECAP				۶	5 x G	イス	O t						
EXPENSE RECAP	JAN	ega-	MAR	APR	MAY	Ñ	Ĕ	AUG	SEP	QŢ	VOV	DEC	TOTAL
Labor Emplotee benefits	13,000 2,990	13,000 2,990	14,391 3,309	12,505 2,876	14,381 3,308	13,757 3,1 64	13,233 3,044	14,493 3,333	13,233 3,044	14,027 3,228	14.027 3.228	13,388 3,079	163,425 37,588
TOTAL EXPENSE LABOR	15,990	15,990	17,689	15,381	17,689	16,821	18,277	17,828	16,277	17,253	17,253	16,487	201,013
CAPITAL DIRECT RECAP													
Labor Employee Bevefits	00		• •	• •	• •	0 0	• •		00		• •	• •	• •
TOTAL CAPITAL DIRECT LABOI	0	0	0	0	0	0	0	0	0	0	0	0	0
BU A&G OVERHEAD RECAP													
LABOR EMPLOYEE BENEFITS	4,333 897	4,333 987	4,794 1,103	4.169 959	4,794 1,103	4,585 1,055	4,411 1,015	4,831 1,111	4,411 1,015	4,875 1,075	4,875 1,975	4,463 1,026	54,474 12,631
TOTAL BU A&G OVERHEAD LAF	5,330	5,330	5,897	6,128	5,897	5,840	5,428	5,842	5,428	5,750	5,750	5,489	67,005
B/S OTHER RECAP													
LABOR EMPLOYEE BENEFITS	• •	• •	00		• •	0 0	• •	00			00	• •	• •
TOTAL B/S OTHER LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL LABOR													
LABOR EMPLOYEE BENEFITS	17,583 3,987	17,833 3,987	18,176 4,411	16,674 3,835	19,175 4,411	18, 942 4,219	17,844 4,069	19,924 4,444	17,644 4,069	18,702 4,301	18,702 4,301	17,851 4,105	217,899 50,119
TOTAL	21,320	21,320	23,506	20,509	23,586	22,561	21,703	23,768	21,703	23.003	23,003	21,958	269,018

	EXPENSE PAYBOLL	B/S OTHER	BU AGG OVERHEAD	DILANC CHECK	CAPITAL DISPOSIT	TOTAL PAYROLL	MONTH OF INCOPAGE			EXPENSE PAYROLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PAYROLL	MONTH OF INCREASE	BASE PAY PER HOUR	man strong rathout	PADENCE BYADOLL	B/S CYTURE	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PAYROLL		STANDBY TIME		EXPENSE PAYROLL	B/S OTHER	BU AAG OVERHEAD	CAPITAL DIRECT	TOTAL PAYROLL		MONTHLY AMOUNT	OVERTIME LABOR	NOMBER OF WORK HOURS		Number of Work Days	BENEFITS BATE	DAYDON INCOME
	}	3	25%		3	Ì	20.30	<u> </u>	1		3	77.72	9	ı	~	28.07	ı	§ 	8 ;	3	97		1		1		3	93,	9		ı							
	2,557	•	853		9,210		3,410		0.400	3 205	0	1,095	0	4,380	•	4,380	6	,	•	•	0	•		•		•	0	0	0	•		•	ş	168	-	2	23.00%	i
	2,557		853		0,410		3,410		3,400	300		1095	•	4,380	o !	4.380	•			.	0	0		•		•	•	•	•	•		•	ā	8	~	2		
	2801	0	934		3,735	٥	3,735		3./42	3	į	1247	o ;	4.989	ē :	4.797	°			> 1	0	0		•	ľ	•	0	0	0	0		•	MAR	Ē	ယ	12		
	2.436	0	812	0	8,248	0	3,248		3,253		. į	1084		4.338	187	171	٥			•	•	٥		•		•	•	•	•	0	•	•	APR	188	•	ğ		
	2.801	•	3 2	•	8,785	0	3,735		3,742		į	1 247		4 989	9 9	4 707	٥	0	•	• •	>	۰		•		•	•	0	0	0		•	WAY	6 2	u	ij	WKG &	
	2.680	•	893	•	3,573	0	3,573		3.579			į į		4 772	1,500	A RO	°		•			0		•	-	,	•	0	•	۰	•	-	JOR	176	6 3	Ħ	ast Kegic)
	2850	•	887	•	3,546	136	9,410		3,416				9	4 555	1,000		0	0	•		٠ د	۰		•	,		•	0	0	٥	,	>	ĮĮ.	168	7	**	WKG East Region Business	,
	2019	•	971	0	3,884	149	3,785		3,742	c	1,24/	;	, 108	281	. ig	i	°	0	•		•	0	,	•	·		5	0	0	۰	d	•	AUG	ğ		2		•
1,000	3000	•	887	0	3,546	136	9,410		3,418		1.139	}	500	175	4,380	Ì	٥	•	•	•			,	•	۰			•	0	٥	•	•	SEP	168		Ħ	Developmen	-
2,101	3	.	929		3,716	143	3,573		3,579	0	1,193		4,772	184	4,588	}	0	0	•	٥				•	°	ļ				٥	•		oct	176		12	7	-
101/7		.	929	0	3,716	7.5	3,573		3.579	٥	1,193	•	4,772	184	6,588		0	0		0		•	٩	•	°		•		•		•		YON	176		12		
600,2		. !	887	0	3,546	136	9,410		3,416	•	1,139	٥	4,555	175	4,380		0	•	0	•	-		٠	•	٥				.		•			5 8	;	2		
22.22			10.789	0	43,067	2	42,294		42,034	0	14,012	•	56,046	1.820	54,226		0	•	•	•	9		c		0	-		•		-	•		TOTAL	2,080		ŝ		

BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL FAYROLL
CAPTAL DIRECT
BU AAG OVERHEAD
BES OTHER
EXPENSE PAYROLL

94.54 94.93 94.93 JAN 168 1,190 1,358 1,358 0 1,089 5,184 6,184 1,296 0 4,190 168 4,958 0 1,089 3,269 ₩ 3 3 4 3 1,589 4,773 0 1,193 0 3,580 160 APR 1,150 1,150 1,038 3,112 18 S 178 178 j 168 √ A 184 4,358 4,358 1,089 10 176 OCT 178 NOV 1,389 176 4,565 0 1,141 0 3,424 12 168 DEC 1,190 1,358 1,358 0 1,089

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

NUMBER OF WORK HOURS NUMBER OF WORK DAYS PAYROLL INCREASE RATE BENEFITS RATE

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Last Consolidated 10/1208 4:50 PM

LABOR BECAP

EXPENSE BECAP	JAN	Æ	MAR	APR	MAY	NOL	ĴUL	AUG	SEP	OCT	VOV	DEC	TOTAL
LABOR EMPLOYRE BENEFITS	132,452 30,464	132,561 30,489	144,419 33,217	127,169 29,249	145,041 33,359	139,557 32,097	133,871 30,791	145,940 33,566	134,726 30,987	141,183 32,472	141,183 32,472	135,916 31,259	1,654,018 380,422
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 RECAP													
LABOR EMPLOYEE BENEFITS	28,456 6,544	28,466 6,547	91,267 7,191	27,324 6,285	31,451 7,234	30,115 6,927	28,754 6,613	31,494 7,244	28,933 6,655	30,556 7,028	30,556 7,028	29,196 6,715	856,568 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	438,579
BU A&G OVERHEAD RECAP													
LABOR EMPLOYEB BENEFITS	16,262 3,741	16.262 3,741	17,893 4,115	15,567 3,581	17.913 4,120	17,346 3,990	16,674 3,836	18,272 4,203	16,748 3,853	17,636 4,056	17,636 4,056	16,835 3,872	205,044 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
B/S OTHER RECAP													
LABOR EMPLOYEE BENEFITS	11,513 2,648	11,515 2,648	12,712 2,924	11,124 2,559	12,771 2,937	12,236 2,815	11,692 2,689	12,780 2,940	11,746 2,702	12,364 2,843	12,364 2,843	11,823 2,719	144,640 33,267
TOTAL B/S 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 EMPLOYEE BENEFITS	188,683 43,397	188,804 43,425	206,291 47,447	181,184 41,674	207,176 47,650	199,254 45,829	190,991 43,929	208,486 47,953	192,153 44,197	201,739 46,899	201,739 46,899	193,770 44,565	2,360,270 542,864
TOTAL	232,080	232,229	253,738	222,858	254,826	245,083	234,920	234,920 256,439 236,350	236,350	248,138	248,138	238,335 2,903,134	2,903,134

TOTAL PAYROLL
CAPITAL DIRECT
BU AAG OVERHEAD
BS OTHER
EXPENSE PAYROLL STANDBY TIME OVERTIME LABOR MONTHLY AMOUNT NUMBER OF WORK HOURS NUMBER OF WORK DAYS PATROLL INCHEASE RATE
BENEFITS RATE

2 168 FEB

4.00% 23.00%

Bowling Green Operations

TOTAL PAYROLL
CAPITAL DIRECT
BU AAG OVERHEAD
BAS OTHER
EXPENSE PAYROLL

	C 93	
	BASE PAY PER HOUR MONTH OF INCREASE TOTAL PAYROLL CAPITAL DIRECT BU AAO OVERHEAD ESE OTHER	5 4 4 6 9

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

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1,540	1248	-	,0/0	1070	•	3,116	•	9,110	•			3,286			1 780	•	5,055	•	0,000	A 085			0	0	0		>	۰		•			6	0	0	•	. 5		100	ŀ	FEB	88	N
1,420	1	•	2,130			3,550	137	8,413	•			3,599		1,838	·	0	5,537		5,587	•			0	0	0	0				•			18	0	0	•	100		100		MAR	1	ω
1,235			1,852	-	, ,,,,,	3 087	1	2,968			3,153	3120	•	1.685			4814	•	4,814				•	•	0	0	•	,		•		100	ŝ		•	0	100		100		APR	160	•
1,420	,		2,130	٥	9000	9 650	137	3,413			3,388	3 500	•	1,938	0	o,ooi	5 597	•	5,537			l _o	, ,	•	•	0	0		•	•		ĕ		.	5	•	100		100		WAY	É	.
1,359	-	, !	2037	•	3,396	101	1	3.265			3,580		•	1,928	0	end'e	212	2 1	5.296			°			•	0	•		•	•		ē				0	100		100	į		; •	3 3
1.296	-		1045	•	3,241	Š	41.16	3			3,417		, ,	1.840	0	5,257	202	0,000	* 055			٥	0			5	0		•			ī96	٥	. 0			198	;		e c l	1 58	; ~	
1,420	•	2,130	•	•	3,550	137	3,418				3,743	0	1,013	3014	0	5,758	221	0,007				0	•	0			0		•			100	0	0	-	. 5	i	100	•	AUG	Ē	æ	
1296	•	1,945	•		3.241	125	3,116				3.417	٥	1,840	;	•	5,257	202	5,055				٥	0	•	0				•			8	0	0	•	100		100		SEP	168	6	22
1 250	>	2,037	0	96040	3 700	3	3,265			0,000	3 690	•	1,928		9000	5.509	212	5,296				ا د	9	•	0	0		•	-			13	•	0	0	100		100			176		22
0	, !	2.037	0	8,296		9	3.265			3,580		•	1,928	•	Buc'e	200	3 1	5.296				,	•	•	0	•		٠	•		150	3		.	•	100		100		YON	176	=	ß
	,,940	10/4	0	3,241	125	9110	3116			3,417			 B45	•	5,257	202	Gonfo	× 26			l	0		> 0	-	0		•			ĕ	0				100		100		NOV DEC TOTAL	, .	;	*
0	826,62	3	-	39,882	1,298	*00,00				41,632		014,23	33410	•	64,050	1,463	62,587				0	0	0	• <		0		0			1,200	0	•	. 6	100	1 900	į	1.200	i	TOTAL	3	280	3

BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYROLL
CAPTAL DIRECT
BU A&G OVERHEAD
BS OTHER
EXPENSE PAYROLL NUMBER OF WORK HOURS Number of Work Days PAYROLL INCREASE BATE BENEFITS RATE 176 176

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

PAYROLL INCREASE RATE
BENEFITS RATE
NUMBER OF WORK DAYS

4.00% 23.00%

NUMBER OF WORK HOURS
OVERTIME LABOR
MONTHLY AMOUNT

TOTAL PAYBOLL
CAPITAL DIRECT
BU A&G OVERHEAD
RS OTHER
EXPENSE PAYBOLL

STANDBY TIME

TOTAL PAYBOLL
CAPITAL DIRECT
BU A&G OVERHEAD
BYS OTHER
EXPENSE PAYBOLL

BASE PAY PER HOUB
MONTH OF INCREASE
TOTAL PAYBOLL
CAPITAL DIRECT
BU AAG OVERHEAD
BES OTHER
EXPENSE PAYROLL

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

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2.266	۰	22		2,010		2,518	4,000	3 880	, , ,		4,440		4,440		3.456	a	. 0		3,456	3,456	6,790	3706	Ē	0	155	3,108	į	8	_
2,266	۰	252		2,010	0	2,518	2,000	900	,,554		4,440	o	4,440		3,456	0			3,456	3,456	7,730	2 700	155	0	155	8,108	Ö	188	N
2,482	•	276		2,758	0	2,758	3,161		1,702	٥	4,883	0	4,863		3,456	0	0	•	3,456	3,456	96/7	3 700	<u> </u>	0	155	3,108	2	194	ω
2,245		249	٥	2,494	98	2,398	2,749		1,480		4,229	0	4,229		3,456	•	0	0	3,456	3,456	2/98		ŝ.	.	155	3,108	PH	1 88	•
2.581		287	0	2,868	110	2,758	3,161	٥	1.702		4,863	0	4,863		3,456	0	•	•	8,456	3,456	2,788		ź,	- i	,	3,108	MAT	Ē	un
2,470	0	274	•	2,744	106	2,638	3,024	٥	1,628	•	4,652	0	4,652		3,456	•	•	٥	8,456	3,456	2,798	195	į,	s (3,108	3,108	9	176	on.
2,357	0	262	0	2,619	101	2,518	3,002	٥	1,618	0	4,618	178	4,440		3,456	0	0	•	3,456	3,486	2,798	8		.	3,108	3,108	Jul	£	7
2.581	•	297	0	2,868	110	2,758	3,288	0	1,770	۰	5,058	195	4,863		3,456	•	0	0	3,456	3,456	2,798	155		. 5	3,108	3,108	AUG	Ž	-
2.357	0	262	0	2,619	101	2,518	3,002	0	1,616	•	4,618	178	4,440		3,456	0	0	•	3,456	8,450	2.798	155		, 159	3,108	3,108	SEP	8	•
3470	0	27.4	•	2,744	706	2,638	3,145	٥	1,693	•	4,838	186	4,652		3.456	0	0	•	3,456	3,458	2,798	155	0	. 55	3,108	8,108		176	
3430	5	274	•	2,744	5	2,638	3,145	0	1,693	•	4,838	18 6	4,652		3.456	0	0	0	3,456	3,456 3,456 41,472	2,798	155	0	155	3,108	3,108	NOV	176	:
7967	.	25 25	0	2,619	<u>5</u>	2.518	3,002	0	1,616	•	4,618	178	4,440		3.456	0	0	0	3,456	3,466	2,798	155	0	35	3,108	3,108	DEC	168 E	;
3	, i	3211	0	82,116	937	31.179	38.451	0	19,624	•	56,075	1.101	54.974	71,712	41 479		0 1		41,472	41,472	33,578	1,860	•	1.860	37,296	87,296	TOTAL	2,080	404

BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYROLL
CAPITAL DIRECT
BU AAG OVERHEAD
BYS OTHER
EXPENSE PAYROLL 20.78 8 115% 9%

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

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

1	3	38	10%		-	19.03				\$	1	1 5	•	ľ	p (20.74				97	10%	9%		5	11.52			1	98	10%	0%		<u>.</u>	12.08
2,992	0	•	333	3,325	128	3,197			2,965	•	•	523	8,488		3,400	•			1,741	0	194	0	1,935	0	1,935			1,826	0	203	0	2,029	0	9 700
2.992	0	0	23	3,325	28	3,197			2,965	٥	0	523	3,488	0	8,488				1741	-	9	o	1,935	0	1,935			1.826	0	203	0	2,029	2,029	
3,278		. 5	36.	3.649	5	3,502			3 247	•	•	573	3,820	•	8,820			ane.			9 5	.	2.120	ء ا د	2 120		5,00	301	0	222		2.223	2,223	
2.850	• •	317	2,167	122	0,040			2,50,4		.	5	498	3,322	•	3,322			1.659		10.4	÷ .	,	1 849	1,040			1.740		- 8	ź.	į	1 022	1,933	
3,278		364	3,642	145	3,502	•		3,247	6			573	068.5		3.820			1,908	0	212		2,120		2,120	!		2,081		. 2	} _	211.2	89	2,223	
3,135	0	348	3,483	134	3,349			3,106	0		ž	0,034	200	5004				1,825	•	203	•	2,028	0	2,028			1.990	0	221		2,211	85	2,126	
2,992	0	g	3,325	128	3,197			2,965	0	0	523	3,488	0	3,488	•			1741	0	192	0	1,935	۰	1,935			1,899	•	211	0	2,110	81	2,029	
3.278	o :	200	3,642	5	3.502			3.377	0	0	596	3,973	153	3,820			ove.	i	ا د	210	0	2,120	•	2,120			2.081	0	23	•	2,912	89	2 224	
2,992	. 2	3 10	3.395	192,0	9 197		0.004	381	•	0	<u>.</u>	3,628	140	3,488			1,741		. 4	: .	, i	1 935	-	1 035		1,000	1 800	. :	211	0	2110	81 81		
3.135							3,230				5	3.800	140	8.654			1.898	0	211	q	2,109		2,028			1,990	0	2	3	1,41	200	2,126		
0 9,135	348	3,483	134	3,349			3,230	0	۰	5/0	3,000	146	0,634	9 67			1,898	•	211	0	2,109	2	2,028			1.990		23	٠.	2,21	92	2,12		
2,992	333	3,325	128	3,197			3.084	0	•	544	3,628	148	3,488				1811	•	201	•	2,012	77	1,938			1,89		21		2,11		3 2,02		į
0 0 0 0 0 0 3,135 2,992 37,049	4,118	41.186	1.584	39,582			37,321	•	0	6,585	43,906	725	43,181			877/12	2 2	, ,	2 400		24,201	239	23,962			23,223	٠	1 2.579	•	25,802	678	9 25,126		Š

BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYROLL
CAPITAL DIRECT
BU AMO OVERHEAD
BYS OTHER
EXPENSE PAYROLL

NUMBER OF WORK HOURS NUMBER OF WORK DAYS

¥ 8 ~

168 FEB

164 AR

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176 871

15 18 7 18 18 7

A 104

SEP 9

10 176 OCT

178 178

12 DEC

PAYROLL INCREASE RATE BENEFITS RATE

4.00% 23.00%

BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYROLL
CAPITAL DIRECT
BU A&G OVERHEAD
B/S OTHER
EXPENSE PAYROLL NUMBER OF WORK HOURS NUMBER OF WORK DAYS PAYROLL INCREASE RATE
BENEFITS RATE

4.00% 23.00%

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

18.12 10 65% 95, 17.86 1 9% 9% 15.37 1 85% 9% ¥ 188 3,044 1,979 609 2,987 119 3,086 154 0 2,778 3,357 134 3,491 2,269 698 2,987 1119 3,086 154 0 0 154 2,778 3,044 0 3,044 1,979 609 2,587 102 2,685 1,745 0 537 # 3 3 4 3 3 3,676 3,823 3,823 2,485 2,485 573 3,334 3,334 2,187 667 3,249 130 3,379 169 0 169 2,828 113 2,941 1,912 0 588 ₽ ig • 3.197 129 3.325 2.161 0 665 2,899 2,899 1,884 0 580 2,826 113 2,939 147 0 147 2,645 2,459 98 2,557 1,662 0 511 184 MAY 3,676 147 3,823 3,823 2,485 0 765 3,334 2,167 2,167 500 3,249 130 3,379 169 3,041 2,528 113 2,941 1,912 0 588 176 176 3,516 141 3,657 2,377 2,377 3,189 3,189 2,073 638 3,108 124 3,232 162 0 182 2,908 2,705 108 2,813 1,829 0 563 ž 88 7 3,491 3,491 2,269 698 3,044 3,044 1,979 609 2,967 119 3,086 154 0 0 2,582 2,685 1,745 1,745 A 2 0 3,878 147 3,823 2,485 0 785 3,334 3,334 2,167 0 867 3,249 130 3,379 169 169 3,041 169 9 3,357 134 3,491 2,269 698 3,044 3,044 1,979 0 609 2,987 3,086 154 154 2,778 2,585 2,685 1,745 10 176 OCT 3,516 141 3,657 2,377 0 731 3,189 128 3,317 2,156 0 663 3,108 124 8,232 162 0 162 2,908 2,705 2,813 1,829 0 563 NOV 176 3,51d 141 3,657 2,377 2,377 731 3,189 128 3,317 2,156 663 3,108 124 8,232 162 162 2,908 2,705 2,613 2,613 1,829 0 563 DEC 12 3,357 134 3,491 2,269 698 3,044 122 3,166 2,058 633 2,967 119 3,086 154 2,778 2,582 103 2,885 1,745 0 537 11,568 1,562 43,220 28,092 0 8,643 6,485

37,590 378 38,068 24,744 0 7,514 5,710

36,783 1,470 38,203 1,910 0 1,910 34,383

31,970 1,278 33,248 21,610 0 6,649 4,987

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

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

NUMBER OF WORK DAYS PAYROLL INCREASE BATE BENEFITS RATE

4.00%

NUMBER OF WORK HOURS

¥ ã -

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

2,896 1,883 1,883

2,518 0 2,518 1,637 0 504

2,896 2,896 1,883 0 579

2,770 2,770 1,801 0 554

2,896 2,896 1,883 0 579

2,770 111 2,881 1.873 0 576

2,770 111 2,881 1,873 0 576

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

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

BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYROLL
CAPITAL DIRECT
BU AAG OVERHEAD
B/S OTHER
EXPENSE PAYBOLL

45%			12.85	ı	1	900	3	65%	ł	ï		1	ı	20%	1 9	3		ŀ	17.98
971	2,159		2,159	203	102	3	•	1,598	1,459	5	2364		Ŷ	504			1 1021	100	3,021
971	2,159	•	2,159	309	264	3	0	1,598	2,459	5	2,364		ģ	501		,380,	0,021	1001	3,021
1,107	2,459	95	2,364	404	REC	ŝ	•	1,750	2,693	Ę.	2,589		496	662	0	2,150	3,308		8,308
962	2,138	823	2,066	351	888	; .,	0	1,522	2,841	8	2,251		432	575	0	1,870	2,877	6	2,877
1,107	2,459	95	2,364	\$	820	} ,	•	1,750	2,693	101	2,589		496	662	•	2,150	3,308	o	8,208
1,058	2,352	8	2,262	386	515	: .	•	1,674	2,575	3	2,476		474	633	•	2,057	3,184	0	8,164
1,010	2,245	86	2,159	369	492	i.,	•	1,598	2,459	95	2,364		454	604	•	1,963	3,021	0	3,021
1,107	2,459	93	2,364	404	539	: (•	1.750	2,693	īĝ.	2,589		198	662	0	2,150	3,308	0	3,308
1.010	2,245	88	2,159	369	492	•	>	1,598	2,459	95	2,364		472	628	٥	2,042	3,142	121	3,021
1.058	2,352	8	2,262	386	515	c	•	1.674	2,575	99	2,476		494	658	0	2,139	8,291	127	3,164
1 058	2,352	8	2.262	386	515	•	, ;	1.874	2,575	8	2,476		494	658	0	2,139	3,291	127	3,164
101	2.245	8	2.169	369	492	c		1.598	2,459	9	2,364		472	628	0	2,042	3,142	121	3,021
13 17 17	27.623	20	26.729	4,566	8,090	٥		10 784	30,440	1.174	29,266		5,688	7.578	0	24,628	37,894	496	37,398

19 22 0

APR 68

CT 176

178 178

12 188 DEC

TOTAL

NUMBER OF WORK DAYS	PAYROLL INCREASE RATE BENEFITS RATE	
- B	4.00% 23.00%	

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

BASE PAY PER HOUR
MON'II OF INCREASE
TOTAL PAYROLL
CAPITAL DIRECT
BU AAG OVERHEAD
BS OTHER

EXPENSE PAYROLL

BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYBOLL
CAPITAL DIRECT
BU AGG OVERHEAD
RS OTHER
EXPENSE PAYROLL

BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYROLL
CAPTTAL DIRECT
BU AAG OVERHEAD
BAS OTHER
EXPENSE PAYROLL

	2	8.1	ij	20	ž	2	12	ž		12	Ħ	22	286
	-	N	ı	•	UA.	œ	7	æ			±		
	88	168	Ť	160	182	176	168	Ē	168	176	176		2,080
	JAN	FEB	RAR	APR	МАУ	JUN	Ę	AUG	SEP	oc _T	YON	DEC	TOTAL
10.07	3,036	3,086	3,325	2,891	3,325	3,180	3,036	3,325	3,036	3,180	3,180	3,036	87,586
	٥	121	133	116	133	127	121	158	121	127	127	121	1,380
	3,036	3,157	3,458	3,007	3,458	8,307	8,157	3,458	2,157	8,307	3,307	8,157	38,966
93	243	253	277	241	277	265	253	277	253	265	265	253	3,122
3	•	0	0	0	0	0	0	0	•	•	•	0	0
75	61	23	69	8	69	68	23	8	æ	86	88	83	778
ı	2,732	2,841	3,112	2,706	3,112	2,976	2.841	3,112	2,841	2,976	2,976	2,841	35,068
17.89	3,006	3,008	8,292	2,862	3,292	3,149	3,006	3,292	3,006	3,149	3,149	3,006	37.211
-	120	120	132	114	132	126	120	132	28	126	28	120	1.488
	3,126	3,126	3,424	2,976	3,424	3,275	3,126	3,424	8,126	3,275	3,275	3,126	38,699
95	250	250	274	238	274	262	250	274	250	262	282	250	3,096
97,	•	•	0	0	•	0	0	0	0	0	0	0	0
;# 	83	83	68	60	88	65	83	68	23	65	65	8	774
1	2,813	2,813	3,082	2,678	3,082	2,948	2,613	3,082	2,813	2,948	2,948	2.813	34,829
14.10	2,369	2,369	2,594	2,256	2,594	2,482	2,369	2,594	2,369	2,482	2,482	2.369	29,328
13	0	0	٥	0	0	0	0	0	0	0	•	8	
	2,369	2,369	2,594	2,256	2,694	2,482	2,369	2,594	2,369	2,482	2,482	2,464	29,423
3	•	۰	0	0	0	•	•	•	0	•	0	•	•
3	٥	•	•	•	0	0	•	0	0	•	0	0	٥
93	0	0	0	0	0		0	0	•	0	0	0	
ı	2.369	2,369	2,594	2.256	2,594	2,482	2,369	2,594	2,369	2,482	482 2,482 2,484 29,423	2,464	29,423
18.44	2,762	2,762	3,025	2,630	8,025	2,893	2,762	3,025	2,762	2,893	2,893	2,762	84,195
<u>ដ</u>	0	0	0	0	•	•	٥	0	0	0	0	110	110
	2,762	2,762	8,025	2,630	8,025	2,893	2,763	8,025	2,762	2,893	2,893	2,872	34,305
3	0	•	•	۰	•	0	۰	0	0	•	•	0	0
93	0	0	0	•	0	•	٥	•	0	0	•	0	•
3	0	0	٥	0	0	0	٥	0	0	0	٥	0	0
ı	2,762	2,762	3,025	2,630	3,025	2,893	2,762	3,025	2,762	2,893	2,893	2,872	34,305

BENEFITS RATE			2	ŀ	3	:	3	2	:	•	ì		3
NUMBER OF WORK DAYS		. #	. 21		8	. #	. 13	7 21	2	o 21	5		:
NUMBER OF WORK HOURS		1 2 2	168	<u> </u>	160 ~	# •	176	168		168	176		178
		JAN	FEB	WAR	APR	WAY	KÜĞ	Ē	AUG	\$EP	oct	-	Q
BASE PAY PER HOUR	16.36	2,748	2,748	3,010	2,618	3,010	2,879	2,748	3,010	2.748	2,879		2.879
MONTH OF INCREASE	ĕ	•	0	0	0	0	0	0	0	٥	115		115
TOTAL PAYBOLL	i	2,748	2,748	3,010	2,618	3,010	2,879	2,748	3,010	2,748	2,994		2,994
CAPITAL DIRECT	93	220	220	241	209	241	230	220	241	220	240		240
BU A&G OVERHEAD	9	•	•	0	0	0	0	0	0	•	0		0
B/S OTTIEB	2%	55	5.5	80	52	80	æ	æ	60	55	8		8
EXPENSE PAYROLL	ı	2,473	2,473	2,709	2,357	2,709	2,591	2,473	2,709	2,473	2,694	-	2,694
MONTH OF INCREASE	A 1		0	4	0014	,,,,	2 6		2 2	A C	0404		2 2
TOTAL PAYBOLL	ĺ	2,236	2,236	2,449	2,130	2,449	2,437	2,325	2,547	2,325	2,437		2,437
CAPITAL DIRECT	3	179	179	198	170	198	3	186	204	186	1 8		3
BU A&G OVERHEAD	93	0	0	0	0	•	•	0	•	0	٥		•
B/S OTHER	*	45	45	49	43	19	49	47	51	47	49		49
EXPENSE PAYROLL	ł	2.012	2,012	2,204	1,917	2,204	2,193	2,092	2,292	2,092	2,193		2,193
Base pay per hour	16.91	2,673	2,673	2,927	2,546	2,927	2,800	2,679	2,927	2,678	2,800		2,800
Month of inchease	5	0	0	0	0	0	0	0	0	0			0
TOTAL PAYROLL		2,673	2,673	2,927	2,546	2,927	2,800	2,673	2,927	2,673	2,800		2,800
CAPITAL DIRECT	33	214	214	2	204	234	224	214	234	214	224		224
BU A&G OVERHEAD	0%	0			•					•	0		0
B/S OTHER	*	ន	53	59	51	59	88	SS	59	S	56		86
EXPENSE PAYROLL	1	2,406	2,406	2.634	2.291	2.834	2,520	2,406	2,634	2.406	2.520	Ī	2,520
BASE PAY PER HOUR	13.08	2,197	2,197	2,407	2,093	2,407	2,302	2,197	2,407	2,197	2,302		2,302
MONTH OF INCREASE	•	0	0	0	0	0	2 2	2007	36	88	3		22
TOTAL PAYROLL		2,197	2,197	2,407	2,093	2,407	2,394	2,285	2,503	2,285	2,394		2,394
CAPITAL DIRECT	93	178	176	1	167	193	192	183	200	183	192		192 22
BU A&G OVERHEAD	93	•	0	•	۰	0	•	0	0	0	٥		٥
B/S OTHER	¥	44	4	*	ద	48	48	46	56	46	48		8
EXPENSE PAYROLL		1,977	1,977	2,166	1,884	2.166	2,154	2,056	2.253	2,056	2154		215

23.00%

NUMBER OF WORK HOURS NUMBER OF WORK DAYS

168 1

FEB 2

160 APR

184 184

178 JUN

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8 € œ

176 176

176 NOV

12 168 DEC

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

EXPENSE PAYROLL

BASE PAY PER HOUR
MONTIL OF INCREASE
TOTAL PAYROLL
CAPITAL DIRECT
BU AAG OVERHELD
B/S OTHER
EXPENSE PAYROLL

24.83

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

18,598 10% 9% 3 3 3

BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYROLL
CAPITAL DIRECT
BU AAG OVERHEAD
BY SOTHER
EXPENSE PAYROLL

3,635 3,635		0	681	4,543	175	4,368	2,950 2,950	173	•	347	3,470	5 8	3,337	2,594 2,594						
3,469	217	0	651	4.337	167	4,170	2,815	166	0	331	3,312	127	3,185	2,477	55	0	220	2,752	106	
3,801	237	0	712	4,750	183	4,587	3,085	181	0	363	3,629	18	3,489	2,713	8	0	241	3,014	116	
3,469	217	0	651	4,337	167	4,170	2,815	166	٥	33	3,312	127	3,185	2,477	55	0	220	2,752	106	
3,635	227	0	681	4,543	175	4,368	2,950	173	0	347	3,470	133	3,387	2,594	88	0	23	2,883	===	
1,00,0	297	0	712	4,750	183	4,567	3,085	181	•	363	3,629	140	3,489	2,713	8	0	241	3,014	116	
3,303	207	0	620	4,130	159	3,971	2,682	158	0	315	3,156	121	3,034	2,359	×	0	210	2,621	61	
3,001	237	0	712	4,750	183	4,567	3,085	181	0	383	3,629	140	3,489	2.713	8	0	241	3,014	116	
3,400	217		651	4,337	167	4,170	2.815	186	0	331	3,312	127	8,185	2,477	æ		220	2,752	ŝ	
0,700	217		651	4,337	167	4,170	2,815	186		1	3,312	127	3,185	2,477	55		220	2,752	106	

ı	¥	3	38		<u>.</u>	16.37
2,323	52	0	207	2,582	•	2,582
2,323	£	0	207	2,682	•	2,582
2.545	57	•	226	2,828	0	2,828
2,301	51	0	205	2,557	98	2,459
2,847	59	•	235	2,941	113	2,828
2,532	56	•	225	2,813	108	2,705
2,416	54	0	215	2,685	103	2,582
2,647	ş	0	235	2,941	13	2,828
2,416	ž	0	215	2,685	នី	2,582
2,532	8	•	23	2,813	2	2,705
2.532	\$	0	225	2,813	2	2,706
2,416	Ž.	0	215	2,685	3	2,582
29,632	680	0	2,635	32,927	957	31,970

EXPENSE PAYROLL	The Country of the Co	BAS OTTIER	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PAYROLL	MONTH OF INCREASE	BASE PAY PER HOUR	SERVICE SPECIALIST	EXPENSE PAIROLL	RSOTHER	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PAYROLL	MONTH OF INCREASE	BASE PAY PER HOUR	CONST. OPERATOR	VACANT	EXPENSE PAYROLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PAYROLL	MONTH OF INCREASE	BASE PAY PER HOUB	EXPENSE PAYROLL	B/S OTHER	BU AAG OVERHEAD	CAPITAL DIRECT	TOTAL PAYBOLL	MONTH OF INCREASE	BASE PAY PER HOUR	NUMBER OF WORK HOURS		NUMBER OF WORK DAYS	PAYBOLL INCREASE BATE BENEFTIS BATE
ı		ğ	98	98		• 	16.43		1	20%	3	65%			12.85		1	1	3 3	9,50	0%		12	15.83	1	¾ 	3	93		15	15.68				
2,499		ŝ	0	222	2,777	0	2,777		324	8		1,403	2,159		2,169			2,659	0	0	٥	2,659	0	2,659	2,370	S3	•	211	2,634	0	2,634	JAN 168	-	2	4.00% 23.00%
2,499		s	•	222	2,777	0	2,777		32.4	432		1,403	2,159	٥	2,159			2.659	0	•	٥	2,659	0	2,659	2,370	SS	0	21	2,634	0	2,634	FEB 168	N	2	
2,738		2	0	243	3,042	٥	3,042		354	473		1,537	2,364	o	2,384			2,913	o	0	0	2,918	0	2,913	2,596	88	0	231	2,885	0	2,885	NAR 184	u	12	
2,380		3	•	212	2,645	0	2,845		BOE.	411		1,336	2,056	0	2,056			2,533	0	0	•	2,533	0	2,533	2,258	8	0	201	2,509	٥	2,509	APR S	•	29	
2,738		2	0	243	3,042	0	3,042		354	173	ه آ	1,537	2,364	0	2,384			2.913	0	0	0	2,918		2,913	2,598	58	٥	231	2,885	0	2,885	HAY	U	u	
2,618		8	0	2353	2,909	0	2,909		340	152	٥	1,470	2,262	0	2,262			2,786	0	0	0	2,786	0	2,786	2,484	55	0	221	2,760	0	2,760	JUN 178	on.	13	
2,499		86	0	22	2,777	0	2,777		324	432		1,403	2,159	0	2,159			2,659	0	•	0	2,659	0	2,659	2,370	53	0	211	2,634	o	2,634	Ę ą	7	22	
2,738		2	•	243	3,042	•	3,042		354	4/3	i	1,537	2,364	0	2,364			2,913	0	0	٥	2,918	0	2,913	2,596	58	0	231	2,885	0	2,885	AUG E	a	22	
2,599	İ						2,777		33/	149		1,459	2,245	86	2,159			2,659	0	•	•	2,659	0	2,659	2,370	S	0	21	2,634	•	2,634	SEP 168	6	*	
2.722		2	•	242	3,025	116	2,909		J.S.	470		1,529	2,352	90	2,262			2,786	0	•	0	2,786	o	2,786	2,484	ន	•	23	2,760	0	2,760	OCT 178	ō	Ħ	
2,722	9.	2	0	242	8,025	118	2,509		353	470		1,529	2,352	8	2,262			2,786	0	•	•	2,786	٥	2,786	2,484	55	٥	23	2,760	۰	2,760	NOV	==	13	
2,599		£	0	231	2,888	Ξ	2,777		33/	449		1,459	2,245	88	2,159			2,765	0	•	•	2,765	106	2,659	2,465	55	0	219	2,739	105	2,634	0EC		22	
31,350		700	0	2,786	34,836	124	34,382		4,062	5,416		17,802	27,080	352	26,728			33,032	0	0	0	33,032	106	32,926	29,443	656	0	2,620	32,719	105	32,614	2,080 TOTAL		260	

VACANT

METER BEADER

BASE PAY PER HOUR

MONTH OF INCREASE

TOTAL PAYROLL

CAPTAL DIRECT

BU AAG OVERHEAD

BY OTHER

EXPENSE PAYROLL VACANT

METER BEADER
BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYROLL
CAPTAL DIRECT
BU AGG OVERHEAD
BY OTHER
EXPENSE PAYROLL VACANT
OPERATIONS SUPERIVISOR
BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYROLL
CAPITAL DIRECT
BU AMO OVERHEAD
BES OTHER Number of Work Days NUMBER OF WORK HOURS EXPENSE PAYROLL

PAYROLL INCREASE BATE
BENEFITS RATE

4.00%

i	3	9	1	ì	1	9.38	1	ş 	3	3 5	ł	ľ	9.50		ı	ļ	3	35%	93		•	26.91						
1,576	°	•		1,0/6	1 270	1,576	1,576					1.576	1,5/6	•	1	2 823	•	1,582	0	4,521	•	4,521		JAN	168	_	. 21	23.00%
1,576	0	۰		1,5/6	1	1,576	1,576				1,076		1,576	į	-,500	2 070	•	1,582	•	4,521	0	4,521		FEB	168	N		
1,726	0	0	٥	1,728		1,726	1.726				1,726		1,726		3,4,10	3310		1,733	•	4,951	•	4,951		HAR	Ē	u		
1.501	0	•	•	1,501		1,501	1,501	0			1061	٥	1,501		66,12	3780	· ·	1.507	0	4,306	•	4,306		APR	160	•	8	
1,726		•	•	1,726		1,726	1,726	•			1,728	0	1,726		0120	326	,	1,733	•	4,951	•	4,951		MAY	ź	ţ,	Ħ	
1,651	0	0	0	1,651	-	1,651	1,651	•			1,651	0	1,651		3,076	3000		1.658	•	4,786	-	4,736		5	176	d 3	n	
1,576	0	•	٥	1,578	0	1,576	1,576	0	•	0	1,576	0	1,576		KCR.7			1583		4.521	•	4,521	į	Ē	168	7	21	
1.726	•	•	•	1,726		1,726	1,726		•	0	1,726	0	1,728		3,218			7	0 ;	4951		4.951	}	5	Ē	.	23	
1.639	0	0	•	1,639	23	1,576	1,639	0	•	•	1,639	23	1,576		3,056	0	,040	100	- i	4 709	1	4 591	ţ	'n	8	40	22	
1717	0	0	•	1,717	88	1,651	1,717	0	0	0	1,717	8	1,651		3,201	0	1.724		,	681	1	795			176		11	
1717	0	0	•	1,717	66	1,661	1,717	0	•	0	1,717	66	1,651		3,201	0	1,/24		2	189	4,100	1776	HOW DEG TOTAL		176	=	Ħ	
1 830	.	0	0	1,639	23	1,576	1,639	•	0	0	1,639	23	1,576		3,056	0	1,646	;	4,702	181	****		DEC.	3 8	ž i	2	21	
10.750		•		19,768	258	19,510	19,768	0	•	0	19,768	258	19,510		36,863	0	19,850		56,718	740	00,500		TOTAL	2,000,	3 0 0		260	

NATES 1	PAYROLL INCREASE RATE BENEFITS RATE		4.00% 23.00%				<u>ق</u>	asgo w	Slasgow Ctm/Sec	E					
	TIMBER OF WORK DAYS		Ħ	#	Ħ	8	8	11	21	13	21	22	12	21	260
NAME 168 168 168 168 168 168 168 178	CHIER OF HOME PARTY							œ	7	œ	9	6	=	12	
	Umber of Work Hours		JAN 168	FEB	184 MAR	APR 160	184 MAY	178	JUL 158	AUG 184	SEP 168	178 OCT	176 NOV	DEC	2,080 TOTAL
	Vertime Labor							3	5	3	•	5	9	9 10	10 990
Common C	ONTHLY AMOUNT		910	910	910	910	914	910	•10	970	9 8 6	•10	***		10000
Column C	TOTAL PAYBOLL	1	910	910	910	910	910	910	910	910	910	910	910	910	10,920
	APITAL DIRECT	97	0	•	٥	•	0	•		. 0	. 0				
	U A&G OVERHEAD	976	0	•	٥			.	i a	; c	à c	.	à c	.	5 -
	/S OTHER	3	8	48	15	48	â	å		ŧ		ł			100
	EXPENSE PAYROLL	ı	864	864	864	2	864	864	884	854	884	864	884	8	10,368
677 670 <td>TANDBY TIME</td> <td></td> <td>670</td> <td>670</td> <td>670</td> <td>670</td> <td>670</td> <td>670</td> <td>670</td> <td>670</td> <td>670</td> <td>670</td> <td>970</td> <td>670</td> <td>B,040</td>	TANDBY TIME		670	670	670	670	670	670	670	670	670	6 70	970	670	B,040
676 0	TOTAL PAYROLL	1	670	670	670	670	670	670	670	670	670	670	670	670	8,040
676 0	APITAL DIRECT	3	0	0	0	0	0	0	•	0	0	0	0	0	0
60% 0	U A&G OVERHEAD	0%	•	•	0	0	. 0			. 0					
\$22.4.71 3.943 3.943 4.318 3.756 4.518 4.131 3.943 4.318 3.943 4.318 3.943 4.131 3.943 4.131 4.131 3.943 4.131 4.131 3.943 4.131 4.131 3.943 4.131 4.131 3.943 4.131	AS OTHER	§	٥	۰		٥	-							870	9000
7 3,943 3,948 4,318 9,756 4,318 4,131 3,943 4,318 4,318 3,943 7 0 0 0 0 0 0 0 0 159 173 193 4,318 3,943 66 3,943 4,318 3,756 4,318 4,318 4,318 3,943 4,318 3,943 76 0 0 0 0 0 0 0 159 173 193 4,318 4,318 3,943 88% 1,380 1,380 1,314 1,511 1,446 1,455 1,572 1,435 4,296 4,101 96% 0	EXPENSE PAYROLL	ı	870	670	670	670	670	670	670	670	8/0	6/6	6/0	0/0	0,040
7 0 0 0 0 0 0 0 0 0 198 173 199 165 165 165 165 179	ASK PAY PER HOUR	23.47	3,943	3,949	4,318	3,756	4,318	4,131	3,948	4,818	3,943	4,131	4,181	3,943	48,818
3,943 3,943 4,318 3,755 4,318 4,101 4,491 4,101 4,296 4,296 4,29	ONTH OF INCREASE	7	0	0	0	0	0	0	158	173	158	165	165	158	977
RECIT 076 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	TOTAL PAYROLL	ļ	3,943	3,943	4,318	3,755	4,318	4,181	4,101	4,491	4,101	1,296	4,296	4,101	49,795
ERHEAD 38% 1,380 1,380 1,511 1,511 1,446 1,455 1,572 1,435 1,504 1,504 1,435 FPAYROLL 0.0	APITAL DIRECT	95	•	•	0	۰	. 0								:
PRINCIL 15.10 2.583 2.583 2.583 2.583 2.587 2.441 2.587 2.585 2.591 2.585 2.585 2.592 2.792 2.585 2.792 2.585 2.792 2.585 2.685 2.792 2.585 2.792 2.585 2.685 2.919 2.910	U A&G OVERHEAD	35%	1,380	1,380	1,511	1,314	1,511	. 44 6	. .	7,6'1	1,404		, io		
18.10 3.041 3.041 3.330 2.098 3.390 3.184 3.041 3.350 3.041 3.185 3.186 3.041 1 122 123 116 133 117 122 133 116 133 127 122 127 127 127 122 64, 3.163 3.163 3.012 3.463 3.113 160 3.163 3.63 3.113 3.113 3.113 64, 158 159 173 151 173 166 179 173 156 166 196 196 196 196 196 196 196 196 19	A OLHER	§	2563	2.563	2.807	2,441	2,807	2.685	2,666	2,919	2,666	2,792	2,792	2,666	32,368
18.10 3,941 3,941 3,340 2,598 3,350 3,163 3,041 3,230 3,041 3,186 3,186 3,041 1 122 122 133 116 133 127 122 133 2,127 127 122 876 159 159 151 173 169 198 173 181 193 <td></td> <td>1</td> <td></td> <td></td> <td></td> <td>ļ</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		1				ļ									
1 122 122 133 116 133 127 122 133 127 122 133 127 122 127 127 127 127 127 127 127 127	ASE PAY PER HOUR	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	37,648
AD 056 159 159 170 151 173 156 159 159 159 159 159 159 159 159 159 159	ONTH OF INCREASE	1	122	123	133	116	133	127	122	133	122	127	127	122	1,506
AD 68, 159 179 151 173 166 179 179 179 179 179 179 179 179 179 179	TOTAL PAYBOLL		3,163	3,163	3,463	3,012	3,463	3,313	a,163	3,463	150	100	186	9,190	1950
ERHFAD 076 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	APITAL DIRECT	64%	158	158	173	151	. 73	ā	. ē		s ē			.	
64 158 158 173 131 173 180 180 180 180 180 180 180 180 180 180	3U A&G OVERHEAD	93			ì.	: .	.	i c	ž c	1	.	5	.	ŝ.	1,958
	B/S OTHER	54%	158	156	173	200	2117	3061	2847	3,117	2847	2981	2981	2.847	35,238

BENEFITS BATE NUMBER OF WORK DAYS NUMBER OF WORK HOUES	i !	23.00% 168 JAN	2 168 FEB	3 184 187 189	4 20 APR	5 5 184 HAY	E = L	6 23 176 JUN 2705	23 אינו 168 1706	22 7 81 8 194 JUL AUG	22 21 29 9 9 168 194 168 JUL AUG SEP	22 21 22 21 10 10 168 178 JUL AMA SEP OCT	22 21 23 21 23 11 23 11 23 11 23 11 23 11 23 11 23 11 23 11 23 11 25 176 176 2.592 2.592 2.795
	16.37 	2,582 103	2,583 103	2,828 113	2,459 98	2,828 113		2,705 108	2,705 2,582 108 103		2,582	2,582 2,828 103 113	2,582 2,828 2,582 103 113 103
	:	2,685	. 2,686	2,941	2,557	2,941		2,813		2,685	2,585 2,941	2,685 2,941 2,685	2,685 2,941 2,685 2,813
	07,	ء د	0 124	o !	o 2	. ;		. :		٥ ۽	0 1	0 1	0 3
B/S OTHER	897	134	134	147	128	147		141		134	134 147	134 147 134	134 147 134 141
EXPENSE PAYROLL	ı	2417	2.417	2.647	2,301	2,647		2.531		2417	2417 2,847	2417 2,647 2,417	2417 2,647 2,417 2,531
BASE PAY PER HOUR	14.68	2,466 0	2,466 0	2,701 0	2,349 0	2,701 0		2,584	2,584 2,466 0 0	2,466 0	2,466 0	2,466 2,701 2,466 0 0 0	2,466 2,701 2,466 0 0 0
TOTAL PAYROLL		2,466	2,466	2,701	2,349	2,701		2,584			2,466 2,701	2,466 2,701 2,468 2.	2,466 2,701 2,466 2,584 2
CAPITAL DIRECT	93	0	•	0	0	0		•		• •			0 0 0
BU AAG OVERHEAD	3 3		. 0			•		0 0	٠,				
EXPENSE PAYROLL	1 !	2.466	2,466	2,701	2,349	2,701		2,584			2,466	2,466 2,701	2,466 2,701 2,466 2,584 2
Base pay per hour	14.47	2,431	2,431	2,662	2,815	2,662		2,547		2,431	2,431 2,662	2,431 2,662 2,431	2,431 2,662 2,431 2,547
MONTH OF INCHEASE	-	97	97	106	93	106		200		2.529	97 106 2.528 2.788	97 106 97 2.529 2.788 2.528	97 106 97 102 2.529 2.768 2.528 2.649
CAPITAL DIRECT	\$0%	1,011	1,011	1,107	963	1,107		1,059		1,011	1,011 1,107	1,011 1,107 1,011	1,011 1,107 1,011 1,059
BU A&G OVERHEAD	. 9.	ž 0) (1)	7 0	24.0	27 0		265 0	265 253		25.0	0 0 253 <i>277</i>	0 0 0 0 253 277 253
EXPENSE PAYBOLL	; 	1,264	1.264	1,384	1,204	1,384		1,325		1.264	1,284 1,384	1,264 1,384 1,264	1,264 1,284 1,225
BASE PAY PEB HOUR	20.60	3,444	3,44	3,772	3,280	3,772		3,608			3,444	3,444 3,772 138 151	3,444 3,772 3,444 138 151 138
TOTAL PAYROLL	i	3,582	3,582	3,923	3,411	2 000		3,752		3,582	3,582 3,923	3,582 3,923 3,582	3,582 3,923 3,582 3,752
CAPITAL DIRECT	20%	716	716	785	682	op op		. 75		716	716 785	716 785 716	716 785 716 750
BU A&G OVERHEAD	3		360	.	.	785				350	358 392	350 300 350	358 392 358 375
DOCINES NAMED I	į	2508	3 673			785 0 392		375	750 716 0 0 375 358			top top	

BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYROLL
CAPITAL DIRECT
BU A&G OVERHEAD
B/S OTHER NUMBER OF WORK HOURS NUMBER OF WORK DAYS PAYROLL INCREASE RATE BENEFITS RATE EXPENSE PAYROLL

14.16 99.99.

BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYBOLL
CAPITAL DIBECT
BU AGG OVERHEAD
BS OTHER
EXPENSE PAYBOLL

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

11.63 10 93,

METER READER
BASE PAY PER HOUR
MONTH OP INCREASE
TOTAL PAYROLL
CAPTAL DIRECT
BU AGO OVERHEAD
BIS OTHER
EXPENSE PAYROLL

2,379 0 2,379 119 0 119 2,141 1,952 1,952 0 1952 1,757 2,138 2,138 2,138 0 214 0 2,605 0 2,605 130 0 130 2,345 1,859 1,869 1,869 1,673 2,266 2,266 113 0 113 2,040 2,138 0 2,138 0 214 0 1,924 2,605 2,605 130 0 130 2,345 1,651 0 1,651 83 2,045 2,045 205 205 2,492 2,592 130 130 2,332 1,952 1,952 0 1,952 0 195 2,379 95 2,474 124 0 124 2,226 2,138 2,138 214 0 2,605 2,709 135 135 2,439 2,979 95 2,474 124 0 124 2,228 1,952 1,952 0 195 0 195 2,045 82 2,127 0 213 0 1,914 2,492 100 2,592 130 0 130 2,332 2,045 82 2,127 0 213 -0 2,492 1,592 130 130 2,332 1,952 78 2,030 0 203 1,827 2,379 95 2,474 124 0 124 2,226 4.00%

AN 168

E 50 2

184 184

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88 e

176 176

NOV 176

12 168 168

3,277 131 8,408 1,363 0 341

56 56<	PAYROLL INCREASE RATE BENEFITS RATE NUMBER OF WORK DAYS NUMBER OF WORK HOURS OVERTIME LABOR MONTHLY AMOUNT TOTAL PAYROLL	1	4,00% 22,00% 21,00% 1,125	2 11 168 FEB	3 184 MAR 1,125	4 20 1600 APR 1,125	Норк иму иму	ins ville	boptins ville ctm/Sec	1 5-	9 81 168 8EP 1,125	İ	10 22 OCT L125	## 11 176 NOV	11 12 12 12 12 12 176 168 168 176 168 176 176 176 176 176 176 176 176 176 176
730 730 <th></th> <th>3 3 3 1</th> <th>1,125 56 0 1,013</th> <th>1,125 56 0 56 56</th> <th>1,125 58 0 58 1,013</th> <th>1,125 58 0 0 58</th> <th>1,125 56 0 56 1,013</th> <th>1,125 56 0 58 1.013</th> <th>1,125 58 0 58 1,013</th> <th>1,125 56 0 96 1,013</th> <th>13/86 0 86 28</th> <th>25 1,125 56 56 0 0 56 56</th> <th></th> <th>1,125 58 0 95 1,013</th> <th>1,125 1,125 56 56 0 0 0 0 1,013 1,013</th>		3 3 3 1	1,125 56 0 1,013	1,125 56 0 56 56	1,125 58 0 58 1,013	1,125 58 0 0 58	1,125 56 0 56 1,013	1,125 56 0 58 1.013	1,125 58 0 58 1,013	1,125 56 0 96 1,013	13/86 0 86 28	25 1,125 56 56 0 0 56 56		1,125 58 0 95 1,013	1,125 1,125 56 56 0 0 0 0 1,013 1,013
0 0		i [730	730	730	730	730	730	730	a a	730		730	730 730	730 730 730 730 730 730
5.383 5.383 5.595 5.128 5.895 5.839 5.383 215 215 226 205 226 228 228 215 5,500 5,500 6,131 5,311 6,131 6,131 5,645 5,585 1,990 1,990 2,148 1,886 2,146 2,053 1,990 3,105 3,105 3,400 2,967 3,400 3,252 3,105 3,105 3,105 3,400 2,967 3,400 3,252 3,105 3,105 3,105 3,405 3,985 3,985 3,912 3,539 3,105 3,105 3,406 2,967 3,400 3,252 3,105 3,105 3,105 3,406 3,975 3,535 3,912 3,539 1,522 1,529 1,759 1,527 1,769 1,814 1 1,097 1,627 1,239 1,077 1,239 1,184 1,131 1,191		333 	730	730	730	730	730 0 0	730	730	730		730		730	730 730
5,098 5,098 6,131 6,331 6,131 5,845 5,989 1,999 1,959 2,146 1,866 2,146 2,053 1,999 0 0 0 0 0 0 0 0 3,659 3,659 3,985 3,465 3,985 3,985 3,985 3,985 3,105 3,105 3,400 2,957 3,400 3,253 3,105 3,105 3,105 3,400 2,957 3,400 3,253 3,105 3,105 3,105 3,400 2,957 3,400 3,253 3,105 3,105 3,105 3,400 2,957 3,400 3,253 3,105 1,522 1,524 1,529 1,18 1,38 1,392 124 1,522 1,529 1,537 1,789 1,832 3,229 1,526 1,529 1,529 1,514 1,514 1,087 1,087 1,239 1,128 1,131	BASE PAY PER HOUR MONTH OF INCREASE	52.04 1	5,383 215	5,888 215	5,895 236	5,128 205	5,895 236	5,639 226	5,388 215	5,895 236	ļ		5,288 215	5,388 5,639 215 228	5,888 5,639 5,639 215 228 226
3,105 3,105 3,400 2,957 3,400 3,253 3,105 3,105 3,105 3,400 2,957 3,400 3,253 3,105		35%	5,598 0 1,959	5,598 0 1.959	6,131 0 2,148	5,331 0 1,866	6,151 0 2,146	5,865 0 2,053	5,598 0 1,959	رة و <u>د</u>	0 60 21	31 5,598 0 0 1,959		5,598 0 1,959 D	5,598 5,865 0 0 1,959 2,053
A,105 3,005 3,838 116 129 117 A,105 3,105 3,588 3,075 8,588 3,522 3,228 3,228 A,105 1,522 1,788 1,537 1,789 1,691 1,514 1,522 1,522 1,788 1,237 1,789 1,691 1,614 0 0 0 0 0 0 0 0 1,097 1,097 1,238 1,077 1,238 1,077 1,238 1,181 1,097 1,097 1,238 1,077 1,239 1,184 1,131 3,226 3,228 3,533 3,072 3,533 3,379 3,228 3,228 3,533 3,072 3,533 3,179 3,228 3,228 3,533 3,072 3,533 3,179 3,228 1,513 1,756 1,259 1,766 1,590 1,613 1,613 1,512 1,756 1,250 1,766		18.48	3,106	3,105	3,400	2,957	3,400	8,252	3,105	۵	8		3,105	3,105 3,252	3,106 9,252 3,252
1.087 1.087 1.258 1.077 1.258 1.164 1.151 3.225 3.225 3.533 3.072 3.533 3.79 3.225 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		1 9 9 °	3,105 1,552 0	3,105 1,552 0	3,586 1,768 0	3,075 1.537 0	3,536 1,768 0	8,382 1,691 0	3,229 1,514 0	يون.	3,536 1,768 0			3,229 1,614 0	3,225 3,382 1,614 1,691 0 0
3,726 3,228 8,533 3,072 3,533 3,719 3,228 1,513 1,513 1,766 1,296 1,766 1,590 1,613 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	EXPENSE PAYROLL SE PAY PER HOUR	19.20	1.087 3.228	1,087 3,226	3,533	3,072	3,533	3,370	3,226	3.5.	, g 8	3,228	9,226	1,131 1,184	1,133 1,184 1,184 3,255 3,375 3,375
484 484 530 461 530 507 484	MONTH OF INCREASE TOTAL PAYROLL CAPITAL DIRECT	807 10 10 7	3,226	3,228 1,613	3,533 1,766	3,072 1,536	3,533 1,766	3,379 1.690	3,226 1,613	3,533 1.768	. [0 135 3,228 8,514 1,613 1,757	0 135 3,228 8,514 1,613 1,757
1129 1129 1237 1075 1237 1182 1129	BU A&G OVERHEAD BVS OTHER EYDENGE PAYROLL	1897	1 128	484 0	530	461	530	507 1 182	1128	530	i		1129	1129	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

PAYROLL INCREASE BATE
BENEFITS BATE NUMBER OF WORK HOURS NUMBER OF WORK DAYS

4.00% 23.00%

BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYBOLL
CAPITAL DIRECT
BU AAG OVERHEAD
BIG OTHER B/S OTHER
EXPENSE PAYROLL

15.58 93.

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

14.74 609 038

EXPENSE PAYROLL

BASE PAY PER HOUR
MONTH OP INCREASE
TOTAL PAYROLL
CAPITAL DIRECT
BU AAG OVERHEAD
BIS OTHER

16.81

2,824 113 2,937 147 0 147 2,643

3,093 124 8,217 161 0 161

2,690 108 2,798 140 2,518

3,093 124 3,217 161 0 161 2,895

1989 3,077 154 154

2,824 113 2,937 147 147 2,643

3,217 161 161 161 2,895

2,824 113 2,987 147 0 147 2,543

2,959 118 3,077 154 2,769

2,969 3,077 154 0 2,769

2,824 113 2,937 147 0 147 2,643

34,965 1,399 36,364 1,820 0

EXPENSE PAYROLI

20.03 10 93,

3,363

3,363

3,684 3,684 553 0 3,131

3,203 480 0

3,884 3,884 553 0

3,524 3,524 529 0 0

3,363

3,684 3,684 3,131

3,363 3,363 505 2,858

3,524 141 8,685 550 0

3,524 141 3,665 550 0

3,363 3,498 525 0 2,973

41,842 417 42,059 8,313

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

MONTH OF INCREASE

TOTAL PAYROLL
CAPITAL DIRECT
BU A&G OVERHEAD
BS OTHER 17.82 10 93, 93,

2,994 2,994 1,796 1,198 3,279 3,279 3,279 1,987 1,312 2,851 0 2,851 0 1,711 0 1,140 3,279 3,279 1,987 3,136 3,136 1,882 1,796 8,279 3,279 1,967 1,312 2,994 2,994 1,796 1,198 3,136 3,281 1,957 3,136 125 3,261 0 1,957

2,994 120 8,114 0 1,869

37,066 370 37,436 0 22,460 14,976

2,478 0 2,478 1,238 0 371 2,476 2,476 1,238 0 371 2,712 0 2,712 1,356 2,358 94 2,452 1,226 0 2,712 108 2,820 1,410 0 423 2,694 1,349 1,349 1,349 2,476 99 2,575 1,288 0 2,712 109 2,820 1,410 0 2,476 99 2,575 1,288 0 2,594 1,349 1,349 2,594 104 2,698 1,349 2,476 99 2,575 1,289 0

¥ 68 -2,617 2,617 1,309 2.867 2.867 1.433 1.004 2,493 1,593 1,296 0 2,887 115 2,982 1,491 0 2,742 110 2,852 1,426 0 428 2,617 105 2,722 1,361 0 2,867 2,982 2,982 1,491 1,044 2,617 2,722 1,361 1,361 2,742 2,852 1,426 2,742 2,853 1,426 2,617 105 2,722 1,361 0 TOTAL

11

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

2,938 2,938 147 147 2,644

2,938 2,938 147 147

3,218 0 3,218 161 0 161 2,896

2,798 0 2,798 140 0 140 2,518

3,218 0 3,218 161 0 161 2,896

2,938 0 2,938 147 0 147 2,844

2,938 2,938 147 147

BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYROLL
CAPTAL DIRECT
BU A&G OVERHEAD
BYS OTHER
EXPENSE PAYROLL 15.15 57 57

2,788 112 2,900 145 0 145 2,610

2,545 102 2,847 132 0 132 2,383

2,788 112 2,900 145 0 145 2,610

2,545 102 2,647 132 0 132 2,383

2,666 107 2,773 139 139 2,495

2,545 102 2,847 132 132 2,383

31,512 948 32,460 1,622 0 1,622 29,216

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

Number of Work Days NUMBER OF WORK HOURS

PAYROLL INCREASE RATE
BENEFITS RATE

3 3 3 1 15.15	,	
2,545 0 2,545 127 0 127 2,291	2,446 0 2,446 122 0 122 2,202	4.00% 23.00% 11 1 168 JAN
2,545 0 2,545 127 0 127 2,291	2,446 0 2,446 122 0 122 2,202	2 21 168 FEB
2,789 0 2,789 139 0 139 2,510	2,679 0 2,679 134 0 134 2,411	3 23 . 10a .
2,494 97 2,521 126 0 126 2,269	2,330 9,2,330 116 0 116 2,038	4 20 160 APR
2,788 112 2,900 145 0 145	2,679 107 2,786 139 0 139 2,508	84 15 15 15 15 15 15 15 15 15 15 15 15 15
2,666 107 2,773 139 0 139	2.569 103 2.666 133 0 133	6: 128 176
2,545 102 2,847 132 132 132	2,446 98 2,544 127 0 127 2290	7 21 168 JUL
2,783 112 2,900 145 0	2,679 107 1,786 139 0 139 2508	6 52 55
2,545 102 2,647 132 0	2,446 98 2,544 127 0 127 2,290	9 11 SEP
2,566 107 2,773 139 0	2,563 103 2,666 133 0 133	10 176 28
2,666 107 2,773 139 0	2,563 2,46 103 99 2,686 2,544 133 127 193 127 2,400 2,200	11 22 176 NOV
2,645 102 2,647 132	2,446 98 2,544 127 0 127 2,290	12 169 160 DEC

ENEFTTS RATE	AYROLL INCREASE I
	K

4,00%

NUMBER OF WORK HOURS NUMBER OF WORK DAYS

BASE PAY PER HOUR
MOVINI OF INCREASE
TOTAL PAYROLL
CAPITAL DIRECT
BU A&G OVERHEAD
BYS OTHER
- EXPENSE PAYBOLL

BU AAG OVERHEAD
B/S OTHER
EXPENSE PAYROLL BASE PAY PER HOUR MONTH OF INCREASE TOTAL PAYBOLL CAPITAL DIRECT

SERVICE SPECIALIST
BASE PAY PER HOUB
MONTH OF INCREASE
TOTAL PAYROLL
CAPITAL DIRECT
BU A&G OVERHEAD
BS OTHER VACANT

EXPENSE PAYBOLL

SERVICE TECH
BASE PAY PER HOUR
MONTH OP INCREASE
TOTAL PAYROLL
CAPITAL DIRECT
BU AAG OVERHEAD
BS OTHER
EXPENSE PAYROLL
SSN

3 3 3

¥ 8 -2,555 2,555 2,565 2,565 2,565 £ 88 ≥ 2,555 0 2,555 0 258 258 2,299 M 44 2,799 2,799 0 2,799 0 290 2519 A 68 ♣ 2,434 2,434 2,434 2,191 184 MAY 2,799 2,799 2,799 2,799 2,519 176 JUN 2,677 2,677 2,677 0 268 2,409 بَارِة 1894 ء 2,555 0 2,555 0 256 256 0 0 2,799 112 2,911 0 291 2,620 2,555 102 2,657 2 268 298 8 g 2,877 107 2,784 0 278 0 2,506 176 NOV 2,677 107 2,784 0 278 2506

DEC 12

TOTAL

2,555 102 2,657 0 268

31,637 530 32,167 0 3,218 0 28,949

1	3	3	3	3			18.63	<u> </u>	1		57%	9%	1 9	ì		•	17.99	ł	1	1 5	Ŗ	3		-	13.62
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6847	199	;	>	139	2,777	_	2,777			2720	151	a	, ĕ	3,022		•	8,022	2.300	380	•	•	0	2,380	92	2,286
2,738	152		•	152	3,042	0	3,042		2,010	2 979	166	0	66	8,810	6	•	3,310	2,506			•	0	2,606	ŝ	2,506
2,381	132		•	132	2,645	•	2,645		2,500	3 800	ī	0	ī	2,878	c	•	2,878	2.286	6	· c		•	2,266	87	2,179
2,738	152		>	152	3,042	•	3,042		2,570	2070		•	186	9,310		,	3,310	2,606	c			•	2,606	100	2,506
2,619	145		•	1 5	2,909	•	2,909		6,000	3080	5	•	158	3,166		,	3,166	2,493	0			•	2,493	96	2,397
2,499	139	•	•	139	2,777	0	2,777		27.20	3	5	•	151	3,022	0	. !	3,022	2,380	0	۰		•	2,380	92	2,288
2,738	152	c	. 1	153	3,042	0	3,042		8/87		-	٥	166	3,310	0		3.310	2,606	٥	0		•	2,608	ã	2,506
2,600	1	0	. I	Ē	2,888	=	2,777		2.829		157	•	157	3,149	121	0,040	3 093	2,380	0	0	•	,	2.380	8	2,288
2,723	151	0	ĕ		3.025	18	2,909		2,963	195	Ŕ	•	165	3,293	127	901,6	4	2,493	0	0	c	. !	2.498	8	2,397
2,723	151	0	9	•	3.025	<u></u>	2,909		2,983	lo2	Ĉ,	•	165	3,298	127	941,0	3 166	2,493	•	0	٥		2493	8	2,397
2,600	144	0	ī	-	2888	=	2,777		2,629	19/	5 .	0	157	3,143	₹	3,072	•	2,380	0	•	•	apoor	9 380	8	2.288
31,356	1,740	•	1./40	57,000	24 828	2	34,382		34,121	769,1			1,897	37,915	498	37,419	;	29,465	•	0	•	49,700	1,135	1 1 2 1	28.130

WDVO

Lest Consolidated 107308 4 81 PM

LABOR RECAP

EXPENSE RECAP	JAN	FEB	MAR	APR	MAY	, JON	'n	AUG	SEP	ост	NOV	DEC	TOTAL
LABOB EMPLOYER BENEFITS	99,006 22,772	99,044 22,781	108,194 24,885	94,938 21,836	108,403 24,933	104,310 23,991	100,286 23,066	109,426 25,168	100,812 23,187	105,693 24,310	105,942 24,367	101,690 23,388	1,237,744 284,684
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	1,522,428
CAPITAL DIRECT BECAP													
LABOR RMPLOYEE BENEFITS	20,331 4,676	20, <i>377</i> 4,686	22,403 5,152	19,524 4,491	22,456 5,165	21,535 4,953	20,663 4,753	22,668 5,214	20,756 4,774	21,810 5,016	21,933 5,044	21,040 4,839	255,496 58,763
TOTAL CAPITAL DIRECT LABOR	25,007	25,063	27,555	24,015	27,621	26,488	25,416	27,882	25,530	26,826	26,977	25,879	314,259
BU A&G OVERHEAD RECAP													į
LABOR EMPLOYEE BENEFITS	13,175 3,030	13,175 3,030	14,492 3,333	12,600 2,898	14,502 3,336	13,955 3,211	13,451 3,093	14,734 3,390	13,451 3,093	14,105 3,245	14,105 3,245	13,462 3,096	165,207 38,000
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
B/S OTHER RECAP													
Labor Employer benefits	4,861 1,118	4,870 1,120	5,346 1,230	4,649 1,069	5,356 1,232	5,128 1,180	4,904 1,128	5,379 1,237	4,910 1,130	5,151 1,185	5,170 1,189	4,940 1,136	60,664 13,954
TOTAL B/S 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													į
LABOR EMPLOYEE BENEFITS	187,878 31,596	137,466 31,617	150,435 34,600	131,711 30,294	150,71 7 34,666	144,928 33,335	189,304 32,040	152,207 35,009	139,929 32,184	146,759 33,756	147,150 33,845	141,132 32,459	1,719,111 395,401
TOTAL	168,969	169,083	185,035	162,005	185,383	178,263	171,344	171,344 187,216	172,113	180,515	180,995	173,591	2,114,512

PAYROLL INCREASE RATE BENEFITS RATE		23.00%				Campbellsville	Sville	Crm/Suc	ኖ					
NUMBER OF WORK DAYS		*	2	2	20	23	. #	. =	,		; 13	:	;	260
NUMBER OF WORK HOURS		JAN	168 FEB	184 MAR	APR 160 A	184 May	JUN 8	اوھ 168	184 AUG	168 SEP	10 178 OCT	176 NOV	169 DEC	2,080 TOTAL
OVERTIME LABOR MONTHLY AMOUNT		728	728	728	728	72.8	728	72.86	728	728	728	728	728	8,736
TOTAL PAYROLL	1	728	728	728	728	728	728	728	728	728	728	728	728	8,736
CAPITAL DIRECT	10%	73	73	73	23	73	73	73	73	23	73	73	73	876
BU A&G OVERHEAD	93	. 0		•	•			. 0	, ,			, 0		
B/S OTHER	3 3	0	250	0	nas o	655	es o	655	855	655	858	655	655	7,860
BAT BASE TALBOUR	ı			ş										
MONTHLY AMOUNT		1,226	1,228	1,228	1,228	1,226	1,228	1,226	1,226	1,228	1,228	1,228	1,226	14,712
TOTAL PAYROLL	1	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,726	14,712
CAPITAL DIRECT	3	• •							0 0				o c	
BO AGG OVERHEAD	3	0 6	0 6	•	٥ (0	0	0	o i	0		0	0	0
EXPENSE PAYROLL	1	1,228	1,228	1,226	1.226	1,226	1,226	1,226	1,226	1,226	1,226	1.226	1,226	14,712
BASE PAY PER HOUR	18.62	8,128	8,128	3,426	2,979	3,426	3,277	3,129	3,428	3,128	3,277	8,277	3,128	38,730
MONTH OF INCREASE	=	0	0	0	0	0	0	٥	0	0	o	131	125	256
TOTAL PAYROLL	ì	3,128	8,128	1,426	2,979	3,426	3,277 1.311	3,128 1,251	3,426 1.370	3,128 1.251	1 311	3,408	3,253 1.301	15 592
CAPITAL DIRECT	9 9	0	1,251	0	0	0		0	0 0	0	0	0	0	
B/S OTHER	\$:	156	156	171	149	171	164	156	171	158	184	170	163	1,947
EXPENSE PAYROLL	1 [1,721	1.721	1,885	1,638	1,885	1,802	1.721	1,885	1,721	1,802	1,875	1,789	21,447
BASE PAY PER HOUR	14.24	2,392	2,392	2,620	2,278	2,620	2,506	2,392	2,620	2,392	2,506	2,506	2,392	29,619
MONTH OF INCREASE	•	0	0	0	0 0 0 0	2 690	2,604	2488	105	2488	100	2,606	2.488 96	30.312
CAPITAL DIRECT	40%	957	957	1,048	911	1,048	1,042	995	1,090	995	1,042	1,042	995	12,122
BU A&G OVERHEAD	3	0	۰ :	0	0	0	0	•	0	•	0	0	٥	0
B/S OTHER	3	120	120	131	114	131	130	124	136	124	130	130	124	1,514
EXPENSE PAYROLL	1	1,315	1,315	1,441	1,253	1,441	1,434	1,369	1,499	1,369	1,434	1,434	1,369	18,676
BASE PAY PER HOUR	16.15	2,713	2,713	2,972	2,584	2,972	2,542	2,718	2,972	2,719	2,842	2,842	2,713	23,592
MONTH OF INCREASE	Ī	109	109	119	103	119	114	109	119	109	9 958	2.956	2,822	1,347
CAPITAL PAXEOLL	9	1,129	1.129	1.236	1,075	1,236	1,183	1,129	1,236	1,129	1,183	1,183	1,129	13,977
BU A&G OVERHEAD	S	0	0	0		•	0	0	•	0	•	•	•	•
B/S OTHER	5	141	141	155	134	155	148	141	155	141	148	148	161	1,748
						š								•

BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYROLL
CAPTAL DIRECT
BU AAG OVERHEAD
RS OTHER
EXPENSE PAYROLL

BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYROLL
CAPTAL DIRECT
BU AAG OVERHEAD
BUS OTHER
EXPENSE PAYROLL

HASE 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 AAC OVERHEAD
BS OTHER

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

7,783 2,657	783		2,783	2,657	2,909	2,657	2,783	2,909	2,530	2,909	2,555	2,555	1
		٥	ı	0	0	0	0	0	0		0	0	9%
1,499 1,499	1,499			1,430	1,567	1,430	1,499	1,567	1,362	1,567	1,375	1,375	35%
0	0			0	0	0	۰	0	•	0	•	•	3
4,282 4,282	4,282			4,087	4,476	4,087	4,282	4,476	3,892	4,476	3,930	3,930	
165 165	165			157	172	157	165	172	150	172	0	0	•
4,117 4,117	4,117			3,930	4,304	3,930	4,117	4,304	3,742	4,304	9,930	3,930	23.39
2,222	ı	2.222		2,121	2.323	2,121	2.222	2,323	1,942	2,234	2,039	2,039	1
0		٥		0		0	0		0	6	٥		57
247 247	247			236	258	236	247	258	216	248	227	227	1
0	•			0	•	0	0	۰	0	۰	0	•	98
2,469 2,469	2,469			2,357	2,581	2,357	2,469	185'2	2,158	2,482	2,266	2,266	
95	8 :			9	8	91	95	8	0	0	0	٥	<u>.</u>
•	•	•	-	2 284	2453	2.266	2,374	2,482	2,158	2,488	2,266	2,266	13.49
3,021	4	4		2,884	3,038	2,773	2,905	3,038	2,641	3,038	2,773	2,773	1
0 0	0	0		٥	•	0	0	0	0	•	0	•	0%
0	0	0	_		0	•	0	0	0	0	•	0	93
336 336	336	336	•	320	337	308	323	337	293	337	308	308	10%
3,357 3,357	3,357	3,357		3,204	3,375	3,081	3,228	3,375	2,934	3,375	3,081	3,081	
129 129	12 12	12 12		123	٠	•	0	•	0	•	0	0	•
3 00a	3008	3 333		200	a 375	3.081	3.228	3.875	2.934	3,375	3,081	3,081	18.34
3,281 3.281	3,281	İ		3,011	3,298	3,011	3,155	3,298	2,868	3,298	3,011	3,011	ı
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173 173	173			159	174	159	8	174	151	174	159	159	7
3,454 3,454	3,454			8,170	3,472	3,170	8,321	3,472	3,019	3,472	3,170	9,170	
193 133	1		_		•	•	0	•	0	0	0	٥	=
2201	»			3.170	3.472	3,170	8,321	3,472	3,019	3 ,472	8,170	8,170	18.87
2,843	1	2.843		2.714	2,972	2.714	2,843	2,972	2.505	2,972	2.714	2,714	ı
0	[0			0	0	0	0	0	•	0	٥	95
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150		ī 5 0		143	156	ā	ŝ	5 6	136	156	ā	143	3
2,993	- 1	2,993	- 1	2,857	3,128	2,857	2,993	8,129	2,721	8,128	2,857	2,857	
115		15		1	120	110	115	120	<u>1</u>	120	110	110	<u>-</u>
9 A7A		2.878		2.747	3,008	2,747	2,878	3,008	2,616	3,008	2,747	2,747	16.36

VACANT SER. TECH.
BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYROLL
CAPITAL DIRECT
BU AGG OVERHEAD
BIS OTHER
EXPENSE PAYROLL SSN
VACANT SER, TECH
RASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYROLL
CAPITAL DIRECT
BU AGO OVERHEAD
BS OTHER
DS OTHER

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

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1,000	2 5.70	•	٥		-	ors e	97	2,433		1,49,1		•	•	79	1,5/6		•	1,576		1,497	٥		•	79	1,576	0	1,576
2000	2 620	•	•	•	4004	0.50	9	2,433		7,497		•	0	75	1,576		•	1,576		1,497	0		,	3	1,576	•	1,576
2//1		0	•	٥	2,771		3	2,664		1,640	٥	,	0	88	1,728		,	1,728		1,840	0	•	. ;	8	1,729	0	1,726
2.410		•	0	0	2,410	3	2	2,317		1,426	•	•	•	75	1,501	•		1,501		1.426	0	•	č	74	1,501	0	1,501
2,777		•	0	0	2,771	10/	3	2,664		1,640	0		•	98	1,726	•	. !	1.726		1.640	•	•	8	8	1,726	٥	1,728
2,650		•	•	•	2,650	162	•	2,548		1,588	0		5	8	1,651	0		1.651		1.568	•	0	8	3	1,651	•	1,651
2,530		>	0	•	2,530	97		2.433		1,497		•	>	79	1,576	0		1 578		1 497	•	•	è	\$ i	1,578	۰,	1,578
2,771		> '	•	0	2,771	107	2004	9 604		1.840	0	•	•	88	1,726	0	1,70	1 700	1,000	1000	0	•	8	: 1	1.728	o !	1.726
2.530		•	•	0	2,530	97	2,900	3		1 557	0		. :	8	1,639	23	1,0,1		1,33/		Þ	•	2	,,000	1 630	3 3	1.578
1				0	1				ı	1					1.717				1,631	l					l	1,001	
2,650	0				2.650	ន	2,548	1	1,007	1031	•	•	8	,	1717	R	1,651		1,631	,	•	-	96	1,717	g	1,651	1
2,530	0	a	• «		2.530	93	2,433		1,35/		э .	٥	R	1,000	3 8	3	1,576		1,557	6		.	7	1,639	23	1,578	ļ
31,323	0	•	•	41,000	1 200	30.	30,118		18,779			•	989	19,768	25	10,010	19.510		18,779	0	•		960	19,768	258	19,510	

EXPENSE PAYROLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL FATROLL	MONTH OF INCREASE	BASE PAY PER HOUR			EXPENSE PAYROLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PAYBOLL	MONTH OF INCREASE	BASE PAY PER HOUR	EXPENSE PATROLL	Bearing	BIG OWNERS	CAPITAL DIRECT	CAPPELL PAIROUM	MONTH OF INCREASE	BASE PAI PER HOUR	VACANT CREW FOREMAN	SSN	EXPENSE PAYBOLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PAYROLL	MONTHLY AMOUNT	STANDBY TIME	EXPENSE PAYROLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PAYROLL	OVERTIME LABOR MONTHLY AMOUNT	NUMBER OF WORK HOURS		Number of Work Days	PAYROLL INCREASE RATE BENEFITS RATE
	3	3	5,8	i		17.65		ı		5%	93	45%			20.14	1	;	1 1	1	ì	1	15:27	;		ı	3	93,	9%	1			1	3 4	0%	10%	i					
1,483	148		1,334	1	200	25			1.692	169	0	1,523	3,384	0	3,384	1.300		ž.	, je	4 300	3000	9,009			1,242	0	0	•	1,242	1,242	i	1,170	٥	•	136	1,300	1,300	JAN	3 -	22	4.00% 23.00%
1,483	148		1,334			2,985			1.692	169	0	1,523	3,384	0	3,384	1,333		<u>រី</u>	-	1 201	3000	900,0	200		1,242	0	•	•	1,242	1,242	i	1,170	0	0	136	1,200	1,300	FEB 8	ž N		
1.625	162		1,461	0,44,0		3,248			1.927	193	0	1,734	8,854	148	3,706	1.661		168		1 613	9 20 0	2004	3		1,242	٥	0	•	1,242	1,243		1,170		0	130	1,300	1,300	MAR	<u>.</u>	13	
1,412	141		1,271	- 200		2,524			1.675	168	0	1,508	3,351	129	3,222	1,462		146	2	1 215	9090		0 000		1,242	0	0	0	1,242	I,Z4Z	<u>.</u>	1,170	0	0	130	1,300	1,300	APR	; -	20	
1,625	162	ì -	1.461	1 124 1	900	3,23,6			1.927	193	0	1,734	3,854	148	8,706	1,001	201	168		1 413	2362	9000	•		1,242	0	0	•	1,242	,,,	i	1,170	0	0	130	1,300	1,300	WAY	6 0		Danv
1.553	190		1.396	1 200	3106	ent's			1.844	ž	0	1,659	3,687	142	3,545	1,000	1 202	5 ,		1 447	3216	0,11,0	2 9 1 4		1,242	0	. 0	0	1,242	1,244		1,170		0	130	1,300	1,300	JUN	, e	. 13	banville Ca
1,483	140		, ao 4	1 1	905	2,965			1.760	176	•	1,583	3,519	135	3,384	1,000	1 606	.		1 437	2 2 2 2 2	1 20	2 069		1,242			٥	1,242		•	1,170	0		130	1,300	1,300	F 8	ė ·	. =	comises
1,689	Fai	; .	920.1	1 200	3 979	3240	•		1,927	193	0	1,734	3,854	148	3,706	1,740	1 740	175	9 1	1 573	3.496	126	2 762		1,242	0	. 0	0	1,242		•	1,170	•	0	130	1,300	1,300	AUG	į ·	u	,
1,542	ğ	: ,	0	1 100	2084	100			1,760	176	0	1,583	8,519	135	3,384	1,030	1 604	160	.	1 437	3 19 2	193	open s		1,242	0		•	1,242			1,170	0	. 0	136	1,300	1,300	SEP		,	
1,614	162) .	j.a04		1 020 E	3,108			1,844	184	•	1,659	3,687	142	3,545	1,07.0	1 6770	167	2	5	8.345	1 2 2	alce		1,242	0	. 0	0	1,242			1.170	0	0	130	1,300	1,300	8 3	1 10	:	
1.814	10%	i			9 9 9 9	3,108			1,844	184	0	1,659	3,687	142	3,545	1,070	1 679	187 •	, i	1 505	3345	120	3 910 2		1,242			•	1,242	1,000	:	1,170	0	0	130	1,300	1,300	NON	7	:	
1,542	2			1 300	3.08.1	2,965	}		1,760	176	•	1,583	3,519	135	8,384		1 202	8 .		1 437	3.192	198	3 060		1,242	•	. 0	0	1,242	1,000		1,170	0	0	130	1,300	1,300	DEC	į	; 21	
18,666	.000		197.97	16 707	37 399	35,712	i i		21,648	2,165	•	19,482	43,295	1.404	41,891	13,001	10.201	1,938		17 444	38 763	761	38 009		14,904	1	. 0	0	14,904		3	14,040	0	0	1,560	15,600	15,600	TOT AL	2	260	

BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYROLL
CAPITAL DIRECT
BU AAG OVERHEAD
BAS OTHER
EXPENSE PAYROLL BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL FAYROLL
CAPITAL DIRECT
BU AAG OVERHEAD
BYS OTHER
EXPENSE PAYROLL PAYROLL INCREASE RATE BENEFITS RATE NUMBER OF WORK HOURS NUMBER OF WORK DAYS 93, 53, 11 ¥ 5 -4.00% 23.00% 31 3,140 3,140 157 0 0 168 FEB 3,140 3,140 157 0 0 2,983 184 · 3,489 172 0 3,267 A 68 2,990 2,990 150 0 2,840 18.4 A V 3,489 0 3,439 172 0 0 3,267 176 JUN 3,289 3,289 3,128 JE 68 7 3,140 3,140 157 2,983 8 £ =

SEP 9

01 16 02 17 10

178 178

DEC 12

TOTAL

38,875 258 39,133 1,956 0 0 0 37,177

37,378 1,497 38,875 1,943

35,090 351 35,441 15,948 0 1,771 17,722

16.87 10 46% 9% 12.73 17.97 1 9% 9% 335 2,834 0 2,834 1,275 0 142 1,417 3,019 121 3,140 157 2,139 2,139 962 0 1,070 2,834 0 2,834 1,275 0 142 1,417 3,019 121 3,140 157 0 0 2,983 2,139 2,139 982 0 107 3,104 0 8,104 1,397 0 155 3,306 132 3,438 172 0 0 3,266 2,342 94 2,436 1,096 0 122 1,218 2,875 115 2,990 150 0 2,037 81 8,118 953 0 1,059 2,699 2,699 1,215 1,349 3,306 1,32 3,438 1,72 0 0 2,342 94 2,436 1,096 1,218 3,104 0 3,104 1,397 0 155 1,552 2,969 2,969 1,336 1,485 3,163 127 3,290 164 2,240 90 2,330 1,049 0 1,164 3,019 121 3,140 0 2,894 1,275 1,417 2,139 86 2,225 1,001 111 1,113 8,104 3,104 1,397 0 155 1,552 3,308 132 3,438 172 0 0 3,266 8,439 3,439 172 0 0 2,342 94 2,436 1,096 122 1,218 9,834 0 2,834 1,275 0 1,417 3,019 121 3,140 0 8,140 8,140 157 0 0 2,139 2,225 1,001 0 1,113 2,969 1119 3,088 1,390 0 154 2,240 90 2,330 1,049 0 1,164 3,163 127 3,290 164 0 3,128 3,289 3,289 3,125 3,163 3,290 3,126 3,126 2,240 90 2,330 1,049 117 1,184 2,969 3,088 1,390 0 1,544 3,289 3,421 171 0 2,884 113 2,947 1,326 0 147 2,139 86 2,225 1,001 111 1,113 3,019 121 3,140 157 0 0 2,983 3,140 3,266 3,266 3,103

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

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

EXPENSE PAYROLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	CADELL DIRECT	TOTAL PAYROLL	MONTH OF INCREASE	RASE PAY PER HOUR		EXPENSE PAYROLL	B/S OTHER	BU A&G OVEBHEAD	CAPITAL DIBECT	TOTAL PAYROLL	MONTH OF INCREASE	BASE PAY PER HOUR		EXPENSE PAYROLL	B/S OTHER	BU A&G OVEBHEAD	CAPITAL DIRECT	TOTAL PAYBOLL	MONTH OF INCREASE	BASE PAY PER HOUR	VACANT CONSTRUCTION OPERATOR	gen	EXPENSE PAYROLL	BAS OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PAYROLL	MONTH OF INCREASE	BAGE DAY DER HOUR	NOMBER OF WORK HOORS		NUMBER OF WORK DAYS		BENEFITS RATE	PAYROLI INCREASE RATE
1	38	9	1 ;	ķ	i	_ :	16.25		ı	3 3	9%	9%		•	10.00		1	5	97,	45%		7	12.02	On E	-	i 1	546	97%	45%	, 	, ,	1						
2,640	0		. :	199	2,839	<u>.</u>	2,730		1,680	0			1,680	0	1,680	;	1,009	101	0	909	2,019	0	2,019			1,215	121	•	1,092	2,428	0	2,428	JAN	B		:	23.00%	4.00%
2,640	١		.	199	2,839	3	2,730		1,680	o			1,680	0	1,680		1,009	101	0	909	2,019	0	2,019			1,215	121	0	1,092	2,428		2,428	FEB	ź. ^	, <u>:</u>	:		
2.892				218	3,110	120	2,990		1,840	0			1,840	0	1,840		1,106	111	0	995	2,212	0	2,212			1,330	133	0	1,196	2,659	0	2,659	WAR	18.4		:		
2,515		•	•	189	2,704	102	2,600		1,600				1,600	0	1,600		962	88	0	865	1,923		1,923			1,156	116	0	1,040	2,312	0	2,312	APR	ġ 4		ŝ		
2,892		•	0	218	3,110	120	2.990		1,840				1,540	0	1,840		1,106	111	•	995	2,212	0	2,212			1,330	133	0	1.196	2,659	0	2,659	НАУ	7		2		
2//00					2,974	114	2,860		1,830				1,000	70	1,760		1,058	106		952	2,116	0	2,116			1,272	127	٥	1,144	2,543	0	2,543	Į.	176				
				199			2,730		1,747						1,680		1.050	101		945	2,100	81	2,019			1,215				2,428		2,428	J ür	168	7	21		
																	١																AUG	ē		_ #		
2.0	30	•	•		0 2,8	0	0 2,7:					•			0 1,68		1,05			•	2,10		2,01			1,21	12		1,08	2,42		2,42	SEP P	168	ø			
	37	•	•	29	2,9	1	2,8			10	•	•		7	0 1,7		1.16			5	Z,Z		9 2,11			1.27				2,54		3 2,54	ост	176	5	2		
																																	NOV	176		22		
	786	•	0	802	974	=	860			1	•	0	0	200	760 1		101		5 6	. 4	5	3	116	•		1/2		ł	. :	. 12	0	2,	DEC	168		13		
	200	0	•	199	1,839	9	2,730	:		747	0	0	•	747	,680 1		.000	105	.	• ⁸	2.00	3	. 610			203	0.71	3		5,525	97	428 3	TOTAL			21		
	2689	0	٥	2,462	6,151	1351	3,800			285	0	0	•	285	008,0		200	200	1	, ;	1000	3	5,002			5,083	S		, 50	0,153	97	3,056		2,080		260		

EXPENSE PAYROLL

EXPENSE PAYBOLL	BSOTHER	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PATROLL	MONTH OF INCREASE	BASE PAY PER HOUR		EXPENSE PAYROLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIBECT	TOTAL PAYROLL	MONTH OF INCREASE	BASE PAY PER HOUR	EXPENSE PAYROLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PAYROLL	MONTH OF INCREASE	BASE PAY PER HOUR	EXPENSE PAYROLL	BSOTHER	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PAYBOLL	MONTH OF INCREASE	BASE PAY PER HOUR	EXPENSE PAYROLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PAYBOLL	MONTH OF INCREASE	BASE PAY PER HOUR		Number of work hours		NUMBER OF WORK DAYS	BENEFITS BATE
1	\$	3	1	l	۰	11.90	ı		3 3	950	ķ		12	16.05	ı	3 3	95	ž		• I	16.18	ı	0%	3	į,		ī	18,10	1	93	3	ŧ	ļ	_	17.75					
1,859	6		ě	1999		1,999		2,351	0	0	177	2,528	0	2,528	3,423	0	•	258	3,681	0	3,681	2,942			23	3,163	123	3,041	2,884	o	0	217	3,101	119	2,982	AN	168	-	21	27.00%
1,859	0		ā	1999		1,999		2,351	0	0	177	2,528	0	2,528	3,423		0	258	3,681	0	3,681	2,942	0		23	3,163	122	3,041	2,884	0	0	217	3,101	119	2,982	FEB	8	N	2	
2,037	0		. ž	2,190		2,190		2,575	•	•	194	2,769	0	2,769	3,749	0	0	282	4,031	•	4,031	3,221			242	3,463	133	8,830	3,159		•	238	3,397	191	3,266	MAR	ē		Ħ	
1,771	0		. 2	1904	0	1,904		2,239	0	0	169	2,408	0	2,408	3,261	0	•	245	3,506	٥	3,506	2,801	6		211	3,012	116	2,896	2,747	0	•	207	2,954	ī	2,840	APR	160		*	
2,119	0		159	2,2,2		2,190		2,575	0	0	194	2,769	0	2,769	3,749	0	0	282	4,031	0	4,031	3,221			242	3,463	133	8,230	3,159	0	0	238	3,397	131	3,266	MAY	2		2	
2,026			152	2,178		2,094		2,484	0	0	1 8 5	2,649	0	2,649	3,586	0	•	270	3,856	0	3,856	3,081	6		232	3,318	127	3,186	3,022	0	0	227	3,249	125	3,124	CN	176	ø	ı	
1,933	-			2,079	80	1,999		2,351	0	٥	177	2,528	0	2,528	3,423	0	۰	258	3,681	0	3,681	2,942			23	9,163	122	3,041	2,884	0	•	217	3,101	119	2,982	Ę	ź	7	*1	
2,119	-		159	2,2,5	88	2,190		2,575		0	194	2,769	0	2,769	3,899	0	٥	293	4.192	161	4,031	3.221	c		242	3,463	133	3,330	3,159	٥	•	238	3,397	131	3,266	AUG	184	•	Ħ	
1,933	•		146	2,079	8	1,999		2,351	0	0	177	2,528	0	2,528	3,560	0	•	268	3,828	147	3,681	2,942	0		23	3,163	122	8,041	2,884	•	•	217	8,101	119	2,982	SEP	168	ဖ	2	
2,026	0		ន៍	15.178	2	2,094		2,484	0	0	īģ.	2,649	•	2,649	3,729	0	0	281	4,010	154	3,856	3,081	•		232	3,313	127	3,186	3.022	0	0	227	3,249	125	8,124	ост	176	10	n	
2,026	0	• •	152	2,178	2	2,094		2,464	0	٥	185	2,649	0	2,769 2,528 2,649 2,649 2,528 31,304	3,729	0	•	281	4,010	154	3,856	3,081	0		232	3,318	127	3,186	3,022	0	0	227	3,249	1 2	3,124	YON	176	=	Ħ	
1,933			146	2,079	80	1,999		2,445		٥	1	2,629	101	2,528	3,560	0	0	268	3,828	147	3,681	2.942	0	. 0	23	3,163	122	8,041	2,884	0	۰	217	8,101	119	2,982	DEC	168	12	21	
23,642	0		1,778	25,420	668	24,752		29,207	•	٥	2,198	31,405	101	31,304	43,092	0	0	3,244	46,336	763	45,573	36,416	0	. 0	2,738	39,154	1,506	37,648	35,710	0	0	2,687	38,397	1,477	36,920	TOTAL	2,080		260	

EXPENSE PAYROLL	B/S OTHER	BU AAG OVERHEAD	CAPITAL DIRECT	TOTAL PAYROLL	MONTH OF INCREASE	BASE PAY PER HOUR		EXPENSE PAYROLL	B/S OTHER	BU AAG OVEBHEAD	CAPITAL DIRECT	TOTAL PAYROLL	MONTH OF INCREASE	BASE PAY PER HOUR	EXPENSE PAYROLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PAYROLL	MONTH OF INCREASE	BASE PAY PER HOUR		NUMBER OF WORK HOURS		NUMBER OF WORK DAYS	PAYROLL INCREASE RATE BENEFITS BATE
	94	35%	93		7	27.40		I	ş	10%	93		7	13.40	[33	10%	3	1	5	16.06					
2,992		1,611	•	4,603	0	4,609		2,028	0	225	٥	2,251	0	2,251	2,428	0	270	0	2,698	•	2,698	JAN	5 8	-	21	23.00%
2,992	٥	1,611	۰	4,603	0	4,603		2,026	٥	225	•	2,251	0	2,251	2,428	0	270	•	2,698	۰	2,698	FEB	\$	N	쁘	
3,277	0	1,765	•	5,042	0	5,042		2,219	0	247	•	2,466	0	2,466	2,659	0	296	0	2,955	0	2,955	EAR	₹	ယ	u	
2,850	0	1,534	0	4,384	0	4,384		1,930	0	214	0	2,144	0	2,144	2,313	•	257	•	2,570	0	2,570	APR	16 0	٠	20	
3.277	o	1,765	•	5,042	0	5,042		2,219	0	247	0	2,466	0	2,466	2,659	0	298	•	2,955	٥	2,955	ИАҮ	ē	(A	ដ	
3,134	•	1,688	0	4,822	٥	4,822		2,122	•	236	0	2,358	0	2,358	2,544	0	283	•	2,827	٥	2,827	NUL	178	6	Ħ	
3,111	ı	1,676		4,787	ı					234		2,341	1			0			2,698	1	2,698		8	7	*	
3,409	0	1,835	•	5,244	202	5,042		2,309	0	256		2,565	99	2,468	2.659	٥	296	•	2,955	0	2,955	AUG	184	œ	E	
3,111	0	1,678		4,787	192	4,603	,	2,107	0	22		2,341	8	2,251	2,428	0	270	0	2,698	0	2,698	SEP	5	ဖ	2	
3,260	0	1,755	•	5,015	193	4,822		2.207	0	245		2,452	94	2,358	2,646	0	294	0	2,940	113	2,827	ᅂ	176	ó	Ħ	
3,260	0	1,755		5,015	193	4,822		2,207	0	245		2,452	92	2,358	2.646	0	294	0	2,940	113	2,827	VOV	176	=	n	
3,111	0	1,676		4,787	194	4,603		2,107	٥	22		2,341	8	2,251	2,525	0	281		2,806	128	2,698	DEC	168	12	12	
37,785	0	20,347	٥	58,132	1,140	58,992		25,587		2,842		28,429	557	27,872	30,362	0	3,377	•	33,739	334	33,405	TOTAL	2,080		260	

PAYROLL INCREASE RATE		23.00%				Day.	Wille (Danville Operations	75					
Number of Work Days		*	21	u	25	12	2	Ħ	EZ .	=	13	2	2	260
Number of Work Hours		168	168	1 2	ij.	1 5	6 176	168	ē •	2 0	10 178	176	168 12°	2,0
OVERTIME LABOR		JAN	FEB	WAR	APR		Ų.		AUQ	SEP	oct	NOV	DEC	TOTAL
PROFIT LIES AND COLLA		•		•	•	•	•	•	•	•	•	•	•	
TOTAL PAYROLL	. 1				0	0	0	0	0	0	0	0	0	
CAPITAL DIRECT	3	, .				. 0				•	. 0	•	0	
B/S OTHER	3 5	0 0	0 0	• •	•	۰ د	0 0	0 0	0 0					
EXPENSE PAYROLL	i i	0	0	0	0	0	0	0	0	0	0	0	0	
STANDBY TIME														
MONTHLY AMOUNT		۰	•	•	•	0	•	•	•	0	•	•	•	
TOTAL PAYBOLL	١				0	0	0	0	•	0	0	0	0	
BU A&G OVERHEAD	3 3	•		0 0				0 0	.					
B/S OTHER	93	0	0	0	0	0	0	0	0	0	0	0	0	
EXPENSE PAYROLL	ı	c	o	°	0	٥	0	0	0	a	0	0	0	
BASE PAY PER HOUR	18.73	2,641	2,641	2,892	2,515	2,892	2,767	2,641	2,892	2,641	2,767	2,767	2,641	32,69
TOTAL PAYROLL	<u>-</u>	2,747	2,747	3.008	2.616	3.008	2.578	2747	3.008	2.747	2 878	2,878	108	1,312
CAPITAL DIRECT	98	0	•	•	0		•		0	0	0	0	0	į
BU A&G OVERHEAD B/S OTHER	16 18 18 18 18 18 18 18 18 18 18 18 18 18	2747	2747	3000	9818	3008	2878	2747	3000		3 979 0	3 878		3
EXPENSE PAYROLL	I İ	0	o	o	0	0	0	0	o	0	0	0	0	0
BASE PAY PER HOUR	19.70	3,310	3,310	3,625	3,152	3,625	3,467	3,310	3,625	3,510	3,467	3,467	3,310	40,97
TOTAL PAYBOLL	Ī	3,442	3,442	8,770	3,278	3,770	3,606	8,442	3,770	3,442	3,606	3,606	3,442	1,638
CAPITAL DIRECT	98	0	•		•	•	•	•	•	•	•	0	0	į
BU AAG OVERHEAD	80%	2,065	2,065	2,262	1,967	2,262	2,164	2,065	2,282	2,065	2,164	2,164	2,065	25,570
B/S OTHER	9%	0	0	0	0	0	0	0	0	0	0	0	0	
EXPENSE PAYROLL	1	1,377	1,377	1,508	1,311	1,508	1,442	1,377	1,508	1,377	1,442	1,442	1,377	17.044

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EXPENSE PAYROLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PAYROLL	MONTH OF INCREASE	BASE PAY PER HOUR	EXPENSE PAYROLL	B/S OTHER	BU A&G OVERHEAD	CAPITAL DIRECT	TOTAL PAYROLL	MONTH OF INCREASE	BASE PAY PER HOUR		NUMBER OF WORK HOURS		number of work days	PAYROLL INCREASE RATE BENEFITS RATE
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3,350	•	1,803	•	5,153	0	5,158	ē	0	3,909	•	1,343	167	4,176	į	168	i -	21	4.00% 23.00%
3,350		1,803	٥	5,153	0	5,153	434	0	3,909	•	1,343	167	4,176	į	F 6	N	=	
3,668	•	1,975	•	5,643		5,643	475	0	4.282	0	4,757	183	4,574	1	184	ú	ដ	
3,189	0	1,718	•	4,907	0	4,907	414	0	3,723	0	4,187	159	3,978	1	A de	•	20	
3,668	0	1,975	0	5,643	0	5,643	475	0	4,282	0	4,757	183	4,574	į	EAY 184	· •	22	
3,649	٥	1,965	0	5,614	216	5,398	455	0	4,095	0	4,550	175	4,875	ļ	1 6	ja	23	
3,484	0	1,875	•	5,359	206	5,153	434		3,909	•	4,343	167	4,176	i	Ē	7	=	
3,815	0	2,054	0	5,869	226	5,843	475	0	4,282	0	4,757	183	4,574	•	A 4	ā	. 23	
3,484		1,875	0	5,359	206	5,158	434	0	3,909	0	4,343	167	4,176	í	s s		21	
3,649	0	1.965	•	5,614	216	5,398	455	0	4,095	•	4,550	175	4,375	Ş	176	6	13	
3,649	0	1,965	0	5,614	216	5,398	455	0	4,095	0	4,550	175	4,375	į	176	=	22	
3,484	0	1,875	0	5,359	206	5,153	434	0	3,909	0	4,843	167	4,176	500	7 68	12	21	
42,438	0	22,848	0	65,286	1,492	63,794	5,378	0	48,399	•	53,777	2,068	51,709	101 DEC 101A	2,080		260	

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RASE DAY DEED HOUR	TOTAL PAYBOLL CAPITAL DIRECT BU AAG OVERHEAD B/S OTHER EXPENSE PAYBOLL	STANDBY TIMB MONTHLY AMOUNT	TOTAL PAYROLL CAPITAL DIRECT BU AAG OVERHEAD B/S OTHER EXPENSE PAYROLL	OVERTIME LABOR MONTHLY AMOUNT	Number of work days Number of work hours	PAYROLL INCREASE RATE BENEFITS BATE

TOTAL PAYROLL CAPITAL DIRECT BU AAG OVERHEAD BAS OTHER EXPENSE PAYROLL	BASE PAY PER HOUR
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Shelbyville C+m15er

	98	35%	9%		1	25.52	1	1	93	10%	97	ļ	•	11.34	ı	3	9	98	i 		ı	5	3	198	1				
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2.786	٥	1,501	0	4,287	0	4,287		1,699	0	189	•	1,888	•	1,888	1,290	0	. 0	•	1,290	1,230	983			109	1,092	1,092	FE 168	, #	
3.053	0	1.643	0	4,696		4,698		1,861	٥	207	•	2,068	0	2.068	1,290		•	•	1,290	1,290	983			3	1,092	1,092	184 MAR	u	
2.654	0	1,429	0	4,083	٥	4,089		1,618	o	188	0	1,798	•	1,798	1,290	0		•	1,290	1,290	983			. 8	1,092	1,092	APR 4	20	
3.053	•	1,643	0	4,696	•	4,696		1,861	0	207	•	2,068	0	2.068	1,290	0	•		1,290	1,290	983			9	1,092	1,092	184 MAY	. 13	~
2.920	0	1,572	0	4,492	0	4,492		1,851	0	208	•	2,057	8	1978	1,290	0		0	1,290	1,290	983			109	1,092	1,092	176 JUN	. 11	
2.898	0	1,560	0	4,458	171	4,287		1,768	o	1 96	•	1,984	76	1,888	1,290	0	•	•	1,290	1,290	983			100	1,092	1,092	10F 188	. 11	C+m 15-80
3.175	0	1,709	0	4,884	188	4,696		1,936	0	215	0	2,151	8	2.068	1,290	0	0	۰	1,290	1,290	983			38	1,092	1,092	194 AUG	. 2	5
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3.037	0	1,635	0	4,672	180	4,492		1,851	0	208	•	2,057	79	1.978	1,290	•	0	0	1,290	1,290	983	6	. 0	8	1,092	1,092	176 OCT	12	
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35 105	0	18,948	•	54,143	1,061	53,082		21.534	•	2,393	0	23.927	X	22 379	15,480	0	•	٥	15,480	15,480	11,796	0	0	1,308	13,104	13,104	2,080 TOTAL	260	

number of work hours	NUMBER OF WORK DAYS	PAYROLL INCEEASE RATE BENEFITS BATE
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•	•	0	218	8,117	120	2,997	2,459	0	0	0	2,459	95	2,364	2.657	0	0	469	3,128	0	3,126		2,955	0	•	985	3,940	•	3,940	FEB	168	N	:	
_	•	•	239	8,414	131	3,283	2,693	0	0	0	2,698	104	2,589	2,910	0	0	514	3,424	0	8,424		3,238	0	0	1,079	4,315	•	4,315	MAR	184		2	
	3	•	208	2,968	174	2,854	2.341	0		0	2,341	8	2,251	2,531	0	•	417	2,978	0	2,978		2,814	٥	•	929	3,752	0	3,752	APR	g ·	•	8	
	•	0	239	3,414	131	3,283	2,693	0		. 0	2,698	104	2,589	2,910	0	•	514	3,424	0	3,424		3,236	0	0	1,078	4,315	0	4,315	ИАУ	Ē.		13	
•	>	0	229	3,266	126	3,140	2.575	0			2,575	93	2,476	2,784	0	0	491	3,275	0	3,275		3,095	0	•	1,032	4,127		4,127	NOF	176		12	
	•	0	218	8,117	128	2,997	2,459	0			2,459	95	2,364	2,657	0	0	469	8,126	٥	3,126		2,955	0	•	985	3,940	0	3,940	'n	168		2	
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	0		229	3,266	128	3,140	2,575	0			2,575	99	2,476	2,895	0	0	511	8,406	131	3,275		3,095	0	0	1,032	4,127	0	4,127	NOV	178	=	Z Z	
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						37,107	30,440							33.230	1				Į			1	1				ı		TOTAL	2,080		280	

BU AAG OVERHEAD B/S OTHER EXPENSE PAYROLL BASE PAY PER HOUR
MONTH OF INCREASE
TOTAL PAYROLL
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MONTH OF INCREASE
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CAPITAL DIRECT
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B/S OTHER
RXPENSE PAYROLL NUMBER OF WORK DAYS PAYBOLL INCREASE BATE
BENEFITS RATE NUMBER OF WORK HOURS

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	031	22	•	1,152	2,303	8	2.214	823	200	ž .	1,031	2,062	0	2,062	1.167	292	•	1,450	2,917	0	2,917	2,493	0	۰	18	2,681	103			2 352		9	2,510	0	0.10,0	•	1	3 8	3 *	
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1,012	1011	253	•	1,268	2,533	97	2,436	944	220	33 6	1.186	2,360	91	2,269	1.283	321	0	1,604	8,208	•	3,208	2,742	0	0	206	2,948	113		,,,,,,	3 607		287	2,874	٥	2,014		2	1,6	j	5
	067	242	0	1,209	2,418	23	2,325	902	63	3 6	1.126	2,253	87	2,166	1,226	306	•	1,531	3,063	0	3,063	2,617	•	0	197	2,814	, S	i	2,403	3 460		274	2,743	0	2,740		, C	ğ	i ~	
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1,014	200	ř.		1.266	2.533	9 5	2.436	944	236	١.	1,180	2,360	91	2,269	1,334	S.	٠.	1,668	3.336	28	3.208	2.742	0	0	208	2.948	2,835		2,690			299	2,989	115	2,874		VOV	176	=	
56/	242	;	, i	1 209	2418	2 5	2.325	902	225		1,126	2,253	87	2,106	1,274	319	0	1.593	3.186	3	3.063	2.617	0	•	197	2.814	2,706		2,568	o	•	285	2,853	110	2,748		DEC	68	13	
11,939	5887		,	14 921	20.00	10,101	98 787	11,014	2,754		13,767	27,535	724	26,811	15,271	3.816	0	19082	38 180	25.	37 918	32,209		0	2,423	1,123	33,509		30,978			3,438	34,416	450	33,966		TOTAL	2,080		!!

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

4.00% 23.00%

JOHN N. HUGHES

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October 11, 1999

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

OCT 1 1 1999

PUBLIC SERVICE

COMMISSION

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.

I MA

John N. Hughe

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.
- 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:

- adjustments, merit increases and other adjustments such as market or equity-related increases. Promotions are excluded from actual experience for 1997, 1998 and 1999 and what is projected for 2000. The amounts shown include general cost-of-living Salary increases across the country are forecast to continue between 4.0 and 4.5 percent during 2000. The table below reflects 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
- Atmos uses national data on which to base its annual guidelines. Regional results generally mirror the national data. chart below.
- 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

		(A)	(B)	(C)	(D)	(E)
		09/30/98	Adjustments for	Rev. & Expenses	Normalizing	Rev. & Expenses
Line	Major Group	Revenue &	Known & Meas.	Adjusted for	Ratemaking	Adjusted &
No.	Classification	Expenses	Changes	Known & Meas.	Adjustments	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:

a.)

Column B adjustements 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 -

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.

(9,250) remove country club expenses.

(20,455) remove employee activities. 2,413,782 normalize benefits by remov

,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

adjust labor to the end of period standing levels and pay rates adjust benefits to the normalized level of labor.

96,000 annualize shared services expense to reflect a full 12 months of call center costs 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.

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 Reformations" & restated Schedule C-2.1, sheet 6 of 10.
- 6. AG set 1 8/19/99 # 235 Prepaids & revised Sched. B-4.1 & workpaper WP B-4.1
- 7. AG set 2 9/20/99 # 19c Prepaids & 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 Prepaids 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.



Capital Budget Forecast and Test Year Calculation

(REVISED)

Budg Stat #	Acct #	Budget Category	Adjusted to 94%	Adjusted to 94%	Adjusted to 94%	Adjusted to 94%	Adjusted to 94%	Adjusted to 94%	Adjusted to 94%	Adjusted to
		/ehicles								
9200	392.00	Transportation	-	-	-					
		Vehicles		•			<u> </u>	 	<u> </u>	
		AIS						1		
1990x	399.00	Office Equipment	-		·					
9906	399.86	PC Hardware	50,876	52,254	39,190	13,455	52,645	53,821	55,436	:
19907 19908	399.87 399.88	PC Software Application Software	14,140	14,523	10,892	3,740	14,632	14,959	15,407	'
3300	555.00	MIS	65,015	66,777	50,082	17,195	67,277	68,780	70,843	,
			,		Î .	i i	1			
7000		quipment			ł			1		
37000 37100	n/a n/a	Communication Equipment - Transmission Other Equipment - Storage	•			l :	l :	l :	1 :	
8700	384.00	Other Equipment	3,181	3,268	2,451	841	3,292	3,366	3,467	
9000	390.00	Structures and Improvements	-	•	-			· ·	· .	
9003	390.03	Improvements	-	-		-			-	
9004	390.04 390.09	Air Conditioning	14,140	14,523	10,892	3,740	14,632	14,959	15,407	l .
9100	390.09	Improvements-Leased Premises Office Furniture	14,140	14,523	10,092	3,740	14,032	14,939	15,407	1
9103	391.00	Office Machines	2,121	2,178	1,634	561	2,195	2,244	2,311	
9300	n/a	Stores Equipment		•		-		-		1
9400	394.77	Tools, Shop & Equipment	5,656	5,809	4,357	1,496	5,853	5,983	6,163	1
9600 9603	n/a 396.93	Power Operated Equipment Ditchers	-	:				l :]	
9604	396.94	Backhoes] .		1
9605	396.95	Welders	-	-					-	
9700	397.00	Communications - Telephones	56,560	58,092	43,569	14,959	58,528	59,835	61,630	١ ،
9701 9702	397.20 397.20	Communications - Mobile Radios Communications - Fixed Radios	8,484	8,714	6,535	2,244	8,779	8,975	9,244	
9705	397.22	Communications - Telemetering		:]]		
9800	398.00	Miscellaneous		-	-	-	-	-	-	
		Equipment	90,142	92,584	69,438	23,841	93,279	95,362	98,222	10
		Providence Administration and a second						1		
6701-30	367.00	system Maintenance Transmission - Leakage	42,066	58,412	43,809	15,041	58,850	60,164	61,969	(
7601-30	376.00	Steel Mains - Leakage	416,817	578,778	434,084	149,035	583,119	596,142	614,026	6:
7602-30	376.00	Plastic Mains - Leakage	218,191	302,972	227,229	78,015	305,244	312,061	321,423	3:
8000-30	380.00	Services - Leakage	467,707	649,442	487,082	167,231	654,313	668,925	688,993	70
8200-30	382.00	Meter Loops - Leakage Retirements	7,070	9,817	7,363	2,528	9,891	10,112	10,415	
xx:xx-98	Various	System Maintenance	451,743 1,603,595	627,275 2,226,697	470,456 1,670,023	161,523 573,373	631,979 2,243,396	646,093 2,293,498	665,476 2,362,303	2,4
		by storii maintenanto	.,,000,000		1,575,525	3,3,5,5	-,,			
		ystem Improvements			ļ			1		
3400-20	334.00	Field Measurement & Regulation	-	-	·	,	-		· -	
5100-20 5200-20	351.20 352.01	Storage Structures and Improvements	-						· .	
5200-20	352.01 352.02	Wells Wells		:		:] :	:	1 :	
5300-10	353.10	Field Lines	36,074	50,091	37,568	12,898	50,466	51,594	53,141	
5300-20	353.20	Gathering Lines	8,430	11,706	8,779	3,014	11,793	12,057	12,419	
5400-20	354.00	Compressor Station Equipment	-	•	· ·			Ι .		
5500-20 5600-20	355.00 356.00	Measuring and Regulating Purification Equipment]]] :	l :		1 :	
6510-20	365.10	Land and Land Rights			-	:] :	:	-	
6600-20	366.20	Structures and Improvements	-	-	-	-	-			
6700-40	367.00	Transmission Mains - Cathodic Protection	4,294	5,963	4,472	1,535	6,007	6,142	6,326	
6701-20 6000 20	367.00	Transmission Mains - System Improvements	13,399	18,605	13,954	4,791	18,745	19,164	19,738	1
6900-20 7500-20	369.10 375.10	Measurement & Regulation Stations Structures - Public Improvements	8,426	11,700	8,775 -	3,013	11,788	12,051	12,413	
7600-40	376.00	Mains - Cathodic Protection	101,101	140,385	105,289	36,149	141,438	144,596	148,934	1:
7600-69	376.00	Mapping Conversion	141,400	196,343	147,257	50,558	197,815	202,233	208,300	2
7600-82	376.00	Aid-In-Construction							l	_
7601-20 7602-20	376.00 376.00	Steel System Improvements	510,777 48,465	709,248 67,296	531,936 50,472	182,631 17,329	714,567 67,801	730,525 69,315	752,441 71,395	7
7800-20 7800-20	378.00	Plastic System Improvements Measurement & Regulation - System Improvements	192,303	267,026	200,269	68,759	269,028	275,037	283,288	2:
7900-20	379.00	Measurement & Regulation - Equipment	33,229	46,140	34,605	11,881	46,486	47,525	48,950]
8000-20	380.00	Services - System Improvements	-	-	-					
8100-20	381.00	Meters - System Improvements	-	050.001	407.000		353			
8200-20 8300-20	382.00 383.00	Meter Loops - System Improvements House Regulators - System Improvements	180,232	250,264	187,698	64,443 -	252,141	257,772	265,505	2
8500-20	385.00	Industrial Measurement & Regulation - System Impr.	138,572	192,416	144,312	49,547	193,859	198,188	204,134	2
xxxx-98	Various	Public Works Reimbursements	(269,478)	(374,188)	(280,641)	(96,353)	(376,994)	(385,413)	(396,976)	(4)
		System Improvements	1,147,224	1,592,995	1,194,745	410,195	1,604,940	1,640,785	1,690,009	1,7-
		Browth					l			
	,	nowai			ŀ		[[1
6701-10	367.00	Steel Transmission Mains	- 1	-	-					1
6900-10	369.00	Measurement & Regulation Stations	- 1	-	-					l
7600-81	376.00	Forfeitures	(359,004)	(366,600)	(274,950)	(91,650)	(366,600)	(366,600)		(3
7601-10	376.00	Steel Revenue Mains	118,358	121,565	91,174	31,303	122,477	125,212	128,968	1 .1
7602-10 7800-10	376.00 378.00	Plastic Revenue Mains Measurement & Regulation - Revenue	1,914,050 15,964	1,965,902 16,396	1,474,426 12,297	506,220 4,222	1,980,646 16,519	2,024,879 16,888	2,085,625 17,395	2,1
7800-10 7900-10	379.00	Measurement & Regulation - Revenue Measurement & Regulation - City Gate	93,324	95,852	71,889	24,682	96,571	98,727	101,689	1
B000-10	380.00	Services - Revenue	1,959,814	2,012,905	1,509,679	518,323	2,028,002	2,073,292	2,135,491	2,1
B100-10	381.00	Meters - Revenue	679,327	697,730	523,297	179,665	702,962	718,662	740,222	7
B200-10	382.00	Meter Loops - Revenue	425,540	437,068	327,801	112,545	440,346	450,180	463,686	1 4
	383.00	House Regulators - Revenue	150,639	154,719	116,039	39,840	155,879	159,361	164,142	1
8300-10		Industrial Measurement & Regulation - Revenue		l 	·					
8500-10 8500-10	385.00	Growth	4,998,012	5,135,537	3,851,652	1,325,150	5,176,802	5,300,601	5,470,617	5,6

WESTERN KENTUCKY GAS

Capital Budget Forecast and Test Year Calculation

						Year 2001		
Budg Stat #	Acct #	Budget Category	2001 w/o O/H	Projects	Inflation	Direct Costs	O/H	2001
		Vehicles						
39200	392.00	Transportation		-		-	-	
		Vehicles	<u> </u>	-				
		MIS						
3990x	399.00	Office Equipment		_	_	_	_	
39906	399.86	PC Hardware	37,059	_	1,112	38,171	19,086	57,
39907	399.87	PC Software	10,300		309	10,609	5,305	15,
39908	399.88	Application Software	1					
00000	000.00	MIS	47,359		1,421	48,780	24,390	73,
		,5						
		Equipment		ŀ				
37000	n/a	Communication Equipment - Transmission	-	-		-	-	
37100	n/a	Other Equipment - Storage	-	-	-	-	- 1	
38700	384.00	Other Equipment	2,318	-	70	2,387	1,194	3,
39000	390.00	Structures and Improvements	-		-	-	- 1	
39003	390.03	Improvements	-	-	-		-	
39004	390.04	Air Conditioning		-	-		-	45
39009	390.09	Improvements-Leased Premises	10,300	-	309	10,609	5,305	15,
39100	391.83	Office Furniture	1 646	-	40	1 501	- 796	2
39103	391.00	Office Machines	1,545	-	46	1,591	/90	2,
39300	n/a	Stores Equipment	4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	•	124	4 244	2 122	6,
39400	394.77	Tools, Shop & Equipment	4,120	•	124	4,244	2,122	О,
39600	n/a	Power Operated Equipment	1	-	_] - 1	· ·	
39603 39604	396.93 396.94	Ditchers Backhoes	1	-	[[]	<u> </u>	
39604 39605	396.95	Welders	1 .	-		[]		
39700 39700	396.95	Communications - Telephones	41,200	-	1,236	42,436	21,218	63.
39700 39701	397.00	Communications - Nobile Radios	6,180	-	185	6,365	3,183	9,
39702	397.20	Communications - Fixed Radios] 5,150	-	-	3,555		,
39705	397.22	Communications - Telemetering		-	_	_		
39800	398.00	Miscellaneous	-	١.	_	_		
00000	555.55	Equipment	65,663		1,970	67,632	33,816	101,
		-4	·	T				
		System Maintenance			ļ '			
36701-30	367.00	Transmission - Leakage	41,427	-	1,243	42,670	21,335	64,
37601-30	376.00	Steel Mains - Leakage	410,481	-	12,314	422,796	211,398	634,
37602-30	376.00	Plastic Mains - Leakage	214,874] -	6,446	221,320	110,660	331,
38000-30	380.00	Services - Leakage	460,597	-	13,818	474,415	237,208	711,
38200-30	382.00	Meter Loops - Leakage	6,963	-	209	7,171	3,586	10,
3xxxx-98	Various	Retirements	444,876	-	13,346	458,222	229,111	687,
		System Maintenance	1,579,218	<u> </u>	47,377	1,626,594	813,297	2,439,
			i		i			
		System Improvements		1				
33400-20	334.00	Field Measurement & Regulation	-	-	_ !	•		
35100-20	351.20	Storage Structures and Improvements	-	-	-	-		
35200-20	352.01	Wells	-	-	-	•	•	
35200-40 35300-10	352.02	Wells Field Lines	35,525		1.066	36,591	18,296	54,
35300-10	353.10		8,302		249	8,551	4,276	12,
35400-20	353.20 354.00		0,302		249	0,551	4,270	12,
35500-20	355.00]]		_	
35600-20	356.00			_		_	-	
36510-20	365.10		_		-	-	-	
36600-20	366.20	Structures and Improvements	<u> </u>	-	-	-		
36700-40	367.00	Transmission Mains - Cathodic Protection	4,229	-	127	4,356	2,178	6.
36701-20	367.00	Transmission Mains - System Improvements	13,195	-	396	13,591	6,796	20,
36900-20	369.10	Measurement & Regulation Stations	8,298	-	249	8,547	4,273	12,
37500-20	375.10	Structures - Public Improvements	-	-	-		- 1	
37600-40	376.00		99,564		2,987	102,551	51,275	153,
37600-69	376.00		139,250	-	4,178	143,428	71,714	215,
37600-82	376.00	Aid-In-Construction			-	-	-	
37601-20	376.00	Steel System Improvements	503,013	-	15,090	518,103	259,052	777
37602-20	376.00		47,728	-	1,432	49,160	24,580	73,
37800-20	378.00		189,380	-	5,681	195,061	97,531	292,
37900-20	379.00		32,724	-	982	33,705	16,853	50,
38000-20	380.00		-		-	1	-	
38100-20	381.00							
38200-20	382.00		177,492	-	5,325	182,817	91,408	274,
38300-20	383.00		100 :	1 .		140 550	70.070	
38500-20	385.00	• • •	136,465	-	4,094	140,559	70,279	210,
3xxxx-98	Various		(265,381)	 -	(7,961) 33,894	(273,343) 1,163,678	(136,671) 581,839	(410, 1,745,
		System Improvements	1,129,784		33,094	1,103,078	561,839	1,745,
		Growth						1
		Olomii.						l
36701-10	367.00	Steel Transmission Mains	1 .				_	
36900-10	369.00		1 -] [
37600-10	376.00		(390,000)]	(390,000)]	(390,
37601-10	376.00		86,216		2,586	88,803	44,401	133
37602-10	376.00		1,394,256	_	41,828	1,436,084	718,042	2,154
37800-10	378.00		11,629	-	349	11,978	5,989	17
37900-10	379.00		67,980	-	2,039	70,019	, 35,010	105
38000-10	380.00		1,427,592		42,828	1,470,420	735,210	2,205
38100-10	381.00		494,844	-	14,845	509,689	254,845	764
38200-10	382.00		309,977	-	9,299	319,277	159,638	478,
	383.00		109,730	-	3,292	113,022	56,511	169,
38300-10			1	I .	1	1	1	
38300-10 38500-10	385.00							
	385.00	Industrial Measurement & Regulation - Revenue Growth	3,512,225		117,067	3,629,292	2,009,646	5,638

Western Kentucky Gas Company Case No. 99-070

Overall Financial Summary

FR 10(10)(a)

For the Twelve Months Ended December 31, 2000

Туре	Base PeriodXForecasted Period of Filing:XOriginalUpdated paper Reference No(s)		Schedule A Page 1 of 1 Witness:
Line	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	н	1.686137
8	Revenue Deficiency (6 x 7)		13,894,273
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

Western Kentucky Gas Company Case No. 99-070 Jurisdictional Rate Base Summary as of September 30, 1999

FR 10(10)(b)1

Data: X Base Period	Forecasted Period			Schedule B-1
Type of Filing: X Original	nal le			Sheet 1 of 2 Witness:
				13 Month
		Supporting		Average
		Schedule	Base	Base
Rate Base Component	nent	Reference	Period	Period
			€	€
Plant in Service		B-2	238,863,638	218,856,329
ted Dep	Accumulated Depreciation and Amortization	B-3	(103,361,144)	(99,108,554)
Net Plant in Service	93		133,302,434	0
king Ca	Cash Working Capital Allowance	B-4	3,001,150	3,001,150
rking Ca	Other Working Capital Allowances	B-4.1	13,481,909	8,841,208
Advanc	Customer Advances For Construction	B-5	(5,892,301)	(5,746,401)
nc. Tax	Deferred Inc. Taxes and Investment Tax Credits	B-5	(11,728,954)	(11,173,660)
Rate Base (3 Thru 7)	n 7)		134,364,298	114,670,071

Western Kentucky Gas Company Case No. 99-070

Jurisdictional Rate Base Summary as of December 31, 2000

				FR 10(10)(b)1
Data:	Base Period X Forecasted Period			Schedule B-1
Type of				Sheet 2 of 2
Workpa	e No(s).			Witness:
				13 Month
		Supporting	Forecasted	Average
Line		Schedule	Test Period	Forecasted
Š	Rate Base Component	Reference	Ending Balance	Period
			↔	\$
	Plant in Service	B-2	252,645,514	247,954,206
0 m	Accumulated Depreciation and Amortization Net Plant in Service	B-3	(117,709,483)	(111,877,888) 136,076,318
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
9	Customer Advances For Construction	B-5	(6,219,429)	(6,120,429)
_	Deferred Inc. Taxes and Investment Tax Credits	B-5	(13,129,418)	(12,529,393)
∞	Rate Base (3 Thru 7)		130,228,200	129,425,009

Western Kentucky Gas Company Case No. 99-070

Operating Income Summary For the Twelve Months ended December 31, 2000

				FR 10(10)(c)1	_
Data:	Base Period X Forecasted Period			Schedule C-1	_
Type of Fill	Type of Filing: X Original Updated			Sheet 1 of 1	
Workpaper	Workpaper Reference No(s).: Sched. A; Sched. B-1; Sched. C-2; Sched. E; Sched H	ed. C-2; Sched. E; Sched H		Witness:	
		Forecasted		Forecasted	
Line		Return at	Proposed	Return at	
Š.	Description	Current Rates	Increase	Proposed Rates	
		€	\$	↔	
-	Operating Revenue	120,545,027	13,894,273	134,439,300	
2	Operating Expenses				
ო	Purchased Gas Cost	77,522,158	0	77,522,158	
4	Other O & M Expenses	26,583,262	76,963	26,660,225	
2	Depreciation Expense	10,014,187	0	10,014,187	
ဖ	Taxes Other than Income	1,952,000	0	1,952,000	
7					
ω	State & Federal Income Taxes	(189,954)	5,577,012	5,387,057	
တ	Total Operating Expenses	115,881,652	5,653,975	121,535,627	
10	Operating Income	4,663,375	8,240,298	12,903,673	
7	Rate Base	129,425,009		129,425,009	
12	Rate of Return	3.60%		<u>8.97%</u>	

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	Witness:	Test Year	Rev. & Exp.	Adjusted	₩	120,545,027			77,522,158	20,214	369,692	426,338	10,902,783	1,723,618	775,187	34,534	12,330,896	10,014,187	1,952,000	(189,954)			115,881,652	4 663 375	0.0000
			Ratemaking Sched	Adjustments Ref.	s	0			0	0	0	0	(3,680) F-2.2	0	(34,147) F-3	(24,158) F-3	771,992 F-2.3**	225,179 B-3.2	0	(580,954) E			354,231	(354 231)	(103,100)
		Forecasted	Revenue &	Expenses	\$	120,545,027			77,522,158	20,214	369,692	426,338	10,906,463	1,723,618	809,334	58,692	11,558,905	9,789,008	1,952,000	391,000		1	115,527,421	5 017 605	20, 20, 5
			ched	Ref.									*	*	*	*	*								
			SSU Billing* Sched	Adjustments	ક્ક	0			0	0	0	0	(146,292)	(208,222)	(1,188)	(320)	406,837	0	0	0			50,785	(50 785)	(20,120)
			Sched	Ref.		0-1			7	7	D-1	0-1	<u>-</u>	-1	<u>-</u>	0-1	<u>-</u> 1	<u>-</u>	<u>-</u> 1						
			Utility budget Sched	Adjustments	\$	15,790,548			14,798,055	4,883	115,574	37,752	1,084,303	139,012	(305,926)	(2,790)	740,465	1,684,367	(275,173)	(1,276,114)			16,744,408	(053 850)	(600,006)
Period	ם ט	Base Year	Revenue &	Expenses	မာ	104,754,479			62,724,104	15,331	254,117	388,586	9,968,453	1,792,828	1,116,448	61,832	10,411,602	8,104,641	2,227,173	1,667,114			98,732,229	6 022 250	0,027,200
Period X Fored	Type of Filing: A Original Opuated Workpaper Reference No(s): Sched. C-2.1		Major Group	Classification		Operating Revenue		Operating Expenses	Purchased Gas Cost	Production O&M Expense	Storage O&M Expense	Transmission O&M Expense	Distribution O&M Expense	Customer Accting. & Collection	Customer Service & Information	Sales Expense	Admin. & General Expense	Depreciation Expense	Taxes - Other	Income Taxes			Total Operating Expenses	Not Oscitorosi	Net Operating income
Data:	ype o Workp		Line	Š.		-	7	က	4	သ	ဖ	7	∞	တ	9	=	12	13	14	15	16	17	18	9 5	77

^{*} 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.

FR10(9)(h)1 FR10(10)(i)1

						_	r(I)(01)(11-
	1994	1995	1996	1997	1998	FY 1999	Cal 2000
INCOME STATEMENT							
Operating Revenues 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	099	1,258	1,203	804	755
Total Operating Revenues	143,508	117,154	153,204	144,139	123,588	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	43,592	42,030	43,023
Operating Expenses							
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	684'6
Taxes - other than income	1,693	2,084	1,716	1,894	1,909	2,227	1,952
Total Operating Expenses	31,878	31,693	30,358	32,799	30,585	34,341	37,614
Operating income(loss)	9,151	7,193	14,996	12,258	13,007	7,689	5,409
Other income							
Merchandising	(172)	(40)	99	340	162	346	358
Interest and dividends	8	136	31	59	48	48	90
Other non-operating inc/exp	(28)	(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)	(89)	(10)	(878)	351	2,131	1,984
Interest Charges	3,514	3,681	3,893	4,109	5,151	5,706	6,424
Income Before Taxes	5,436	3,444	11,093	7,271	8,207	4,114	696
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

	1995	1996	1997	1998	Base FY 1999	Test Cal 2000
BALANCE SHEET!						
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)	009	009
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

	900	900+	1007	1000	Base EV 1000	Test	
SALANCE SHEET II	266	28	66	255			
otal Capitalization	89,801	100,183	118,246	113,394	141,897	138,094	
Surrent liabilities							
Α/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)	(2,395)	(200)	(2,000)	(2,000)	
Accrued Taxes	682	851	585	781	009	009	
Other current liabilities	3,404	3,344	7,712	4,830	2,600	2,600	
rotal current liabilities	16,405	19,962	18,946	20,093	16,427	16,721	
Jeferred 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	
fotal liabilities and equity	\$123,222	\$141,067	\$161,113	\$158,494	\$184,312	\$182,337	

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October 8, 1999

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OCT 0 8 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 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

Known & Measurable Adjustments Through May 1999 (Col c - Col b)	(d) 14,168	(101,717)			Known & Measurable	Adjustments Through May 1999	(Col c - Col b)	(d) 1,694		(92,854)	(070'9)			s me	otal Mei ck.
Known & Measurable Normalized Billing Units, Through May 1999 (See Note 2)	(c) 1,870,096	13,222,922	nd GLS-4. SC DR 2-6, Sheet 2. Linc 4 is the 2-6, Sheet 2, Column h, line 14.	ity, Class 2&4, Rate G-1	Known & Measurable	Nonnalized Billing Units, Through May 1999	(See Note 4)	(c) 230,587		5,696,606	1,085,068	-	and GLS-4.	PSC DR 2-6, Sheet 3. Line 20-21 1	26, Sheet 3, Column h, line 14. 1 4, 16% into the 301-15,000 Mcf blo
12 mo Ending 9/30/98 w/ Coutr Adj. & Weather Adj. (See Note 1)	(b) 1,855,928	13,324,639	 Sum of corresponding billing units, referencing GLS-2, GLS-3 and GLS-4. 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		12 mo Ending 9/30/98 w/ Contr Adj. & Weather Adj.	(See Note 3)	(b) 228 893		5,789,460	1,093,688		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	Mcf for the class, reference Schedule KPSC DR 2-6, Sheet 3, Column h, line 14, 10tal McI blocks, applying 84% in the 0-300 Mcf block, 16% into the 301-15,000 Mcf block.
Description	(a) Firm Customer Charge, Residential	Rate G-1 Sales, Mcf 0-300 Mcf per Month	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 total normalized Mcf for the class, reference Schedule KPSC DR 2-6, Sheet				Description	(a) Dien Characa Characa Other	Rate G-1 Sales, Mcf	0-300 Mcf per Month	301-15,000 Mcf per Month		Notes: 3- Sum of corresponding bill	4- Line 17 is the Sum of "No	total normalized Mcf for the split into billing blocks,
Line	=	9 to 4 i	v o r ∞	6 Q	12	<u>13</u>	15	•	6		21	77	23	74	25 26

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.

FR10(9)(h)1 FR10(10)(l)1	Test	Cal 2000		\$112,035	7,755	755	120,645	200	11,522	43,023		15,820	10.053	9,789	1,952	37,614		5,409	358	8	305	1 700	3	1 084	8	6,424	698	384		\$578
ŒŒ	Вазе	FY 1898		\$95,408	8,542	808	104,754	, ,	82,724	42,030		14,008	10,003	8,103	2,227	34,341		7,689	346	48	(485)	6000	2,666		2,131	5,706	4,114	1 656	3	\$2,448
		1998		\$113,554	8,831	1,203	123,588		79,996	43,582		15,261	6,928	6,487	1,909	30,585		13,007	182	48	3	<u> </u>	9 6		S S	5,151	8.207	2000	9,2,0	\$4,931
		1997		\$135,664	7,217	1,258	144,138		99,082	45,057	-	19,096	5.722	6.087	1,894	32,799		12,258	340	8		(1,247)	0 ((878)	4.109	7.27	000	3,338	\$3,933
Case #99-070		1996		3146.788	5.758	098	153,204		107,850	45,364		17.070	5 925	E 647	1716	30,358		14,996	ŭ	3 3	5	(101)	0	0	<u>6</u>	3.893	11 083		4,139	\$6,954
Case		1995		\$108 196	8 504	384	117,154		78,268	38,886		17 404	E 697	20,0	0,460	31,693	•	7,193	3		85	(164)	0	٥	(89)	100 6	9.444	2	1,270	\$2,174
		1994		002 000	40.020	200	143,508		102.479	41,029	-	40 343	19,717	0,000	5,818	31.878))	9,151		(172)	59	(BS)	0	0	(201)	200	9,014	0,430	1,998	\$3,438
		•	INCOME STATEMENT	Operating Hevenues	Gas service revenue	Transportation	Other revenue Total Onerating Revenues	Services Burglado Filo		Gross Profit	!	Operating Expenses	Direct O&M	Shared Services Billing	Depreciation & amortization	Taxes - other than income	coal active from the coal	Operating income(loss)	Other income	Merchandising	Interest and dividends	Other non-operating Inc/exp	Performance based rates	Other Income	Total other income		Interest Charges	Income Before Taxes	Provision for income taxes	Net Income

	1895	1996	1997	1988	Base FY 1999	Test Cal 2000
BALANCE SHEET!						
Property plant & equipment						
Gross plant investment-8U	\$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	255,883
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
Current assets						
Cash & equivalents	609	923	\$200	(423)	8	90 9
A/R	3,518	6,483	10,427	(2,004)	9,855	10,126
Inventories	3 8	:80'1	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	10,615	25,300	23,405
Deferred debits						
Integration def. balance	0	05	\$2,589		1,490	1,184
Other deferred debits	17,002	\$17,128	\$10,829	19,828	18,674	18,773
Total deferred debits	17,002	17,128	21,418	19,828	20,164	18,957
Total assets	\$123,222	\$141,067	\$161,113	\$158,494	\$184,312	\$182,337

	1995	1996	1987	1998	Base FY 1999	Test Cal 2000
Balance Sheet H Total Capitalization	89,801	100,183	118,246	113,394	141,897	138,094
Current liabilities	11.696	15,298	11,251	13,679	10,634	10,028
Customer deposits	1,789	1,902	1,783	1,309	1,593	1,593
Texes peveble	(1,166)	(1,433)	(2,396)	(005)	(2000)	(2,000)
Acried Taxes	88	855	585	181	900	900
Other Carrent llabilities	3.404	3,344	7,712	4,830	5,600	5,600
Total current llabilities	16,405	19,962	18,946	20,093	16,427	16,721
Deferred credits	11,671	12,696	13,403	14,885	14,722	14,912
Deferred income taxes	8,345	8.226	10,518	10,012	11,268	12,610
Total liabilities and equity	\$123.222	\$141,067	\$161,113	\$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		1005		1006	1007		900	E 8	8 months
		2				000	1661		086		888
No. of Contractor Companies		4		ç,		2	O		O		o
O&M Labor	G	11,421	€	11,421 \$ 240,814 \$ 6,306 \$	↔	6,306	2,181 \$ 46,368	↔	46,368	69	67.750
Capital Labor		1,365,308		1,686,588	2,0	2,061,935	2,046,909	_	973,254		558,928
Non-O&M Labor		230,913		240,203		337,014	359,558	•	165,167		177,173
Total Contract Labor	4	\$ 1,607,642 \$ 2,167,605 \$ 2,405,255 \$ 2,408,648 \$ 2,184,789 \$ 803,851	↔	2,167,605	\$ 2,	405,255	\$,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.

RONALD G. SHEFFER
MARK R. HUTCHINSON
JEFFREY R. KINNEY '
GENE E. BROOKS '
CHARLES B. WEST
BURKE B. TERRELL
CARL B. BOYD, JR. '
REBECCA T. KASHA '
PETER B. LEWIS '
HOWARD E. FRASIER, JR. '
JAMES A. SIGLER
JOHN A. SHEFFER
EDWIN A. JONES
MARC A. LOVELL
C. TERRELL MILLER
C. THOMAS MILLER
C. THOMAS MILLER
DAWN S. KELSEY '
TINA R. MCFARLAND '
A. J. MANION '
DONNA M. SAUER '
LIZBETH L. BAKER

sheffer-hutchinson-kinney

115 EAST SECOND STREET OWENSBORO, KENTUCKY 42303 (502) 684-3700 FAX (502) 684-3881 www.kylaw.com BRIAN F. HAARA?
SCOTT A. HOOVER
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ANNE G. DEDMAN?
MICHAEL L. MEYER?
JULIE V. OVERSTREET
JENNIFER CASTELLI'
TARA RODNEY BECKWITH
JOHN S. HARRISON
AMY JO HARWOOD

OF COUNSEL JOHN N. HUGHES ROBERT A. MARSHALL

ADMITTED TO IN BAR
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ADMITTED TO KY AND TH BAR
ADMITTED TO IN, IL AND KY BAR
ALL OTHERS ADMITTED IN KY ONLY

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

BOWLING GREEN EVANSVILLE FRANKFORT HENDERSON LOUISVILLE OWENSBORO PADUCAH

Western Kentucky Gas Company Case No. 99-070 Attorney General Initial Data Request Dated August 19, 1999 <u>REVISED*</u> DR Item 49 Witness: Gary Smith



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.

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)	(p)	(c)
- 7 -	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.
v 4 n	Variance from normal weather of 10%, in Degree-days =	397.5	Column b, line 1 times 10%
, 6 (6 Heat Sensitive Factor (residential), Mcf/degree-day/customer=	0.0154	AG DR No. 1, Item 152, Sheet 1 of 4, column h, line 17
- 00 0	8 Base Load Factor (residential), Mcf/month/customer=	1.5444	AG DR No. 1, Item 151, column f, line 8
10	Average Base Load, November-April, Mcf/customer=	9.27	Column b, line 8 times 6 months
1 2 2 2	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
15 16 17	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.
18 19 20	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.
7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	Estimated Average Normal Residential Usage, November through April	70.5	Column b, line 1 times Column b, line 6 plus Column b, line 10
24 2	Mcf variance at 10% variance in normal weather =	6.1	Column b, line 1 times Column b, line 6 times 10%
26	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)
29 30 31	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)

<sup>31
32 * -</sup> This is the estimated affect of the WNA component on the average residential customers billings through the winter season months of November
33 through April. The impact of Commodity gas cost differences, due to increased or decreased usage are not included in this calculation.

Western Kentucky Gas Company Case No. 99-070 Attorney General Initial Data Request Dated August 19, 1999 <u>REVISED*</u> 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.

^{* -} 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

Proposed Margin (Col d x Col g)	(h)		15,086,235	0	0	15,086,235			3000	1.2000			5,332,846	415,626	0	5,748,472				1.1400			1,240,423	274,450	0	1,514,873			1 0/03	1.0002
Proposed Pa Margin N per Mcf (Col	(g)		1.2000	0.6946	0.4299								1.2000	0.6946	0.4299								1.2000	0.6946	0.4299					
Current Margin (Col d x Col e)	(J)		13,345,032	0	0	13,345,032		1	1.0615				4,717,346	334,188	0	5,051,535			1.0018				1,097,258	220,674	0	1,317,932			0.9224	
Current Margin per Mcf	(e)		1.0615	0.5585	0.4085	I			 	(1.0615	0.5585	0.4085	l		,	_ = (m	com) =			1.0615	0.5585	0.4085	•			4) = PA) = = =	ו (איז
Pro-Forma Volumes	(p)		12,571,863	0	0	12,571,863			une o, K (res)	*, 0, 10 (10)			4,444,038	598,367	0	5,042,405		; :	, line 15, K (co	d, line 15, R (1,033,686	395,120	0	1,428,806		;	, line 25, R (P. d. line 25, B (י ע, יב סווונ (u,
Pro-Forma Adjustments	(0)		0	0	0	0		1.1	a oy column a, led by column (or of commit			(33,036)	(176,225)	0	(209,261)			ed by column d	ided by column			0	0	0	0			ed by column d ided by column	idea oy commin
Volumes (12 months ending 8/31/98)	(q)	Rate 1	12,571,863	0	0	12,571,863		ate (R) -	Cuiten Kales - Column 1, time o divided by column d, time o, K (res) = Proposed Rates - Column h line 6 divided by column d line 6 R (res)			Rate 1	4,477,074	774,593	0	5,251,667		ate (R) -	Current Kates - Column 1, line 13 divided by column d, line 13, R (com) =	Column h, line 15 divided by column d, line 15, R (com) =		ass 4 Rate 1	1,033,686	395,120	0	1,428,806		ate (R) -	Current Kates - Column 1, line 25 divided by column d, line 25, R (PA) = Proposed Rates - Column h, line 25 divided by column d, line 25, R (PA) =	John III, IIIV 27 WIV
G-1 Sales by Billing Block	(a)	Residential - Class 1 Ra	0-300 Mcf/month	Next 14,700 Mcf/month	Over 15,000 Mcf/month	Total		Weightied Average Rate	Proposed Rates - C	· Committee of the comm		Commercial - Class 2 Rate	0-300 Mcf/month	Next 14,700 Mcf/month	Over 15,000 Mcf/month	Total		Weightied Average Rate	Current Kates - Co	Proposed Rates - Col		Public Authority - Class 4 Rate 1	0-300 Mcf/month	Next 14,700 Mcf/month	Over 15,000 Mcf/month	Total		Weightied Average Rate	Current Rates - Colu Pronosed Rates - Col	י בייוטור הספסקטין ד
Line No.		-	7	3	4	5	9	7	∞ о	`	10	11	12	13	14	15	91	17	<u>«</u>	19	20	21	22	23	24	25	56	27	70	77

JOHN N. HUGHES

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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 OCT TOO

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 Reformations" 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,

Attorney for Western Kentucky

Gas Company

cc: Intervenors

COMMONWEALTH OF KENTUCKY BEFORE THE 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 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: Well full

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 day of October, 1999.

Bonnie Krahwinkel

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 Mulle

Mark R. Hutchinson

wkg\psc\rate\pet for con of revised application schedules

Schedule 1 of 4 (REVISED-10/7/99) EXHIBIT GLS-1

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

		Re	ference Period	Twelve Month	Reference Period - Twelve Months Ending 9/30/98	20	Forward-looki	Forward-looking Adjustments			
;				Contract Adj.			Customer	Conservation	Total		
Line No. Description	Block Ofch	Number	Volumes	Bills and	Weather Adj.	Total	Growth	& Efficiency	Test Year	Present	Present
(a)	(b)	or Duk, Outes	As interest	volumes	Volumes	Volumes	Forecast	Adjustments	Volumes	Margin	Revenue
1 Sales	0	2	9	3	ê)	(8)	(Θ	6	(K)	(j)
2 Firm Sales (G-1, LVS-1)	Customer Chrg	1,855,928					900 31				
я	Customer Chrg	231,782		1			45,900			\$5.10	\$9,699,323
4	0 - 300	•	18.553.788	(81 063)	1 079 624	10 557 240	0,210	1000		13.60	3,237,657
5	301 - 15,000		2 498 766	(638,330)	1,017,024	12,334,349	481,208	(/35,061)	19,298,496	1.0615	20,485,353
9	Over 15,000		8.819	(656,850)	62,534	1,946,381	28,892	(20,410)	1,954,863	0.5585	1,091,791
7 Interruptible Sales (G-2, LVS-2)	Customer Chra	717	0,010	> (>	8,819	0	0	8,819	0.4085	3,603
8	0 - 15 000	†	1 405 438	(91)						150.00	59,700
6	Oxer 15 000		1,400,420	(355,250)		1,073,178			1,073,178	0.4936	529.721
10 Overnm (T-4)	0000		3/6,936	(127,603)		249,353			249,353	0.3436	85.678
11	006 - 0		11,639	(11,639)		0			0	1.1677	Biotic
	301 - 15,000		25,410	(25,410)		0			• •	0.6144	> 0
71	Over 15,000		0	0		0			> <	0.01	0
13 Overrun (T-3)	0 - 15,000		141,016	(141,016)		· c			0 0	0.4494	0
14	Over 15,000			` -		•			-	0.5430	0
15 Transportation	•)	•		>			0	0.3780	0
16 Customer Charges (T2/G1)	Customer Chra	Ш									
17 Customer Charges (T2/G2, T4, T3)	Customer Chro	1 392		,						13.60	
18 Transp. Adm. Fee	Customer Chra	1,469		17						150.00	212,850
19 Parked Volumes [2]	91110	1,400	000	90/						45.00	82.575
20 Alternate Receipt Point			276,520							0.10	52.652
21 Firm Transmort (G.1)	000		,								
21 1 mm 11 member (G-1)	005-0		30,455	252		30,707			30,707	1.0615	303 68
77 (7	301 - 13,000		500,929	(24,009)		476,920			476.920	0.5585	020,200
	Over 15,000		78,311	0		78,311			78 311	0.0080	700,360
24 Interruptible Transport (G-2)	0 - 15,000		786,564	(229,742)		556 822			11,0,01	0.4063	31,990
25	Over 15,000		148,134	(58,376)		89 758			220,622	0.4936	274,847
26 Firm Carriage (T-4)	0 - 300		168,705	104.683		27,138			867,78	0.3436	30,841
27	301 - 15,000		2.680.003	677 759		3 253 763			713,388	1.0615	290,201
28	Over 15,000		531 549	(310 532)		3,332,102			3,352,762	0.5585	1,872,518
29 Interruptible Carriage (T-3)	0 - 15.000		4 177 000	(200,020)		/10,177			221,017	0.4085	90,285
30	Over 15 000		4,17,009	479,340		4,656,555			4,656,555	0.4936	2,298,476
31 Total Special Contracts [3]	000,00	791	3,493,677	(860,790)		2,633,087			2,633,087	0.3436	904,729
32 Total Tariff		7 001 140	13,230,373	101,730		13,332,103			13,332,103		1,692,428
33 Additional Contract Reformations (4)	-	2,071,140	16,040,04	(1,482,199)	1,165,578	48,531,510	510,100	(755,471)	48,286,139		43,326,173
34 Other Revenue	_										(1,058,302)
35											755,000
36 Total Revenue, excluding gas costs											
37										49	43,022,871
38 Gas Costs										Ï	
39 TOTAL REVENUE											77,522,158
										9	110 545 010

⁴⁰

77,522,158 120,545,029

^{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 condential.
44 [4] Discount from present 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

CONFIDENTIAL EXHIBIT GLS-1 Schedule 2 of 4 (107/99)

Sec.	-int-	nal ct	tion																																					
Present Rev.	Adjustment-	Additional	Reformation	(K																																				
		함		l																																				
Present	Revenue	(Including	Reformations)	3																																				
		Revised	Margin	Ξ																																				
	Volumes	Under Revised	Agreement	(p)																																				
	Λ	ם פ	Agg.																																					
=	. 2	ing	ions)																																					
Present	Revenue	(Excluding	Reformations)	(g)																																				
		ent																																						
ul.		Present	Margin	€																																				
KEDACTED COPY																																								
DACIE		Total	ıcs																																					
켈	36/08	Total Test Year	Volumes	(9)																																				
	79 guipus	Weather Adi	Volumes	(£)																																				
	Months 1	Weath	Vol																																					
	Reference Period - Twelve Months Ending 9/30/98	ontract Adj. Bills and	Volumes	(g)																																				
	Period -	Con																																						
	Reference	Volumes	As Metered	9																																				
			1																																					
			lype																																					
			Service Type	(g)																																				
			Description	(a)																																				
			Des																																					
		I ine	Š.		٠ ,	· "	4	٠	9	7	∞ ∘	٠ :	2 :	11	12	13	14	15	16	17	18	19	20	21	77	23	24	25	56	27	28	53	30	31	32	33	4 %	36	37	38

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

CONFIDENTIAL EXHIBIT GLS-1 Schedule 3 of 4 (10/7/99)

Present Rev.	Adjustment-	Additional	Contract	Reformation	(k)
Present	Revenue	Including	Add'l Contr	Reformations)	(D
			Revised	Margin	(E
	Volumes	Under	Revised	-	
Present	Revenue	(Excluding	Add'l Contr.	Reformations)	(8)
			Present	Margin	£
	36/08/	Total	Test Year	Volumes	(e)
	welve Months Ending 9/		Weather Adj.	Volumes Volumes	(j)
	riod - Twelve A	Contract Adj.	Bills and	Volumes	(p)
	Reference Per		Volumes	As Metered	(3)
				Service Type	(Q)
				Description	(a)
			Line	No.	-

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

CONFIDENTIAL
EXHIBIT GLS-1
Schedule 4 of 4
(10/7/99)

Present Rev.	Adjustment-	Additional	Contract	Reformation	(k)
Present	Revenue	(Including	Add'l Contr.	Reformations)	6
			Revised	Margin	Θ
	Volumes	Under	Revised	Agreement	(F)
Present	Revenue	(Excluding	Add! Contr.	Reformations)	(3)
			Present	Margin	Ð
	36/08	Total	Test Year	Volumes	(e)
	velve Months Ending 9/30		Weather Adj.	umes Volumes Volumes	(£)
	riod - Twelve N	Contract Adj.	Bills and	Volumes	(p)
	Reference Period - Tw		Volumes	As Metered	(9)
				Service Type	(p)
				Description	(a)

EXHIBIT GLS-3
Schedule 1 of 1
(REVISED-107/99)

WESTERN KENTUCKY GAS COMPANY INDUSTRIAL / LARGE COMMERCIAL CONTRACT ADJUSTMENTS - BILLS & VOLUMES TWELVE MONTHS ENDED SEPTEMBER 39, 1998

Line	(8)	(b) RESIDENTIAL	(9)	(p)	(e) E	(f) (g FIRM COMMERCIAL	(g) TAL	(h)	E (E)	() FIRM INDUSTRIAL	ر ج	(2)
	Number Of			Total	Number Of			Total	Number Of			Total
	Bills	Mcf	Rate	Revenue	Bills	Mcf	Rate	ပ္	Bills	Mcf	Rate	Revenue
1 Total Firm Bills	0		\$5.10	\$	(611)		\$13.60	(\$1,618)	190		\$13.60	\$2,584
2 Transport Bills					0		45.00	0	296		45.00	13,320
3 Parking Fees												0
4 Sales: 1-300		0	1.0615	0		(32,338)	1.0615	(34,327)		(47,225)	1.0615	(50,129)
		0	0.5585	0		(170,410)	0.5585	(95,174)		(403,366)	0.5585	(225,280)
						0	0.4085	0		0	0.4085	0
						0	1.0615	0		252	1.0615	267
8 Trans: 301-15000						0	0.5585	0		(24,009)	0.5585	(13,409)
						0	0.4085	0		0	0.4085	0
10 LVS: 1-300						0	1.0615	0		(1,500)	1.0615	(1,592)
11 LVS: 301-15000						0	0.5585	0		(64,563)	0.5585	(36,058)
12 LVS: Over 15000						0	0.4085	0		0	0.4085	0
13 Carriage: 1-300						0	1.0615	0		104,683	1.0615	111,121
14 Carriage:301-15000						0	0.5585	0		672,759	0.5585	375,736
15 Carriage: Over 15000						0	0.4085	0		(310,532)	0.4085	(126,852)
16 T-4 Overnin 1-300						(193)	1.1677	(225)		(11,446)	1.1677	(13,365)
	-					,	0.6144	0		(25,410)	0.6144	(15,612)
19 T 4 Overnin Over 15 000	. S					0	0.4494	0		0	0.4494	0
	S. dansia)					•				1.714.106		54.610
	nocation)											
21 Total		0	1	\$0	ı	(202,941)		(\$131,344)	i	1,603,749		\$75,341
			"		U	***************************************	I		II			
23					INTERI	INTERRUPTIBLE COMMERCIAL	MERCIAL		INTER	INTERRUPTIBLE INDUSTRIAL	STRIAL	
24				•	Number Of	-		Total	Number Of		3	Total
25					Bills	Mcf	Rate	Revenue	Bills	Mcf	Rate	Revenue
26 Total Bills				•	(10)		\$150.00	(\$2,400)	27		\$150.00	\$4,050
27 Transport. Bills							45.00	0	71		45.00	3,195
28 Parking Fees												0
29 Interrupt Sales: 1-15000						(7,174)	0.4936	(3,541)		(245,800)	0.4936	(121,327)
30 Interrupt Sales: Over 15000	2000					0	0.3436	0		(127,603)	0.3436	(43,844)
31 Interrupt Transport: 1-15000	2000					0	0.4936	0		(229,742)	0.4936	(113,401)
32 Interrupt Transport: Over 15000	er 15000					0	0.3436	0		(58,376)	0.3436	(20,058)
33 Interrupt LVS: 1-15000	_					(75,895)	0.4936	(37,462)		(4,381)	0.4936	(2,162)
34 Interrupt LVS: Over 15000	000					0	0.3436	0		0	0.3436	0
35 Carriage:1-15000						0	0.4936	0		479,546	0.4936	236,704
36 Carriage:Over 15000						0	0.3436	0		(860,790)	0.3436	(295,767)
						(787)	0.5430	(427)		(140,229)	0.543	(76,144)
38 T-3 Overrun Over 15,000	00					0	0.3780	0		0	0.378	0
39 Special Contracts (Confidential)	fidential)									(1,612,376)		(289,507)
40												
41 TOTAL	1				ı	(83,856)		(\$43,830)		(2,799,751)		(\$718,261)
42 Special Contract Renegotiations (Discount from Current Rates - See GLS-1, Sh 2-4)	gotiations (Disco	unt from Current R	ates - See G	LS-1, Sh 2-4)	H		I		1		ļ	(1,058,302)
										(1 482 700)		(306.306)
44 GRAND TOTAL									II	(1,402,/99)		(0/5/0/0/14)

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

		Re	Reference Period -	Twelve Months	Period - Twelve Months Ending 9/30/98		Forward-looki To Te	Forward-looking Adjustments To Test Year			
				Contract Adj.			Customer	Conservation	Total		
Line No Description	Block Off	Number of Bills Units	Volumes As Metered	Bills and	Weather Adj.	Total Volumes	Growth	& Efficiency Adjustments	Test Year Volumes	Proposed Marein	Proposed Revenue
	(h)	(c)	(p)	9	(e)	(3)	(P)	(3)	(i)	(k)	(E)
1 Sales	C	2)	,	`	ì	,	·)	·	
2 Firm Sales (G-1, LVS-1)	Customer Chrg	1,855,928					45,900			\$9.00	\$17,116,452
	Customer Chrg	231,782		11			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)	19,298,496	1.2000	23,158,195
5	301 - 15,000		2,498,766	(638,339)	85,954	1,946,381	28,892	(20,410)	1,954,863	0.6946	1,357,848
9	Over 15,000		8,819	0	0	8,819	0	0	8,819	0.4299	3,791
7 Interruptible Sales (G-2, LVS-2)	Customer Chrg	414		(10)						250.00	99,500
. ∞	0-15,000		1,406,428	(333,250)		1,073,178			1,073,178	0.5300	568,784
6	Over 15,000		376,956	(127,603)		249,353			249,353	0.3301	82,311
10 Overrun (T-4)	0 - 300		11,639	(11,639)		0			0	1.3200	0
11	301 - 15,000		25,410	(25,410)		0			0	0.7641	0
12	Over 15,000		0	0		0			0	0.4729	0
13 Overrun (T-3)	0 - 15,000		141,016	(141,016)		0			0	0.5830	0
14	Over 15,000		0	0		0			0	0.3631	0
15 <u>Transportation</u>		,									
16 Customer Charges (T2/G1)	Customer Chrg	Ξ								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						20.00	91,750
19 Parked Volumes [2]			526,520							0.10	52,652
20 Alternate Receipt Point (T-5) [2]									100,000	0.10	10,000
21 Firm Transport (G-1)	0 - 300		30,455	252		30,707			30,707	1.2000	36,848
22	301 - 15,000		500,929	(24,009)		476,920			476,920	0.6946	331,269
23	Over 15,000		78,311	0		78,311			78,311	0.4299	33,666
24 Interruptible Transport (G-2)	0 - 15,000		786,564	(229,742)		556,822			556,822	0.5300	295,116
25	Over 15,000		148,134	(58,376)		89,758			89,758	0.3301	59,629
26 Firm Carriage (T-4)	0 - 300		168,705	104,683		273,388			273,388	1.2000	328,066
27	301 - 15,000		2,680,003	672,759		3,352,762			3,352,762	0.6946	2,328,828
28	Over 15,000		531,549	(310,532)		221,017			221,017	0.4299	510'56
29 Interruptible Carriage (T-3)	0 - 15,000		4,177,009	479,546		4,656,555			4,656,555	0.5300	2,467,974
30	Over 15,000		3,493,877	(860,790)		2,633,087			2,633,087	0.3301	869,182
31 Total Special Contracts [3]		156	13,230,373	101,730		13,332,103			13,332,103		1,692,428
32 Total Tariff		2,091,140	48,848,731	(1,482,799)	1,165,578	48,531,510	510,100	(755,471)	48,286,139		57,117,566
33 Additional Contract Reformations [4]	4										(1,121,442)
34 Other Revenue											1,176,139
35 26 T-4-1 D										•	57 177 763
30 10tal nevenue, excuduing gas wases										·	-2-6-1-06-2

^{41 [1]} Number of Bills included in G-1 Sales. 4

38 Gas Costs 39 TOTAL REVENUE

77,522,158 134,694,421

^{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
Summary of Revenue at Proposed Rates
Twelve Months Ending 12/31/2000
Additional Contract Reformation
REDACTED COPY

CONFIDENTIAL EXHIBIT GLS-7 Schedule 2 of 4 (10/8/99)

	Proposed Rev.	Adjustment-	Additional	Contract	Reformation	(k)
	Proposed	Revenue	(Including	Add1 Contr.	Reformations)	()
				Revised	nent Margin	Ξ
		Volumes	Under	Revised	Agreement	(E)
	Proposed	Revenue	(Excluding	Add1 Contr.	Margin Reformations)	(8)
				Proposed	Margin	(3)
1000						
		86/08/		Total	Volumes Volumes	(e)
		Months Ending 9/3		Weather Adj. Total	Volumes	£
		Yout		>		
		83	Contract Adj.	Bills and V		(p)
		Reference Period - Twelve Mont	Contract Adj.	Ę	As Metered Volumes	(b) (c)
		83	Contract Adj.	Bills and	Volumes	(b) (c) (d)
		83	Contract Adj.	Bills and	As Metered Volumes	(a) (b) (c) (d)

Western Kentucky Gas Company Summary of Revenue at Proposed Rates

CONFIDENTIAL EXHIBIT GLS-7 Schedule 3 of 4

				Proposed Rev.	Adjustment-	Additional	Contract	Reformation	(k)
Component +	(10/8/99)			Proposed	Revenue	(Including	Add'l Contr.	Reformations)	9
							Revised	Margin	Θ
					Volumes	Under	Revised	Agreement	(F)
				Proposed	Revenue	(Excluding	Add1 Contr.	Reformations)	(g)
JOSEPH INAICS	/31/2000	rmation	×				Proposed	Margin	Đ
1011	ding 12	ict Refo	DCOP						
duminally of the colde at 1 toposed thates	Twelve Months Ending 12/31/2000	dditional Contract Reformation	REDACTED COPY		36/08		Total	Volumes	(9)
	Á	¥			Reference Period - Twelve Months Ending 9/30/98		Weather Adj. Total	Volumes	(£)
					od - Twelve	Contract Adj.	Bills and	Volumes	(g)
					Reference Peri		Volumes	As Metered Volumes	(၁)
								Service Type	(q)
								Description	(a)
							Line	No.	

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

CONFIDENTIAL
EXHIBIT GLS-7
Schedule 4 of 4
(10/8/99)

Proposed Rev.	Adjustment-	Additional	Contract	Reformation	(k)		
Proposed	Revenue	(Including	Add'l Contr.	Reformations)	(5)	ì	
			Revised	Margin	(E)		
	Volumes	Under	Revised	Agreement Margin F	(h)		
Proposed	Revenue	(Excluding	Add'l Contr.	Margin Reformations)	(8)		
			Proposed	Margin	(£)		
		1			1		
	86/08		Total	Volumes	(3)		
	elve Months Ending 9/30/98		Weather Adj.	Volumes Volumes	£		
	od - Twelve N	Contract Adj.	Bills and	Volumes	(p)		
	Reference Period - Twe		Volumes	As Metered Volumes	(3)		
				Service Type	(p)		
				No. Description	(a)		
			Line	Š.		-	7

FR 10(10)n Schedule 2 of 2 **REVISED - 10/07/99**

Western Kentucky Gas Company
Case No. 99-070
REVENUE STATISTICS - Total Company
For the TEST YEAR ending December 31, 2000

Line No.	Description	<u>Jan-00</u>	Feb-00	Mar-00	<u>Apr-00</u>	<u>May-00</u>	<u>Jun-00</u>	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	<u>Dec-00</u>	Total
		(a)	(q)	(၁)	(p)	(e)	(f)	(8)	(F)	Ξ	(f)	(K)	e	(m)
1 (Revenue by Customer Class (000's)													
1 m	Residential Sales		\$ 10,327	69	\$ 4,450	∽	\$ 1,865	\$ 1,848	\$ 1,842	\$ 2,132	\$ 4,210	\$ 7,283		\$ 68,349
4	Commercial Sales	4,985	3,978	3,110	1,886	1,222		829	828	931	1,762	2,931	4,401	27,741
\$	Industrial Sales	1,188	1,033		643			503	200	515	653	845	1,079	8,864
9	Public Authority Sales Unbilled	1,355	1,067		457	280		173	172	505	426	755	1,162	7,041
· 00														
6	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
9 :		000	751	203	75	593	195	193	193	892	610	289	£ .	7 707
2	Other Revenue	909	96,		35			47	205	8 %	8	601	2.82	755
3			3											
14	Total Operating Revenues	21,176	17,227			5,510		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		1,860	1,863	1,832	2,169	4,699	8,386	12,922	77,523
1 19	Gnoss 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														
8 5	Mcf by Customer Class (000's)													
57	Residential Sales	2,632	2,123	1,556			234	231	230	297	991	1,435	2,250	13,027
23	Commercial Sales	1,069	856		384		138	142	134	159	354	612	941	5,675
74	Industrial Sales	300	267					138	137	142	177	221	276	2,349
25	Public Authority Sales	299	238					34	34	41	93	991	256	1,536
79	Unbilled	•	•	1	'	,	•					-	,	
23														
78	Total Sales	4,300	3,484	1 2,621	1,480	891	545	545	535	639	1,390	2,434	3,723	22,587
53											,		•	,
30	Transportation	2,385	2,305	5 2,215	2,103	2,039	2,005	2,005	2,005	2,015	2,095	2,199	2,330	25,701
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 Reformations" 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 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 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.

			Tarif	Change in Tariff		
Line		Tariff Volumes	Present	<u>Proposed</u>	Change	Revenue Basis
No.		<u>Affected</u>		((Col d - Col e)	(Col b x Col e)
	(a)	(b)	(c)	(d)	(e)	(f)
1	Firm Service Volumes:					
2	(G-1, LVS-1, T-2/G-1, T-4	9				
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	Interruptible Service Volu	mes:				
8	(G-2, LVS-2, T-2/G-2, T-3	"				
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					\$ 63,140

^{*} Revision based upon special contracts filed by the Company on October 7, 1999.

Sheet 1 of 2 **REVISED - 10/07/99***

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

Sheet 2 of 2 **REVISED - 10/07/99***

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 Westerns 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.

REVISED - 10/07/99*

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.

^{*-} Revenue calculation included on Exhibit KPSC #3 - DR Item 9(b) 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 DR Dated September 20, 1999

EXHIBIT KSPC #3

Item 9 (b)

REVISED - 10/07/99

Columnity Colu	Line	Per Books (Ref GLS-2)	Contr. Adi. (Ref GI.S-3)	Test Year Volumes	c L	•	ĺ
Principle Prin	No.		(b) (c)	(e) (f)	(a) (b)	Proposed Rates	Rates
Part Part	Triansital Mais		Number Of			Proposed	Promosed
1,000 1,00	Total Firm Bills	02.5				Margin	Revenues
Packed Research 1,190 1,500 1,	7 Transport Bills	0//2	26	2,960		24.00	71,040
Signification (1) (1) (2) (2) (2) (3) (4) (2) (4) (2) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	3 Parking Foos (1)		296			20.00	50,450
Subsect 501-1500 (2) 1,253,50 (40,257) 4,257,70 1,561,50 4,59,50 Subsect 501-1500 (2) 1,253,50 1,253,50 4,277,70 1,661,5 4,59,50 These 501-1500 (2) 2,108 3,045,20 2,108 0,645 4,64,50 These 501-1500 (2) 3,042-2 2,108 0,645 1,645 1,645 LVS 1-500 (2) 7,211 0,645 1,645 1,645 1,645 1,645 LVS 1-500 (2) 8,022 1,645		1,780	1	1,780		0.10	178
Paris Over 15000 1,125,333 44,156 54,156		480,003	(47,225)	432,778		1.2000	519.333
Trans. 5.04 2.108 2.108 0.4458 2.25 0.4559 0.4558 0.4559	5 Sales: 501-15000 {2}	1,235,533	(403,366)	832,167		0.6946	578 024
Part Strict St	7 Town 1 200	2,108	0	2,108		0.4299	908
Parts Own Part	/ 11ans: 1-300	30,455	252	30,707		1 2000	36 848
Triangle Communication Confidential Communication Confidential Communication Confidential Communication Confidential Communication Confidential Communication Confidential Communication Confidential Communication Confidential Communication Confidential Confidential Communication Confidential Communication Confidential Communication Confidential Confidentia		500,929	(24,009)	476,920	,	0 6946	231 260
U.S. John U.S.		78,311	0	78 311		0460.0	557,50
UVS One 15000 67711 0.0463 0.5472 1.0615 0.5481 1.464 0.4685 0.5481 1.464 0.4685 0.5481 1.464 0.4685 0.5481 1.464 0.4685 0.5481 1.464 0.4685 0.5481 1.464 0.4685 0.5481 1.464 0.4685 0.5481 1.464 0.4685 0.5481 1.464 0.4685 0.5481 0.4685 0.5481 0.4685 0.5481 0.4685 0.5481 0.4685 0.5481 0.6481 0.		6,972	(0051)	110,07		0.4299	33,666
Camigac 1500 6711 1646 1650	11 LVS: 301-15000	85,089	(505(1))	2/4/6		1.2000	995'9
Carniage 1300 Ligh 705 104,683 6,711 0,4083 2,714 Carniage 201-1300 2,660,003 2,660,003 104,683 3,713,88 1,0151 29,028 Carniage 201-1300 311,449 (11,446) (11,446) 1,1677 0,688 1,872,18 T-d Overnus 301-15,000 11,449 (11,446) 1,714,166 4,171,222 0,6494 -0,285 T-d Overnus 301-15,000 11,446 1,714,166 4,717,222 0,4494 -0,288 T-d Overnus 0xer 15,000 1,714,166 1,714,166 4,717,222 0,4494 -0,508 Tota Bills McT Bills McT Bills McT Margin Revenue 1,700 Parking Fees 11 755 324,740 71 0 6,541,144 -1,507,88 Parking Fees 11 75 324,740 71 0 8,549 1,649 3,244 Parking Fees 11 75 324,740 71 0 8,549 1,649 3,244 Parking Fees 11 75		111.9	(coc+o)	975'07		0.6946	14,257
Carriage 301 5000 2,880,003 1,1440 1,1	13 Carriage:1-300	301. 891	0	6,711		0.4299	2,885
Carriage Over 15000 510,053 bit 12,1518 3323,76 bit 12,1518 3323,76 bit 12,1518 1872,518 bit 16,157 1872,518		1,00,000	104,683	273,388		1.2000	328,066
Table Contract Confidential Confidential Contract Confidential Contract Confidential Confidential Confidential Confidential		2,080,003	672,759	3,352,762	_	0.6946	2,328,828
Total Contract Confidential 1,1677		945,153	(310,532)	710,112		0.4299	95.015
Automatic Confidentia Contract Contract Confidentia Cont		11,446	(11,446)	•	1.1677	13200	,
Number Of Numb		25,410	(25,410)		0.6144	0.7641	
Special Contracts (Confidential) 3.003,136 1,714,106 4,717,242 4,717,242 4,53,038 INTERRUPTIBLE INDUSTRIAL Number Of Total Bills Mef Bills Mef Bills Mersent Present Present Present Present 4,038,60 Total Bills 755 324,740 7 Mersent Mersent Present		0	0	•	0.4404	1000	•
Number Of Numb		3,003,136	1.714.106	4 717 242		0.4729	. !
Number Of Numb		8.846.360	1 603 749	277,117,	425,038	!	425,038
Number Of Numb				01,001,01	4,03%,860	l	4,822,370
Name Name		Number Of	Number Of	Nimber Of			
Total Bills 1,648						Proposed	Proposed
Transport. Bills 755 150.00 24,740 45.00 254,740 45.00 254,740 45.00 254,740 45.00 254,740 45.00 254,740 45.00 254,740 45.00 <th< td=""><td></td><td>848</td><td>27</td><td>100</td><td>Re</td><td>Margin</td><td>Revenues</td></th<>		848	27	100	Re	Margin	Revenues
Parking Fees 1		55 <i>L</i>	77	(,0,1	.~	250.00	418,750
Interrupt 38 S24,740 O.10						20:00	41,300
Interrupt Sales: Over 15000 899,934 (245,800) 654,134 0,4936 3 discrept Tomin 15 discrept		324,140	0	524,740		0.10	52.474
Interrupt Sales, 1-15000 152,485 (127,603) 654,134 0.4936 3 Interrupt Sales, 1-15000 152,485 (127,603) 24,882 0.3436 Interrupt Transport. 1-15000 18,134 (28,742) 556,822 0.4936 2 Interrupt Transport Over 15000 148,134 (38,376) 89,758 0.3436 Interrupt Transport Over 15000 149,567 (4,381) 145,186 0.4936 2.2 Interrupt Transport Over 15000 149,567 (4,381) 145,186 0.4936 2.2 Interrupt LVS: 1-15000 140,229 (140,229) 2,633,087 0.3436 2.2 Interrupt LVS: 0ver 15000 140,229 (140,229) 2,633,087 0.5436 0.5436 0.5436 Interrupt LVS: 0ver 15,000 140,229 (140,229) 1,23 Interrupt LVS: 0ver 15,000 1,227,237 (1,612,376) 1,23 Interrupt LVS: 0ver 15,000 1,239,756 1,23 Interrupt LVS: 0ver 15,000 1,239,756 1,23 Interrupt LVS: 0ver 15,000 1,239,756 1,23 Interrupt LVS: 0ver 15,000 1,239,756 1,23 Interrupt LVS: 0ver 15,000 1,239,756 1,23 Interrupt LVS: 0ver 15,000 1,239,756 1,23 Interrupt LVS: 0ver 15,000 1,239,756 1,23 Interrupt LVS: 0ver 15,000 1,239,756 1,23 Interrupt LVS: 0ver 15,000 1,239,756 1,23 Interrupt LVS: 0ver 15,000 1,239,756 1,239,756 1,239,756 1,239,756 Interrupt LVS: 0ver 15,000 1,239,756						0.10	10,000
127,485		899,934	(245,800)	654,134		0.5300	346 601
Interrupt Transport. 1-15000 786,564 (229,742) 148,134 (38,376) 148,134 (38,376) 148,134 (38,376) 148,134 (38,376) 148,134 (38,376) 148,134 (38,376) 145,186 0,4336 140,329 140,229 14		152,485	(127,603)	24.882		00000	100,010
Interrupt Transport: Over 15000		786,564	(229,742)	228 955	,	1055.0	6,214
Interrupt LVS: 1-15000	31 Interrupt Transport: Over 15000	148.134	(9/1: 85)	89 3 68		0.5500	295,116
Interrupt LVS: Over 15000	32 Interrupt LVS: 1-15000	149 567	(4.281)	961,88		0.3301	29,629
Carriage:1-15000 4.177,009 479,546 4,626,555 0,4936 2,2 Carriage:0ver 15000 3,493,877 (860,790) 2,633,087 0,3436 9,22 T-3 Overum 1-15,000 140,229 (140,229) 2,633,087 0,3436 9,0 T-3 Overum Over 15,000 0 1,0227,237 (1,612,376) 8,614,861 1,239,756 1,2 Additional Contract Reformations {4} TOTAL Industrial 29,245,867 (1,196,002) 28,049,865 8,5		12 P PCC	(186.4)	145,186		0.5300	76,949
Additional Contract Reformations {4}} - Carried Contract Reformation {4}} - Carried Contract Reformation {		1/4,477	9	224,471		0.3301	74.098
Carrage Dver 15,000		4,17,009	479,546	4,656,555		0 5300	2 467 974
T-3 Overum 1-15,000 T-3 Overum 1-15,000 T-3 Overum 1-15,000 T-3 Overum 15,000 O		3,493,877	(860,790)	2.633.087		10220	+12,101.2
T-3 Overtun Over 15,000 0 0 0 0 0.23780 Special Contracts (Confidential) 10,227,237 (1,612,376) 8,614,861 0,3780 TOTAL 20,399,507 (1,196,002) 29,245,867 (1,196,002) 28,049,865		140,229	(140.229)			0.5301	809,187
Special Contracts (Confidential) 10,227,237 (1,612,376) 8,614,861 0.3,800 Additional Contract Reformations {4} 20,399,507 (2,799,751) 17,599,756 (1,196,002) 28,049,865		0	î	•	. 05450	0.5830	
29,245,867 (1,196,002) 28,049,865		16 227 237	355 513 17			0.3631	
29,245,867 (1,196,002) 28,049,865		20,399,507	(2,799,751)	17,599,756	1,267,391	l	1,267,391
29,245,867 (1,196,002) 28,049,865	40 41 Additional Contract Reformations (4)					Ð	
29,245,867 (1,196,002) 28,049,865	42				(1,058,302)		(1,121,442)
COO'SHITO (COOK)	13 TOTAL Industrial	29.245.867	(1 196 002)	330 000 80			
	4		(20,021,1)	28,049,803	8,578,958	ļ	9,658,695
	45 (1) - Parked Volumes not included in Total Deliveries	Total Palitoniae]	

 ^{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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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

OCT 0 7 1999

PUBLIC SERVICE

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,

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



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 **ACCOUNT WKG10143 CASE NO. 99-070**

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

* * * * * * * * *		* * * *		
06/30/1999 06/30/1999 06/30/1999 06/30/1999 06/30/1999 06/30/1999 06/30/1999	06/30/1999 06/03/1999 06/30/1999	02/28/1999 03/31/1999 04/30/1999 03/03/1999	08/09/1999 09/02/1999 05/19/1999 07/26/1999 08/27/1999 08/03/1999 08/03/1999 08/03/1999 08/03/1999 08/02/1999	Date
306879 307522 306911 306935 307589 306988 308769 307638	313234 313234 313234	205519 205519 205519 205519 201812	314829 320514 305577 312460 320551 320174 305697 313464 320677 312659 320829	Check Number
Public Notice The Anderson News The Advocate Messenger Central KY News-Journal Daily News Glasgow Daily Times Kentucky New Era The Messenger News-Democrat & Leader The Sentinel-News	Sheffer Hutchinson Kinney Sheffer Hutchinson Kinney Sheffer Hutchinson Kinney	Legal Sheffer, Hutchinson, Kinney Sheffer, Hutchinson, Kinney Sheffer, Hutchinson, Kinney Ward & Anderson, P.C.	Applied Energy Group, Inc. Applied Energy Group, Inc. C H Guernsey & Co. C H Guernsey & Co. C H Guernsey & Co. C H Guernsey & Co. C H Guernsey & Co. C H Guernsey & Co. Deloitte & Touche Lukens Consulting Group Lukens Consulting Group Lukens Consulting Group Utility & Economic Consulting Utility & Economic Consulting	Vendor
			1,920.00 4,140.00 8,257.93 3,053.00 3,703.84 1,325.00 6,896.06 787.22 11,643.80 625.00 2,875.00	Consultants
	320.01 11,305.98 2,563.30	1,512.70 8,430.55 5,676.78 3,757.83		Legal
1,137.78 1,544.13 1,040.04 2,171.61 2,547.75 3,498.39 2,126.25 970.20 1,173.69				Public Notice
				Printing
				Employee Expense
,				Meetings/ Misc.
				Labor
				Office Supplies

* * * * * * * * * *		* * * * *	* * * * * *	* *	* * *	
02/03/1999 02/23/1999 03/02/1999 05/28/1999 05/18/1999 06/22/1999 03/23/1999 04/12/1999	09/15/1999	06/18/1999 04/01/1999 04/15/1999 06/07/1999 05/01/1999	04/05/1999 05/15/1999 04/10/1999 05/13/1999 04/06/1999 05/05/1999	05/28/1999 06/15/1999	06/30/1999 06/30/1999 06/30/1999	Date
188134 188134 188929 305756 305730 309390 193186 197028	320491	304564 3697 198600 300711 201347	3703 205903 3732 300704 3793 3954	305742 306464	306444 306446 306517	Check Number
Meetings/Misc cont'd. Midwestern Climate Center - Data Midwestern Climate Center - Data Midwestern Climate Center - Data Midwestern Climate Center - Data RiverPark Center Fairfield Inn Moonlite Ladderbacks Subway Subway	William J. Senter	Tom S. Hawkins, Jr. Sid Hudson Thomas H. Petersen Thomas H. Petersen Thomas H. Petersen	Employee Expense Betty L. Adams Rebecca M. Buchanan Donald P. Burman Donald P. Burman Tom S. Hawkins, Jr. Tom S. Hawkins, Jr.	Printing Progress Printing Progress Printing	Owensboro Messenger Inquirer The Paducah Sun The Times Leader	Vendor
						Consultants
						Legal
					4,411.26 4,231.71 1,265.62	Public Notice
				4,042.61 808.53		Printing
	129.82	1,510.61 323.49 1,515.87 1,229.34 1,162.36	2,237.63 218.14 484.20 1,021.39 1,189.55 2,381.14			Employee Expense
65.00 35.00 65.00 324.67 135.38 185.12 162.08 18.19				,		Meetings/ Misc.
						Labor
						Office Supplies

8.43 \$4,851.14 \$13,403.54 \$1,184.79
_
· · · · · · · · · · · · · · · · · · ·
 -
Employee Printing Expense

^{*} Note: All costs are base year (BY) unless otherwise indicated

CASE NO. 99-070

KPSC Data Response #2

Items 24 b & C

Matt Howard 3.5 hrs. @ \$19.31 John Hudson 32.5 hrs. @ \$21.02 Jim Tichenor 8.0 hrs. @ \$24.32 Jackie Purcell 31.0 hrs. @ 25.36	Labor: John Hudson 8.50 hrs. @ \$21.02 Mariam Tucker 5.50 hrs. @ \$24.33 Jackie Purcell 5.50 hrs. @ \$25.36	sub-total 11,226.65 1,186.04 391.12 469.91 Total	Bill Senter 09/15/1999 22.02 \$107.80 Suppl	67.69 6.29 28.50 parki	06/07/1999 1,131.37 67.69 12.28 18.00 tolls,	04/15/1999 982.00 113.11 16.00	en 04/15/1999 302.00 64.42 14.34 24.00	Tom Hawkins 06/18/1999 1,241.92 132.11 136.58 Sid Hudson 04/01/1999 31.00 230.00 62.40	05/05/1999 2,066.35 152.18 82.80 79.81	Tom Hawkins 04/06/1999 1,084.35 64.42 40.78 parkin	Don Burman 05/13/1999 982.00 8.65 30.74 parkin	Don Burman 04/10/1999 395.78 64.42 24.00	Rebecca Buchanan 05/15/1999 11.74 206.40 mileaç	Betty Adams 04/05/1999 1,950.00 230.00 55.95 1.68	Name Date Transp. Lodging Meals Miscellaneous
Total Labor		469.91)2 \$107.80 Supplies for binders	28.50 parki	18.00	16.00		B	79.81						Miscellaneous & Description
67.59 683.30 194.55 786.27 2,183.76	178.71 133.84 139.50	13,273.72	129.82	1,162.36	1,229.34	1.111.11	323.48 404.76	1,510.61	2,381.14	1,189.55	1,021.39	484.20	218.14	2,237.63	

Page: 1

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

Tax I.D. No. 61-1023845

Please mail all payments to the above address.

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

06/30/99 ACCOUNT NO: 2609-0003K STATEMENT NO: 41

ATTN: Doug Walther

Public Service Commission Matters

06/03/99 JAH	Telephone call with BS re case matters	HOURS 0.20	37.00 /	ملا
06/08/99 MRH	Review of Order; telephone conference with Bill Senter and with Jack Hughes	0.75	93.75	_
06/16/99 JAH	Letter - PSC re revised exhibits; File with PSC	0.80	148.00	
JAH	Telephone call with A.G. re confidentiality agreement revisions	0.20	37.00	_
06/17/99 JAH	Copy order Case 99-070	0.75	138.75 /	

Atmos Energy Corporation

Page: 2

06/30/99

ACCOUNT NO: 2609-0003K

STATEMENT NO:

41

Public Service Commission Matters

Jack Hughes/ Partner

3.96

185.00

732.60

06/22/99

Copies exhibits to PSC motion to reconsider

128.80

TOTAL EXPENSES

128.80

TOTAL CURRENT WORK

1,173.90

PREVIOUS BALANCE

-\$853.89

BALANCE DUE

\$320.0

Project Number (8)	Task Number (5)	Expenditure Type	Organization	Amount
WKG10143		LEGAL	WEST, KENT, GAS	\$320.01
		·		
				

28394

Approval:

Clark Dancy

Date:

8949

Glen A. Blanscet

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AUG 09 1999

ATMOS ENERGY ACCOUNTS PAYABLE

Page: 1

06/03/99

ACCOUNT NO: 2609-0016K

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

Tax I.D. No. 61-1023845

Please mail all payments to the above address.

Atmos Energy Corporation
P.O. Box 650205

Dallas TX 75265 STATEMENT NO:

ATTN: Doug Walther

		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
ЈАН	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

• .		O
Atmos	rnergy	Corporation

TOTAL EXPENSES

Page: 2 06/03/99 ACCOUNT NO: 2609-0016K STATEMENT NO: 2

24.81

					HOURS		
Ç	JAH	Review revised testime	ony; telephone con	eference with			
		DW; RH re: testimony 99-070			4.60	851.00	
				•			
05/19/99 N	MRH	To review of revised supplemental attachmen					
		revisions; telephone					
		Bill Senter and Smitt	y Taylor		3.50	437.50	
	JAH	Review testimony, exh	ibits; telephone o	all with DW			
		99-070	-		2.75	508.75	
05/20/99 N	MRH	Telephone conferences	with Doug Walther	and with			
		Jack Hughes	_		0.40	50.00	
05/21/99	HAT.	Conference with A.G.	re rate case				
03/21/33	••••	99-070	1000 0000		3.30	610.50	
	MDU	To travel to Frankfort	t and meeting with	Attorney			
·	rii\ii	General's office and			6.00	750.00	
05/04/00	T 7 11	Domine application.	ahihi+				
05/24/99	JAn	Review application; ex 99-070	KILDIUS		0.33	61.05	
		Marsh an achibian for	- 3 4	a la la cala			
2	MKH	Work on petition for a work on summaries of			2.50	312.50	
			-				
05/25/99 N	MRH	Telephone conference	with Anita Mitchel	.1	0.33	41.25	
05/26/99 N	MRH	To final review of per					
		conferences with Jack Bill Senter	Hughes, Smitty Ta	ylor and	1.00	125.00	
					2.00	220.00	
Ŋ	MRH	Extensive telephone co Senter and preparation					
		petition	. Of final levisio	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0.75	93.75	
05/28/99	TA H	File rate application	· A G conference	re rate			
03/20/97	OAII	application	, A.G. Conference	re race			
		99-070			0.80	148.00	
		FOR PROFESSIONAL SERV	ICES RENDERED		72.96 1	1,095.80	am
			RECAPITULATION				-
ATTORNEY			Title	HOURS HOU	JRLY RATE	TOTAL	
Hutchinson			Partner	40.03	\$125.00	5,003.75	
Jack Hughe	es/	Partner	Partner	32.93	185.00	6,092.05	
05/13/99		Copies @ \$.20				12.00	
05/20/99 05/25/99		Copies @ \$.20 Owensboro office - FAX	Y Salooraollina			0.60 10.89	
05/25/99		Postage	s ogroomomins			1.32	
					•		

Atmos Energy Corporation

Page: 3

06/03/99

ACCOUNT NO: 2609-0016K

STATEMENT NO:

3

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 06/01/99 06/01/99 06/01/99 06/01/99	Fee Payment Expense payment Advance payment Fee Payment Expense payment Advance payment	-8,220.00 -5.25 -205.30 -5,566.25 -4.29 -106.24
	TOTAL PAYMENTS	-14,107.33
	BALANCE DUE	\$11,305.98

28389

Project Number	Task Number	Expenditure		
(8)	(5)	Туре	Organization	Amount
WKG 10143		LEGAL	WESTERN KENT, CA	\$ 11,305,38
		}	<u> </u>	

Approval:	Claration	Ket Date:	8499
	Glen A. Blanscet		

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AUG 09 1999 ATMOS ENERGY ACCOUNTS PAYABLE

Page: 1

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

Tax I.D. No. 61-1023845

Please mail all payments to the above address.

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

06/30/99 ACCOUNT NO: 2609-0016K STATEMENT NO: 4

ATTN: Doug Walther

06/01/99 MR	I Various telephone conferences with Bill Senter	HOURS 1.00	125.00
MRF	I 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 MRI	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 MRF	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
MRE	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
06/18/9 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

	•					HOURS		
MRH	Telephone confere	ence with J	ack Hug	hes		0.20	25.00	
06/23/99 JAH	File motion to re	consider				0.75	138.75	
•	FOR PROFESSIONAL	SERVICES R	ENDERED			16.61	2,555.05	
		RECA	PITULAT	ION				
ATTORNEY		Title			HOURS	HOURLY RATE	TOTAL	
Hutchinson/Pa	artner	Partn	er		8.63	\$125.00	\$1,078.75	
Jack Hughes/	Partner	Partn	er		7.98	185.00	1,476.30	
06/02/99	Owensboro office Hughes	- Long dis	tance to	elephone	calls to	Jack	3.30	
06/28/99	Owensboro office Senter	- Long dis	tance te	elephone	calls to	Bill	4.95	
	TOTAL EXPENSES						8.25	,
								1

28392

	ako leoma	FLATED AC	ogogiantinia (distrapiania	INS
	Task			
Project Number	Number	Expenditure	Expenditure	
(8)	(5)	Туре	Organization	Amount
WKG10143		LEGAL	WESTERN LEWT GAS	53,219.34
	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
				

Approval:	Cland Claret	Date:	8-9-99	
	Glan A Blancot			

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AUG 0 9 1999

ATMOS ENERGY
ACCOUNTS PAYABLE

INVOICE

42303-1312

PAGE: 1

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

TERMS:

NET 30 DAYS - A service

charge of 1 1/2% per month will be added to past due balances.

75.00

BALANCE DUE:

OWENSBORO

WESTERN KY GAS

ACCOUNTING DEPARTMENT 2401 NEW HARTFORD ROAD

79.50

DESCRIPTION

2 BOXES 3HP 8 1/2X11 XEROX

KY

5195,00

AMOUNT

RECEIVED

AUG 0 6 1999

Defer muc 2604

NET INVOICE: FREIGHT: 75.00 .00 4.50

SALES TAX:

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

CUSTOMER #

3986 DEPT

CHARGE

BILLING ADDRESS WESTERN KY GAS COMPANY INVOICE

ACCOUNTING DEPT ATTN:

2401 NEW HARTFORD RD

ROUTE # E

OWENSBORO KY 42303 1312 INVOICE

INVOICE NUMBER

Ø7/19/99

16011-0

SALESMAN 102

TIME 11:28:33

PAGE 1

111 270-685-1443M

PO #MIKE

WRITER

PHONE

SHIPPING ADDRESS

WESTERN KY GAS COMPANY

2401 NEW HARTFORD RD

OWENSBORO

KY 42303

			ORDER	BACK	CUID	REG.	DISC-	Α.	NET.	EXTENDED
			OUDER	DHUN	SHITE	NEU.	0120	ט	145-1	EXICHDED
ITEM NUMBER	CD.	DESCRIPTION	DTY	OTY	OTY	PRICE	*	Т	PRICE	PRICE
					u		/-	•	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-11200
Bi152	SMD	COVER, REP. 11X8. 5, 31N, BK	(25		25	2.090 EA	20.0	S	1.672	52, 25

% MIKE LEWIS

WKG 10143

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JUL 27 1999

ATMOS ENERGY ACCOUNTS PAYABLE

* 50 YEARS! 1949-1999! GETTING OLDER AND BETTER! * TOTAL INVDICE) DISCOUNT IS \$

10.45 FOR 20.0%

JSTOMER X

:RMS: Net 30 days. A FINANCE CHARGE of 11/2% per month (which is an 18% annual percentage e) will be added after 30 days. MINIMUM FINANCE CHARGE on all past due accounts will be 50c. CUSTOMER COPY

SUB-TOTAL DISCOUNT 10.45 TAX 2.51 44.31

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

CUSTOMER #

3986 DEPT

CHARGE

BILLING ADDRESS

INVOICE ROUTE # E

WESTERN KY GAS COMPANY

ACCOUNTING DEPT

2401 NEW HARTFORD RD

OWENSBORO

ATTN:

KY 42303 1312

07/27/95

16505-0

SALESMAN -102-

TIME 12:06:1

INVOICE NUMBER

WRITER PHONE

128 PAGE

270-685-1443M

PO #JACKIE

SHIPPING ADDRESS

WESTERN KY GAS COMPANY

24@1 NEW HARTFORD RD

OWENSBORO

KY 42303

		*	ORDER	BACK	SHIP	REG.	DISC	D NET	EXTENE
ITEM NUMBER	CO.	DESCRIPTION	QTY	QTY	QTY	PRICE	*	T PRICE	PR]
81170	KLF	INDEX, LTR, 1-25, SIDE TAB	3	3		6.100 S	T 20.0	5 4.880	
81196		INDEX, LTR, 51-75, SIDE TA				6.100 S	T 20.0	S 4.880	•
81197	KLF	INDEX, LTR, 76-100, SIDETA	25	25		6.100 S	T 20.0	S 4.880	•
81172	KLF	INDEX, LTR, 26-50, SIDE TA	15		15	6.100 S	T 20.0	S 4.880	91.

C/O JACKIE

RECEPTE

AUG 0 6 1999

ATIMUS ENERGY ACCOUNTS PAYABLE

WKB 10143 Defer mor 2604

* 50 YEARS! 1949-1999! GETTING OLDER AND BETTER! * TOTAL INVOICE DISCOUNT IS \$ 18.30 FOR 20.0%

CUSTOMER X

TERMS: Net 30 days. A FINANCE CHARGE of 11/2% 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**

SUB-TOTAL 91.50 DISCOUNT 18.30 TAX 4.39 77.59

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

CUSTOMER #

3986 DEPT

CHARGE

BILLING ADDRESS WESTERN KY GAS COMPANY

INVOICE ROUTE # E

ATTN:

ACCOUNTING DEPT

2401 NEW HARTFORD RD

OWENSBORO

KY 42303 1312

DATE

INVOICE NUMBER

Ø7/28/99

16505-1

SALESMAN

102 128

TIME 08:57:45 PAGE

WRITER

PHONE

270-685-1443M

PO #JACKIE

SHIPPING ADDRESS

WESTERN KY GAS COMPANY

2401 NEW HARTFORD RD

OWENSBORO

KY 42303

 			ORDER	BACK	SHIP	REG.		DISC	D	NET	EXTENDE
ITEM NUMBER	co.	DESCRIPTION	QTY	QTY	QTY	PRICE		%	T	PRICE	PRIC
81170	KLF	INDEX, LTR, 1-25, SIDE TAR	3		3	6.100	ST	20.0	S	4.880	18. 3
81196	KLF	INDEX, LTR, 51-75, SIDE TO	a 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

RECEIVED AUG 0 6 1999 ATMOS ENDING! ACCOUNTS PAYABLE

*** WE SINCERELY APPRECIATE YOUR BUSINESS!!!! *** TOTAL INVOICE DISCOUNT IS \$ 64.66 FOR 20.0%

CUSTOMER X

TERMS: Net 30 days. A FINANCE CHARGE of 11/2% 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

323.30 SUB-TOTAL DISCOUNT 64.66 15.52 TAX 274.16

WKG 10143 Defer mor 2604



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

CUSTOMER #

3986 DEPT

CHARGE INVOICE ROUTE # E

WESTERN KY GAS COMPANY

BILLING ADDRESS

ACCOUNTING DEPT 2401 NEW HARTFORD RD

OWENSBORD

KY 42303 1312

DATE

INVOICE NUMBER

07/27/99

16531-0 TIME 15:37:40

SALESMAN WRITER

102

112 FAGE

PHONE 270-685-1443M

PO #JACKIE

SHIPPING ADDRESS

WESTERN KY GAS COMPANY

2401 NEW HARTFORD RD

OWENSBORD

KY 42303

		ORDER BACK	SHIP	REG.	DISC D	NET EXTENDED
ITEM NUMBER	CO. DESCRIPTION	QTY QTY		PRICE	·· ⊁ T ·	PRICEPRICE
81152	SMD COVER, REP, 11X8.5, 3IN, BK	50	50	2.090 EA	20.05	1.672 104.50

* 50 YEARS! 1949-1999! GETTING OLDER AND BETTER! * TOTAL INVOICE DISCOUNT IS \$ 20.90 FOR 20.0%

RMS: Net 30 days. A FINANCE CHARGE of 11/2% 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

RECEIVED

AUG 0 6 1999

ATMUS SI DU COCURITS PAYABLE

SUB-TOTAL 104.50

DISCOUNT 20.90 TAX 5.02

88.62

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

CUSTOMER #

3986 DEPT

CHARGE

BILLING ADDRESS

INVOICE

WESTERN KY GAS COMPANY ACCOUNTING DEPT

ROUTE # E

2401 NEW HARTFORD RD OWENSBORO

KY 42303 1312

08/03/99

16883-0

SALESMAN

102

TIME 11:24:15

WRITER

FAGE 270-685-1443M

PHONE

PO #JACKIE

SHIPPING ADDRESS

WESTERN KY GAS COMPANY

2401 NEW HARTFORD RD

OWENSBORD

KY 42303

	· · · · · · · · · · · · · · · · · · ·		OF	RDER	BACK	SHIP	REG.	DISC I)	NET	EXTENDED
ITEM NUMBER	co.	DESCRIPTION		QTY	QTY	QTY	PRICE	*	7	PRICE	PRICE
81170	KLF	INDEX, LTR, 1-25, SIDE To	AB	i	1		6.100 5	ST 20.0 9	3	4.880	. 00
81172	KLF	INDEX, LTR, 26-50, SIDE	TA	1		1	6.100 5	ST 20.0 S	3	4.880	6.10

C/O JACKIE

moc wkc2604

AUG 0 8 1999

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

RMS: Net 30 days. A FINANCE CHARGE of 11/2% per month (which is an 18% annual percentage i) will be added after 30 days. MINIMUM FINANCE CHARGE on all past due accounts will be 50¢. **CUSTOMER COPY**

5.17

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

CUSTOMER #

3986 DEPT

CHARGE

BILLING ADDRESS WESTERN KY GAS COMPANY INVOICE

ACCOUNTING DEPT ATTN:

ROUTE # E

2401 NEW HARTFORD RD

OWENSBORD

KY 42303 1312

08/04/99

16883-1

SALESMAN

102 128

TIME 11:28:23 PAGE

WRITER PHONE.

270-685-1443M

PO #JACKIE

SHIPPING ADDRESS

WESTERN KY GAS COMPANY

2401 NEW HARTFORD RD

OWENSBORO

KY 42303

			_27172	SHIP	REG.	DISC		NET	EXTENDE
ITEM NUMBER CO. DE	SCRIPTION	QTY	QTY	QTY	PRICE	*	T	PRICE	PRIC
81170 KLF IN	DEX, LTR, 1-25, SIDE T	AB 1		1	6.100	ST 20.0	S	4.880	6.1

C/O JACKIE

WKB 240f

RECEIVED

AUG 0 6 1999

ATMUS LIVERGY ACCOUNTS PAYABLE

*** WE SINCERELY APPRECIATE YOUR BUSINESS!!!! ***

TOTAL INVOICE DISCOUNT IS \$

1.22 FOR 20.0%

SUB-TOTAL DISCOUNT

6.10 1.22

TAX

. 29 5.17

CUSTOMER K TERMS: Net 38-days. A FINANCE CHARGE of 11/2% 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

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

CUSTOMER #

OWENSBORD

BILLING ADDRESS

2401 NEW HARTFORD RD

WESTERN KY GAS COMPANY

ACCOUNTING DEPT

3986 DEPT

INVOICE

ROUTE # E

CHARGE

INVOICE

08/24/99

18113-0

SALESMAN 102 WRITER

DATE

TIME 11:30:11

PAGE 102

PHONE

270-685-1443M

PO #JACKIE

SHIPPING ADDRESS

WESTERN KY GAS COMPANY

2401 NEW HARTFORD RD

OWENSBORO

KY 42303

			RDFR	BOCK	SHIP	REG.	DISC D	NET	EXTENDEL
ITEM NUMBER	CO.	DESCRIPTION			QTY	PRICE	× T	PRICE	PRICE
81170	KLF	INDEX, LTR, 1-25, SIDE TAB	30	30		6.100 9	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	. 26
81172	KLF	INDEX, LTR, 26-50, SIDE TA	30	11	19	6.100 9	ST 25.4 N	4.550	86.45

ORDERED BY JACKIE

THANK YOU!

KY 42303 1312

RECEIVED

SEP 09 1999

AIMUS ENERGY

* 50 YEARS! 1949-1999! GETTING OLDER AND BETTER! TOTAL INVOICE DISCOUNT IS \$ 29.45 FOR 25.4%

SUB-TOTAL

TAX

5.19

91.64

ate) will be added after 30 days. MINIMUM FINANCE CHARGE on all past due accounts will be 50¢.

CUSTOMER COPY

ERMS: Net 30 days. A FINANCE CHARGE of 11/2% per month (which is an 18% annual percentage



INVOICE NUMBER

1701 BRECKENRIDGE ST. P.O. BOX 1191 OWENSBORO, KY 42302

(502) 926-2222

3986 DEPT

CUSTOMER #

OWENSBORO

BILLING ADDRESS

WESTERN KY GAS COMPANY

ATTN: ACCOUNTING DEPT 2401 NEW HARTFORD RD

CHARGE INVOICE

ROUTE # E

Ø8/25/99 18113-1 SALESMAN 102 11:24:10

WRITER 102 PAGE PHONE 270-685-1443M

PO #JACKIE

SHIPPING ADDRESS WESTERN KY GAS COMPANY

2401 NEW HARTFORD RD

DATE

OWENSBORO

KY 42303

1

		ORDER BACK SHIP	REG.	DISC D	NET	EXTENDEL
ITEM NUMBER	CO. DESCRIPTION	QTY QTY QTY	PRICE	* T	PRICE	PRICE
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81196	· · · · · · · · · · · · · · · · · · ·			T 25.4 N	4.550	136.50
81172	KLF INDEX, LTR, 51-75, SIDE KLF INDEX, LTR, 26-50, SIDE	TARECEIVED		T 25.4 N	4.550	50.05

ORDERED BY JACKIE

KY 42303 1312

THANK YOU!

SEP 09 1999

ATMOS ENERGY ACCOUNTS PAYABLE

*** WE SINCERELY APPRECIATE YOUR BUSINESS!!!! ***

TOTAL INVØNCE DISCOUNT IS \$ 110.05 FOR 25.4%

Wice USTOMER X ERMS: Net 30 days. A FINANCE CHARGE of 11/2% per month (which is an 18% annual percentage ite) will be added after 30 days. MINIMUM FINANCE CHARGE on all past due accounts will be 50c. CUSTOMER COPY

SUB-TOTAL

TAX 19.38

342.43

4/3/12 INVOICE

OperationOperations

Operations

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

CUSTOMER # 3986 DEPT

BILLING ADDRESS WESTERN KY GAS COMPANY

ATTN: ACCOUNTING DEPT 2401 NEW HARTFORD RD

OWENSBORO

KY 42303 1312

09/01/99 18681-0 SALESMAN 102 TIME 14:14:25 WRITER 111 PAGE 1 PHONE 270-685-1443M

PO #M.LEWIS

SHIPPING ADDRESS

WESTERN KY GAS COMPANY

2401 NEW HARTFORD RD

OWENSBORO

KY 42303

		ORDER	BACK	SHIP	REG.	DISC D	NET	EXTENDE
ITEM NUMBER	CO. DESCRIPTION	QTY	QTY	QTY	PRICE	% T	PRICE	PRIC
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01337	AVE INDEX, SDE, TABD, 176-200,	6		6	8.130 ST	20.0 \$	6.504	48.7

CHARGE

INVOICE

ROUTE # E

RECEIVED

SEP 09 1999

ATMUS ENERGY ACCOUNTS PAYABLE

WKD 10143 Reger Supplies WKG

* 50 YEARS! 1949-1999! GETTING OLDER AND BETTER! *

TOTAL INVOICE DISCOUNT IS \$ 19.52 FOR 20.0%

CUSTOMER COPY

SUB-TOTAL 97.56 DISCOUNT 19.52 TAX 4.68 82.72 OfficeMax #8212752/ 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

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

RECEIVED

ACCOUNTS PAYABLE

WKB10143 Defer mese 2604 WKB10143 Defer mese 2604

INVOICE

PAGE:

Printing and Advertising Specialties

: 301 Hale Avenue ● Owensboro, KY 42301 (270) 684-2324

INVOICE NUMBER:

V992689-IN

07/23/99 **INVOICE DATE:**

ORDER NUMBER:

ORDER DATE:

0009

SALESPERSON: **CUSTOMER NO:**

00-0015880

SOLD TO:

WESTERN KENTUCKY GAS ATTN: ACCOUNTING DEPT 2401 NEW HARTFORD ROAD

OWENSBORO

KY 42303-1312

0.040

SHIP TO:

WESTERN KENTUCKY GAS ATTN: ACCOUNTING DEPT

2401 NEW HARTFORD ROAD

OWENSBORO

KY 42303-1312

CUSTOMER P.O. TOM HIGDON

/PLAIN PAPER

SHIP VIA

F.O.B.

TERMS

NET 30 DAYS

QTY SHIPPED ITEM UNIT **QTY ORDERED**

0.040

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250,000

PRICE

10.00

AMOUNT

1000 ROUND CORNERED LABELS 8.5X11

RECEIVED

AUG 0 6 1999

ATMUS EMERGY ACCOUNTS PAYABLE

WKG 10143 Defen mise 2604

NET INVOICE:

10.00

FREIGHT:

.00

SALES TAX:

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INVOICE TOTAL:

10.60

LEASE PAY FROM INVOICE! TATEMENT MAILED UPON REQUEST.

INVOICE

42156

PAGE:

1

PROGRESS
PRINTING CO.
Suc. 1909

Printing and Advertising Specialties 301 Hale Avenue • Owensboro, KY 42301 (502) 684-2324 INVOICE NUMBER: INVOICE DATE:

V993293-IN

08/31/99

ORDER NUMBER:

ORDER DATE:

0078

SALESPERSON: 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. TOM HIGDON	SHIP VIA		F.O.B.	TERMS NET 30	DAYS	
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/TABS DIVIDERS/10	M Sets	10.000	10.000	0.000	2.330	23.25
/INSERTING PAGES INTO	M BINDERS	10.000	10.000	0.000	1.890	18.90

RECEIVED

SEF 1 3 1999

ATMUS ENERGY ACCOUNTS PAYABLE

WKG 10143 Defer printing

NET INVOICE:

190.19

FREIGHT: SALES TAX: .00

INVOICE TOTAL:

200.47

LEASE PAY FROM INVOICE!
TATEMENT MAILED UPON REQUEST.

CHAMPION INDUSTRIES, INC. 4393

SALES TYPE

CHARGE

SHIP TO:

WESTERN KENTUCKY GAS CO 2401 NEW HARTFORD RD MIKE 685-8157 OWENSBORO KY 42303 REMIT TO:

Smith & Butterfield / IFS F.C. Sox 3446 Evansville IN 47753-3446

812-422-3261 800-321-6543

TERMS

SOLD TO:

SALESMAN

403

WESTERN KENTUCKY GAS CO 2401 NEW HARTFORD RD OWENSBORD KY 42303

PURCHASE OF DER NO.

INVOICE NO.	INVOICE DATE	CUSTOMER NO.			
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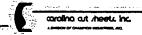




BOURQUE PRINTING, INC.

GGarrisonBrewer





CHAMPION CLARKSBURG









CHAMPION INDUSTRIES, INC. 4/39/

SHIP TO:

WESTERN KENTUCKY GAS CO 2401 NEW HARTFORD RD ATTN MIKE OWENSBORO KY 42303 **REMIT TO:**

Smith & Butterfield / IPS P.O. Sch 3446 Evansville IN 47733-3446

812-422-3261 800-321-6543

Fage

1

SOLD TO:

WESTERN KENTUCKY GAS CO 2401 NEW HARTFORD RD OWENSBORO KY 42303

INVOICE NO.	INVOICE DATE	CUS	TOMER NO.
\$2366AG-00	8/25/99	E	946990

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BOURQUE PRINTING, INC.

















CHAMPION INDUSTRIES, INC. 4/394

SHIP TO:

WESTERN KENTUCKY GAS CO 2401 NEW HARTFORD RD ATTN MIKE OWENSBORO KΥ 42303

REMIT TO:

Smith & Butterfield / IPS P.O. Scx 3446 Evansville ΝÏ 47733-34+6

812-422-3261 800-321-6543

SOLD TO:

WESTERN KENTUCKY GAS CO 2401 NEW HARTFORD RD OWENSBORO ΚY 42303

INVOICE NO.	INVOICE DATE	CUSTOMER NO.
52366AG-01	8/31/99	E 946990

**** BACKORDER ****

Page

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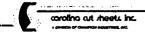




BOURQUE PRINTING, INC.

G GarrisonBrewer















Mancino's

PIZZA &GRINDERS

2686 Frederica Street • Wesleyan Park Plaza Owensboro, Kentucky 42301 (270) 688-8900

Sold To: W. Ky

Rec. By _____

32752

INVOICE Nº 0482

☐ Cash ☐ Charge	·	
Description	Amount	
WHOLE ROAST BEEF	7.15	
1/2 ITALIAN	4.25	
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Total

Mancino's

PIZZA &GRINDERS

2686 Frederica Street • Wesleyan Park Plaza Owensboro, Kentucky 42301 (270) 688-8900 42154

INVOICE

8-30-99

Sold To: WeSTERN KY GAS

JACKIE PURCELL

Description	Amount
Z WHOLE CHIX	16.30
I WHOLE TURKEY	7.05
I WHOLE REUBAN	7.95
I WHOLE HAM MIGHZ	7.05
1/2 STEAK SEF 13	4.35
1 11 3 1/1/1	999 3.85
1/2 RB COMBOOUTS	1/AR = 4.05
1/2 PHILLY	4.65
1/2 CAJUN CHIX	4.60
1/2 STROMBOLI	4.10
1/2 P122A	3.75
1/2 HAMY TURKEY	3.85
4 TACO SALADS	19.00
4 CHIX SALADS	19.80
1 CHEF SALAD	4.75
I GREEK SALAD	4.25
Rec. By Tota	128.10

37.50 WKG10143 Defer Meals 009000 90.60 040 2603 8700 05411 009000

Maple

Mancino's

PIZZA &GRINDERS

2686 Frederica Street • Wesleyan Park Plaza Owensboro, Kentucky 42301 (270) 688-8900 40180

INVOICE Nº 0503

Sold To:	Marian Tucker 685-8049
	Marjam Tucker 685-800
	9/2/99

☐ Cash ☐ Charge

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Jon W. Hil		
c. By I none works	Total 4	5975

5925

40245

THE HOLLING PIN FASTRY SHOP 1129 East Eighteenin Street OWENSBORO, KY 42303 (270) 683-8363

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Shared Service-

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SYSTEMS — CONSULTING — TECHNOLOGY —

490 WHEELER ROAD, SUITE 100 ■ HAUPPAUGE, NEW YORK 11788 ■ (516) 434-1414 ■ FAX (516) 434-1212 ■ WWW.APPLIEDENERGYGROUP.COM

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.

CONSULTING PROJECTS:	Hours	Rate	Total
Michael Marks	10.00	\$180.00	\$1,800.00
Support	<u>3.00</u>	\$40.00	\$120.00
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,

RECEIVED

AUG 17 1999

ATMOS ENERGY ACCOUNTS PAYABLE

Michael Marks

Senior Vice President

MM/rz

WKC 10143 Deger consult



12678

C. H. GUERNSEY & COMPANY

Er gineers • Architects • Consumants

For ittance Address: RC Box 881011 Ohanoma Ciry ON 73188-1, 11 Fodera-1 D # 73-08908-16

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 Allam/Serlagon

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JUN 01 1999

ATMOS ENERGY ACCOUNTS PAYABLE

WKG 10143 Difer Consult WKG 2636

1 .. 1 1



C. H. GUERNSEY & COMPANY

Engineers • Architects • Consultants

The second secon

Remittande Address - P.O. Box 850011 04/ahoma 0 ty 10kl 73135-0011 Federal III = 73-0590516

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

CONSULTING ECONOMIST SR2 ENGINEER/CONSULTANT/ANAL SECRETARIAL / CLERICAL	HOURS	RATE	AMOUNT
	31.00	175.00	5,425.00
	28.50	85.00	2,422.50
	10.50	35.00	367.50
	70.00		8,215.00

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EXPENSES

	42.93

JOB CHARGEABLE	9.44
COPY CHARGES - INHOUSE	
COPY CHARGES - IN HOUSE	33.47
POSTAGE	. 33.49
	AMOUNT

** Total Project OK-40052-000 8,257.93

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SYSTEMS — CONSULTING — TECHNOLOGY —

490 WHEELER ROAD, SUITE 100 ■ HAUPPAUGE, NEW YORK 11788 ■ (516) 434-1414 ■ FAX (516) 434-1212 ■ WWW.APPLIEDENERGYGROUP.COM

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.

CONSULTING PROJECTS:	<u>Hours</u>	Rate	<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,

RECEIVED

SEP 1 6 1999

ATMOS ENERGY ACCOUNTS PAYABLE

Michael Marks
Senior Vice Pro

Senior Vice President

MM/rz

WKG 10143 Defer Consust 009000 William J. Sentuj.



Engineers • Architects • Consultants Remittance Address: P.O. Box 853377

Oklahoma City, OK 73185-1117 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:

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 4UG 0 5 1999 ACCOUNTS PAYABLE

Defer consult WKG2604



C. H. GUERNSEY & COMPANY

Engineers • Architects • Consultants

Remittance Address: P.O. Box 850017 Oklanoma 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
SR2 ENGINEER/CONSULTANT/ANAL	5.00	85.00	425.00
SECRETARIAL / CLERICAL	3.50	35.00	122.50
	22.50		2,997.50

EXPENSES

v.	45.66
	9.84

55.50

** Total Project OK-40052-000 3,053.00 ----



C. H. GUERNSEY & COMPANY

Engineers • Architects • Consultants

Remittance Address: PO Box 850017 Oklaruma Obyl OK 73135-5517 Federa 10 # 3347890518

RECEIVED

WESTERN KENTUCKY GAS CO.

BILL SENTOR

2401 N. HARTFORD ROAD

OWENSBORO, KY 42303

SEP 1 6 1999

ATMOS ENERGY

INV. DATE : 08/27/99

INVOICE # : 075926

PROJECT # : OK-40052-000

ACCOUNTS PAYABLE 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 Consulto09000 William Sinter In

P. 1, 11



C. H. GUERNSEY & COMPANY

Engineers • Architects • Consultants

Remittance Address. PO 812 653317 Okiahoma City OK 73165-017 Federa 1D #73-3590616

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
SR2 ENGINEER/CONSULTANT/ANAL	14.50	85.00	1,232.50
SECRETARIAL / CLERICAL	5.50	35.00	192.50
	33.00		3,700.00

EXPENSES

COPY CHARGES - IN HOUSE	AMOUNT
COPY CHARGES - INHOUSE	3.84
JOB CHARGEABLE	

3.84

** Total Project OK-40052-000 3,703.84

Deloitte & Touche



Atmos Energy P.O. Box 650205 Dallas, TX 75265 **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

INVOICE NUMBER: 06285552

DATE: 8

8/19/99

For services rendered and expenses incurred through August 7, 1999:

WK G10170 DEFER LEGAL WKG

Energas Expenses

WKG
General Office Report

\$3,745.00 231.81 1,260.00

65.00

TOTAL INVOICE

\$5,301.81

144030

0000

1860 13914

010000

RECEIVED

SEP 1 5 1999

ATMOS ENERGY ACCOUNTS PAYABLE

030 0000 1860 13914 010000 \$3,976.81 WK & 10170 Defer Legal WK \$ 1,325.00

Smil bun 9/5/84

PLEASE RETURN CHECK TO: SHARON QUINN

Deloitte & Touche

Deloitte & Touche LLP

Telephone: (214) 777-7000

Suite 1600 Chase Tower 2200 Ross Avenue Dallas, Texas 75201-6778

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:

Energas 13 hrs@ \$210	\$2,730.00
WKG 6 hrs@ \$210	1,260.00
Energas 2 hrs@ \$325	650.00
Energas 2 hrs@ \$150	300.00
Energas 1.3 hrs@ \$50	65.00
WKG 1.3 hrs@ \$50	65.00
Total	\$5,070.00
	\$188.61
	43.20
Total	\$231.81
TOTAL DUE	\$5,301.81
	WKG 6 hrs@ \$210 Energas 2 hrs@ \$325 Energas 2 hrs@ \$150 Energas 1.3 hrs@ \$50 WKG 1.3 hrs@ \$50 Total

Very truly yours,

Donald S. Roff

DSR/all

Enclosure

Deloitte Touche Tohmatsu



Schedule of Services Rendered and Compensation Due

May 1, 1999 - May 31, 1999

JUN 1 1 1999

ATMUS ENERGY **ACCOUNTS PAYABLE**

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 EXP	ENSES:		\$6,896.06
Billing Detail N	May:			
Consultants				
Professional S	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 PROP	ESSIONAL 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
	Total:			\$768.56
				•
TOTAL: PRO	FESSIONAL SERVICES:			\$6,127.50
TOTAL: EXPE	ENSES:		•	\$768.56
TOTAL: PRO	FESSIONAL SERVICES & EXPENSES:			\$6,896.06

May P. Lukens

June 3, 1999

Tax ID #76-0588625

WKG 10143 Lefer Consult WKG 2636 1860 14068 009000 Tax William Sentiff.



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,

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 EXP	ENSES:		\$787.22
Billing Detail July				
Consultants				
Professional Ser	vices	•		
1 Tolessional Oct	vices	Hours	Rate/Hr.	\$Amount
	Daniel Ives	3.4	\$225.00	\$765.00
TOTAL PROFES	SSIONAL 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
	Total:	·		\$22.22
TOTAL: PROFE	SSIONAL SERVICES:	· · · · · · · · · · · · · · · · · · ·	·······	\$765.00
TOTAL: EXPENS	SES:			\$22.22
TOTAL: PROFE	ESSIONAL SERVICES & EXPENSES:			\$787.22

Way 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 1 0 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.

WKG 10143 Defer WKG 2604

• 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 12th-13th.

Sincerely,

Daniel M. Ives
Vice President

Enclosure

1100 Louisiana

Suite 2750

Houston, Texas 77002

713.659.1900

713.659.1914 fax

Understanding Energy Market Ecolomics



Schedule of Services Rendered and Compensation Due

August1, 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: PROFI	ESSIONAL SERVICES A	ND 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	L SERVICES:			\$11,142.50
Expenses:		RECEIVED		
	Computer Services	KECLIVED		\$0.00
	Mail	SEP 16 1999		\$0.00
	Phone	ATMOS ENERGY		\$1.33
	Travel, Meals	ACCOUNTS PAYABLE		\$499.97
	Reproductions	7,000071077222		\$0.00
	Purchased Data		•	\$0.00
•	Total:			\$501.30
•	i otai.			
TOTAL: PROFESSIONA	L SERVICES:	· · · · · · · · · · · · · · · · · · ·		\$11,142.50
TOTAL: EXPENSES:				\$501.30
TOTAL: PROFESSIONA	AL SERVICES & EXPEN	SES:		\$11,643.80

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

WK\$10143 Defer Consust cogood

26924

Utility and **E**conomic **C**onsulting, 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	ŗ	Total
Fees	5.0	\$125	\$	625.00
Expenses				0
		RECEIVED		
TOTAL AMOUNT DUE		AUG 0 5 1999	\$.	625.00

ATAIUS EIGEN Y 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 Defer consult WKG2604

Utility and Economic Consulting, Inc. 181-N. Mill St., Suite 7, Lexington, Kentucky 40507 (606) 255-4850

1 1. 1/

UTILITY AND ECONOMIC CONSULTING, INC.

July 1 through July 31, 1999

Summary Statement

CONSULTING SERVICES

Name	Hours	Rate	То	tal
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 mil JKS 0 mil	.es 33¢/mi .es 33¢/mi		\$	0 0
Lodging (receipts attach	ied)			0
Meals (receipts attached	t)			0
Federal Express (receipt	attached)	•		0
Parking (receipt attache	ed)			0
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	RECE	,	0
	SEP 16	1999	
TOTAL AMOUNT DUE	ATMOS E ACCOUNTS	NERGY PAYABLE	\$ 2,875.00

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

WKG10143 Defer consult WKG

Utility and Economic Consulting, Inc. 181 N. Mill St., Suite 7, Lexington, Kentucky 40507 (606) 255-4850

UTILITY AND ECONOMIC CONSULTING, INC.

August 1 through August 31, 1999

Summary Statement

CONSULTING SERVICES

Name	Hours	Rate	To	otal
Chuck Buechel (CDB)	0.0	\$150	\$	0
Jim Sharpe (JKS)	23.0	\$125	\$ 2	2,875.00
Total Consulting Services	23.0		\$ 2	2,875.00
EXPENSES				
	les 33¢/mi		\$	0
Lodging (receipts attac	hed)			0
Meals (receipts attache	d)			0
Federal Express (receip	t attached))		0
Parking (receipt attach	ed)			0
Total Expenses			\$	0
TOTAL AMOUNT DUE			\$ 2	2,875.00

\$ 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,

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 0 1 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,

Gary L. Smith

Cary & Grutt

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 ***

ίĠ.

Gary L. Smith Vice President, Marketing & Regulatory Affairs Atmos Linergy – Kentucky Division 2401 Now Hartford Road Owenaboro, KY 42303

gary.smith@atmoscriengy.com

FAX: (270) 685-8052





To: Anita Mitchell

From: Gary Smith

Kentucky Public Service Commission

Fax: (502) 564-7279

Pages: 2 Date: 7/31/2003

Phone: (270) 685-8024

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 3 0 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,

Gapy L. Smith

Vice President, Marketing & Regulatory Affairs

Enclosure

Western Kentucky Gas WNA Summary Report 2002-2003 Heating Season vs 2001-2002 November - April

		November	December	January	February	March	April	2002-2003 Season Total	2001-2002 Season Total
RESIDENTIAL							1		
WNA Customers		156,789	158,591	159,832	160,676	160,129	159,139	159,193	155,959
Total Customers		156,789	158,591	159,832	160,676	160,129	159,139	159,193	155,959
WNA Revenue	↔	-168,698	-305,638	122,459	-273,129	-178,045	156,926	-646,125	1,486,887
WNA Volume Adjustment	MCF	-141,763	-256,839	102,907	-229,520	-149,618	131,871	-542,962	1,390,003
Avg. WNA / Heating Customer	69	(1.08)	(1.93)	0.77	(1.70)	(1.11)	0.99	(4.06)	9.53
COMMERCIAL									
WNA Customers		17,656	17,827	17,941	17,998	17,960	17,779	17,860	17,629
Total Customers		17,656	17,827	17,941	17,998	17,960	17,779	17,860	17,629
WNA Revenue	↔	-51,026	-98,003	36,702	-94,159	-56,976	47,593	-215,869	439,524
WNA Volume Adjustment	MCF	-44,878	-86,194	32,280	-82,814	-50,111	41,858	-189,858	413,476
Avg. WNA / Heating Customer	↔	(2.89)	(2.50)	2.05	(5.23)	(3.17)	2.68	(12.09)	24.93
PUBLIC AUTHORITY									
WNA Customers		1,658	1,654	1,653	1,655	1,659	1,662	1,657	1,645
Total Customers		1,658	1,654	1,653	1,655	1,659	1,662	1,657	1,645
WNA Revenue	↔	-17,694	-28,533	8,893	-25,437	-15,614	14,023	-64,362	124,684
WNA Volume Adjustment	MCF	-16,708	-26,943	8,398	-24,020	-14,744	13,242	-60,776	138,691
Avg. WNA / Heating Customer	↔	(10.67)	(17.25)	5.38	(15.37)	(9.41)	8.44	(38.85)	75.78
TOTAL									
WNA Revenue	↔	-237,418	432,174	168,054	-392,725	-250,635	218,542	-926,356	2,051,095
WNA Volume Adjustment	MCF	-203,349	-369,976	143,584	-336,354	-214,473	186,971	-793,597	1,942,170
WEATHER		;	į	ļ					
Billing HDD's Actual		460	861 861	871	1131	111	321	4,421	3,495
	;	88 S	/69	991	1009	682	412	4,175	4,038
Warmer(Colder) than Normal	%	-19.8	-23.5	12.1	-12.1	-13.9	22.1	-5.9	13.4
Calendar HDD'S Actual		621	848	1120	865	510	205	4,169	3,355
Calendar HDD'S Normal		516	859	1,006	797	555	247	3,980	3,980
Warmer(Colder) than Normal	%	-20.3	1.3	-11.3	-8.5	8.1	17.0	4.7	15.7
CUSTOMER SERVICE									
Total No. of WNA Inquiries								143	4
No. of Inquiries Not Satisfied								=	0



RECEIVED

JAN 0 6 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
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

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,

Sterhad su

Stephanie Bell Secretary to the Commission

SB/lc

