CASE NUMBER: 99.070

Western Kentucky Gas Company Case No. 99-070 Table of Contents Volume 9

RECEIVED MAY 2 8 1999

PUBLIC SERVICE COMMISSION

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Western Kentucky Gas Company Case No. 99-070 Forecasted Test Period Filing Requirements FR 10(9)(t)

Description of Filing Requirement:

A list of all commercially available or in-house developed computer software, programs, and models used in the development of the schedules and work papers associated with the filing of the utility's application. This list shall include each software, program, or model; what the software, program or model was used for; identify the supplier of each software, program, or model; a brief description of the software, program, or model; the specifications for the computer hardware and the operating system required to run the program.

Response:

Most Company prepared testimony, documents, schedules and workpapers presented in this filing were produced on either Microsoft Word 97 and Microsoft Excel 97 from Microsoft Office. Documents were prepared using the Windows NT Windows 95 or Windows 98 operating systems. Some documents may have been prepared using stand alone versions of this software. A wide variety of hardware was used, but all of this hardware is IBM-compatible hardware using Microsoft software products. The minimum hardware system upon which the Company produced any part of the filing documents was an Intel Pentium 133 MHz PC with 32 megahertz of random access memory.

Mr. Murry's prefiled testimony and exhibits were prepared using Correl Word Perfect Versions 7.0 & 8.0, Microsoft Excel 97 SR-2 software, and Gateway 9100 Laptop, Gateway 2000 K6-200, Gateway 2000 P5-90 hardware.

Deloitte & Touche's depreciation study was prepared using the Deloitte & Touche Book Depreciation System, a personal computer edition that accomplishes the calculation intensive portions of a book depreciation study, and operates on an IBM compatible personal computer using a DOS operating system. Release 6.0 is compiled with IBM's Professional FORTRAN, and requires IBM DOS (Version 2.1 or later), a computer with a math coprocessor and at least 512K of memory, and a graphics printer. This software is proprietary and can be licensed to interested parties. Deloitte and Touche also used Lotus 1-2-3 Version 3.1, Microsoft Word and Excel 97 SR-1 software, and Toshiba Techra Laptops hardware in the preparation of its study.

Mr. Marks prefiled testimony and exhibits were prepared using Microsoft Office Word 97 and Excel 97 on the Windows NT Windows 95 operating system.

Mr. Ives' prefiled testimony and exhibits were prepared using Microsoft Office Microsoft Word 97 and MS Excel 97 software on Gateway 2000 PC hardware.

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Western Kentucky Gas Company Case No. 99-070 Forecasted Test Period Filing Requirements FR 10 (9)(u)

Description of Filing Requirement:

If the Utility had any amounts charged or allocated to it by an affiliate or a general or home office or paid any monies to an affiliate or a general or home office during the base period or during the prefious three (3) calendar years, the utility shall file:

FR(9)(u)1: A detailed description of the method and amounts allocated or charged to the utility by the affiliate or general or home office for each allocation or payment;

FR(9)(u)2: The method and amounts allocated during the base period and the method and estimated amounts to be allocated during the forecasted test period;

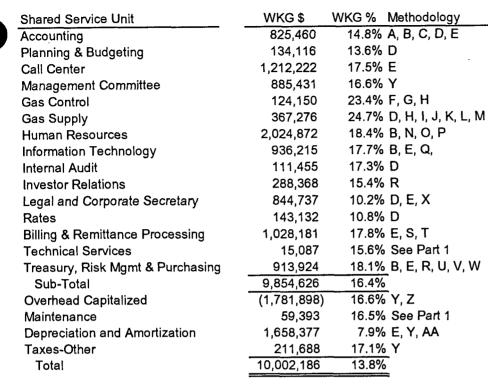
FR(9)(u)3: An explanation of how the allocator for both the base period and the forecasted test period were determined; and

FR(9)(u)4: All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated or paid during the base period is reasonable.

Response:

See the following schedules: Schedules 1-3 and Exhibit A.

Response to FR10(9)(u) Base Year: October 1998 - September 1999



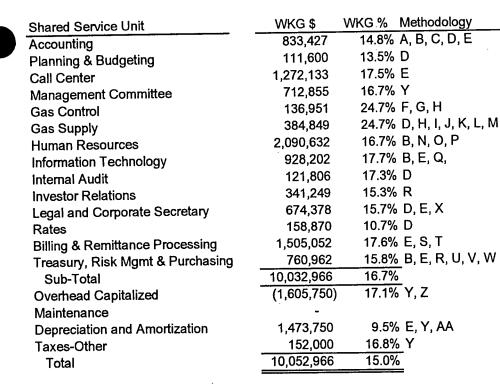
Total costs are a combination of direct charges and allocated charges.

Allocated charges are based on:

- A Number of states
- B Number of employees
- C Number of invoices processed
- D Hours worked
- E Number of customers
- F Number of SCADA points
- G Number of pipeline contracts
- H Number of storage contracts
- I Bcf gas purchased
- J Number of supply contracts
- K Number of Electronic Bulletin Boards monitored
- L Number of Nominations
- M Bcf gas stored
- N Total salary dollars
- O Number of management positions
- P Square footage of buildings
- Q Number of PC's
- R Gross plant investment
- S Number of payments processed
- T Number of statements processed
- U Dollars of revenue
- V Number of purchase orders
- W Number of vehicles
- X Number of storage boxes archived
- Y Average of all Shared Service Unit allocation percentages
- Z Capital budget breakdown
- AA Severance costs

Response to FR10(9)(u)

Forecasted Year: January 2000 - December 2000



Total costs are a combination of direct charges and allocated charges.

Allocated charges are based on:

- A Number of states
- **B** Number of employees
- C Number of invoices processed
- D Hours worked
- E Number of customers
- F Number of SCADA points
- G Number of pipeline contracts
- H Number of storage contracts
- I Bcf gas purchased
- J Number of supply contracts
- K Number of Electronic Bulletin Boards monitored
- L Number of Nominations
- M Bcf gas stored
- N Total salary dollars
- O Number of management positions
- P Square footage of buildings
- Q Number of PC's
- R Gross plant investment
- S Number of payments processed
- T Number of statements processed
- U Dollars of revenue
- V Number of purchase orders
- W Number of vehicles
- X Number of storage boxes archived
- Y Average of all Shared Service Unit allocation percentages
- Z Capital budget breakdown
- AA Severance costs

	Base	Forecast		
Shared Service Unit	Period	Period	Variance	% Variance Explanation
Accounting	825,460	833,427	7,967	1.0%
Planning & Budgeting	134,116	111,600	(22,516)	-16.8% A
Call Center	1,212,222	1,272,133	59,911	4.9%
Management Committee	885,431	712,855	(172,576)	-19.5% B
Gas Control	124,150	136,951	12,801	10.3% C
Gas Supply	367,276	384,849	17,573	4.8%
Human Resources	2,024,872	2,090,632	65,760	3.2%
Information Technology	936,215	928,202	(8,013)	-0.9%
Internal Audit	111,455	121,806	10,351	9.3% D
Investor Relations	288,368	341,249	52,881	18.3% E
Legal and Corporate Secretary	844,737	674,378	(170,359)	-20.2% F
Rates	143,132	158,870	15,738	11.0% G
Billing & Remittance Processing	1,028,181	1,505,052	476,871	46.4% H
Technical Services	15,087	-	(15,087)	-100.0% I
Treasury, Risk Mgmt & Purchasing	913,924	760,962	(152,962)	-16.7% J
Sub-Total	9,854,626	10,032,966	178,340	1.8%
Overhead Capitalized	(1,781,898)	(1,605,750)	176,148	-9.9% K
Maintenance	59,393	-	(59,393)	-100.0% L
Depreciation and Amortization	1,658,377	1,473,750	(184,627)	-11.1% M
Taxes-Other	211,688	152,000	(59,688)	-28.2% N
Total	10,002,186	10,052,966	50,780	0.5%
•		· · · · · · · · · · · · · · · · · · ·		······································

Explanation of Variances:

- A) Business Development function shifted to the Utility Business Units
- B) Amoritization of Business Process Initiatives not budgetedin Forecast Period
- C) Lease expense is projected to rise in the Forecast Period; also, certain costs are being capitalized (related to a technology project) which will be expensed in the Forecast Period when the technology is in place.
- D) Projects budgeted for the first half of the Base Period were deferred
- E) Transfer agent fees related to the Direct Stock Purchase Plan are capitalized in the Base Period
- F) Base Period includes the amortization of a lawsuit settlement and the accrual for an insurance reserve
- G) Base Period includes open complement positions that will be filled in the Forecast Period
- H) Some Bill Print function charges in Business Units during Base Period; will move to Billing for Forecast Period. The credit and collection functions will have been implemented before the Forecast Period.
- I) Technical Services function moved to Business Units prior to Base Period; some final charges were incurred in the Shared Service Unit at the beginning of the Base Period
- J)
- K) Less expenses being capitalized
- L) Maintenance not budgeted
- M) The Base Period includes a prior period adjustment
- N) Actual charges in the first 6 months of the Base Period exceed budget. They are expected to be under budget for the last 6 months.

FR 10(9)(u) Exhibit A Corporate Allocation Methodology

Shared Services Contracting Process

Effective October 1, 1999, Atmos implemented its shared services contracting process whereby each Shared Services Unit formally contracts with each Business Unit for services to be rendered during the upcoming fiscal year. These contracts specify the services or products to be provided and projected cost of each product to each Business Unit. This structure gives the Business Units the opportunity to review, negotiate, and agree to the terms of service being provided.

For fiscal year 1999, the actual expenses incurred by the Shared Services Units are being billed to the business units based each Shared Service Unit's overall projected distribution of costs among the business units as reflected in its contract. This process is the basis for the billing cost allocation for the Base Year and the Test Year. The resulting dollars billed to WKG are shown in Schedule 1 (Base Period) and Schedule 2 (Test Period).

Allocation of Non-Contracted Costs

Aside from the contracted service costs described above, certain other costs are allocated to the Business Units, as described below:

- 1. <u>Shared Services Depreciation Costs</u> This represents depreciation of the general plant assets of Shared Service Units, which is allocated to the business units based on the Residual Factor.
- 2. <u>Shared Services Taxes Other Than Income Taxes</u> This includes such other taxes as ad valorem taxes, franchise taxes, payroll taxes, etc., related to shared service assets and operations. These are spread to each business unit based on the residual factor.
- <u>Management Committee</u> This includes the expenses for the Executive Functions of Atmos. These costs are allocated to each business unit based on the residual factor for the fist two months of the base year and based on the average of the Shared Services Unit allocation of contracted costs for the final ten months of the base year.

Corporate Office Operation & Maintenance Direct Expense Methodology

Certain costs are not allocated, but rather are directly charged to the appropriate business unit when practical. Costs related to outside legal firms, insurance invoices, and other costs directly related to one business unit are coded directly to that business unit and are not included in the allocated costs from the Shared Service Units.

1

Western Kentucky Gas Company Case No. 99-070 Forecasted Test Period Filing Requirements FR 10(9)(v)

Description of Filing Requirement:

If the utility provides gas, electric or water utility service and has annual gross revenues greater than \$5,000,000, a cost of service study based on a methodology generally accepted within the industry and based on current and reliable data from a single time period;

Response:

See attached class cost of service study as discussed in Mr. Petersen's testimony.

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WESTERN KENTUCKY GAS COMPANY CLASS COST OF SERVICE STUDY RATE OF RETURN AT PRESENT RATES TWELVE MONTHS ENDED SEPTEMBER 30, 1998

Line			Firm	Firm	Firm	Interr. &	Large
No.	Cost Item	Total	Residential	Commercial	Industrial	Carriage	Int. & Carr.
	_	(a)	(b)	(c)	(d)	(e)	(f)
1 Tc	tal Operating Margins	44,842,983	24,208,630	10,071,538	1,234,217	3,880,223	5,448,375
2							
30	& M Expense	23,121,835	12,633,644	5,605,253	485,648	1,450,887	2,946,403
4	-						
5 De	prec. & Amortization	6,486,839	3,836,843	1,605,100	131,167	331,123	582,606
6							
	operty & Other Taxes	1,908,720	1,116,682	471,813	40,375	100,707	179,144
8	operty a oblicit railed	2,2 22, 22	_,,	,			
-	terest	4,754,687	2,733,603	1,162,396	104,084	262,977	491,628
10	llelebt		27.007000				
	e-Tax Expenses		20,320,771	8,844,562	761,275	2,145,694	4,199,780
11 12	e-lax Expenses		20,020,112	0/011/002			
	whie Income	8,570,902	3,887,859	1,226,976	472,942	1,734,529	1,248,595
	xable Income	0,570,902		1,220,510	1/2/012		
14	-	2 450 420	1 560 007	405 229	190,891	700,099	503,964
	come Taxes	3,459,430	1,569,237	495,238	190,091	700,033	
16				1 004 134	206 125	1 207 407	1 226 250
17 Re	turn	9,866,159	5,052,225	1,894,134	386,135	1,297,407	1,236,259
18							
19 Ra	te Base	124,468,251	71,560,291	30,429,217	2,724,703	6,884,208	12,869,831
20							
21 Ra	te Of Return	7.93%	7. <u>06</u> %	6.22%	14.17%	18.85%	9.61%

WESTERN KENTUCKY GAS COMPANY CLASS COST OF SERVICE STUDY RATE CLASS COMPARISONS

Line No.Description	Firm <u>Residential</u> (a)	Firm <u>Commercial</u> (b)	Firm <u>Industrial</u> (c)	Interr. & Carriage (d)	Large Int. & Carr. (e)
1 Average Annual Use Per Customer	86.2	371.2	7,414.7	53,027.2	1,000,011.3
2 Winter Season as a % of Annual Use	73.8%	70.2%	58.9%	46.7%	45.2%
3 Class Load Factor Average Day / Design Day	20.7%	21.1%	32.4%	36.2%	56.8%

WESTERN KENTUCKY GAS COMPANY CLASS COST OF SERVICE STUDY RATE BASE - SEPTEMBER 30, 1998

Line No.	Item	Total	Gas Cost	Storage	Distribution	Transmission	Production	Notes
<u> </u>		(a)	(b)	(c)	(d)	(e)	(f)	(g)
1 Gas Pl	ant	\$203,141,249	\$114,003	\$5,518,920	\$167,199,269	\$29,373,900	\$935,157	[1]
2 In Pro	gress	17,179,026	10,307	467,270	14,140,056	2,484,087	77,306	[2]
3 Storag	e Cushion	1,694,833		1,694,833				[3]
4 Acquis	ition Adjustment	0	0	0	Ò	0	0	[1]
5 Materi	al & Supplies	887,889		0	843,495	44,394		[7]
6 Gas St	ored Underground	8,704,155		8,704,155				[4]
7 Prepay	ments	430,296	258	11,704	354,177	62,221	1,936	[1]
8 Prepai	d Gas Purchases	166,569	166,569					[4]
9 Cash R	equirements	2,890,229	44,510	58,094	2,678,954	108,095	576	[5]
10	-							
11		235,094,246	335,647	16,454,976	185,215,951	32,072,697	1,014,975	_
12	-							_
13 Deduct	:							
14 Reserv	es:							
15 Deprec	. & Amort.	94,938,460	6,772	3,764,514	74,025,104	16,307,871	834,198	[2]
16 Deferr	ed Income Taxes	10,125,213	6,075	275,406	8,334,063	1,464,106	45,563	[1]
17 Custom	er Advances Const.	5,562,323			5,284,207	278,116		[6]
18	-							-
19		110,625,996	12,847	4,039,920	87,643,374	18,050,093	879,761	
20								-
21								
22 Rate B	ase	124,468,251	322,801	12,415,055	97,572,577	14,022,604	135,214	

Notes

 Allocated By Gross Plant Percentage, See Sheet 1
 Identified Where Possible, Residual Allocated By Gross Plant Percentage, See Sheet 1

[3] Per Books

[4] Working Gas, test year average
[5] One Eighth O & M, Spread By O & M Percentage, Not Including Cost Of Gas, See Sheet 1

[6] 95% Distribution, 5% Transmission

[7] Fuel Stock To Storage Function; Balance, 95% Distribution, 5% Transmission





WESTERN KENTUCKY GAS COMPANY CLASS COST OF SERVICE STUDY RATE BASE - CLASSIFICATION

ine							
No.	Item	Total	Customer	Demand	Commodity	Direct	<u>Note</u>
		(a)	(b)	(c)	(d)	(e)	(f)
1 Ga 2	s Cost	\$322,801		\$156,232	\$166,569		[1]
_	orage ,	12,415,055		6,207,528	6,207,527		[2]
-	stribution	97,572,577	60,153,494	35,409,088	0	2,009,995	[3]
-	ansmission	14,022,604		14,022,604			[4]
	oduction	135,214		135,214			[4]
11							
12 To	tal Rate Base	124,468,251	60,153,494	55,930,666	6,374,096	2,009,995	3

Notes

[1] Prepaid Gas Purchases Are All Commodity, Remainder All Demand

[2] 50% Demand, 50% Commodity

[3] Based On Distribution Plant Accounts, See Sheet 2

[4] 100 % Demand



WESTERN KENTUCKY GAS COMPANY CLASS COST OF SERVICE STUDY Allocation of RATE BASE to Classes of Service

Line		Alloc.		Firm	Firm	Firm	Interr. &	Large
No.	Item	Factor [2]	Total	Residential		Industrial	Carriage	
•		(a)	(b)	(c)	(d)	(e)	(f)	(g)
1 Gas C	ost	A&P/Gas	\$156,232	\$92,333	\$48,338	\$8,499	\$4,109	\$2,953
2		Sales	166,569	94,212	50,087	10,794	10,144	1,332
3			322,801	186,545	98,425	19,293	14,253	4,285
4								
5 Stora	ge	Design-B	6,207,528	3,817,009	1,989,513	312,859	32,900	55,247
6		Winter	6,207,527	2,139,114	1,081,351	219,746	700,209	2,067,107
7			12,415,055	5,956,123	3,070,864	532,605	733,109	2,122,354
8 Distr	ibution [1]							
9	Mains	Cust-A	9,799,004	8,703,475	1,073,971	12,739	7,839	980
LO		Design A	33,472,211	13,539,509	7,059,289	1,111,277	4,003,276	7,758,858
1		•						
12	Services	Cust-D	28,025,513	19,914,930	8,110,583	0	0	0
13								
14	Meters	Cust-M	11,874,300	8,149,332	3,318,867	260,047	146,054	0
15								
16	Other		10,454,677	6,833,177	3,372,679	40,773	115,001	93,047
17		Design-A	1,936,877	783,467	408,487	64,304	231,651	448,968
18								
19 Di	rect – Other	Cust-E	2,009,995	0	0	25,326	1,097,859	886,810
20								
21 Total	Distribution		97,572,577	57,923,890	23,343,876	1,514,467	5,601,681	9,188,663
22								
23 Trans	mission	A&P	14,022,604	7,422,164	3,878,652	652,051	530,054	1,539,682
24							_	
25 Produ	ction	A&P	135,214	71,569	37,400	6,287	5,111	14,847
26						_		
27 Total	Rate Base		124,468,251	71,560,291	30,429,217	2,724,703	6,884,208	12,869,831

Note [1] Distribution Rate Base Divided Among Mains, Services Etc. By Applying The Percent Of Total Classification In Distribution Accounts From Sheet 2 To The Classified Amounts From Page 4

[2] Allocation Factors Derived On Pages 16 And 17

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WESTERN KENTUCKY GAS COMPANY CLASS COST OF SERVICE STUDY GAS COST - CLASSIFICATION

Line	· · · · · · · · · · · · · · · · · · ·					
No. Item	Total	Customer	Demand	Commodity	Direct	Notes
	(a)	(b)	(c)	(d)	(e)	(f)
1 Purchased Exp.	24,333			24,333		[1]
3 Admin. & General 4	332,431		332,431			[2]
5 Depre. & Amortization 6	378	0	183	195	0	[3] [2]
7 Property & Other Taxes 8	1,145	0	554	591	0	[3] [5
9 Return 10	32,183	0	15,577	16,606	0	[3] [6
11 Income Taxes	13,467	0	6,518	6,949	0	[3] [4]
14 Revenue Requirement _	403,937	· 0	355,263	48,674	0	_

Notes

[1] Total From Sheet 4

- [2] Allocated To Functions On Sheet 1
- [3] Classified Based On Rate Base Classification Percentage Table, Sheet 2
- [4] Total From Sheet 4; Allocated To Functions By Rate Base Pct., Sheet 1
- [5] Total From Sheet 4; Allocated To Functions By Gross Plant Pct., Sheet 1
- [6] Rate Of Return From Sheet 4; Applied To Functional Rate Base, Page 3

WESTERN KENTUCKY GAS COMPANY CLASS COST OF SERVICE STUDY Allocation of GAS COSTS to Classes of Service

Line	Alloc.		Firm	Firm	Firm	Interr. &	Large
No. Item	Factor	Total	<u>Residential</u>	Commercial	Industrial	Carriage	Int. & Carr
	(a)	(Ъ)	(c)	(d)	(e)	(f)	(g)
1 Purchased Exp. 2	Vol-A	24,333	6,482	3,446	835	3,353	10,217
3 Admin. & General 4 5	A&P/Gas	332,431	196,467	102,854	18,084	8,743	6,283
6 Depre. & Amortization	Rb-Dem	183	84	44	7	16	32
7 8	Rb-Com	195	68	35	7	22	63
9 Property & Other Taxes	Rb-Dem	554	255	133	21	48	97
10	Rb-Com	591	207	105	21	66	192
11							
12 Return	Rb-Dem	15,577	7,165	3,738	600	1,339	2,735
13 14	Rb-Com	16,606	5,818	2,948	601	1,851	5,388
15 Income Taxes	Rb-Dem	6,518	2,998	1,564	251	560	1,144
16 17 18	Rb-Com	6,949	2,435	1,233	251	774	2,256
19 Revenue Requirement		403,937	221,979	116,100	20,678	16,772	28,407

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WESTERN KENTUCKY GAS COMPANY CLASS COST OF SERVICE STUDY STORAGE - CLASSIFICATION

Line						
No. Item	Total	Customer	Demand	Commodity	Direct	Notes
	(a)	(b)	(c)	(d)	(e)	(f)
1 Accts. 818 & 819 2	\$72,474			\$72,474		[1][3]
3 All Other Accounts 4	242,575		121,288	121,287		[2] [3]
5 Lp Expenses 6	2		2			[3]
7 Admin. & General 8	149,008		74,504	74,504		[2] [5]
9 Depre. & Amortization 10	217,604	0	108,802	108,802	0	[4] [5]
11 Property & Other Taxes 12	51,917	0	25,959	25,958	0	[4] [6]
13 Return 14	1,237,781	0	618,891	618,890	0	[4] [7]
15 Income Taxes 16 17	516,405	00	258,203	258,202	0	[4][8]
18 Revenue Requirement	2,487,766	0	1,207,649	1,280,117	0	

Notes

[1] Compressor Station Expense Fuel Accounts, 100 % Commodity

- [2] 50 % Demand, 50% Commodity
- [3] Total From Sheet 4
- [4] Classified Based On Rate Base Classification Percentage Table, Sheet 2
- [5] Allocated To Functions On Sheet 1
- [6] Total From Sheet 4; Allocated To Functions By Gross Plant Pct., Sheet 1
- [7] Rate Of Return From Sheet 4; Applied To Functional Rate Base, Page 3
- [8] Total From Sheet 4; Allocated To Functions By Rate Base Pct., Sheet 1

WESTERN KENTUCKY GAS COMPANY CLASS COST OF SERVICE STUDY Allocation of STORAGE COSTS to Classes of Service

Line	Alloc.		Firm	Firm	Firm	Interr. &	Large
No. Item	Factor	Total	Residential	Commercial	Industrial	Carriage	Int. & Carr
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1 Accts. 818 & 819	Winter	\$72,474	\$24,975	\$12,625	\$2,566	\$8,175	\$24,133
2							
3 All Other Accounts	Design-B	121,288	74,580	38,873	6,113	643	1,079
4	Winter	121,287	41,796	21,128	4,294	13,681	40,388
5							
6 Lp Expenses	Design-B	2	1	1	0	0	0
7							
8 Admin. & General	Design-B	74,504	45,813	23,879	3,755	395	662
9	Winter	74,504	25,674	12,979	2,637	8,404	24,810
10							
11 Depr. & Amortization	Rb-Dem	108,802	50,045	26,109	4,193	9,351	19,104
12	Rb-Com	108,802	38,122	19,313	3,935	12,125	35,307
13							
14 Property & Other Taxe	Rb-Dem	25,959	11,940	6,229	1,000	2,231	4,559
15	Rb-Com	25,958	9,095	4,608	939	2,893	8,424
16	100 0000	23,230	-,	•,•••		-,	-,
17 Return	Rb-Dem	618,891	284,667	148,515	23,849	53,192	108,668
18	Rb-Com	618,890	216,844	109,856	22,384	68,971	200,835
19	ND-COM	010,000	210,044	100,000	22,001		200,005
20 Income Taxes	Rb-Dem	258,203	118,764	61,961	9,950	22,192	45,336
20 Income Taxes	Rb-Com	258,203	90,468	45,832	9,339	28,775	83,788
	RD-COM .	230,202	90,400	45,052		20,775	03,700
22							
23		2 407 766	1 022 704	E21 000	94 954	221 029	507 003
24 Revenue Requirement		2,487,766	1,032,784	531,908	94,954	231,028	597,093

WESTERN KENTUCKY GAS COMPANY CLASS COST OF SERVICE STUDY DISTRIBUTION - CLASSIFICATION

Line No.	Item	Total	Customer	Demand	Commodity	Direct	Notes
NO		(a)	(b)	(c)	(d)	(e)	(f)
1 Accts	s. 876 & 890	\$290,520				\$290,520	[1] [5]
2 98% (Of Accts. 901 - 910	5,789,626	5,789,626				[2] [5]
3 64% (of Accts. 911 - 916	52,154			52,154		[3] [5]
4 Admin	n. & General	6,882,115	2,294,038	2,294,038	2,294,039		[4] [8]
	Df Accts. 878,879, ,892,893,894	2,292,526	2,292,526				· [5]
Othe 6 894	r Accts. 870 Through	6,126,196	1,386,971	4,739,225			[6] [5]
7 Depre	e. & Amortization	5,624,201	3,467,319	2,041,023	0	115,859	[7] [8]
8 Prope	erty & Other Taxes	1,571,067	968,563	570,140	0	32,364	[7] [9]
9 Retu	rn	9,727,986	5,997,303	3,530,286	0	200,397	[7][10]
10 Incor	ne Taxes	4,060,280	2,503,162	1,473,476	0	83,642	[7] [11]

11 Revenue Requirement

42,416,671 24,699,508 14,648,188 2,346,193 722,782

Notes

5 [1] O/M - Meas. And Reg. Station Accounts - Industrial, Direct Assigned

[2] Customer Accounts Expenses, 100 % Customer

[3] Sales Expenses Accounts, 100 % Commodity

[4] 1/3 To Each: Customer, Demand, Commodity

[5] Total From Sheet 4

[6] Used Plant Allocator, Sheet 4

[7] Classified Based On Rate Base Classification Percentage Table, Sheet 2

[8] Allocated To Functions On Sheet 1

- [9] Total From Sheet 4; Allocated To Functions By Gross Plant Pct., Sheet 1
- [10] Rate Of Return From Sheet 4; Applied To Functional Rate Base, Page 3
- [11] Total From Sheet 4; Allocated To Functions By Rate Base Pct., Sheet 1



WESTERN KENTUCKY GAS COMPANY CLASS COST OF SERVICE STUDY Allocation of DISTRIBUTION COSTS to Classes of Service

Line		Alloc.		Firm	Firm	Firm	Interr. &	Large
No.	Item	Factor_	Total	Residential	Commercial	Industrial	Carriage	Int. & Carr
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
	876 & 890 Direct	Cust-E	\$290,520	\$0	\$0	\$3,661	\$158,682	\$128,177
2 398% Of	Accts. 901 - 910	Cust-B	5,789,626	3,813,627	1,882,208	56,738	31,843	5,210
4			· 					
564% Of 6	Accts. 911 - 916	Vol-A	52,154	13,894	7,385	1,789	7,187	21,899
7 Admin.	& General	Cust-A	2,294,038	2,037,565	251,427	2,982	1,835	229
8		Vol-A	2,294,039	611,132	324,836	78,686	316,119	963,266
9		Design-A	2,294,038	927,938	483,813	76,162	274,367	531,758
10								
11 98% Of	Accts 878,879,							
	92,893,894	Cust-B	2,292,526	1,510,087	745,300	22,467	12,609	2,063
13								
	Accts 870 Through	Cust-B	1,386,971	913,598	450,904	13,592	7,628	1,249
15 894		Design-A	4,739,225	1,917,017	999,503	157,342	566,811	1,098,552
16					015 117	10 074	15 400	E 407
-	& Amortization	Rb-Cus	3,467,319	2,513,209	915,117	18,074	15,499	5,420
18		Rb-Dem	2,041,023	938,796	489,784	78,650	175,421	358,372
19		Rb-Dir	115,859	0	0	1,460	63,282	51,117
20		-1 -	0.00 5.00	500 041	255,629	5,049	4,330	1,514
-	ty & Other Taxes	Rb-Cus	968,563	702,041	136,816	21,970	49,002	100,109
22		Rb-Dem	570,140	262,243	136,816	408	49,002	
23 24		Rb-Dir	32,364	0	U	400	17,677	14,279
25 Return		Rb-Cus	5,997,303	4,347,011	1,582,847	31,262	26,809	9,374
26	•	Rb-Dem	3,530,286	1,623,802	847,163	136,039	303,419	619,863
27		Rb-Dir	200,397	2,022,002	0	2,525	109,457	88,415
28			,			-		
29 Income	Taxes	Rb-Cus	2,503,162	1,814,361	660,651	13,048	11,189	3,913
30		Rb-Dem	1,473,476	677,745	353,590	56,780	126,642	258,719
31		Rb-Dir	83,642	0	0	1,054	45,685	36,903
32								
33					•			
	e Requirement		42,416,671	24,624,066	10,386,973	779,738	2,325,493	4,300,401

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WESTERN KENTUCKY GAS COMPANY CLASS COST OF SERVICE STUDY TRANSMISSION - CLASSIFICATION

Line					 .	·
No. Item	Total	Customer	Demand	Commodity	Direct	Notes
	(a)	(b)	(c)	(d)	(e)	(f)
1 Accts. 850 - 867 2	\$392,071		\$392,071			[1]
3 2% Of Accts. 878,879, 4 880,892,893,894	46,786	46,786				[1]
5 6 Admin. & General 7	277,322		277,322			[4]
, 8 36% Of Accts. 911 - 916 9	29,336			29,336		[1]
10 2% Of Accts. 901 - 910 11	118,156	118,156				[1]
12 Depre. & Amortization 13	641,822	0	641,822	0	. 0	[2] [3]
14 Property & Other Taxes 15	276,001	0	276,001	0	0	[2] [4]
16 Return 17	1,398,054	0	1,398,054	0	0	[2] [5]
18 Income Taxes 19	583,740	0	583,740	0	0	[2][6]
20 21 Revenue Requirement	3,763,288	164,942	3,569,010	29,336	0	-

Notes

[1] Total From Sheet 4

- [2] Classified Based On Rate Base Classification Percentage Table, Sheet 2
- [3] Allocated To Functions On Sheet 1
- [4] Total From Sheet 4; Allocated To Functions By Gross Plant Pct., Sheet 1
- [5] Rate Of Return From Sheet 4; Applied To Functional Rate Base, Page 3
- [6] Total From Sheet 4; Allocated To Functions By Rate Base Pct., Sheet 1

WESTERN KENTUCKY GAS COMPANY CLASS COST OF SERVICE STUDY Allocation of TRANSMISSION COSTS to Classes of Service

Line	Alloc.		Firm	Firm .	Firm	Interr. &	Large
No. Item	Factor	Total	Residential	Commercial	Industrial	Carriage	Int. & Carr.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1 Accts 850-865 2	A&P	\$392,071	\$207,523	\$108,447	\$18,231	\$14,820	\$43,050
3 2% Of Accts 878,879), ·						
4 880,892,893,894 5	Cust-B	46,786	30,818	15,210	459	257	42
6 Admin. & General 7	A&P	277,322	146,787	76,707	12,895	10,483	30,450
8 36% Of Accts. 911 - 9	916 Vol-A	29,336	7,815	4,154	1,006	4,043	12,318
10 2% Of Accts. 901 - 11	910 Cust-B	118,156	77,829	38,412	1,158	650	107
12 Depre, & Amortizati 13	on Rb-Dem	641,822	295,215	154,018	24,732	55,163	112,694
14 Property & Other Ta 15	axes Rb-Dem	276,001	126,950	66,232	10,636	23,722	48,461
16 Return 17	Rb-Dem	1,398,054	643,053	335,491	53,874	120,159	245,477
18 Income Taxes 19	Rb-Dem	583,740	268,499	140,080	22,494	50,171	102,496
20 21 Revenue Requirement	:	3,763,288	1,804,489	938,751	145,485	279,468	595,094

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WESTERN KENTUCKY GAS COMPANY CLASS COST OF SERVICE STUDY PRODUCTION - CLASSIFICATION

Page 14 of 19

Line No. Item	Total	Customer	Demand	Commodity	Direct	Notes
No. Item	(a)	(b)	(c)	(d)	(e)	(f)
1 Accts 750-798 2	\$2,854		\$2,854			[1]
2 3 Admin. & General 4	1,350		\$1,350			[3]
5 Depre. & Amortization 6	2,834	0	2,834	0	0	[2] [3]
7 Property & Other Taxes 8	8,590	0	8,590	0	0	[2] [4]
9 Return 10	13,481	0	13,481	0	0	[2] [5]
11 Income Taxes 12	5,697	0	5,697	0	00	[2] [6]
13 14 Revenue Requirement	34,806	0	34,806	0	0	_

NOTES

[1] Total From Sheet 4

- [2] Classified Based On Rate Base Classification Percentage Table, Sheet 2
- [3] Allocated To Functions On Sheet 1[4] Total From Sheet 4; Allocated To Functions By Gross Plant Pct., Sheet 1
- [5] Rate Of Return From Sheet 4; Applied To Functional Rate Base, Page 3
- [6] Total From Sheet 4; Allocated To Functions By Rate Base Pct., Sheet 1





WESTERN KENTUCKY GAS COMPANY CLASS COST OF SERVICE STUDY Allocation of PRODUCTION COSTS to Classes of Service

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Line	Alloc. Factor	Total	Firm Residential	Firm Commercial	Firm Industrial	Interr. & Carriage	Large Int. & Carr
NoItem	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1 Accts 750-798	A&P	\$2,854	\$1,511	\$789	\$133	\$108	\$313
2 3 Admin. & General	A&P	1,350	715	373	63	51	148
4 5 Depre. & Amortization	Rb-Dem	2,834	1,304	680	109	244	497
6 7 Property & Other Taxes	Rb-Dem	8,590	3,951	2,061	331	738	1,509
8 9 Return	Rb-Dem	13,481	6,201	3,235	519	1,159	2,367
10 11 Income Taxes	Rb-Dem	5,697	2,620	1,367	220	490	1,000
12 13 14 Revenue Requirement		34,806	16,302	8,505	1,375	2,790	5,834

WESTERN KENTUCKY GAS COMPANY CLASS COST OF SERVICE STUDY Derivation of COST ALLOCATORS at Normalized Volumes

Line	3		Firm	Firm	Firm	Interr. &	Large	Cost
No.	Item	Total	Residential	Commercial	Industrial	Carriage	Int. & Carr.	
		(a)	(b)	(c)	(a)	(e)	(f)	(g)
1	Annual Volume-Mcf							
2	Total	50,014,309	13,324,639	7,083,095	1,712,796	6,893,542	21,000,237	
3		1.0000	0.2664	0.1416	0.0343	0.1378	0.4199	Vol-A
4	Regular Sales	23,558,414	13,324,639	7,083,095	1,526,449	1,435,663	188,568	
5		1.0000	0.5656	0.3007	0.0648	0.0609	0.0080	Sales
6	LVS Sales	629,986	0	0	2,931	328,819	298,236	
7		1.0000	0.0000	0.0000	0.0047	0.5219	0.4734	LVS
8	Total Sales	24,188,400	13,324,639	7,083,095	1,529,380	1,764,482	486,804	
9		1.0000	0.5509	0.2928	0.0632	0.0730	0.0201	TotSales
10	Sales & Stand-by [1]	25,732,793	13,324,639	7,083,095	1,712,796	2,336,335	1,275,928	
11		1.0000	0.5178	0.2752	0.0666	0.0908	0.0496	W/Gas
12								
13	Winter Period-Mcf [2]							
14	Total	28,532,291	9,831,002	4,971,215	1,009,350	3,220,127	9,500,597	
15		1.0000	0.3446	0.1742	0.0354	0.1128	0.3330	Winter
16								
17	Design Day-Mcf [3]							
18	G-1	287,219	176,618	92,063	14,477	1,519	2,542	
19	G-2/T-3/T-4	149,370				50,681	98,689	
20	Total	436,589	176,618	92,063	14,477	52,200	101,231	
21	Not Curtailed	1.0000	0.4045	0.2109	0.0332	0.1196	0.2318	Design-A
22	Curtailed	1.0000	0.6149	0.3205	0.0504	0.0053	0.0089	Design-B
23								
24	No. Of Customers							
25	12 Month Average	174,127	154,661	19,084	231	130	21	
26	Percent	1.0000	0.8882	0.1096	0.0013	0.0008	0.0001	Cust-A
27	Wt., R/C/I=1:4:10 [4]	1.0000	0.6587	0.3251	0.0098	0.0055	0.0009	Cust-B
28	Wt., 1:4:4:20:100	1.0000	0.6536	0.3226	0.0039	0.0110	0.0089	Cust-C
29								
30	Excl. Industrial	173,745	154,661	19,084				
31	Wt., 1:3.3	1.0000	0.7106	0.2894				Cust-D
32			· · ·			1		
33	Large Customers [5]	154		0	3	130	21	
34	Weighted, 1:1:5	1.0000		0.0000	0.0126	0.5462	0.4412	Cust-E
35								
36	Meter Investment		154,661	19,084	231	130		
37 38	Wt., 1:3.3:21.4	1.0000	0.6863	0.2795	0.0219	0.0123		Cust-M
39	Average & Peak [6]	1.0000	0.5293	0.2766	0.0465	0.0378	0.1098	A&P
40	Avg & Peak for Gas [7]	1.0000	0.5910	0.3094	0.0544	0.0263	0.0189	A&P/Gas
41	Load Factor [8]	0.2455						

Notes [1] Total sales volumes plus transportation volumes with sales stand-by rights

[2] November Through March

[3] Daily Contract Demands For Rate 1 Industrial, G-2 And Large G-2 Customers And Estimated Design Day Use For Other Customers

[4] Number of Customers are weighted: Residential/Commercial/Industrial = 1/4/10

[5] G-1 Customers With 240 Mcf Daily Contract Demand Plus G-2 & Large G-2 Customers

[6] Vol-A Times Load Factor Plus Design-B Times One Minus Load Factor

[7] W/Gas Times Load Factor Plus Design-B Times One Minus Load Factor

[8] Normalized Annual Sales & Standby Volumes Divided By Annualized Design Day System Requirements

WESTERN KENTUCKY GAS COMPANY CLASS COST OF SERVICE STUDY Derivation of COST ALLOCATORS from Rate Base

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Line	Cost		Firm	Firm	Firm	Interr. &	Large
No. Cost Component	Allocator	Total	Residential	Commercial	Industrial	Carriage	Int. & Carr
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1 Customer		\$60,153,494	\$43,600,914	\$15,876,100	\$313,559	\$268,894	\$94,027
2 3	Rb-Cus	1.00000	0.72483	0.26393	0.00521	0.00447	0.00156
4 Demand		55,930,666	25,726,052	13,421,680	2,155,277	4,807,102	9,820,555
5 6	Rb-Dem	1.00000	0.45996	0.23997	0.03853	0.08595	0.17558
7 Commodity		6,374,096	2,233,326	1,131,438	230,540	710,353	2,068,439
8 9	Rb-Com	1.00000	0.35038	0.17751	0.03617	0.11144	0.32451
10 Direct		2,009,995	0	0	25,326	1,097,859	886,810
11 12	Rb-Dir	1.00000	0.00000	0.00000	0.01260	0.54620	0.44120
13 14 TOTAL		124,468,251	71,560,291	30,429,217	2,724,703	6,884,208	12,869,831
15 16	Rb-Total	1.00000	0.57493	0.24447	0.02189	0.05531	0.10340

				TWELV	ы Ма	WESTERN KENTUCKY GAS COMPANY BILL FREQUENCY ANALYSIS E MONTHS ENDED SEPTEMBER 30,	MPANY SIS R 30, 1998				Pa	Page 18 of 19
Line	(a)	(b) (b)	(c)	(q)	(e)	(£) FIRM COMMERCIAL	(đ)	(म)	(i)	(j) FIRM INDUSTRIAL	(k) AL	(1)
NO.	£				벙			Total	Number Of Bills	-	Rate	Total Revenue
l FIRM BILLS 2 Transport, Bills	B1118 1,855,928 0	MCE	\$5.10	\$9,465,233	229,012 0	7 717	\$13.60 45.00	\$ 3,114,563	2,770 108		\$13.60 45.00	\$37,672 4,860 178
ParkingFees		13.324.639	1.0615	14,144,104		819,	1.0615	6,177,205		443,296	1.0615	470,559
Sales:		0	0.5585	0		1,263,778	0.5585	705,820 0		1,083,153 17.016	0.5585	604,941 18,062
5 Trans: 1-300 6 Trans: 301-15000							0.5585	0		166,400	0.5585	92,934
LVS: 1 LVS: 3							1.0615 0.5585			372 2,559	1.0615 0.5585	395 1,429
9 10 Total		13, 324, 639	11	\$23,609,337		7,083,095	11	\$9,997,588		1,712,796		\$1,231,030
11 12				3		INTERRUPTIBLE CU	CUSTOMERS		LARGE	LARGE INTERRUPTIBLE	CUSTOMERS	
13				I	Number Of	Мағ	Dato	Total	Number Of Bills	MGF	Rate	Total Revenue
14				1	1,555	MCL	\$150.00	\$233,250	41	-		\$37,650
. IS BILLS 16 Transport. Bills					1,121		\$45.00	\$50,445	239		\$45.00	\$10,755 57.474
17 Parking Fees 18 Firm Salas, 1–300						36,188	1.0615	8,		3,000	1.0615	3,185
Sales:	000					140,672	0.5585	78,565		12,028	0.5585	6,718 0
Fira	5000		:			2, 100 8,939		9,489		4,500	1.0615	4,777
22 Firm Trans: 1-200 22 Firm Trans: 301-15000	000					95,700	0.5585	•		238,829	0.5585	133,386
Firm Trans:	5000					0 0 0	0.4085	0 0		78,311	2190.1	31,990 4.140
24 Firm LVS: 1-300			, ₋			2,7UU 68,715	1.0015 0.5585	38,377		13,815	0.5585	7,716
Firm LVS:	00		• .			6,711	0.4085	3		•	0.4085	0
T-4: 1-30(•				136,605	1.0615 0 EEBE	145,006 987 964		32,100	1.0615 0.5585	54,0/4 513.818
28 T-4: 301-15000						1, /00, UU/ 7, 076	0.4085	2,891		524,473	0.4085	214,247
uver rrubt	-15000					982,994	0.4936	485,206		116, 691	0.4936	57,599
	Sales: Over 15000					129,546	0.3436	44,512		22,939	0.3436	7,882
Interrupt	Transport: 1-15000	00				7.788	0.3436	2,676		140,346	0.3436	48,223
33 Interrupt Transport: 34 Interrupt LVS: 1-1500	15000	0	•.			145,693	0.4936	71,914		161,050	0.4936	79,494
35 Interrupt LVS: Over 15000	r 15000					105,000	0.3436	36,078			0.3436	011 A67
Carriage:						2,324,362 26.074	0.4936 0.3436	1,147,3U5 8.959		1,852,64/ 3,467,803	0.3436	1,191,537
37 Carriage:Uver ISUUU звт-д Ометгир 0-300	0					11,639		m			1.1677	0
39 T-4 Overrun 301-15000	000					23, 390	، ف	14,371		2,020	0.6144	1,241
	00					109,126 303,083	various various	71,976		12,927,290	various	1,855,349
41 SPECIAL CONCLACES							1		1		1	0.04
43 CLASS TOTAL	Ŀ					6,893,542		\$3,821,933		27,000,231	•	COC . OCT . C4
44 45 GRAND TOTAL						4				50,014,309		\$44,090,451
 :												
		·										

WESTERN KENTUCKY GAS COMPANY CLASS COST OF SERVICE STUDY Monthly Customer Cost

Line		Firm	Firm	Firm	Interr. &	Large
No. Customer Cost	Total	Residential	Commercial	Industrial	Carriage	Int. & Carr
	(a)	(b)	(c)	(d)	(e)	(f)
10 &M Expense 2	\$12,218,623	\$8,383,524	\$3,383,461	\$101,057	\$213,504	\$137,077
2 3 Depreciation & Amortization 4	3,583,178	2,513,209	915,117	19,534	78,781	56,537
5 Property & Other Taxes 6	1,000,927	702,041	255,629	5,457	22,007	15,793
7 Income Taxes 8	2,586,804	1,814,361	660,651	14,102	56,874	40,816
9 Return	6,197,700	4,347,011	1,582,847	33,787	136,266	97,789
10 11						
12 Total	25,587,232	17,760,146	6,797,705	173,937	507,432	348,012
13 14						
15 Number Of Customers 16	174,127	154,661	19,084	231	130	21
17 Customer Cost Per Customer 18 Per Month	\$12.25	\$9.57	\$29.68	\$62.75	\$325.28	\$1,381.00

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			WE STERN FUNCT	WESTERN KENTUCKY GAS COMPANY FUNCTIONAL ALLOCATIONS	COMPANY					Sheet 1 of 9
Line No.	Total	Gas Cost	Storage	Distribution Transmission		Production	Sub Total	Intangible	General Plant	Div 02 Gross Plant
RATE BASE ITEMS	(a)	(વ)	(c)	(q)		(£)	(đ)	(म)	(ī)	(ț)
<pre>1 Gas Plant [1] 2 Gross Plant Pct. (Grsplt%) 3 Other Alloc By Grsplt%</pre>	203,141,249	100,000 0.06% 14,003	4,884,111 2.72% 634,809	147,989,309 82.31% 19,209,960	25,999,146 14.46% 3,374,754	830,133 0.45% 105,024	179,802,699 100.00% 23,338,550	128,182	16,646,897	6,563,471
4 With Alloc By Grsplt%	203,141,249	114,003	5,518,920	167,199,269	29,373,900	935,157	203,141,249			
<pre>5 In Progress 6 With Alloc By Grsplt%</pre>	2,196,907 17,179,026	1,318 10,307	59,756 467,270	1,808,274 14,140,056	317,673 2,484,087	9,886 77,306	2,196,907 17,179,026		• •	14,982,119
7 Reserve For Depreciation 8 With Alloc By Grsplt%	94,938,460 94,938,460	0 6,772	3,457,534 3,764,514	64,735,565 74,025,104	14,675,910 16,307,871	783,411 834,198	83,652,420 94,938,460	119,853	8,242,541	2,923,646
6										
10 Net Rate Base 11 Rate Base Percentage	124,468,251 100.00%	322,801 0.26%	12,415,055 9.97%	97,572,577 78.39%	14,022,604 11.27%	135,214 0.11%				
11 EXPENSES										
12 Deprec. & Amort. Expense 13 With Alloc By Grsplt%	6,486,839 6,486,839	0 378	200,474 217,604	5,105,830 5,624,201	550,756 641,822	0 2,834	5,857,060 6,486,839	0	629,779 0	
14 Admin.& General Expense [2]	7,642,226	332,431	149,008	6,882,115	277,322	1,350				
15 Other Non-Gas O&M	15,479,609	24,333	315,051	14,551,022	586,349	2,854				
16 Operation & Maintenance 17 O&M Percentage	23,121,835 100.00%	356,764 1.54%	464,059 2.01%	21,433,137 92.69%	863,671 3.74%	4,204 0.02%				
[1] Ex to [2] Ad	Excluding Acquisition Adjustment, moved \$3,189,471 of additions to 6 and 8 inch mains from di to transmission Administrative And General Expenses Allocated To Functions In Proportion To Other Non-Gas O&M	tion Adjustme d General Exp	nt, moved \$3 enses Alloca	,189,471 of a ted To Functi	,189,471 of additions to 6 and 8 inch mains from distribution ted To Functions In Proportion To Other Non-Gas O&M	and 8 inch ion To Othe	mains from di r Non-Gas O&M	stribution		
ũ	Except That Gas Supply Department Expenses	supply Departm	ent Expenses		Are Allocated Directly To Gas Cost	Gas Cost				

WESTERN KENTUCKY GAS COMPANY SUPPORT FOR CLASSIFICATIONS

Line						aa	Dia 1
No.	Cat	egory	Total	Customer	Demand	Commodity	
			(a)	(b)	(c)	(d)	(e)
	ACCT.	DISTRIBUTION PLANT ACCOUNT	TI				
		· 1	E0 /22	13 220	45,204		
	374.10	Land- T.B.	58,433	13,229 10,159	34,713		
	374.20	Land- Other	44,872	630	2,154		
		Rights-Of-Way	2,784		82,292		
	375.10		106,376	24,084	•		
	375.03	Improvements	7,518	1,702	5,816		
		Land Rights	46,591	10,548	36,043		
		Mains (adj. Per sheet 1)	65,628,322	14,858,252	50,770,070		
		Meas. & Reg General	1,881,560	425,985	1,455,575		
		Meas & Reg Other	1,650,884	373,760	1,277,124		
10 3	380.00	Services	42,501,668	42,501,668			
11 3	381.00	Meters	18,009,721	18,009,721			
12 3	381.20	Gauges	109,765				109,765
13 3	382.00	Meter Installations	10,938,730	10,938,730			
14 3	383.00	House Regulators Service	3,428,992	3,428,992			
15 3	383.20	House Regulators Relief	481,544	481,544			
16 3	384.00	House Reg. Installations	154,276	154,276			
		Meas & Reg Indust.	2,937,272				2,937,272
18		-					0
19							
	TOTAL D	ISTRIBUTION PLANT	147,989,308	91,233,280	53,708,991	0	3,047,037
21		Percent Of Total	100.00%				2.06%
22							
	PERCENT	OF TOTAL CLASSIFICATION	IN ACCOUNTS:			1	
24		•••••••••••••••••					
	376.00	Mains		16.29%	94.53%	5	
		Services		46.59%	0.00%	5	
		Meters		19.74%		j .	
28	501.00	All Others		17.38%		5	100.00%
29		All others					
30		Total		100.00%	100.00%	5	100.00%
31		Iotai					
32							
	גם שותגר	SE - CLASSIFICATION PER	CENTAGE				
34	VALD DA	DE CERSSIFICATION TER	CENTROL				
34 35		Gas Cost	100.00%	0.00%	48.40%	51.60%	0.00%
			100.00%				0.00%
36		Storage	100.00%				2.06%
37		Distribution				-	0.00%
38		Transmission	100.00% 100.00%			· ·	0.00%
		Production	TOD.00%		T00.004	. 0.00%	. 0.00%
39		11044001011					• •
39 40 41		Total Rate Base			44.949	5.12%	1.61%

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Sheet 3 of 9

WESTERN KENTUCKY GAS COMPANY 12 MONTH AVERAGES

.

April-98 806,611.13 17,074.27 388,666.37 3,568,139.93 475,813.08	82,643.27	Average 887,889.30 18,059.24 424,271.13 8,704,154.61 596,865.22	166,569.24
March-98 922,488.23 19,234.44 409,081.80 5,671,434.03 538,953.24	82,643.27	Grand Total 10,654,671.63 216,710.92 5,091,253.61 104,449,855.26 7,162,382.68	1,998,830.83
February-98 961,167.10 20,643.51 410,284.83 7,921,546.78 556,270.82	82,643.27	September-98 784,493.39 13,072.94 451,226.71 11,343,705.04 216,366.92	0
January-98 856,270.93 20,757.12 421,714.19 10,002,571.05 594,752.65	82,643.27	August-98 818,908.08 13,458.85 434,889.62 9,414,382.47 522,256.14	82,643.27
December-97 912,053.72 21,813.88 422,761.79 12,937,192.86 607,162.36	82,643.27	July-98 836,239.81 15,160.36 432,573.00 7,199,700.77 566,568.99	82,643.27
November-97 1,004,680.71 21,230.17 453,178.21 13,232,086.28 625,862.16	82,643.27	June - 98 875,035.97 15,275.01 419,922.52 5,691,236.36 427,618.52	82,643.27
Month October-97 1,030,998.16 22,723.44 446,663.48 11,776,167.85 1,589,760.84	1,172,398.13	May-98 845,724.40 16,266.93 400,293.09 5,691,691.84 440,996.96	82,643.27
Sum of Ending Balance Account 1540 Cur Asset-Plnt Matls & Op 1550 Current Assets-Merchandis 1630 Cur Asset-Stores Expense 1640 Cur Asset-D/G Stored Gas 1660 Cur Asset-Prepayments	within 166 prepaid gas all.	<pre>1540 Cur Asset.Plnt Matls & Op 1550 Current Assets-Merchandis 1630 Cur Asset-Stores Expense 1640 Cur Asset.U/G Stored Gas 1660 Cur Asset.Prepayments</pre>	within 166 prepaid gas all.

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WESTERN KENTUCKY GAS COMPANY MISCELLANEOUS INPUTS

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line		<u></u>	
no. 0&M To Functions - Detail	Per Books	Adjustments	<u>Total</u>
10. 041 10 Fancerons	(a)	(b)	(C)
1 Gas Cost: 807	24,333		24,333
2 Lp: 717 Through 742	2		2
3 Production: 750 Through 798	2,854		2,854
4 Storage: 818 & 819	72,474		72,474
5 Storage: Other Accounts	242,575		242,575
6 Transmission	392,071		392,071
7 Distribution: 878,879,880,892,893,894	2,339,312		2,339,312
8 Distribution: 876 & 890	290,520		290,520
9 Distribution: Other Accounts	6,126,196		6,126,196
10 Customer Accts & Services: 901 - 910	4,975,189	932,593	5,907,782
11 Sales Expenses: 911 - 916	81,490		81,490
12 A&G Expenses	7,642,226		7,642,226
13 14 Total Non-Gas O&M And A&G	22,189,242		23,121,835
15		enered <u>i inter</u> ented interest	
16			
17			
18 Plant Allocator (From Sheet 7)			
19 Demand	0.7736		
20 Customer	0.2264		
21	· .		
22 Interest Expense	4,754,687		1. State 1.
23		•	
24 Combined Income Tax Rate	0.403625		
25 Income Taxes	5,179,589		
26			
27 Property & Other Taxes	1,908,720		
28			
29			
30 Proposed after tax return on Rate Base			
31 Equity return	6.15%		
32 Debt return	3.82%		
33 Proposed Rate Of Return On Rate Base	9.97%	1	
34			
35			
36 Pretax return on Rate Base			
37 Equity return	10.31%		
38 Debt return	3.82%		
39 Total return	<u>14.13</u> %		· · · · ·
40	10 000		
41 General Office Allocation Percent	16.66%		

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	(a)	(b)	(c)	(d)	(e)	(f)
Line			Monthly			
No. Classification	Total	Customer	Demand	Commodity	Direct	_
10 & M	23,121,835	11,928,103	8,235,085	2,668,127	290,520	
2 Depreciation & Amort	6,486,839	3,467,319	2,794,664	108,997	115,859	
3 Property & Other Taxe	• •	968,563	881,244	26,549	32,364	
4 Return	12,409,485	5,997,303	5,576,289	635,496	200,397	
5 Income Taxes	5,179,589	2,503,162	2,327,634	265,151	83,642	
6 Revenue Requirement	49,106,468	24,864,450	19,814,916	3,704,320	722,782	
7						_
8						
9						
10						
11						
12		Firm	Firm	Firm	Interr. &	Large
13 Allocation To Classes	Total	Residential	Commercial	Industrial	Carriage	Int. & Carr.
14						
150 & M	23,121,835	12,633,644	5,605,253	485,648	1,450,887	2,946,403
16 Depreciation & Amort	6,486,839	3,836,843	1,605,100	131,167	331,123	582,606
17 Property & Other Taxe	es 1,908,720	1,116,682	471,813	40,375	100,707	179,144
18 Return	12,409,485	7,134,561	3,033,793	271,653	686,356	1,283,122
19 Income Taxes	5,179,589	2,977,890	1,266,278	113,387	286,478	535,555
20 Revenue Requirement	49,106,468	27,699,620	11,982,237	1,042,231	2,855,551	<u>5,</u> 526,829

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WESTERN KENTUCKY GAS COMPANY REVENUE AT PRESENT AND PROPOSED RATES

Line	-	Firm	Firm	Firm	Interr. &	Large
No. Cost Item	Total	Residential	Commercial	Industrial	Carriage	Int. & Carr.
	(a)	(q)	(c)	(q)	(e)	(f)
	-					
2 Revenue:						
4 Gas Operating Margins	\$44,090,451	\$23,609,337	\$9,997,588	\$1,231,030	\$3,821,933	\$5,430,563
c EFM Revenue	77,805	0	0	2,310	57,750	17,745
8 Other Revenue	674,727	599,293	73,950	877	540	67
9 10 Total Operating Margins	44,842,983	24,208,630	10,071,538	1,234,217	3,880,223	5,448,375

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Sheet 6 of 9

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> Test Year Ended September 30, 1998 WESTERN KENTUCKY GAS COMPANY DISTRIBUTION MAINS STUDY

9,371,525 2,673 73,504 525,950 141,554,028 3,068,523 17,093,726 241 171,920,479 230,309 (8) * (7)(12)Ð 21.68% 78.32% 6,328,592 31,202,879 2,262,611 (13,942,047) 11,524 645,922 929,601 131,046 845 27,570,972 (8) * (9)(11) Minimum System (17,286) 1,937,765 398,400 (1,356,127) (8,509,876) \$49,014,175 (848,479) 0 \$13,569,133 8,365,228 30,241 133 W(Y-avgY (10) (1.73) (0.81) (1.97) 2.48 (2.87) 2.93 4.12 22.23 $B = [(3) * (11) - (9) * (8)] / [(3) * (12) - (8) ^2]$ A = (5) / (3) - B* [(4) / (3)] $R^2 = 1 - [(16) / (17) * [9 - 1] / [9 - 2]$ 26.85 Y-avgY Customer 6) Demand (38,605,644) (1,150,696) (48,547,101) (4,010) (5,622,915) (3,662,941) 53,148 38 220,512 225,407 W(X-avgX) (8) Calculated From Column Totals (3.67) (2.67) (1.67) (0.67) (4.67) 0.33 2.33 4.33 6.33 0.00 0.8915 0.7972 1.1658 $Y = A + B^*X$ X-avgX (18) (1) н В II RA2 = Per Foot 3.1289 1.9709 6.4167 1.0633 6.4029 26.1667 2.2095 6.8664 8.0613 4 3.9372 9 4 2,343,028 6,878,078 1,668,363 20,741,628 5,676,091 1,643,042 850,463 21,648,330 ,438 ,965 3.1289 49,678 74,565 6.0906 4,542,356 778,745 78,531 62,583,308 32,944,091 6,396 157 1,734,239 W* (9) ^2 (11) 077, 2 Х*М (5) 39, \$27,904,978 \$14,335,845 21,057,624 1,294,533 13,494,996 18,163 93,405 6,935,370 2,506,706 688, 155 449,295 463,385 122,650 41,526,900 2,522,995 192,502 764 784,916 30,075 3,969,210 772,824 72 W* (15) ^2 (16) X*M (4) 4,581,684 4,581,684 4,581,684 (2.16) (6.15) 11.29 0.15 (0.09) (2.42) 0.86 (5.66) (1.02) (5.19) 431,511 3,373,749 6,015 661,535 12,265 15,895,412 10,528,812 96,603 784,916 Y-Ycalc (15) Feet (3) з с е 10 8 6 4 10 8 6 1 12 4.39 5.55 6.72 7.89 10.22 12.55 14.88 .48 8. 2.06 3.22 5.67 Ycalc A+B*X (14) 67. (2) 5 TOT. >2" @ 2" PRICE × 13 Average (13) Size 6" 8" 10" Size Total 12 " 10" 5 4 3 3 4 0 4 3 4 (1)3 <u>و</u> ۳ • 12 " Ē 4 30 Total 5 Ŷ 17 Line ہ'<u>ہ</u> 19 20 21 22 23 24 23 25 26 29 29 31 32 34 35 35 36 Ч 12 15 ŝ 4 ŝ ø 8 14 Š. N

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77.36% 22.64%

Regression Minimum

\$48,411,802

\$14,171,506

Customer

0.8915

\$14,171,506

15,895,412

0-Intercept

Difference

2.9616

\$13,569,133

Demand

WESTERN KENTUCKY GAS COMPANY METER ANALYSIS September 1998

Line				Turner	Truest Maker
NO.	Meters	Туре	Number	Investment	Invest/Meter
	(a)	(b)	(c)	(d)	(e)
1	Group A	Meters with Capacity of 250	470 703	A10 771 575 50	471 47
2		CFH or Less (Class 1)	178,703	\$12,771,575.58	\$71.47
3					
4	Group B	Meters with Capacity of Greater			
5		Than 250 CFH and Less Than or	5,412	\$783,564.00	\$144.78
6		Equal to 450 CFH (Class 2)	5,412	\$103,504.00	\$144.10
7	6	Nabawa with Consolity of			·
8	Group C	Meters with Capacity of			
9		Greater Than 450 CFH	1,335	\$972,082.36	\$728.15
10		(Class 3)	682	\$627,292.63	\$919.78
11		(Class 4)	483	\$284,647.21	\$589.33
12		(Class 5)	356	\$389,827.03	\$1,095.02
13		(Class 6)	287	\$163,227.72	\$568.74
14		(Class 7)	195	\$264,219.70	\$1,354.97
15		(Class 8)	<u>733</u>	\$264,219.70 <u>\$1,119,758.42</u>	\$1,527.64
16		(Class 9)	133	<u>91.119.70.44</u>	φ1,J2/.04
17		(2)	4,071	\$3,821,055.07	\$938.60
18		(Classes 3 - 9)	4,0/1	<i>45,021,055.07</i>	
19 20	Total		199 196	<u>\$17,376,194,65</u>	\$92.34
20	TOLAT		100,100	<u>W+////////////////////////////////////</u>	ψ52154
22					
22					
23 24					
24	Number of	Customers:			
25	Number of	cuscomers:			
27		Residential			154,661
28		Commercial			19,084
29		Industrial & Interr. < 1,000 Co	ntract Deman	đ	352
30	· .	Sub-total			174,097
31		Industrial & Interr. > 1,000 Co	ntract Deman	d	30
32				-	
33		Total			174.127
34					
35					
36					
37					
38	Assumption	ns			
39	-				
40	1. All R	esidential Meters are in Group A			
41		ndustrial Meters are in Group C			
42		verage value for Industrial Meter	s is based o	on Class 9 Meters	3
43		rcial Meters fall into all three			
44		mers with Daily Contract Demands		1,000 do not ha	ave
45		investment in Account 381			
46		s in Inventory are in proportion	to Meters in	use	
		-		4	

	AWESTERI	N KENTUCKY GAS CO METER ANALYSIS September 1994	MPANY	Sheet 9 of 9
Analysis:	(a)	(b)	(c)	(d)
1 Meters 2 Net Customers 3 Ratio of Meters t	to Customers	188,186 <u>174.097</u> 108.09%		• • •
4 5 Meter Allocation:				
6 7 · · · · · · · · · · · · · · · · · · ·	Total	Residential	Commercial	Indus/Inter
o 9 Net Customers 0	174,097	154,661	. 19,084	352
1 Meters		168 180	11 530	
2 Group A	178,703	167,173	11,530	
Group B	5,412		5,412	380
4 Group C 5	4,071		3,691	
5 Total 7 3	188,186	167,173	20,633	380
) L Meters – Gross Plant [*] 2	Value: Total Meters		Invest. Per Meter	
5	Meters	Investment	IEI Metel	•
6 Group A	178,703	\$12,771,575.58	\$71.47	
7 Group B	5,412		\$144.78	
Group C -Comm.	3,691	\$3,240,551.87	\$877.96	
Group C ·Ind./Inter.	380	\$580,503.20	\$1,527.64	
Total	188,186	\$17,376,194.65	\$92.34	
4 5				
Gross Plant Value All	ocation:			
}	Total	Residential	Commercial	Industria
	A10 771 000 41	\$11,947,854.31	\$824,049.10	
Group A		WII, 947, 094.91		
Group A Group B	\$783,549.36	φ11,947,054.51	\$783,549.36	
Group A Group B Group C -Comm.	\$783,549.36 \$3,240,550.36	φ11,94,,094.91		
Group A Group B Group C -Comm. Group C -Ind./Inter.	\$783,549.36	····	\$783,549.36	\$580,503.20
Group A Group B Group C -Comm. Group C -Ind./Inter. Total	\$783,549.36 \$3,240,550.36		\$783,549.36	
Group A Group B Group C -Comm. Group C -Ind./Inter. Total Meters	\$783,549.36 \$3,240,550.36 \$580,503.20		\$783,549.36 \$3,240,550.36	\$580,503.20
Group B Group C -Comm. Group C -Ind./Inter. Total	\$783,549.36 \$3,240,550.36 \$580,503.20 \$17,376,506.33	\$11,947,854.31	\$783,549.36 \$3,240,550.36 \$4,848,148.82	\$580,503.20 \$580,503.20 380 \$1,527.64

Western Kentucky Gas Company Case No. 99-070 **Table of Contents** Volume 10

RECEIVED MAY 2 8 1999 PUBLIC BERVICE COMMISSION

<u>Tab</u>	<u>FR#</u>
1	10(10)(a)
2	10(10)(b)
3	10(10)(c)
4	10(10)(d)
5	10(10)(e)
6	10(10)(f)
7	10(10)(g)
8	10(10)(h)
9	10(10)(i)
10	10(10)(j)
11	10(10)(k)
12	10(10)(l)
13	10(10)(m)
14	10(10)(n)
15	10(10) Work Papers
16	11(a)
10	11(b)
	11(c)

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Western Kentucky Gas Company Case No. 99-070 Forecasted Test Period Filing Requirements FR 10(10)(a)

Description of Filing Requirement:

A jurisdictional financial summary for both the base period and the forecasted period which details how the utility derived the amount of the requested revenue increase.

Response:

• . .

See attached schedule for financial information requested above.

Western Kentucky Gas Company Case No. 99-070 Base Period the Twelve Months Ended September 30, 1999 Forecasted Test Period the Twelve Months Ended December 31, 2000

FR 10(10)(a)

Overall Financial Summary

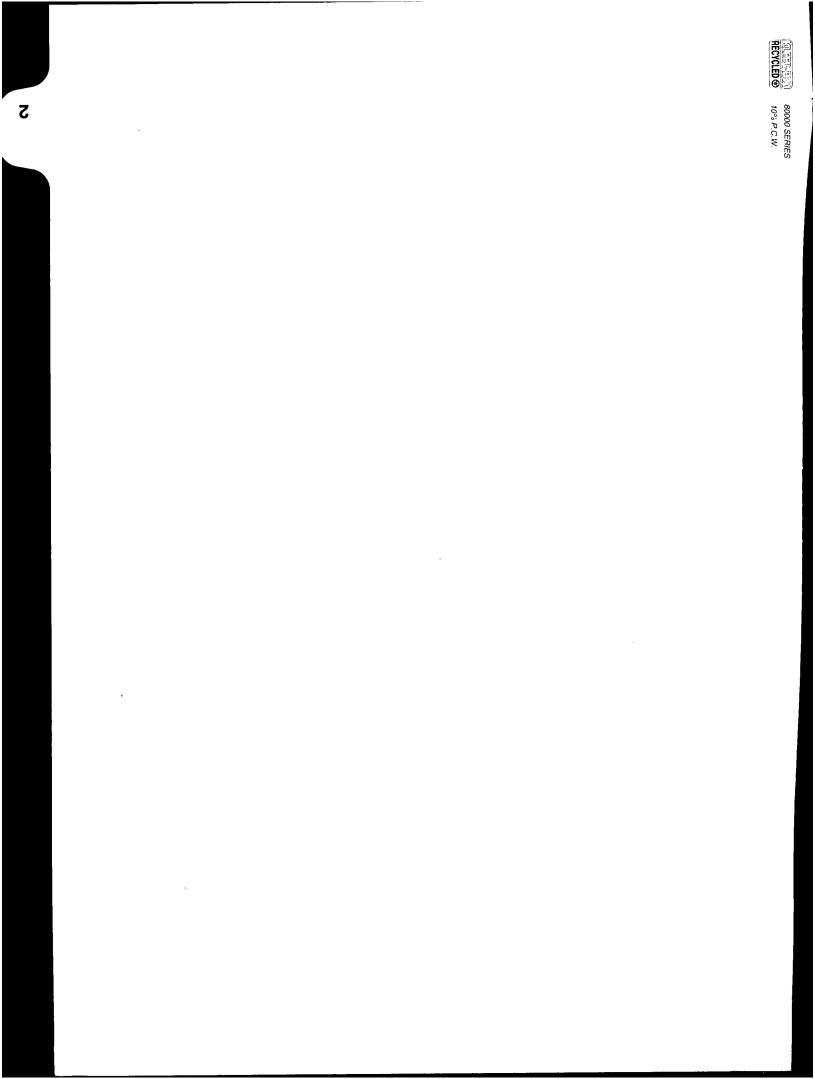
SCHEDULE A

Schedule	<u>Sheets</u>	Description	<u></u>	
Δ	1	Overall Financial Summary		

Western Kentucky Gas Company Case No. 99-070 Overall Financial Summary For the Twelve Months Ended December 31, 2000

•••	:Base PeriodXForecasted Period of Filing:XOriginalUpdated spaper Reference No(s)			Schedule A Page 1 of 1 Witness:
Line No.	Description	Supporting Schedule Reference	Forecasted Jurisdictional Revenue Requirement	:
	· · · · · · · · · · · · · · · · · · ·			
1	Rate Base	B-1	130,484,159	
2	Adjusted Operating Income	C-1	4,630,554	
3	Earned Rate of Return (2 / 1)	J-1.1	3.55%	
4	Required Rate of Return	J-1	9.97%	
5	Required Operating Income (1 x 4)	C-1	13,009,271	
6	Operating Income Deficiency (5 - 2)	C-1	8,378,717	
7	Gross Revenue Conversion Factor	Ĥ	1.686137	
8	Revenue Deficiency (6 x 7)		14,127,666	
9	Revenue Increase Requested	C-1	14,127,666	
10	Adjusted Operating Revenues	C-1	120,503,329	
11	Revenue Requirements (9 + 10)	C-1	134,630,995	

FR 10(10)(a)



Western Kentucky Gas Company Case No. 99-070 Forecasted Test Period Filing Requirements FR 10(10)(b)

Description of Filing Requirement:

A jurisdictional rate base summary for both the base period and the forecasted period with supporting schedules which include detailed analyses of each component of the rate base.

Response:

See attached schedules for rate base summary comparisons.

Western Kentucky Gas Company Case No. 99-070 Base Period the Twelve Months Ended September 30, 1999 Forecasted Test Period the Twelve Months Ended December 31, 2000

FR 10(10)(b)

SCHEDULE B

Rate Base

Schedule	<u>Sheets</u>	Description
B-1	2	Rate Base Summary
B-2	2	Plant in Service by Major Property Grouping
B-2.1	6	Plant in Service by Account and Sub Account
B-2.2	6	Jurisdictional Gross Additions, Retirements and Transfers
B-2.3	8	Gross Additions, Retirements and Transfers - Div. 09 Western & Div. 02 General Office
B-3	6	Jurisdictional Accumulated Depreciation & Amortization
B-3.1	8	Accumulated Depreciation & Amortization - Div. 09 Western & Div. 02 General Office
B-3.2	6	Jurisdictional Depreciation Expense, Accum. Reserve & Accrual Rates by Account
B-4	2	Allowance for Working Capital
B-4.1	2	Working Capital Components - 13 Month Averages
B-4.2	2	Cash Working Capital - 1/8 O&M Expenses
B-5	2	Deferred Credits & Accumulated Deferred Income Taxes

FR 10(10)(b)1	Schedule B-1 Sheet 1 of 2 Witness:	Average Base Period	219,006,142	(99,110,071) 119,896,071	3,001,150 8,884,682 (5,746,401) (11,173,660)	114,861,841
		Base Period \$	239,420,083	(103,366,778) 136,053,305	3,001,150 13,424,354 (5,892,301) (11,728,954)	134,857,554
Western Kentucky Gas Company Case No. 99-070 Jurisdictional Rate Base Summary as of September 30, 1999		Supporting Schedule Reference	B-2	С. Н	B-4 B-4 1 B-5 B-5	•
Western Kentuc Case N Jurisdictional Ra as of Septe	Data: <u>X</u> Base Period Forecasted Period Type of Filing: X Original Updated Workpaper Reference No(s).	Rate Base Component	Plant in Service	Accumulated Depreciation and Amortization Net Plant in Service	Cash Working Capital Allowance Other Working Capital Allowances Customer Advances For Construction Deferred Inc. Taxes and Investment Tax Credits	Rate Base (3 Thru 7)
	Data: <u>X</u> Type of Fili Workpaper	Line No.	. .	3 N N	4007	0

B.1B

Western Kentucky Gas Company Case No. 99-070 Jurisdictional Rate Base Summary as of December 31, 2000

		01, 2000		
				FR 10(10)(b)1
Data:	Base Period X Forecasted Period			Schedule B-1
Type of	Type of Filing: X Original Updated			Sheet 2 of 2
Workpar				Witness:
				13 Month
		Supporting	Forecasted	Average
Line		Schedule	Test Period	Forecasted
No.	Rate Base Component	Reference	Ending Balance	Period
			Ф	÷
~	Plant in Service	B-2	253,880,588	248,939,511
~	Accumulated Depreciation and Amortization	B-3	(117,763,767)	(111,910,842)
1 က	Net Plant in Service		136,116,821	137,028,670
		Ċ	-	
4	Cash Working Capital Allowance	-B-4	3,322,908	3,322,900
2	Other Working Capital Allowances (Inventory & Prepaids)	B-4.1	11,3/4,508	8, / 82, 404
9	Customer Advances For Construction	B-5.	(6,219,429)	(6,120,429)
7	Deferred Inc. Taxes and Investment Tax Credits	B-5	(13,129,418)	(12,529,393)
8	Rate Base (3 Thru 7)		131,465,390	130,484,159

Kate Base (3 I hru /)

Western Kentucky Gas Company Case No. 99-070 Plant in Service by Major Property Grouping as of September 30, 1999

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						13 Month	Average	θ	128,182	830,133	4,918,694	22,796,738	154,764,573	35,567,821	219,006,142
FR 10(10)(b)2	Schedule B-2	Sheet 1 of 2	Witness:	Base	Period	Adjusted	Jurisdictional	Ş	128,182	830,133	4,982,123	22,893,800	160,086,162	50,499,683	239,420,083 219,006,142
Ľ.	S	S.	W				Adjustments	φ	0	0	0	0	0	0	U O
				Base	Period.	Jurisdictional	Total	\$	128,182	830,133	4,982,123	22,893,800	160,086,162	50,499,683	239,420,083
				4 		Jurisdictional	Percent		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%_	I
				Base	Period	Total	Company	θ	128,182	830,133	4,982,123	22,893,800	160,086,162	50,499,683	239,420,083
	Forecasted Period	lal Updated	Sched. B-2.1				sõu				D)				
	Data: X Base Period Foreca	Type of Filing: X Original	Workpaper Reference No(s) .: Sched. B-2.1				No. Major Property Groupings		Intangibles	Production	Storage and Processing	Transmission	Distribution	General **	Total
	Data:	Type of	Workpa			Line	No.		~-	2	ę	4	5	9	7

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** All General Plant amounts include Western Kentucky Gas general plant 100%, plus an allocation of General Office general plant at 16.657% KY residual factor. B.2 B

Western Kentucky Gas Company Case No. 99-070 Plant in Service by Major Property Grouping as of December 31, 2000

128,182 22,969,379 167,112,395 248,939,511 830, 133 5,031,452 52,867,971 13 Month Average ഗ 253,880,588 71,812,715 128,182 830,133 53,025,169 23,019,938 5,064,451 Jurisdictional FR 10(10)(b)2 Schedule B-2 Forecasted Adjusted Sheet 2 of 2 Period Witness: 0 Adjustments Э 128,182 830,133 253,880,588 53,025,169 23,019,938 171,812,715 Jurisdictional Jurisdictional 5,064,451 Forecasted Period Total ഗ 100.00% 100.00% 00.00% 100.00% %00.00 00.00% Percent 128,182 830,133 253,880,588 71,812,715 53,025,169 23,019,938 5,064,451 Forecasted Company Period Total С Base Period X Forecasted Period Updated Workpaper Reference No(s).: Sched. B-2. No. Major Property Groupings Original Storage and Processing **Fransmission** Distribution General ** Intangibles Production Type of Filing:____ Total Data: Line

** All General Plant amounts include Western Kentucky Gas general plant 100%, plus an allocation of General Office general plant at 16.657% KY residual factor. B.2 F

			13 Month Average	\$	8,330	119,853	128,182		2,353	6,069	3,492	4/,103 500 740	012,02C	44.369		830,133		261,127	4,682	121,402	23,138	144,554	2,180,995	120,190	54 614	100 173	212,186	470.685	288,851	239,930	4.918.694	
FR 10(10)(b)2.1	Schedule B-2.1	16	Adjusted 1: Jurisdiction A	ω	8,330	119,853	128,182		2,353	6,069	3,492	47,163	978,218 109 A60	04, 369		830,133		261.127	4,682	121,774	23,138	144,554	2,172,800	186'670	1/8,530	10,40	219.590	470.685	288,851	239,930	4 982 123	
FR 10	. Sche	Page 1 o Witness:	Adiustments Ju				0									0															c	>
Ints			Jurisdictional Total Ac		8.330	119,853	128,182		2.353	6,069	3,492	47,163	528,218	190,409	44,303	830,133		261 127	4 682	121.774	23,138	144,554	2,172,800	579,991	178,530	04,014	221,830	12,000	288.851	239,930	4 080 102	C21 '202't
Sas Company 370 and SubAccot	10, 1333		Jurisd. J Percent		100.00%										•															_	ι	
Western Kentucky Gas Company Case No. 99-070 Plant in Service by Accounts and SubAccounts	as of September JU, 1999		Total Comnanu	\$	0.57 A	119,853	128,182		2.353	6,069	3,492	47,163	528,218	198,469	44,309	830,133		JE1 107	201,127 A 687	121 774	23.138	144,554	2,172,800	579,991	178,530	54,614	221,856	1950,612	4/U,003	239,930	CC1 000 1	4,302,123
Plant in	Dorind Enrorasted Perind	1 귤 원		SUDACCOUNT INTES	Intangible Plant	Urganization Franchises & Consents	Total Intangible Plant	1	Natural Gas Production Plant						Purification Equipment	Total Natural Gas Production Plant				 Rights of Vay Community Station Equipment 			-	_	Leaseholds	Storage Rights	υ.) Meas & Keg. Equipment Durification Fourinment	-	-
	Doto: V Borro Doriod	of Filing: _)	Acct.	Ö		307.00				325.40	331.00	332.10	332.20	334.00	336.00				350.10	350.20	351.20	35140	352.01	352.20	352.10	352.11	353.10	353.20	354.00	355.00	2000	
	i cto	Type (vor i i i	ġ	~ (n n	4 0	9	~ 0	οσ	° 5	: =	4	13	4	ត ត	17	<u>8</u>	р :	ន	5 2	3 8	2 2	52	26	27	28	53	ສ :	ਲ 8	38	\$

B.2.1 B

				*		
	13 Month - Average \$		26,951 403,419 23,859 69,172 19,310,530 2,962,806	22,796,738	61,710 61,836 2,784 2,784 2,784 2,784 44,872 106,376 106,376 106,376 0 7,518 7,518 7,518 46,591 7,518 46,591 7,518 46,591 7,518 46,591 7,518 46,591 1,967,476 1,803,835 1,967,476 1,803,835 1,891,528 43,729,545 42,077,687 1,903,835 1,691,528 1,4004,066 13,621,909 3,610,207 3,477,781 3,610,207 3,477,781 3,610,207 3,477,781 481,545 160,998 3,610,207 2,970,314 160,086,162 154,764,573	
FR 10(10)(b)2.1 Schedule B-2.1 Page 2 of 6 Witness:	Adjusted Jurisdiction		26,951 403,419 32,921 69,172 19,375,054 2,986,282	22,893,800	61,710 2,784 44,872 106,376 0 7,518 46,591 7,518 85,591 7,518 85,593 5,137,305 43,729,545 18,899,620 18,899,620 18,899,620 18,899,620 18,899,620 18,899,620 18,194,066 3,610,076 3,610,076 3,610,076 18,194,545 14,194,545514,194,545 14,194,545514,194,545 14,194,545514,194,545514,194,5455 14,194,545514,194,545555555555555555555555555555555	
Ľ	Jurisdictional Total Adjustments	•	26,951 403,419 32,921 69,172 19,375,054 2,986,282	22,893,800	61,710 2,784 4,872 106,376 0 7,518 46,591 71,878,855 2,518 18,03,855 1,803,8	
Western Kentucky Gas Company Case No. 99-070 Plant in Service by Accounts and SubAccounts as of September 30, 1999	Jurisd. Total Company Percent	\$ 100.00 <u>%</u>	26,951 403,419 32,921 69,172 19,375,054 2,986,282	22,893,800	61,710 2,784 2,784 44,872 106,376 106,376 7,518 46,591 7,518 46,591 7,518 46,591 7,187,885 46,591 109,524 14,004,066 3,610,207 481,545 148,046 3,610,207 481,545 148,046 3,610,207 481,545 148,046 3,610,207 481,545 148,046 3,610,207 481,545 148,046 3,610,207 481,545 148,046 3,610,207 481,545 148,046 3,610,207 481,545 148,046 3,610,207 481,545 148,056 148,545 148,056 148,545 148,056 148,545 148,056 148,545145,555 148,5555 148,555555555555555555555555555555555555	•
ised	Workpaper Reference No(s): Sched. B-2.2 & B-3 Line No.	Acct. No. Account Title		369.10 Meas. & Keg. Equipment Total Production Ptant - LPG	Distribution Plant 374.10 Land Town Border 374.30 Land Other 374.30 Land Other 375.02 Right of Way 375.02 Structures & Improvements T.B. 375.02 Improvements 375.00 Mains 375.00 Mains 375.00 Mains 375.00 Mains 376.00 Mains 376.00 Mains 377.00 Meas. & Reg. Sta. Equipment T.b. 380.00 Services 381.00 Meas & Reg. Sta. Equipment T.b. 382.00 Meter Installations 382.00 Meter Installations	
Data: _X_ Tvpe of Fil	Vorkpape Line No.	[~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		\$	33

B.2.1 B

		as of September 30, 1999	J, 1999				
Data: _X_ Base Period F Type of Filing: _X_ Original _ Modennese Polyneses Mote)	Data: _X_ Base Period Forecasted Period Type of Filing: _X_ Original Updated Revised					Schedule B-2.1 Page 3 of 6 Witness:	
Line	ומווס ואסאי היד היד איני	Total Company**	Jurisd. Percent	Jurisdictional Total **	Adiust. **	Adjusted Jurisd. **	13 Month Average **
NO.		\$		s	\$	Ś	ы
Acct.			100.00%				
1							
4 c 200.10	General Plant **	44.728		44.728		44,728	44,728
5 390.02 6 390.02	Structures & Improvements	316,621		316,621		316,621	244,220
7 390.03	Improvements	64,111		64,111		64,111 0.774	64,111 0 771
8 390.04	Air Conditioning Equipment	U//6				0	0
9 390.05	Total Energy	2 409 163	÷	2.409.163		2,409,163	2,389,182
0 390.09	liniprovenieni lo teaseu nacimaca Conoral Offica Equipment	2.479.484		2,479,484		2,479,484	2,296,800
2 391.82	General Office Equipment	15,691		15,691		15,691	15,691
3 391.83	Office Furn - Copiers & Typewriters	390,031		390,031		390,031	389,359
4 392.00	Transportation Equipment	6,053,300		6,053,300		6,053,300	65,048,032
		165,970		0/6'001		0/2'001	
16 392.00	Stores Equipment	3.077.450		3.077.450		3,077,450	3,071,424
17-HCC 11		853,615		853,615		853,615	845,786
		706,023		706,023		706,023	706,023
	-	92,413		92,413		92,413	92,413 4 033 285
	_	1,235,841		1,48,652,1		1,233,041	709 10
	-	160,12		150,12		68.220	60.768
23 397.21	Communication Equipment - Mobile Raud	114 695		114.695		114,695	114,695
24 331.22 25 308.00		145,195		145,195		145,195	145,042
		10,271		10,271		10,271	10,271
	_	182,472		182,472		182,472	182,472
	_	592,479		592,479		592,479	590,/48
	-	3,482,165		3,482,105		3,402,103 AB3 570	
30 399.87		483,570 18 360 000		403,370 18.369 900		18.369.900	9,044,627
	Otter Larg, Property - Application Software	466.628		466.628		466,628	466,628
32 399.89 33 30v vv1		695,971		695,971		695,971	
		228,311		228,311		228,311	
35 39x.xx3	3 Network Cost	332,234		332,234		332,234	
	4 Start Up Cost	5,696,831		5,696,831		5,696,831	106,820,5
37 999.00	Cushion Gas	1,694,833		1,694,833		1,034,633	1,034,00
8	Total General Plant	50,499,683		50,499,683		0 50,499,683	35,567,821
40							010 010

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** All General Plant amounts include Western Kentucky Gas general plant 100%, plus an allocation of General Office general plant at 16.657% KY residual factor. B.2.1B

Western Kentucky Gas Company Case No. 99-070 Plant in Service by Accounts

				13 Month		•	8,330	119,853	128,182		2.353	6.069	3.492	47,163	528,218	198 469	44,369		830,133		261,127	4,682	121,774	23,138	144,554	2,172,800	579,991	178,530	54,614	261,841	228,934	470,685	288,851	239,930	5,031,452
	FR 10(10)(b)2.1	Schedule B-2.1 Page 4 of 6				•	8,330	-	128,182		2.353	6 069	3 492	47 163	528 218	108 460	44,369		830,133		261,127	4,682	121,774	23,138			579,991	178,530	54,614	288,589	235,185	470,685	288,851	239,930	5,064,451
	FR 10	Scher Page	Witness:			÷			0										0																0
				nal		A	8 330	119,853	128,182		1 363	000'3	600'0	0,432 47 462	47,103 570 718	017'070	196,409 44.369		830,133		261.127	4,682	121.774	23,138	144,554	2,172,800	579,991	178,530	54,614	288,589	235,185	470,685	288,851	239,930	5,064,451
2000				Junisd.	Percent	100.00%			•										ŗ												_			_	1_
as of December 31, 2000			•		Total Company	\$	0.320	0,330	128.182		0 010	2,005	690'9	3,492	41,163	978,218	198,469 44.360	COC. ++	830,133		261 127	A 687	101,774	23 138	144.554	2.172.800	579,991	178.530	54.614	288.589	235,185	470.685	288.851	239,930	5,064,451
		Forecast	X Unginal Upualeu	workpaper Kererence Nots) Juneu. 0-2.2 % 0-3	SubAccount Titles		Intangible Plant	Organization Franchises & Consents	including Diani		Natural Gas Production Plant	Producing Leaseholds	Rights of Ways	Production Gas Welts Equipment	ц.	Tributary Lines		Purification Equipment	Total Natural Gas Production Plant				_			Uner Siructures	-	-	_			I noutary Lines	-	Meas & reg. Equipment Purification Equipment	Total Storage Plant
		Base	ype of Hing:	Acct. A				301.00 302.00 F		_		325.20 F	325.40 1	331.00	332.10	332.20		336.00		•		350.10	350.20	351.20	351.30	351.40	10.200	07.705	302.1U	352.11	353.10	353.20	00.402	356.00 356.00	·
		Data:	Typec	Norkp	Ś	-	- 2	ω 4	ŝ	0 ~	. ∞	6	10	Ħ	12	13	14	15	16	₩	19	ຊ	2	8	83	2	88	Q	2	8	ខ្លួន ខ	33	5	2 2	88

B.2.1 F

Plant in Service by Accounts and SubAccounts Western Kentucky Gas Company Case No. 99-070 as of December 31, 2000

				2007		u	FR 10(10)(b)2.1	
2	•	Bonn Brotind X Forenasted Period				0,	Schedule B-2.1	
Type o	μĘ	Type of Filing: X Original Updated				ш. э	Page 5 of 6 Milacori	
Work	paper Refe	Workpaper Reference No(s) .: Sched. B-2.2 & B-3				2	Viuless.	12 Month
Line				Junsd.	Junsaictional		valuated	
			Total Company	Percent	Total	Adjustments	Jurisdiction	Average
			\$		\$	⇔	φ	ക
	Acct.							
-	No.	Account Title		100.00%				
'~			-					
ო		Transmission Plant			00 0L		76 0F1	26 961
4	365.10 Land	Land	26,951		106'07		102,02	102,021
ſ	365 20	Rinhts of Way	403,419		403,419		403,419	403,413
, ,			32.921		32,921		32,921	32,921
٥	300.20		R0 177		69 172		69,172	69,172
-	366.30	Other Structues	7/1 ¹ CO		10 405 604		19 485 604	19 441 293
8	367.00	Mains	19,485,004		19,400,004		0100100101	2 005 677
თ	369.10	369.10 Meas & Reg. Equipment	3,001,870		3,001,870		3,001,070	770'066'7
9					000 010 00		23 010 038	22 969 379
F		Total Production Plant - LPG	23,019,938		23,019,330	2	000'010'07	2 12 12 23
12								
13		Distribution Plant	012 10		64 740		61 710 61 710	61.710
14	374.10	374.10 Land Town Border	01//10 5 201		01/10		217.10	2,784
ļ	00120	Of the second seco	2/H4		50/7		517	

7,518 46,591 2,363,549 1,917,181 1,917,181 1,917,181 1,917,181 1,917,183 1,917,181 1,917,181 1,915,585 19,595,587 11,509,557 3,733,713 481,545 166,402 171,812,715 167,112,395 3,211,613 62 44,872 106,376 **6 %** 0 7,518 46,591 77,166,551 2,514,898 1,933,006 1,933,006 1,933,006 1,933,006 1,92524 19,769,176 114,92524 3,816,333 4,81,545 168,147 3,314,364 3,314,364 44,872 0 0 77,166,551 2,514,898 1,993,006 47,276,474 19,769,176 10,769,176 114,922,848 3,816,333 4,816,333 4,816,333 168,147 3,314,364 3,314,364 171,812,715 2,/64 44,872 106,376 0 7,518 46,591 77,166,551 2,514,898 1,993,006 1,993,006 19,933,006 19,524 14,276,474 14,922,848 3,816,333 481,545 168,147 3,314,364 3,314,364 171,812,715 7,518 46,591 2,784 44,872 106,376 0 375.10 Means.
375.10 Means. & Reg. Sta. Equipment Ceneral 379.30 Meas & Reg. Sta. Equipment T.b. 380.00 Services
381.00 meters
381.02 V & P Guagues
381.02 V & P Guagues
382.00 Meter Installations
383.02 Regulators Service
383.02 Regulators Relief
384.00 House Reg. Installations
385.01 Ind. Meas. & Reg. Sta. Equipment 374.30 Land Other 374.20 Right of Way 375.10 Structures & Improvements T.B. 375.02 Structures & Improvements Other 375.03 Improvements 375.20 Land Rights 376.00 Mains Total Distribution Plant

B.2.1 F

Western Kentucky Gas Company Case No. 99-070

Plant in Service by Accounts and SubAccounts as of December 31, 2000

Average ** 13 Month ŝ FR 10(10)(b)2.1 Schedule B-2.1 Page 6 of 6 Witness: Adjusted Jurisd.** 69 Adjust. ** Jurisdictional Total ** • • 100 008 Percent Jurisd. Total Company ** 40 Data: Base Period X. Forecasted Period Type of Filing: X. Onginal Updated Workpaper Reference No(s).: Sched. B-2.2 & B-3 Line Acct. Š ഹ g

- -	9 2	Account Title	- 100.00%	<u> 700</u>		
2						
e		General Plant **			042 11	A7 728
4	389.10	Land	44,728	44,/28	071'54	021,44
ഹ	390.02	Structures & Improvements	316,621	316,621	120'010	120,010
9	390.03	Improvements	64,111	64,111	11.45	
~	390.04	_	6/77	9,771	UV'8	S, C
~~~~	390.05		0	0	0	0
, o	300.09	-	2,438,260	2,438,260	2,438,260	2,504,775
۰¢	301.00		2,518,194	2,518,194	2,518,194	2,550,590
2 ‡	201.00		15.691	15,691	15,691	16,898
= \$	20100		390.897	390.897	390,897	405,141
2 9	00,000		6.053.300	6.053,300	6,053,300	6,054,009
2 ;	00.250		165.970	165,970	165,970	165,970
± .	202.00		C	0	0	0
0 ¥	00.080		3.085.190	3.085.190	3,085,190	3,082,589
2;	2000		853.615	853.615	853,615	853,615
2 9	000 000 000		706.023	706,023	706,023	706,023
<u>°</u>			Q2 413	92,413	92,413	92,413
£ C	02.020	_	1 314 454	1.314.454	1,314,454	1,293,379
23	00.786	-	33 206	33 306	33,306	28,653
5	02.785	-	000,000	68 220	68.220	68,220
2	12.785	-	111 605	114 695	114.695	114,695
23	77.76S		145 302	145.397	145.392	153,632
2 2	398.00		10 971	10 271	10,271	11,061
ន	399.00	-	182.472	182 472	182,472	196,508
81	399.84	Current Langible Property - CPU Methods -	502 470	592 479	592,479	607 494
22	-C8'665		3 513 056	3 513 956	3.513.956	3,551,824
88	399.80	Other Langlole Property - Portainware	SEA BER	564 868	564,868	546,060
2	10.995	-	20.615.466	20.615.466	20,615,466	20,278,490
3 5			466.628	466,628	466,628	502,523
5 8	20.00		695.971	695,971	695,971	695,971
25	00.750		22B 311	228.311	228,311	228,311
33	ZXXXAC	2 Jeiver Juliware	10, 234	332,234	332,234	332,234
\$ 5	CXXXAC		5 606 831	5.696.831	5,696,831	5,696,831
8 %	100 000 000		1,694,833	1,694,833	1,694,833	1,694,833
3 5						
<del>ک</del> 8		Total General Plant	53,025,169	53,025,169	53,025,169	52,867,971
g 4		Total Plant	253,880,588	253,880,588	253,880,588	248,939,511
		•				

All General Plant amounts include Western Kentucky Gas general plant 100%, plus an allocation of General Office general plant at 16.657% KY residual factor.

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B.2.1 F

Case No. 99-070 Jurisdictional Gross Additions, Retirements, and Transfers From October 1, 1998 to September 30, 1999

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				Ending Balance	S S			8.330	119.853		128,182		0.010	2,353	6,069	3,492	47,163	528,218	198.469	44,369		830,133		704 407	171'107	400'4 777 141	66+ CC	23,130	440'224	2,1/2,800	166'6/6	1/8,530	54,614	221,856	219,590	470,685	288,851	239,930		4,982,123
0.01410100 22	FK 10(10)(0)2.2 Schedula B-2 2	Sheet 1 of 6	Transfers/Reclassifications	on Other Accounts																																				
			Transfers/Rec	Explanation		•		c			0			0	0	0	0	. 0	c	0		0					5	0	0	0	Q ·	0	0	0	0	0	0	0		0
30, 1999					Keurements	9					0			0	0	0	0	• c		00		0			0 (	0	0	0	0	0	0	0	0	0	0	0	0	0		0
98 to September					Additions	n					0			•	0	0	C					°			0 ·		5 510	8	4		6 44,015	0	4	1 43,356	8 10,132	5 0	. 0			1 98,012
Fram October 1, 1998 to September 30, 1999				Beginning	Balance	•	-		8,330	119,853	128,182			2,353	6909	3.492	17 163	500,17F		190,409		830,133			261,127	4,682	121,265	23,138	144,554	2,172,800	535,976	178,530	54,614	178,501	209.458	470,685	288.851	220,020	201207	4,884,111
	Forecast	Original Updated	Norkpaper Keterence No(s).: Scheu. B-2.3 & Wp tactors		Account Title		Account 101-1000 Gas Plant in Service - General	Intangible Plant	Organization	Franchises & Consents	Total Intennible Plant		Natural Gas Production Plant			_	_					Total Natural Gas Production Plant		Storage Plant	Land	Rights of Way	Compression Station Equipment	Meas. & Reg. Sta. Structues	_	_					•					Total Storage Plant
	Data: X_Base Period	ype of Filing: X	aper Keterent		No.		Account 101		301.00	302.00		•		325.20	325 AD	331 M	00.100	332.10	332.20	334.00	00.000				350.10	350.20	351.20				352.20								00.000	
	Data:	Type o	Workp	Line	No.		-	2	e	4	n a	~ ~	8		ç	2 \$	= ;	12	2	₽ ;	ច ដ	17	: ₽	19	20	21	23	23	24	32	26	16	1 8	3 8	3 8	3 5	5 8	25	32	5 8

B.2.2 B

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		Connected Boried						FR 10(10)(b)2.2
Uata:	A base	חוברמאו						Schedule B-2.2
Type of		Type of Fiting: X Uriginal Updated					0,	Sheet 2 of 6
Workpa	per Reterer	Workpaper Reterence No(s) .: Scned. B-2.3 & wp lactors					Transfers/Reclassifications	fications
	4 and 4		Beainning		•		Explanation	Other Accounts
No di	No No	Account Title	Balance	Additions	Retirements	Amount	Amount Of Transfers*	Involved
-		Transmission Plant						
- c	20E 10		26,951	0	0	0		
4	20.00		403 419	C		0		
m	365.20	Rights of Way	51 L'DOL	, c		c		
4	366.20	Structures & Improvements	126'25	S				
· u	366.30		69,172	0	0	0		
<b>,</b> a	367.00	Maine	19,301,056	73,998	0	0		
<b>,</b> ,		Mana 8 Dec Continuent	2.976.155	37,991	0	(27,864)		
-	309.10	Meas. & Reg. Equipinent					1	
80			720 000 00		c	102 0641		
6		Total Transmission Plant	¢/9'609'77	. 11, 363	5		_	
₽				•				
Ŧ		Distribution Plant				•		
: 6	374 10	I and Town Border	61,710	0	0			
: 5	06 426	1 and Other	2,784	0	0	0	_	
2 :	00.470		A4 R72	C	0	0		
4	374.20	Kight of way						
5	375.10	Structures & Improvements T.B.	106,376	Ð				
2 4	376 00	Churchires & Immovements Other	0	•	0		_	
2 (			7 518	•	0	0	_	
2	3/5.03		101		c			

26,951 403,419 32,921 69,172 19,375,054 2,986,282

Ending Balance ł

FR 10(10)(b)2.2

22,893,800

0 27,864 0000000000 0 96,203 0 1,547 139,582 139,582 292,116 292,116 0 4,513 0 2,555,924 255,746 154,498 3,392,555 1,121,774 1,121,774 811,220 811,220 3,824 46,591 68,571,270 1,881,550 1,881,550 1,881,550 40,476,572 10,05,524 113,197,339 3,428,992 3,428,992 3,428,992 159,969 159,960 2,931,560 375.20 Land Rights
375.20 Land Rights
375.10 Mans. & Reg. Sta. Equipment General
373.10 Meas. & Reg. Sta. Equipment T.b.
380.00 Services
381.00 Meter installations
382.00 Meter installations
383.02 Regulators Service
383.02 House Reg. Installations
384.00 House Reg. Installations
385.01 Ind. Meas. & Reg. Sta. Equipment

61,710 2.784 44,872 106,376 0 7,518 46,591 71,878,855 2,137,306 1,3729,555 18,839,620 109,524 14,004,056 3,610,207 481,545 163,793 3,058,017 163,793 3,058,017 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 173,793 173,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 163,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793 173,793

160,086,162

27,864

533,960

9,423,192

151,169,066

Total Distribution Plant

B.2.2 B

Western Kentucky Gas Company Case No. 99-070 Jurisdictional Gross Additions, Retirements, and Transfers From October 1, 1998 to September 30, 1999

1,235,841 21,697 68,220 114,695 145,195 3,482,165 483,570 18,369,900 466,628 695,971 239,420,083 228,311 1,694,833 853,615 706,023 182,472 592,479 332,234 5,696,831 50,499,683 2,409,163 2,479,484 15,691 390,031 6,053,300 165,970 3,077,450 92,413 44,728 316,621 10,271 64,111 9,771 Ending Balance ** Transfers/Reclassifications FR 10(10)(b)2.2 Schedule B-2.2 Sheet 3 of 6 Involved Of Transfers * 9 8 (98) 0 35 0 0 Amount 572,444 (7,400) 38,484 c c 0 c 0 0 4,300 22,556 2,345 1,465 15,217 Additions ** Retirements ** (7,400) 204,834,883 35,157,730 133,064 15,186,024 228,311 332,234 5,696,831 11,062 22,592 353,945 0 10.197 ĝ 695,971 25,524,537 27,343 325,352 2,358,207 15,217 0 134,459 920 3,070,653 853,615 706,023 92,413 884,242 884,242 114,695 144,986 10,271 182,472 592,479 592,479 3,183,958 3,183,876 3,183,876 466,628 25,013,716 389,111 6,053,300 165,970 58,023 1,694,833 44,728 182,162 64,111 2,381,821 2,155,683 15,691 Beginning 9,771 Balance ** 399.87 Other Tang. Property - P.C. Software 399.88 Other Tang. Property - Application Software Communication Equipment - Mobile Radios Communication Equip. - Telemetering Other Tangible Property - MF Hardware Other Tangible Property - PC Hardware 399.89 Other Tang. Property - System Software Communication Equip. - Fixed Radios Other Tang. Property - P.C. Software Communication Equipment - Phones Type of Filing: X Original Updated Workpaper Reference No(s): Sched. B-2.3 & wp "factors" Office Furn - Copiers & Typewriters Improvement to leased Premises Other Tangible Property - CPU Forecasted Period Miscellaneous Equipment Structures & Improvements Air Conditioning Equipment General Office Equipment General Office Equipment Iransportation Equipment fools & Work Equipment Other Tangible Property Total General Plant Stores Equipment 39x.xx1 Server Hardware 39x.xx2 Server Software General Plant ** 39x.xx3 Network Cost 39x.xx4 Start Up Cost Cushion Gas Improvements fotal Energy Total Plant Account Title Backhoes Welders Traiters Ditchers Data: X Base Period Land 00.006 382.02 392.00 396.95 397.00 397.20 397.21 399.85 399.86 389.10 1 390.02 5 390.03 1 390.04 1 390.05 7 390.05 7 391.00 0 391.00 0 391.82 0 396.93 396.94 397.22 398.00 399.00 399.84 391.83 392.00 394.77 Acct. ŝ 2 9 2 엍 ₽ ₹ Line თ ĝ

Transfers are a normal course of events in all accounts and represent changes in function of equipment or a choice in previous year closings.

Province from accounts include Western Kentucky Gas general plant 100%, plus an allocation of General Office general plant at 16.657% KY residual factor. **B.2.2** B

Western Kentucky Gas Company Case No. 99-070 Jurisolictional Gross Additions, Retirements, and Transfers

	FR 10(10)(b)2.2	Schedule B-2.2 Sheet 4 of 6	Transfers/Reclassifications	ocounts	Involved Bal	A		8.330	119.853		128,182			2,353	6,069	3,492	47,163	528,218	198,469	44,369	830.133	1000		701 10C	121,122	200,P ATT 101	861 66	001 °C7	444,000 474 000	2,172,600	120,202	0.05.03/1	54,614	288,589	235,185	470,685	288,851	239,930		5,064,451
			Transfers/Rei	Explanation	Amount Of Iransters	8		c			0			0	0	0	0	0	0	0	c	5		c					0 0	0 0	0 0	0	0	0	0	0	0	0		0
s, and Transfers 31, 2000				1	Retirements	s		c			0			0	0	0	0	0	0	0	đ	D			⇒ <			0	0	0	0	0	0	0	0	0	0	0		c
ons, Retirements 00 to December					Additions	\$								0	0	0		<b>0</b>		0	ć	D		•	0.		0 0	0		0		0			3 12,482	0	0	0		55 893
Jurisdictional Gross Additions, Retirements, and Transfers From January 1, 2000 to December 31, 2000				Beginning	Balance	\$		000 0	0,330	112,000	128,182			2,353	690'9	3,492	47,163	528,218	198,469	44,369		830,133			261,127	4,682	121,774	23,138	144,554	2,172,800	579,991	178,530	54,614	235,178	222,703	470,685	288,851	239,930		A 008 558
	Base Period_X_Forecasted Period	Type of Filing: X Original Updated	a NU(a) Scileu. D-2:3 a mp iscurs		Account Title		Account 101-1000 Gas Plant in Service - General	Intangible Plant	Organization	302.00 Franchises & Consents	Total Intancible Plant	2	Natural Gas Production Ptant	Producing Leaseholds	Rights of Ways	Production Gas Wells Equipment	Field Lines	Tributary Lines	Field Meas. & Reg. Sta. Equip	Purification Equipment		Total Natural Gas Production Plant		Storage Plant	Land	Rights of Way	Compression Station Equipment	Meas. & Reg. Sta. Structues	Other Structures	Well Construction	Well Equipment	Leaseholds	Storage Rights	Field Lines	Tributary Lines	Compressor Station Equipment	Maas & Ren Enlinment	Purification Equipment		
	Base Pe	Type of Filing: X	aper reterence	Acct.	No. A		Account 101-		301.00	302.00 F	-		~	325.20 F		_			_	-							351.20	351.30	351.40	352.01	352.20	352.10							-	
	Data:	Type o	workp	Line	No.		-	2	en i	4	5 U	~	. «	0 0	Ģ	: =	: 6	: #	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	5 6	2 5	3 6	3 8	5 2

B.2.2 F

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2,514,898 1,993,006 47,276,474 19,769,176 109,524 14,932,848 3,816,333 481,545 168,147 3,314,364 171,812,715 61,710 2,784 44,872 106,376 7,518 19,485,604 3,001,870 0 46,591 26,951 403,419 32,921 69,172 77,166,551 23,019,938 Ending Balance Transfers/Reclassifications Explanation Other Accounts Amount Of Transfers Involved FR 10(10)(b)2.2 Schedule B-2.2 Sheet 5 of 6 0 0000 0 0 0 0 o 0 00 0 0 0 000 Western Kentucky Gas Company Case No. 99-070 Jurisdictional Gross Additions, Retirements, and Transfers 0 0 Retirements From January 1, 2000 to December 31, 2000 151,407 2,838,859 743,989 743,370 3,485 205,173 9,385,590 302,213 164,977 0 0 4,232,117 0 00 0 0 12,476 100,957 0 0 88,481 Additions 3,651,356 481,545 164,662 3,109,191 7,518 46,591 72,934,434 2,212,684 1,841,599 44,437,615 162,427,125 44,872 106,376 109,524 14,189,478 32,921 69,172 19,397,123 2,989,394 61,710 0 19,025.187 26,951 403,419 2,784 22,918,981 Beginning Balance 375.10 Meas. & Reg. Sta. Equipment General 379.30 Meas & Reg. Sta. Equipment T.b. Data: Base Period X Forecasted Period Type of Filing: X Original Updated Workpaper Reference No(s).: Sched. B.2.3 & wp "factors" 385.01 Ind. Meas. & Reg. Sta. Equipment 375.02 Structures & Improvements Other 375.10 Structures & Improvements T.B. 365.20 Rights of Way 366.20 Structures & Improvemonts 366.30 Other Structues 367.00 Mains 369.10 Meas. & Reg. Equipment Total Production Plant - LPG 384.00 House Reg. Installations **Total Distribution Plant** 381.00 meters 381.02 V & P Gauges 382.00 Meter Installations 383.00 Regulators Service 374.10 Land Town Border 383.02 Regulators Relief Transmission Plant Distribution Plant Improvements 374.20 Right of Way Land Rights 374.30 Land Other Account Title Services 376.00 Mains Land 375.03 375.20 380.00 365.10 1 Act. -in æ ŝ

B.2.2 F

# Western Kentucky Gas Company Case No. 99-070 Jurisdictional Gross Additions, Retirements, and Transfers From January 1, 2000 to December 31, 2000

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Data: Ba	Base P	Base Period X_Forecasted Period					Schedule B-2.2	
Workpape	r Referen	9				Transfers/Reclassifications	sifications	
Line				Additions * •	Defiremente * * Am	Explanation	Other Accounts Involved	Ending Balance
9N	Ŷ	Account Title	balance \$	Auuliuns \$				¢
-		General Plant (see note * *)	067 11	с	C	0		44,728
2	389.10	Land	44'/ 70					316,621
e	390.02	Structures & Improvements	310,021			. 0		64,111
4	390.03	Improvements	11' <del>5</del> 0					9,771
S	390.04	Air Conditioning Equipment	۲//'6					0
9	390.05	•	0	0,00,00		• •		2.438.260
7	390.09	Improvement to leased Premises	2,414,976	23,283			-	2.518.194
æ	391.00	-	2,487,228	906'05 V				15,691
<b>б</b>	391.82		15,691	0.00	- C			390,897
10	391.83	Office Fum - Copiers & Typewriters	390,204	693		~		6.053.300
Ŧ	392.00		6,053,300	0 0	5 0			165.970
12	382.02	Trailers	165,970		5 0	5 0		C
13	393.00	Stores Equipment	0	0				3.085.190
14	394.77	Tools & Work Equipment	3,078,995	6,194 0		5 6		853.615
15	396.93	-	853,615	0 0				706,023
16	396.94	Backhoes	706,023					92.413
12	396.95	-	92,413	0				1.314.454
18	397.00		050,102,1	616'20				33,306
19	397.20		24,015	0 0		, c		68,220
20	397.21	-	98,220	- C				114,695
21	397.22	-	114,695					145,392
22	398.00	_	145,234			- C		10,271
23	399.00	-	UZ'01	5 0		• <b>-</b>		182,472
24	399.84	-	182,472			• c		592,479
25	399.85		592,479	05 420				3,513,956
26	399.86		3,488,520	23,43U		• •	•	564,868
27	399.87		499,805	COU,CO				20,615,466
28	399.88		18,842,084	205'511'1		o c		466,628
29	399.89	Other Tang. Property - System Software	400,028	50				695,971
80	39x.xx1		1/6'060			, c		228,311
3	39x.xx2 :	2 Server Software	228,311	5 0		• •		332,234
32	39x.xx3 1	3 Network Cost	332,234	2 (				5,696,831
33	39x.xx4	4 Start Up Cost	5,696,831	5				1,694,833
ষ্ঠ	00.666		1,694,833		Ð	5		
35				020 200 1		c		53,025,169
36		Total General Plant	06/1/20119					
37			24.2 330 769	11 549 819		0		253,880,588
38		Total Plant	11001-11					

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Transfers are a normal course of events in all accounts and represent changes in function of equipment or a choice in previous year closings.
 All General Plant amounts include Western Kentucky Gas general plant 100%, plus an allocation of General Office general plant at 16.657% KY residual factor.

B.2.2 F

## Western Kentucky Gas Company Case No. 99-070 Gross Additions, Retirements, and Transfers -- Division 09 Western Only From October 1, 1998 to September 30, 1999

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			Ending Balance	\$		8.330	119.853		128,182		2353	6.060	3 492	47 163	528.218	108 469	44 369	2221	830.133			261,127	4,682	121,774	23,138	144,554	2,172,800	579,991	178,530	54,614	221.856	219.590	470.685	288.851	059 930		4,982,123	
FR 10(10)(b)2.3 Schedule B-2.3	Sheet 1 of 8	lications	Other Accounts Involved																																			
шø	5	Transfers/Reclassifications	Explanation Of Transfers *					I	0									1		5																I	0	
			Amount	\$					U																													
1999			Actual Retirements	\$					0								•		c	•																	0	
o September 30,		Actual plus		ł		¢	5		0			0	0 (	<b>.</b> (	0	0	0 (	0	¢	<b>D</b>		c		510			e	44.015			0	43,350	10,132	0 0	9 0	•	98,012	
From October 1, 1998 to September 30, 1999			Beginning Ralance	~	·		8,330	119,853	128.182	-		2,353	6909	3,492	47,163	528,218	198,469	44,369		830,133		704 497	121,102	4,002	121,200	144 554	2 172 RND	535 076	479 500	000,011	54,014	178,501	209,458	470,685	288,851	239,930	4,884,111	
Forecasted Period	No(s) - wn B-2 & n		Associated Title	Account line	Account 101-1000 Gas Plant in Service - Ceneral	Intangible Plant	Organization	Franchises & Consents	Total lainadhla Dlant		Natural Gas Production Plant	Producing Leaseholds	Rights of Ways	Production Gas Wells Equipment	Field Lines	Tributary Lines	Field Meas. & Reg. Sta. Equip	Purification Equipment		Total Natural Gas Production Plant	····	Storage Plant	Land	Rights of Way		Meas. & Reg. Sta. Structues			well Equipment	Leaseholds	Storage Rights	Field Lines	Tributary Lines	Compressor Station Equipment	Meas & Reg. Equipment	Purification Equipment	•	
Data:_X_Base Period_	ung		Acct.	ÖZ	count 101-		301.00	302.00				325.20	325.40	331.00	332.10	332.20	334.00	336.00					350.10	350.20	351.20	351.30	351.40	352.01	352.20	352.10	352.11	353.10	353.20	354.00	355.00	356.00		
Data:X	Worknamer Befe	ded vio vi	Line	No.	1 A	5	ę	4	ι Ω	0 ~	8	6	5	=	12	ŧ	4	15	16	17	18	6	8	21	ដ	នេះ	5	<b>£</b> 1	58	27	58	29	8	31	32	33	<b>8</b> 8	

B.2.3 B 09

## Western Kentucky Gas Company Case No. 99-070 Gross Additions, Retirements, and Transfers -- Division 09 Western Only From October 1, 1998 to September 30, 1999

					•																										
		Ending Batance	\$	26,951	403,419	32,921	69,172	19,375,054	2,300,202	22,893,800		61,710	2,784	44,872	106,376	0	7,518	46,591	71,878,855	2,137,306	1,803,835	43,729,545	18,839,620	109,524	14,004,066	3,610,207	481,545	163,793	3,058,017		160,086,162
FR 10(10)(b)2.3 Schedule B-2.3 Sheet 2 of 8	lications	Other Accounts Involved			•																										
Ε 0, 0,	francfers/Reclassifications	Explanation							~										**					•						l	A
·		Amount	s						(27,864)	(27,864)									27.864	<u>}</u> i									•		27,864
6661		Actual							0	0						•			. 96 203	201-100	1 547	139 582	202 116	0.1.17	A 513		>		0		533,960
o September Ju,			Additions	c		. c	. c	73,998	37,991	111,989		0							2 375 024	0,010,924	151,000	2 202 555	0,005,000	· / / / / / /	044,120	101,220	017101		3,024 126,437	104	9,423,192
From October 1, 1998 to September 30, 1999		Beginning	Balance \$	110.00	26,951	403,413	32,321	19,301,056	2,976,155	22,809,675		61 710	9 784	01/2 070 AA	44,012	0/0'001	0 7 2 6	91C'/	190,04	0/7'1/6'89	1,861,964	1,000,000,1	40,470,072	18,009,504	42'C'R01	13,197,359	3,428,992	481,545	159,909	2,000,100,1	151,169,066
Forecasted Period iginalUpdated	Workpaper Reference No(s) .: wp B-2 & plant acctg rpt "PG4-A"		Account Title	Transmission Plant	-	-		Other Structues	•	Total Production Plant - LPG				-	_		2 Structures & Improvements Other	-	_	_	-	30 Meas & Reg. Sta. Equipment T.b.	00 Services	-	-	~	-		-	10 Ind. Meas. & Reg. Sta. Equipment	
Data:_X_Base Period_ Type of Filing:X0	er Referer	Acct.	No.		365.10	365.20	366.20	366.30	369.10				374.10	374.30	374.20	375.10	375.02	375.03	375.20	376.00	378.10	379.30	380.00	381.00	381.02	382.00	383.00	383.20	384.00	385.10	
Data:XBa Type of Filing:_	Workpap	Line Line	No.	-	2	e	4	ŝ	0 ~	<b>ლ</b> თ	10	÷	12	<b>₽</b>	14	5	16	17	18	19	20	21	22	23	24	25	26	27	28	53	3 8

Western Kentucky Gas Company Case No. 99-070 Gross Additions, Retirements, and Transfers – Division 09 Western Only From October 1, 1998 to September 30, 1999

Sheet 3 of 8         Sheet 3 of 8           Beginning         Actual plus         Transfers/Reclassifications           Beginning         Budgett         Actual plus         Transfers/Reclassifications           8         Beginning         Budgett         Actual plus         Transfers/Reclassifications           8         1377.286         15.396         1.465         0         1.177.286           1377.286         15.396         1.465         0         0         0           1377.286         15.396         1.465         0         0         0           1377.286         15.395         1.465         0         0         0           1377.286         15.395         1.465         0         0         0           1377.286         15.307         0         3.245         0         0           1377.286         15.217         15.217         0         0         0           155.500         23.245         2.345         3.35         3.35         3.35           1465         2.345         2.344         0         0         0           2.345         2.32443         0         0         0         0           2.351.445				•					Schedule B-2.3	
Definition         Constrained         Constrained <thconstrained< th=""> <thconstrained< th=""></thconstrained<></thconstrained<>	ata:X	Base Per	Forecast						Sheet 3 of 8	
Actual plus         Actual plus         Transfers/Reclassifications           Beginning         Bodget Balance         Actual Additions         Transfers         Inardes           \$             5          \$             5          \$             5          \$             5          \$             5          \$            Beginning         Budget Balance         Actual Additions         Transfers         Involved Involved         Involved           \$             7         \$             5         \$             5          \$             5          \$             5          \$            \$             7712         13,475         0         0         0         0         0           \$             770.08         16,996         1,465         0         0         0         0           \$             60,41074         15,217         15,217         0         0         0         0           \$             60,41074         16,217         0         15,217         0         0         0         0           \$             60,41074         15,217         15,217         0         0         0         0         0         0         0         0         0         0         0         0 <th>ype of Fi</th> <th>Eing:</th> <th>Original Updated</th> <th></th> <th></th> <th></th> <th></th> <th>-</th> <th>Witness:</th> <th></th>	ype of Fi	Eing:	Original Updated					-	Witness:	
No.         Account Title         Balance         Additions         Retinements         Amount         Of Transfers         Incored           380.01         Strend FPail         4,172         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5 <th>orkpape</th> <th>er Kererence</th> <th>NO(S). WP D-2 &amp; plain down the</th> <th></th> <th>Actual plus Budget</th> <th>Actual</th> <th>Trans</th> <th>Explanation</th> <th>tions Other Accounts</th> <th>Ending</th>	orkpape	er Kererence	NO(S). WP D-2 & plain down the		Actual plus Budget	Actual	Trans	Explanation	tions Other Accounts	Ending
Monthling         Cented Hail         4,728         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5	Je	Acct.	Account Title	Balance	Additions	Retirements	Amount	Of Transfers *	Involved	Balance
38:10         General Pfant         447.8         0           30:03         Monoments & Impovements         84,145         0           30:03         Monoments & Impovements         84,178         0           30:03         Monoments & Impovements         84,178         0           30:03         Monoments & Impovements         84,171         0           30:03         Monoments & Impovements         84,171         0           30:03         Monoment to leased Pentises         1,377,286         81,995         0           30:03         Monoment to leased Pentises         1,377,286         81,995         0           30:03         Monoment to leased Pentises         1,377,286         81,995         0           30:04         Monoment to leased Pentises         1,377,286         1,485         0           30:05         Stores Equipment         0,04,13         1,010         0         0           30:05         Stores Equipment         0,64,13         1,064,13         1,064,13         0         1,485           30:00         Stores Equipment         0,04,14         0,01         1,65,90         2,345         2,345         3,35           30:00         Monot Equipment         0,04,14         <	ö	20.		\$	\$	ŝ	•			A
383.01         Land	-		General Plant		d					44.728
30000         Structures & Improvements         81,15         14,443         0           30000         Ar Conditioning Equipment         3771         0         0         0           30000         Improvements         3771         0         0         0         0           30000         Improvements         3771         0         0         0         0           30000         Improvement to escent Primetias         1,3772.86         1,377.26         1,465         0         0           30100         Centeral Office Equipment         1,377.26         1,377.26         1,465         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0	2	389.10	Land	44,728	0 120		-			316,621
300.00 300.00         Improvements introvenential and the control for the studyment of the functional guidenet 30.00         64.11 50.00         6.9.96 50.00         6.9.96 50.00         6.9.96 50.00         6.9.96 50.00         6.9.96 50.00         6.9.96 50.00         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0 <th0< th="">         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0</th0<>	. m	390.02	Structures & Improvements	182,162	134,459		>			64.111
300.00         Art Conditioning Equipment         9.17         0         0         0           300.01         Improvement to leased Premises         1.377.266         1.377.266         1.465         0           300.02         Traisportation Equipment         1.377.266         1.377.266         1.465         0           301.02         Cleneral Office Erun. Copies & Typewriters         1.377.266         1.377.266         1.377.266         1.465         0           302.01         Transportation Equipment         2.044.074         1.5.75.068         2.317         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0 <t< td=""><td>4</td><td>390.03</td><td>Improvements</td><td>64,111</td><td><b>-</b></td><td></td><td></td><td></td><td></td><td>9,771</td></t<>	4	390.03	Improvements	64,111	<b>-</b>					9,771
3005         Total Energy Improvement to leased Pennics         1,377,266         16,596         0           311,00         General Office Equipment Transportation Equipment         1,377,266         16,596         1465         0           311,00         General Office Equipment         1,377,266         16,597         0         1,5217         0           322,01         Transportation Equipment         5,04,073         15,217         0         15,217         0           322,01         Transportation Equipment         5,04,073         15,217         0         15,217         0           322,03         Stores Equipment         5,06,13         0         1,052         4,300         35           322,05         Stores Equipment         3,06,13         1,062         2,345         2,355         2,355         35         35         35         35         35         35         35         35         35         35         35         35         35         35         35         35         35         35         35         35         35         35         35         35         35         35         35         35         35         35         35         35         35         35         35	S	390.04	Air Conditioning Equipment	1///R						0
33008         Impovement to kased fremtises         1,37,1,50         1,45           331.8         Office Fun Coffice Equipment         5,00,47         5,217         0           331.8         Office Fun Coffice Equipment         5,00,47         5,217         0           332.10         Traines         5,00,47         5,217         0         15,517         0           332.10         Traines         5,00,473         15,217         0         0         0         0           322.00         Stress Equipment         15,517         0         6,04,071         5,217         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0	9	390.05	Total Energy	0 000 550 1	10,011		C			1,394,282
391.00     General Office Equipment     7,50,000     20,43     1,5,217     0       392.10     Transportation Equipment     6,64,017     15,217     0     0       392.20     Transportation Equipment     5,64,139     11,162     4,300     35       392.01     Tools & Nok Equipment     3,064,139     11,162     4,300     35       395.31     Ditners     7,006     32,550     2,345     2,345       397.20     Communication Equipment - Phones     2,0,660     32,650     2,345       397.21     Communication Equip Tieder Radics     2,0,660     32,650     2,345       397.22     Communication Equip Tieder Radics     2,0,197     3,0137     0       397.21     Communication Equip Tieder Radics     3,0,137     0     0       397.22     Communication Equip Tieder Radics     3,0,137     1,14,65     2,3445       397.23     Onher Tanglub Property - CFU     37,013     0     0       399.81     Other Tangl	7	390.09	Improvement to leased Premises	007'110'1	10,250	1 465			•	1,861,880
39.183         Office Fun. Copiers & Typewriters         5.001         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.217         15.213         235.515         235.555         235.555         235.555         235.556         235.556         235.556         235.556         235.556         235.556         235.556         235.556         235.556         235.556         235.556         235.556         235.556         235.556         235.556         235.556         235.556         235.556         235.556         235.556         235.556         235.556         235.556         235.556         235.556         235.556         235.556         235.556         235.556         235.556         235.556         235.556         235.556         235.556	8	391.00	General Office Equipment	000,010,1	0					200,479
392.10     Transportation Equipment     0.044,0/13     13.21     13.41       392.20     Transportation Equipment     0.044,0/13     13.21     13.41       392.20     Stores Exuptoment     0.064,139     11,062     4.300     35       395.30     Stores Exuptoment     0.064,139     11,062     4.300     35       395.30     Dichers     0.06,023     0     0     35       395.55     Wolders     75,050     32.2,556     (35)       397.00     Communication Equipment - Phones     92,413     0     2,345       397.01     Communication Equipment - Mobile Radios     21,637     0     2,345       397.21     Communication Equipment - Mobile Radios     21,637     0     2,345       397.21     Communication Equip Telemetering     37,078     0     0     0       397.21     Communication Equip Telemetering     37,078     0     0     0       397.21     Communication Equip Telemetering     37,078     0     0     0       399.00     Oher Tanghle Property     0     0     0     0     0       399.01     Oher Tanghle Property     0     0     0     0     0       399.02     Oher Tanghle Property     0     0 <td>6</td> <td>391.83</td> <td>Office Furn - Copiers &amp; Typewriters</td> <td>5 14'00Z</td> <td>15 247</td> <td>16 317</td> <td></td> <td></td> <td></td> <td>6,044,074</td>	6	391.83	Office Furn - Copiers & Typewriters	5 14'00Z	15 247	16 317				6,044,074
332.20 Tallers 332.20 Stores Equipment 334.77 Tools & Work Equipment 336.53 Dilchers 336.53 Dilchers 337.03 00 337.03 00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 339.00 337.443 37.443 37.443 37.443 37.443 37.443 37.443 37.443 37.443 37.443 37.443 37.443 37.443 37.443 37.443 37.443 37.443 37.443 37.443 37.443 37.443 37.443 37.443 37.443 37.443 37.443 37.443 37.443 37.443 37.443 37.443 37.443 37.44	10	392.10	Transportation Equipment	0,044,0/4	117'61	<u>, 4</u> ,01				165,970
332.00     Stores Equipment     394,17     100es     4,300     35       394,17     Tooles & Work Equipment     336,15     2,556     (35)       396,39     Backhoes     766,023     0     32,413     1,105     4,300     35       396,30     Netlens     766,023     0     32,413     2,556     (35)       397,20     Communication Equip-Fried Radios     21,657     0     2,345     2,345       397,21     Communication Equip-Fried Radios     21,657     0     2,345     2,345       397,21     Communication Equip-Fried Radios     21,657     0     0     0       397,21     Communication Equip-Fried Radios     38,023     10,197     0     0       397,21     Communication Equip-Fried Radios     38,023     10,197     0     0       399,00     Other Tangible Property - KH HartWarte     58,023     10,197     0     0       399,80     Other Tangible Property - KH HartWarte     504,456     7,400     (7,400)     (7,400)       399,80     Other Tangible Property - Stelm Software     155,51     120,662     0     0       399,80     Other Tangible Property - KH HartWarte     505,944     1,447,935     0     0       399,80     Other Tangible Propert	=	382.20	Trailers	0/6'001		>				0
394.77         Tools & Work Equipment         5,004,133         17,002         2,556         (35)           365.95         Work Equipment         5,004,133         17,002         2,556         (35)           365.95         Work Equipment         750,060         35,550         2,345         2,345           37,20         Communication Equipment         750,060         35,550         2,345         2,345           37,20         Communication Equipment         700,050         35,550         2,345         2,345           397,20         Communication Equipment         700,060         35,050         2,345         2,345           397,22         Communication Equipment         37,073         0         0         0           397,22         Communication Equipment         37,073         0         0         0           398,00         Miscellaneous Equipment         37,073         0         0         0           398,00         Ohrer Tangble Property         CPU and 37,073         0         0         0           399,86         Ohrer Tangble Property<- PC Hardware	12	392.00	Stores Equipment	0.11100	11 067	005 A				3,070,937
36.33         Ditchers         332,55         33,35         0         337,55         3345         337,55         3345         337,55         3345         337,55         337,55         337,55         337,55         337,55         337,55         337,55         337,55         337,55         337,55         337,55         337,55         337,55         337,55         337,55         337,55         337,55         337,57         0         337,37         0         337,37         0         337,37         0         337,37         0         337,37         0         337,37         0         337,37         0         337,37         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0 <th0< th="">         0         <th0< th=""> <th0< th=""></th0<></th0<></th0<>	13	394.77	Tools & Work Equipment	3,004,133 053 545	2007 F002	22.556				853,615
36.34     Backhoes     90,000       36.55     Neiders     23,550     2,345       37.20     Communication Equipment - Phones     750,060     352,550     2,345       37.21     Communication Equipment - Phones     21,697     0     0       37.21     Communication Equipment - Mobile Radios     36,023     10,197     0       397.21     Communication Equipment - Mobile Radios     36,023     10,197     0       397.21     Communication Equipment - Mobile Radios     36,023     10,197     0       393.00     Miscellaneous Equipment     37,073     0     0       399.00     Other Tangible Property - OFU     37,778     7,400     7,400       399.85     Other Tangible Property - CPU     37,778     7,400     0       399.86     Other Tangible Property - CPU     37,778     7,400     0       399.86     Other Tangible Property - PC Hardware     165,445     2,324,453     0       399.86     Other Tang. Property - PC Software     156,544     36,567     32,324,453       399.88     Other Tang. Property - PC Software     156,547     32,324,453     0       399.88     Other Tang. Property - PC Software     0     0     0       399.83     Other Tang. Property - PC Software     0	14	396.93	Ditchers	010,000	760'77	22122				706,023
35.55         Welders         32,413         32,550         2,345           397.20         Communication Equipment - Phones         21,697         0         23,455           397.21         Communication Equipment - Phones         21,697         0         23,455           397.21         Communication Equipment - Mobile Radios         21,697         0         0           397.22         Communication Equipment - Mobile Radios         58,023         10,197         0           397.21         Communication Equipment - Mobile Radios         58,023         10,197         0           397.21         Communication Equipment - Mobile Radios         37,073         0         0         0           399.00         Other Tangible Property         O         0         0         0         0           399.85         Other Tangible Property - PCH ardware         397,278         (7,400)         (7,400)         (7,400)           399.86         Other Tangible Property - PCL Hardware         25,511         120,652         0         332,345         0           399.88         Other Tanguble Property - PCL Software         26,94,453         0         0         0         0           399.88         Other Tanguble Property - Application Software         26,94,453<	15	396.94	Backhoes	/00/023						92,413
397.00         Communication Equipment - Phones         730,00         0.197         0.00           397.21         Communication Equip Freed Radios         38,00         10,197         0         0           397.22         Communication Equip Freed Radios         38,000         14,695         0         0           397.22         Communication Equip Free Radios         38,000         14,695         0         0           399.00         Other Tangble Property         0         0         0         0         0           399.00         Other Tangble Property         0         0         0         0         0           399.85         Other Tangble Property         0         0         0         0         0           399.85         Other Tangple Property         PCL Hardware         504,425         2,324,463         0         0           399.88         Other Tang. Property - PC. Software         165,511         120,662         0         0         0           399.88         Other Tang. Property - System Software         165,511         120,662         0         0         0         0         0         0         0         0         0         0         0         0         0	16	396.95	Welders	32,413	0 357 650	245				1,100,364
337.20         Communication Equip Fixed Radios         58,023         10,197           337.21         Communication Equip Teken Radios         58,023         10,197           337.21         Communication Equipment - Mobile Radios         58,023         10,197           339.22         Communication Equipment - Mobile Radios         37,073         0         0           399.00         Other Tangble Property         114,693         0         0           399.05         Other Tangble Property - CPU         397,278         77,400         77,400           399.85         Other Tangpile Property - PC. Software         594,453         0         0           399.85         Other Tang. Property - PC. Software         594,551         120,662         0           399.85         Other Tang. Property - System Software         266,994         11,847,935         0           399.85         Other Tang. Property - System Software         266,994         11,847,935         0           399.85         Other Tang. Property - System Software         265,994         11,847,935         0           399.85         Other Tang. Property - System Software         266,994         11,847,935         0           399.455         Other Tang. Property - System Software         0         528,91	17	397.00	Communication Equipment - Phones	100,000	0001700					21,697
337.21       Communication Equipment - Mobile Radios       30,023       0,012       0         339.22       Communication Equipment - Mobile Radios       31,455       0       0         339.00       Miscalaneous Equipment - Mobile Radios       37,728       (7,400)       0         399.00       Other Tangible Property - CFU       37,278       (7,400)       (7,400)         399.85       Other Tangible Property - PC. Software       504,425       2,324,463       0         399.88       Other Tangible Property - PC. Software       155,511       120,665       0       0         399.88       Other Tangible Property - PC. Software       165,694       1,847,935       0       0         399.88       Other Tang Property - PC. Software       206,994       1,847,935       0       0         399.88       Other Tang Property - PC. Software       0       0       0       0       0         399.88       Other Tang Property - System Software       0       0       0       0       0         399.83       Other Tang Property - System Software       0       0       0       0       0         394.xx1       Server Software       0       0       0       0       0       0         39	18	397.20	Communication Equip Fixed Radios	21,03/	10 107					68,220
337.22       Communication Equity Telemetering       37,073       0         399.00       Miscellaneous Equipment       37,073       0       0         399.00       Other Tangible Property       37,073       0       0         399.03       Other Tangible Property       37,278       (7,400)       (7,400)         399.85       Other Tangible Property - PU       337,278       (7,400)       (7,400)         399.85       Other Tangible Property - PC Hardware       564,455       2,324,463       0         399.86       Other Tangible Property - PC Software       165,511       1,407,935       0         399.88       Other Tang, Property - PC. Software       205,934       1,877,935       0         399.88       Other Tang, Property - PC. Software       205,934       1,877,935       0         399.88       Other Tang, Property - System Software       205,934       1,877,935       0         399.xxd       Server Software       0       0       228,311       0         399.xxd       Server Software       0       5,595,831       0       332,434       0         399.xxd       Server Software       0       5,595,831       0       332,434       0         399.xxd       Ser	19	397.21	Communication Equipment - Mobile Kadios	00'0C	in c					114,695
380.00     Miscellaneous Equipment     0,00       399.00     Other Tanglile Property     0     0       399.85     Other Tanglile Property     0     0     0       399.85     Other Tanglile Property     7,400     (7,400)     0       399.86     Other Tanglile Property     7,410     (7,400)     0       399.86     Other Tanglile Property     7,416     37,278     (7,400)     0       399.86     Other Tanglile Property     7,416     37,416     0     0       399.86     Other Tanglile Property     7,416     37,416     0     0       399.88     Other Tang, Property     7,511     120,662     0     0       399.88     Other Tang, Property     7,814     20,656     0     0       399.88     Other Tang, Property     7,814     20,656     0     0       399.88     Other Tang, Property     7,814     20,656     0     0       399.88     Other Tang, Property     39,821     1,847,935     0     0       399.xx1     Server Software     0     0     228,311     332,234       399.xx2     Server Software     0     532,334     0     332,434       399.xx3     Server Software     0     536	20	397.22	Communication Equip Telemetering	020'411						37,073
399.00 Other Tangble Property 399.86 Other Tangble Property - CPU 399.86 Other Tangble Property - KP Hardware 399.86 Other Tang, Property - PC. Bardware 399.88 Other Tang, Property - PC. Software 399.88 Other Tang, Property - System Software 399.88 Other Tang, Property - System Software 399.88 Other Tang, Property - System Software 399.80 Other Tang, Property - System Software 399.80 Other Tang, Property - System Software 395.511 120.662 399.80 Other Tang, Property - System Software 0 5.659,831 395.xxd 395.xxd 395.xxd 396.83 11,847,935 0 5.696,831 397.73 100 100 100 100 100 100 100 10	21	398.00	Miscellaneous Equipment	5 ID, 10						o
399.84     Other Tangible Property - CPU       399.85     Other Tangible Property - CPU       399.86     Other Tangipule Property - PC. Software       399.87     Other Tangipule Property - PC. Software       399.88     Other Tangi Property - PC. Software       399.89     Other Tangi Property - System Software       399.80     Other Tangi Property - System Software       399.xx1     Server Software       399.xx2     Server Software       399.xx4     Server Softwa	2	399.00	Other Tangible Property							0
399.85     Other Tangible Property - MF Hartware     33, 416     7, 400     7, 400       399.86     Other Tangible Property - PC Hartware     50, 426     2, 23, 463     0       399.88     Other Tang Property - PC. Software     50, 426     2, 23, 463     0       399.88     Other Tang Property - PC. Software     155, 511     2, 23, 463     0       399.88     Other Tang Property - PC Software     206, 994     11, 847, 935     0       399.88     Other Tang Property - Aplication Software     0     695, 971     0       399.xx1     Server Software     0     228, 311     0       39x.xx2     Server Software     0     228, 311       39x.xx4     Start Up Cost     0     5, 56, 831       399.00     Cushion Gas     1, 634, 833     0       395.00     Cushion Gas     1, 634, 833     0       395.00     Cushion Gas     1, 83, 51, 445     22, 089, 439       10 I cost     18, 351, 445     22, 089, 439     0	23	399.84	Other Tangible Property - CPU	0000	1007 27	10 ADI				397,278
399.86 Other Tangible Property - PC Hartware 399.48 Other Tangipule Property - PC. Software 185,511 10662 0 399.88 Other Tang. Property - PC. Software 205,994 1,047,935 399.88 Other Tang. Property - System Software 205,994 1,047,935 399.80 Other Tang. Property - System Software 205,994 1,047,935 395.xxd Server Software 0 695,971 395.xxd Server Software 0 228,311 395.xxd Server Software 0 228,311 395.xxd Server Software 0 5,695,831 395.xxd Start Up Cost 1,694,833 0 5,695,831 399.00 Cushion Gas 1,694,833 0 1 Toial General Plant 18,351,445 22,089,439 38,484 0	24	399.85	Other Tangible Property - MF Hardware	9/7'/AC	(004,1)	50		c		2,828,889
399.87     Other Tang, Property - P.C. Software     165,94     11,877,935       399.88     Other Tang, Property - System Software     206,994     11,877,935       399.88     Other Tang, Property - System Software     0     0       399.88     Other Tang, Property - System Software     0     659,971       399.xx2     Server Hardware     0     655,631       399.xx2     Server Software     0     332,234       399.xx2     Server Software     0     332,234       399.xx2     Server Software     0     332,234       399.xx3     Network Cost     0     332,234       399.xx4     Start Up Cost     1,694,833     0       399.00     Cushion Gas     1,694,833     0       Total General Plant     18,351,445     22,089,439     38,484	25	399.86	Other Tangible Property - PC Hardware	204'470 101 111	2014,420,2					306,173
399.88     Other Tang, Property - Application Software     200,394     1,01,300       399.88     Other Tang, Property - System Software     0     0       39x.xd     Server Alardware     0     0       39x.xd     Server Software     0     228,311       39x.xd     Server Software     0     228,311       39x.xd     Server Software     0     228,311       39x.xd     Server Software     0     5,696,831       39y.xd     Start Up Cost     0     5,696,831       999.00     Cushion Gas     16,634,633     0       Total General Plant     18,351,445     22,089,439     38,484     0	26	399.87	Other Tang. Property - P.C. Software	110'091	120,002					12,054,929
399.89 Other Tang, Property - System Software 0 695,971 39x.xx1 Server Hardware 0 228,311 39x.xx2 Server Software 0 228,311 39x.xx4 Start Up Cost 0 332,234 999.00 Cushion Gas 1,694,833 0 1,694,833 0 1,694,833 0 1,694,833 0 1,694,833 0 1,694,833 0 1,694,833 0 1,694,833 0 1,694,833 0 1,694,833 0 0,000 Cushion Gas 1,694,833 0 1,694,833 0 1,694,833 0 1,694,833 0 0,000 Cushion Gas 1,694,833 0 1,694,833 0 1,694,833 0 1,694,833 0 0,000 Cushion Gas 1,694,833 0 0,000 Cushion Gas 1,694,833 0 0,000 Cushion Gas 1,725,633 5,72,444 0 1,000 Cushion Gas 1,994,756,12 31,722,633 5,72,444 0 1,000 Cushion Cushion Gas 1,994,756,12 31,722,633 5,72,444 0 1,000 Cushion Cu	27	399.88	Other Tang. Property - Application Software	466'Q07	0					U
39x.xx1 Server Hardware 0 228,311 39x.xx2 Server Software 0 228,311 39x.xx4 Start Up Cost 0 322,224 399,00 Cushion Gas 1,694,833 0 0 5,696,831 999,00 Cushion Gas 1,694,833 0 0	28	399.89	Other Tang. Property - System Software		0 605 074					695,971
39x.xx2 Server Software 0 220.311 39x.xx3 Network Cost 0 5.695.833 39x.xx4 Start Up Cost 1,694,833 0 5.695.831 999.00 Cushion Gas 1,694,833 0 18,351,445 22,089,439 38,484 0 Total General Plant 18,351,445 22,089,439 38,484 0	29	39x.xx1	Server Hardware	•	190,000					228,311
39x,xx3 Network Cost 0 5,696,831 39x,xx4 Start Up Cost 0 5,696,833 0 999,00 Cushion Gas 1,694,833 0 Total General Plant 18,351,445 22,089,439 38,484 0	8	39x.xx2	Server Software		110,022					332,234
39x, xx4 Start Up Cost 0 3, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5,	31	39x.xx3	Network Cost		+07'700 L					5,696,831
999.00 Cushion Gas <u>1,094,633 9</u> Total General Plant <u>18,351,445 22,089,439 38,484 0</u> 	32	39x.xx4	Start Up Cost	0001001	1000000					1,694,833
Total General Plant 18, 251, 445 22, 089, 439 38, 484 0 	S	00'666	Cushion Gas	1,694,833				1		
Total General Plant	¥			10 264 446			V	c		40,402,400
	35		Total General Plant	18, 351, 445				-j		
	g			108 179 619			4	0		229,322,800

Transfers are a normal course of events in all accounts and represent changes in function of equipment or a choice in previous year closings.

B.2.3 B 09

Gross Additions, Retirements, and Transfers -- Division 02 General Office From October 1, 1998 to September 30, 1999 Western Kentucky Gas Company Case No. 99-070

FR 10(10)(b)2.3

1,064,999 3,921,929 37,911,816 2,801,394 60,618,857 649,108 61,662 095,465 1,171,886 3,707,774 1,137,973 39,105 55,388 813,333 94,201 6,092,825 Balance Ending Explanation Other Accounts Schedule B-2.3 Involved Sheet 4 of 8 Transfers/Reclassifications Of Transfers * (515) (515) Amount ÷. C Retirements Actual 202,581 74,452 20,622,549 20,040,160 1,256 7 772 5,522 62,116 228,690 Actual plus Additions Budget 2,801,394 39,996,823 1,095,465 1,171,886 647,852 61,662 3,719,348 17,871,656 990,547 39,105 805,561 55,388 6,030,709 3,479,599 94,201 1,132,451 Beginning Balance ы Other Tang. Property - Application Software Communication Equipment - Mobile Radios Other Tang. Property - System Software Other Tangible Property - PC Hardware Other Tangible Property - MF Hardware Workpaper Reference No(s) .: wp B-2 & plant acctg rpt "PG4-A" Other Tang. Property - P.C. Software Communication Equip. - Telemetering Communication Equip. - Fixed Radios Communication Equipment - Phones Account 101-1000 Gas Plant in Service - General Office Furn - Copiers & Typewriters Improvement to leased Premises Other Tangible Property - CPU _Forecasted Period Updated Miscellaneous Equipment Structures & Improvements Air Conditioning Equipment General Office Equipment Other Tangible Property Transportation Equipment Tools & Work Equipment General Office Furniture Stores Equipment Improvements General Plant Total Energy Account Title Backhoes Original Ditchers Welders Trailers Land Data: X_Base Period_ 399.89 399.85 399.86 399.88 398.00 399.84 399.87 396.94 396.95 397.00 399.00 397.20 397.22 Type of Filing: X 393.00 394.77 396.93 397.21 390.09 382.02 390.04 391.00 391.83 392.00 389.10 390.03 390.05 391.82 390.02 Acct. 32 33 33 58 27 58 57 53 53 33 33 39 58 57 58 57 58 53 53 53 S 5 Line Š

 Transfers are a normal course of events in all accounts and represent changes in function of equipment or a choice in previous year closings.

Total Plant

B.2.3 B 02

Western Kentucky Gas Company Case No. 99-070 Gross Additions, Retirements, and Transfers – Division 09 Western Only

		Gross Adduons, I	Goss Additions, Reurements, and Translers - Dwaver of Trocker January 1, 2000 to December 31, 2000	) to December	31, 2000	f=->			
Data:								FK 10(10)(0)2.3 Schedule B-2.3	
Type o	(whe of Filing:)	Criginal Updated						Sheet 5 of 8	
Workp	aper Ketere	Workpaper Reterence No(s) Wp b-z					Transfers/Redassifications	sifications	
Line	Acct.		Beginning	Test Yr	Dotizomonte	Amount	Explanation	Other Accounts Involved	Ending Balance
° N	Ŋ	Account Titte	Balance	Additions	Kellenis	8			s
			Ð	•	•	•			
-	Account 101	Account 101-1000 Gas Plant in Service - General							
2			B 330	0					8,330
<b>м</b> •	301.00	301.00 Organization 202.00 Eronchises & Consents	119,853	0				•	119,853
4 v.	00.200								128 182
<b>.</b> 0		Total Intangible Plant	128,182	0	0	•			701 071
7									
8		Natural Gas Production Plant		c					2,353
<b>б</b>	325.20	Producing Leaseholds	2,353	<b>.</b>					6.069
0	325.40	Rights of Ways	6'069						3,492
11	331.00	Production Gas Wells Equipment	3,492	0					47,163
12	332.10	Field Lines	47,163	0					528 218
ţ	332.20	Tributary Lines	528,218	0				•	198 469
14	334.00	Field Meas. & Reg. Sta. Equip	198,469	0					44,369
15	336.00	Purification Equipment	44,369	0			ł		
16			CC1 000	C	_	0	0		830,133
17		Total Natural Gas Production Plant	830,133	5					
18									
19		Storage Plant	101 100						261,127
20	350.10		/71/107						4,682
21	350.20	_	799'6						121,774
22	351.20	_	907 JUZI						23,138
23		_	23,138						144,554
24	351.40	-	144,000	50					2,172,800
25	352.01	Well Construction	2,172,800						579,991
26	352.20	Well Equipment	166'6/9						178,530
27	352.10	) Leaseholds	1/8,530						54,614
28	352.11	Storage Rights	54,614						288,589
29	353.10	) Field Lines	235,178	53,411				·	235.185
30		) Tributary Lines	222,703	12,482					470 685
3 6		-	470,685	0					288 851
3 8			288,851						730 030
3 8			239,930	0			1		2001/2017
20							,		5 064 451
35		Total Storage Plant	4,998,558	65,893		0	D		

B.2.3 F 09

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# Western Kentucky Gas Company Case No. 99-070 Gross Additions, Retirements, and Transfers – Division 09 Western Only From January 1, 2000 to December 31, 2000

FR 10(10)(b)2.3 Schedule B-2.3

Data:____Base Period__X__Forecasted Period Type of Filing:__X___Original____Updated Workpaper Reference No(s):. wp B-2

:

Type of	Type of Filing: X_	X Original Updated						Sheet 6 of 8	
Warkpa	aper Reter	Workpaper Reterence No(s).: wp b-z				1 L	Transfers/Redassifications	fications	
Line	Acct.		Beginning				Explanation	Other Accounts Involved	Ending Ralance
ş	υN Ν	Account Title	Balance	Additions	Retirements	Amount			e e
			s	\$	÷	\$			÷
-		Transmission Plant							26,951
7	365.10	Land	26,951	5 0					403.419
ო	365.20	Rights of Way	403,419	0 0					32.921
4	366.20	Structures & Improvements	32,921	-					69,172
S	366.30	Other Structues	69,172	0,00					19.485.604
9	367.00	Mains	19,397,123	88,461 40,470					3,001,870
7	369.10	Meas. & Reg. Equipment	2,989,394	12,4/0			1	•	
8					c	c			23.019.938
თ		Total Production Plant - LPG	22,918,981	100,001	>	2			
10									
Ŧ		Distribution Plant						-	61 710
\$	374.10	) Land Town Border	61,710	0					2 784
ţ	374 30	) Land Other	2,784	0					AA 872
14	374 20	-	44,872	0					44,012 106.376
ΞĘ	375.10		106,376	0					
<u>,</u>	375.02		0	0					7 648
2 Ç	375.03		7,518	0					A6 501
÷ ¢	375.20		46,591	0					77 166 551
2 Q	376.00		72,934,434	4,232,117					
2 8	378.10		2,212,684	302,213					1 003 006
2 2	379.30		1,841,599	151,407					47 276 474
2	380.00		44,437,615	2,838,859					19 769 176
33	381.00	0 meters	19,025,187	743,989					109 524
24	381.02	2 V & P Gauges	109,524	0					14 937 848
5	382.00		14,189,478	743,370					3 816 333
2 6	383.00		3,651,356	164,977					0,010,000 AD1 EAE
3 5	283.00	_	481,545	0					401,040
a R	384 00		164,662	3,485					190,147
ន ស	385.01		3,109,191	205,173			ł		9,914,304
30 31		Total Distribution Plant	162,427,125	9,385,590	Û	0	0		171,812,715
•									

B.2.3 F 09

## Gross Additions, Retirements, and Transfers – Division 09 Western Only From January 1, 2000 to December 31, 2000 Western Kentucky Gas Company Case No. 99-070

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Data: Base Period X Forecasted Period Type of Filing: X Original Updated Wortpaper Reference No(s): wp B-2

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•• 1

Transfers/Redassifications

Witness:

FR 10(10)(b)2.3 Schedule B-2.3 Sheet 7 of 8

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							I ransrers/regassifications	Silicauous	
	1		Beginning				Explanation	ð	Ending
LING	Yog:		Balance	Additions	Retirements	Amount	Of Transfers *	Involved	Balance
ÖZ	ġ		s	\$	\$	\$			\$
-		General Plant							44 728
	389.10	Land	44,728	Ð					316.621
	390.02		316,621	0					64 111 64 111
· ·	20000		64,111	•					11.40
<del>.</del>	10000		9,771	0		•			
<b>ი</b> (	20000		0	0					0 000 011 1
9	390.062		1 308 144	15 4BG					1,413,630
7	390.09	_	1,000 1001	001'01					1,864,783
æ	391.00	-	1,862,460	2,56,2					200.479
0	391.83	Office Furn - Copiers & Typewriters	200,479	о (					6 044 074
ę	392 00	Transportation Equipment	6,044,074	0					165 970
; ‡	382 02	· -	165,970	0					
: :	20.200		0	•					0 070 076
2 9	10.000		3.072.482	6,194					3,0/8,0/9
13	394.11	- 1	853.615	0					853,615
14	396.93		200,000						706,023
15	396.94	4 Backhoes	670'00/						92,413
16	396.95	-	92,413						1.177.758
17	397.00	~	1,115,814	61,943 0000					33,306
÷ 4	397 20	_	24,015	9,292					68,220
<u>ç</u>	397.21	-	68,220	0					111 605
2 8	13.100		114,695	0					000'FL I
3 2	77. ICC	-	37,073	0					6 ID' ID
5	330.0	- '	0	0					
8	399.00	-		C					0
ឌ	399.84	~							397,278
24	399.85	-	391,218						2,828,889
25	399.86	-	2,828,889	0					375.788
26	399.87	~	320,070	81/'99					12 074 277
22	399.88	-	12,058,791	15,486					0
i 8	399.89	-	0	0					695 971
۶ I	39x xx1		695,971	0					228 311
3 8	394 102		228,311	0					222 234
3 7	204 4	sov vv3 Network Crist	332,234	0					102,200
58			5,696,831	0					0,000,000
32	X.XC0		1 694 833	0					1,034,833
æ	00.666	00 Cushion Gas	2001 201						
34			AD AA2 014	166 447		0	0		40,610,356
35		Total General Plant	10,044,04				ļ		
85		Total Plant	231,746,893	9,718,882		0	0		241,465,775
5									

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* Transfers are a normal course of events in all accounts and represent changes in function of equipment or a choice in previous year dosings. B.2.3 F 09

Gross Additions, Retirements, and Transfers -- Division 02 General Office From January 1, 2000 to December 31, 2000 Western Kentucky Gas Company Case No. 99-070

1,095,465 1,135,142 61,662 74,532,108 650,291 171,886 4,112,784 51,276,873 2,801,394 39,105 55,388 820,655 3,922,743 94,201 1,143,175 6,151,345 Balance Ending ю Explanation Other Accounts FR 10(10)(b)2.3 Schedule B-2.3 Involved Sheet 8 of 8 Transfers/Reclassifications Of Transfers * 0 Amount e c Retirements ы 10,553,495 56,108 152,667 0 947 171,956 5,857 10,992,001 4,161 C 46,811 Additions Test Yr. 63,540,107 2,801,394 649,344 1,171,886 40,723,378 61,662 1,095,465 3,960,117 1,079,034 55,388 39,105 814,798 94,201 1,139,014 6,104,534 3,750,787 Beginning Balance 399.88 Other Tang. Property - Application Software 397.21 Communication Equipment - Mobile Radios 199.85 Other Tangible Property - MF Hardware Other Tang. Property - System Software 399.86 Other Tangible Property - PC Hardware 399.87 Other Tang. Property - P.C. Software 397.22 Communication Equip. - Telemetering Communication Equip. - Fixed Radios 397.00 Communication Equipment - Phones Office Furn - Copiers & Typewriters Account 101-1000 Gas Plant in Service - General Improvement to leased Premises 399.84 Other Tangible Property - CPU Base Period X Forecasted Period _Updated 390.02 Structures & Improvements Air Conditioning Equipment 398.00 Miscellaneous Equipment General Office Equipment General Office Equipment Transportation Equipment **Fools & Work Equipment** 399.00 Other Tangible Property 393.00 Stores Equipment Norkpaper Reference No(s).: wp B-2 390.03 Improvements General Plant Total Energy Account Title Type of Filing: X Original Backhoes 396.93 Ditchers 396.95 Welders Trailers 389.10 Land 399.89 396.94 397.20 394.77 392.00 382.02 390.04 390.05 390.09 391.82 391.83 391.00 Acct. ŝ 33 33 Data: 26 33 31 33 33 22 23 23 25 25 8 5 2 2 g ŝ 2 Line . Š

* Transfers are a normal course of events in all accounts and represent changes in function of equipment or a choice in previous year closings.

**Total Plant** 

B.2.3 F 02

#### Western Kentucky Gas Company Case No. 99-070 Jurisdictional Accumulated Depreciation & Amortization 13 Month Avg. - Base Period ended September 30, 1999

FR 10(10)(b)3 Schedule B-3

Data: _X_ Base Period ____ Forecasted Period Type of Filing: _X_ Original ___ Updated ___ Revised Workpaper Reference No(s): Sched. B-3.1 & wp B-3

Vorkp	aper Refe	erence No(s).: Sched. B-3.1 & wp B-3					Page 1 of 6 Witness:	
			Base Period	<		Reserve Balances		>
Line	Acct.		Total Company	Total	Jurisdictional	Jurisdictional		Adjusted
No.	No.	Account Titles	Investment	Company	Percent	Total	Adjustments	Jurisdiction
1		Intangible Plant			<u>100%</u>			
2	301.00	Organization	8,330	0		0		C
3		Franchises & Consents	119,853	119,853		119,853		119,853
4								
5		Total Intangible Plant	128,182	119,853		119,853	0	119,853
6								
7		Natural Gas Production Plant						
8	325.20	Producing Leaseholds	2,353	0		0		. C
9	325.40	Rights of Ways	6,069	6,069		6,069		6,069
10	331.00	Production Gas Wells Equipment	3,492	3,519		3,519		3,519
11	332.10	Field Lines	47,163	47,505		47,505		47,505
12	332.20	Tributary Lines	528,218	532,054		532,054		532,054
13	334.00	Field Meas. & Reg. Sta. Equip	198,469	199,963		199,963		199,963
14		Purification Equipment	44,369	0	-	0		(
15								
16		Total Natural Gas Production Plant	830,133	789,110		789,110	0	789,110
17								
18		Storage Plant						(
19	350.10	Land	261,127	0		0		(
20	350.20	Rights of Way	4,682	4,340		4,340		4,340
21		Compression Station Equipment	121,402	2,946,388		2,946,388		2,946,388
22	351.30	Meas. & Reg. Sta. Structues	23,138	2,516		2,516		2,510
23	351.40	Other Structures	144,554	15,666		15,666		15,660
24		Well Construction	2,180,995	303,612		303,612		303,612
25		Well Equipment	547,827	80,656		80,656		80,650
26		Leaseholds	178,530	19,308		19,308		19,30
27		Storage Rights	54,614	5,690		5,690		5,69
28		Field Lines	190,173	22,517		22,517		22,51
29		Tributary Lines	212,186	26,316		26,316		26,31
30		Compressor Station Equipment	470,685	63,687		63,687		63,68
31		Meas & Reg. Equipment	288,851	38,474		38,474		38,47
32		Purification Equipment	239,930	29,659	-	29,659		29,65
33								
34			4,918,694	3,558,829		3,558,829	0	3,558,82

#### Western Kentucky Gas Company Case No. 99-070 Jurisdictional Accumulated Depreciation & Amortization 13 Month Avg. - Base Period ended September 30, 1999

Type	of Filing:	Period Forecasted Period _X_ Original Updated Revised erence No(s).: Sched. B-3.1 & wp B-3	th Avg Base Period	ended Sept			FR 10(10)(b)3 Schedule B-3 Page 2 of 6 Witness:	
			Base Period	<		Reserve Balances		>
Line			Total Company	Totai	Jurisdictional	Jurisdictional		Adjusted
No.	Acct.		Investment	Company	Percent	Total	Adjustments	Jurisdiction
_(A)	No.	Account Title	(D)	(E)	(F)	<u>(G)</u>	<u>(H)</u>	(I)
		Transmission Disat						
	005 40	Transmission Plant	26,951	. 0		0		0
1	365.10		403,419	284,518		284,518		284,518
2		Rights of Way	23,859	204,510		894		894
3		Structures & Improvements	69,172	1,334,930		1,334,930		1,334,930
4		Other Structues	•	13,117,029		13,117,029		13,117,029
5	367.00		19,310,530			217,638		217,638
6	369.10	Meas. & Reg. Equipment	2,962,806	217,638	•	217,000		217,000
7		2	00 700 700	44.055.000		14 055 000	0	14,955,009
8		Total Production Plant - LPG	22,796,738	14,955,009		14,955,009	U	14,500,005
9						•		
10		Distribution Plant				•		•
11	374.10	Land Town Border	61,836	0		0		0
12	374.30	Land Other	2,784	0		. 0		0
13	374.20	Right of Way	44,872	11,655		11,655		11,655
14	375.10	Structures & Improvements T.B.	106,376	9,752		9,752		9,752
15		Structures & Improvements Other	0	· 0		0		0
16	375.03	Improvements	7,518	691		691		691
17	375.20	Land Rights	46,591	4,581	•	4,581		4,581
18		Mains	69,803,621	31,939,428		31,939,428		31,939,428
19		Meas. & Reg. Sta. Equipment General	1,967,476	27,145,382		27,145,382		27,145,382
20		Meas & Reg. Sta. Equipment T.b.	1,691,528	179,877		179,877		179,877
21		Services	42,077,687	4,253,374		4,253,374		4,253,374
22		meters	18,132,215	1,589,866		1,589,866		1,589,866
23		V & P Guagues	109,524	12,515		12,515		12,515
24		Meter Installations	13,621,909	1,164,097		1,164,097		1,164,097
24		Regulators Service	3,477,781	257,546		257,546		257,546
25		Regulators Relief	481,545	51,282		51,282		51,282
20 27		House Reg. Installations	160,998	16,511		16,511		16,511
		Ind. Meas. & Reg. Sta. Equipment	2,970,314	284,542		284,542		284,542
28	305.01	mu. meas. & rey. sta. Equipment	2,0,0,014		-			
29 30			154,764,573	66,921,098		66,921,098	0	66,921,098
50								

#### Western Kentucky Gas Company Case No. 99-070 Jurisdictional Accumulated Depreciation & Amortization 13 Month Avg. - Base Period ended September 30, 1999

		13 Month A	vg Base Period	ended Septe	mber 30, 1999			
							FR 10(10)(b)3 Schedule B-3	
Data:	_X_ Base	Period Forecasted Period					Page 3 of 6	
Туре о	f Filing: _	X_Original Updated Revised					Witness:	
Workp	aper Refe	erence No(s) .: Sched. B-3.1 & wp B-3				Reserve Balances	WIGESS.	>
			Base Period	<		Jurisdictional		Adjusted
Line			Total Company	Total	Jurisdictional	Total	Adjustments	Jurisdiction
No.	Acct.		Investment	Company	Percent		Aujusiments (H)	(1)
<u>(A)</u>	No.	Account Title	(D)	<u>(E)</u>	(F)	(G)		0
				•		t		
		General Plant **	44 700	0		0		0
1	389.10		44,728	112,898		112,898		112,898
2		Structures & Improvements	244,220			3,471		3,471
3		Improvements	64,111	3,471		2,913		2,913
4		Air Conditioning Equipment	9,771	2,913		2,913		2,313
5		Total Energy	0.	0		889,207		889.207
6		Improvement to leased Premises	2,389,182	889,207				787,544
7		General Office Equipment	2,296,800	787,544		- 787,544		12,847
8		General Office Equipment	15,691	12,847		12,847		
9		Office Furn - Copiers & Typewriters	389,359	214,578		214,578		214,578
10	392.00	Transportation Equipment	6,048,032	3,159,423		3,159,423		3,159,423
11	382.02	Trailers	165,970	112,083		112,083		112,083 0
12	392.00	n/a	0	0		0		-
13	394.77	Tools & Work Equipment	3,071,424	1,445,041		1,445,041		1,445,041
14	396.93	Ditchers	845,786	652,979		652,979		652,979
15	396.94	Backhoes	706,023	476,650		476,650		476,650
16	396.95	Welders	92,413	51,264		-51,264		51,264
17	397.00	Communication Equipment - Phones	1,032,385	675,315		. 675,315		675,315
18	397.20	Communication Equip Fixed Radios	21,697	5,801		5,801		5,801
19	397.21	Communication Equipment - Mobile Radios	60,768	19,982		19,982		19,982
20	397.22	Communication Equip Telemetering	114,695	28,390		28,390		28,390
21	398.00	Miscellaneous Equipment	145,042	49,963		49,963		49,963
22	399.00	Other Tangible Property	10,271	62,799		62,799		62,799
23	399.84	Other Tangible Property - CPU	182,472	128,503		128,503	•	128,503
24	399.85	Other Tangible Property - MF Hardware	596,748	431,198		431,198		431,198
25	399.86	Other Tangible Property - PC Hardware	2,194,113	849,768		849,768		849,768
26	399.87	Other Tang. Property - P.C. Software	410,794	311,859		311,859		311,859
27	399.88	Other Tang. Property - Application Software	9,044,627	1,795,928		1,795,928		1,795,928
28	399.89	Other Tang. Property - System Software	466,628	404,490		404,490		404,490
29		Server Hardware	321,217	12,358		12,358		12,358
30	39x.xx2	Server Software	105,374	4,054		4,054		4,054
31		Network Cost	153,339	5,899		5,899		5,899
32	39x.xx4	Start Up Cost	2,629,307	58,967		58,967		58,967
33	999.00	Cushion Gas	1,694,833	0	_	0		0
34								
35		Total General Plant	35,567,821	12,766,173	-	12,766,173	0	12,766,173
36								
37		Total Plant	219,006,142	99,110,071	-	99,110,071	0	99,110,071
					_			

* All General Plant amounts include Western Kentucky Gas general plant 100%, plus an allocation of General Office general plant at 16.657% KY residual factor.

#### Western Kentucky Gas Company Case No. 99-070 Jurisdictional Accumulated Depreciation & Amortization 13 Month Avg. - Forecasted Period ended December 31, 2000

	f Filing: _	Period _X_Forecasted Period X_Original Updated Revised rence No(s).: Sched. B-3.1 & wp B-3				•	FR 10(10)(b)3 Schedule B-3 Page 4 of 6 Witness:	
Line	Acct.		Forecasted Total Company	< Total	Jurisd.	Reserve Balances Jurisdictional		> Adjusted
No.	No.	Account Titles	Investment	Company	Percent	Total	Adjustments	Jurisdiction
<u>(A)</u>	(8)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1		Intangible Plant			<u>100%</u>			
2	301.00	Organization	8,330	0		0		0
3		Franchises & Consents	119,853	119,853		119,853		119,853
4	002.00			,				
5		Total Intangible Plant	128,182	119,853		119,853	0	119,853
6		G				· · ·		
7		Natural Gas Production Plant						
8	325.20	Producing Leaseholds	2,353	0		0		0
9	325.40	Rights of Ways	6,069	6,069		6,069		6,06 <del>9</del>
10	331.00	Production Gas Wells Equipment	3,492	3,559		3,559		3,559
11	332.10	Field Lines	47,163	48,012		48,012		48,012
12	332.20	Tributary Lines	528,218	537,726		537,726		537,726
13	334.00	Field Meas. & Reg. Sta. Equip	198,469	202,289		202,289		202,289
14	336.00	Purification Equipment	44,369	0		0		0
15								
16		Total Natural Gas Production Plant	830,133	797,655		797,655	0	797,655
17								
18		Storage Plant				_		0
19	350.10		261,127	0		0		0
20		Rights of Way	4,682	4,393		4,393		4,393
21		Compression Station Equipment	121,774	2,911,632		2,911,632		2,911,632
.22		Meas. & Reg. Sta. Structues	23,138	3,357		3,357		3,357
23		Other Structures	144,554	20,921		20,921		20,921
24		Well Construction	2,172,800	433,238		433,238		433,238
25		Well Equipment	579,991	114,037		114,037		114,037
26		Leaseholds	178,530	24,467		24,467		24,467
27		Storage Rights	54,614	7,689		7,689		7,689
28		Field Lines	261,841	31,068		31,068		31,068
29		Tributary Lines	228,934	35,093		35,093		35,093
30		Compressor Station Equipment	470,685	85,758		85,758		85,758
31		Meas & Reg. Equipment	288,851	52,423		52,423		52,423 39,702
32	356.00	Purification Equipment	239,930	39,702		39,702		39,702
33 34		Total Storage Plant	5,031,452	3,763,778	-	3,763,778	0	3,763,778
~		total cloudge i lant	-,,	-, -, -, -,			-	-, - , -

B.3 F

#### Western Kentucky Gas Company Case No. 99-070 Jurisdictional Accumulated Depreciation & Amortization 13 Month Avg. - Forecasted Period ended December 31, 2000

FR 10(10)(b)3 Data: Base Period _X_ Forecasted Period Schedule B-3 Type of Filing: _X_ Original ___ Updated ___ Revised Page 5 of 6 Workpaper Reference No(s) .: Sched. B-3.1 & wp B-3 Witness: Reserve Balances Forecasted Jurisd. Jurisdictional Adjusted Line Total Company Total Adjustments Jurisdiction Percent Total Investment Company No. Acct. (E) (F) (G) (H) (I) (D) (A) No. Account Title Transmission Plant 0 26,951 0 1 365.10 Land 289,097 289.097 289,097 403,419 365.20 Rights of Way 2 32,921 1,516 1,516 1,516 366.20 Structures & Improvements 3 1,324,681 1,324,681 1,324,681 69,172 366.30 Other Structues 4 13,586,443 13,586,443 13,586,443 19,441,293 367.00 Mains 5 331,313 331,313 2,995,622 331,313 369.10 Meas. & Reg. Equipment 6 7 0 15,533,051 15,533,051 15,533,051 Total Production Plant - LPG 22,969,379 8 9 Distribution Plant 10 0 61,710 374,10 Land Town Border 0 11 2,784 0 0 374.30 Land Other 12 44,872 12,317 12,317 12,317 . 13 374.20 Right of Way 13,022 13,022 13,022 375.10 Structures & Improvements T.B. 106,376 14 0 0 0 15 375.02 Structures & Improvements Other 7,518 954 954 954 16 375.03 Improvements 6,206 6,206 6,206 46,591 375.20 Land Rights 17 34,602,731 34,602,731 75,047,099 34,602,731 18 376.00 Mains 2,363,549 26,721,728 26,721,728 26,721,728 375.10 Meas. & Reg. Sta. Equipment General 19 257,913 257,913 379.30 Meas & Reg. Sta. Equipment T.b. 1,917,181 257,913 20 7,084,263 45,854,769 7,084,263 7,084,263 21 380.00 Services 2,330,721 19,396,585 2,330,721 2,330,721 22 381.00 meters 17,608 17,608 17,608 381.02 V & P Gauges 109,524 23 14,560,567 1,867,504 1,867,504 1,867,504 24 382.00 Meter Installations 3,733,713 414,396 414,396 414,396 383.00 Regulators Service 25 72,023 383.02 Regulators Relief 481,545 72,023 72,023 26 23,786 23,786 23,786 166,402 27 384.00 House Reg. Installations 423,835 423,835 3,211,613 423,835 385.01 Ind. Meas. & Reg. Sta. Equipment 28 29 73,849,009 73,849,009

167,112,395

73,849,009

0

0

· 0

0

0

30

**Total Distribution Plant** 

8.3 F

#### Western Kentucky Gas Company Case No. 99-070 Jurisdictional Accumulated Depreciation & Amortization 13 Month Avg. - Forecasted Period ended December 31, 2000

ype of	f Filing: _	Period _X_ Forecasted Period X_ Original Updated Revised erence No(S).: WPB-3					FR 10(10)(b)3 Schedule B-3 Page 6 of 6 Witness:	
Line No.	Acct.		Forecasted Total Company Investment	< Total Company	Jurisd. Percent	Reserve Balances Jurisdictional Total	Adjustments	> Adjusted Jurisdictior
(A)	No.	Account Title	(D)	(E)	(F)	(G)	(H)	()
		,						
		General Plant **				0		(
1	389.10		44,728	0		-		
2		Structures & Improvements	316,621	120,824		120,824		120,82
3		Improvements	64,111	5,253		5,253		5,253 3,299
4		Air Conditioning Equipment	9,771	3,299 0		3,299 0		3,29:
5		Total Energy	0	-		1,101,479		1,101,47
6		Improvement to leased Premises	2,504,775	1,101,479 943,506		943,506		943,50
7		General Office Equipment	2,550,590 16,898	943,500 15,146		15,146		15,14
8		General Office Equipment	405,141	232,872		232,872		232,87
9		Office Furn - Copiers & Typewriters	6,054,009	3,851,492		3,851,492		3,851,49
10		Transportation Equipment	165,970	130,288		130,288	•	130,28
11		Trailers	100,970	130,200		130,200		100,20
12		Stores Equipment	3,082,589	1,597,562		1,597,562		1,597,56
13		Tools & Work Equipment	853,615	687,611		687,611		687,61
14		Ditchers	706,023	514,289		514,289		514,28
15		Backhoes	92,413	56,167		56,167		56,16
16		Welders	1,293,379	769,425		769,425		769,42
17		Communication Equipment - Phones	28,653	7,723		7,723		7,72
18		Communication Equip Fixed Radios	68,220	25,065		25,065		25,06
19		Communication Equipment - Mobile Radios	114,695	37,360		37,360		37,36
20		Communication Equip Telemetering	153,632	62,773		62,773		62,77
21		Miscellaneous Equipment Other Tangible Property	11,061	3,824		3,824		3,82
22		Other Tangible Property - CPU	196,508	190,242		190,242		190,24
23 24		Other Tangible Property - OF O	607,494	503,075		503,075		503,07
24 25	-	Other Tangible Property - PC Hardware	3,551,824	1,567,103		1,567,103		1,567,10
25 26		Other Tang. Property - P.C. Software	546,060	432,877		432,877		432,87
27		Other Tang. Property - Application Software	20,278,490	3,642,057		3,642,057		3,642,05
27		Other Tang. Property - System Software	502,523	553,715		553,715		553,71
20 29		Server Hardware	695,971	120,493		120,493		120,49
29 30		Server Software	228,311	39,527		39,527		39,52
31		Network Cost	332,234	57,519		57,519		57,51
32		Start Up Cost	5,696,831	574,931		574,931		574,93
33		Cushion Gas	1,694,833	0/ 1,001		0	·	01 1,00
34 35		Total General Plant	52,867,971	17,847,497	-	17,847,497	0	17,847,49
36 37		Total Plant	248,939,511	111, <u>9</u> 10,842		111,910,842	. 0	111,910,84

• All General Plant amounts include Western Kentucky Gas general plant 100%, plus an allocation of General Office general plant at 16.657% KY residual factor.

#### Western Kentucky Gas Company Case No. 99-070 Accumulated Depreciation & Amortization – Division 09 Western Only 13 Month Avg. - Base Period ended September 30, 1999

 Data: _X_ Base Period ___ Forecasted Period
 FR 10(10)(b)3.1

 Type of Filing: _X_ Original __ Updated ___ Revised
 Schedule B-3.1

 Workpaper Reference No(s):: wp B-2; wp B-3.1
 Page 1 of 8

 Witness:
 Witness:

t. <u>Account Titles</u> <u>Intangible Plant</u> 0 Organization 0 Franchises & Consents Total Intangible Plant <u>Natural Gas Production Plant</u> 20 Producing Leaseholds 40 Rights of Ways 50 Production Gas Wells Equipment	Total Company Investment 8,330 119,853 128,182 2,353	Total Company 0 119,853 119,853	Jurisdictional Percent <u>100%</u>	Jurisdictional Total 0 119,853 119,853	Adjustments	Adjusted Jurisdiction 0 119,853
Intangible Plant O Organization Franchises & Consents Total Intangible Plant <u>Natural Gas Production Plant</u> O Producing Leaseholds Rights of Ways	8,330 <u>119,853</u> 128,182	0 119,853		0 119,853		0 119,853
Organization         OF Franchises & Consents         Total Intangible Plant <u>Natural Gas Production Plant</u> 20       Producing Leaseholds         40       Rights of Ways	<u>119,853</u> 128,182	119,853	<u>100%</u>	119,853	0	119,853
Organization         OF Franchises & Consents         Total Intangible Plant <u>Natural Gas Production Plant</u> 20       Producing Leaseholds         40       Rights of Ways	<u>119,853</u> 128,182	119,853	<u>100%</u>	119,853	0	119,853
<ul> <li>Franchises &amp; Consents</li> <li>Total Intangible Plant</li> <li><u>Natural Gas Production Plant</u></li> <li>Producing Leaseholds</li> <li>Rights of Ways</li> </ul>	<u>119,853</u> 128,182	119,853		119,853	0	119,853
Total Intangible Plant <u>Natural Gas Production Plant</u> 20 Producing Leaseholds 40 Rights of Ways	128,182				- <u> </u>	i
Natural Gas Production Plant Producing Leaseholds Rights of Ways	· .	119,853		119,853	٥	
Natural Gas Production Plant Producing Leaseholds Rights of Ways	· .	119,853		119,853	٥	
20 Producing Leaseholds 40 Rights of Ways	2 353				Ŭ	119,853
20 Producing Leaseholds 40 Rights of Ways	2 353					
10 Rights of Ways	2 353					
<b>.</b> .	-,	0		0		0
M Production Gas Wells Equipment	6,069	6,069		6,069		6,069
or includion day mensic quipment	3,492	3,519		3,519		3,519
10 Field Lines	47,163	47,505		47,505		47,505
20 Tributary Lines	528,218	532,054		532,054		532,054
00 Field Meas. & Reg. Sta. Equip	198,469	199,963		199,963		199,963
00 Purification Equipment	44,36 <del>9</del>	0		0		0
Total Natural Gas Production Plant	830,133	789,110		789,110	0	789,110
Storage Plant						0
10 Land	261,127					0
20 Rights of Way	4,682	•				4,340
20 Compression Station Equipment	121,402					2,946,388
30 Meas. & Reg. Sta. Structues	23,138	2,516				2,516
40 Other Structures	144,554	15,666				15,666
01 Well Construction	2,180,995	303,612		303,612		303,612
20 Well Equipment	547,827	80,656		80,656		80,656
10 Leaseholds	178,530	19,308		19,308		19,308
11 Storage Rights	54,614	5,690		5,690		5,690
10 Field Lines	190,173					22,517
20 Tributary Lines	212,186	-				26,316
00 Compressor Station Equipment	470,685	63,687		63,687		63,687
00 Meas & Reg. Equipment	288,851	38,474		38,474		38,474
00 Purification Equipment	239,930	29,659		29,659		29,659
Total Storage Plant	4,918,694	3,558,829		3,558,829	0	3,558,829
	<ul> <li>Land</li> <li>Rights of Way</li> <li>Compression Station Equipment</li> <li>Meas. &amp; Reg. Sta. Structues</li> <li>Other Structures</li> <li>Well Construction</li> <li>Well Equipment</li> <li>Leaseholds</li> <li>Storage Rights</li> <li>Field Lines</li> <li>Tributary Lines</li> <li>Compressor Station Equipment</li> <li>Meas &amp; Reg. Equipment</li> <li>Purification Equipment</li> </ul>	10         Land         261,127           20         Rights of Way         4,682           20         Compression Station Equipment         121,402           30         Meas. & Reg. Sta. Structues         23,138           40         Other Structures         144,554           51         Well Construction         2,180,995           52         Well Equipment         547,827           10         Leaseholds         178,530           11         Storage Rights         54,614           10         Field Lines         190,173           20         Tributary Lines         212,186           50         Compressor Station Equipment         470,685           50         Meas & Reg. Equipment         288,851           50         Purification Equipment         239,930	10       Land       261,127       0         20       Rights of Way       4,682       4,340         20       Compression Station Equipment       121,402       2,946,388         30       Meas. & Reg. Sta. Structues       23,138       2,516         40       Other Structures       144,554       15,666         10       Well Construction       2,180,995       303,612         20       Well Equipment       547,827       80,656         10       Leaseholds       178,530       19,308         11       Storage Rights       54,614       5,690         12       Field Lines       190,173       22,517         20       Tributary Lines       212,186       26,316         20       Compressor Station Equipment       470,685       63,687         20       Meas & Reg. Equipment       288,851       38,474         20       Purification Equipment       239,930       29,659	10       Land       261,127       0         20       Rights of Way       4,682       4,340         20       Compression Station Equipment       121,402       2,946,388         30       Meas. & Reg. Sta. Structures       23,138       2,516         40       Other Structures       144,554       15,666         51       Well Construction       2,180,995       303,612         52       Well Equipment       547,827       80,656         10       Leaseholds       178,530       19,308         11       Storage Rights       54,614       5,690         12       Field Lines       190,173       22,517         13       Orders Station Equipment       470,685       63,687         14       Storage Rights       212,186       26,316         15       Compressor Station Equipment       470,685       63,687         16       Outpressor Station Equipment       288,851       38,474         17       Purification Equipment       239,930       29,659	10       Land       261,127       0       0         20       Rights of Way       4,682       4,340       4,340         20       Compression Station Equipment       121,402       2,946,388       2,946,388         30       Meas. & Reg. Sta. Structures       23,138       2,516       2,516         40       Other Structures       144,554       15,666       15,666         10       Well Construction       2,180,995       303,612       303,612         20       Well Equipment       547,827       80,656       80,656         10       Leaseholds       178,530       19,308       19,308         11       Storage Rights       54,614       5,690       5,690         10       Field Lines       190,173       22,517       22,517         20       Tributary Lines       212,186       26,316       26,316         20       Compressor Station Equipment       470,685       63,687       63,687         20       Meas & Reg. Equipment       239,930       29,659       29,659	10       Land       261,127       0       0         20       Rights of Way       4,682       4,340       4,340         20       Compression Station Equipment       121,402       2,946,388       2,946,388         30       Meas. & Reg. Sta. Structures       23,138       2,516       2,516         40       Other Structures       144,554       15,666       15,666         10       Well Construction       2,180,995       303,612       303,612         20       Well Equipment       547,827       80,656       80,656         10       Leaseholds       178,530       19,308       19,308         11       Storage Rights       54,614       5,690       5,690         12       Field Lines       190,173       22,517       22,517         20       Tributary Lines       212,186       26,316       26,316         20       Compressor Station Equipment       470,685       63,687       63,687         20       Compressor Station Equipment       288,651       38,474       38,474         20       Purification Equipment       239,930       29,659       29,659

#### Western Kentucky Gas Company Case No. 99-070 Accumulated Depreciation & Amortization – Division 09 Western Only 13 Month Avg. - Base Period ended September 30, 1999

Type of	Filing: _	Period Forecasted Period X_ Original Updated Revised rence No(s).: wp B-2; wp B-3.1					FR 10(10)(b)3.1 Schedule B-3.1 Page 2 of 8 Witness:	
WOINPC			Base Period	<		Reserve Balances		->
Line			Total Company	Total	Jurisdictional	Jurisdictional		Adjusted
No.	Acct.		Investment	Company	Percent	Total	Adjustments	Jurisdiction
(A)	No.	Account Title	(0)	(E)	(F)	(G)	(H)	(1)
			;					
		Transmission Plant						
1	365.10	Land	26,951	0		0		0
2	365.20	Rights of Way	403,419	284,518		284,518		284,518
3	366.20	Structures & Improvements	23,859	894		894		894
4	366.30	Other Structues	69,172	1,334,930		1,334,930		1,334,930
5	367.00	Mains	19,310,530	13,117,029		13,117,029		13,117,029
6	369.10	Meas. & Reg. Equipment	2,962,806	217,638		217,638		217,638
7			<u> </u>					
8		Total Production Plant - LPG	22,796,738	14,955,009		14,955,009	0	14,955,009
9		÷						
10		Distribution Plant						
11		Land Town Border	61,836	0		0		0
12		Land Other	2,784	0		0		0
13	374.20	Right of Way	44,872	11,655		11,655		11,655
14	375.10	Structures & Improvements T.B.	106,376	9,752		9,752		9,752
15	375.02	Structures & Improvements Other	0	. 0		0		0
16	375.03	Improvements	7,518	691		691		691
17	375.20	Land Rights	46,591	4,581		4,581		4,581
18	376.00	Mains .	69,803,621			31,939,428		31,939,428
19	375.10	Meas. & Reg. Sta. Equipment General	1,967,476	27,145,382		27,145,382		27,145,382
20	379.30	Meas & Reg. Sta. Equipment T.b.	1,691,528	179,877		179,877		179,877
21	380.00	Services	42,077,687	4,253,374		4,253,374		4,253,374
22	381.00	meters	18,132,215	1,589,866		1,589,866		1,589,866
23	381.02	V & P Guagues	109,524	12,515		12,515		12,515
24	382.00	Meter Installaitons	13,621,909	1,164,097		1,164,097		1,164,097
25	383.00	Regulators Service	3,477,781	257,546		257,546		257,546
26	383.02	Regulators Relief	481,545	51,282		51,282		51,282
27	384.00	House Reg. Installations	160,998	16,511		16,511		16,511
28		Ind. Meas. & Reg. Sta. Equipment	2,970,314	284,542	-	284,542		284,542
29 30			154,764,573	66,921,098		66,921,098	0	66,921,098

B.3.1 B 09

#### Western Kentucky Gas Company Case No. 99-070 Accumulated Depreciation & Amortization -- Division 09 Western Only 13 Month Avg. - Base Period ended September 30, 1999

Type of	Filing: _>	Period Forecasted Period K_ Original Updated Revised 'ence No(s).: wp B-2; wp B-3.1					FR 10(10)(b)3.1 Schedule B-3.1 Page 3 of 8 Witness:	
• tompo			Base Period	<		Reserve Balances		>
Line			Total Company	Total	Jurisdictional	Jurisdictional		Adjusted
No.	Acct.		Investment	Company	Percent	Total	Adjustments	Jurisdiction
(A)	No.	Account Title	(D)	(E)	(F)	(G)	(H)	(I)
				•	;			
					100%			
		General Plant	44 700					•
1	389.10		44,728	0		0		0
2		Structures & Improvements	244,220	112,898		112,898		112,898
3		Improvements	_64,111	3,471		3,471		3,471
4		Air Conditioning Equipment	9,771	2,913		2,913		2,913
5		Total Energy	0	0	-	0		0
6		Improvement to leased Premises	1,381,862	636,503		636,503		636,503
7		General Office Equipment	1,706,994	537,080	•	537,080		537,080
8	391.83	Office Furn - Copiers & Typewriters	200,479	55,140		55,140		55,140
9	392.00	Transportation Equipment	6,038,806	3,154,207		3,154,207		3,154,207
10	382.02	Trailers	165,970	112,083		112,083		.112,083
11	392.00	Stores Equipment	0	0		. 0		0
12	394.77	Toots & Work Equipment	3,064,910	1,438,201		1,438,201		1,438,201
13	396.93	Ditchers	845,786	652,979		- 652,979		652,979
14	396.94	Backhoes	706,023	476,650		476,650		476,650
15	396.95	Welders	92,413	51,264		51,264		51,264
16	397.00	Communication Equipment - Phones	897,854	567,082		567,082		567,082
17	397.20	Communication Equip Fixed Radios	21,697	5,801		5,801		5,801
18	397.21	Communication Equipment - Mobile Radios	60,768	19,982		19,982		19,982
19	397.22	Communication Equip Telemetering	114,695	28,390		28,390		28,390
20		Miscellaneous Equipment	37,073	21,045		21,045		21,045
21	399.00	Other Tangible Property	. 0	0		0		0
22		Other Tangible Property - CPU	0	0		0		0
23		Other Tangible Property - MF Hardware	401,547	382,588		382,588		382,588
24		Other Tangible Property - PC Hardware	1,565,497	395,654		395,654		395,654
25		Other Tang, Property - P.C. Software	242,460	174,015		174,015		174,015
26		Other Tang. Property - Application Software	5,169,029	148,654		148,654		148,654
27		Other Tang. Property - System Software	0	0		0		0
28		Server Hardware	321,217	12,358		12,358		12,358
29		Server Software	105,374	4,054		4,054		4,054
29 30		Network Cost	153,339	5,899		5,899		5,899
31		Start Up Cost	2,629,307	58,967		58,967		58,967
32		Cushion Gas	1,694,833	0		0,507		0,50
33	555.00	Cusinon Cas						
33 34		Total General Plant	27,980,763	9,057,878		9,057,878	0	9,057,878
34 35					•		· · · · ·	
36		Total Plant	211,419,083	95,401,776	-	95,401,776		95,401,776

# Western Kentucky Gas Company Case No. 99-070 Accumulated Depreciation & Amortization -- Division 02 General Office 13 Month Avg. - Base Period ended September 30, 1999

Forecasted Period Base Period Data[.] Y

FR 10(10)(b)3.1 Schedule B-3.1 Page 4 of 8 Witness:

DataA_ Dase r enou r	orecasieu r ci	100
Type of Filing: _X_ Original _	_ Updated _	Revised
Workpaper Reference No(s) .:	wp B-2; wp 8	3-3.1

	·····		13 Month Avg	<	R	eserve Balanc	PS	
Line	Acct.		Div 02 Allocated	Total	Jurisd.	Jurisdictional	Ç3	Adjusted
No.	No.	Account Titles	Investment	Company	Percent	Total	Adjustments	Jurisdiction
							-	
		General Plant			100%			
1	389.10	Land	. 0	0		0		0
2	390.02	Structures & Improvements	0	0.		0		0
3	390.03	Improvements	0	0		0		0
4	390.04	Air Conditioning Equipment	0	0		0		0
5	390.05	Total Energy	0	0		0		0
6	390.09	Improvement to leased Premises	6,047,433	1,517,108		1,517,108		1,517,108
7	391.00	Office Furniture	3,540,892	1,503,658		1,503,658		1,503,658
8	391.82	General Office Equipment	94,201	77,129		77,129		77,129
9	391.83	Office Furn - Copiers & Typewriters	1,133,938	957,183		957,183		957,183
10	392.00	Transportation Equipment	55,388	31,316		31,316		31,316
11	382.02	Trailers	0	0		0		0
12	392.00	Stores Equipment	0	0		0		0
13	394.77	Tools & Work Equipment	39,105	41,061		41,061		41,061
14	396.93	Ditchers	0	0		0		0
15	396.94	Backhoes	0	0		0		0
16	396.95	Welders	0	0		0		0
17	397.00	Communication Equipment - Phones	807,654	649,775		649,775		649,775
18	397.20	Communication Equip Fixed Radios	0	0		0		0
19	397.21	Communication Equipment - Mobile Radios	0	0		0		0 0
20	397.22	Communication Equip Telemetering	0	0		0		0
21	398.00	Miscellaneous Equipment	648,190	173,608		173,608		173,608
22	399.00	Other Tangible Property	61,662	377,012		377,012		377,012
23	399.84	Other Tangible Property - CPU	1,095,465	771,463		771,463		771,463
24	399.85	Other Tangible Property - MF Hardware	1,171,886	291,835		291,835		291,835
25	399.86	Other Tangible Property - PC Hardware	3,773,889	2,726,261		2,726,261		2,726,261
26	399.87	Other Tang. Property - P.C. Software	1,010,592	827,544		827,544		827,544
27	399.88	Other Tang. Property - Application Software	23,267,083	9,889,377		9,889,377		9,889,377
28	399.89	Other Tang. Property - System Software	2,801,394	2,428,350		2,428,350		2,428,350
29	000.00	e ale range report of official contration			:			2,720,000
30		Total Plant	45,548,771	22,262,679		22,262,679	0	22,262,679
					•			

#### Western Kentucky Gas Company Case No. 99-070 Accumulated Depreciation & Amortization -- Division 09 Western Only 13 Month Avg. - Forecasted Period ended December 31, 2000

	f Filing:	Period _X_ Forecasted Period X_ Original Updated Revised rence No(s).: wp B-2; wp B-3.1				-	FR 10(10)(b)3.1 Schedule B-3.1 Page 5 of 8 Witness:	
			13 Month Avg	<	·····	Reserve Balances		>
Line	Acct.		Forecasted	Total	Jurisdictional	Jurisdictional		Adjusted
No.	No.	Account Titles	Investment	Company	Percent	Total	Adjustments	Jurisdiction
<u>(A)</u>	<u>(B)</u>	(C)	(D)	(E)	(F)	(G)	(H)	(I)
4		Intangible Plant			<u>100%</u>			
1 2	201 00	Organization	8,330	0	10070	0		0
2		Franchises & Consents	119,853	119,853		119,853		119,853
4	302.00	Franchises & Consents	113,000	110,000		110,000		
5		Total Intangible Plant	128,182	119,853	•	119,853	0	119,853
6		•						
7		Natural Gas Production Plant						
8	325.20	Producing Leaseholds	2,353	0		0		0
9	325.40	Rights of Ways	6,069	6,069		6,069		6,069
10		Production Gas Wells Equipment	3,492	3,559	•	3,559		3,559
11	332.10	Field Lines	47,163	48,012		48,012		48,012
12	332.20	Tributary Lines.	528,218	537,726		537,726		537,726
13		Field Meas. & Reg. Sta. Equip	198,469	202,289		202,289		202,289
14		Purification Equipment	44,369	0		. 0		0
15								
16		Total Natural Gas Production Plant	830,133	797,655		797,655	0	797,655
17								
18		Storage Plant						0
19	350.10	Land	261,127	0		0		0
20	350.20	Rights of Way	4,682	4,393		4,393		4,393
21	351.20	Compression Station Equipment	121,774	2,911,632		2,911,632		2,911,632
- 22	351.30	Meas. & Reg. Sta. Structues	23,138	3,357		3,357	•	3,357
23	351.40	Other Structures	144,554	20,921		20,921		20,921
24	352.01	Well Construction	2,172,800	433,238		433,238		433,238
25	352.20	Well Equipment	579,991	114,037		114,037		114,037
26	352.10	Leaseholds	178,530	24,467		24,467		24,467
27	352.11	Storage Rights	54,614	7,689		7,689	•	7,689
28	353.10	Field Lines	261,841	31,068		31,068		31,068
29	353.20	Tributary Lines	228,934	35,093		35,093		35,093
30	354.00	Compressor Station Equipment	470,685	85,758		85,758		85,758
31	355.00	Meas & Reg. Equipment	288,851	52,423		52,423		52,423
32		Punfication Equipment	239,930	39,702		39,702		39,702
33					<b>_</b> .			
34		Total Storage Plant	5,031,452	3,763,778		3,763,778	0	3,763,778

B.3.1 F 09

#### Western Kentucky Gas Company Case No. 99-070 Accumulated Depreciation & Amortization -- Division 09 Western Only 13 Month Avg. - Forecasted Period ended December 31, 2000

Data:	Base	Period X_Forecasted Period	U III				FR 10(10)(b)3.1 Schedule B-3.1	•
		X_ Original Updated Revised					Page 6 of 8	
••		rence No(s).: wp B-2; wp B-3.1					Witness:	
Hompe	00111010		Forecasted	<		Reserve Balances	*****	>
Line			Total Company	Total	Jurisdictional	Jurisdictional		Adjusted
No.	Acct.		Investment	Company	Percent	Total	Adjustments	Jurisdiction
(A)	No.	Account Title	(D)	(E)	(F)	(G)	(H)	(I)
		Transmission Plant						
1	365.10		26,951	0		0		0
2		Rights of Way	403,419	289,097	•	289,097		289,097
3		Structures & Improvements	32,921	1,516		1,516		1,516
4		Other Structues	69,172	1,324,681		1,324,681		1,324,681
5	367.00		19,441,293	13,586,443		13,586,443		13,586,443
6	369.10	Meas. & Reg. Equipment	2,995,622	331,313		331,313		331,313
7	•••••						·	
8		Total Production Plant - LPG	22,969,379	15,533,051	-	15,533,051	0	15,533,051
9								
10		Distribution Plant						
11	374.10	Land Town Border	61,710	0		0		0
12	374.30	Land Other	. 2,784	0		0		0
13		Right of Way	44,872	12,317		12,317		12,317
14	375.10	Structures & Improvements T.B.	106,376	13,022		13,022		13,022
15		Structures & Improvements Other	0	0		0		0
16	375.03	Improvements	7,518	954		954		954
17	375.20	Land Rights	46,591	6,206		6,206		6,206
18	376.00	Mains	75,047,099	34,602,731		34,602,731		34,602,731
19	375.10	Meas. & Reg. Sta. Equipment General	2,363,549	26,721,728		26,721,728		26,721,728
20	379.30	Meas & Reg. Sta. Equipment T.b.	1,917,181	257,913		257,913		257,913
21	380.00	Services	45,854,769	7,084,263		7,084,263	•	7,084,263
22	381.00	meters	19,396,585	2,330,721	•	2,330,721		2,330,721
23	381.02	V & P Gauges	109,524	17,608		17,608		17,608
24	382.00	Meter Installations	14,560,567	1,867,504		1,867,504		1,867,504
25	383.00	Regulators Service	3,733,713	414,396		414,396		414,396
26		Regulators Relief	481,545	72,023		72,023		72,023
27	384.00	House Reg. Installations	166,402	23,786		23,786		23,786
28	385.01	Ind. Meas. & Reg. Sta. Equipment	3,211,613	423,835		423,835		423,835
29		-			_			
30		Distribution Plant	167,112,395	73,849,009		73,849,009	0	73,849,009

B.3.1 F-09

#### Western Kentucky Gas Company Case No. 99-070 Accumulated Depreciation & Amortization -- Division 09 Western Only 13 Month Avg. - Forecasted Period ended December 31, 2000

		Period _X_ Forecasted Period <_ Original Updated Revised rence No(s).: wp B-2; wp B-3.1					Schedule B-3.1 Page 7 of 8 Witness:	
T			Forecasted	<		Reserve Balances	••••	
Line No.	Acct.		Total Company Investment	Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
(A)	No.	Account Title	(D)	(E)	(F)	(G)	(H)	(I)
		-	•					
		General Plant						
1	389.10	Land	44,728	0		0		. 0
2	390.02	Structures & Improvements	316,621	120,824		120,824		120,824
3	390.03	Improvements	64,111	5,253		5,253		5,253
4	390.04	Air Conditioning Equipment	9,771	3,299		3,299		3,299
5	390.05	Total Energy	0	0		. 0		· 0
6	390.09	Improvement to leased Premises	1,405,875	754,040		754,040		754,040
7	391.00	General Office Equipment	1,863,619	654,329		654,329		654,329
8	391.83	Office Furn - Copiers & Typewriters	200,479	68,014		68,014		68,014
9	392.00	Transportation Equipment	6,044,074	3,842,417		3,842,417		3,842,417
10	382.02	Trailers	165,970	130,288		130,288		130,288
11	393.00	Stores Equipment	0	0		. 0		0
12	394.77	Tools & Work Equipment	3,075,574	1,589,884		1,589,884		1,589,884
13	396.93	Ditchers	853,615	687,611		687,611		687,611
14	396.94	Backhoes	706,023	514,289		514,289		514,289
15		Welders	92,413	56,167		56,167		56,167
16		Communication Equipment - Phones	1,146,736	648,781		648,781		648,781
17		Communication Equip Fixed Radios	28,653	7,723		7,723		7,723
18		Communication Equipment - Mobile Radios	68,220	25,065		25,065		25,065
19		Communication Equip Telemetering	114,695	37,360		37,360		37,360
20		Miscellaneous Equipment	37,073	26,405		26,405		26,405
. 21		Other Tangible Property	0	, Ç		0		• • • 0
22		Other Tangible Property - CPU	0	0		0		0
23		Other Tangible Property - MF Hardware	397,278	414,795		414,795		414,795
23		Other Tangible Property - PC Hardware	2,828,889	1,019,666		1,019,666		1,019,666
25		Other Tang. Property - P.C. Software	347,884	253,136		253,136		253,136
26		Other Tang. Property - Application Software	12,066,522	1,457,244		1,457,244		1,457,244
27		Other Tang. Property - System Software	0	0		0		0
28		Server Hardware	695,971	120,493		120,493		120,493
		Server Software	228,311	39,527		39,527		39,527
		Network Cost	332,234	57,519		57,519		57,519
31		Start Up Cost	5,696,831	574,931		574,931		574,931
32		Cushion Gas	1,694,833	0		0		0
33								
34		Total General Plant	40,527,001	13,109,059	<u> </u>	13,109,059	0	13,109,059
35							-	
36		Total Plant	236,598,542	107,172,403	<b>.</b>	. 107,172,403	0	107,172,403

B.3.1 F 09

2

#### Western Kentucky Gas Company Case No. 99-070 Accumulated Depreciation & Amortization -- Division 02 General Office 13 Month Avg. - Forecasted Period ended December 31, 2000

Data: ____ Base Period _X_ Forecasted Period Type of Filing: _X_ Original ___ Updated ___ Revised Workpaper Reference No(s).: wp B-2; wp B-3.1

FR 10(10)(b)3.1 Schedule B-3.1 Page 8 of 8

	F - 1						Witness:	
			Forecasted	<		Reserve Balances	}	>
Line	Acct.		Total Company	Total	risdiction	Jurisdictional		Adjusted
No.	No.	Account Titles	Investment	Company	Percent	Total	Adjustments	Jurisdiction
(A)	<u>(B)</u>	(C)	(D)	(E)	(F)	(G)	(H)	(l)
					100%			
		General Plant		*	10070			
1	389.10		0	0		0		0
2		Structures & Improvements	0	0		0		0
3		Improvements	0	0		0		0
4		Air Conditioning Equipment	0	0		0		0
5		Total Energy	0	0		0		0
6		Improvement to leased Premises	6,597,228	2,085,844		2,085,844		2,085,844
7		General Office Equipment	4,124,218	1,736,065		1,736,065		1,736,065
8		General Office Equipment	101,447	90,929		90,929		90,929
8		Office Furn - Copiers & Typewriters	1,228,685	989,725		989,725		989,725
9		Transportation Equipment	59,649	54,483		54,483		54,483
10		Trailers	. 0	0		0		0
11		Stores Equipment	0.	0		. 0		0
12		Tools & Work Equipment	42,113	46,099		46,099		46,099
13		Ditchers	0	0		0		0
14	396.94	Backhoes	0	0		0		0
15		Welders	0	0		0		0
16	397.00	Communication Equipment - Phones	880,367	724,283		724,283		724,283
17	397.20	Communication Equip Fixed Radios	0	0		0		0
18	397.21	Communication Equipment - Mobile Radios	0	0		0		0
19	397.22	Communication Equip Telemetering	0	0		0		0
20	398.00	Miscellaneous Equipment	699,761	218,337		218,337		218,337
21	399.00	Other Tangible Property	66,405	22,957		22,957		22,957
22	399.84	Other Tangible Property - CPU	1,179,732	1,142,115		1,142,115		1,142,115
23		Other Tangible Property - MF Hardware	1,262,032	529,985		529,985		529,985
24		Other Tangible Property - PC Hardware	4,340,125	3,286,529		3,286,529		3,286,529
25		Other Tang. Property - P.C. Software	1,189,741	1,079,076		1,079,076		1,079,076
26		Other Tang. Property - Application Software	49,300,401	13,116,484		13,116,484		13,116,484
27		Other Tang. Property - System Software	3,016,886	3,324,217		3,324,217	-	3,324,217
28 29		Total General Plant	74,088,789	28,447,128		28,447,128	0	28,447,128

#### Western Kentucky Gas Company Case No. 99-070 Jurisdictional Depreciation Expense, Accum. Reserve & Accrual Rates by Account Base Period Ended September 30, 1999

Data: _X_ Base Period ____ Forecasted Period

Type of Filing: _X_ Original ___ Updated ___ Revised Workpaper Reference No(s).: Sched. B-3 & wp B-3.2

FR 10(10)(b)3.2 Schedule B-3.2 Page 1 of 6 Witness:

			Total Comp	any Adjusted Ju	urisdiction	Annual
Line	Acct.		13 month	average	12 Month	Accrual
No.	No."	Account Titles	Investment	Reserve	Expense	Rate
(A)	(B)	(C)	(D)	<u>(E)</u>	(F)	(G)
	· ,					
1		Intangible Plant			•	A
2		Organization	8,330	0	0	Amort
3	302.00	Franchises & Consents	119,853	119,853	0	Amort
4					•	•
5		Total Intangible Plant	128,182	119,853	0	
6						
7		Natural Gas Production Plant			•	0.000/
8		Producing Leaseholds	2,353	0	0	0.00%
9		Rights of Ways	6,069	6,069	0	0.00%
10	331.00	Production Gas Wells Equipment	3,492	3,519	51	1.53%
11	332.10	Field Lines	47,163	47,505	648	1.44%
12	332.20	Tributary Lines	528,218	532,054	7,260	1.44%
13	334.00	Field Meas. & Reg. Sta. Equip	198,469	199,963	2,917	1.54%
14	336.00	Purification Equipment	44,369	0	0	0.00%
15						
16		Total Natural Gas Production Plant	830,133	789,110	10,877	
17						
18		Storage Plant				
19	350.10	Land	261,127	. 0	0	0.00%
20	350.20	Rights of Way	4,682	4,340	41	0.92%
21	351.20	Compression Station Equipment	121,402	2,946,388	3,314	2.86%
22	351.30	Meas. & Reg. Sta. Structues	23,138	2,516	632	2.86%
23	351.40	Other Structures	144,554	15,666	3,946	2.86%
24	352.01	Well Construction	2,180,995	303,612	101,174	4.86%
25	352.20	Well Equipment	547,827	80,656	25,413	4.86%
26		Leaseholds	178,530	19,308	4,993	2.93%
27	352.11	Storage Rights	54,614	5,690	1,527	2.93%
28		Field Lines	190,173	22,517	6,517	3.59%
29		Tributary Lines	212,186	26,316	7,271	3.59%
30		Compressor Station Equipment	470,685	63,687	18,779	4.18%
31		Meas & Reg. Equipment	288,851	38,474	11,139	4.04%
32		Purification Equipment	239,930	29,659	8,611	3.76%
33						
34	1		4,918,694	3,558,829	193,356	

B.3.2 B

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#### Western Kentucky Gas Company Case No. 99-070 Jurisdictional Depreciation Expense, Accum. Reserve & Accrual Rates by Account Base Period Ended September 30, 1999

Data: _X_ Base Period ___ Forecasted Period Type of Filing: _X_ Original ___ Updated ___ Revised Workpaper Reference No(s).: Sched. B-3 & wp B-3.2 FR 10(10)(b)3.2 Schedule B-3.2 Page 2 of 6 Witness:

			Total Comp	any Adjusted J	urisdiction	Annual
Line	Acct.		13 month	average	12 Month	Accrual
No.	No.	Account Titles	Investment	Reserve	Expense	Rate
(A)	(8)	(C)	(D)	(E)	(F)	(G)
		Transmission Plant				
1	365.10	Land	26,951	. 0	0	0.00%
2	365.20	Rights of Way	403,419	284,518	3,543	0.92%
3	366.20	Structures & Improvements	23,859	894	355	1.56%
4	366.30	Other Structues	69,172	1,334,930	1,030	1.56%
5	367.00	Mains	19,310,530	13,117,029	447,895	2.43%
6	369.10	Meas. & Reg. Equipment	2,962,806	217,638	78,901	2.79%
7						
8		Total Production Plant - LPG	22,796,738	14,955,009	531,724	
9						
10		Distribution Plant				
11	374.10	Land Town Border	61,836	0	0	0.00%
12	374.30	Land Other	2,784	0	0	0.00%
13	374.20	Right of Way	44,872	11,655	364	0.85%
14	375.10	Structures & Improvements T.B.	106,376	9,752	2,782	2.74%
15	375.02	Structures & Improvements Other	0	0	0	2.74%
16	375.03	Improvements	7,518	691	197	2.74%
17	375.20	Land Rights	46,591	4,581	1,219	2.74%
18	376.00	Mains	69,803,621	31,939,428	2,331,964	3.50%
19	375.10	Meas. & Reg. Sta. Equipment General	1,967,476	27,145,382	62,536	3.33%
20	379.30	Meas & Reg. Sta. Equipment T.b.	1,691,528	179,877	54,572	3.38%
21	380.00	Services	42,077,687	4,253,374	1,405,710	3.50%
22	381.00	meters	18,132,215	1,589,866	560,753	3.24%
23	381.02	V & P Gauges	109,524	12,515	3,387	3.24%
24	382.00	Meter Installations	13,621,909	1,164,097	508,383	3.91%
25	383.00	Regulators Service	3,477,781	257,546	103,902	3.13%
26	383.02	Regulators Relief	481,545	51,282	14,387	3.13%
27	384.00	House Reg. Installations	160,998	16,511	4,610	3.00%
28	385.01	Ind. Meas. & Reg. Sta. Equipment	2,970,314	284,542	96,679	3.41%
29		· ·				
30		· · · · · ·	154,764,573	66,921,098	5,151,445	

# Western Kentucky Gas Company Case No. 99-070 Jurisdictional Depreciation Expense, Accum. Reserve & Accrual Rates by Account Base Period Ended September 30, 1999

Туре	of Filing:	e Period Forecasted Period _X_ Original Updated Revised ference No(s).: Sched. B-3 & wp B-3.2			FR 10(10)(b)3. Schedule B-3.2 Page 3 of 6 Schedule B-3.2	2
				any Adjusted J		Annual
Line	Acct.	-	13 month :		12 Month	Accrual
No.	No.	Account Titles	Investment	Reserve	Expense	Rate
(A)	(8)	(C)	(D)	(E)	(F)	(G)
		General Plant	44 700	0	0	0.00%
1	389.10		44,728	-		0.00% 2.12%
2		Structures & Improvements	244,220	112,898	4,942 1,297	
3		Improvements	64,111	3,471	•	2.12%
4		Air Conditioning Equipment	9,771	2,913	361	3.87%
5		Total Energy	0	0	0	0.00%
6		Improvement to leased Premises	2,389,182	889,207	65,948	5.00%
7		General Office Equipment	2,296;800	787,544	63,055	3.87%
8		General Office Equipment	15,691	12,847	0	0.00%
9	391.83	Office Furn - Copiers & Typewriters	389,359	214,578	7,406	3.87%
10	392.00	Transportation Equipment	6,048,032	3,159,423	510,694	8.86%
11	392.20	Trailers	165,970	112,083	14,036	8.86%
12	393.00	n/a	0	0	0	0.00%
13	394.77	Tools & Work Equipment	3,071,424	1,445,041	130,768	4.47%
14	396.93	Ditchers	845,786	652,979	36,086	4.47%
15	396.94	Backhoes	706,023	476,650	30,123	4.47%
16	396.95	Welders	92,413	51,264	3,943	4.47%
17	397.00	Communication Equipment - Phones	1,032,385	675,315	60,419	7.05%
18		Communication Equip Fixed Radios	21,697	5,801	1,460	7.05%
19		Communication Equipment - Mobile Radios	60,768	19,982	4,089	7.05%
20		Communication Equip Telemetering	114,695	28,390	7,718	7.05%
21		Miscellaneous Equipment	145,042	49,963	4,278	12.09%
22		Other Tangible Property	10,271	62,799	0	0.00%
23		Other Tangible Property - CPU	182,472	128,503	0	0.00%
24		Other Tangible Property - MF Hardware	596,748	431,198	38,481	10.04%
25		Other Tangible Property - PC Hardware	2,194,113	849,768	307,819	20.60%
23 26		Other Tang. Property - P.C. Software	410,794	311,859	47,674	20.60%
20		Other Tang. Property - Application Software	9,044,627	1,795,928	405,562	8.22%
28		Other Tang. Property - System Software	466,628	404,490	0	0.00%
20		Server Hardware	321,217	12,358	43,813	14.29%
29 30		2 Server Software	105,374	4,054	14,373	14.29%
			153,339	5,899	20,915	14.29%
31		Network Cost	2,629,307	58,967	209,056	8.33%
32		Start Up Cost		0,507	200,000	0.00%
33	999.00	Cushion Gas	1,694,833	0	0	0.00 /0
34 35 26		Total General Plant	35,567,821	12,766,173	2,034,315	
36 37		Total Plant	219,006,142	99,110,071	7,921,717	

#### Western Kentucky Gas Company Case No. 99-070

#### Jurisdictional Depreciation Expense, Accum. Reserve & Accrual Rates by Account Forecasted Period ended December 31, 2000

Data: ____ Base Period _X_ Forecasted Period Type of Filing: _X_ Original ___ Updated ___ Revised Workpaper Reference No(s).: Sched. B-3 & wp B-3.2 FR 10(10)(b)3.2 Schedule B-3.2 Page 4 of 6 Witness:

			Total Com	any Adjusted Ju	risdiction	Annual
Line Acct.			13 Mon		12 Month	Accruał
No.	No.	Account Titles	Investment	Reserve	Expense	Rate
(A)	(B)	(C)	. (D)	(E)	(F)	(G)
1		Intangible Plant				
2	301.00	Organization	8,330	0	0	Amort
3	302.00	Franchises & Consents	119,853	119,853	0	Amort
4						
5		Total Intangible Plant	128,182	119,853	0	
6		5				
7		Natural Gas Production Plant				
8	325.20	Producing Leaseholds	2,353	0	0	0.00%
9	325.40	Rights of Ways	6,069	6,069	0	0.00%
10	331.00	Production Gas Wells Equipment	3,492	3,559	0	0.00%
11	332.10	Field Lines	47,163	48,012	0	0.00%
12	332.20	Tributary Lines	528, <b>2</b> 18	537,726	0	0.00%
13	334.00	Field Meas. & Reg. Sta. Equip	198,469	202,289	0	0.00%
14	336.00	Purification Equipment	44,369	· 0	0	0.00%
15			•			
16		Total Natural Gas Production Plant	830,133	797,655	0	
17						
18		Storage Plant	· · · ·			
19	350.10	Land	261,127	· 0	0	0.00%
20	350.20	Rights of Way	4,682	4,393	41	0.92%
21	351.20	Compression Station Equipment	121,774	2,911,632	2,243	1.93%
22	351.30	Meas. & Reg. Sta. Structues	23,138	3,357	426	1.93%
23	351.40	Other Structures	144,554	20,921	2,663	1.93%
24	352.01	Well Construction	2,172,800	433,238	56,204	2.71%
25	352.20	Well Equipment	579,991	114,037	15,003	2.71%
26	352.10	Leaseholds	178,530	24,467	511	0.30%
27	352.11	Storage Rights	54,614	7,689	954	1.83%
28	353.10	Field Lines	261,841	31,068	3,374	1.35%
29	353.20	Tributary Lines	228,934	35,093	2,950	1.35%
30	354.00	Compressor Station Equipment	470,685	85,758	6,784	1.51%
31	355.00	Meas & Reg. Equipment	288,851	52,423	5,680	2.06%
32	356.00	Purification Equipment	239,930	39,702	2,977	1.30%
33						
34		Total Storage Plant	5,031,452	3,763,778	99,810	

#### Western Kentucky Gas Company Case No. 99-070

### Jurisdictional Depreciation Expense, Accum. Reserve & Accrual Rates by Account Forecasted Period ended December 31, 2000

Data: ____ Base Period _X_ Forecasted Period Type of Filing: _X_ Original ___ Updated ___ Revised Workpaper Reference No(s): Sched. B-3 & wp B-3.2

FR 10(10)(b)3.2 Schedule B-3.2 Page 5 of 6 Witness:

			Total Comp	any Adjusted Ju	irisdiction	Annual
Line	Acct.		13 Mon	th Avg.	12 Month	Accrual
No.	No.	Account Titles	Investment	Reserve	Expense	Rate
(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Transmission Plant				
1	365.10	Land	26,951	0	0	0.00%
2	365.20	Rights of Way	403,419	289,097	3,427	0.89%
3	366.20	Structures & Improvements	32,921	1,516	437	1.39%
4	366.30	Other Structues	69,172	1,324,681	918	1.39%
5	367.00	Mains	19,441,293	13,586,443	235,670	1.27%
6	369.10	Meas. & Reg. Equipment	2,995,622	331,313	65,193	2.28%
7						
8		Total Production Plant - LPG	22,969,379	15,533,051	305,644	
9						
10		Distribution Plant				
11	.374.10	Land Town Border	61,710	0	0	0.00%
12	374.30	Land Other	2,784	0	0	0.00%
13	374.20	Right of Way	44,872	12,317	720	1.68%
14	375.10	Structures & Improvements T.B.	106,376	13,022	1,980	1.95%
15	375.02	Structures & Improvements Other	0	0	0	1.95%
16	375.03	Improvements	7,518	954	140	1.95%
17	375.20	Land Rights	46,591	6,206	867	1.95%
18	376.00	Mains	75,047,099	34,602,731	1,712,016	2.39%
19	375.10	Meas. & Reg. Sta. Equipment General	2,363,549	26,721,728	56,175	2.49%
20	379.30	Meas & Reg. Sta. Equipment T.b.	1,917,181	257,913	47,030	2.57%
21	380.00	Services	45,854,769	7,084,263	3,002,511	6.86%
22	381.00	meters	19,396,585	2,330,721	620,220	3.35%
23	381.02	V & P Gauges	109,524	17,608	3,502	3.35%
24	382.00	Meter Installations	14,560,567	1,867,504	425,281	3.06%
25	383.00	Regulators Service	3,733,713	414,396	101,569	2.85%
26	383.02	Regulators Relief	481,545	72,023	13,100	2.85%
27	384.00	House Reg. Installations	166,402	23,786	5,353	3.37%
28 29	385.01	Ind. Meas. & Reg. Sta. Equipment	3,211,613	423,835	83,688	2.73%
29 30		Distribution Plant	167,112,395	73,849,009	6,074,149	

# Western Kentucky Gas Company Case No. 99-070 Jurisdictional Depreciation Expense, Accum. Reserve & Accual Rates by Account Forecasted Period ended December 31, 2000

Туре о	Filing: _X	eriod _X_ Forecasted Period _ Original Updated Revised nce No(s).: Sched. B-3 & wp B-3.2			FR 10(10)(b)3. Schedule B-3.2 Page 6 of 6 Witness:		
				pany Adjusted J		Annual Accrual	
Line	Acct.			nth Avg.			
No.	No.	Account Titles	Investment	Reserve	Expense	Rate	
_(A)	(B)	(C)	(D)	(E)	(F)	(G)	
1		General Plant					
2	389.10	Land	44,728	0.	0	0.00%	
3	390.02	Structures & Improvements	316,621	120,824	6,407	2.12%	
4	390.02	Improvements	64,111 [.]	5,253	1,297	2.12%	
5	390.03 390.04	Air Conditioning Equipment	9,771	3,299	198	2.12%	
6	390.04 390.05	Total Energy	0	5,233 0	. 0	0.00%	
0 7	390.05	Improvement to leased Premises	2,504,775	1,101,479	67,095	5.00%	
		•		943,506	125,407	7.05%	
8	391.00	General Office Equipment	2,550,590		120,407	7.03%	
9	391.82	General Office Equipment	16,898	15,146 232,872	12 404	7 050/	
10	391.83	Office Furn - Copiers & Typewriters	405,141		13,491	7.05%	
11	392.00	Transportation Equipment	6,054,009	3,851,492	514,601	8.92%	
12	382.02	Trailers	165,970	130,288	14,131	8.92%	
13	393.00	Stores Equipment	0	0	0	0.00%	
14	394.77	Tools & Work Equipment	3,082,589	1,597,562	96,289	3.28%	
15	396.93	Ditchers	853,615	687,611	22,732	2.79%	
16	396.94	Backhoes	706,023	514,289	18,802	2.79%	
17	396.95	Welders	92,413	56,167	2,461	2.79%	
18	397.00	Communication Equipment - Phones	1,293,379	769,425	57,027	5.21%	
19	397.20	Communication Equip Fixed Radios	28,653	· 7,723	1,425	5.21%	
20	397.21	Communication Equipment - Mobile Radios	68,220	25,065	3,393	5.21%	
21	397.22	Communication Equip Telemetering	114,695	37,360	5,704	5.21%	
22	398.00	Miscellaneous Equipment	153,632	62,773	3,871	10.94%	
23	399.00	Other Tangible Property	11,061	3,824	0	0.00%	
24	399.84	Other Tangible Property - CPU	196,508	190,242	0	0.00%	
25	399.85	Other Tangible Property - MF Hardware	607,494	503,075	4,512	1.19%	
26	399.86	Other Tangible Property - PC Hardware	3,551,824	1,567,103	499,802	18.51%	
<b>2</b> 7	399.87	Other Tang, Property - P.C. Softward	546,060	432,877	52,631	15.85%	
28	399.88	Other Tang. Property - Application Software	20,278,490	3,642,057	1,439,687	12.50%	
29	399.89	Other Tang. Property - System Software	502,523	553,715	0	0.00%	
30	39x.xx1	Server Hardware	695,971	120,493	94,929	14.29%	
31	39x.xx2	Server Software	228,311	39,527	31,141	14.29%	
32	39x.xx3	Network Cost	332,234	57,519	45,316	14.29%	
33	39x.xx4	Start Up Cost	5,696,831	574,931	452,954	8.33%	
34	999.00	Cushion Gas	1,694,833	0	02,004	0.00%	
35	000.00		1,001,000	Ū		0.0070	
36		Total General Plant	52,867,971	17,847,497	3,575,303		
30 37			01,007,011	ועד, ודט, וו	0,010,000		
38		Total Plant	248,939,511	111,910,842	10,054,907		

B.4 B

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							Jurisdictional Amount	\$	3,322,908	0	1,356,796	6,964,955	460,653	12,105,312	
			FR 10(10)(b)4	Schedule B-4	Sheet 2 of 2	Witness:	Jurisdictional Percent		100.00%					:	
							Total Company	\$	3,322,908		1,356,796	6,964,955	460,653	12,105,312	
tas Company	king Capital	December 31, 2000					Workpaper Reference No.		B-4.2		B-4.1	B-4.1	B-4.1	•	
Western Kentucky Gas Company Case No. 99-070	Allowance For Working Capital	For the Forecasted Period December 31, 2000		eriod	ated		Description of Methodology USED to Determine		1 / 8 O & M Method		13 Month Average Balance	13 Month Average Balance	13 Month Average Balance		
	•	•		casted Pe	Updated	-			·					ements	
			•	Base Perind X Forecasted Period	Two of Filing: X Original	_	Line Working Capital	COMPONENT	Cash Working Capital		Material & Supplies	Gas Stored Underground	Prepayments	Total Working Capital Requirements	
				Data:	Tvne of	Workpa	Line	.01	Ţ	÷	2	S	. 4	5	

B.4 F

		nce	Jurisdictional Amount	÷	1,297,129	11,778,000	0	349,225	13,424,354
FR 10(10)(b)4.1 Schedule R-4.1	Sheet 1 of 2 Witness:	Base Period End Balance	Jurisdictional Percent		100.00%	100.00%	100.00%	100.00%	11
		Base F	Total Company	ы	1,297,129	11,778,000	0	349,225	13,424,354
ompany onents ember 30, 1999		eriod	Jurisdictional Amount	\$	1,270,115	7,174,085	0	440,482	8,884,682
Western Kentucky Gas Company Case No. 99-070 Working Capital Components for the Base Period ended September 30, 1999		13 Month Average For Period	Jurisdictional Percent		100.00%	100.00%	100.00%	100.00%	
Western Workir for the Base Pe	Q	13 Mon	Total Company	\$	1,270,115	7,174,085	0	440,482	8,884,682
	Forecasted Period alUpdated wp B-4.1		· .	-		p			ipital Allowances
	Data: <u>X</u> Base Period Forec Type of Filing: <u>X</u> Original Workpaper Reference No(s).: wp B-4.1		Decription	- 1	Material & Supplies	Gas Stored Underground		Prepayments	Total Other Working Capital Allowances
	Data:_ Type ( Workp		Line		<del>~ -</del>	7		с	4

B.4.1 B

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					ng Balance	Jurisdictional	Amount	\$	1,335,977	9,564,000	0	474,531	11,374,508
		FR 10(10)(b)4.1	Scheet 2 of 2	Witness:	Forecasted Test Period Ending Balance	Jurisdictional	Percent		100.00%	100.00%	100.00%	100.00%	II
т					Forecasted T	Total	Company	ج	1,335,977	9,564,000	0.	474,531	11,374,508
0	Working Capital Components for the Forecasted Test Period ended December 31, 2000	·			eriod	Jurisdictional	Amount	ج	1,356,796	6,964,955	0	460,653	8,782,404
Case No. 99-070	Working Capital Components sted Test Period ended Decer				13 Month Average For Period	Jurisdictional	Percent		100.00%	100.00%	100.00%	100.00%	
	Work the Forecasted				13 Mon	Total	Company	÷	1,356,796	6,964,955	0	460,653	8,782,404
	for		Data:Base Period_XForecasted Period	0 B-4.1		0	No. Description		Material & Supplies	Gas Stored Underground		3 Prepayments	Total Other Working Capital Allowances
			Data:_			Line	ž	:	• <del>••</del>	2		e.	4

Western Kentucky Gas Company

B.4.1 F

FR 10(10)(b)4.2 Schedule B-4.2	Sheet 1 of 2 Witness:	Jurisdictional Amount	(3)		1,916	31,765	48,573	1,246,057	224,104	139,556	7,729	1,301,450	3,001,150
as Company -070 nts - 1 / 8 O&M Expenses itember 30, 1999		1 /8 Method Percent	(2)		12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	
Western Kentucky Gas Company Case No. 99-070 Cash Working Capital Components - 1 / 8 O&M Expenses For the Base Period September 30, 1999		Total Company	(1)		15,331	254,117	388,586	9,968,453	1,792,828	1,116,448	61,832	10,411,602	24,009,197
Data:XBase PeriodForecasted Period	Type of Filing: XOriginalUpdated Workpaper Reference No(s).: Sched. C-2	Line No. Description		1 Cash Working Capital	3 Production O&M Expense	5 Storage O&M Expense	7 Transmission O&M Expense	o 9 Distribution O&M Expense	11 Customer Accting. & Collection	12 13 Customer Service & Information 14	15 Sales Expense	17 Admin. & General Expense	19 Total O & M Expenses

B.4.2 B

		Cash Working Capital Components - 1 / 8 O&M Expenses For the Forecasted Period December 31, 2000	nts - 1 / 8 O&M Expenses December 31 2000	
				FR 10(10)(b)4.2
Data:	Base Period X Forecasted Period			Schedule B-4.2
Type o	f Filing: X Origina			Sheet 2 of 2
Workp	Workpaper Reference No(s).: Sched. C-2			Witness:
Line		Total	1 /8 Method	Jurisdictional
No.	Description	Company	Percent	Amount
		(1)	. (2)	(3)
- c				
4 M	Production O&M Expense	20,214	12.50%	2,527
4	•			
5	Storage O&M Expense	369,692	12.50%	46,211
9				
► 0	Transmission O&M Expense	426,338	12.50%	53,292
ით	Distribution O&M Expense	10,902,783	12.50%	1,362,848
10				
1	Customer Accting. & Collection	1,723,618	12.50%	215,452
12				
13	Customer Service & Information	775,187	12.50%	96,898
14 7		21 631	10 E002	A 217
<u></u> 2 4			0/00/1	
2 [	LL 	10 000 000	10 E00/	1 E11 360
17	Admin. & General Expense	12,330,830	% DC 71	200,140,1
61	Total O & M Expenses	26,583,262		3,322,908
2				

Western Kentucky Gas Company Case No. 99-070

B.4.2 F

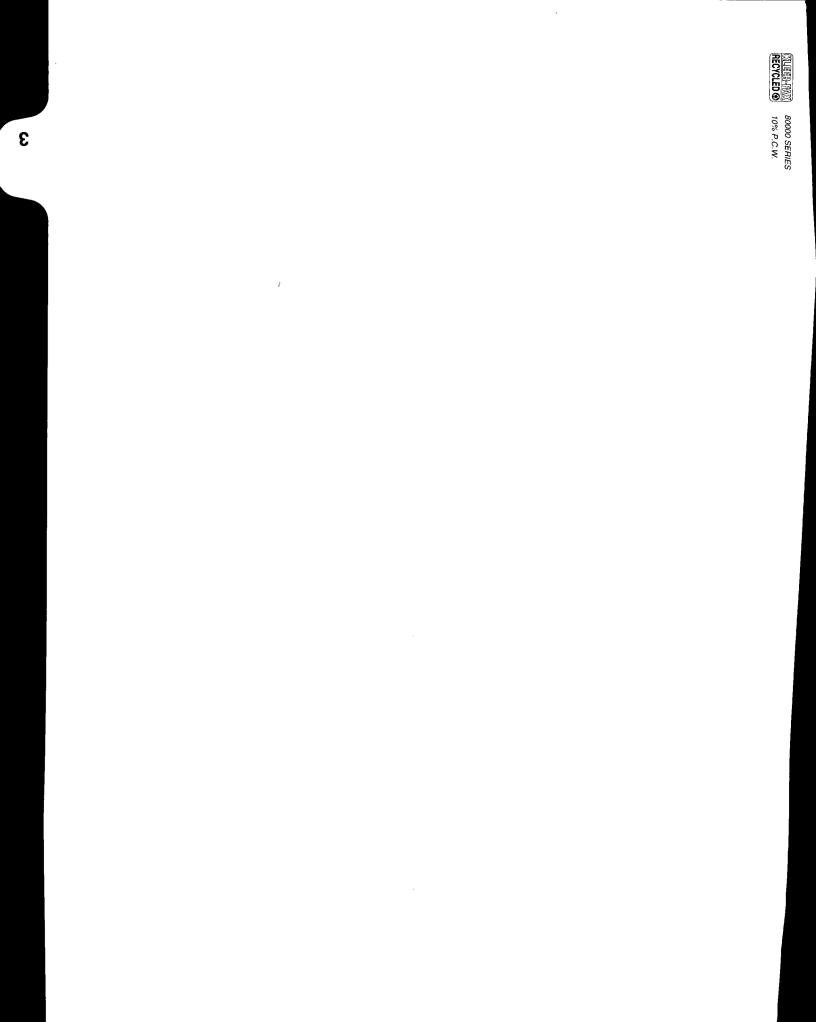
# Western Kentucky Gas Company Case No. 99-070 Deferred Credits and Accumulated Deferred Income Taxes as of September 30, 1999

 Filing:				FR 10(10)(b)5 Sched. B-5 Sheet 1 of 2	
Sub Acct		Period End Tot Company WKG	Jurisdictional Percent		Jurisdictiona 13-Month Average
N 09	Account 252 - Customer Advances For Construction	(5 892 301)	100.00%	(5 892 301)	(5,746,401
		(0,002,001)	100.0070	(0,002,001)	
	Account 282 - Deferred Income Taxes-Depreciation				
0101	Accum Depr - Fed	(10,883,104)		(10,883,104)	(10,332,191
0102	Plant - Other - Fed	4,705,079		4,705,079	4,466,903
0103	Other - Fed	(3,232,437)		(3,232,437)	(3,068,80
	Total Account 282	(9,410,462)		(9,410,462)	(8,934,092
	Account 283 - Deferred Income Taxes - Other				
0000	Other			• •	(1,761,40) (
	Total Account 283	(1,855,325)		(1,855,325)	(1,761,40
	Total Accumulated Deferred Taxes	(11,265,787)		(11,265,787)	(10,695,49
		Period End Gen. Office	Jurisdictional Percent		Jurisdiction 13-Month Average
N 02	Associated SEQ - Occatement Advances For Construction	0	10.000	0	
	Account 252 - Customer Advances For Construction	<u></u>	10.00%	<u> </u>	
	Account 282 - Deferred Income Taxes-Depreciation				
0101	Accum Depr - Fed	2,010,462		334,883	317,93
0102	Plant - Other - Fed	(9,672,729)		(1,611,186)	(1,529,62
0103	Other - Fed	5,262,280	•	876,538	793,38
	Total Account 282	(2,399,987)		(399,766)	(418,31
	Account 283 - Deferred Income Taxes - Other				
0000	Other	(380,630)		• •	(59,85)
	Total Account 283	(380,630)		(63,402)	(59,85
	Total Accumulated Deferred Taxes	(2,780,617)		(463,167)	(478,16
					;
	iling: er Refe Sub Acct N 09 0101 0102 0103 00000 N 02 N 02	Ting:       X       Original       Updated         er Reference No(s):       G/L; Budget; wp "factors"         Sub       Acct         N 09       Account 252 - Customer Advances For Construction         0101       Account 282 - Deferred Income Taxes-Depreciation         0101       Accum Depr - Fed         0102       Plant - Other - Fed         0103       Other - Fed         0104       Total Account 282         0000       Other         Total Account 283         Total Account 282         Account 252 - Customer Advances For Construction         Account 282 - Deferred Income Taxes-Depreciation         0101       Account 282 - Deferred Income Taxes-Depreciation         0102       Plant - Other - Fed         0103       Other - Fed         0104       Account 282         0005       Other - Fed         0106       Total Account 282         0007       Other - Fed         008       Account 283 - Deferred Income Taxes - Other	Thing:       X       Original       Updated         er Reference No(s):       G/L; Budget; wp "factors"       Period End         Sub       Tol Company         Acct       WKG         N 09       Account 252 - Customer Advances For Construction       (5,892,301)         0101       Account 282 - Deferred Income Taxes-Depreciation       (10,883,104)         0102       Plant - Other - Fed       (10,883,104)         0103       Other - Fed       (3,232,437)         Total Account 282       (9,410,462)         0000       Other - Fed       (1,855,325)         Total Account 283       (1,855,325)         Total Account 283       (1,855,325)         Total Account 283       (1,855,325)         Total Account 283       (1,265,787)         Period End       Gen. Office         NO2       Account 252 - Customer Advances For Construction       Q         Account 282 - Deferred Income Taxes-Depreciation       Q         0101       Account 282 - Deferred Income Taxes-Depreciation       Q         0102       Plant - Other - Fed       (2,010,462         0103       Other - Fed       5,262,280         0104       Plant - Other - Fed       5,262,280         0103       O	No         Period End Tot Company         Jurisdictional Percent           No         Account 252 - Customer Advances For Construction         (5,892,301)         100.00%           Account 252 - Customer Advances For Construction         (5,892,301)         100.00%           Account 252 - Customer Advances For Construction         (10,883,104)         100.00%           Account 282 - Deferred Income Taxes-Depreciation         (10,883,104)         100.00%           Other - Fed         (3,232,437)         100.00%           Other - Fed         (3,232,437)         100.00%           Account 283 - Deferred Income Taxes - Other         (1,855,325)         0           Other         Count 283         (1,855,325)         0           Total Account 283         (1,855,325)         0         0           Total Account 283         (11,265,787)         10.66%           Account 252 - Customer Advances For Construction         Q         16.66%           Account 252 - Customer Advances For Construction         Q         16.66%           Account 282 - Deferred Income Taxes-Depreciation         0         16.66%           Account 282 - Customer Advances For Construction         Q         16.66%           Account 282 - Deferred Income Taxes - Depreciation         0         16.66%           Accoun	A

#### Western Kentucky Gas Company Case No. 99-070 Deferred Credits and Accumulated Deferred Income Taxes as of December 31, 2000

		as of December	31, 2000			
Data:_		se Period X_Forecasted Period			FR 10(10)(b)5	
		XOriginalUpdated			Sched. B-5	
Workp	aper Re	eference No(s).: G/L; Budget; wp "factors"		·	Sheet 2 of 2	· · · ·
			Period End		Jurisdictional	Jurisdictional
Line	Sub			Jurisdictional	Period ending	13-Month
No.	Acct		WKG	Percent	Balance	Average
	ON 09		(0.040.400)	100.000	(0.040.400)	(0.400.400)
1	15560	Account 252 - Customer Advances For Construction	(6,219,429)	100.00%	(6,219,429)	(6,120,429)
		Account 282 - Deferred Income Taxes-Depreciation				
2	0101	Accum Depr - Fed	(12,171,102)	2	(12 171 102)	. (11,619,102)
2	0101	Accum Depi - i ed	(12,171,102)		(12,171,102)	(11,010,102)
. 3	0102	Plant - Other - Fed	5,265,079		5,265,079	5,025,079
Ŭ	0102		0		0,200,070	0,020,010
. 4	0103	Other - Fed	(3,624,435)		(3,624,435)	(3,456,435)
•			0		,, ,,	· · · · · · · · · · · · · · · · · · ·
5		Total Account 282	(10,530,458)		(10,530,458)	(10,050,458)
		•	<u></u>		<u></u>	•
		Account 283 - Deferred Income Taxes - Other				
6	0000	Other	(2,079,325)		(2,079,325)	(1,983,325)
			0		0	0
7		Total Account 283	(2,079,325)		(2,079,325)	(1,983,325)
			· .			
8		Total Accumulated Deferred Taxes	(12,609,783)		(12,609,783)	(12,033,783)
						Jurisdictional
Line	Sub		Period End	Jurisdictional	Period ending	13-Month
No.	Acct		Gen. Office	Percent	Balance	Average
	ON 02		0	10.000/	0	0
9	15560	Account 252 - Customer Advances For Construction	<u> </u>	16.66%	0	0
			-			
		Account 282 - Deferred Income Taxes-Depreciation				
[.] 10	0101	Accum Depr - Fed	2,248,462		374,526	357,536
10	0101	Accum Depr - r ed	2,240,402		574,520	007,000
11	0102	Plant - Other - Fed	(10,823,729)		(1,802,909)	(1,720,918)
	0102		0		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(1) - (1) - (1)
12	0103	Other - Fed	5,892,280		981,477	936,503
. –			0			·
13		Total Account 282	(2,682,987)		(446,905)	(426,878)
		Account 283 - Deferred Income Taxes - Other				
14	0000	Other	(436,630)		(72,729)	(68,732)
			0		0	0
15		Total Account 283	(436,630)		(72,729)	(68,732)
16		Total Accumulated Deferred Taxes	(3,119,617)		(519,635)	(495,610)
			;			
17		Total Deferred Income Taxes - Jurisdiction	al ·		(13,129,418)	(12,529,393)

B.5 F



# Western Kentucky Gas Company Case No. 99-070 Forecasted Test Period Filing Requirements FR 10(10)(c)

# Description of Filing Requirement:

A jurisdictional operating income summary for both the base period and the forecasted period with supporting schedules which provide breakdowns by major account group and by individual account.

# Response:

See attached schedules for operating income summaries between base and forecasted periods.

# Western Kentucky Gas Company Case No. 99-070 Base Period the Twelve Months Ended September 30, 1999 Forecasted Test Period the Twelve Months Ended December 31, 2000

# FR 10(10)(c)

# SCHEDULE C

# **Operating Income Summary**

Schedule Sheets Description	
C-1 1 Operating Income Summary	
C-2 1 Adjusted Operating Income	•
C-2.1 10 Operating Revenue and Expenses by NARUC Account	
C-2.2 4 Monthly Jurisdictional Operating Income by NARUC Account	

	FR 10(10)(c)1 Schedule C-1 Sheet 1 of 1 Witness:	Forecasted Return at Proposed Rates	\$ 134,630,995	77,522,158 26,661,517	10,054,907 1,952,000 E 433 442	5,451,142 121,621,724 13 009 271	130,484,159	<u>9.97%</u>
Gas Company 99-070 ie Summary ed December 31, 2000		Proposed Increase	\$ 14,127,666	0 78,256		5,748,949 8,378,717		· · ·
Western Kentucky Gas Company Case No. 99-070 Operating Income Summary For the Twelve Months ended December 31, 2000	Sched. C-2: Sched. E: Sched H	Forecasted Return at Current Rates	\$ 120,503,329	77,522,158 26,583,262	10,054,907 1,952,000 2000 553,000	(239,551) 115,872,775 4 630 664	130,484,159	<u>3.55%</u>
	Data:Base Period XForecasted Period Type of Filing: XOriginalUpdated Worknamer Reference No(s) - Sched A: Sched. B-1: Sched	Description	Operating Revenue	Operating Expenses Purchased Gas Cost Other O & M Expenses	Depreciation Expense Taxes Other than Income	State & Federal Income Taxes Total Operating Expenses	Operating income Rate Base	Rate of Return
	Data: Type of Fili Worknaper	Line No.	-	0 0 <del>4</del>	;	დთ (	5 5	13

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		For the Twelve Months ended December 31, 2000	lonths ended Dec	cember 3	31, 2000			FR 10/10/(c)2
Data:	Data: X Base Period X Forecasted Period	riod						Schedule C-2
Type of		i					÷	Sheet 1 of 1
Workpa	Workpaper Reference No(s).: Sched. C-2.1							Witness:
		Base Year			-	Forecasted		Test Year
Line	Major Group	Revenue &	Utility budget	Sched	SSU Billing* Sched	Revenue &	Ratemaking Sched	œ
No.	Classification	Expenses	Adjustments	Ref.	Adjustments Ref.	Expenses	Adjustments Ref.	Adjusted
		€	Ь		Ś	Ь	Ь	Ş
	Operating Revenue	104,754,479	15,748,850	<u>-</u>	0	120,503,329	0	120,503,329
Ń								
ę	Operating Expenses							
4	Purchased Gas Cost	62,724,104	14,798,055	<u>Ч</u>	0	77,522,158	0	77,522,158
5	Production O&M Expense	15,331	4,883	<u>0</u>		20,214	0	20,214
9	Storage O&M Expense	254,117	115,574	<u>-</u>	0	369,692	0	369,692
7	Transmission O&M Expense	388,586	37,752	<b>ہ</b>	0	426,338	0	426,338
ω	Distribution O&M Expense	9,968,453	1,084,303	<u>р</u>	(146,292) *	10,906,463	(3,680) F-2.2	2 10,902,783
6	Customer Accting. & Collection	1,792,828	139,012	<u>р</u>	(208,222) *	1,723,618	0	1,723,618
10	Customer Service & Information	1,116,448	(305,926)	Ч Ч	(1,188) *	809,334	(34,147) F-3	775,187
11	Sales Expense	61,832	(2,790)	<u>Ч</u>	(350) *	58,692		34,534
12	Admin. & General Expense	10,411,602	740,465	D-1	406,837 *	11,558,905	771,992 F-2.3**	** 12,330,896
13	Depreciation Expense	8,104,641	1,704,359	-1 1	0	9,809,000	245,907 B-3.2	¥
14	Taxes - Other	2,227,173	(275,173)	- -	0	1,952,000	0	1,952,000
15	Income Taxes	1,667,114	(1,323,114)		0	344,000	(583,551) E	(239,551)
16 15								
- 8	Total Operating Expenses	98,732,229	16,717,400		50,785	115,500,413	372,362	115,872,775
19	-							
20	Net Operating Income	6,022,250	(968,549)		(50,785)	5,002,915	(372,362)	4,630,554

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

C.2

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.

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Western Kentucky Gas Company Case No. 99-070	Operating Revenue and Expenses by NARUC Account For the Base Period 12 Months ended September 30, 1999	Forecasted Period	Original Updated Schedule C-2.1 Idea: School 1-3: Sched 1-0 10	I Inordineted Alforetion   Inardinsted	Total Utility Percentage Jurisdiction C	3	PERATING REVENUE	tial 54,798,573 100.00	100.00	10,062,684	Vublic Authonity 5,339,280 100.00	6			782 60	tation of Gas of Others 8,541,563 100.00 8,	21,175 100.00	Total Other Operating Income 9,345,345 100.00 9,345,345	TOTAL OPERATING REVENUE <u>104.754.479</u> 104.754.479	DPERATING EXPENSES		Engineering 0 100.00	Reg. Station (57)	0 100.00	15,291 100.00	Total Production Expense - Operation 15,234 15,234	Production Expense - Maintenance Mig. Production Maint. 0 100.00 0 M. Eriold Monc. 8 Production 28 100.00 98	
We	Operating Rev For the Base Pe	Base Period Forecasted Period	0 1 1 1	2 Mu(s). Julian. 1-2, Julian. U-2.2	Title		OPERATING REVENUE	Sales of Gas Residential	Commercial	Industrial	Other - Public Authority	Unbilied Total Sales of Gas		Other Operating Income	Fortested Discounts	Misu: Service Revenues Revenue From Transportation of Gas	Other Gas Revenue	Total Other Operating Income	TOTAL OPERATING REVENU	<b>OPERATING EXPENSES</b>	Production Expense - Operation	Natural Gas Op. Supervision & Engin	Ng. Field Meas. & Reg. Station	Ng. Well Royalties	Purchased Gas Expense	Total Production Expense - Operation	Production Expense - Maintenance Mfg. Production Maint. Mar Estat Moor & Pron Christon	THE ALL ALL THE ALL AND A AND
	-	×	fype of Filing: X_		No (S)		•	480	480	480	480	480		ļ	487	400 489	495					. 052	756	758	807		742	100130
		Data:	Type (	MOIX	No P		<del>.</del> (	N 00	4	5	، ص	~ 8	6	₽ :	= 9	2 12	14	15	16 17	₽ ₽	20	21	22	33	24	55	8 8 8 8	88

C.2.1 B

Maintenance         3,291         10,000         3,51,607         3,003           Intering         57,607         100,000         10,094,1         100,000         10,094,1         3           Intering         57,607         100,000         57,607         3         3         57,607         3         3         57,607         3         3         57,607         3         3         57,607         3         3         57,607         3         3         57,607         3         3         57,607         3         3         57,607         3         3         57,607         50,617         100,000         57,607         57,607         50,617         4         23,607         50,617         100,000         57,607         57,607         57,607         57,607         50,617         100,000         57,607         57,607         57,607         57,607         57,607         57,607         57,607         57,607         57,607         57,607         57,607         57,607         57,607         57,607         57,607         57,617         771         771         771         771         771         771         771         571,925         571,607         574         574         574         574         574			l holocotta T	For the Base Period 12 Months ended September 30, 1999	30, 1999	FR1	FR 10(10)(c)2.1
Unadjusted         Unadjusted           Total         Allocation         Unadjusted           Utitity         Percentage         Unisolicition           Ititity         Percentage         Unisolicition           e-Obertation         (1)         (2)         (3)           e-Obertation         (10,094)         57,607         (00,000         57,607           regineering         50,617         100,000         57,607         50,617           rese Fuel & Power         14,088         100,000         57,607         77,107           rese Fuel & Power         14,088         100,000         57,607         77,107           rese Fuel & Power         14,088         100,000         57,607         77,107           rese Fuel & Power         14,088         100,000         77,107         77,107           rese - Operation         231,945         77,407         77,107         77,107           rese - Operation         231,945         734         6,399         5672         734           set - Maintenance         2,172         23,1945         734         5672         100,00         27,107           set - Maintenance         2,107         100,000         2,017         26,172	of	_XBax Filing:X her Referer	e Periodrorecaster Feriou OriginalUpdated ce No(s): Sched, C-2.2			Sche	dule C-2.1 t 2 of 10
Tile         Utility         Percentage         Unsidiction           Adural Gas Storate Expense         Operation Supervision & Engineering         (1)         (2)         (3)           Natural Gas Storate Expense         Operation Supervision & Engineering         (1)         (2)         (3)           Natural Gas Storate Expense         Operation Supervision & Engineering         (1)         (2)         (3)           Wells Expense         Compresson Station Expense Fuel & Power         (1)         (2)         (3)           Compresson Station Expense Fuel & Power         (1)         (2)         (3)           Compresson Station Expense Fuel & Power         (1)         (2)         (3)           Compresson Station Expense Fuel & Power         (1)         (2)         (3)           Compresson Station Expense Fuel & Power         (1)         (2)         (3)           Compresson Station Expense         (1)         (2)         (3)         (3)           Compresson Station Expense         (1)         (2)         (3)         (3)           Other         Storage Expense - Operation         (3)         (3)         (3)         (3)           Other         Storage Expense - Maintenance         (3)         (3)         (3)         (3)           <	8	Account	Account	Unadjusted Total	Allocation	Unadjusted	Jurisdictional Method/
(1)         (2)         (3)           Natural Gas Storand Expense         Operation         (1)         (2)         (3)           Operation Supervision & Engineering         (1)         (2)         (3)           Operation Supervision & Engineering         (1)         (3)         (3)         (3)           Unes Expense         57,607         100.00         57,607         (100.00         57,607           Unes Expense         50,617         100.00         57,607         100.00         57,607         100.00         57,607         100.00         57,607         100.00         57,607         100.00         57,607         100.00         57,607         100.00         57,607         100.00         57,607         100.00         57,607         100.00         57,607         100.00         57,607         100.00         57,607         100.00         57,607         100.00         57,607         100.00         57,607         100.00         57,607         100.00         57,607         100.00         57,607         100.00         57,607         100.00         57,607         100.00         57,607         100.00         57,607         100.00         100,60         59,617         100.00         57,617         100.00         10,617		No. (S)	Title	Utility	Percentage	Jurisdiction	Description
Natural Gas Storate Expense         Operation         (10,94)         (10,00)         57,607           Operation Supervision & Expense         5,607         (100,00)         57,607         100,00         57,607           Wells Expense         5,607         (10,00)         57,607         100,00         57,607           Wells Expense         5,607         (100,00)         57,607         100,00         57,607           Compressor Station Expense         1,018         (10,00)         14,018         100,00         51,507           Compressor Station Expense         2,058         (100,00)         14,018         1711         10000         14,411           Compressor Station Expense         3,051         (100,00)         14,018         1711         10000         1711           Under & Improvements         2,21,07         100,00         2,21,95         1711         1711           Storage Expense         Matural Gas Storage Expense         3,291         100,00         3,291         1711           Storage Expense         Matural Gas Storage Expense         3,291         100,00         2,31,945         1711           Storage Expense         Contract Expense         3,291         100,00         2,31,945         1711	1			(1)	(2)	(3)	(4)
Operation Supervision & Engineering         (10.394)         100.00         (10.394)           Vells Expense         57.607         100.00         57.607         10.030         57.607           Unse Expense         50.617         100.00         57.607         100.00         57.607           Unse Expense         50.617         100.00         57.607         100.00         57.607           Compressor Station Expense         50.617         100.00         57.607         14.088         142.01           Compressor Station Expense         50.617         100.00         57.607         14.208           Compressor Station Expense         16.431         100.00         22.058           Purification         771         100.00         23.058           Storage Expense - Operation         231.945         771         100.00         771           Other         Storage Expense - Operation         231.945         771         231.945           Natural Gas Storage Expense - Maintenance         7.34         100.00         5.017         700.00         5.017           Natural Gas Storage Expense - Maintenance         7.34         100.00         5.017         7.010         7.010         7.010           Natural Station Equine         Reservoin			Natural Gas Storage Expense - Operation			100 000	10001
Wells Expense         57,607         100.00         55           Lines Expense         57,607         100.00         5           Compressor Station Expense         50,617         100.00         5           Purification         Compressor Station Expense         5,017         100.00         5           Other         Storage Expense - Operation         21,007         100.00         22           Natural Gas Storage Expense - Maintenance         3,231         100.00         22           Storage Expense - Maintenance         3,231         100.00         23           Storage Expense - Maintenance         3,231         100.00         23           Storage Expense - Maintenance         3,339         100.00         23           Reservicis & Wells         Compressor Station Equipment         5,672         100.00           Reservicis & Wells         Compressor Station Equipment         5,672         100.00           Mains Expense         Mains Expense         5,672         100.00         100.0		814	Operation Supervision & Engineering	(10,994)	100.00	(10,994)	<u>~7001</u>
Unes Expense         50,617         100.00         5           Compressor Station Expense         44,201         100.00         44,201           Compressor Station Expense         Expense         50,617         100.00         44,201           Compressor Station Expense         Total Nat.         5,066         100.00         14,108         100.00         14,100           Purification         Total Nat.         Gas Storage Expense - Operation         27,107         100.00         12,107         100.00         12,107         100.00         14,100.00         12,107         100.00         12,107         100.00         12,107         100.00         12,107         100.00         12,107         100.00         12,107         100.00         12,107         100.00         12,107         100.00         12,107         100.00         12,107         100.00         12,107         100.00         12,107         100.00         12,107         100.00         12,107         100.00         12,107         100.00         12,107         100.00         12,107         100.00         12,107         100.00         12,107         100.00         12,107         100.00         12,107         100.00         12,107         100.00         12,107         100.00         12,107		816	Wells Expense	57,607	100.00	57,607	
Compressor Station Expense Measuring & Regulating Station Expense Purification         44,201         100.00         44,201           Compressor Station Expense Purification         Compressor Station Expense Purification         32,058         100.00         32,058           Purification         Compressor Station Expense Purification         7,107         100.00         32,058           Purification         Compressor Station Expense         Mainural Cas Storage Expense         7,107         100.00         32,31,945           Natural Cas Storage Expense         Mainural Cas Storage Expense         Mainural Cas Storage Expense         3,291         100.00         23           Natural Cas Storage Expense         Mainural Cas Storage Expense         Mainural Cas Storage Expense         3,291         100.00         23           Reservoir & Wells         Storage Expense         Mainural Cas Storage Expense         3,033         100.00         23           Reservoir & Wells         Compressor Station Equipment         5,017         100.00         24           Reservoir & Wells         Total Nat. Cas Storage Exp.         Linformance         24,051         100.00           Reservoir & Wells         Total Nat. Cas Storage Exp.         Linformance         24,051         100.00           Reservoir & Wells         Total Nat. Cas Storage Exp.		817	Lines Expense	50,617	100.00	50,617	
Compressor Station Expense Fuel & Power         14,088         100.00         1           Purification         0ther         32,058         100.00         1           Purification         0ther         32,058         100.00         1           Compressor Station Expense         0ther         32,058         100.00         1           Compressor Station Expense - Operation         27,107         100.00         2           Storage Well Royatties         27,107         100.00         2           Total Nat. Gas Storage Expense - Maintenance         37,34         100.00         2           Storage Exponses Value         Storage Expense         33,39         100.00         2           Reservoirs & Wells         Regulating Station Equip.         5,672         100.00         2           Reservoirs & Wells         Compressor Station Equip.         5,672         100.00         2           Reasoning & Regulating Station Equip.         5,672         100.00         2         2           Other Storage Expense - Maintenance         2,6,72         100.00         2         2           Other Storage Exp LNG         Other Storage Expense - Maintenance         2,6,72         100.00         2           Total Nat. Gas Storage Expense - Maintenance		818	Compressor Station Expense	44,201	100.00	44,201	
Measuring & Regulating Station Expense         32,058         100.00         3           Purification         Other         32,058         100.00         3           Other         Storage Well Royalties         27,107         100.00         3           Storage Well Royalties         Joint Gas Storage Expense - Operation         231,945         100.00         23           Storage Well Royalties         Joint Gas Storage Expense - Maintenance         3,291         100.00         23           Storage Well Royalties         Storage Expense - Maintenance         3,291         100.00         23           Storage Expense Station Equip.         Storage Expense - Maintenance         3,291         100.00         23           Storage Expense All         Total Nat. Gas Storage Expense - Maintenance         5,617         100.00         23           Reservoirs & Wells         Compressor Station Equip.         5,617         100.00         23           Reservoirs & Regulating Station Equip.         5,617         100.00         24         26           Purification Expense         Means Expense         Maintenance         22,172         22         22           Icial Transmission Expense         Maintenance         23,033         100.00         20         20         20 <td< td=""><td></td><td>819</td><td>Compressor Station Expense Fuel &amp; Power</td><td>14,088</td><td>100.00</td><td>14,088</td><td></td></td<>		819	Compressor Station Expense Fuel & Power	14,088	100.00	14,088	
Purification Other         Finitication T71         100.00         1           Storage Well Royattes         27.107         100.00         2           Storage Well Royattes         3.291         100.00         2           Storate & Improvements         7.34         100.00         2           Researing & Regulating Station Equip.         5,672         100.00         2           Purification Equipment         5,672         100.00         2           Other Storage Exp LNG         0ther Storage Expense - Maintenance         22,172         100.00           Purification Equipment         5,672         100.00         2           Total Nat. Gas Storage Exp LNG         Nature Storage Expense - Maintenance         24,0355         100.00           Purification Equip         33,039         100.00         2         2         100.00           Purification Expense         Measuring & Regulating Station Exp.         24,0355         100.00		820	Measuring & Regulating Station Expense	32,058	100.00	32,058	
Other Storage Well Royalties     771     100.00       Storage Well Royalties     27,107     100.00       Total Nat. Gas Storage Expense - Operation     231,945     100.00       Storage Well Royalties     231,945     100.00       Total Nat. Gas Storage Expense - Operation     231,945     100.00       Storage Well Royalties     3,291     100.00       Storate & Improvements     7,34     100.00       Storage Exponse - Storage Expense - Maintenance     3,393     100.00       Reservoirs & Wells     6,339     100.00       Reservoirs & Wells     7,34     100.00       Purification Equipment     5,617     100.00       Purification Expense - Maintenance     22,172     100.00       Other Storage Exp LNG     22,172     100.00       Total Nat. Gas Storage Expense - Maintenance     22,172     100.00       Other Storage Exp LNG     240,395     100.00       Purification Expense - Operation     3,039     100.00       Mains Expense     Measuring & Regulating Station Exp.     86,157     100.00       Mains Expense     Measuring & Regulating Station Exp.     1,302     100.00       Mains Expense     Minore     2,667     100.00       Mains Expense     Measuring & Regulating Station Exp.     86,157     100.00		871	Punification	16,491	100.00	16,491	
But rail Gas Storage Expense - Operation     27,107     100.00       Total Nat. Gas Storage Expense - Operation     231,945     100.00       Total Nat. Gas Storage Expense - Operation     3,291     100.00       Structure & Improvements     7,34     100.00       Structure & Improvements     7,34     100.00       Structure & Improvements     7,34     100.00       Reservoirs & Wells     7,399     100.00       Compressor Station Equipment     5,017     100.00       Measuring & Regulating Station Equip.     5,612     100.00       Purification Expense - Maintenance     22,172     100.00       Other Storage Expense - Maintenance     22,172     100.00       Operation Supervision & Engineering     33,039     100.00       Mains Expense     86,157     100.00       Mains Expense     86,157     100.00       Other Exp.     1302     100.00       Other Exp.     100.00     240,395       Mains Expense     86,157     100.00       Mains Expense     86,157     100.00       Other Exp.     100.00     1,302       Other Exp.     100.00     1,302       Other Exp.     100.00     1,302       Other Exp.     100.00     1,302       Other Exp.     100.00		NC8	Other	111	100.00	1/1	
Total Nat. Gas Storage Expense - Operation     231,945     23       Total Nat. Gas Storage Expense - Operation     3,291     100.00       Structure & Improvements     3,291     100.00       Structure & Regulating Station Equip.     5,017     100.00       Reservoirs & Wells     5,017     100.00       Reservoirs & Wells     5,017     100.00       Reservoirs & Wells     5,017     100.00       Compressor Station Equipment     5,017     100.00       Purification Equipment     5,672     100.00       Purification Expense     1,061     100.00       Purification Expense     2,017     100.00       Purification Expense     240,395     100.00       Mains Expense     86,157     100.00       Mains Expense     86,157     100.00       Other Exp.     1302     100.00       Other Exp.     100.00     240,395       Other Exp.     100.00     1,302       Other Expense     100.00     1,302       Mains Expense     100.00     1,302       Other Exp.     100.00     1,302       Other Exp.     100.00     1,302       Other Exp.     100.00     1,302       Other Exp.     1,00.00     1,302       Other Exp.     86,157		177 825	Storane Well Rovalties	27,107	100.00	27,107	
Natural Gas Storage Expense - Maintenance Structure & Improvements     3,291     100.00       Structure & Improvements     7.34     100.00       Structure & Improvements     7.34     100.00       Reservoirs & Wells     6,339     100.00       Compressor Station Equipment     5,017     100.00       Purification Equipment     5,617     100.00       Purification Equipment     5,617     100.00       Other Storage Exp LNG     1,061     100.00       Transmission Expense     240,395     100.00       Mains Expense     86,157     100.00       Mains Expense     86,157     100.00       Other Exp.     86,157     100.00       Other Expense     1,302     100.00       Mains Expense     1,302     100.00       Mains Expense     86,157     100.00       Mains Expense     86,157     100.00       Other Exp.     1,302     100.00       Other Exp.     1,302     100.00       Mains Expense     1,584     100.00       Mains Expense     1,586     100.00       Other Exp.     1,302     100.00       Other Exp.     1,302     100.00       Mains     100.00     1,313       Mains Expense     1,00.00     1,302		010	Total Nat Gas Storage Expense - Operation	231,945		231,945	
Natural Cost Sultador Equip.     3,291     100.00       Reserving & Improvements     7,34     100.00       Reserving & Regulating Station Equip.     5,017     100.00       Reserving & Regulating Station Equip.     5,017     100.00       Purification Equipment     2,01395     100.00       Other Storage Expense - Maintenance     22,172     100.00       Other Storage Expense - Maintenance     2,172     100.00       Operation     Operation     3,039     100.00       Mains Expense     86,157     100.00       Mains Expense     86,157     100.00       Mains Expense     86,157     100.00       Mains Expense     1,302     100.00       Other Exp.     1,302     100.00       Mains Expense - Maintenance     1,302     100.00       Mains Expense     Mainsteace - Maintenance     1,302       Other Exp.     1,4,584     100.00       Messuring & Regulating Station Exp.     1,500.00       Mains     1,732     100.00       Mains     1,732     <							
Reservoirs & Wells     7.34     100.00       Reservoirs & Wells     6,399     100.00       Reservoirs & Wells     5,017     100.00       Purification Equipment     5,672     100.00       Purification Equipment     5,672     100.00       Purification Equipment     5,672     100.00       Other Storage Exp LNG     1,061     100.00       Total Nat. Gas Storage Expense - Maintenance     22,172     100.00       Operation     Operation     3,039     100.00       Mains Expense     0     240,395     100.00       Mains Expense     86,157     100.00       Other Exp.     86,157     100.00       Other Exp.     1,302     100.00       Mains     Transmission Expense - Maintenance     1,302       Structures & Improvements     1,584     100.00       Mains     Compressor Station Equip.     1,701.00       Other Exp.     10,805     100.00       Mains     Compressor Station Equip.     1,713       Other Exp.     1,584     100.00       Mains		831	Shrichtre & Immovements	3.291	100.00	3,291	
B47     Compressor Station Equip.     6,399     100.00       Purification Equipment     5,017     100.00       Purification Equipment     5,017     100.00       Purification Equipment     5,72     100.00       Purification Equipment     5,017     100.00       Purification Equipment     5,017     100.00       Other Storage Exp LNG     1,061     100.00       Total Nat. Gas Storage Expense - Maintenance     22,172     100.00       Operation Supervision & Engineering     3,039     100.00       Mains Expense     Operation     3,039     100.00       Mains Expense     86,157     100.00     2       Other Exp.     130,235     100.00     2       Other Exp.     1302     100.00     2       Other Exp.     1302     100.00     3       Compresson Expense - Maintenance     1,302     100.00       Other Exp.     1,302     100.00       Other Exp.     1,584     100.00       Mains     Transmission Expense - Maintenance     1,500.00       Structures & Improvements     1,584     100.00       Mains     Compressor Station Equip.     1,302     100.00       Other Exp.     1,586     100.00       Mains     10,865			Reservoirs & Wells	734	100.00	734	
Measuring & Regulating Station Equip.     5,017     100.00       Purification Equipment     5,672     100.00       Other Storage Exp LNG     1,061     100.00       Total Nat. Gas Storage Expense - Maintenance     22,172     100.00       Transmission Expense     0     3,039     100.00       Operation Supervision & Engineering     3,039     100.00     2       Operation Supervision & Engineering     3,039     100.00     2       Operation Supervision & Engineering     3,039     100.00     2       Operation Supervision & Expense     86,157     100.00     2       Other Exp.     1302     100.00     2       Other Exp.     1302     100.00     3       Ical Transmission Expense - Operation     360,893     100.00       Other Exp.     100.00     1,302     100.00       Other Exp.     100.00     1,302     100.00       Other Exp.     100.00     1,302     100.00       Other Exp.     1010.00     1,302     100.00       Other Exp.     1010.00     1,302     100.00       Other Exp.     100.00     1,302     100.00       Other Exp.     10,00     1,302     100.00       Mains     100.00     1,305     100.00		834	Compressor Station Equip.	6'336	100.00	6'399	
Purification Equipment     5,672     100.00       Other Storage Exp LNG     0.0161     100.00       Total Nat. Gas Storage Expense - Maintenance     22,172     100.00       Transmission Expense - Operation     0peration     33,039     100.00       Operation Supervision & Engineering     33,039     100.00     240,395     100.00       Mains Expense     Measuring & Regulating Station Exp.     86,157     100.00     2       Other Exp.     1,302     100.00     2       Other Exp.     1,302     100.00     3       Other Exp.     1,302     100.00     4       Other Exp.     1,302     100.00     4       Other Exp.     1,302     100.00     4       Other Exp.     1,56,83     100.00     4       Other Exp.     1,56,83     100.00     4       Other Exp.     10,805     100.00     4       Mains     Compressor Station Equip.     1,71     100.00       Measuring & Reg Station Equip.     1,70     100.00       Other Environe     1,70     100.00		835	Measuring & Regutating Station Equip.	5,017	100.00	5,017	
Other Storage Exp LNG     1.061     100.00       Total Nat. Gas Storage Expense - Maintenance     22,172     100.00       Total Nat. Gas Storage Expense - Maintenance     22,172     100.00       Transmission Expense     Operation     33,039     100.00       Mains Expense     Mains Expense     240,395     100.00       Mains Expense     Mains Expense     86,157     100.00       Outher Exp.     86,157     100.00     2       Other Exp.     11,302     100.00     2       Other Exp.     100.00     1,302     100.00       Other Exp.     100.00     2     3       Other Exp.     100.00     1,302     100.00       Other Exp.     100.00     1,00.00     3       Other Exp.     100.00     1,302     100.00       Other Exp.     100.00     1,302     100.00       Other Exp.     1,584     100.00       Mains     1,584     100.00       Mains     1,319     100.00       Other Environments     1,319     100.00       Other Environments     1,2,319     100.00       Other Environments     1,70     100.00		836	Purification Equipment	5,672	100.00	5,672	
Total Nat. Gas Storage Expense - Maintenance       22,172         Transmission Expense - Operation       33,039       100.00         Mains Expense       240,395       100.00         Mains Expense       240,395       100.00         Mains Expense       240,395       100.00         Mains Expense       86,157       100.00         Obter Exp.       86,157       100.00         Other Exp.       71,302       100.00         Total Transmission Expense - Operation       360,893       33         Total Transmission Expense - Operation       360,893       100.00         Structures & Improvements       4,584       100.00         Mains       103,805       100.00         Onher Environe & Regulation Equip.       10,805       100.00         Other Environe & Regulation Equip.       10,000       100.00		841/847	Other Storage Exp LNG	1,061	100.00	1,061	
Transmission Expense - Operation     33,039     100.00     2       Operation Supervision & Engineering     33,039     100.00     2       Mains Expense     Regulating Station Exp.     86,157     100.00     2       Measuring & Regulating Station Exp.     86,157     100.00     2       Other Exp.     86,157     100.00     2       Other Exp.     1,302     100.00     3       Transmission Expense - Operation     360,833     100.00       Structures & Improvements     4,584     100.00       Mains     Compressor Station Equip.     10,805     100.00       Other Environet     12,319     100.00       Other Environet     12,319     100.00			Total Nat. Gas Storage Expense - Maintenance	22,172		22,172	
Operation Supervision & Engineering         33,039         100.00         3           Mains Expense         240,395         100.00         2           Mains Expense         86,157         100.00         2           Measuring & Regulating Station Exp.         86,157         100.00         2           Other Exp.         0ther Exp.         86,157         100.00         2           Other Exp.         0ther Exp.         86,157         100.00         2           Total Transmission Expense - Operation         360,833         100.00         3           Transmission Expense - Maintenance         4,584         100.00         3           Structures & Improvements         10,805         100.00         3           Mains         00,805         100.00         0         100.00           Measuring & Reg Station Equip.         12,319         100.00         0           Othere Environet         170         100.00         0			Transmission Expense - Operation				
Mains Expense         240,395         100.00         2           Measuring & Regulating Station Exp.         86,157         100.00         4           Other Exp.         0ther Exp.         86,157         100.00         4           Other Exp.         0ther Exp.         86,157         100.00         4           Total Transmission Expense - Operation         360,833         100.00         3           Transmission Expense - Maintenance         4,584         100.00         3           Structures & Improvements         10,805         100.00         3           Mains         10,805         100.00         0         100.00           Measuring & Reg Station Equip.         12,319         100.00         0           Othere Environment         12,319         100.00         0		850	Operation Supervision & Engineering	33,039	100.00	33,039	
Measuring & Regulating Station Exp.     86, 157     100.00     4       Other Exp.     0ther Exp.     86, 157     100.00       Total Transmission Expense - Operation     360, 893     100.00       Transmission Expense - Maintenance     4,584     100.00       Structures & Improvements     10,805     100.00       Mains     10,805     100.00       Mains     10,805     100.00       Other Environet     12,319     100.00       Other Environet     70     100.00		856	Mains Expense	240,395	100.00	240,395	
Other Exp.         1,302         100.00           Total Transmission Expense - Operation         360,893         100.00           Transmission Expense - Maintenance         4,584         100.00           Structures & Improvements         10,805         100.00           Mains         10,805         100.00           Mains         10,805         100.00           Measuring & Reg Station Equip.         12,319         100.00           Othere Environment         70         100.00		857	Measuring & Regulating Station Exp.	86,157	100.00	86,157	
Total Transmission Expense - Operation     360,893     3       Transmission Expense - Maintenance     4,584     100.00       Structures & Improvements     10,805     100.00       Mains     10,805     100.00       Compressor Station Equipment     12,319     100.00       Otherer Eminment     70     100.00		859	Other Exp.	1,302	100.00	1,302	
Transmission Expense - Maintenance     4,584     100.00       Structures & Improvements     4,584     100.00       Mains     10,805     100.00       Compressor Station Equip     12,319     100.00       Measuring & Reg Station Equip     12,319     100.00       Othere Eminment     70     100.00			Total Transmission Expense - Operation	360,893		360,893	
Transmission Expense - Maintenance     4,584     100.00       Structures & Improvements     10,805     100.00       Mains     10,805     100.00       Compressor Station Equip.     12,319     100.00       Measuring & Reg Station Equip.     12,319     100.00       Other Eminment     70     100.00			•				
Structures & Improvements 4,584 100.00 Mains Compressor Station Equipment (85) 100.00 Measuring & Reg Station Equip. 12,319 100.00 Other Eminment 70 100.00			Transmission Expense - Maintenance			101	
Mains 100.00 Compressor Station Equipment (85) 100.00 Measuring & Reg Station Equip. 12,319 100.00 Other Eminment 70 100.00		862	Structures & Improvements	4,584	00.001	40C'4	
Compressor Station Equipment (85) 100.00 Measuring & Reg Station Equip. 12,319 100.00 Other Eminment 70 100.00		863	Mains	10,805	100.00	10,805	
Measuring & Reg Station Equip. 12,319 100.00 Other Eminment 70 100.00		864	Compressor Station Equipment	. (85)	100.00	(85)	•
Other Environment 70 100.00		865	Measuring & Reg Station Equip.	12,319	100.00	12,319	
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Data:         X         Base Period.           Type of Filing:         X         Data           Type of Filing:         X         Data           Workpaper         Reference No(5)         Ori           No.         No.         (5)         Title           No.         No.         (5)         Title           No.         No.         (5)         Title           No.         No.         (5)         Ne           11         No.         (5)         Ne           11         870         Ne         Ne           11         871         870         Ne           11         871         871         11           11         875         890         6.6           11         875         872         12           11         876         11         13         876           11         876         873         13         14           11         876         22         880         5.7           11         876         23         889         33         889           22         881         26         881         33         893	Operating Revenue and Expenses by NARUC Account Crase No. 99-070 Creating Revenue and Expenses by NARUC Account	Encounted	ruecaster renou ninal Indated		Unadjusted	Total Allocation Unadjusted	Utility Percentage Jurisdiction Des	(1) (2) (4)	Purchased Gas Cost - Oneration	Nativity 23 Purchases 58,363,119 100.00 58,363,119 10000	Jurchases 4,368,918	•	Exchange Gas 0 100.00 0		0 100.00	Operations (7,933) 100.00	Total Purchased Gas Cost 62,724,104 62,724,104	Distribution Exnenses - Oberation	university and Engineering 2.941.956 100.00 2.941.956	284,417 100.00	Expenses 19 100.00	100.00 1,	100.00	234,996 100.00	City Gate 197,961 100.00	100.00	llations Expense 664,515 100.00 6	100.00	1,304,880 100.00	Total Distribution Expenses - Operation 9,139,263				40,141 100.00 56.455 400.00	28,455 100.00	43,10/ 100.00	ate 58,721 100.00	28,021 100.00	e Regulators 30,397 100.00	38,465 100.00	Total Distribution Expanses - Maintanance 769 190
X         B           Yeaper Refer         Account           Account         No. (5)           No. (5)         803           805         806           807         806           871         803           872         873           873         803           874         877           877         877           877         876           877         876           876         877           876         877           877         878           878         878           878         878           878         878           876         889           889         889           891         893           893         893	Opera	Encounted	larin	ed 1.9.	GING 10(3). 00100. 12, 00100. 0 414	Account	Titte		Purchased Gas Cost - Operation	Natural Gas Purchases	Natural Gas City Gate Purchase	Other Gas Purchases / Gas Cor	Exchange Gas	Gas Withdrawn From Storage	Gas Delivered to Storage	Gas Used for Other Utility Oper	Total Purchased Gas Cost	Distribution Expenses - Operatio	Supervision and Engineering	Distribution Load Dispatching	Compressor Station Labor &	Mains & Services	Measuring and Regulating St	Measuring and Regulating SI	Measuring and Regulating SI	Meters and House Regulator	Customer Installations Exper	Other Expense	Rents	Total Distribution Expenses - Op	UISTRIDUTION EXPENSES - MAINTEN	Supervision and Engineering	Structures and improvement	Wains	Measuring and Regulating S	Measuring and Regulating S	Measuring and Regulating S	Services	Meters and House Regulator	<ul> <li>Other Equipment</li> </ul>	T-t-( Distriction Discourse M
		>	- Lifer Lifer	ur my		Account	No. (S)			803	804	805	806	808	· 608	812			870	871	872	874	875	876	877	878	879	880	881			58 58 58 58 50 50 50 50 50 50 50 50 50 50 50 50 50	988	188	889						

Western Kentucky Gas Company

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Data:         X         Base Period           Type of Filing:         X         Base Period           Workpaper Reference No(s)         Title         X           No.         No.         (S)         Title           1         903         903         903           5         904         903         903           6         903         903         902           1         910         903         911           13         910         903         913           13         913         913         913           14         916         913         916           17         916         913         924           20         923         922         23           21         916         11         916           13         916         12         916           21         926         923         23           22         924         921         26           23         926         23         930.01           33         930.02         33         930.02	Case No. 99-070 Operating Revenue and Expenses by NARUC Account	For the Base Period 12 Months ended September 30, 1999	Forecasted Period			- Unadjusted T_ti-l Allocotion I Inadiusted	1 Otal Antocauon Ontarguarco	(1)		1,779 100.00	ing Expenses 1,043,764 100.00 1	ections 272,585 100.00	474,701	nts Expenses	1,192,520	Customer Service & Information - Operation 463 763	55 812 100.00	penses 02,012 10,001 11		Satist Stratements Satist Stratements 12.548 100.00 12.548	47.382 100.00	100.00	1,902 100.00	Total Sales Expenses 61,832 61,832	Operation	laries 0	nsferred 9,000,030 100,000	nployed 79,921 100.00	00.001 852,845	Benefits 142,703 100.00	00,001 100,000 6 8 9 100 00	20 100.00	EXpenses 60.174	10.411 '7')5
	C Operating Revenue	For the Base Period 1:		j: X Original Updated	Workpaper Reference No(s). Sched. I-2; Sched. C-2.2				Customer Accounts Expenses - Operation	•		-			Total Customer Accounts Expense	3	<i>,</i> .		Total Customer Accounts Expenses - Uper auc					Tot	Administrative and General Expenses - Opera			-		_				

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376	86.733.301	8,104,641 2,227,173 1,667,114 98,732,229 98,732,229 0 0 0 0 0 0 0 0
100.00	100.00	100.00 100.00 100.00 100.00
376 376	86.733.301	8,104,641 2,227,173 1,667,114 98,732,229 <u>6,022,250</u>
Administrative and General Expense - Maintenance Maintenance of General Plant Total Administrative and Gen. Exp Maintenance	Total Operation and Maintenance Expense	Depreciation and Amortization Taxes Other than Income Taxes Provision for Federal & State Income Taxes TOTAL OPERATING EXPENSE (ind Gas Cost) NET OPERATING INCOME
932		403-406 409 409

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Data         Workpaper           Type of Filing:         Type of Filing:           Type of Filing:         No.           No.         No.           No.         44           11         480           12         2           13         495           14         480           13         495           14         481           15         480           16         480           17         488           13         495           22         23           23         807           22         23           23         807           25         25           26         26           27         742           28         766	Vesterin Venueva Charation Beuenus and Evronses by MARTIC Acroning	For the Forecasted Period 12 Months ended December 31, 2000	_Base PeriodForecasted Period	Type of Filing: X Original Schedule C-2.1 Worknaper Reference No(s) Sched. I-2: Sched. C-2.2	nr	unt Account Unadjusted Allocation Unadjusted Method/ IS) Title Descentage Jurisdiction Description	5.00	NG REVENUE	Sales of Gas Bosidential 68 340 045 100 00 68 340 045 100%	1 27.740.163 100.00 27.740.163	8,863,126 100.00	100.00	Total Sales of Gas 111,992,973		Other Operating Income Forfielted Discounts 0 100.00 0	rues 745,001 100.00	100.00 7,7	9,999 100.00	Total Other Operating Income 8,510,356 100.00 8,510,356	TOTAL OPERATING REVENUE <u>120.503.329</u> 120.503.329		<u>OPERATING EXPENSES</u>		Engineering 0 100.00	Reg. Station 2,555	100.00	17,659 100.00	Total Production Expense - Operation 20,214 20,214 20,214	Production Exnence - Maintenance	0 100.00	Ng. Field Meas. & Reg. Station 0 100.00 0	Total Production Expense - Maintenance 0 0
Data:     Bata:     Bata:			Base Period	X 0	1			<u>OPE</u>	Sale				Tota		ŧ		•. •		Tot	тот		100	<u>ح</u> ا	. •	,			Ĭ	Prot	2		Tot
				pe of Filing: arknaper Refe				-	2 480	480	5 480	6 480	7	80	9 0 487	1 488	2 489	3 495	4 4	c G	7	8			•	2 758		4	ŝ			6

Western Kentucky Gas Company

C.2.1 F

Data: Type o	Data:Bat	From the Contraction of the Cont			FR 1 Sche She	FR 10(10)(c)2.1 Schedule C-2.1 Sheet 7 of 10
Line	Account	ice Nuls). Jureu. 1-2, Jureu. V 2.2. Account	Unadjusted Total	Allocation		Jurisdictional Method/
No.	No. (S)	. Title	Utility	Percentage	Jurisdiction	Description
			(1)	<b>(2)</b>	(3)	(4)
_		Natural Gas Storage Expense - Operation	11 500	100.001	11 562	100%
~	814	Operation Supervision & Engineering	14,302	00.001	50 F7A	
~	816	Wells Expense	4/C'00	00.001	. +/C'00	
	817	Lines Expense	1/0/09	100.001	1/0'00	
	818	Compressor Station Expense	48,902	100.00	48,902	
~	819	Compressor Station Expense Fuel & Power	19,405	100.00	19,405	
	820	Measuring & Regulating Station Expense	43,790	100.00	43,790	
	821	Purification	34,328	100.00	34,328	
	NC B	Other	7.708	100.00	7,708	
	+70	Cutor Charace Mell Powalties	41.589	100.00	41,589	
	C70		000 066		320 020	
- ~	·	l otal Nat. Gas Storage Expense - Operation	676'070		010,010	
_		Natural Gas Storage Expense - Maintenance			:	
	831	Structure & Improvements	88	100.00	68	
5	832	Reservoirs & Wells	1,308	100.00	1,308	
6	834	Compressor Station Equip.	15,53/	100.00	150,01	
~	835	Measuring & Regulating Station Equip.	16,072	100.00	2/0/91	
8	836	Purification Equipment	15,185	100.00	101,CI	
6	847	Maint. Other Storage Exp LNG	572	100.00	7/6	
ຊ		Total Nat. Gas Storage Expense - Maintenance	48,763		48,763	
3		•				
ដ		Transmission Expense - Operation	11 001	. 00 001	4E 70E	
3	850	Operation Supervision & Engineering	CU2,CI	100.00	007'CI	
24	856	Mains Expense	7./C'NC7	00.001	710'007	
ŝ	857	Measuring & Regulating Station Exp.	88,428	100.00	88,428	
ø	859	Other Exp.	0	100.00		
51		Total Transmission Expense - Operation	354,205		354,205	
ωç		Transmission Exnense - Maintenance				
<u>n</u> c	867	Shuchtres & Improvements	19,925	100.00	19,925	
3 5	200 263	Maine	11,692	100.00	11,692	
<u> </u>	000	Maills Comments Chation Equipment	1 444	100.00	1.444	
32	864		000 36	100.00	35,080	
ŝ	865	Measuring & Keg Station Equip.	505,50			
z	867	Other Equipment	3,084	100.001	3,004	

C.2.1 F

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Western Kentucky Gas Company Case No. 99-070	Operating Revenue and Expenses by NARUC Account the Forecasted Period 12 Months ended December 31, 2000 d	

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X         Original         Updated           rence No(s). Sched, L-2; Sched, C-2.2         Unadjusted         Allocation           rence No(s). Sched, L-2; Sched, C-2.2         Unadjusted         Allocation           Title         (1)         (2)         (1)           Purchased Gas Cost. Operation         11,         (2)         (1)           Natural Gas Purchases         (1)         (2)         (1)         (2)           Natural Gas Chy Cate Purchases         (1)         (2)         (1)         (2)           Natural Gas Chy Cate Purchases         (1)         (2)         (1)         (2)           Natural Gas Chy Cate Purchases         0         100.00         0         100.00           Constresed Gas Cost         Operations         17,522,158         100.00         0           Compresor Table Purchases         0         100.00         0         100.00           Compresor Station Labor & Expenses         202,5,344         100.00         0         0           Supervision and Engineering         2016,251         100.00         0         0         0           Compresor Table Purchases         202,54,44         100.00         17,522,158         100.00         0           Supervision and Engioteri	Original         Updated         Sheut         Sheut           eNo(S) Sched. 1/2, Sched. C.2.2         Unadjusted         Sheut         Sheut           eNo(S) Sched. 1/2, Sched. C.2.2         Unadjusted         Noration         Unadjusted           Account         Total         Allocation         Unadjusted         Inscription           Account         Title         1(1)         (2)         (3)           Purchases         1(3)         (2)         (3)           Natural Gas Purchases         1(3)         (2)         (3)           Check Purchases         1(3)         (2)         (3)           Statisticition         1(3)         (2)         (3)         (3)           Gas Withdrawn From Storage         0         100.000         0         (3)           Gas Withdrawn From Storage         0         100.000         0         (3)           Gas Withdrawn From Storage         0         100.000         0         (3)           Gas Withdrawn From Storage         <		Base Period X Forecasted Period			Ŧ	FR 10(10)(c)2.1
Unadjusted         Unadjusted           Total         Allocation         Unadjusted           Utility         Percentage         Jurisdiction           Utility         Percentage         Jurisdiction           0         100.00         77,522,158           ases         0         100.00         0           Cost Adjustments         0         100.00         77,522,158           ases         0         100.00         0         0           cost Adjustments         0         100.00         0         0           cost Adjustments         0         100.00         0         0           definitions         17,522,158         100.00         0         0           ees         0         100.00         205,944         105,00         0           ing         286,572         100.00         205,944         105,00         0           ing         281,00         100.00         205,944         105,00         0           ing         286,572         100.00         205,944         105,00         0           ing         281,072         100.00         205,944         105,00         0           ing         St	$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	9: Refer	X Original Updated ince No(s). Sched. I-2: Sched. C-2.2			Sch She	edule C-2.1 et 8 of 10
Title         Utility         Percentage         Unsidiction           Purchased Cas Cost. Operation         (1)         (2)         (3)           Natural Cas Purchases / Cass Cost Adjustments         0         100.00         71,522,158           Natural Cas Purchases / Cass Cost Adjustments         0         100.00         77,522,158           Natural Case Variation         0         100.00         0         0           Coher Case Purchases / Cass Cost Adjustments         0         100.00         0         0           Case Variation Expenses         0         100.00         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0	Tile         Ulity         Percentage         Jurisdiction           Purchased Gas Cost - Operation         (1)         (2)         (3)           Purchased Gas Cost - Operation         (1)         (2)         (3)           Natural Gas Purchases (Gas Cost - Operation         71,522,158         100.00         77,522,158           Natural Gas Purchases (Gas Cost Adjustments         0         100.00         0         0           Change Gas         Cost - Operation         71,522,158         0         100.00         0         0           Cast belower         Gas belower         0         100.00         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0<	ount	Account	Unadjusted Total	Allocation	Unadjusted	Jurisdictional Method/
Purchased Gas Cost - Operation Natural Cas Purchases         (1)         (2)         (9)           Purchased Gas Cost - Operation Natural Cas City Gate Purchases         77,522,158         100.00         77,522,158           Natural Cas Purchases         Natural Cas City Gate Purchases         0         100.00         77,522,158           Natural Cas City Gate Purchases         0         00000         0         0         00000         0           Corbange Gas         Cors Multistments         0         0         00000         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0	Operation         (0)         (2)         (9)           Purchased Gas Cost. Operation         77,521,18         100.00         77,522,18           Natural Gas Funchases         0         00000         0         0           Natural Gas Funchases         0         17,522,158         100.00         77,522,158           Natural Gas Funchases         0         00000         0         0           Exchange Gas         0         100.00         0         0           Exchange Gas         0         00000         0         0           Exchange Gas         0         100.00         0         0         0           Exchange Gas         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0	6	Title	Utity	Percentage	Jurisdiction	Description
Purchased Gas Cost - Operation         71,522,158         100.00         77,522,158           Natural Gas Funchasers         0         00000         0         0           Natural Gas Funchasers         0         00000         0         0           Natural Gas Funchasers         0         00000         0         0         00000         0           Constraining Gas         Natural Gas Purchasers         0         00000         0         0         00000         0         0         0         00000         0         0         00000         0         0         0         00000         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0	Purchased Gas Cost - Operation         71,52,158         100.00         77,52,158           Natural Gas Chy Cast Purchases         0         100.00         77,52,158           Natural Gas Chy Cast Purchases         0         100.00         77,52,158           Natural Gas Chy Cast Purchases         0         100.00         0         0           Oner Gas Purchases         0         100.00         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0			Ē	(7)	(2)	(4)
Matural Gas Chy Caste Purchases         77,522,158         10000         77,522,158           Natural Gas Chy Gate Purchases         0         100.00         0         0           Ohner Gas Purchases / Gas Cost Adjustments         0         100.00         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0	Matural Gas Functnases         77,522,158         100.00         77,522,158           Natural Gas Functnases         0         00000         0         0           Cohrange Gas         Cost Adjustments         0         00000         0         0           Exchange Gas         Cost Adjustments         0         00000         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0		Purchased Gas Cost - Operation				
Natural Gas City Gate Purchases         0         100.00           Exchange Gas         0         100.00           Exchange Gas         0         100.00           Exchange Gas         0         100.00           Gas Used for Other Utility Operations         0         100.00           Zotal Purchases (Gas Cost Adjustments         0         100.00           Gas Used for Other Utility Operations         0         100.00           Zotal Purchased Gas Cost         0         100.00           Supervision and Englithering Station Exp Gen         0         100.00           Measuring and Regulating Station Exp Ind.         269,395         100.00           Measuring and Regulating Station Exp Ind.         201,508         100.00           Measuring and Regulating Station Exp Ind.         201,	Natural Gas City Gate Purchases         0         100.00           Change Gas         Cost Adjustments         0         100.00           Exchange Gas         Direr Gas Purchases / Gas Cost Adjustments         0         100.00           Exchange Gas         Distribution Expenses         0         100.00           Gas Used for Other Utifity Operations         T/7.52,158         115.00           Joint Distribution Expenses         Operation         3123.823         100.00           Gas Used for Other Utifity Operations         T/7.52,158         71.5           Distribution Expenses         Operation         3123.823         100.00           Compreson Station Labor & Expenses         0         100.00         20           Distribution Expenses         Compreson Station Labor & Expenses         0         100.00         20           Mans & Services         Control Regulating Station Exp City Gate         106.251         100.00         28           Measuring and Regulating Station Exp City Gate         1,567,988         100.00         28           Measuring and Regulating Station Exp City Gate         1,567,988         100.00         28           Measuring and Regulating Station Exp City Gate         1,567,988         100.00         28           Other Expenses		Natural Gas Purchases	77,522,158	100.00	77,522,158	100%
Other Gas Purchases / Gas Cost Adjustments         0         100.00           Exchange Gas         0         100.00           Gas Used for Other Utility Operations         77,52,158         0         100.00           Gas Used for Other Utility Operations         77,52,158         0         100.00           Total Purchased Gas Cost         77,52,158         100.00         77,5           Distribution Expenses - Operation         3,123,823         100.00         20           Compressor Station Labor & Expenses         0         100.00         20           Distribution Load Dispatching         286,572         100.00         20           Compressor Station Labor & Expenses         200,508         100.00         20           Mains & Services         201,508         100.00         2         2           Measuring and Regulating Station Exp City Gate         286,572         100.00         1           Measuring and Regulating Station Exp City Gate         201,508         100.00         1           Measuring and Regulating Station Exp City Gate         201,508         100.00         1           Measuring and Regulating Station Exp City Gate         201,508         100.00         1           Customer Instaltations Expense         1087,426         100.0	Other Gas Purchases / Gas Cost Adjustments         0         100.00           Exohange Gas         0         100.00           Gas Used for Other Utility Operations         77,52,158         0         100.00           Gas Used for Other Utility Operations         77,52,158         0         100.00           Total Purchased Gas Cost         77,52,158         100.00         77,5           Distribution Expenses - Operation         3,123,823         100.00         20           Compressor Station Labor & Expenses         0         100.00         20           Distribution Load Dispatching         286,572         100.00         20           Compressor Station Labor & Expenses         2005,944         100.00         20           Mains & Services         201,508         100.00         20         20           Mains & Services         201,508         100.00         2         20           Mains & Services         201,508         100.00         2         2           Mains & Services         201,508         100.00         12         2           Other Expense         Measuring and Regulation Exp City Gate         23,773         100.00         12           Measuring and Regulation Exp City Gate         201,508         100.00 <td></td> <td>Natural Gas City Gate Purchases</td> <td>0</td> <td>100.00</td> <td>0</td> <td></td>		Natural Gas City Gate Purchases	0	100.00	0	
Exchange Gas         0         100.00           Gas Ubelvered to Storage         0         100.00           Gas Ubelverent to Storage         0         100.00           Gas Ubelverent to Storage         0         100.00           Distribution Expenses - Operation         3,123,823         100.00           Distribution Expenses         0         100.00           Distribution Expenses         0         100.00           Compressor Station Labor & Expenses         0         100.00           Mains & Services         286,572         100.00           Measuring and Regulating Station Exp Gity Gate         106,251         100.00           Measuring and Regulation Station Expense         73,773         100.00           Measuring and Regulation Station Expense         73,773         100.00           Measuring and Regulation Station Exp City Gate         73,773         100.00           Measuring and Regulation Station Exp City Gate         73,772         100.00           Measurin	Exchange Gas         0         100.00           Gas Withdrawn From Storage         0         100.00           Gas Withdrawn From Storage         0         100.00           Gas Withdrawn From Storage         0         100.00           Gas Used for Oner Utility Operations         71/5         71/5           Table Purchased Gas Cost         71/5         71/5           Distribution Expenses - Operation         3,123,823         100.00           Supervision and Engineering         286,572         100.00           Distribution Labor & Expenses         0         100.00           Mains & Services         0         100.00         20           Mains & Services         2026,944         100.00         20           Measuring and Regulating Station Exp Ind.         286,572         100.00         20           Measuring and Regulating Station Exp Ind.         283,733         100.00         20           Measuring and Regulating Station Exp City Gate         231,733         100.00         20           Measuring and Regulating Station Exp City Gate         233,773         100.00         20           Measuring and Regulating Station Exp City Gate         237,702         100.00         20           Other Expense         733,773		Other Gas Purchases / Gas Cost Adjustments	0	100.00	0	
Gas Withdrawn From Storage         0         100.00           Gas Used for Other Ullity Operations         0         100.00           Gas Used for Other Ullity Operations         77,5         77,5           Total Purchased Gas Cost         77,522,158         77,5           Distribution Expenses - Operation         3,123,823         100.00         20           Distribution Expenses - Operation         3,123,823         100.00         20           Distribution Expenses - Operation         3,123,823         100.00         20           Distribution Expenses - Station Labor & Expenses         2026,944         100.00         20           Mains & Services         2026,944         100.00         20         77,5           Measuring and Regulating Station Exp Gen         206,572         100.00         20           Measuring and Regulating Station Exp Ind.         201,508         100.00         1,8           Measuring and Regulating Station Exp Ind.         201,508         100.00         1,8           Measuring and Regulating Station Exp Ind.         201,508         100.00         1,8           Other Expense         Neasuring and Regulations Expense         1,2,25,310         100.00         1,8           Other Expense         Other Expense         1,2,25,310 </td <td>Gas Withdrawn From Storage         0         100.00           Gas Used for Other Ultity Operations         77,522,158         77,5           Total Purchased Gas Cost         77,522,158         77,5           Zubit Purchased Gas Cost         77,522,158         77,5           Distribution Expenses - Operation         3,123,823         100.000         20           Distribution Load Dispatching         286,572         100.000         20           Mains &amp; Services         2,005,944         100.000         20           Measuring and Regulating Station Exp Gity Gate         28,543         100.000         20           Measuring and Regulating Station Expense         73,733         100.000         13           Measuring and Regulating Station Expense         73,733         100.000         12           Measuring and Regulating Station Exp City Gate         20,5310         100.000         12           Other Expense         73,733         100.000         12         12           O</td> <td></td> <td>Exchange Gas</td> <td>0</td> <td>100.00</td> <td>0</td> <td></td>	Gas Withdrawn From Storage         0         100.00           Gas Used for Other Ultity Operations         77,522,158         77,5           Total Purchased Gas Cost         77,522,158         77,5           Zubit Purchased Gas Cost         77,522,158         77,5           Distribution Expenses - Operation         3,123,823         100.000         20           Distribution Load Dispatching         286,572         100.000         20           Mains & Services         2,005,944         100.000         20           Measuring and Regulating Station Exp Gity Gate         28,543         100.000         20           Measuring and Regulating Station Expense         73,733         100.000         13           Measuring and Regulating Station Expense         73,733         100.000         12           Measuring and Regulating Station Exp City Gate         20,5310         100.000         12           Other Expense         73,733         100.000         12         12           O		Exchange Gas	0	100.00	0	
Gas Delivered to Storage         0         100.00         77.5           Cas Used for Other Utility Operations         101.00         100.00         77.5           Total Purchased Gas Cost         101.00         3,123.823         100.00         3,1           Supervision and Engineering         Supervision and Engineering         3,123.823         100.00         3,1           Supervision and Engineering         Supervision and Engineering         3,123.823         100.00         2,0           Supervision and Engineering         Supervision and Engineering         286.572         100.00         2,0           Supervision and Engineering         Station Labor & Expenses         2,026.944         100.00         2,0           Maans & Services         2,026.944         100.00         2,0         1,00.00         1,8           Measuring and Regulating Station Exp City Gate         269,395         100.00         1,8         1,00.00         1,8           Measuring and Regulating Station Exp City Gate         201,508         100.00         1,2         1,00.00         1,2           Measuring and Regulating Station Exp City Gate         201,508         100.00         1,2         1,2         1,2         1,2         1,2         1,2         1,2         1,2         1,2         <	Cas Delivered to Storage         0         100.00           T/J.5         T/J.522,158         T/J.522,158           Total Purchased Cas Cost         T/J.522,158         100.00           Supervision and Engineering         Supervision and Engineering         3,123,823         100.00           Distribution Expenses - Operation         Supervision and Engineering         3,123,823         100.00         20           Distribution Expenses - Operation         Supervision and Engineering         3,123,823         100.00         20           Distribution Expenses         Compressor Station Labor & Expenses         2,026,944         100.00         20           Massuring and Regulating Station Exp Ind.         Nassuring and Regulating Station Exp. Ind.         286,572         100.00         1,8           Measuring and Regulating Station Exp Ind.         Nassuring and Regulating Station Exp. Ind.         201,508         100.00         1,8           Measuring and Regulating Station Exp. Ind.         Nassuring and Regulating Station Exp. Ind.         203,773         100.00         1,2           Customer Installations Expense         Operation         1,867,968         100.00         1,2           Return         Measuring and Regulating Station Exp. Ind.         201,508         100.00         1,2           Return         <		Gas Withdrawn From Storage	0	100.00	0	
Cas Used for Other Utility Operations         0         100.00         77.5           Total Purchased Gas Cost         71.522,158         100.00         71.5           Distribution Expenses - Operation Supervision and Engineering         3,123,823         100.00         3,1           Supervision and Engineering         Supervision and Engineering         3,123,823         100.00         2,0           Supervision and Engineering         Station Labor & Expenses         0         100.00         2,0           Mains & Services         Compressor Station Labor & Expenses         2,026,944         100.00         2,0           Measuring and Regulating Station Exp Ind.         Nessuring and Regulating Station Exp Ind.         269,335         100.00         2,0           Measuring and Regulating Station Exp Ind.         269,335         100.00         2,0         3,1,2,3,83         3,10,0,00         2,1,2           Measuring and Regulating Station Exp Ind.         Nessor,2,035         100.00         1,2         3,3,7,7         100.00         1,2         3,3,7,7         100.00         1,2         3,3,7,7         100.00         1,2         3,3,7,7         100.00         1,2         3,3,7,7         100.00         1,2         3,3,7,7         100.00         1,2         3,3,7,7         100.00         1,	Case Used for Other Utility Operations         0         100.00         77.52           Total Functhased Case Coast         77.522,158         100.00         31           Distribution Expenses - Operation         3,123,823         100.00         31           Distribution Expenses - Operation         3,123,823         100.00         31           Distribution Expenses - Operation         3,123,823         100.00         20           Distribution Load Dispatching         2,86,572         100.00         20           Distribution Load Dispatching         2,86,572         100.00         20           Mains & Services         0         106,571         100.00         20           Massuring and Regulating Station Exp City Gate         20,563         100.00         20           Measuring and Regulating Station Exp City Gate         203,773         100.00         7           Outher Expense         Measuring and Regulations Expense         793,773         100.00         1,0           Customer Installations Expense         1,225,310         100.00         1,0         1,2           Customer Installations Expense         1,225,310         100.00         1,2           Customer Installations Expense         1,225,310         100.00         1,2		Gas Delivered to Storage	0	100.00	0	
Total Purchased Gas Cost         77,522,158         77,5           Distribution Expenses - Operation Supervision and Engineering         3,123,823         100.00         3,1           Distribution Load Dispeticing         286,572         100.00         3,1           Distribution Load Dispeticing         286,572         100.00         2,0           Distribution Load Dispeticing         286,572         100.00         2,0           Distribution Load Dispeticing         286,572         100.00         2,0           Compressor Station Labor & Expenses         2,05,944         100.00         2,0           Mains & Services         2,015,694         100.00         2,0           Measuring and Regulating Station Exp Giny Gate         289,395         100.00         2,0           Measuring and Hegulating Station Exp City Gate         291,508         100.00         7           Outer Expense         73,773         100.00         1,0         7           Outer Expense         73,773         100.00         1,0         1,0           Rents         704 Distribution Expenses - Operation         73,773         100.00         1,2           Other Expense         1,25,310         100.00         1,2         1,2           Other Expense         1,2	Total Purchased Gas Cost         77,522,158         77,5           Distribution Expenses         Destribution         3,123,823         100.00         3,1           Supervision and Engineering         Supervision and Engineering         3,123,823         100.00         3,1           Supervision and Engineering         Supervision and Engineering         3,123,823         100.00         2,0           Distribution Load Dispatching         Services         286,572         100.00         2,0           Compressor Station Labor & Expenses         0,0         20,000         2,0         2,000         2,0           Mains & Services         Neasuring and Regulating Station Exp City Gate         106,251         100.00         2,0         2,000         2,0         2,000         2,0         2,000         2,0         2,000         2,0         2,0,00         2,0         2,0,00         2,0         2,0,00         2,0         2,0,00         2,0         2,0,00         2,0         2,0,00         2,0         2,0,00         2,0         2,0,00         2,0         2,0,00         2,0         2,0,00         2,0         2,0,00         2,0         2,0,00         2,0         2,0,00         2,0         2,0,00         2,0         2,0,00         2,0,00         2,0,00         <		Gas Used for Other Utility Operations	0	100.00	0	
Distribution Expenses - Operation Supervision and Engineering Distribution Lador & Expenses     3,123,823     100.00     3,1       Distribution Lador & Expenses     3,123,823     100.00     2,0       Distribution Lador & Expenses     286,572     100.00     2,0       Compressor Station Lador & Expenses     2,025,944     100.00     2,0       Measuring and Regulating Station Exp Gen     106,251     100.00     2,0       Measuring and Regulating Station Exp City Gate     201,508     100.00     2,0       Measuring and Regulating Station Exp City Gate     201,508     100.00     1,8       Meters and House Regulations Expense     733,773     100.00     1,8       Other Expense     73,773     100.00     1,2       Customer Installations Expense     72,702     100.00     1,2       Other Expense     1,867,968     100.00     1,2       Other Expense     73,773     100.00     1,2       Other Expense     1,367,946     9,974,246     9,974,246       Other Expense     1,225,310     100.00     1,2       Rents     103,010     1,2     2,773     100.00       Rents     103,010     1,2     1,2     1,0       Other Expense     1,2     1,2     1,2     1,2       Ruets	Distribution Expenses - Operation Supervision and Engineering Distribution Load Dispatching     3,123,823     100.00     3,1       Supervision and Engineering Distribution Load Dispatching     3,123,823     100.00     2,0       Distribution Load Dispatching     286,572     100.00     2,0       Compressor Station Labor & Expenses     2,026,944     100.00     2,0       Mains & Services     2,026,944     100.00     2,0       Measuring and Regulating Station Exp Gin     269,395     100.00     2,0       Measuring and Regulating Station Exp City Gate     201,508     100.00     2,0       Measuring and Hegulating Station Exp City Gate     291,4208     100.00     1,2       Outer Expense     73,773     100.00     1,2       Sturbution Expenses - Maintenance     1,255,310     100.00     1,2       Measuring and Regulating Station Exp City Gate     2,7,4     9,9,42     100.00       Measuring and Regulating Station Exp City Gate     2,7,73     100.00     1,2       Measuring and Regulating Station Exp City Gate     2,7		Total Purchased Gas Cost	77,522,158		77,522,158	
Distribution Expenses - Operation         3,123,823         100.00         3,13,823           Supervision and Engineering         Supervision and Engineering         286,572         100.00         2,0           Supervision and Engineering         Compressor Station Labor & Expenses         2,05,544         100.00         2,0           Compressor Station Labor & Expenses         2,025,944         100.00         2,0           Mains & Services         2,025,944         100.00         2,0           Measuring and Regulating Station Exp Gen         166,251         100.00         2,0           Measuring and Regulating Station Exp City Gate         269,395         100.00         2,0           Measuring and Regulating Station Exp City Gate         1,867,968         100.00         2,0           Measuring and Regulating Station Expense         793,773         100.00         2,0           Other Expense         1,867,968         100.00         2,0           Customer Installations Expense         73,773         100.00         2,0           Other Expense         1,867,968         100.00         2,0           Other Expense         1,867,946         9,974,246         9,974,246           Other Expense         1,225,310         100.00         1,0	Distribution Expenses - Operation     3,123,823     100.00     3,1       Supervision and Engineering     286,572     100.00     20       Supervision and Engineering     286,572     100.00     20       Distribution Load Dispatching     286,572     100.00     20       Compressor Station Labor & Expenses     2,025,944     100.00     20       Measuring and Regulating Station Exp Gen     106,251     100.00     20       Measuring and Regulating Station Exp City Gate     201,508     100.00     2       Measuring and Regulating Station Exp City Gate     201,508     100.00     2       Measuring and Regulating Station Expense     73,773     100.00     1       Other Expense     73,773     100.00     1       Customer Installations Expense     72,702     100.00     1       Customer Installations Expense     72,702     100.00     1       Customer Installations Expense     72,713     100.00     1       Customer Installations Expense     72,712     100.00     1       Customer Installations Expense     72,713     100.00     1       Customer Installations Expense     72,713     100.00     1       Customer Installations Expense     72,713     100.00       Rents     103,74,246 <td< td=""><td></td><td></td><td>÷</td><td></td><td></td><td></td></td<>			÷			
Supervision and Engineering         3,123,823         100.00         3,1           Distribution Load Oispatching         286,572         100.00         2,0           Compressor Station Labor & Expenses         0         100.00         2,0           Measuring and Regulating Station Exp Gen         106,251         100.00         2,0           Measuring and Regulating Station Exp Git         201,508         100.00         2,0           Measuring and Regulating Station Exp City Gate         201,508         100.00         2,0           Measuring and Regulation Expense         793,773         100.00         7,0           Other Expense         73,773         100.00         1,8           Other Expense         73,773         100.00         1,2           Other Expense         73,773         100.00         1,2           Other Expense         73,773         100.00         1,2           Other Expense         73,713         100.00         1,3           Distribution Expenses - Operation         73,74,246         9,9         9,9           Otal Distribution Expenses - Maintenance         72,772         100.00         1,2           Distribution Expenses - Maintenance         72,742         100.00         1,2 <td< td=""><td>Supervision and Engineering         3,123,823         100.00         3,1           Distribution Load Oispatching         286,572         100.00         2,0           Compressor Station Labor &amp; Expenses         0         100.00         2,0           Measuring and Regulating Station Exp Gen         266,572         100.00         2,0           Measuring and Regulating Station Exp City Gate         201,508         100.00         2,0           Measuring and Regulating Station Exp City Gate         201,508         100.00         2,0           Measuring and Regulating Station Exp City Gate         201,508         100.00         7,0           Measuring and Regulations Expense         793,773         100.00         7,0           Other Expense         73,773         100.00         7,3           Other Expense         72,772         100.00         7,3           Other Expense         72,712         100.00         100.00           Rents         1057,917         9,974,246         9,974,246         9,974</td><td></td><td>Distribution Expenses - Operation</td><td></td><td></td><td></td><td></td></td<>	Supervision and Engineering         3,123,823         100.00         3,1           Distribution Load Oispatching         286,572         100.00         2,0           Compressor Station Labor & Expenses         0         100.00         2,0           Measuring and Regulating Station Exp Gen         266,572         100.00         2,0           Measuring and Regulating Station Exp City Gate         201,508         100.00         2,0           Measuring and Regulating Station Exp City Gate         201,508         100.00         2,0           Measuring and Regulating Station Exp City Gate         201,508         100.00         7,0           Measuring and Regulations Expense         793,773         100.00         7,0           Other Expense         73,773         100.00         7,3           Other Expense         72,772         100.00         7,3           Other Expense         72,712         100.00         100.00           Rents         1057,917         9,974,246         9,974,246         9,974		Distribution Expenses - Operation				
Distribution Load Dispatching         286,572         100.00         2           Compressor Station Labor & Expenses         0         100.00         2,0           Mains & Services         2,025,944         100.00         2,0           Measuring and Regulating Station Exp Gen         106,251         100.00         2,0           Measuring and Regulating Station Exp City Gate         261,508         100.00         2,0           Measuring and Regulating Station Exp City Gate         261,508         100.00         2,0           Measuring and Regulating Station Exp City Gate         27,72         100.00         2,0           Measuring and Regulating Station Expense         793,773         100.00         1,8           Other Expense         73,773         100.00         1,8         7           Other Expense         73,773         100.00         1,8         7           Other Expense         73,773         100.00         1,8         7         7         7         7         7         7         7         7         7         7         7         7         7         7         7         7         7         7         7         7         7         7         7         7         7         7	Distribution Load Obstatching         286,572         100.00         2           Compressor Station Labor & Expenses         0         100.00         2,0           Mains & Services         2,025,944         100.00         2,0           Measuring and Regulating Station Exp Gen         106,251         100.00         2,0           Measuring and Regulating Station Exp City Gate         261,508         100.00         2,0           Measuring and Regulating Station Exp City Gate         261,508         100.00         2,0           Measuring and Regulating Station Exp City Gate         261,508         100.00         2,0           Meters and House Regulator Expense         793,773         100.00         1,8           Other Expense         73,773         100.00         1,8           Other Expense         73,773         100.00         1,8           Other Expense         73,773         100.00         1,8           Other Expense         Measuring and Regulating Station Exp Eity 8,7,4         100.00         1,8           Distribution Expenses - Maintenance         73,74,246         9,9,47         9,9,42           Distribution Expenses - Maintenance         122,743         100.00         1,2           Distribution Expenses - Maintenance         122,743		Supervision and Engineering	3,123,823	100.00	3,123,823	
Compressor Station Labor & Expenses         0         100.00           Mains & Services         2,025,944         100.00         2,0           Mains & Services         2,025,944         100.00         2,0           Measuring and Regulating Station Exp Ind.         269,395         100.00         2,0           Measuring and Regulating Station Exp City Gate         201,508         100.00         2,0           Meters and House Regulator Expense         793,773         100.00         2,9           Other Expense         793,773         100.00         1,8           Other Expense         793,773         100.00         1,9           Other Expense         793,773         100.00         1,9           Other Expense         73,773         100.00         1,9           Other Expense         72,702         100.00         1,9           Other Expenses - Maintenance         72,702         100.00         1,2           Distribution Expenses - Maintenance         1,22,5,310         100.00         1,2           Measuring and Regulating Station Exp City Gate         23,71         100.00         1,2           Measuring and Regulating Station Exp City Gate         23,73         100.00         1,2           Measuring and Regulating	Compressor Station Labor & Expenses         0         100.00         20           Mains & Services         2,025,944         100.00         20           Mains & Services         2,025,944         100.00         20           Measuring and Regulating Station Exp Gen         166,251         100.00         2           Measuring and Regulating Station Exp City Gate         201,508         100.00         2           Measuring and Regulating Station Exp City Gate         201,508         100.00         1,8           Measuring and Regulating Station Expense         7,3,773         100.00         7           Other Expense         7,3,773         100.00         7           Customer Installations Expense         7,3,773         100.00         7           Other Expense         73,773         100.00         1,2           Customer Installations Expense         7,3,773         100.00         1,2           Customer Installations Expense         7,3,773         100.00         1,2           Customer Installations Expense         7,27,446         9,974,246         9,97           Total Distribution Expenses - Operation         1,22,5,5,310         100.00         1,2           Distribution Expenses - Maintenance         2,97,4,246         9,97		Distribution Load Dispatching	286,572	100.00	286,572	
Mains & Services         2,025,944         100.00         2.0           Measuring and Regulating Station Exp Gen         106,251         100.00         1           Measuring and Regulating Station Exp City Gate         201,508         100.00         2           Measuring and Regulating Station Exp City Gate         201,508         100.00         2           Measuring and Regulating Station Expense         733,773         100.00         7           Other Expense         733,773         100.00         7         7           Customer Installations Expense         733,773         100.00         7         7           Other Expense         0         9,974,246         9,9         7         7           Customer Installations Expenses - Operation         9,974,246         9,9         9,9         9,9           Total Distribution Expenses - Operation         1,2255,310         100.00         1,2         2,7         1,3         1,00.00         1,2         2,9         9,9         9,9         9,9         9,9         9,9         9,9         9,9         9,9         9,9         9,9         9,9         9,9         9,9         9,9         9,9         9,9         9,9         9,9         9,9         9,9         9,0         0	Mains & Services         2,025,944         100.00         2.0           Measuring and Regulating Station Exp Ind.         269,395         100.00         2.0           Measuring and Regulating Station Exp City Gate         201,508         100.00         2.8           Measuring and Regulating Station Exp City Gate         201,508         100.00         2.8           Measuring and Regulator Expense         733,773         100.00         7           Other Expense         733,773         100.00         7         7           Customer Installations Expense         733,773         100.00         7         7           Other Expense         733,773         100.00         7         7           Customer Installations Expense         73,773         100.00         7         7           Other Expense         Operation         73,4746         9,974,246         9,974         9,974           Total Distribution Expenses - Operation         1,22,55,310         100.00         1,2         73           Distribution Expenses - Operation         1,22,54,346         1,00.00         1,2         1,2           Distribution Expenses - Maintenance         1,22,54,346         1,00.00         1,2         1,2           Notal Distribution Expenses - Operation		Compressor Station Labor & Expenses	0	100.00	0	
Measuring and Regulating Station Exp Gen         106,251         100.00         1           Measuring and Regulating Station Exp Ind.         289,395         100.00         28           Measuring and Regulating Station Exp City Gate         201,508         100.00         28           Measuring and Regulating Station Expense         783,773         100.00         7           Meters and House Regulator Expense         733,773         100.00         7           Customer Installations Expense         733,773         100.00         7           Other Expense         733,773         100.00         7           Customer Installations Expense         733,773         100.00         7           Other Expense         Operation         73,773         100.00         7           Customer Installations Expenses - Operation         9,974,246         9,93         9,93           Total Distribution Expenses - Operation         9,974,246         9,00.00         9,9           Rents         Total Distribution Expenses - Operation         9,974,246         9,00.00         1,2           Distribution Expenses - Operation         9,974,246         100.00         1,2         1,2         1,2         1,2         1,2         1,2         1,2         1,2         1,2	Measuring and Regulating Station Exp Gen         106,251         100.00         1           Measuring and Regulating Station Exp Ind.         Ze9,395         100.00         2           Measuring and Regulating Station Exp City Gate         Zo1,508         100.00         2           Measuring and Regulating Station Exp City Gate         Zo1,508         100.00         7           Meters and House Regulator Expense         733,773         100.00         7           Other Expense         733,773         100.00         7           Other Expense         733,773         100.00         7           Other Expense         733,773         100.00         7           Rents         733,773         100.00         7           Other Expenses - Operation         73,74,246         9,97           Post Express - Maintenance         1,225,310         100.00           Rubervision and Engineering         16,915         100.00           Supervision and Regulating Station Exp City Gate         23,713         100.00           Mains         Measuring and Regulating Sta. Exp City Gate         50,789         100.00           Measuring and Regulating Sta. Exp City Gate         50,789         100.00         9,9653           Measuring and Regulating Sta. Ex		Mains & Services	2,026,944	100.00	2,026,944	
Measuring and Regulating Station Exp Ind.         269,395         100.00         2           Measuring and Regulating Sta. Exp City Gate         201,508         100.00         1,8           Meters and House Regulator Expense         793,773         100.00         1,8           Customer Installations Expense         793,773         100.00         1,8           Customer Installations Expense         793,773         100.00         1,8           Customer Installations Expense         793,773         100.00         7           Customer Installations Expense         793,773         100.00         7           Customer Installations Expense         793,773         100.00         7           Customer Installations Expense         793,774,246         90.00         7           Colal Distribution Expenses - Operation         9,974,246         9,97         9,9           Distribution Expenses - Operation         9,974,246         100.00         1,2           Rents         Total Distribution Expenses - Operation         9,974,246         9,97           Supervision and Engineering         Station Exp City Gate         16,915         100.00           Measuring and Regulating Sta. Exp City Gate         50,789         100.00         9,953           Measuring and Regul	Measuring and Regulating Station Exp Ind.         269,395         100.00         2           Measuring and Regulating Sta. Exp City Gate         201,508         100.00         1,8           Meters and House Regulator Expense         733,773         100.00         1,8           Customer Installations Expense         733,773         100.00         1,8           Customer Installations Expense         733,773         100.00         7           Customer Installations Expense         733,773         100.00         7           Customer Installations Expense         733,773         100.00         7           Customer Installations Expenses         733,773         100.00         7           Customer Installations Expenses         0         9,974,246         9,9           Colal Distribution Expenses - Operation         9,974,246         9,00.00         1,2           Distribution Expenses - Maintenance         489,874         100.00         4,2           Neasuring and Regulating Station Exp City Gate         2,713         100.00         8,427           Mains         Measuring and Regulating Sta. Exp City Gate         50,789         100.00         8,427           Measuring and Regulating Sta. Exp City Gate         50,789         100.00         102.00         9,653 </td <td></td> <td>Measuring and Regulating Station Exp Gen</td> <td>106,251</td> <td>100.00</td> <td>106,251</td> <td>•</td>		Measuring and Regulating Station Exp Gen	106,251	100.00	106,251	•
Measuring and Regulating Sta. Exp City Gate         201,508         100.00         1,8           Meters and House Regulator Expense         783,773         100.00         1,8           Customer Installations Expense         783,773         100.00         1,8           Customer Installations Expense         783,773         100.00         1,3           Customer Installations Expense         783,773         100.00         1,2           Customer Installations Expense         733,773         100.00         1,2           Customer Expenses         0,974,246         100.00         1,2           Rents         1,225,310         100.00         1,2           Distribution Expenses - Operation         9,974,246         9,97         9,97           Rents         1,225,310         100.00         1,2         1,2           Supervision and Engineering         1,6,915         100.00         1,2           Supervision and Regulating Station Exp City Gate         2,7,13         100.00         1,2           Mains         Measuring and Regulating Sta. Exp City Gate         50,789         100.00         1,2           Measuring and Regulating Sta. Exp City Gate         50,789         100.00         1,22,966         1,00.00           Measuring and Reg	Measuring and Regulating Sta. Exp City Gate         201,508         100.00         1,8           Meters and House Regulator Expense         783,773         100.00         1,8           Customer Installations Expense         783,773         100.00         1,8           Customer Installations Expense         793,773         100.00         1,2           Customer Installations Expense         793,773         100.00         1,2           Customer Installations Expense         793,773         100.00         1,2           Customer Installations Expenses         793,773         100.00         1,2           Rents         71,2772         100.00         1,2           Rents         101         9,974,246         9,974         1,00.00           Supervision and Engineering         81,974         100.00         1,2           Supervision and Engineering         81,427         100.00         1,2           Mains         Measuring and Regulating Station Exp Gen         22,713         100.00         1,2           Measuring and Regulating Sta. Exp City Gate         50,789         100.00         1,2         1,00.00           Measuring and Regulating Sta. Exp City Gate         50,789         1,00.00         1,2         1,00.00         1,2		Measuring and Regulating Station Exp Ind.	269,395	100.00	269,395	
Meters and House Regulator Expense         1,867,968         100.00         1,8           Customer Installations Expense         733,773         100.00         7           Cuther Expenses         73,744         100.00         7           Rents         1,225,310         100.00         1,2           Distribution Expenses - Operation         9,974,246         9,9         9,9           Distribution Expenses - Maintenance         489,874         100.00         4           Supervision and Engineering         16,9,15         100.00         4           Supervision and Regulating Station Exp Gen         22,713         100.00         4           Mains         Measuring and Regulating Sta. Exp City Gate         50,789         100.00         62,332         100.00           Measuring and Regulating Sta. Exp City Gate         50,789         100.00         62,332         100.00         1           Cutheres and House Regulators         28,548         100.00         1         23,548         100.00 <td>Meters and House Regulator Expense         1,867,968         100.00         1,8           Customer Installations Expense         733,773         100.00         7           Cuther Expense         73,744         100.00         7           Rents         1,225,310         100.00         1,2           Distribution Expenses - Operation         9,974,246         9,9         9,9           Distribution Expenses - Maintenance         489,874         100.00         4           Supervision and Engineering         51,713         100.00         4           Nains         Measuring and Regulating Station Exp Gen         62,332         100.00           Measuring and Regulating Sta. Exp City Gate         50,789         100.00         1           Measuring and Regulating Sta. Exp City Gate         50,789         100.00         1           Measuring and Regulating Sta. Exp City Gate         50,789         100.00         1           Other Equipment         23,548         100.00         1         &lt;</td> <td></td> <td>Measuring and Regulating Sta. Exp City Gate</td> <td>201,508</td> <td>100.00</td> <td>201,508</td> <td></td>	Meters and House Regulator Expense         1,867,968         100.00         1,8           Customer Installations Expense         733,773         100.00         7           Cuther Expense         73,744         100.00         7           Rents         1,225,310         100.00         1,2           Distribution Expenses - Operation         9,974,246         9,9         9,9           Distribution Expenses - Maintenance         489,874         100.00         4           Supervision and Engineering         51,713         100.00         4           Nains         Measuring and Regulating Station Exp Gen         62,332         100.00           Measuring and Regulating Sta. Exp City Gate         50,789         100.00         1           Measuring and Regulating Sta. Exp City Gate         50,789         100.00         1           Measuring and Regulating Sta. Exp City Gate         50,789         100.00         1           Other Equipment         23,548         100.00         1         <		Measuring and Regulating Sta. Exp City Gate	201,508	100.00	201,508	
Customer Installations Expense         793,773         100.00         7           Other Expense         72,702         100.00         12           Other Expense         72,702         100.00         12           Rents         72,702         100.00         12           Rents         72,702         100.00         12           Pistribution Expenses - Operation         9,974,246         9.9         9.9           Distribution Expenses - Maintenance         489,874         100.00         9.9           Supervision and Engineering         16,915         100.00         4           Supervision and Regulating Station Exp Gen         88,427         100.00         4           Mains         98,427         100.00         4         4           Measuring and Regulating Station Exp City Gate         50,789         100.00         4           Measuring and Regulating Station Exp City Gate         50,789         100.00         6         100.00         1           Measuring and Regulating Station Exp City Gate         50,789         100.00         1         2           Measuring and Regulators         28,548         100.00         1         2         1         100.00         1           Othererequila	Customer Installations Expense         793,773         100.00         7           Other Expense         0ther Expense         73,773         100.00         72           Other Expense         72,702         100.00         12           Rents         72,702         100.00         12           Rents         1,225,310         100.00         12           Distribution Expenses - Operation         9,974,246         9.9           Distribution Expenses - Maintenance         489,874         100.00           Supervision and Engineering         16,915         100.00           Supervision and Regulating Station Exp Gen         62,332         100.00           Mains         Measuring and Regulating Station Exp City Gate         50,789         100.00           Measuring and Regulating Sta. Exp City Gate         50,789         100.00         1           Measuring and Regulating Sta. Exp City Gate         50,789         100.00         1           Measuring and Regulating Sta. Exp City Gate         50,789         100.00         1           Other Equipment         23,548         100.00         1         1           Other Equipment         39,653         100.00         1         1		Meters and House Regulator Expense	1,867,968	100.00	1,867,968	
Other Expense         72,702         100.00           Rents         1,225,310         100.00         12           Total Distribution Expenses - Operation         9,974,246         9,9         9,9           Distribution Expenses - Operation         9,974,246         100.00         12           Distribution Expenses - Maintenance         489,874         100.00         4           Supervision and Engineering         16,915         100.00         4           Reasuring and Regulating Station Exp Gen         22,713         100.00         4           Measuring and Regulating Station Exp Ind.         62,332         100.00         1           Measuring and Regulating Station Exp City Gate         50,789         100.00         1           Measuring and Regulating Sta. Exp City Gate         50,789         100.00         1           Meters and House Regulators         28,548         100.00         1           Other Equipment         39,653         100.00         1	Other Expense         72,702         100.00           Rents         1,225,310         100.00         1,2           Pistribution Expenses - Operation         9,974,246         0.00.00         1,2           Distribution Expenses - Operation         9,974,246         100.00         1,2           Distribution Expenses - Maintenance         489,874         100.00         4           Supervision and Engineering         16,915         100.00         4           Nains         98,427         100.00         4           Mains         Measuring and Regulating Station Exp Gen         22,713         100.00           Measuring and Regulating Station Exp Ind.         62,332         100.00         1           Measuring and Regulating Station Exp City Gate         50,789         100.00         1           Measuring and Regulating Sta. Exp City Gate         50,789         100.00         1           Meters and House Regulators         28,548         100.00         1           Other Equipment         39,653         100.00         1           Total Distribution Expenses - Maintenance         93,22,717         93,22,717         9		Customer Installations Expense	793,773	100.00	793,773	
Rents         1,225,310         100.00         1,2           Total Distribution Expenses - Operation         9,974,246         9,9         9,9           Distribution Expenses - Maintenance         9,974,246         9,9         9,9           Distribution Expenses - Maintenance         9,974,246         9,9         9,9           Distribution Expenses - Maintenance         8,8,874         100.00         4           Supervision and Engineering         16,9,874         100.00         4           Nains         8,427         100.00         4           Measuring and Regulating Station Exp Gen         22,713         100.00         4           Measuring and Regulating Station Exp City Gate         50,789         100.00         6           Measuring and Regulating Station Exp City Gate         50,789         100.00         1           Measuring and Regulating State         28,548         100.00         1           Meters and House Regulators         28,548         100.00         0           Other Equipment         39,653         100.00         1	Rents         1,225,310         100.00         1,2           Total Distribution Expenses - Operation         9,974,246         9,9         9,9           Distribution Expenses - Maintenance         9,974,246         9,9         9,9           Distribution Expenses - Maintenance         9,974,246         9,9         9,9           Distribution Expenses - Maintenance         8,8,87         100.00         4           Supervision and Engineering         8,9,47         100.00         4           Natins         9,427         100.00         4           Measuring and Regulating Station Exp Gen         22,713         100.00         4           Measuring and Regulating Station Exp Ind.         62,332         100.00         6           Measuring and Regulating Sta. Exp City Gate         50,789         100.00         1           Measuring and Regulating Sta. Exp City Gate         50,789         100.00         1           Measuring and Regulating Sta. Exp City Gate         50,789         100.00         1           Other Equipment         23,548         100.00         1         1           Other Equipment         39,653         100.00         1         1           Other Equipment         33,553         100.00         1		Other Expense	72,702	100.00	72,702	
Total Distribution Expenses - Operation         9,974,246         9,9           Distribution Expenses - Maintenance         2,974,246         9,9           Distribution Expenses - Maintenance         489,874         100.00           Supervision and Engineering         16,915         100.00           Structures and Improvements         98,427         100.00           Mains         9,477         100.00           Measuring and Regulating Station Exp Gen         22,713         100.00           Measuring and Regulating Station Exp City Gate         50,789         100.00           Measuring and Regulating Station Exp Ind.         62,332         100.00           Measuring and Regulating Station Exp City Gate         50,789         100.00           Measuring and Regulating Station Exp City Gate         50,789         100.00           Meters and House Regulators         28,548         100.00           Other Equipment         39,653         100.00	Total Distribution Expenses - Operation     9,974,246     9,9       Distribution Expenses - Maintenance     8,9,874     100.00       Supervision and Engineering     8,9,874     100.00       Surctures and Improvements     16,9,15     100.00       Mains     8,427     100.00       Measuring and Regulating Station Exp Gen     22,713     100.00       Measuring and Regulating Station Exp City Gate     50,789     100.00       Measuring and Regulating Station Exp City Gate     50,789     100.00       Measuring and Regulating State     23,548     100.00       Meters and House Regulators     28,548     100.00       Other Equipment     39,653     100.00       Total Distribution Expenses - Maintenance     932,217     9		Rents	1,225,310	100.00	1,225,310	
Distribution Expenses - Maintenance         489,874         100.00         4           Supervision and Engineering         59,874         100.00         4           Structures and Improvements         16,915         100.00         4           Mains         16,915         100.00         4           Mains         98,427         100.00         4           Measuring and Regulating Station Exp Gen         22,713         100.00           Measuring and Regulating Station Exp City Gate         50,789         100.00           Measuring and Regulating Station Exp City Gate         50,789         100.00           Measuring and Regulating Station Exp City Gate         50,789         100.00           Measuring and Regulating Station Exp City Gate         50,789         100.00           Other Equipment         39,653         100.00         1	Distribution Expenses - Maintenance     489,874     100.00     4       Supervision and Engineering     59,427     100.00     4       Structures and Improvements     16,915     100.00     4       Mains     98,427     100.00     4       Mains     98,427     100.00     4       Measuring and Regulating Station Exp Gen     22,713     100.00       Measuring and Regulating Station Exp City Gate     50,789     100.00       Measuring and Regulating Sta. Exp City Gate     50,789     100.00       Measuring and Regulating Sta. Exp City Gate     50,789     100.00       Measuring and Regulating Sta. Exp City Gate     50,789     100.00       Other Equipment     23,548     100.00       Other Equipment     39,653     100.00       Total Distribution Expenses - Maintenance     93,22,217     9	•	Total Distribution Expenses - Operation	9,974,246		9,974,246	
Utstimution Expenses - Maintenance         489,874         100.00         4           Supervision and Engineering         16,915         100.00         4           Structures and Improvements         98,427         100.00         4           Mains         98,427         100.00         4           Measuring and Regulating Station Exp Gen         22,713         100.00         4           Measuring and Regulating Station Exp City Gate         50,789         100.00         1           Measuring and Regulating Station Exp City Gate         50,789         100.00         1           Measuring and Regulating State         23,332         100.00         1         1           Measuring and Regulating State         20,789         100.00         1         1         2         1         100.00         1           Otheres         00.00         28,548         100.00         1         2         3         3         100.00         1	Utstimution Expenses - Maintenance         489,874         100.00         4           Supervision and Engineering         59,457         100.00         4           Structures and Improvements         98,427         100.00         4           Rains         98,427         100.00         4           Mains         98,427         100.00         4           Measuring and Regulating Station Exp Gen         22,713         100.00           Measuring and Regulating Station Exp Ind.         62,332         100.00           Measuring and Regulating Station Exp City Gate         50,789         100.00           Measuring and Regulating Sta. Exp City Gate         50,789         100.00           Measuring and Regulating Sta. Exp City Gate         50,789         100.00           Other Equipment         28,548         100.00           Other Equipment         39,653         100.00           Total Distribution Expenses - Maintenance         932,217         9						
Supervision and Engineering         493,674         100.00           Structures and Improvements         16,915         100.00           Mains         98,427         100.00           Measuring and Regulating Station Exp Gen         22,713         100.00           Measuring and Regulating Station Exp Ind.         62,332         100.00           Measuring and Regulating Station Exp Ind.         62,332         100.00           Measuring and Regulating Station Exp City Gate         50,789         100.00           Measuring and Regulating Station Exp City Gate         50,789         100.00           Measuring and House Regulators         28,548         100.00           Other Equipment         39,653         100.00	Supervision and Engineering     493,674     100.00       Structures and Improvements     16,915     100.00       Mains     98,427     100.00       Mains     98,427     100.00       Mains     98,427     100.00       Measuring and Regulating Station Exp Gen     22,713     100.00       Measuring and Regulating Station Exp Ind.     62,332     100.00       Measuring and Regulating Station Exp City Gate     50,789     100.00       Restrices     122,966     100.00       Meters and House Regulators     28,548     100.00       Other Equipment     39,653     100.00       Total Distribution Expenses - Maintenance     932,217     9		LUISTIDUTION EXPENSES - MAINTENANCE	170.001	00 007	8 TO 008	-
Structures and Improvements         15,913         100.00           Mains         98,427         100.00           Mains         98,427         100.00           Measuring and Regulating Station Exp Gen         22,713         100.00           Measuring and Regulating Station Exp Ind.         62,332         100.00           Measuring and Regulating Station Exp City Gate         50,789         100.00           Ressuring and Regulating Sta. Exp City Gate         50,789         100.00           Reters and House Regulators         28,548         100.00           Other Equipment         39,653         100.00	Structures and Improvements 10,913 100.00 Mains Adding Station Exp Gen 22,713 100.00 Measuring and Regulating Station Exp Ind. 62,332 100.00 Measuring and Regulating Sta. Exp City Gate 50,789 100.00 Meters and House Regulators 28,548 100.00 Meters and House Regulators 28,548 100.00 Other Equipment 39,653 100.00 Total Distribution Expenses - Maintenance 932,217 9		Supervision and Engineering	489,874	00.001	403,0/4	
Mains         98,427         100.00           Measuring and Regulating Station Exp Gen         22,713         100.00           Measuring and Regulating Station Exp Ind.         62,332         100.00           Measuring and Regulating Station Exp City Gate         50,789         100.00           Measuring and Regulating Sta. Exp City Gate         50,789         100.00           Services         122,966         100.00         1           Meters and House Regulators         28,548         100.00         1           Other Equipment         39,653         100.00         1	Mains         98,427         100.00           Measuring and Regulating Station Exp Gen         22,713         100.00           Measuring and Regulating Station Exp Ind.         62,332         100.00           Measuring and Regulating Station Exp City Gate         50,789         100.00           Measuring and Regulating Sta. Exp City Gate         50,789         100.00           Services         122,966         100.00         1           Meters and House Regulators         28,548         100.00         1           Other Equipment         39,653         100.00         1           Total Distribution Expenses - Maintenance         932,217         9         9		Structures and Improvements	16,915	100.001	C19,01	
Measuring and Regulating Station Exp Gen 22,713 100.00 Measuring and Regulating Station Exp Ind. 62,332 100.00 Measuring and Regulating Sta. Exp City Gate 50,789 100.00 Services Meters and House Regulators 28,548 100.00 Meters and House Regulators 28,548 100.00 Other Equipment 39,653 100.00	Measuring and Regulating Station Exp Gen     22,713     100.00       Measuring and Regulating Station Exp Ind.     62,332     100.00       Measuring and Regulating Sta. Exp City Gate     50,789     100.00       Services     122,966     100.00       Meters and House Regulators     28,548     100.00       Other Equipment     39,653     100.00       Total Distribution Expenses - Maintenance     932,217     9		Mains	98,427	100.00	98,427	
Measuring and Regulating Station Exp Ind. 62,332 100.00 Measuring and Regulating Sta. Exp City Gate 50,789 100.00 Services Meters and House Regulators 28,548 100.00 Meters and House Regulators 28,548 100.00 Other Equipment 39,653 100.00	Measuring and Regulating Station Exp Ind. 62,332 100.00 Measuring and Regulating Sta. Exp City Gate 50,789 100.00 Services 122,966 100.00 Meters and House Regulators 28,548 100.00 Other Equipment 39,653 100.00 Total Distribution Expenses - Maintenance 932,217 0		Measuring and Regulating Station Exp Gen	22,713	100.00	22,713	
Measuring and Regulating Sta. Exp City Gate         50,789         100.00           Services         122,966         100.00         1           Meters and House Regulators         28,548         100.00         1           Other Equipment         39,653         100.00         1	Measuring and Regulating Sta. Exp City Gate         50,789         100.00           Services         122,966         100.00         1           Meters and House Regulators         28,548         100.00         1           Other Equipment         39,653         100.00         1           Total Distribution Expenses - Maintenance         932,217         9         9		Measuring and Regulating Station Exp Ind.	62,332	100.00	62,332	
Services 122,966 100.00 1 Meters and House Regulators 28,548 100.00 Other Equipment 39,653 100.00	Services         122,966         100.00         1           Meters and House Regulators         28,548         100.00           Other Equipment         39,653         100.00           Total Distribution Expenses - Maintenance         932,217         932,217		Measuring and Regulating Sta. Exp City Gate	50,789	100.00	50,789	
Meters and House Regulators 28,548 100.00 Other Equipment 39,653 100.00	Meters and House Regulators 28,548 100.00 Other Equipment 39,653 100.00 Total Distribution Expenses - Maintenance 932,217 9		Services	122,966	100.00	122,966	
Other Equipment 39,653 100.00	Other Equipment 39,653 100.00 Total Distribution Expenses - Maintenance 932,217 5		Meters and House Regulators	28,548	100.00	28,548	
	· 932,217		Other Equipment	39,653	100.00	39,653	

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Date:         Jease Period         Find         Enclude         Enclude <t< th=""><th></th><th></th><th>Westerin retinoxy does Operating Revenue and Expenses by NARUC Account For the Forecasted Period 12 Months ended December 31, 2000</th><th>vesterin remucey Gas Company Case No. 99-070 Revenue and Expenses by NARL ted Period 12 Months ended Dec</th><th>y UC Account cember 31, 2000</th><th></th><th></th></t<>			Westerin retinoxy does Operating Revenue and Expenses by NARUC Account For the Forecasted Period 12 Months ended December 31, 2000	vesterin remucey Gas Company Case No. 99-070 Revenue and Expenses by NARL ted Period 12 Months ended Dec	y UC Account cember 31, 2000		
Infing:         X         Original         Updated         Schedul           aper Reference N(c). Solied 1.2; Sched. C.2.2         Unadjusted         Ancount         Cola         Ancoration         Schedul	Jata:	Bas	X Forecasted P				R 10(10)(c)2.1
Account         Account         Customer Accounts         Long         Nonethy         Ancount         Ancount         Ancount         Account         Claigneet         Unadjusted         Allocation         1/1         2/3         3/3         1/1         2/3         3/3         1/1         3/3         1/1         3/3         1/1         3/3         1/1         3/3         1/1         3/3         1/1         3/3         1/1         3/3         1/1         3/3         3/3         3/3         3/3         3/3         3/3         3/3         3/3         3/3         3/3         3/3         3/3         3/3         3/3         3/3         3/3         3/3         3/3         3/3         3/3         3/3         3/3         3/3         3/3         3/3         3/3         3/3         3/3         3/3         3/3         3/3	Type o	of Filing: X	Original Updated			З С	shedule C-2.1
Account         Account         Unadjusted Unity         Mocation         Unadjusted Allocation           901         Total         Percentage         Unitid         Percentage         Unadjusted           901         Supervision         3310         10         2)         3)         3310           902         Neer Reading Expenses         1/11/113         10000         1/11/113         3100           903         Uncollectible Accounts Expenses         1/12/113         1/12/113         1/12/113           903         Uncollectible Accounts Expenses         1/12/113         1/12/113         1/12/113           903         Uncollectible Accounts Expenses         1/12/113         1/12/113         1/12/113           904         Moscialineous Customer Accounts Expenses         616,560         1/12/23.616         1/12/23.616           903         Uncollectible Accounts Expenses         0         100.00         5/14/13         0           904         Unsolidation         3/14/13         100.00         5/14/13         0         0           915         Customer Accounts Expenses         2/12/12         100.00         5/14/13         0         0         0         0           916         Customer Accounts Expenses	언전	aper Referer	nce No(s). Sched. I-2; Sched. C-2.2			2	heet 9 of 10
No. (S)         Tate         Unity         Percentage         Unscription           901         Supervision         (1)         (2)         (3)           902         Neter Reading Expenses         (1)         (2)         (3)           903         Customer Accounts Expenses         (1)         (2)         (3)           904         Neter Reading Expenses         (1)         (2)         (3)           905         Nucollectifies         (1)         (2)         (3)           905         Unoblechted Accounts Expenses         (1)         (2)         (3)           905         Unoblechted Accounts Expenses         (1)         (2)         (3)           903         Unoblechted Accounts Expenses         (1)         (2)         (3)           904         Unoblechted Accounts Expenses         (1)         (1)         (2)         (3)           903         Unoblechted Accounts Expenses         (1)         (1)         (1)         (2)         (3)           904         Unoblechted Accounts Expenses         (1)         (1)         (2)         (3)         (4)           905         Customer Accounts Expenses         (1)         (2)         (3)         (4)           903<		Account	Account	Unadjusted	Allocation	l Inadiusted	Jurisdictional Method/
Old         Customer Accounts Expenses         Operation         (1)         (2)         (3)           901         Supervision         3,310         100.00         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,310         3,31		No. (S)	Title	Utility	Percentage	Jurisdiction	Description
Otstorner Accounts Expenses - Operation         3.310         100.00         3.310           901         Supervision         3.310         100.00         1.041,813         100.00         59,915         100.00         59,915         100.00         59,915         100.00         59,915         100.00         59,915         100.00         59,915         100.00         59,915         100.00         59,915         100.00         59,915         100.00         59,915         100.00         59,915         100.00         59,915         100.00         59,915         100.00         59,915         100.00         59,915         17,723,618         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0 <t< td=""><td></td><td></td><td></td><td>(1)</td><td>(2)</td><td>(3)</td><td>(4)</td></t<>				(1)	(2)	(3)	(4)
901         Supervision         3.310         10.000         13.10           902         Meter Reading Expenses         13.11         13.11         13.11           903         Uncollectible Accounts         13.11         13.11         13.11           904         Uncollectible Accounts         13.11         13.11         13.11           905         Uncollectible Accounts         518,560         100.00         53.915           903         Uncollectible Accounts         53.449         17.23.518         17.23.518           904         Oustomer Records & Collections         53.3449         100.00         53.3449           911         Information- Operation         53.3449         100.00         53.3449           911         Unservician         53.3449         100.00         21.2.121           911         Informational and Instructional Advertising Expenses         14.462         100.00         53.3449           912         Oustomer Accounts Expenses - Operation         53.3449         100.00         21.2.121           913         Total Customer Accounts Expenses         10.4.462         10.000         14.462           914         Total Customer Accounts Expenses         14.462         10.000         14.462 <tr< td=""><td>-</td><td></td><td>Customer Accounts Expenses - Operation</td><td></td><td></td><td></td><td></td></tr<>	-		Customer Accounts Expenses - Operation				
902         Meter Reading Expenses         1,041,813         100.00         1,0           903         Uncollectible Accounts & Collections         5,3,58         0         100.00         1,0           905         Uncollectible Accounts Expenses         6,18,580         0         100.00         1,7           905         Uncollectible Accounts Expenses         6,13,580         100.00         5           905         Uncollectible Accounts Expenses         6,13,534         100.00         7           909         Supervision         5,3,449         100.00         2           910         Untormational and Instructional Advertising Expenses         2,12,121         100.00         2           911         Informational and Instructional Advertising Expenses         2,12,121         100.00         2           911         Informational and Instructional Advertising Expenses         2,12,121         100.00         2           913         Untormational and Instructional Advertising Expenses         2,12,121         100.00         2           914         Untormational and Instructional Advertising Expenses         2,13,43         100.00         2           915         Supervision         Total Customer Accounts Expenses         0,14,462         100.00         2 </td <td>~</td> <td>901</td> <td>Supervision</td> <td>3,310</td> <td>100.00</td> <td>3,310</td> <td>100%</td>	~	901	Supervision	3,310	100.00	3,310	100%
903         Customer Records & Callections         59,915         100.00         6           904         Uncollectible Accounts         6118,580         100.00         6           905         Total Customer Accounts Expenses         6118,580         100.00         5           905         Total Customer Accounts Expenses         613,580         100.00         5           909         Uncollectible Accounts Expenses         533,449         100.00         5           910         Outstomer Accounts Expenses         212,121         100.00         5           911         Total Customer Accounts Expenses         213,764         100.00         2           911         Total Customer Accounts Expenses         212,121         100.00         2           911         Total Customer Accounts Expenses         213,764         100.00         2           911         Total Customer Accounts Expenses         213,764         100.00         2           912         Customer Accounts Expenses         213,764         100.00         2           913         Total Customer Accounts Expenses         213,764         100.00         2           913         Total Customer Accounts Expenses         213,764         100.00         2         2	ę	902	Meter Reading Expenses	1,041,813	100.00	1,041,813	
904         Uncollectible Accounts         618,560         100.00         6           905         Miscellaneous Customer Accounts Expenses         0         100.00         1,7           905         Total Customer Accounts Expenses         1,723,618         0         100.00         5           910         Supervision         533,449         100.00         5         1,723,618         1,723,618         1,723,618         1,723,618         1,773,618         1,773,618         1,773,618         1,773,618         1,773,618         1,773,618         1,773,618         1,773,618         1,773,618         1,773,618         1,773,618         1,773,618         1,773,618         1,773,618         1,773,618         1,773,618         1,773,618         1,773,618         1,773,618         1,773,618         1,773,618         1,773,618         1,773,618         1,773,618         1,773,618         1,773,618         1,773,713,713,713,713,713         1,713,713,713,713,713,713         1,773,714,713,713,713         1,773,714,713,713,714,713,713         1,773,714,713,713,714,713,713         1,773,714,713,714,713,714,713,714,713,714,713,714,713,714,713,714,713,714,714,714,714,714,714,714,714,714,714	4	903 	Customer Records & Collections	59,915	100.00	59,915	
905         Miscellaneous Customer Accounts Expenses         0         100.00         1/7           909         Total Customer Accounts Expenses         1/723,618         100.00         5           910         Customer Service & Information - Operation         533,449         100.00         5           911         Supervision         533,449         100.00         2           911         Unstomer Accounts Expenses         212,121         100.00         2           911         Unstomer Assistance Expenses         212,121         100.00         2           911         Total Customer Accounts Expenses         212,121         100.00         2           915         Customer Accounts Expenses         212,121         100.00         2           915         Unscellaneous Sales Expenses         44,230         100.00         2           916         Permonstrating and Selling Expenses         44,230         100.00         2           917         Pomontional Advertising Expenses         44,230         100.00         2           918         Miscellaneous Sales Expenses         14,452         100.00         2           910         Pomontional Advertising Expenses         44,230         100.00         2	S	904	Uncollectible Accounts	618,580	100.00	618,580	:
Total Customer Accounts Expense         1,723,618         1,7           909         Supervision         533,449         100.00         5           910         Supervision         533,449         100.00         5           911         Informational and Instructional Advertising Expenses         212,12,11         100.00         2           911         Uostomer Assistance Expenses         0.093,334         100.00         2           913         Supervision         637,64         100.00         2           915         Ustomer Accounts Expenses         0.093,334         100.00         2           915         Supervision         14,462         100.00         2           916         Permotional Advertising Expenses         14,4230         100.00         2           917         Promotional Advertising Expenses         14,462         100.00         2           917         Promotional Advertising Expenses         0         100.00         2         2           918         Marcellaneous Sales Expenses         14,4230         100.00         2         2           918         Marcellaneous Sales Expenses         14,4230         100.00         2         2           920         Promotional Adverti	9	- <b>305</b>	Miscellaneous Customer Accounts Expenses	0	100.00	0	
Bits         Customer Service & Information - Operation         533,449         100.00         5           910         Supervision         533,449         100.00         2           911         Ucustomer Service & Information - Operation         533,449         100.00         2           911         Ucustomer Assistance Expenses         212,121         100.00         2           911         Total Customer Assistance Expenses         819,334         100.00         2           911         Total Customer Accounts Expenses - Operation         809,334         100.00         2           915         Supervision         916         Demonstrating and Selling Expenses         44,230         100.00         2           917         Promotional Advertising Expenses         14,482         100.00         9         9           918         Ustomer Sales Expense         14,482         100.00         9         9           918         Promotional Advertising Expenses         44,230         100.00         9           917         Promotional Advertising Expenses         6,00         0         0           918         Miscellaneous Sales Expenses         44,230         0         0           910         Total Sales Expenses <td< td=""><td>7</td><td></td><td>Total Customer Accounts Expense</td><td>1,723,618</td><td></td><td>1,723,618</td><td></td></td<>	7		Total Customer Accounts Expense	1,723,618		1,723,618	
Old         Customer Service & Information         Operation         533,449         100.00         5           910         Customer Service & Information         Supervision         533,449         100.00         2           911         Informational and Instructional Advertising Expenses         212,121         100.00         2           915         Customer Assistance Expenses         212,121         100.00         2           915         Indomational and Instructional Advertising Expenses         212,121         100.00         2           915         Total Customer Accounts Expenses         212,121         100.00         2           916         Total Customer Accounts Expenses         0         100.00         2           917         Promotional Advertising Expenses         0         100.00         2           918         Miscellaneous Sales Expense         0         100.00         2           918         Miscellaneous Sales Expenses         0         100.00         2           917         Promotional Advertising Expenses         56,692         100.00         2           918         Miscellaneous Sales Expenses         0         100.00         2         2           9103         Promotional Advertising Expenses	æ				-	0	
909         Supervision         533,449         100.00         5           911         Informational and Instructional Advertising Expenses         53,764         100.00         2           911         Informational and Instructional Advertising Expenses         53,764         100.00         2           915         Customer Accounts Expenses - Operation         809,334         100.00         2           915         Total Customer Accounts Expenses         14,462         100.00         8           916         Demonstrating and Selling Expenses         14,452         100.00         8           917         Promotional Advertising Expenses         14,4230         100.00         8           917         Promotional Advertising Expenses         14,4230         100.00         8           918         Miscellaneous Sales Expense         14,4230         100.00         9           918         Miscellaneous Sales Expenses         56,692         100.00         9           918         Total Sales Expenses         56,692         100.00         9           910         Total Sales Expenses         56,692         100.00         9           920         Pointistrative and General Expenses         0         100.00         9 <t< td=""><td>6</td><td>•</td><td>Customer Service &amp; Information - Operation</td><td></td><td></td><td>0</td><td></td></t<>	6	•	Customer Service & Information - Operation			0	
910         Customer Assistance Expenses         212,121         100.00         2           911         Informational and Instructional Advertising Expenses         63,764         100.00         8           915         Total Customer Accounts Expenses - Operation         809,334         100.00         8           915         Sales Expense         63,764         100.00         8           916         Demonstrating and Selling Expenses         44,230         100.00         8           917         Promotional Advertising Expenses         44,230         100.00         8           918         Miscellaneous Sales Expenses         44,230         100.00         9           918         Miscellaneous Sales Expenses         44,230         100.00         9           918         Miscellaneous Sales Expenses         56,692         100.00         9           918         Miscellaneous Sales Expenses         56,692         100.00         9           910         Total Sales Expenses         56,692         100.00         9           910         Total Sales Expenses         56,692         100.00         9           920         Office Supplies and Expenses         56,692         100.00         9         9	₽	606	Supervision	533,449	100.00	533,449	
911         Informational and Instructional Advertising Expenses         63,764         100.00           915         Total Customer Accounts Expenses - Operation         809,334         100.00           915         Total Customer Accounts Expenses - Operation         809,334         100.00           916         Demonstrating and Selling Expenses         14,462         100.00           917         Promotional Advertising Expenses         44,230         100.00           918         Miscellaneous Sales Expenses         44,230         100.00           918         Miscellaneous Sales Expenses         44,230         100.00           918         Miscellaneous Sales Expenses         60         100.00           918         Miscellaneous Sales Expenses         60         100.00           918         Miscellaneous Sales Expenses         60         100.00           919         Promotional Advertising Expenses         58,692         100.00           920         Administrative and General Salaries         0         100.00           921         Administrative Expenses         10,052,965         100.00           922         Administrative Expenses         0         100.00         100.00           923         Property Insurance         0	7	910	Customer Assistance Expenses	212,121	100.00	212,121	
Total Customer Accounts Expenses - Operation         809,334         8           915         Sales Expense         14,462         100.00           916         Demonstrating and Selling Expenses         44,230         100.00           917         Promotional Advertising Expenses         44,230         100.00           918         Miscellaneous Sales Expenses         44,230         100.00           919         Promotional Advertising Expenses         44,230         100.00           918         Miscellaneous Sales Expenses         44,230         100.00           918         Miscellaneous Sales Expenses         60         100.00           918         Miscellaneous Sales Expenses         58,692         100.00           920         Administrative and General Expenses - Operation         0         100.00           921         Administrative and General Salaries         0         100.00           922         Administrative and General Salaries         0         100.00           923         Outside Services Employed         0         10.052,965         100.00           924         Property Insurance         0         0         100.00           925         Finployee Pensions and Benefits         1,128,000         100.00	12	911	Informational and Instructional Advertising Expense		100.00	63,764	
Sales Expense         14,462         100.00           915         Supervision         14,462         100.00           916         Demonstrating and Selling Expenses         44,230         100.00           917         Promotional Advertising Expenses         44,230         100.00           918         Miscellaneous Sales Expenses         44,230         100.00           918         Miscellaneous Sales Expenses         60         100.00           918         Miscellaneous Sales Expenses         60         100.00           920         Promotional Advertising Expenses - Operation         0         100.00           921         Administrative and General Expenses - Operation         0         100.00           922         Administrative Expenses         0         100.00           923         Outside Services Employed         0         10.052.965         100.00           924         Property Insurance         0         10.052.965         100.00         10.00           925         Employee Pensions and Benefits         1,128.000         100.00         10.00           925         Finduristrative Expense         0         100.00         10.00         10.00           926         Finduristrative Expense         0	13		Total Customer Accounts Expenses - Operation	809,334		809,334	
Sales Expense         14,462         100.00           915         Supervision         100.00           917         Promotional Advertising Expenses         44,230         100.00           918         Demonstrating and Selling Expenses         44,230         100.00           918         Miscellaneous Sales Expense         44,230         100.00           918         Miscellaneous Sales Expenses         0         100.00           918         Miscellaneous Sales Expenses         58,692         100.00           920         Administrative and General Expenses - Operation         0         100.00           921         Administrative and General Salaries         0         100.00           922         Administrative Expenses         0         100.00           923         Outside Services Employed         0         100.00           924         Administrative Expense         1,128,000         100.00           925         Employee Pensions and Benefits         1,128,000         100.00           926         Franchise Requirements         1,1228,000         100.00           927         Regulatory Commistrative Expense         0         100.00           928         Franchise Requirements         1,128,000         1	14					<b>o</b> .	
915         Supervision         14,452         100.00           917         Demonstrating and Selling Expenses         44,230         100.00           917         Promotional Advertising Expenses         44,230         100.00           918         Miscellaneous Sales Expense         0         100.00           918         Miscellaneous Sales Expense         0         100.00           920         Proministrative and General Expenses         58,692         100.00           921         Office Supples and General Salaries         0         100.00           922         Administrative and General Salaries         0         100.00           923         Office Supples and Expenses         10,052,965         100.00           924         Administrative Expense         10,052,965         100.00           925         Injuries and Damages         11,128,000         10,0           926         Injuries and Damages         11,128,000         10,0           927         Regulatory Commission Expense         1,128,000         100.00           928         Regulatory Commission Expense         0         100.00         1,1           920         Injuries Requirements         1,128,000         100.00         1,1	15		Sales Expense			0	
916         Demonstrating and Selling Expenses         44,230         100.00           917         Promotional Advertising Expenses         0         100.00           918         Miscellaneous Sales Expense         0         100.00           918         Miscellaneous Sales Expense         0         100.00           920         Promotional Advertising Expenses         58,692         100.00           921         Office Supplies and General Expenses - Operation         0         100.00           922         Administrative and General Salaries         0         100.00           923         Office Supplies and Expenses         0         100.00           924         Administrative Expense         0         100.00           925         Injuries and Benefits         1,128,000         100.00           926         Injuries and Benefits         1,128,000         100.00           927         Franchise Requirements         1,128,000         100.00           928         Regulatory Commission Expense         0         100.00         1,1           920         Miscellaneous General Expense         0         100.00         1,1           920         Injuries and Benefits         1,10,000         1,0         1,0	16	915	Supervision	14,462	100.00	14,462	
917         Promotional Advertising Expense         0         100.00           918         Miscellaneous Sales Expense         0         100.00           920         Total Sales Expenses         58,692         0         100.00           920         Administrative and General Expenses         58,692         0         100.00           921         Administrative and General Salaries         0         100.00         10.0           922         Administrative and General Salaries         0         100.00         10.0           923         Office Supplies and Expenses         0         100.00         10.0           923         Outside Services Employed         0         100.00         10.0           925         Injuries and Banefits         1,128,000         100.00         1,1           926         Employee Pensions and Benefits         1,128,000         100.00         1,1           926         Employee Pensions and Benefits         1,128,000         100.00         1,1           927         Regulatory Commission Expense         0         100.00         1,1           928         Regulatory Commission Expense         0         100.00         1,1           920,01         Institutional/Goodwill Advertising Expenses <td>17</td> <td>916</td> <td>Demonstrating and Selling Expenses</td> <td>44,230</td> <td>100.00</td> <td>44,230</td> <td></td>	17	916	Demonstrating and Selling Expenses	44,230	100.00	44,230	
918         Miscellaneous Sales Expense         0         100.00           920         Total Sales Expenses         58,692         100.00           920         Administrative and General Expenses - Operation         0         100.00           921         Administrative and General Salaries         0         100.00           922         Administrative and General Salaries         0         100.00           923         Outside Services Employed         0         100.00           924         Property Insurance         0         100.00         10.0           925         Injuries and Banefits         1,128,000         100.00         1,1           926         Employee Pensions and Benefits         1,128,000         100.00         1,1           927         Regulatory Commission Expense         110,000         1,1         1,1         2,61         1,00.00         1,1           928         Regulatory Commission Expense         1,19,261         1,00.00         1,1         1,2         1,00.00         1,1         1,1         2,65         1,00.00         1,0         1,0         1,0         0         0,0         0,0         0,0         0,0         0,0         0,0         0,0         0,0         0,0         0,0	₽	917	Promotional Advertising Expense	0	100.00	0	
Total Sales Expenses     58,692       920     Administrative and General Expenses - Operation     0     100.00       921     Administrative and General Salaries     0     100.00       922     Administrative Expenses     0     100.00       923     Outside Services Employed     0     10.052.965     100.00       924     Property Insurance     0     10.052.965     100.00       925     Injuries and Banefits     1,128,000     10.00       926     Employee Pensions and Benefits     1,128,000     100.00       927     Property Insurance     1,128,000     100.00       928     Regulatory Commission Expense     1,19,261     100.00       929     Institutional/Goodwill Advertising Expenses     0     100.00       920     Miscellaneous General Expense     0     100.00	19	918	Miscellaneous Sales Expense	0	100.00	0	
Administrative and General Expenses - Operation0100.00920Administrative and General Salaries0100.00921Office Supplies and Expenses0100.00922Administrative Expenses0100.00923Outside Services Employed0100.00924Property Insurance0100.00925Injuries and Banages0100.00926Employee Pensions and Benefits1,128,00010.00927Franchise Requirements11,12,600100.00928Regulatory Commission Expense11,0001,1929Institutional/Goodwill Advertising Expenses0100.00920Otolonoal/Goodwill Advertising Expenses0100.00920Total Administrative and General Exp Operation11,558,90511,6	20		Total Sales Expenses	58,692		58,692	
Administrative and General Expenses - Operation         0         100.00           920         Administrative and General Staties         0         100.00           921         Office Supplies and General Staties         0         100.00           922         Administrative Expenses         0         100.00           923         Outside Services Employed         0         100.00           924         Property Insurance         0         100.00           925         Injuries and Banefits         1,128,000         100.00           926         Employee Pensions and Benefits         1,128,000         100.00           927         Franchise Requirements         119,261         100.00         1,1           928         Regulatory Commission Expense         110,000         100.00         1,1           920         Institutional/Goodwill Advertising Expenses         0         100.00         1,1           920         Miscellaneous General Expense         0         100.00         1,1	21						
920         Administrative and General Salaries         0         100.00           921         Office Supplies and Expenses         0         100.00           922         Administrative Expense Transferred         10,052,965         100.00           923         Outside Services Employed         0         100.00           924         Property Insurance         0         100.00           925         Injuries and Damages         0         100.00           926         Employee Pensions and Benefits         1,128,000         100.00           927         Franchise Requirements         1,128,000         100.00         1,1           928         Regulatory Commission Expense         110,000         10.00         1,1           920         Institutional/Goodwill Advertising Expenses         0         100.00         1,1           920         Miscellaneous General Expense         0         100.00         1,1           920         Miscellaneous General Expense         0         100.00         1,1	22		Administrative and General Expenses - Operation				
921         Office Supplies and Expenses         0         100.00           922         Administrative Expense Transferred         10,052,965         100.00         10,0           923         Outside Services Employed         0         100.00         10,0           924         Property Insurance         0         100.00         10,0           925         Injuries and Damages         1,128,000         100.00         1,1           926         Employee Pensions and Benefits         1,128,000         100.00         1,1           927         Franchise Requirements         119,261         100.00         1,1           928         Regulatory Commission Expense         110,000         100.00         1,1           920         Institutional/Goodwill Advertising Expenses         0         100.00         1,1           920.01         Institutional/Goodwill Advertising Expenses         0         100.00         1,1           920.02         Institutional/Goodwill Advertising Expenses         0         100.00         1,0         1,1           930.02         Miscellaneous General Exp Operation         11,5         100.00         1,1         1,1	23	920	Administrative and General Salaries	<b>o</b>	100.00	0	
922         Administrative Expense Transferred         10,052,965         100.00         10,0           923         Outside Services Employed         0         100.00         10,0           924         Property Insurance         0         100.00         10,0           925         Nipures and Damages         0         100.00         10,1           925         Employee Pensions and Benefits         1,128,000         100.00         1,1           926         Employee Pensions and Benefits         1,128,000         100.00         1,1           927         Franchise Requirements         1,19,261         100.00         1,1           928         Regulatory Commits Arvertising Expense         110,000         100.00         1,1           928         Institutional/Goodwill Arvertising Expenses         1,00.00         100.00         1,1           920.01         Institutional/Goodwill Arvertising Expenses         1,00.00         1,1         1,1           930.02         Miscellaneous General Expense         11,558,905         100.00         1,1           930.02         Total Administrative and General Exp Operation         11,558,905         1,1         1,1	24	921	Office Supplies and Expenses	0	100.00	0	
923       Outside Services Employed       0       100.00         924       Property Insurance       0       100.00         925       Injuries and Damages       0       100.00       1,1         926       Employee Pensions and Benefits       1,128,000       100.00       1,1         927       Franchise Requirements       1,128,000       100.00       1,1         928       Regulatory Commission Expense       110,000       100.00       1,1         928       Niscellaneous General Expense       110,000       100.00       1,1         930.01       Miscellaneous General Expense       0       100.00       1,1         930.02       Total Administrative and General Exp Operation       11,558,905       11,1       1,1	25	922	Administrative Expense Transferred	10,052,965	100.00	10,052,965	
924         Property Insurance         0         100.00         10         100.00         1         1         1         1         1         1         100.00         1         1         1         1         1         1         100.00         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1 <th1< th=""> <th1< th="">         1</th1<></th1<>	26	923	Outside Services Employed	0	100.00	0	
925         Injuries and Damages         102,000         100.00         1           926         Employee Pensions and Benefits         1,128,000         100.00         1,1           927         Franchise Requirements         1,128,000         100.00         1,1           928         Regulatory Commission Expense         119,261         100.00         1           928         Regulatory Commission Expense         110,000         100.00         1           930.01         Miscellaneous General Expense         0         100.00         1           930.02         Total Administrative and General Exp Operation         11,558,905         100.00         11,5	27	924	Property Insurance	<b>0</b>	100.00	0	
926         Employee Pensions and Benefits         1,128,000         100.00         1,1           927         Franchise Requirements         119,261         100.00         1           928         Regulatory Commission Expense         110,000         100.00         1           928         Naceulatory Commission Expense         110,000         100.00         1           930.01         Miscellaneous General Expenses         0         100.00         1           930.02         Total Administrative and General Exp Operation         11,558,905         100.00         11,5	28	925	Injuries and Damages	102,000	100.00	102,000	•
927         Franchise Requirements         119,261         100.00         1           928         Regulatory Commission Expense         110,000         100.00         1           920         Institutional/Goodwill Advertising Expenses         0         100.00         1           930.01         Miscellaneous General Expense         46,679         100.00         11,558,905           930.02         Total Administrative and General Exp Operation         11,558,905         11,5	29	926	Employee Pensions and Benefits	1,128,000	100.00	1,128,000	
928         Regulatory Commission Expense         110,000         100.00         1           930.01         Institutional/Goodwill Advertising Expenses         0         100.00         1           930.02         Miscellaneous General Expense         46,679         100.00         11,558,905           71,5         Total Administrative and General Exp Operation         11,558,905         101.00         11,558,905	8	927	Franchise Requirements	119,261	100.00	119,261	
930.01 Institutional/Goodwill Advertising Expenses 0 100.00 930.02 Miscellaneous General Expense 46,679 100.00 Total Administrative and General Exp Operation 11,558,905 11,5	31	928	<ul> <li>Regulatory Commission Expense</li> </ul>	. 110,000	100.00	110,000	
930.02 Miscellaneous General Expense 46,679 100.00 11,558,905 101.00 11,5	32	930.01	Institutional/Goodwill Advertising Expenses	0	100.00	0	
Total Administrative and General Exp Operation 11,558,905	g	930.02	Miscellaneous General Expense	46,679	100.00	46,679	
	34		Total Administrative and General Exp Operation	11,558,905		11,558,905	

Western Kentucky Gas Company

C.2.1 F

Western Kentucky Gas Company Case No. 99-070 Operating Revenue and Expenses by NARUC Account For the Forecasted Period 12 Months ended December 31, 2000

Data:		ase Period X	Base Period X Forecasted Period			L	FR 10(10)(c)2.1
Typec	f Filing:	Type of Filing: X Original	Updated			5	Schedule C-2.1
Workp	aper Refer	ence No(s). Sche	Workpaper Reference No(s). Sched. I-2; Sched. C-2.2			0	Sheet 10 of 10
1				Unadjusted			Jurisdictional
Line	Account	Account		Total	Allocation	Unadjusted	Method/
9 N	No. No. (S)	Title		Utility	Percentage	Jurisdiction	Description
				(1)	(2)	(2)	(4)
				<b>.</b>	*	\$	

100%									
00	<u>103.395.413</u> 0	9,809,000	1,952,000	344,000	0	115.500.413	0	<u>5.002.915</u>	
100.00	100.00	100.00	100.00	100.00		100.00		100.00	
00	103.395.413	000,000,0	1,952,000	344,000		115.500.413		5.002.915	
Administrative and General Expense - Maintenance Maintenance of General Plant Total Administrative and Gen. Exp Maintenance	Total Operation and Maintenance Expense	Depreciation and Amortization	Taxes Other than Income Taxes	Provision for Federal & State Income Taxes		TOTAL OPERATING EXPENSE		NET OPERATING INCOME	
932	, *	403-406	408	409					

8 6 5 5 5 5

ŝ ø Sheet 1 of 4

Period	Forecasted Period	-	For the base Period 12 months struct		idao nania sir						Εø	FR 10(10)(c)2.2 Schedule C-2.2	
Type of Filing: X Original	Updated										5 5	Witness:	
Accord No.	achual	actual	actual	actual	actual	actual							[.
ACCURITING.	001-98	Nov-98	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	96-nul		Aug-99	Sep-99	Total
		9	\$	~	Ś	\$	\$	\$	\$	•••	S	\$	~
4 An30 On Inc & Eve-Denteriation	557.272	547.316	552,294	552,294	648,969	557,981	746,914	746,914	746,914	747,914	746,914	747,914	7,899,611
2 A042 On Inc.8 Eve Amort 11/G Stor	4	4	4	4	4	4	4	4	4	4	4.	4	48
2 4060 On Incretwo-Amort Hill/Pla	17.082	17.082	17,082	17,082	17,082	17,082	17,082	17,082	17,082	17,082	17,082	17,082	204,981
4 4080 On Inc&Exo-Tax Oth Than I	172,529	162,262	194,272	305,717	213,240	219,153	160,000	160,000	160,000	160,000	160,000	100,000	2,221,113
s 4090 On Inc&Fro-Income Taxes	(352,625)	407,354	836,764	1,114,493	724,799	616,330			~	(413,000)	(394,000)	(340,000)	1,66/,114
6 4800 Op Inc&Exp-Gas Serv Rev	(5,922,484)	(9,636,484)	(12,443,696)	(15,777,462)	(10,855,326) (	(11,445,722)	(8,458,698) (	_		(3,736,109)	(3,725,619)	(4,239,038)   (50,157)	(130,409,134) (703,607)
7 4880 On Inc&Exp-Oth On Rev-Msc	(64,334)	(96,963)	(78,310)	(73,019)	(58,875)	(61,104)	(59,167)	(59,167)	(29,167)	()4,16/)	(/91.80)	(101,80)	(100,201) 10 EA1 6631
8 4890 Op Inc&Exp-Rev/Transport	(738,759)	(685,557)	(677,777)	(840,544)	(753,985)	(843,039)	(702,579)	(128,169)	(633,843)	(015,520) (015,520)	(015,550)	(000,140)	(0,041,000)
9 4950 Op Inc&Exp-Other Gas Rev	352	204	(4,180)	508	383	(13,444)	(833)	(833) (833)	(833)	(833)	(833)	(853) 0	(c/1'17)
10 7420 Mfg Gas Prod-Mt-Maint Of							0 9	0	<b>-</b>				
11 7500 Ng Prod-Op-Op Supry & Eng						ı	- ş	2		D ę	0	1611	(57)
12 7560 Ng Prod-Op-Fld Meas&Regst	24	47	0	0	0	•	<u></u>	<u>4</u> c	(cg)	£; ⊂			6
13 7580 Ng Prod-Op-Gas Well Royal				•		c		- <		• c			145
14 7660 Ng Prod-Mt-Maint Fld Meas			145	0 0	-						• -		(48)
15 7980 Expl&Dev-Op-Other Explora			(84)		0.1.1.1	1 201 010	r 017 0E4	0 417 ED1	010010	2 153 322	2 140 308	000 PAR C	58 363 119
16 8030 Prod Exp-Ng Trsm Line Pur	3,867,864	4,228,691	3,439,214	9,831,977	11,214,150	610,cUC, 1	9'C0' / 10'C	160'11+'0	7,103,040	770'001'7	000'041'7	000'0L0'3	4.368.918
17 8040 Prod Exp-Ng City Gate Pur	985,507	2,598,854	3,632,487	206,108	(17C,18U,4) +3T	600'007	250	020	2 142	2.207	1.963	1.486	15,291
18 8070 Prod Exp-Purchases Gas Ex	1,180	80 [.]	GEZ 1	105,1		1,4/0	22	2	1			:	0
19 8080 Prod Exp-Gas W/D From Str	(20/2)		670'7										0
20 8090 Prod Exp-Gas Delvd To Str	(111,298)		-	140 060	10 755	17 0331							(7,933)
	(1,943) 2			175 (002,21)	0	(CCC, 1)	11 2270	(030)	496	(117)	(1,140)	1,774	(10,994)
8140	1 0 0			5 <u>5</u> 2	5 307	202'6	2 605	3,232	5.955	6,960	5,784	5,740	57,607
	CIU,E			1 803	4610	1 957	1.398	2.323	5.295	6,578	5,168	3,786	50,617
8170	3,461			5, 603	5,607	(15.508)	6.518	7.414	5,301	3,724	3,392	4,019	44,201
8180	4'070 5 011			115	1,255	602	3.308	4,308	889	(1,666)	(1,665)	(1,692)	14,088
8190	410'C			2,883	2.372	1.709	491	201	5,487	4,533		2,891	32,058
	100'7			3 784	2.964	4.016	(3.394)	(3.359)	1,784	(1,451)		6,199	16,491
	320	2/0/1	471	438	368	764	(472)	(472)	296	(408)	(448)	(323)	171
8240	1 758			4.508	4.106	187	(1,250)	(1,250)	2,192	3,505	•	5,232	27,107
30 8230 Ng Sig Exp-up-u/G Op Naya	21			230	0	2,576	0	<b>.</b>	0	0		•	3,291
0100	•	•	176	0	0	557	0	0	0	0	0	0	734
8330											1001	1000	000.3
		178	423	8	137	2,081	(170)	(218)	1,519	1,442	1,284	(005)	0,333 717 7
8350	23	348	0	0		0	(169)	0 4 4	1/38	060'1	000'1		5,679
	92		422	116	125	1,232 î	(435)	(254)	1,43/	R0C'1	767'1	(1+7)	507
					705		c	-	c	C	C	0	554
38 8470 Other Storage Exp						+CC	757	990	2000	2 01a	1 993	1.006	33.039
39 8500 Trsm-Op Opr Suprvsn/Eng	2,624		4,902	008,5		010,4	1C2	16 836	10 547	15,892	16.468	33,904	240.395
	34,342	26,376	102'61	11,030	-	11,130	1911	295	4 156	1.561	2.333	5.980	86,157
	12,849		12,431	13,000	757	0	0	0	0		0	0	1,302
	100	120	c	5 5		141	(308)	(453)	2,481	1,110	÷-	(172)	4,584
	4C7		÷	1 -		7.094	С С	4	(4)		_	528	10,805
	14-1 'Z					0	(254)	0	0		0	0	(85)
	5V L V		26	2.282	493		(1,659)	(952)	117			(85)	12,319
46 8650 Irsm-Maint Measarreg Stat	187	0 7	•	0		383	(10)	(100)			-	(100)	20
4/ 2010 וואוו-שמוון עמו בעמיוויטיו													

C.2.2 B

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

Sheet 2 of 4

20 62,174 376 Total 2,941,956 1,891,810 104,612 123,996 152,099 664,512 43,107 48,551 45,141 45,141 45,141 45,141 45,141 45,141 45,141 45,141 45,141 33,392 38,721 30,392 38,465 1,779 .043,764 272,585 474,701 462,262 588,374 65,812 12,548 47,382 16,212 050,095 79,921 20,393 349,259 742,765 \$230,928 (\$6,022,250) 83,557 6,828 284,417 1,902 FR 10(10)(c)2.2 Schedule C-2.2 4,015 1,259 19,363 3,875 3,499 5,356 1,724 1,775 5,854 1,750 82,367 5,287 49,648 39,602 47,958 Sep-99 211,218 77,506 2,208 119,808 41,362 253 10,078 1,066 67,561 7,780 13,110 779,975 8,400 92,834 9,493 7,041 29,021 16,011 Whees: 36,514 58,320 1,550 1,118 6,637 775,083 8,400 92,834 7,233 0 1,219 \$39,485 (\$1,027,226) (\$1,327,155) (\$1,825,072) (\$970,163) (\$1,471,006) (\$379,252) \$23,272 \$166,354 \$262,113 \$255,473 36,169 10,469 54,282 3,663 3,663 39,577 3,316 6,491 9,131 83,123 2,768 Aug-99 237,320 31,565 52,438 134 9,469 21,154 318 7,304 2,497 4,601 11,681 0 3,594 8,400 92,834 21,912 90,100 316 50,474 54,709 2,894 1,068 3,647 789,944 16,812 57,468 6,476 19,602 38,249 3,923 4,161 6,155 3,265 7,113 128 28,125 Jul-99 227,854 47,891 5,307 10,189 5,715 39,545 16,677 0 6,479 680 153 84,509 2,785 (95,829) 38,207 65,158 2,197 1,179 11,867 767,132 c 8,400 92,834 6,767 <u>Jun-99</u> 205,981 32,545 6,994 119,094 38,237 3,509 4,536 9,564 3,321 4,879 56,158 108,528 69,712 10,918 19,775 18,368 581 4,888 71,664 (17,459) 1,198 14,321 8,400 92,834 8,292 0 6,106 3,281 113,957 36,536 763,233 36,563 56,353 5,637 15,234 18,680 15,951 5,908 2,391 3,837 238 86,117 9,088 257,925 29,632 52,016 1,596 5,548 ,676 4,933 6,577 70,181 May-99 8,400 92,834 7,359 0 (6 (6) 23,810 796,206 ¢ 7,696 13,065 23,407 111,086 59,625 59,625 13,421 113,926 113,926 38,820 84,138 18,938 62,039 (29,559) 29,560 1,477 982 3,210 919 33,397 797 66.244 978 1,380 972 1,877 88 2,103 Apr-99 6,722 608,744 (83,154) 3,746 6,953 (19,780) 18,181 34,311 582 7,080 0 4,157 376 34,666 15,693 21,139 70,657 7,389 21,993 20,376 53,546 53,546 3,942 93,539 2,418 7,499 702 2,395 2,741 1,938 92,070 73,563 10,273 29,097 307,163 241 Mar-99 actual 34,007 1,682 98,641 30,442 1,446 2,176 (2,832) 794,614 34,620 3,746 41,577 51,240 64,472 70,599 36.876 18.522 6.154 997 2,325 51,796 8,579 16,615 18,699 675 2,500 1,503 1,275 16,415 608 240 79,918 806 4,692 166,947 127,611 1,024 Feb-99 actual 3,751 592,952 21,821 3,746 52,362 60,828 2,687 93,094 28,648 10,686 35,799 52,086 13,417 319,793 19,059 175,890 12,863 20,776 18,474 18,474 18,474 50,891 2,281 01,626 61,562 5,600 5,600 1,429 5,482 5,482 1,567 5,981 7,049 459 2,349 561 179 B actual Jan-99 41,985 51,044 3,941 851 (4,041) (350) 985,605 12,063 3,746 (34,007) (216,408) 14,023 15,166 145,865 7,246 12,337 147,661 66,990 2,462 102,691 47,617 6,092 6,092 3,409 92,841 57,992 118,937 227,365 2,455 2,828 1,714 5 23,711 69 Dec-98 actual 26,005 (25,252) 35,298 32,359 11,223 848 10,142 12,469 6,082 6,082 2,704 60,725 56,364 56,364 0 5,423 49,252 9,483 9,483 20,639 12,318 12,318 12,318 2,301 2,301 2,301 2,301 2,301 2,301 3,363 4,093 4,579 2,673 80,416 241,986 2 10,085 212 475 995 8,827 actual Nov-98 151,705 12,246 12,246 146,049 97,569 97,569 3,124 2,603 3,124 2,603 2,603 2,603 2,602 2,603 3,124 447 (1,151) 9,126 3,124 2,603 3,124 18,935 18,935 18,935 (3.547) 674 168 88 489 2 704 171,249 253,517 42,880 58,823 2,557 6,828 20 6,571 964 4,302 11,944 actual Oct-98 203,017 Forecasted Period Updated Type of Filing: X Original Workpaper Reference No(s):: G/L; Budget Distr-Maint Meas&Reg Sta-Gen Distr-Maint Meas&Reg Sta-City Distr-Maint Meas&Reg Sta-Ind Sales Promo-Demo&Sell Exp A&G-Op Franchise Regurmnt Distr-Op Meas&Reg Sta-Gen Sales Promo-Op Promo Adv Sales Promo-Op Misc Promo A&G-Op Admin & Gen Salari A&G-Op Admin Exp Trsfd-Cr A&G-Op Outside Serv Emptd A&G-Op Injunes & Damages A&G-Op Property Insurance Distr-Op Meas&Reg Sta-Ind Cust Accts-Op Record&Coll A&G-Op Empl Pen Benefits Distr-Op Oper Supervsn&En Distr-Op Meas&Reg Sta-Cty Distr-Maint Mtrs&Hous Reg Cust Serv-Op Info Adv Exp Distr-Op Mtr & Hous Reg E Cust Accts-Op-Supervision Cust Accts-Op Uncol Accts A&G-Op Misc General Exp Distr-Maint Suprvsn & Eng Sales Promo-Op Supervsn A&G-Op Office Sup & Exp A&G-Op Inst/Goodwill Adv Distr-Op Mains & Serv Exp Cust Serv-Op Supervision Distr-Op Distr Comp Sta F Distr-Op Other Expenses Cust Accts-Op Meter Exp Cust Serv-Op Assist Exp A&G-Op Reg Comm Exp 320 A&G-Maint General Plant Cust Accts-Op Misc Acct Distr-Maint Struct & Impr 8710 Distr-Op Distr Load Disp Distr-Op Cust Install Exp Distr-Maint Other Equip Base Period Distr-Maint Of Service Distr-Maint Of Mains Operating (Income)Loss⁴ Distr-Op Rents Account No. line & Title 48 8700 C 49 8710 C 3750 0688 9110 9150 9160 9170 9180 9200 3210 3720 3740 3770 3780 290 800 3810 3850 3860 3870 **910** 3920 930 340 90 020 9040 9050 60 9100 3220 9230 9240 1250 1260 1280 301 302 8 8

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

C.2.2 B

Sheet 3 of 4

Western Kentucky Gas Company Case No. 99-070 Monthhy Jurisdictional Operating Income by NARUC Account For the Forecasted Period 12 Months ended December 31, 2000

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Data:Base PeriodXForecasted Period Type of Filling:XOriginalUpdated Work-nove Datamene Min(s) - CH - Burlinet	Period		For the F	orecasted Pe	For the Forecasted Period 12 Months ended December 31, 2000	is ended Dec	ember 31, 2(	8			μos	FR 10(10)(c)2.2 Schedule C-2.2 Witness:	
Account No.													
line & Title	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	-Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	Total
-	\$	\$	so,	s	\$	ŝ	\$	\$	\$	\$	\$	\$	\$
	799,914	799,914	799,914	799,914	799,914	799,914	799,914	800,914	800,914	800,914	800,914	800,914	9,603,971
	4	4	4	4	4	4	4	4	4 000 11	4 000 14	4 000	4 000 14	40
	17,082	17,082	17,082	17,082	17,082	17,082	17,082	17,082	17,082	11/,082	17,082	11/,082	204,981
4 4080 Op Inc&Exp-Tax Oth Than I	163,000	163,000	163,000	163,000	163,000	163,000	163,000	162,000	162,000	162,000	162,000	163,000	000,268,1
	1,059,000	734,000	398,000							(218,000)	2/2/000		344,000
	(20,306,313)	(16,404,882)	(12,551,680)	-	-	-	_	-	_	(7,051,380)	(11,814,6/U)		(111,992,973)
	(60,166)	(65,166)	(61,166)	(54,167)	(49,167)	(47,167)	(46, 167)	(49,167)	(58,167)	(69,167)	(108,167)		(145,001)
8 4890 Op Inc&Exp-Rev/Transport	(804,458)	(752,083)	(693,806)	(621,021)	(579,711)	(557,581)	(557,089)	(557,044)	(564,220)	(616,008)	(683,874)	(768,461)	(1,755,356)
9 4950 Op Inc&Exp-Other Gas Rev	(834)	(834)	(834)	(833)	(833)	(833)	(833)	(833)	(833)	(833)	(833)	(833)	(66,999)
10 7420 Mfg Gas Prod-Mt-Maint Of	0	0	0	•	0	0	0	0	0	0	0	0	0
11 7500 Ng Prod-Op-Op Suprvsn & Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
12 7560 Ng Prod-Op-Fid Meas&Regst	72	<b>9</b>	96	140	128	24	153	49	49	592	589	571	2,555
13 7580 Ng Prod-Op-Gas Well Royal	0	0	0	0	0.	0	0	0	0	0	0	0	0
14 7660 Ng Prod-Mt-Maint Fld Meas	0	0	0	0	0	0	0	0	0	0	0	0	•
15 7980 Expl&Dev-Op-Other Explora	•	0	0	0	•	0	0	0		0	0	0	0
8030	14,996,160	11,918,655	8,922,381	4,961,544	2,992,969	1,860,098	1,862,931	1,832,006	2,168,955	4,699,113	8,385,664	12,921,682	77,522,158
17 8040 Prod Exp-Ng City Gate Pur	·									-	÷		0 1
8070	2,095	2,377	2,386	381	571	2,338	2,414	2,163	1,661	482	320	472	17,659
8120	l					000 1		2	0.010	. 540	C72 7	1120	0 11 550
8140	872	1,242	1,737	0	286Z	1,638	498 198	19 2	00287	61C,1	5L/13	2,130	200,41
8160	6,081	7,457	7,512	3,401	4,042	6,862	c1'9,1	9'9 9'9	0,542	155,1	080	1,030	4/c'no
8170	5,144	7,125	7,381	1,936	2,891	5,9/1	d15,)	102'0	4,404	010	167		1/0/00
8180	3,990	6,410	6,984	1,805	2,715	5,543	4,085	3,/51	4,325	3,207	019/2	3,4/9	48,902
8190	0	2,833	3,631	0	0	2,431	S 12	3		3,488	3,480	3,480	19,405
8200	5,110	5,811	5,882	1,661	1,890	5,150	5,8/8	5,434	4,151	608 2 2 1 2	D8C	1,034	43,790
8210	2,422	2,697	2,867	522	553	3,559	2,528	3,297	3,569	3,643	4,923	3,/48	34,328
8240 1	82	1,094	1,351	8	92	810	<u>6</u>	611 1	241	1,103	907'1	107'1	90/'/
	0	3,777	4,842	0 0	<u>،</u> د	3,242	4,534	5,144	c)1(3	100,4	4,04/ 00	4,04/	41,309 00
8310	0	0 9	0 9		о ç		- 2		2 0	150	8	0	1 200
8320	149	149	149	20 0	149	143	717	2 4		601	- <	<u>t</u> <	onc'i
8330	0 00 0	0,000	0,10	0 + 33	0 908	0 700 C	0 1 775	0 0 065	367	010	270	419	15.527
8340	100'7	2,233	2,130	100	004	366 6	2 402 2 403	2 044	25.0		250	1613	16.072
8350	610,2	2,188	2,190	40 A	574	077'7	761 '7	2,053	5 4	014	026	010	15 185
8360	056,1	CI7'7	102'2	5, 0	Çŧ	1217	100'7	20012	2	n c			0
					<b>,</b>	- qi	-	- c		138	138	138	57.2
	0.00	0 1 1 1 1 1			0		2 10F	2 12F	1 105	200	250	04C	15 205
	1,800	C1117	2, 133	323	300 15 BOD	10 577	45,567	25,028	24 001	97.67R	28 970	202 26 425	250 572
40 8500 Irsm-Up Mains Expenses	144/144	CZ0,01 CZ0,7	1011/2	010,41	000'01 9 11 9	6 DBA	7 606	8 306	8 103	8 165	8,007	8 941	88.428
	010'+		<u>r</u> c			-		0,000		0	0	0	0
0600	1 70	A 661	2 0.26	2 12	204	2,405	2044	2044	, 688	718	974 1	734	19 925
1 0Z98	<u> </u>	100,9	000 7		104	504'C	ana ana	878	1 243	075	985	1 594	11 692
8630	018	300	600	10	000 C	200	2 -	20	20	457	457	457	1.444
	736 6	0 to 2	0 2/E	533 12	1 2AG	0 AR7	3 005	202 C	746 0	2 005	11 101	2017	35,989
46 8050 ITSITHMAIRI MEASAREG STAT	107'7	7' 130 U	חדי ק	700	0+7'1	04 ¹⁷	Cee'r	1 0	5	862	1.338	. 862	3.084
-	1	2	,	\$	>	>	>	>	,	*		;	

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Sheet 4 of 4

Western Kentucky Gas Company Case No. 99-070 Monthly Jurisdictional Operating Income by NARUC Account For the Forecasted Period 12 Months ended December 31, 2000

Period X	Forecasted Period											. 0	Schedule C-2 2	
X Original lerence No(s).: G/L: Budget	_Updated			I								5	Witness:	
	:	lan-00	Eeholl	Mar-00	Anr-00	Mav-00	00-nut	00-lut	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	Total
& 110e 2700 Dictr.On Onor Sunansraffa		207 A63	-1	166.972	301.921	370.633	216.781	245,425	323,638	122,077	211,297	259,853	275,462	3,123,823
8740 Distr-Op Oper Supervariacti 8740 Distr-On Distr I and Disn		18 698	10,209	27.652	30,358	10.429	13,316	20,414	10,414	29,769	87,547	18,756	600'6	286,572
8720 Distr-On Distr Como Sta F		0		0	0	0	0	0	0	•	0	0	•	0
Distr-Op Mains & Serv Exp		164.990	176,428	169,492	161,028	171,559	156,910	174,308	173,854	167,005	167,924	171,809	171,638	2,026,944
8750 Distr-Op Meas&Red Sta-Gen		8,950		9,916	7,983	8,733	11,118	7,342	9,618	7,996	6,449	8,359	13,989	106,251
8760 Distr-On Meas&Reo Sta-Ind		22,972		29,367	16,271	18,487	23,086	20,003	24,235	18,988	29,060	18,239	21,201	269,395
Distr-On Meas&Ren Sta-Ctv	•	19.518		18,003	24,114	19,448	19,198	10,818	11,202	10,127	15,758	15,350	19,571	201,508
Distr-On Mir & Hous Ren F		148 651		150.789	156.741	161,629	152,489	160,907	157,127	156,800	159,092	164,616	149,567	1,867,968
Distr.On Criet Install Exp		75 709		80.814	57,395	49.643	67,208	55,098	51,785	74,647	68,602	69,611	70,635	793,773
Distr.On Other Evances		6.326		8.153	12.362	2.619	5,858	5,710	3,387	1,627	3,391	7,564	7,174	72,702
0000 Distr-Op Ottes Laperace 0010 Distr-On Dents		99 265		99.744	95.375	96,307	105,397	107,863	108,435	111,999	103,562	103,500	105,956	1,225,310
Distr Maint Summer & Foo		37 746		42.385	41.063	39,174	40,336	40,205	41,557	43,013	40,881	39,393	42,982	489,874
Distribution Outpress & Ling		1 410		442	1.074	1.754	724	89	449	393	7,956	1,199	839	16,915
Distributing Of Majos		5 328		7.173	7.070	8,169	7.250	8,265	9,392	12,027	8,675	6,859	9,124	98,427
Distr Maint Of Interior		48		33	1 006	1.236	3.120	3,600	1,987	3,277	3,542	1,646	2,797	22,713
Distrimating Massesson Started		5 132		167.5	1.047	5,034	4,687	4,328	4,788	3,640	9,208	5,789	13,757	62,332
Distribution Mease Real Stan		4 865		3.980	2.191	4.967	8,659	5,264	10,809	4,400	(8,207)	4,128	6,934	50,789
Distr-Maint Measury duron		R 242		8.925	8.569	9,866	10,406	10,888	10,897	9,329	12,322	11,661	11,492	122,966
Distrimitie of convector		1 775		698	2.901	2,097	(75)	1,502	1,019	006	5,454	4,093	5,370	28,548
DistrMaint Muser Fourier		1.921		2.671	121	1,036	1,802	17,778	10,723	(6,635)	2,880	3,074	3,076	39,653
Cist Arcts-On-Supervision		243		259	462	255	215	293	272	364	231	265	224	3,310
Cust Accts-On Meter Exp		96.200		79,442	82,677	84,744	82,890	89,328	81,390	80,467	80,206	98,910	93,224	1,041,813
Cust Arcts-On Record&Cot	•	4,943		4,358	5,660	4,561	3,576	3,661	3,734	6,214	3,433	5,630	6,098	59,915
Cust Acets-On Uncol Acets		36,844		51,729	44,074	95,318	20,693	53,261	61,305	74,784	50,698	67,732	9,337	618,580
Cust Accts-On Misc Acct		0		0	0	0	0	0	0	0	0	0	0	0
Cust Serv-Op Supervision		33,343		45,706	45,105	48,376	49,848	74,543	48,502	51,346	45,833	36,487	30,987	533,449
Cust Serv-Op Assist Exp		22,076		16,332	19,018	10,043	19,933	1,797	21,257	12,260	26,574	20,528	13,960	212,121
Cust Serv-Op Info Adv Exp		3,301		6,241	26,855	(7,954)	1,899	2,475	1,290	3,310	9,920	1,216	6,/65	03,104
Sales Promo-Op Supervsn		1,352		1,550	1,108	1,098	1,096	763	5	883	1,418	909'1	1,393	14,402
Sales Promo-Demo&Sell Exp		5,683		3,042	2,944	3,971	3,636	2,145	3,415	3,800	3,456	CP2,4	0,49U	44,200
Sales Promo-Op Promo Adv		•	0	0	0	0	0	•	- ·					
Sales Promo-Op Misc Promo		0	0	0	•	0	0			5 0				
9200 A&G-Op Admin & Gen Salari		•	0	0	0	o	0		<b>.</b>		•	<u>م</u> د		
9210 A&G-Op Office Sup & Exp		0	0	0	0	0	0 100 110	0	0	000,000	0.00	0	000000	10 062 065
9220 A&G-Op Admin Exp Trstd-Cr		833,476	817,249	810,597	846,169	813,196 â	CEU, 18	839,907	0101020	008'870	3UZ,000	701'100	000'EN0	0,000,000
9230 A&G-Op Outside Serv Empld		0	0	0		•	<b>&gt;</b>			5 <				
9240 A&G-Op Property Insurance		0		0		0 22 0	0 10	0 100		0 100	0 200		0 500	100 000
9250 A&G-Op Injuries & Damages		8,500	8,500	8,500	8,500	8,500	8,500	000'9	00010	000 0	000 00	000 00		1 1 28 000
9260 A&G-Op Empl Pen Benefits		94,000	94,000	94,000	94,000	000 55	000' <del>56</del>				000'+0	000' <del>5</del>		110,000
9270 A&G-Op Franchise Requrmnt		31,500	204	679	c10, <del>p</del> c	1,203		0/0/10	5	2007	10,130	725.0	0 162	110,000
A&G-Op Reg Comm Exp		9,167	9,167	9,16/	9,16/ 0	9,16/ ,	101'R	ים 'ג' ג' ום/	a, 107	a, 107	101 'n	101 'n	20	
A&G-Op Inst/Goodwill Adv		0	0,000	0,0	- [				1 450	0 1	5 104	1 082	6833	AG GR3
A&G-Op Misc General Exp A&G-Maint General Plant		14,114	2,823	<i>11</i> ,1	45/	5,198	4'241	<b>M</b> 7	604'1	+ bo	<b>1</b>	conto	000m	0
						•								

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

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# Western Kentucky Gas Company Case No. 99-070 Forecasted Test Period Filing Requirements FR 10(10)(d)

# Description of Filing Requirement:

A summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors.

## Response:

See attached schedules for explanation of adjustments to direct charges between the base and forecasted year. For an explanation of Shared Service adjustments, refer to Filing Requirement FR10(9)(u).

# Western Kentucky Gas Company Case No. 99-070 Base Period the Twelve Months Ended September 30, 1999 Forecasted Test Period the Twelve Months Ended December 31, 2000

# FR 10(10)(d)

SCHEDULE D

# **Operating Income Summary**

Schedule	<u>Sheets</u>	Description
D-1	4	Summary of Utility Jurisdictional Adjustments to Operating Income by Account
D-2.1	2	Detailed Adjustments
D-2.2	2	Detailed Adjustments
D-2.3	1.	Detailed Adjustments
D-2.5	Ι.	

Western Kentucky Gas Company Case No. 99-070 Surmary of Utility Jurisdictional Adjustments to Operating Income Major Accounts For the 12 Months ended December 31, 2000

(834,989) 13.550.472 4.614.566 (1.199.558) 1.701.359 (2.083.000) (37,606) (786,207) (11,176) 14,798,055 15.748.850 14,798,055 567.030 <u>950.795</u> 383.765 16,583,839 FR 10(10)(d)1 Schedule D-1 Sheet 1 of 4 Total ADJUST. 0 0 o 0 0 0 0 o 0 c 0 0 0 0 0 0 c c 0 0 0 Title of Adjustment 0 0 0 0 (5.972.865) 14,798,055 (14.798.055) (8.825.190) 0 o 14,798,055 D-2.1 ADU 3 (834,989) (834,989) (337,022) (497,967) (37,606) (786,207) (11,176) (834.989) 0 D-2.1 ADJ 2 13,550,472 4,614,566 (1,199,558) 1,701,359 (2,083,000) <u>6.693.652</u> 16.583.839 0 16.583.839 9.890.187 16,583,839 D-2.1 ADU 1 54,798,573 23,125,597 10,062,684 5,339,280 2,083,000 40.36% 9,345,345 782,607 8,541,563 21,175 104.754.479 62,724,103 62,724,103 42.030.376 95,409,134 Base Period Data: X_Base Period X_Forecasted Period Type of Filing: X_Original Updated Workpaper Reference No(s). Other Operating Income
 488 MISC. Service Revenues
 489 Revenue From Transporting Gas to OtherS
 495 Other Gas Service Revenue Total Other Gas Supply Expenses - Operation SALE of Cas 1 480 Gas Rev - Residential 2 480 Gas Rev - Commerical 3 480 Gas Rev - Industrial 4 480 Unbilled 5 480 Unbilled Other Gas Supply Expenses - Operation
 803/804/812 Gas Purchase Costs 24 25 Blended Effective Tax Rate 26 27 NET Operating Income Impact Total Other Operating Income Total Operating Revenue Total Plant Revenue Total SALE of Gas Line ACCOUNT No. No. & Title 9 ສ 4 2 8 2 ន <u>_</u>

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						For the 12 Months entred thecenities 31, 2000					FR 10(10)(d)1
Type of Filing: XOriginalUpdated Wortroaper Reference Nots).											Sheet 2 of 4
						Title of Adjustment	justment				
Line ACCOUNT No. No & Trite	Base Period	D-2.2 ADJ 1	D-2.2 ADJ 2	D-2.2 ADJ 3	D-2.2 AD14	D-2.2 . ADJ 5	D-2.2 ADJ 6	D-2.2 ADJ 7	D-2.2 ADJ 8	Total OperationS	ADJUST.
1 756 Drochretion Elad Measuring & Regulation	(21)	19		•				2,593		2,612	2,612
<ol> <li>700 Floutuoti recumensaming a regulating</li> <li>766 Devinction Maintenance Field Measurement</li> </ol>	145	8						(184)		(145)	(145)
2 798 Other Exploration	(48)							48		48	48
4 807 Purchased Gas Expense	15,291	1,669		(18)				717		2,368	7.2
5 B14 Storage Supervision & Engineering	(10,994)	75		£				25,482		25,556	90CC'CZ
6 816 Storage Wells Expense	57,607	7,333		(62)				(4,288)		7,300	
7 817 Storage Lines Expense	50,617	6,270		(68)				(6,747)		(CHC)	
8 818 Storage Compressor Station	44,201	6,975		(15)				(961 'Z)		4,102	ŕ
9 819 Storage Compressor Station Fuel	14,087							110,0		3,517	, ±
	32,058	3,710		(40)				700'0		12,111	
	16,491	3,109		( <b>x</b> )				14,702 6 036		6 038	ÿ
		114		Ē				C2010		14 483	14
	27,106	ì						1626 61		1000 81	
	3,291	< 3		Ξ٤				432		574	5
	5,55	144 202		4				8 6 3 6		9 138	5
16 834 Storage Maintenance Compressor	0,399	10C		25				10.986		11,055	11,055
	110,0	258		28				9.258		9,513	9,513
18 836 Storage Maintenance Punication	1005	3 5		εe				(641)		(207)	(207)
19 041 Stores Uniterated	554	114		:2				(35)		18	
20 041 Junage Maintenance 21 050 Trem Surversion & Ennineering	33.039	6.147		(67)				(23,914)		(17,834)	(17,834)
22 856 Trsm Mains Expense	240,395	27,325	(1,085)	(296)				(15,767)		10,177	<u>6</u>
	86,157	15,406		(167)	•.			(12.968)		2,271	N T
	1,302	346		<b>e</b>				(1,044)		(1,3UZ)	12021
	4,584	31 25						101 'C1		887	887
	10,805	5		Eŧ				027		1 529	-
	(cs)	10.0		(i) (i)				21 112		23 669	23.669
	12,319	C9C'7		(67)				2 963		3.014	
	0,000	70		(1)	1 E ECA	148 758		(739)		367 904	367,904
	7,155,420	405,0U2	000 3	(00)	50.5	00101		(11.051)		2,155	2,155
	284,417	0,230	nno'c	(ne)				(24)		(18)	(19)
	407 JOJ 4	003 377	1202 11	VAFA NI	10 541		1317	(358,556)		90.760	90,760
	104 611	14 303	110012	(155)			-	(12,508)		1,640	1,640
	10,401	CPC EL		(360)				1,517		34,399	34,399
35 B/b Uist Meas/Keg Starting	197 961	23,760		(257)				(19,956)		3,547	3,547
	1 510 506	387 058	(438)	(4, 189)	8.145			(42,203)		348,373	348,373
	663.090	148.444	(203)	(1.606)	-			(15,646)		130,683	130,683
	52,009	2.226		(24)				18,490		20,692	Ś
	1 304 880							(19,570)		(025'62)	(19,570)
	456.325	120.724		(1,306)				(85,868)		33,550	33,550

Western Kentucky Gas Company

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			For the 12 h	For the 12 Months ended December 31, 2000	December 31	1, 2000					
Data: X Base Period X Forecasted Period Type of Filing: X Original Updated										·	Schedule D-1 Scheet 3 of 4
Workpaper Reference No(s).						Title of Adjus	tment				GRAND
Line ACCOUNT No. No. 2 Trile	Base Period	D-2.2 ADU 1	D-2.2 ADJ 2	D-2.2 ADJ 3	D-2.2 ADJ4	D-2.2 D-2.2 ADJ 5 ADJ 6	D-2.2 ADJ 6	D-2.2 ADJ 7	D-2.2 ADJ 8	Total OperationS	Total ADJUST.
				Ĩ.				15 242		21.772	21.772
887 Dist Maint of Mains	76,655	6,184 202		5	5			16,422)		(5,742)	(5,74;
889 Dist Maint Meas/Reg Sta-Gen	28,455	180		55				15.374		19,224	19,224
890 Dist Maint Meas/Reg Sta-Ind	43,108	2,092		195)				(10.528)		(2:632)	(1,93)
891 Dist Maint Meas/Reg Sta-Cty	20,721	7 263		(24)				92,706		94,945	55
	120,02	2,603		3				(2,296)		(1,848)	(1,84
6 893 Dist Maint Mtr/House Keg	30,357 20.465	ç Ç		Ð				1,165		1,188	1,188
894 Dist Maint Other Eq	00,400	77 1950		•				1.876		1,530	1,530
	677.1	(nes)		11 5271			2	(141.572)		(1,957)	(1,957)
9 902 Cust Accts Mtr Exp	01/540'1	141,142		(130,1)			-	(10.569)		(4,441)	(4'41
0 903 Cust Accts Records/Collections	64,335	6, 195		(10)				(cocion)	143 879	143 879	143.87
1 904 Cust Accts Uncoll Accts	474,701									71 187	7148
12 909 Cust Ser Supervision	462,262	58,330		(633)		13,490		1000 000		101,11	1375 0671
	587.187	9,787		(106)	(62,810)	20,062	-	(342,000)		(100°C/C)	
10 011 Cust Carloto Adv Evo	65.812				(2,048)					(2'048)	(21040)
	12 547	986		(11)	(1,080)	2,020				1,915	<b>6</b> '1'
	47 031	2 192		(24)	(9,462)	4,493				(2,801)	(2,801)
	1 902			•				(1,902)		(1,902)	אינ <u>)</u>
	- C2							(52)		. (52)	"
	JL 11 768						(11,768)			(11.768)	(11.7)
	76 037	7.616		(82)				17,629		25,163	25,11
20 925 Adm Gen Injures/Lamages	10,031	010's		1				574,918		574,918	574,9
	200,600							35,703		35,703	35,703
	02,000			•				110 000		110.000	110,00
	8							00		(20)	(20)
	2							6 003		6.903	6.903
25 9302 Adm Gen Gen Exp	39,780							2121		(272)	(377)
26 932 Adm Gen Maint Gen Plant	3/8										
	11 000 010	100 316 1	1000 11	118 57M	110 6371	188 823	(10.451)	(164.340)	143.879	1.813.279	1.813.279
28 Total	<u>510.700.FE</u>	<u>1.716.004</u>	1.4231	101011	100.01						
52											
										1 716 004	1.716.004
32 NET Labor/Benefits	8,344,138	1,716,004								1007 17	(1.4
33 Materiats/Supplie	375,991		(1.429)							(18,570)	(18.570)
34 Transportation	878,736			(U/C,8L)						(0.0°C)	(40.637)
	1,914,866				(40,637)					(1r0'04)	1.00,071
	1,169,322					188,823				100,023	110,020
	173, 199						(10,451)			(10,401)	(104-01)
	667,542							(164,340)		(040'501)	040 681
30 Revenue/Reimhursements	483,221								143,8/9	143,013	0'0+1
41 Total	14.007.015	1.716.004	(1.429)	(18.570)	(40.637)	188.823	(10.451)	(164.340)	143.879	1813.279	2/7'CIOT
C7										100 1011	107 A 00
43 Blended Effective Tax Rate	40.36%	(692.622)	22	2.495	<u>16.402</u>	(76.214)	4.218	<u>50,332</u>	1070.961	1000 1 67	E-1721
			10.001	1100 111	1300 100	112 000	15 7221	100 0081	R5 R06	1 081 394	(715,278)

Western Kentucky Gas Company Case No. 99-070

D.1

Western Kentucky Gas Company Case No. 99-070 Summary of UTILITY Juriscictional Adjustments TO Operating Income by Major Accounts For the 12 Months ended December 31, 2000

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			For the 12 Months end	For the 12 Months ended December 31, 2000	
Data: X Base Period X Forecasted Period					Schedule D-1
I ype of Fiting					Sheet 4 of 4
				Tate of Adjustment	
Line ACCOUNT No.	Base Period	D-2.3 ADJ 1	D-2.3 ADJ 2		Total ADJUST.
140. Kt 186					
	7 800 611	1 704 360			1,704,360
1 405 DEPRECIATION EXpense	48				0
2 404 Amortzation Expense 3 406 AMORT Gas Plant AQUIST.	204,981				0
4 c Train DEDBECIATION and Amortization	8.104.640	1.704.360			1.704.360
o 7 Blended Effective Tax Rate	40.36%	<u>687.922</u>			687.922
0		1 016 4 38			1.016.438
9 NET Operating Income impact		005-0101			
10					
12					
. <b>t</b>					
14 408 Taxes, Other than Income	2.227.174		(275.174)		141.017
15 16. Blandad Effective Tay Rate	40.36%		(111.067)	•	(1111.067)
18 NET Operating Income Impact			(164.107)		(164.402)

D.1

Western Kentucky Gas Company Case No. 99-070 Detailed Adjustments

\$7,756,000 8,542,000 (\$786,000) (\$786,000) -9.2% \$10,000 \$11,000 (\$11,000) -52,4% 2,083,000 (\$2,083,000) (\$1,200,000) -11.9% 24.7% \$27,741,000 23,126,000 \$4,615,000 \$8,863,000 10,063,000 \$7,040,000 5,339,000 31.9% \$745,000 782,000 (\$37,000) -4.7% 20.0% \$1,701,000 8 -100.0% \$13,550,000 \$68,349,000 54,799,000 Amount FR 10(10)(d)2.1 Schedule D-2.1 Sheet 1 of 2 Witness: Adjustment Forecasted Adjustment ⁻orecasted Adjustment orecasted Adjustment Adjustment Adjustment ⁻orecasted Adjustment Forecasted Adjustment ⁻orecasted ⁻orecasted orecasted Base Base Base Base Base Base Base Base Reference Supporting Workpapers SALE of Gas - Unbilled - the purpose of this Adjustment is to reflect minimal end-of-year level of unbilled volumes for the budget. For the 12 Months ended December 31, 2000 existing industries and anticipated discounts necessary to retain bypass-vulnerable customers for the base period and account SALE of Gas-Industrial - the purpose of this Adjustment is to reflect continued migration from sales service to transportation service from base period to test year. Revenue from Transportation - the purpose of this Adjustment is to reflect known and measurable changes in demand for Service Revenues - the purpose of this adjustment is to reflect modest reduction in service charge revenues for the base SALE of Gas-Commercial - the purpose of this Adjustment is to reflect the normalization of volumes due to warm weather SALE of Gas-Residential - the purpose of this Adjustment is to reflect the normalization of volumes due to warm weather SALE of Gas-Public Authority - The purpose of this Adjustment is to reflect the normalization of volumes due to warmer weather in base period, continued efficiency gains in this market lowering the average normalized use per customer in base period, continued efficiency gains in this market lowering the average normalized use per customer in the test in base period, continued efficiency gains in this market lowering the average normalized use per customer in the test Other gas service revenues - the purpose of this Adjustment is to reflect a decline in account 495 service charges. for migration to transportation service from industrial sales services. Forecasted Period Updated year, and customer growth to the test year. year, and customer growth to the test year. _Original_ Base Period X Workpaper Reference No(s). LN NO Purpose and Description Type of Filing: X_ in the test year. Data: X period. <u>ADJ2</u> ADJ1 16 ∞ 25 26 27 ₹ 5 ສ 24  $\simeq$ ŝ 6 ຊ ង

D.2.1

Western Kentucky Gas Company Case No. 99-070 Detailed Adjustments For the 12 Months ended December 31, 2000

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

LN NO Purpose and Description

Amount

Reference Supporting Workpapers

FR 10(10)(d)2.1 Schedule D-2.1 Sheet 2 of 2

Witness:

\$77,522,000 62,724,000 \$14,798,000 23.6% Forecasted Base Adjustment <u>ADJ3</u> Gas Purchase Costs - The purpose of this Adjustment is to reflect the increase in purchase quantities for sales service, due to warmer than normal weather during the base period and to reflect higher gas costs per Mcf in the test year. ო 4

•	Western Kentucky Gas Company Case No: 99-070 Detailed Adjustments	:	
Data: X Base Period X Forecasted Period Type of Filing: X Original Updated Workpaper Reference No(s)	For the 12 Months ended December 31, 2000	FR 10(10)(d)2.2 Schedule D-2.2 Sheet 1 of 2 Witness:	
LN NO Purpose and Description	Reference Supporting Workpapers	1 1	Amount
<ol> <li><u>ADJ 1</u></li> <li>NET Labor - the purpose of this adjustment is to reflect each Co.</li> <li>increase on each employee's anniversary date between January</li> <li>the change of labor being charged to capital which is now being</li> <li>FASB 87 in the base year.</li> </ol>	<u>ADJ 1</u> NET Labor - the purpose of this adjustment is to reflect each Cost Center's estimate of payroll charges to NARUC accounts based on a 4% increase on each employee's anniversary date between January 2000 and December 2000. In addition the filling of all vacant positions and the change of labor being charged to capital which is now being charged to O&M accounts. Also an adjustment of the credit for pension due to FASB 87 in the base year.	Forecasted Base Adjustment	\$10,060,142 8,344,138 \$1,716,004 20.6%
7 ADJ 2 8 Materials and Supplies - the purpose of this adjustment is to refl 9 of the utility. 10	<u>ADJ 2</u> Materials and Supplies - the purpose of this adjustment is to reflect each Cost Center's estimate of materials required for operations and maintenance of the utility.	Forecasted Base Adjustment	\$374,562 375,991 (\$1,429) -0.4%
12 13 <u>ADJ 3</u> 14 Transportation - the purpose of this adjustment is to reflect each 15 maintenance. 17	<u>ADJ 3</u> Transportation - the purpose of this adjustment is to reflect each Cost's Center's estimate of transportation expense required for operations and maintenance.	Forecasted Base Adjustment	\$860,166 878,736 (\$18,570) -2.1%
<ol> <li>ADJ 4</li> <li>Departmental Specific - the purpose of this adjustment is to reflect the reduction in Marketing program expenditures.</li> <li>21</li> <li>22</li> <li>23</li> <li>24</li> </ol>	ect the reduction in Marketing program expenditures.	Forecasted Base Adjustment	\$1,874,229 1,914,866 (\$40,637) -2.1%
<ol> <li>ADJ 5</li> <li>Administrative - the purpose of this adjustment is to reflect increase in communication cost and other minor adjustments.</li> <li>Administrative - the purpose of this adjustment is to reflect increase in communication cost and other minor adjustments.</li> <li>Administrative - the purpose of this adjustment is to reflect increase in communication cost and other minor adjustments.</li> </ol>	ease in communication cost and other minor adjustments.	Forecasted Base Adjustment	\$1,358,146 1,169,323 \$188,823 16.1%

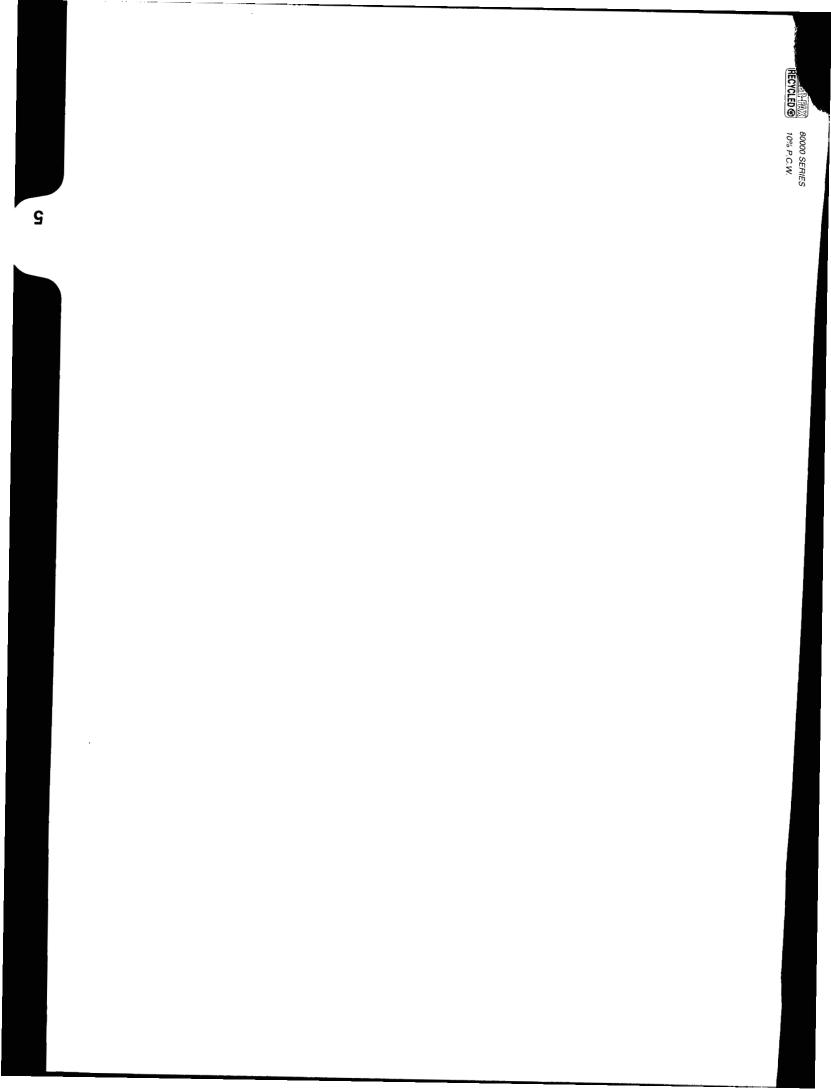
D.2.2

Western Kentucky Gas Company         Case No. 99-070         Case No. 99-070         Data: X Base Period X Forecasted Period         Type of Filing: X Original Updated         Workpaper Reference No(s).	FR 10(10)(d)2.2 Schedule D-2.2 Sheet 2 of 2 Witness	
Purpose and Description Workpapers		Amount
<ol> <li>ADJ E</li> <li>Outside Services - the purpose of this adjustment is to reflect the decrease in outside services.</li> <li>3</li> <li>4</li> <li>5</li> </ol>	Forecasted Base Adjustment	\$162,748 173,199 (\$10,451) -6.0%
<ul> <li>A<u>DJ 7</u></li> <li>ADJ 7</li> <li>ADJ 7</li> <li>Other - this adjustment is to reflect the decrease of \$340,000 in DSM charges, addition of \$110,000 in rate case amortization expense and transfer</li> <li>of Human Resource expenses from Shared Services of \$67,700.</li> </ul>	Forecasted Base Adjustment	\$503,202 667,542 (\$164,340) -24.6%
12 13 <u>ADJ 8</u> 14 Revenue/Reimbursements - this adjustment is to reflect the increase in account written-off due to non-payment. 15 16	Forecasted Base Adjustment	\$627,100 483,221 \$143,879 29.8%

D.2.2

FR 10(10)(d)2.3 Schedule D-2.3 Sheet 1 of 1 Witness:	Amount	\$9,603,971 7,899,611 \$1,704,360 21.6%	\$1,952,000 2.227.184	(\$275,184) -12.4%	
	Reference Supporting Workpapers	Forecasted Base Adjustment	Forecasted Base	Adjustment	
Western Kentucky Gas Company Case No. 99-070 Detailed Adjustments For the 12 Months ended December 31, 2000		the increased level of depreciable plant investment	ization of the PSC Assessment for 1997 paid in 1999.	ŝ	D.2.3
Data:Base PeriodForecasted Period Type of Filing:OriginalUpdated Workpaper Reference No(s)	LN NO Purpose and Description	<u>ADJ1</u> Depreciation Expense - the purpose of this adjustment is to reflect the increased level of depreciable plant investment and slight increase due to the depreciation study.	<u>ADJ2</u> Taxes Other - the purpose of this adjustment is to reflect the amortization of the PSC Assessment for 1997 paid in 1999.		

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# Western Kentucky Gas Company Case No. 99-070 Forecasted Test Period Filing Requirements FR 10(10)(e)

# Description of Filing Requirement:

A jurisdictional federal and state income tax summary for both the base period and the forecasted period with all supporting schedules of the various components of jurisdictional income taxes.

### Response:

See attached schedules for income tax comparisons between the base and forecasted periods.

# Western Kentucky Gas Company Case No. 99-070 Base Period the Twelve Months Ended September 30, 1999 Forecasted Test Period the Twelve Months Ended December 31, 2000

# FR 10(10)(e)

# SCHEDULE E

# Income Tax Calculation

Schedule	<u>Sheets</u>	Description
E	1	Income Tax Calculation -

Computation of State & Federal Income Tax Western Kentucky Gas Company Case No. 99-070

For the Base Period ended 9/30/99 & Test Period ended 12/31/2000

Forecasted Period _Updated _Base Period__X_ Type of Filing: X_____Original_______ Workpaper Reference No(s)._______ Data: X_

FR 10(10)(e) Schedule E Sheet 1 of 1

								·		F
Sched.	Ref.		C-2	*		*			B-1	3.82% J-1.1
Test Period		(3) \$	4,391,002	4,984,495	(593,492)	40.363%	(239,551)		130,484,159	3.82%
	Adjustments	\$ (2)	(3,298,361)	(33,263)	(3,265,098)	40.363%	(1,317,891)	•		·
Doro Doriod	Unadjusted	<del>(</del> -) \$	7,689,364	5,017,758	2,671,605	40.363%	1,078,340		114,861,841	4.37%
	Description		Operating Income before Income Tax & Interest	Interest Deduction	Taxable Income	Composite Tax Rate (state & federal)	State & Federal Income Tax	•	* Interest Expense Calculation: 13 Month Average Rate Base	Weighted cost of Debt
:	No No		-	2	с	4	5		9	7

4,984,495

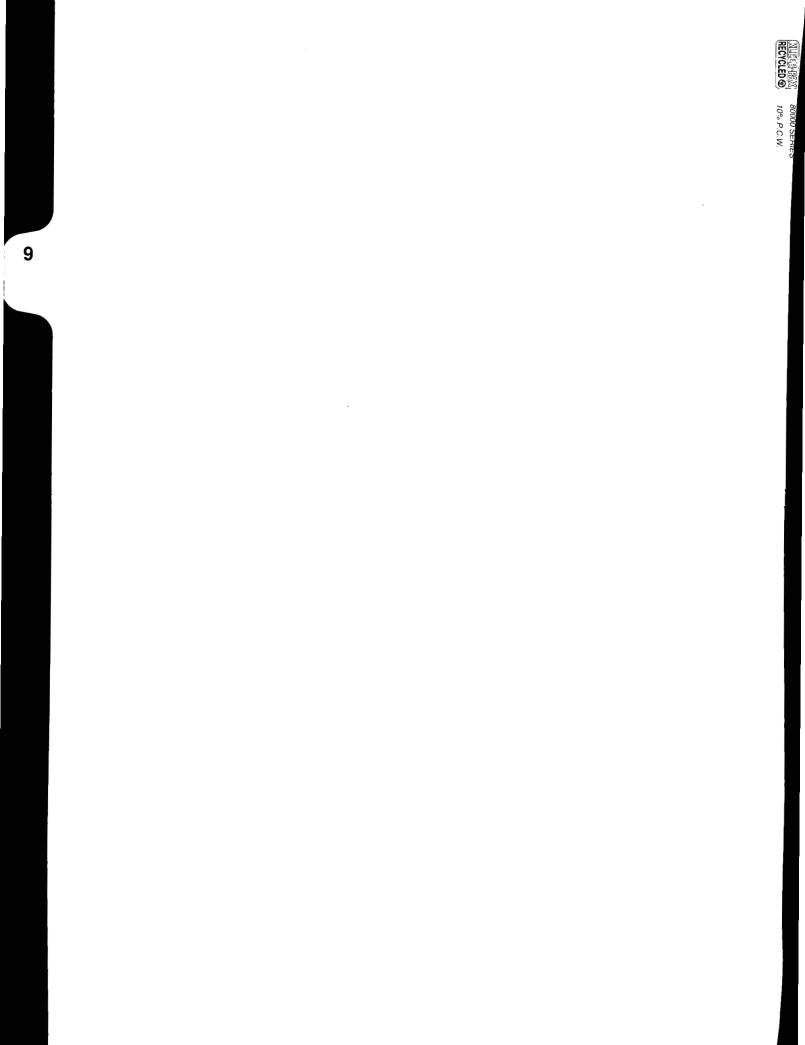
5,017,758

Interest Expense

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8.25% + 35%(100% - 8.25%) = 40.363%	8.25%	35.00%
8.2		
** Composite Tax Rate Calculation: 8	State Tax Rate	Federal Tax Rate
6	9	1

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# Western Kentucky Gas Company Case No. 99-070 Forecasted Test Period Filing Requirements FR 10(10)(f)

# Description of Filing Requirement:

Summary schedules for both the base period and the forecasted period (the utility may also provide a summary segregating those items it proposes to recover in rates) of organization membership dues; initiation fees; expenditures at country clubs; charitable contributions; marketing, sales, and advertising expenditures; professional service expenses; civic and political activity expenses; expenditures for employee parties and outings; employee gift expenses; and rate case expenses.

### Response:

See attached supporting schedules for information requested above.

# Western Kentucky Gas Company Case No. 99-070 Base Period the Twelve Months Ended September 30, 1999 Forecasted Test Period the Twelve Months Ended December 31, 2000

# FR 10(10)(f)

# SCHEDULE F

# Social, Service Club, Charitable, Rate Case, Advertising & Professional Expenses

Schedule	<u>Sheets</u>	Description
F-1	6	Membership Dues - Social & Service Clubs
F-2.1	4	Charitable Contributions
F-2.2	1	Initiation Fees / Country Club Expenses
F-2.3	1	Employee Expenses
F-3	1	Customer Service, Informational Sales and General Advertising
F-4	1	Advertising
F-5	1	Professional Service Expense
F-6	1	Rate Case Expense
F-7	1	Civic, Political and Related Activities

Western Kentucky Gas Company Case No. 99-070 MEMBERSHIP DUES For the Twelve Months ended September 30, 1999

Revised Forecasted Period X Original Data: _____Base Period___ Type of Filing: _____Ori Worknaner Reference No(s)

FR 10(10)(f) Schedule F-1 Page 1 of 6

Line			Total		
No	Account No.	Social Organization/Service Club	Utility	Jurisdictional %	Jurisdiction
-	Various	KY Chamber of Commerce	4,725	100%	4,725
2	Various	Associated Industries of KY	750		750
ę	Various	KY Industrial Development Council	220		220
4	Various	KY Gas Association	2,500		2,500
5	Various	KY Labor-Management Conference	150		150
9	Various	KY Oil & Gas Association	405		405
2	Various	Owensboro Daviess Co. Chamber of Commerce	1,000		1,000
æ	Various	Hancock County Chamber of Commerce	100		100
6	Various	Downtown Owensboro Inc.	300	-	300
10	Various	Green River Home Builders Association	250		250
÷	Various	Owensboro Home Builders Association	295		295
12	Various	Madisonville Chamber of Commerce	440		440
13	Various	Henderson Chamber of Commerce	265		265
14	Various	Hopkins County Home Builders	225		225
15	Various	Henderson Home Builders	200		200
16	Various	Cadiz-Trigg County Chamber of Commerce	150		150
17	Various	Crittenden County Chamber of Commerce	325		325
18	Various	Caldwell County Chamber of Commerce	500		500
19	Various	Christian County Chamber of Commerce	006		006
20	Various	Association of U. S. Army	125		125
21	Various	Hopkinsville Home Builders	300		300
22	Various	Military Affairs Committee	300		300
23		-			
Vc		Totai	14.425		14 425

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Western Kentucky Gas Company Case No. 99-070 MEMBERSHIP DUES For the Twelve Months ended September 30, 1999

Data:<u>x</u>Base Period Forecasted Period Type of Filing:<u>X</u>Original Updated Revised Workpaper Reference No(s).

FR 10(10)(f) Schedule F-1 Page 2 of 6

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Line			Total		
Š	Account No.	Social Organization/Service Club	Utility	Jurisdictional %	Jurisdiction
-	Various	Greenville Chamber of Commerce	. 125	<u>100%</u>	125
2	Various	Marshall County Chamber of Commerce	260		260
ო	Various	Paducah Chamber of Commerce	200		200
4	Various	Paducah Main Street Association	500		500
S	Various	Paducah Home Builders	325		325
9	Various	Mayfield-Graves Co. Chamber of Commerce	750	•	750
7	Various	Bowling Green-Warren County Chamber of Commerce	2,000		2,000
æ	Various	Downtown Business Association	200		200
თ	Various	Builders Association of Bowling Green	300		300
9	Various	Logan County Chamber of Commerce	300		300
1	Various	Russellville Home Builders	200		200
12	Various	Franklin Chamber of Commerce	200		700
13	Various	Glasgow Chamber of Commerce	600		600
14	Various	Hart County Chamber of Commerce	200		200
15	Various	Danville Chamber of Commerce	600		600
16	Various	Downtown Danville Association	150		150
17	Various	Garrard County Chamber of Commerce	125		125
18	Various	Mercer County Chamber of Commerce	450		450
19	Various	Danville-Boyle County Builders Association	225		225
20	Various	Lebanon Marion County Chamber of Commerce	100		100
21	Various	Springfield Chamber of Commerce	110		110
22	Various	Campbellsville-Taylor Chamber of Commerce	200		200
23					
24		Total	9,120		9,120

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Western Kentucky Gas Company Case No. 99-070 MEMBERSHIP DUES

For the Twelve Months ended September 30, 1999

Data:<u>x</u>Base Period____Forecasted Period

Type of Filing: X Original Updated Workpaper Reference No(s).

Revised

FR 10(10)(f) Schedule F-1 Page 3 of 6

line			Total		
S	Account No.	Social Organization/Service Club	Utility	Jurisdictional % Jurisdiction	Jurisdiction
~	Various	Anderson County Chamber of Commerce	. 100	100%	100
• ~	Various	Shelhv County Chamber of Commerce	400		400
	Various	Shelby County Community Development	100		100
• 4	Various	Various Under \$100	1,175		1,175
ۍ .	Various	American Gas Assoication	44,288		44,288
6 60	Various	Southern Gas Association	500		500
~	Various	Kiwanis Club	100		100
	Various	Lions Club	200		200
റ	Various	Civitian Club	100		. 100
0					
Ξ		Total	46,963		46,963
12					
3		Total For Pages 1 Through 3	Z0.508		70,508
2					

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Western Kentucky Gas Company **MEMBERSHIP DUES** Case No. 99-070

# For the Twelve Months ended December 31, 2000

Schedule F-1

Page 4 of 6

FR 10(10)(f)

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

400 80, 1,000 2,500 4,700 150 Jurisdiction 750 Jurisdictional % 100% 440 265 225 200 150 325 500 900 <u>1</u>00 300 250 295 30 000'1 2,500 4,700 750 150 400 8 5 Utility Total **Dwensboro Daviess Co. Chamber of Commerce** Social Organization/Service Club Cadiz-Trigg County Chamber of Commerce Crittenden County Chamber of Commerce Christian County Chamber of Commerce Caldwell County Chamber of Commerce Hancock County Chamber of Commerce **Green River Home Builders Association Owensboro Home Builders Association** Madisonville Chamber of Commerce Economic Progress Initiative Council **KY Labor-Management Conference Henderson Chamber of Commerce Hopkins County Home Builders** Hopkinsville Home Builders **Henderson Home Builders** Associated Industries of KY KY Chamber of Commerce **Downtown Owensboro Inc.** Association of U. S. Army KY Oil & Gas Association KY Gas Association Account No. Various Various Various Various Various /arious /arious /arious /arious /arious /arious /arious /arious /arious Various Various Various Various Various Various Various Line ġ 2 33 4 15 16 4

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300 ខ្ល 33 40 265

Total

**Wilitary Affairs Committee** 

Various

30

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225

325 500 900 10 300

150

15,150

15,150

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Western Kentucky Gas Company Case No. 99-070 MEMBERSHIP DUES For the TwelveMonths ended December 31, 2000

Revised Data: _____Base Period _X__Forecasted Period Type of Filing: _X___Original ____Updated _____ Workpaper Reference No(s).

FR 10(10)(f) Schedule F-1 Page 5 of 6

			ŀ		
Line					:
° 2	Account No.	Social Organization/Service Club	Utility	Jurisdictional %	Jurisdiction
•			105	10001	175
-	Vanous		671	0/ 001	C7.
2	Various	Marshall County Chamber of Commerce	260		260
e	Various	Paducah Chamber of Commerce	200		200
4	Various	Paducah Main Street Association	500		500
5	Various	Paducah Home Builders	325		325
9	Various	Mayfield-Graves Co. Chamber of Commerce	750		750
7	Various	Bowling Green-Warren County Chamber of Commerce	2,000		2,000
8	Various	Downtown Business Association	200		200
6	Various	Builders Association of Bowling Green	300		300
10	Various	Logan County Chamber of Commerce	300		300
1	Various	Russellville Home Builders	200		200
12	Various	Franklin Chamber of Commerce	200		200
13	Various	Glasgow Chamber of Commerce	600		600
14	Various	Hart County Chamber of Commerce	200		200
15	Various	Danville Chamber of Commerce	600		600
16	Various	Downtown Danville Association	150		150
17	Various	Garrard County Chamber of Commerce	125	•	125
18	Various	Mercer County Chamber of Commerce	450		450
19	Various	Danville-Boyle County Builders Association	225		225
20	Various	Lebanon Marion County Chamber of Commerce	100		100
21	Various	Springfield Chamber of Commerce	110		110
22	Various	Campbellsville-Taylor Chamber of Commerce	200		200
23				÷	
24		Total	9,120		9,120

Case No. 99-070 MEMBERSHIP DUES For the TwelveMonths ended December 31, 2000 Western Kentucky Gas Company

Revised 
 Data:
 Base Period
 X
 Forecasted Period

 Type of Filing:
 X
 Original
 Updated
 Workpaper Reference No(s)

2

FR 10(10)(f) Schedule F-1 Page 6 of 6

Line			Total		
ÖZ	No. Account No.	Social Organization/Service Club	Utility	Jurisdictional % Jurisdiction	Jurisdiction
-	Various	Anderson County Chamber of Commerce	100	<u>100%</u>	100
2	Various	Shelby County Chamber of Commerce	500		500
ę	Various	Shelby County Community Development	100		100
4	Various	Various Under \$100	975		975
S	Various	Various Under \$100	375		375
9	Various	American Gas Assoication	44,288		44,288
7	Various	Southern Gas Association	500		500
ω	Various	Kiwanis Club	100		100
ი	Various	Lions Club	200		200
₽	Various	Civitian Club	100		100
1					
12		Total	47,238		47,238
13		<b>.</b>			
14		Total For Pages 4 Through 6	<u>71,508</u>		71,508

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CHARITABLE Contributions For the TwelveMonths ended September 30, 1999 Western Kentucky Gas Company Case No. 99-070

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

FR 10(10)(f) Schedule F-2.1 Page 1 of 4

No.	Account No.	Charitable Organization *	Total Utility	Jurisdictional %	Jurisdiction
•	Wariane	Quenchors Daviass County United Wav	10.000	100%	10.000
-		Owelishord Daviess county onnead and	000		000
2	Various	United Way of Hopkins County	600		009
e	Various	United Way - Princeton	400		400
4	Various	United Way - Paducah	650		650
. 10	Various	United Wav - Mavfield	300		300
9 9	Various	United Wav - Bowling Green	200		200
	Various	United Wav - Russellville	200	·	200
~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	Various	United Way - Franklin	200		200
6	Various	United Wav - Glasgow	150		150
10	Various	United Wav - Danville	500		200
: =	Various	United Way - Mercer County	400		400
12	Various	Metro United Wav - Shelbyville	300		300
13	Various	Bluegrass United Way	300		300
14	Various	Owensboro Museum of Fine Arts	600		. 600
15	Various	Owensboro Symphony Orchestra	300		300
16	Various	Wendall Foster Center	300		300
17	Various	Alma Randolph Foundation	1,500	-	1,500
18	-	Riverpark Center	1,000		1,000
19	-	Owensboro Area Museum	250		250
202	-	Junior Achievement of Owensboro	2,200		2,200
2 1	-	Kentucky Forward	1,500		1,500
: 6	-	Bovs Scouts of America - Owensboro	750		. 750
23	-	KY Education Television	1,000		1,000
24		KY Independent College Fund	3,400		3,400
25	S Various	Cliff Hagan Boys & Girls Club	250		250
		Total	27,750		27,750

• Charitable Contributions are not Included in O & M Expenses; Therefore, they are not Included in the Revenue Requirements.

F.2.1

CHARITABLE Contributions For the TwelveMonths ended September 30, 1999 Western Kentucky Gas Company Case No. 99-070

Revised Forecasted Period Updated Data: X_Base Period_____ Type of Filing: X___Original__ Workpaper Reference No(s).

FR 10(10)(f) Schedule F-2.1 Page 2 of 4

l ino			Total	:
No	Account No.	Charitable Organization	Utility Jurisdictional %	Jurisdiction
				1 000
26	Various	Daniel Pitino Shelter	1,000	1 000
27	Various	First Night's Celebration	1,000	
28	Various	Western KY University	5,000	3,000
29	Various	Hospice Association	250	1 000
30	Various	March of Dimes	1,000	300
31	Various	Kentuckiana Girl Scounts Council	300	200 F00
32	Various	American Cancer Society	500	000
33	-	Downtown Revitalization Program	200	500
34	Various	Henderson Futures Initiative	500	100
35	Various	Caldwell County Ambulance Service	100	150
36	Various	Christian County Literacy	0c1	300
37	-	Junior Achievement	300	200
38	-	Junior Achievement - Bowling Green	500	200
39	Various	Junior Achievement - Russellville	200	200
40	Various	Family YMCA	500	200
41	Various	Logan County Festival	200	205
42	2 Various	Junior Achievement - Danville	G77	100
43	3 Various		101	000
44	t Various	-	200	200
45	5 Various	-	200	100
46	5 Various		100	001
47	7 Various	Big Brothers-Big Sisters	100	001
48	8 Various	Projection Graduation	- 001	100 16 500
49	-		16,500	000'01
				300.00
		Total	29,225	C77'67
		Total For Pages 1 Through 2	56,975	56,975
	•)		

		Jurisdiction	4.000	300	200	325	150	400	100	100	100	250	200	150	150	300	100	5,000	1,000	750	. 200	2,200	1,500	500	1,000	1,000	150	20,125	
	FR 10(10)(f) Schedule F-2.1 Page 3 of 4 Witness:	Jurisdictional %	. 100%			-																						1	
		Total . Utility	4,000	300	200	325	150	400	100	100	100	250	200	150	150	300	100	5,000	1,000	750	200	2,200	1,500	500	1,000	1,000	150	20,125	
any s er 31, 2000	Revised																					•				•			
Western Kentucky Gas Company Case No. 99-070 CHARITABLE Contributions For the TwelveMonths ended December 31, 2000	od <u>X</u> Forecasted Period _OriginalUpdatedRv lo(s).	Charitable Organization *	Owensboro Daviess County United Wav	United Way of Hopkins County	United Way - Princeton	United Way - Paducah	United Way - Mayfield	United Way - Bowling Green	United Way - Russellville	United Way - Franklin	United Way - Glasgow	United Way - Danville	 United Way - Mercer County 	Metro United Way - Shelbyville	Bluegrass United Way	Owensboro Museum of Fine Arts	Owensboro Symphony Orchestra	Wendall Ford Museum	Alma Randolph Foundation	Riverpark Center	Owensboro Area Museum	Junior Achievement of Owensboro	Kentucky Forward	Boys Scouts of America - Owensboro	KY Education Television	KY Independent College Fund	Cliff Hagan Boys & Girls Club	Total	
	Data:Base PeriodX_ Type of Filing:XOrigina Workpaper Reference No(s).	Account No.	Various	Various	Various	Various	Various	Various	Various	Various	Various	Various	Various	Various	Various	Various	Various	Various	Various	Various	Various	Various	Various	Various	Various	Various	Various		
	Data:B Type of Filing: Workpaper Ref	Line No.	-	2	e	4	5	9	7	8	ნ	9	1	12	13	14	15	16	17	18	19	20	21	22	23	24	25		

* Charitable Contributions are not Included in O & M Expenses; Therefore, they are not Included in the Revenue Requirements.

100 6,500 36,850 225 200 200 100 100 16,725 õ 200 200 200 50 5,000 500 250 **6** 00 000 g <u>8</u> 8 Jurisdiction Utility Jurisdictional % Schedule F-2.1 100% FR 10(10)(f) Page 4 of 4 Witness: 36,850 6,500 16,725 õ ^S ß õ 80 200 200 <u>10</u> 200 200 3 8 3 5,000 225 50 250 400 8 8 150 20 Total For the TwelveMonths ended December 31, 2000 Revised Western Kentucky Gas Company Total For Pages 3 Through 4 CHARITABLE Contributions Charitable Organization Junior Achievement - Bowling Green Caldwell County Ambulance Service Case No. 99-070 **Jowntown Revitalization Program Centuckiana Girl Scounts Council** Junior Achievement - Russellville Iunior Achievement - Danville Total Base Period X Forecasted Period Discretionary Fund Available **Henderson Futures Initiative Mashington County Festival** Area Four Special Olympics Updated American Cancer Society Christian County Literacy **Big Brothers-Big Sisters** ogan County Festival Projection Graduation Central KY Art Series Vestern KY University **Daniel Pitino Shelter Hospice Association Unior Achievement** Special Olympics. Aarch of Dimes amily YMCA Original Workpaper Reference No(s). Account No. Various -/arious Various Various Various Various Various /arious Various Various /arious /arious Various Various Various Various Various Various Various /arious /arious /arious /arious Type of Filing: X 48 8 8 \$ 42 \$3 4 45 46 47 4 27 23 Line °. Data:

. .

Western Kentucky Gas Company Case No. 99-070 INITIATION FEES/COUNTRY CLUB Expenses * For the Twelve Months ended September 30, 1999 For the Twelve Months ended December 31, 2000

Forecasted Period FR 10(10)(f) Schedule F-2.2 Page 1 of 1 Revised Data: x Base Period x Forecasted Period Updated. Original Workpaper Reference No(s). Type of Filing: X

	tion		80	Q	00	8
q	Jurisdict		1,880	•••	1,800	3,680
Forecasted Period	Jurisdictional % Jurisdiction		100%	:		
u.	Total Utility		1,880	0	1,800	3,680
	Jurisdiction		1,845	6,000	1,405	9,250
Base Period	Jurisdictional % Jurisdiction		100%		•	
	Total Utility		1,845	6,000	1,405	9,250
	Payee Organization	N	Owensboro Country Club	(dues) Owensboro Country Club	(Initiation tee) OCC - Expenses	Total
	Line No. Account No.		Various	Various	Various	
	Line No.		~.	j.	ŕ	4.

NOTE: Country Club dues will be Excluded From O & M and Therefore, Excluded From the Revenue Requirements. A/C 870.

Western Kentucky Gas Company Case No. 99-070 Employee PARTY, OUTING, and GIFT EXP. For the TwelveMonths ended September 30, 1999 For the TwelveMonths ended December 31, 2000

Data: <u>x</u> Base Period X Forecasted Period Type of Filing: X Original Updated Revised Workpaper Reference No(s).

FR 10(10)(f) Schedule F-2.3 Page 1 of 1

				Base Period		Fore	Forecasted Period	riod
Line No	Account No.	Line Employee No. Account No. Expenditures	Total Utility	Jurisdictional % Jurisdiction	Jurisdiction	Total Utility	Jurisd %	Jurisd % Jurisdiction
-	1. Various	Employee Awards	70,008	100%	70,008	70,008	100%	70,008
5	2. Various	Employee Activities	11,275	100%	11,275	11,000	100%	11,000
ы.		Total	<u>81,283</u>	100%	81,283	81,008	100%	<u>81,008</u>

NOTE: These Expenses will be Excluded From O & M Expenses for ratemaking and Therefore, Excluded From the Revenue Requirements.a/c 926

Western Kentucky Gas Company Case No. 99-070

Customer Service and Informational SALES and General ADVERTISING Expense For the TwelveMonths ended September 30, 1999

For the TwelveMonths ended December 31, 2000

Schedule F-3 FR 10(10)(f)

Page 1 of 1

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

				Base Period	•	For	Forecasted Period	iod
Line	Line Account	1	Total			Total		
ő	Number	Description of Expenses	Utility	Juris. %	Jurisd.	Utility	Juris. %	Jurisd.
			φ		ь	€		÷
		Customer Service and Informational Expenses	ses					
÷	606	Supervision	462,261	100%	462,261	533,449	100%	533,449
2.	910	Customer Assistance	587,187	(1)	587,187	212,120		212,120
i ri	911	Informational Advertising	65,812	(2)	65,812	63,764 (4)	(4)	63,764
4.	910	Miscellaneous Customer Service and Inf	0		0	0		0
		SALES Expense						
ۍ ک	915	Supervision	12,547		12,547	14,462		14,462
	916	Demonstration and Selling	47,031 (3)	(3)	47,031	44,230 (5)	(5)	44,230
7.	917	Advertising	0		0	0		0
œ	916	Miscellaneous Sales Expense	0		0	0		0
б	930.1	General Advertising Expense	0		0	0		0

(1) Included in Customer Assistance Expenses are demand side management costs of \$342,000.

From O & M for ratemaking and Therefore the Revenue Requirements. These amounts are shown properly classified on Schedule F-4, Advertising. Also included in (2) Included in Informational Advertising are promotional advertising of \$41,984. Thus, these amounts are considered Non-recoverable and will be Excluded Informational Advertising are safety and required by law costs of \$22,783. These amounts are also shown properly classified on Schedule F-4, Advertising.

(3) \$29,703 of selling Expenses (acct. 916) will be Excluded From O & M, and Therefore not Included in the Revenue Requirements. These amounts are shown properly classified on Schedule F-4, Advertising.

From O & M for ratemaking and Therefore the Revenue Requirements. These amounts are shown properly classified on Schedule F-4. Advertising. Also included in (4) Included in Informational Advertising (acct. 911) are promotional advertising of \$34,147. Thus, these amounts are considered Non-recoverable and will be Exclud Informational Advertising are safety and required by law costs of \$29,617. These amounts are also shown properly classified on Schedule F-4, Advertising

(5) \$24,158 of selling Expenses (acct. 916) will be Excluded From O & M, and Therefore not Included in the Revenue Requirements. These amounts are shown properly classified on Schedule F-4, Advertising.

Western Kentucky Gas Company Case No. 98-XXX ADVERTISING For the TwelveMonths ended September, 30, 1999

For the TwelveMonths ended September, 30, 1999

	_xBase PeriodxFor of Filing:XOriginal		Revised	ember 91, 2000		FR 10(10)(f) Schedule F- Page 1 of 1	
Line No.	ltem (A)	Sales or Promotional Advertising (B)	Institutional Advertising (C)	Safety or Req by Law Advertising (D)	Rate Case * (E)	Other (F)	Total (G)
	Base Period						
1. 2. 3. 4. 5. 6. 7. 8. 9.	Newspaper Magazine/bill stuffer & Other Television Radio Direct Mail Sales Aids American Gas Association Total Amount Assigned to KY Retail	273 71,393 0 21 71,687	0 0 0 0	0 22,783 0 0 22,783	0	0 0	273 94,176 0 21 0 0 0 94,470
	Forecasted Period		•			•	
10 11 12 13 14 15 16 17 18	Newspaper Magazine/bill stuffer & Other Television Radio Direct Mail Sales Aids American Gas Association Total Amount Assigned to KY Retail	222 58,066 0 17 58,305	0 0 0 0	0 29,617 0 0 29,617	0	0 0	222 87,683 0 17 0 0 0 87,922

* See F-6

F.4

ER 10(10)(f)	Schedule F-5 Page 1 of 1	Forecasted Period
penses mber 30, 1999 nber 31, 2000		Base Period
Case No. 99-070 PROFESSIONAL Service Expenses For the TwelveMonths ended September 30, 1999 For the TwelveMonths ended December 31, 2000	•	lown Total
For the For the	Revised	Expense Breakdown
	Forecasted Period ginalUpdated_	
	Data: _xBase PeriodxForecasted Period Type of Filing:XOriginalUpdated_ Workpaper Reference No(s)	

				0	0
Invitational	Jurisaictioriai Adinetad	Aujusieu			
	of a contract of the	Adjustments		(11,768)	(11,768)
	Jurisdictional	Unadjusted risdictional Adjusted Adjustments		11,768	11,768
	:	sdictional		100%	100%
10141	Company	Jnadjusted rit	•	11,768 100%	11.768 100%
N		Other		11,768	11.768
Expense Breakdown	Annual	Audit			Ō
Expe	Rate	Case			0
	•	•		•	•
		Description	-		
				Other Consultant	Total
	line	NO N		- 0	ю 4

Note: Rate Case related expenses are shown separately on Schedule F-6

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Western Kentucky Gas Company Case No. 99-070 Projected Rate Case Expense Base Period ended September 30, 1999 Test Period ended December 31, 2000	
Data: X Base Period X Forecasted Period LN Type of Filing: X Original Updated Revised NO Workpaper Reference No(s).	Page 1 of 1
Consulting1Incremental Cost Study - Lukens Group2Depreciation Study - Deloitte & Touche3Cost of Capital - C.H. Guernsey	\$ 78,500 70,000 20,000
 4 Demand Side Management - Applied Energy Counsulting 5 General Consulting - Utility & Economic Consulting 6 sub-total 	18,500 12,000 \$ 199,000
7 8 Legal Fees 9 (J. Hughes/R. Hutchinson) 10	70,000
 Employee Expense (airfare, lodging, meals, etc.) 	41,000
 Miscellaneous Expense (printing, advertising, etc.) 	20,000
16 17 Total Projected Rate Case Expense	\$ 330,000

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\$110,000 is included in the Test Year expense acct. 928.

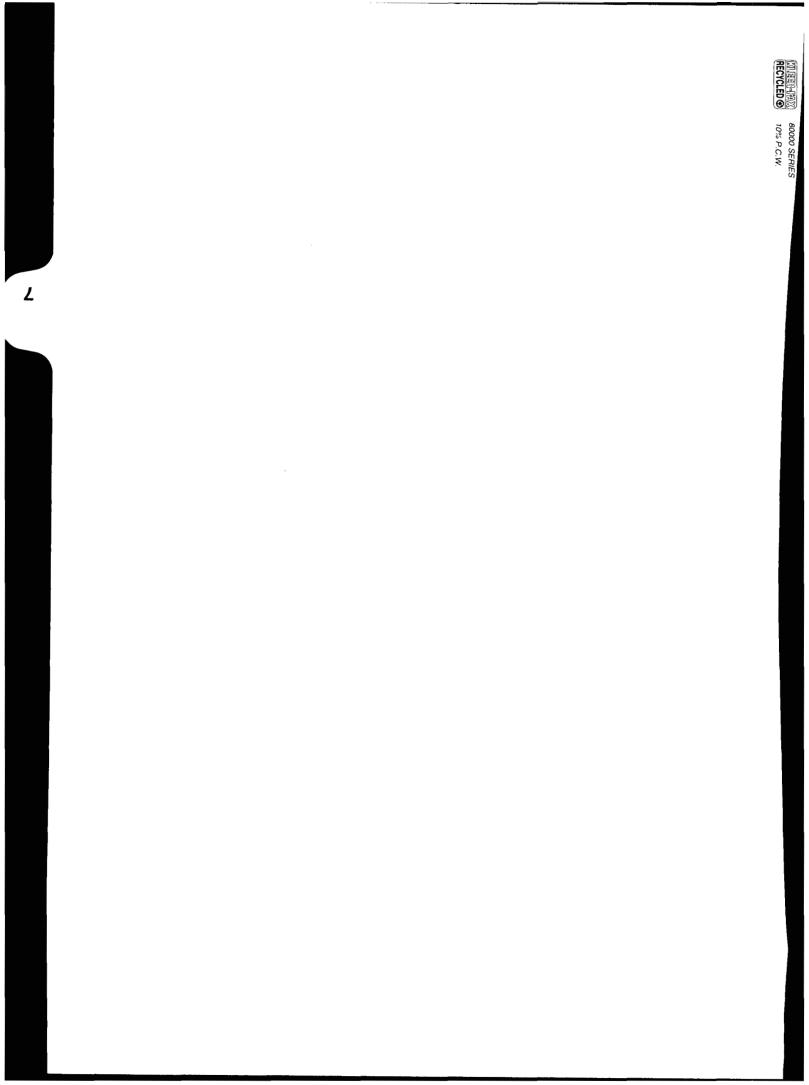
F.6

Schedule F-7 FR 10(10)(f) Page 1 of 1 Witness: Forecasted Period 15,000 15,000 Amount <u></u> Revised For the TwelveMonths ended September 30, 1999 For the TwelveMonths ended December 31, 2000 **CIVIC, POLITICAL and RELATED ACTIVITIES** Base Period 17,500 17,500 Western Kentucky Gas Company 0 Amount Data: x Base Period x Forecasted Period 8 Updated Case No. 99-070 Type of Filing: X___Original_ Workpaper Reference No(s). Political Activities Civic Duties (2) Donations (1) Total ltem E Other Line . Š പ് 2 3

(1) These donations represent Economic Development Contributions, all Other civic donations are Included on Schedule F-2.1, Charitable Contributions.

(2) All civic Memberships are Included on Schedule F-1, Social and Service Club Dues.

F.7



Western Kentucky Gas Company Case No. 99-070 Forecasted Test Period Filing Requirements FR 10(10)(g)

Description of Filing Requirement:

Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title.

Response:

See attached schedules for wage and benefits analysis.

Western Kentucky Gas Company Case No. 99-070 Base Period the Twelve Months Ended September 30, 1999 Forecasted Test Period the Twelve Months Ended December 31, 2000

FR 10(10)(g)

SCHEDULE G

Payroll Cost Analysis

Schedule	<u>Sheets</u>	Description
G-1	1	Payroll Cost Analysis
G-2	1	Payroll Analysis by Employee Classifications/Payroll Distribution/Total Company
G-3	1	Executive Compensation

FR 10(10)(g) Schedule G-1 Sheet 1 of 1	Forecasted Period Jurisdictional ADJUSTED \$	11,718,375	608,693 1,667,975 418,574 2,695,242	864,591 16,397 7,154 888,142 15,301,759
	Adjustments \$	892,177	1,144,632 326,278 21,135 1,492,045	73,616 924 505 75,045 2,459,267
Western Kentucky Gas Company Case No. 99-070 PAYROLL Costs Period Twelve Months ended September 30, 1999 Test Period Twelve Months ended December 31, 2000	Operating Expenses Base Period Jurisdictional Unadjusted \$	10,826,198	(535,939) 1,341,697 397,439 0 1,203,197	790,975 15,473 6,649 813,097 12,842,492
Western Kentucky Gas Company Case No. 99-070 PAYROLL Costs For the Base Period Twelve Months ended September 30, 1999 ne Forecasted Test Period Twelve Months ended December 31,	Jurisdictional %	100.00%	100.00% 100.00% 100.00%	100.00% 100.00% 100.00%
Wester For the Base Period T For the Forecasted Test Pe	Total Company Unadjusted \$	10,826,198	N (535,939) 1,341,697 397,439 1,203,197	790,975 15,473 6,649 813,097 12,842,492
For th	Dougle of the second se	* •	mployee Benefits PENSION & RETIREMENT Income PLAN Employee INSURANCE PLANS ESOP PLAN Contributions fotal Employee BENEFITS	/ment
	Type of Filing: X Original Workpaper Reference No(s). Line Line Description	<u>Payroll Costs</u> Labor	Employee Benefits PENSION & RETIREMENT Inco Employee INSURANCE PLANS ESOP PLAN Contributions Total Employee BENEFITS	<u>Payroll Taxes</u> F.I.C.A. Federal Unemployment State Unemployment Total Payroll Taxes Total Payroll Costs
Data:	Type of Filing:	7 7	си 4 υς φ Γ α α	9 11 12 10 10 10 10 10 10 10 10 10 10 10 10 10

<u>с</u>

· poi	%
Forecasted Period	1994
Data: XBase Period X Type of Filing:XOriginal Wortvaner Reference No(s).	Line No. Description

	• *														
		Corococtad	Period		600,925 11,000 611.925	1.831%	11,479,187 239,188 11,718,375	2.084%	8,259,180	<u>70.481%</u>	2,695,242 1,881,166	<u>%967.69</u>	888,142 563,073	63.399%	282 282
		ŭ	% Change		6.92% 1.81% 6.82%		8.47% 1 -1.73% 8.24%		9.23%		124.01% 140.22%		9.23% 7.24%		6.42% 6.42%
ER 10/101/a)	Schedule G-2 Sheet 1 of 1		Base Period 9		562,029 10,804 572,833	<u>1.922%</u>	10,582,810 243,388 <u>10,826,198</u>	2.300%	7,561,039	<u>69.840%</u>	1,203,197 783,099	65.085%	813,097 525,077	. <u>64.577%</u>	2 <u>65</u> 265
ä	<u>ភ</u> ស		% Change		-9.54% 7.52% -9.27%		-2.81% 0.75% -2.74%		0.23%		-68.01% -57.22%		-16.93% -17.70%		-10.77% -2.57%
			1998 9		621,296 10,048 631,344	1.617%	10,889,093 241,569 11,130,662	2.218%	7,543,357	<u>67.771%</u>	3,761,202 1,830,644	48.672%	978,859 638,000	65.178%	297 212
I, 2000			% Change		-20.23% -14.81% -20.15%		-16.82% -10.76% -16.70%		-15.34%		-28.16% -34.43%		-6.26% -8.25%		-25.19% -24.44%
I December 31			1997 9		778,887 11,795 790.682	1.514%	13,091,159 270,686 13.361,845	2.068%	8,909,796	66.681%	5,235,167 2,791,809	53.328%	1,044,220 695,335	66.589%	<u>397</u>
Months ender		ears*	% Change		-2.80% -12.67% -2.96%		2.97% -7.30% 2.74%		1.56%		43.35% 55.74%		5.49% 3.79%	• .	5.31% -3.74%
Period Twelve		Most Recent Five Fiscal Years*	1996 9		801,307 13,506 814,813	1.685%	12,713,686 291,991 <u>13,005,677</u>	2.297%	8,773,217	67.457%	3,651,950 1,792,555	<u>49.085%</u>	989,891 669,955	67.680%	317 374
For the Forecasted Test Period Twelve Months ended December 31, 2000		Most Recen	% Change	-	0.06% -38.29% -0.96%		5.06% 1 -35.02%		1.20%		-17.18% -24.76%		3.41% 1.50%		99
For the For			1995 %		800,858 21,888 822 746	2.733%	2,101,878 449,327 2,551,205	3.713%	8,669,384	<u>69.072%</u>	4,409,339 2,382,483	54.033%	957,219 660,041	<u>68.954%</u>	385 383
			% Change	-	-1.01% -18.44% -1.57%	2	3.20% 1 -13.99% 246%		-4.51%		-6.31% -14.85%		4.87% -4.89%		-0.52% -1.03%
	Forecasted Period		1994 %		809,052 26,837 835,880	3.317%	11,727,164 522,433 12,249,597	4.455%	9,078,785	74.115%	4,706,517 2,797,904	<u>59.447%</u>	912,730 693,994	76.035%	<u>387</u> 787
	iginal	Workpaper Keterence No(s).	Line No Description		3 <u>Man Hours</u> 4 Straight Time Hours 5 OverTime Hours	 total mannours Ratio of OverTime Hours to Straight-Time Hours 	9 10 <u>Labor Dollars</u> 11 Straight-Time Dollars 13 Triai Labor Dollars		_	 Ratio of O&M of Labor Dollars to Total Labor Dollars 	20 21 Employee Benefits 22 Total Employee Benefits 23 Employee Benefits Expensed 24 Desinor Emmlowen Benefits			31 Kato of Payroli Taxes 32 Expensed to Total Payroli 33 Taxes	34 Employee Levels 35 Average Employee Levels 37 Year end Employee Levels
	õ f	S	- 11 4	-1											

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* The Payroll System accumulates data most readily on a fiscal year basis (Oct. 1 - Sept. 31) rather than calendar basis.

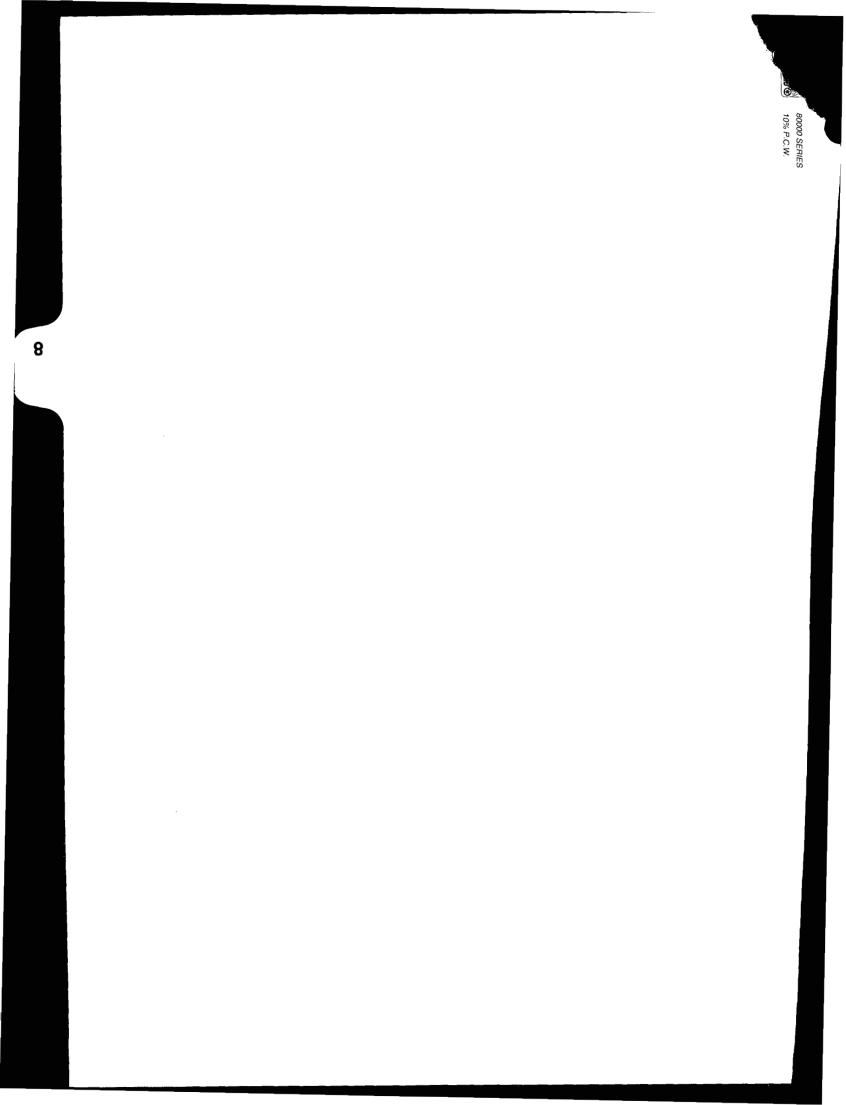
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Western Kentucky Gas Company	Executive Compensation
Case No. 99-070	Period Twelve Months ended Septe

For the Base Period Twelve Months ended September 30, 1999 For the Forecasted Test Period Twelve Months ended December 31, 2000 NOTE: This schedule contains confidential information, detail of these numbers are available upon request.

G.3



Western Kentucky Gas Company Case No. 99-070 Forecasted Test Period Filing Requirements FR 10(10)(h)

Description of Filing Requirement:

A computation of the gross revenue conversion factor for the forecasted period.

Response:

See attached schedule detailing the gross revenue conversion factor for the forecasted period.

Western Kentucky Gas Company Case No. 99-070 Base Period the Twelve Months Ended September 30, 1999 Forecasted Test Period the Twelve Months Ended December 31, 2000

FR 10(10)(h) SCHEDULE H

Revenue Conversion Factor

Schedule	<u>Sheets</u>	Description
н	1	Computation of Gross Revenue Conversion Factor

Western Kentucky Gas Company Case No. 99-070 Computation of Gross Revenue Conversion Factor For the Twelve Months ended December 31, 2000

	FR 10(10)(h)
Data: Base PeriodXForecasted Period	Schedule H
Type of Filing:XOriginalUpdated	Sheet 1 of 1
Workpaper Reference No(s).	Witness:

Line No.	Description	Percentage OF INCREMENTAL Gross Revenue
1	Operating Revenue	100.000000%
2	LESS: UNCOLLECTIBLE Accounts Expense	0.400000%
3	LESS: PSC FEES	0.153919%
4	NET Revenues	99.446081%
5	SIT Rate 8.25%	8.204302%
6	Income BEFORE Federal Income Tax	91.241779%
7	Federal Income Tax @ 35%	31.934600%
8	Operating Income Percentage	59.307179%
9 10	Gross Revenue Conversion Factor (100 % DIVIDED by Income AFTER Income Tax)	<u>1.686137</u>

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Western Kentucky Gas Company Case No. 99-070 Base Period the Twelve Months Ended September 30, 1999 Forecasted Test Period the Twelve Months Ended December 31, 2000

FR 10(10)(i)

SCHEDULE I

Comparative Income Statements, Revenue Statistics, & Sales Statistics

Schedule	<u>Sheets</u>	Description
1-1	1	Comparative Income Statements
I-2	1	Comparative Revenue Statistics
1-3	1	Comparative Sales Statistics
•		

			ŭ	Western Kentucky Gas Company Case No. 99-070 Comparative Income Statement For the Base Period Twelve Months September 30, 1999	Western Kentucky Gas Company Case No. 99-070 Comparative Income Statement e Period Twelve Months Septemt	Gas Compa 99-070 me Stateme Ionths Septe	Iny Int Imber 30, 15	660				FR10(9)(h)1 FR10(10)(i)1
L LN	Data: X Base Period X LN Type of Filing: X Original	Forecasted Period Updated		For the Test Period Twelve Months ended December 31, 2000	Twelve Mont	hs ended De	scember 31,	7000				Schedule I-1 Sheet 1 of 1
0N N	NO Workpaper Reference No(s).		Moot Doron	Mont Docont File Flend Vears	ance and a				ŭ	Four Forecasted Fiscal Years	ed Fiscal Ye	ars
			INIOSI LIGORI									
				000	1007	1008	Base EV 1000	Test Cal 2000	2000	2001	2002	2003
-	INCOME STATEMENT	1994 \$	\$	\$	\$	\$	\$	\$	Ф	÷	Ş	ь
	Operating Revenues	120 780	108 196	146.788	135.664	113,554	95,408	111,993	111,828	112,487	113,251	113,933
- 0	Gas service revenue Transportation		8,594	5,756	7,217	8,831	8,542	7,755	7,975 755	7,757 766	7,762 765	7,766 755
ς Γ	Other revenue	349	364	999	1,258	1,203	804	(02)	100.658	120 000	121 768	122.454
	Total Operating Revenues	143,508	117,154	153,204	144,139	123,588	104,754	120,505	000'071	666'071	001171	10-1471
	Domestic and	102 479	78.268	107.850	99,082	79,996	62,724	77,522	77,354	166'11	78,755	79,437
0 ~	Furchase gas Gross Profit	41,029	38,886	45,354	45,057	43,592	42,030	42,981	43,204	43,002	43,013	43,017
	Onoration Evolution				×			-				
νć	Operating Experises Direct O&M	18.717	17,494	17,070	19,096	15,261	14,008	15,820	15,820	15,820	15,820	15,820
2 =	Shared Services Billing	5,650	5,627	5,925	5,722	6,928	10,003	10,053	0/6/6	10,302	10,448 10 055	10,494 11 545
12	Depreciation & amortization	5,818	6,488	5,647	6,087	6,487 4 000	8,103	9,809 1 952	9,808 1 991	1.991	2.031	2,072
ŧ	Taxes - other than income	1,693	2,084	1/10	20,700	20 585	24 241	37 634	37,589	38.489	39,254	39,931
1	Total Operating Expenses	31,878	31,093	30,JD0	661'7C			· · · ·				
15 16	- Operating income(loss)	9,151	7,193	14,996	12,258	13,007	7,689	5,347	5,615	4,513	3,759	3,086
t 1	Other income											
<u>o 6</u>	Outer Inconte Merchandising	(172)	(0)	<u>66</u>	340	162	346	358 20	360	360	360	360
50	Interest and dividends	29	136	31	53	48	48	05	10011		00 (108)	(108)
21	Other non-operating inc/exp	(58)	(164)	(107) ((1,247)	141	(485)	(104) 1 700	1 700	1 295	() 0 1	0
22	Performance based rates	0 0	00			o c	0 777'7	0	201		•	
ຊຸເ	Other Income	0 (1)(1)	0 (89)	101	(878)	351	2.131	1,984	1,982	1,577	282	282
27 22	I otal other income	1-1-1	11		•							
3 8	Interest Charges						-	0110		0000	000 2	6 071
8		3,514	3,681	3,893	4,109	5,151	5,/06	6,4/9 852	1/0/1	0'000	(2.787)	(3.603)
31	lncon	5,436	1 270	4.139	3,338	3,276	1,666	344	414	(233)	(1,125)	(1,454)
3 8	- Kovision tor highlight	222) 1						010	410	1000 11	1011 01
8 8	Net Income	3,438	2,174	6,954	3,933	4,931	2,448	208	. 612	(344)	(1,662)	(2,149)

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1:2

				2003	Mct	12,645,602	5,755,264	2,348,435	1,506,609 N	>	22,255,910	166,096	19,225	400	1701	187,350	75	0/0	282	9¢/'¢	676
			Three Projected Fiscal Years	2002	Mcf	12,793,172	5,724,264	2,348,435	1,518,016 0		22,383,887	163,547	18,934 460	400		184,500	40	0/	302	5,756 010	347
	ER10/10/033	Schedule I-3 Sheet 1 of 1 Witness:		2001	Mcf	12,934,860	5,693,264	2,348,435	1,528,732 0		22,505,291	160,995	18,644	408	100'1	181,648	- 	. 80	CUS	5,756	CCF
		_ () () _	Forecasted Period	12/31/00	Mcf	13,026,239	5,674,816	2,348,435	1,535,217 0	5	22,584,707	158,446	18,353	408	1,031	178,798	Ş	82	905	5,756	COR
,	0, 1999 1, 2000		Base Period	66/08/6	Mcf	11,378,682	5,148,189	3,076,929	1,322,086 552,000	600,000	21,578,895	157,724	18,285	408	0/0'1	177,993	i I	71	282	7,541	839
	Western Kentucky Gas Company Case No. 99-070 SALES STATISTICS For the TwelveMonths ended December 31, 2000 For the TwelveMonths ended December 31, 2000			1998 .	Mcf	12,561,176	5,604,480	3,414,638	1,461,600	(#02'777)	22,819,040	155,846	18,035	426	CQC'L	175,892	;	8	311	8,016	922
	Western Kentucky Gas Company Case No. 99-070 SALES STATISTICS IwelveMonths ended December 3		ears	1997	Mcf	13.337.468	5,977,762	6,128,597	1,531,144	150,025	27,295,502	153,720	17,689	464	1,559	173,432		87	338	13,208	982
	V For the T		Most Recent Five Fiscal Years	1996	Mcf	14.718.174	6,351,303	10,725,745	1,684,789	(24,130)	33,455,875	151,378	17,342	470	1,543	170,733		67	366	22,821	1,092
			Most Re	1995	Mcf	11 987 742	5,289,634	9,992,575	1,446,207	(55,705)	28,660,453	149,014	16,976	356	1,519	167,865	-	80	312	28,069	952
		Forecasted Period		1994	Mcf	13 861 028	5.807.796	8,765,867	1,639,664	(68,809)	30,005,546	145,689	16,633	264	1,515	164,101		- 35	349	33,204	1,082
	- - - -	Data: X Base Period X Forec TYPE of FILING: X ORIGINAL Worksoner Reference No(s)	Wuinpaper restance regult.	No. Description		1 Revenue by Customer Class:	2 Nosicentia 3 Commercial	4 Industrial	_	6 Unbilled	7 8 Total 0	o 10 Number of Customer by Class: 11 Residential	12 Commercial	13 Industrial	14 Public Authority & Other	15 16 Total 17	18 Average Revenue per Class:	19 Residential	20 Commercial		22 Public Authority & Other

<u>~</u>



Western Kentucky Gas Company Case No. 99-070 Forecasted Test Period Filing Requirements FR 10(10)(i)

Description of Filing Requirement:

Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for the five (5) most recent calendar years from the application filing date, the base period, the forecasted period, and two (2) calendar years beyond the forecast period;

Response:

See attached supporting schedules for requested income statements, revenue statistics and sales statistics.

Western Kentucky Gas Co Case #99-070	
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											FR10(10)(i)1
	1994	1995	1996	1997	1998	Ваве FY 1999	Test Cal 2000	2000	2001	2002	2003
INCOME STATEMENT											
Operating Revenues					6443 EE4	COC ADB	¢111 003	\$111 828	\$112.487	\$113.251	\$113,933
Gas service revenue	\$132,789	\$108,196	\$145,788	+00'001 ¢	+00,0116		7 766	7 075	7 757	7.762	7.766
Transportation	10,370	8,594	5,756	112,1	8,831	740'0			755	765	755
Other revenue	349	364	660	1,258	1,203	804	22 22	2	8	3	8
Total Operating Revenues	143,508	117,154	153,204	144,139	123,588	104,754	120,503	120,558	120,999	121,768	122,454
Dumhasa nas	102 479	78.268	107.850	99,082	79,996	62,724	77,522	77,354	199,11	78,755	79,437
Gross Profit	41,029	38,886	45,354	45,057	43,592	42,030	42,981	43,204	43,002	43,013	43,017
Operating Expenses		-		-		000 1 1	000	16 820	15 820	15 820	15.820
Direct O&M	18,717	17,494	17,070	19,096	192,61	14,008	070'01	070'01	070'01	010101	10.404
Shared Services Billing	5,650	5,627	5,925	5,722	6,928	10,003	10,053	9,970	10,302	10,448	
Demeciation & emortization	5,818	6,488	5,647	6,087	6,487	8,103	9,809	9,808	10,376	10,955	11,545
Teves - other than income	1.693	2.084	1,716	1,894	1,909	2,227	1,952	1,991	1,991	2,031	2,0/2
Total Operating Expenses	31,878	31,693	30,358	32,799	30,585	34,341	37,634	37,589	38,489	39,254	39,931
Operating income(loss)	9,151	7,193	14,996	12,258	13,007	7,689	5,347	5,615	4,513	3,759	3,086
Other income			:				360	360	360	360	360
Merchandising	(172)	(40)	99	0 4 0	701		000	6	. 08	30	
Interest and dividends	29	136	5	67 ···	0 1		101		(108)	(108)	(108)
Other non-operating inc/exp	(58)	(164)	(107)	(1,247)	. 141	(485)	(104)	· (001)	(001)	(ani)	
Performance based rates	0	0	0	o	•	2,222	1,700	1,700	1,295	Ð	2
Other Income	0	0	0	0	0	0	0			000	
Total other income	(201)	(68)	(10)	(878)	351	2,131	1,984	1,982	1/4,1	787	707
Interest Charges						201.2	6.470	6 671	6 668	6.829	6.971
Total interest charges	3,514	3,681	3,893	4,109	101.0	on/'e	6/+10	- 1010	01000	1402 01	13 6031
Income Before Taxes	5,436	3,444	11,093	7,271	8,207	4,114	852	1,026		(2,101)	nn'n
Provision for income taxes	1,998	1,270	4,139	3,338	3,276	1,666	344	414	(233)	(1,125)	(1,454)
Alot Income	\$3.438	\$2.174	\$6.954	\$3,933	\$4,931	\$2,448	\$508	\$612	(\$344)	(\$1,662)	(\$2,149)

FR10(9)(h)1

10

Western Kentucky Gas Company Case No. 99-070 Forecasted Test Period Filing Requirements FR 10(10)(j)

Description of Filing Requirement:

A cost of capital summary for both the base period and forecasted period with supporting schedules providing details on each component of the capital structure;

Response:

See attached Schedule J.

Western Kentucky Gas Company Case No. 99-070 Base Period the Twelve Months Ended September 30, 1999 Forecasted Test Period the Twelve Months Ended December 31, 2000

FR 10(10)(j)

SCHEDULE J

Cost of Capital

S	chedule	<u>Sheets</u>	Description
J-	1	2	Cost of Capital Summary
J-	1.1	1	Average Capital Structure, Proposed & Current
J-	2	2	Embedded Cost of Short Term Debt
J-	3	2 ·	Embedded Cost of Long Term Debt
J-	4 . ·	1	Embedded Cost of Preferred Stock

		WEIGHTED Cost (E) %	0.76%	3.61%	0.00%	5.23%	<u>9.60%</u>	
30, 1999	FR 10(10)(j) Schedule J-1 Sheet 1 of 2	Cost Rate (D) %	5.97%	8.10%	0.00%	12.25%		
aany , ended September		Percent OF Total (C)	12.78%	44.52%	00.0	42.70%	<u>100.00%</u>	
Western Kentucky Gas Company Case No. 99-070 Cost of Capital Summary Thirteen Month Average for the Base Period Period ended September 30, 1999	· ·	Amount (B) \$000	118,066	411,337	0	394,449	923,852	
Weste C Month Average for t	Forecasted Period Updated	Schedule Reference (A)	J-2	J-3	J-4	FR 10(9)(h)11		
Thirteer	Data: XBase PeriodForec: Type of Filing: XOriginal Workpaper Reference No(s).	CLASS of Capital	SHORT-TERM DEBT	LONG-TERM DEBT	PREFERRED STOCK	COMMON EQUITY	Total Capital	
	Data: <u>X</u> Type of Fil Workpapei	Line No.	~-	С .	ю	4	5	

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J-1 Base

Case No. 99-070 Cost of Capital Summary Thirteen Month Average for the Forecasted Test Period ended December 31, 2000 Western Kentucky Gas Company

	WEIGHTED Cost (E) %	0.57%	3.25%	0.00%	6.15%	<u>8,97%</u>
FR 10(10)(j) Schedule J-1 Sheet 2 of 2	Cost Rate (D) %	6.10%	8.06%	0.00%	12.25%	
	Percent OF Total (C)	9.40%	40.36%	0.00%	50.24%	<u>100.00%</u>
	Amount (B) \$000	88,941	382,005	0	475,564	946,510
usted Period	Schedule Reference (A)	J-2	J-3	J-4	FR 10(9)(h)11	
Data:Base Period XForeca Type of Filing: XOriginal Workpaper Reference No(s).	CLASS of Capital	SHORT-TERM DEBT	LONG-TERM DEBT	PREFERRED STOCK	COMMON EQUITY	Total Capital
Data:F Type of Filin Workpaper F	Line No.	£	2	ю	4	ъ

J-1 Fore

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Western Kentucky Gas Company Case No. 99-070 13 Month Average Capital Structure Proposed & Current Thirteen Month Average for the Base Period Period ended September 30, 1999 Thirteen Month Average for the Forecasted Test Period ended December 31, 2000

		WEIGHTED	Cost	(%	0.57%	3.25%	3.82%	0.00%	6.15%	0.00%	<u>%26'6</u>
÷.		WEIG	ర		.	0		.,	•			
FR 10(10)(j) Schedule J-1.1 Sheet 1 of 1	Period		Cost Rate	Æ	%	6.10%	8.06%		0.00%	12.25%	0.00%	
	Forecasted Period	Percent	of Total	(0)	%	9.40%	40.36%	49.76%	0.00%	50.24%	0.00%	100.00%
PROPOSED RATES			Amount	(F)	\$000	88,941	382,005	470,945	0	475,564	0	946,510
PROPOSE		WEIGHTED	Cost	(E)	%	0.76%	3.61%	4.37%	%00 [°] 0	5.23%	0.00%	<u>3.60%</u>
	iod		Cost Rate	(a)	%	5.97%	8.10%		0.00%	12.25%	0.00%	
	Base Period	Percent	of Total	(<u></u>)	%	12.78%	44.52%	57.30%	0.00%	42.70%	0.00%	100.00%
			Amount	(B)	\$000	118,066	411,337	529,403	0	394,449	0	923,852
orecasted Period		Workpaper	Reference	(A)	-	J-2	J-3		٩.	FR 10(9)(h)11		
Data: XBase PeriodX_Forecasted Period Type of Filing:XOriginalUpdated Workpaper Reference No(s).			CLASS of Capital	•		SHORT-TERM DEBT	LONG-TERM DEBT	Total DEBT	PREFERRED STOCK	COMMON EQUITY	Other Capital	Total Capital
Data:		Line	Ö			-	2	ę	4	5	9	7

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		WEIGHTED	Cost	()	%	0.57%	3.25%	3.82%	0.00%	-0.27%	0.00%	3.55%	
	I Period		Cost Rate	(H)	%	6.10%	8.06%		0.00%	-0.54%	0.00%		
	Forecasted Period	Percent	of Total	(C)	%	9.40%	40.36%	49.76%	0.00%	50.24%	0.00%	100.00%	
CURRENT RATES			Amount	(F)	\$000	88,941	382,005	470,945	0	475,564	0	946,510	
CURREN		WEIGHTED	Cost	(E)	%	0.76%	3.61%	4.37%	%00.0	0.87%	0.00%	5.24%	
	riod		Cost Rate	a	%	5.97%	8.10%		0.00%	2.05%	0.00%	•	
	Base Period	Percent	of Total	(C)	%	12.78%	44.52%	57.30%	0.00%	42.70%	%00.0	100.00%	
			Amount	(B)	\$000	118,066	411,337	529,403	0	394,449	0	923,852	
		Workpaper	Reference	(A)		J-2	J-3		٩. ل	FR 10(9)(h)11			
			CLASS of Capital			SHORT-TERM DEBT	LONG-TERM DEBT	Total DEBT	PREFERRED STOCK	COMMON EQUITY	Other Capital	Total Capital	
		Line	Ö			8	6	10	÷	12	13	14	

Case No. 99-0/0 AVERAGE ANNUALIZED SHORT-TERM DEBT

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

0)(j) e J-2 of 2	COMPOSITE Interest Rate	(E=D/B)				5.97%
FR 10(10)(j) Schedule J-2 Sheet 1 of 2	EFFECTIVE ANNUAL Cost	(D) \$000	6,576	350	117	7,043
	(1) Interest Rate	(C)	5.570%		·	
	Amount OUTSTANDING	(B) \$000	118,066	• •		118,066
Data: XBase PeriodForecasted Period Type of Filing:XOriginalUpdated Workpaper Reference No(s).: FR 10(9)(h)11	ISSI IF	(A)	Average SHORT-TERM DEBT	COMMITMENT FEE (2)	COMMITMENT FEE (3)	Total SHORT-TERM DEBT
Data:X_ Type of Fil Workpape	Line		-	2	с	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.

J-2 Base

Western Kentucky Gas Company Case No. 99-070

AVERAGE ANNUALIZED SHORT-TERM DEBT Thirteen Month Average for the Forecasted Test Period ended December 31, 2000

()(0	le J-2	of 2	COMPOSITE	Interest	Rate	(E=D/B)				<u>6.10%</u>	
FR 10(10)(j)	Schedule J-2	Sheet 2 of 2	EFFECTIVE	ANNAL	Cost	(D) \$000	4,957	350	117	5,424	
				Interest	Rate	(C)	5.57%				
			-	Amount	OUTSTANDING	(B) \$000	88,941			88,941	
Data:Base PeriodX Forecasted Period	Type of Filing: XOriginalUpdated	Workpaper Reference No(s).: FR 10(9)(h)11			ISSUE	(A)	Average SHORT-TERM DEBT (1)	COMMITMENT FEE (2)	COMMITMENT FEE (3)	Total SHORT-TERM DEBT	
Data:	Type of	Workpat					~~	2	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.

J-2 Fore

Western Kentucky Gas Company Case No. 99-070 AVERAGE ANNUALIZED LONG-TERM DEBT Thirteen Month Average for the Base Period Period ended September 30, 1999

ype of F	KBase PeriodForecasted Period Filing:XOriginalUpdated Per Reference No(s).: FR 10(9)(h)11; wp J-3		•	Sch	10(10)(j) edule J-3 et 1 of 2
Tompap		13 Mth Avg.		EFFECTIVE	COMPOSIT
Line		Amount	Interest	ANNUAL	Interest
No.	ISSUE	OUTSTANDING	Rate	Cost	Rate
NO.	(A)	(B)	: (C)	(D)	(E=D/B)
	(~)	(0)			(L-D/D)
					•
1	First Mortgage Bonds	\$17,000,000	9.40%	\$1,598,000	
2	First Mortgage Bonds	1,769,231	8.69%	153,746	
3	First Mortgage Bonds	22,692,308	10.43%	2,366,808	
4	First Mortgage Bonds	20,000,000	9.75%	1,950,000	
5	First Mortgage Bonds	12,036,923	11.32%	1,362,580	
6	First Mortgage Bonds	18,000,000	9.32%	1,677,600	
7	First Mortgage Bonds	20,000,000	8.77%	1,754,000	
8	First Mortgage Bonds	10,000,000	7.50%	750,000	
9	Unsecured Senior Note	8,461,538	11.20%	947,692	
	Unsecured Senior Note		9.76%		
10		18,692,308		1,824,369	
11	Unsecured Senior Note	15,846,154	9.57%	1,516,477	
12	Unsecured Senior Note	7,846,154	7.95%	623,769	
13	Unsecured Senior Note	20,000,000	8.07%	1,614,000	
14	Unsecured Senior Note	20,000,000	8.26%	1,652,000	
15	Unsecured Note	1,151,654	10.00%	115,165	
16	Unsecured Note	1,151,654	10.00%	115,165	
17	Unsecured Note	6,153,846	6.09%	374,769	
18	Debentures	150,000,000	6.75%	10,125,000	
19	Medium Term Notes	10,000,000	6.670%	667,000	
20	Medium Term Notes	10,000,000	6.270%	627,000	
21	Medium Term Notes	2,000,000	6.200%	124,000	
22	First Mortgage Bonds	1,898,809	7.900%	150,006	
23	Unsecured Notes	759,615	7.50%	56,971	
24	Unsecured Notes	154,489	7.50%	11,587	
25	Unsecured Notes	1,526,154	7.00%	106,831	
26	Unsecured Notes	1,319,135	7.00%	92,339	
27	Unsecured Notes	767,660	7.00%	53,736	
28	Unsecured Notes	48,462	6.00%	2,908	
29	Unsecured Notes	542,668	7.00%	37,987	•
30	Unsecured Notes	2,192,308	6.99%	153,242	-
31	Unsecured Notes	484,615	7.00%	33,923	
32	Unsecured Notes	946,154	8.50%	80,423	·
33	Senior Secured Note	7,895,527	7.45%	588,217	
34					
35	Total LONG-TERM DEBT	411,337,366		33,307,311	
36					
37	Amortization of debt discount	381,753			
38		\$410,955,613			8.10%

Western Kentucky Gas Company Case No. 99-070 AVERAGE ANNUALIZED LONG-TERM DEBT Thirteen Month Average for the Forecasted Test Period ended December 31, 2000

•••	Base Period X_Forecasted Period Filing: X_Original Updated Per Reference No(s).: FR 10(9)(h)11; wp J-3			Sch	10(10)(j) edule J-3 et 2 of 2
		13 Mth Average		EFFECTIVE	COMPOSIT
Line		Amount	Interest	ANNUAL	Interest
No.	ISSUE	OUTSTANDING	Rate	Cost	Rate
	(A)	(B)	(C)	(D)	(E=D/B)
1	First Mortgage Bonds	\$17,000,000	9.40%	\$1,598,000	
2	First Mortgage Bonds	153,846	8.69%	13,369	
3	First Mortgage Bonds	19,423,077	10.43%	2,025,827	•
4	First Mortgage Bonds	20,000,000	9.75%	1,950,000	
5	First Mortgage Bonds	9,403,077	11.32%	1,064,428	
6	First Mortgage Bonds	18,000,000	9.32%	1,677,600	
7	First Mortgage Bonds	20,000,000	8.77%	1,754,000	:
8	First Mortgage Bonds	10,000,000	7.50%	750,000	
9	Unsecured Senior Note	5,846,154	11.20%	654,769	
10	Unsecured Senior Note	14,769,231	9.76%	1,441,477	
11	Unsecured Senior Note	13,384,615	9.57%	1,280,908	
12	Unsecured Senior Note	6,615,385	7.95%	525,923	
13	Unsecured Senior Note	20,000,000	8.07%	1,614,000	
14	Unsecured Senior Note	20,000,000	8.26%	1,652,000	
15	Unsecured Note	1,151,654	10.00%	115,165	•
16	Unsecured Note	1,151,654	10.00%	115,165	
17	Debentures	150,000,000	6.75%	10,125,000	
18	Medium Term Notes	10,000,000	6.67%	667,000	
19	Medium Term Notes	10,000,000	6.27%	627,000	
20	Medium Term Notes	1,846,154	6.20%	114,462	
21	First Mortgage Bonds	1,742,674	7.90%	137,671	
22	Unsecured Notes	0	7.50%	0	
23	Unsecured Notes	383,654	7.50%	28,774	
24	Unsecured Notes	603,365	7.00%	42,236	
25	Unsecured Notes	28,432	7.00%	1,990	
26	Unsecured Notes	115,423	6.00%	6,925	
28	Unsecured Notes	1,132,308	7.00%	79,262	
29	Unsecured Notes	1,112,212	6.99%	77,744	
30	Unsecured Notes	361,538	7.00%	25,308	
31	Unsecured Notes	819,231	8.50%	69,635	
33	Senior Secured Note	6,960,896	7.45%	518,587	
35		-,,			
37 39	Total LONG-TERM DEBT	382,004,580		<u>30.754,224</u>	
41 43	Amortization of debt discount	<u> </u>			8.06%

			ANNUALIZED DividendS (H=GXB)							
		FR 10(10)(j) Schedule J-4 Sheet 1 of 1	Cost Rate AT ISSUE (G)	ى						
			NET PROCEEDS (F=B+C-D+E)	DING AT This Tim	:			- -		
	rock		Gain or LOSS ON REAcquired STOCK (E)	STOCK OUTSTAN						
	Western Kentucky Gas Company Case No. 99-070 EMBEDDED Cost of PREFERRED STOCK		ISSUE Expense (D)	0 PREFEREED (·	•				
-	Western Kentuc Case N BEDDED Cost of		PREMIUM OR DISCOUNT (C)	s Company Has n						·
-	E	riod ted.	Amount OUTSTANDING (B)	Western Kentucky Gas Company Has no PREFEREED STOCK OUTSTANDING AT This Time.					· ·	
		Forecasted Period Updated	Date ISSUED (A)	>	· · · ·			• .		
		ise Period_X XOriginal_ arence No(s)	Dividend Rate, TYPE, PAR Amount							
		Data: <u>X</u> Ba Type of Filing:_ Workpaper Refe	Line No.				• •.		- - ` .	:



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Western Kentucky Gas Company Case No. 99-070 Forecasted Test Period Filing Requirements FR 10(10)(k)

Description of Filing Requirement:

Comparative financial data and earnings measures for the ten (10) most recent calendar years, the base period, and the forecast period.

Response:

See attached schedules showing comparative financial data requested above.

Western Kentucky Gas Company Case No. 99-070 Base Period the Twelve Months Ended September 30, 1999 Forecasted Test Period the Twelve Months Ended December 31, 2000

FR 10(10)(k) SCHEDULE K

Comparative Financial Data and Earnings Measures

Schedule	<u>Sheets</u>	Description
		:
К	2	Comparative Financial Data & Earnings Measures

For the Base Period September 30, 1999 - Forecasted Test Period December 31, 2000 Western Kentucky Gas Company Comparative Financial Data Case No. 99-070

and Most Recent Calendar Years 1989- 1998

Data: X Base Period X Forecasted Period

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65.690 128 2,243 3,257 17,453 82,774 14,079 59,573 65,054 636 4.693 124,627 636 1989 3,280 17,966 85,576 65.098 2,243 9,430 62,730 2,368 2,368 128 4.198 122,821 60,091 1990 FR 10(10)(k) Schedule K Sheet 1 of 4 18,699 89,583 10,407 2,172 65.978 128 2,255 3,318 63,806 2,172 3,337 127,727 63,921 1991 69.170 128 1,737 3,408 19,088 96,204 11,699 66,723 2,447 2,447 135,601 · 68,878 3,337 Most Recent Ten Calendar Years - as Reported 1996 1995 1994 1993 1992 3,012 Z3.618 128 1,466 3,488 19,604 103, 174 12,673 143,870 73,264 70,606 3,012 3,337 4,197 128 1,283 3,859 19,469 110,919 12,705 151,700 77,296 74,404 Z8.601 4,197 3,337 1,872 128 828 4,172 21,533 120,970 86.324 14,398 165,366 80,914 84,452 1,872 3,337 Workpaper Reference No(s):: Sched. B-2, wp B-3.2; Sched. C-2.1; Sched I-1 & I-3; Sched. J-1; FERC Form 2 <u>95.808</u> 4,801 4,350 21,695 130,434 15,585 176,359 85,352 4,801 128 830 3,337 91,007 1,972 104.179 128 830 4,872 17,223 192,644 1,972 22,287 143,967 3.337 90,437 102,207 1997 19,318 130.397 128 830 4,884 22,746 95,816 111,079 19,318 22,199 206,895 1998 152,771 3.337 139.390 0 0 128 830 4,982 22,894 160,086 50,500 242,757 103,367 139,390 Base Period 3,337 140.179 128 830 5,064 23,020 171,813 257,218 117,039 0 3,337 140,179 0 53,025 Forecaste Period _Updated Plant in Service by functional class: ess: Accumulated depreciation Construction Work in Progress Production & Gathering Plant Original Acquisition Adjustments Underground Storage Description Net plant in Service Transmission Plant Distribution Plant Intangible Plant Plant Data: (\$000) Type of Filing: X General Plant Gross Plant Total CWIP ដ ដ Line ŝ ຊ 5

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<u>0.00%</u>

24 % of Construction financed internally

Total

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Western Kentucky Gas Company Case No. 99-070 Comparative Financial Data For the Base Period September 31, 2000 and Most Recent Calendar Years 1999-1998

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FR 10(10)(k) Schedule K Sheet 2 of 4
 Data:
 X
 Base Period
 X
 Forecasted Period

 Type of Filing:
 X
 Original
 Updated

 Workpaper Reference No(s):
 Sched. B-2; wp B-3.2; Sched. C-2.1; Sched I-1 & I-3; Sched. J-1; FERC Form 2

		Forecaste	Base			Most F	Most Recent Calendar Years - as Reported	endar Years	s - as Repo	rted			
	Description	Period	Period	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989
- ~	Captial structure. (based on year-end accounts))			1									
ر م	Short-term debt (\$000)												
4 v.	Long-term debt (\$000) Preferred stock (\$000)												
ფ	Common equity (\$000)	NA	N/A	108,492	116,638	102,462	92,771	87,151	93,276	90,435	82,869	82,140	79,705
7									JE0 00	00 405	00000	0110	70 705
8	Total	139.354	142.390	108 492	116.638	102.462	92.171	<u>rcr./8</u>	<u> 97.27</u> 0	20.4.22	00.20	<u>04. 14U</u>	201.51
6													
9	Condensed Income Statement data: (\$000)								010101			000	100 001
ŧ	Operating Revenues	120,503	104,754	100,625	151,177 156,518	156,518	128,029	133,079.	133,079 125,659	120,480	102,489	102,355	102'601
12	Operating Expenses (excludes Federal									:			
13	and State Taxes, includes gas cost)	115,156	97,065	91,216	136,132	144,076	118,838	125,862	115,343	109,569	95,761	97,824	102,589
14	State Income Tax (current))			0									
15,	Federal Income Tax (current)			1,403									•
16		344	1,666	1,403	0	0	0	0	0	0	0	0	0
. 17	Investment tax credits	0	0	0	0	0	0	0	0	0	0	0	-
18	Operating Income	5,003	6,023	8,006	15,045	12,442	9,191	7,217	10,316	10,911	6,728	4,529	6,692
19	AFUDC	0	0	0	153	56	187	20	48	9			
2	Other Income net	1.984	2,131	539	216	ŝ	(53)	(267)	152	49	32	65	279
2 2	Income available for fixed charges	6.987	8,154	8,545	15,414	12,581	9,325	6,970	10,516	10,966	6,760	4,594	6,971
		6,479	5,706	5,333	134	292	310	157	152	150	305 .	<u>1</u> 98	128
1 8	Net Income	508	2.448	3.212	15,280	12,289	9,015	6,813	10,364	10,816	6,455	4,396	6,843
24	Preferred dividends accurat	NA			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5	·	508	2.448	3.212	15.280	12,289	9.015	<u>6.813</u>	10.364	10.816	6.455	4.396	6.843
58 78			ļ										
27	AFUDC - % of Net Income	0.00%	0.00%	0.00%	1.00%	0.46%	2.07%	0.29%	0.46%	0.06%	0.00%	0.00%	0.00%
88 83	AFUUC - % of earnings available for common equity	0.00%	0.00%	0.00%	1.00%	0.46%	2.07%		0.29% 0.46%	0.06%	%00.0	0.00%	0.00%

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nher 31, 2000 Western Kentucky Gas Company Case No. 99-070 Comparative Financial Data For the Base Period Sentember 30. 1999 - Forecasted Test Period Der

FOR THE BASE FEILOR OFFICIENES OF, 1333 - FOR CASES TEST FEILOR DECENTION OF TO TAM	and Most Recent Calendar Years 1989- 1998		Workpaper Reference No(s): Sched. B-2; wp B-3.2; Sched. C-2.1; Sched I-1 & I-3; Sched. J-1; FERC Form 2	
	Forecasted Period	Updated	hed. B-2; wp B-3.2; Sch	
	Data: X Base Period X Forecasted Period	Type of Filing: X Original Updated	Workpaper Reference No(s) : Sch	

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FR 10(10)(k) Schedule K Sheet 3 of 4

	Period	Period	1998	1997	1996	Musi Neoziii Caleriuar 1 ears - as Neporteu 96 1995 1994 1993 19	1994	1993	1992	1991	1990	1989
Embedded cost of short-term debt (%) Embedded cost of long-term debt (%)	6.10% 8.06%	5.97% 8.10%	6.20% 8.10%	6.10% 9.00%	6.30% 9.00%	7.00% 9.50%	5.60% 9.80%	3.80% 10.10%	4.20% 10.00%	5.70% 10.10%	8.50% 10.30%	9.10% 10.30%
Empedded cost of preferred stock (%)	N/A	N/A	NA	N/A	N/A	N/A	NA	N/A	N/A	N/A	N/A	N/A
Fixed Charge Coverage: (1)	5	1			000			[10 0		5	5
Pre-Tax Interest Coverage	1.13	1.72	3.09	2.04	3.00	2.44	2.45	2.4/	7.07	797L	0C.1	2.3/
Pre-Tax Interest Coverage (Excluding AFUDC)	1.13	1.72	3.45	2.14	3.04	2.50	2.47	2.50	2.10	1.84	1.58	2.39
After Tax Interest Coverage	1.08	1.43	2.29	1.63	2.27	1.91	1.94	1.96	1.72	1.59	1.38	1.96
SEC Coverage	1.12	1.67	2.94	1.95	2.81	2.31	2.32	2.36	1.99	1.76	1.52	2.27
After Tax Interest Coverage (Excluding AFUD	1.08	1.43	2.55	1.71	2.30	1.95	1.95	1.98	1.74	1.61	1.39	1.98
Indenture Provision Coverage	N/A	N/A	11.73	6.60	8.70	6.34	5.65	5.98	4.63	4.87	5.07	7.34
After Tax Fixed Charge Coverage	1,74	2.65	4.50	3.06	4.58	3.70	3.75	3.78	3.15	2.77	2.38	3.62
Stock and Bond Ratings: (1)												
Moody's Bond Rating	N/A	N/A	A 3	A 3	N/A	N/A	N/A	NA	NN	N/A	N/A	N/A
S&P Bond Rating	N/A	N/A	- A	- A -	N/A	N/A	NA	N/A	NIA	N/A	N/A	N/A
Moody's Preferred Stock Rating	NA	N/A	NIA	N/A	N/A	N/A	N/A	N/A	NA	N/A	N/A	N/A
S&P Preferred Stock Rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Common Stock Related Data: (1)												
Shares Outstanding Year End (000)	N/A	N/A	30,398	29,642	29,242	28,246	25,911	25,183	24,100	22,277	20,143	20,308
	N/A	NN										
Average (MonthLY) (000)	N/A	N/A	30,031	29,422	28,978	27,208	25,604	24,535	23,324	21,582	20,086	19,675
Earnings Per Share - Weighted Avg. (\$)	N/A	N/A	1.84	0.81	1.42	1.06	1.05	1.21	0.91	0.81	0.55	1.06
Dividends Paid Per Share (\$)	N/A	N/A	1.06	1.01	0.98	0.96	0.91	0.82	0.79	0.75	0.74	0.73
Dividends Declared Per Share (\$)	N/A	N/A	1.06	1.01	0.98	0.96	0.91	0.82	0.79	0.75	0.74	0.73
Dividend Payout Ratio (Declared	NA	N/A										
	N/A	N/A	58%	125%	%69	91%	86%	. 68%	86%	93%	134%	%69
Market Price - High (Low)	NA	N/A										
1st Quarter - High (\$)	N/A	NIA	30.500	24.750	23.000	18.000	21.125	15.875	15.250	11.500	12.000	11.500
1st Quarter - Low (\$)	N/A	N/A	24.313	22.625	18.000	15.875	16.750	13.500	12.750	10.375	10.500	10.500
2nd Quarter - High (\$)	NA	N/A	30.313	26.250	23.000	18.500	20.000	17.750	15.250	11.500	12.500	11.000
2nd Quarter - Low (\$)	NA	N/A	26.063	22.125	21.000	16.125	17.750	15.125	13.125	10.500	11.125	10.000
3rd Quarter - High (\$)	N/A	N/A	31.188	25.500	31.000	20.250	20.250	19.750	14.625	12.000	12.000	10.500
3rd Quarter - Low (\$)	N/A	N/A	28.188	22.500	22.750	17.500	18.000	16.250	12.625	11.000	10.500	9.875
4th Quarter - High (\$)	N/A	N/A	30.938	27.875	30.625	20.625	19.000	20.625	15.250	14.125	12.250	11.500
4th Quarter - Low (\$)	N/A	N/A	24.750	24.500	20.875	19.000	16.375	18.625	13.000	11.250	10.875	9.750
Dool: Amount Der Chare (Vear and) (\$)	N/A	N/A	10.01	11 04	11 27	10 77	10.33	0 08	0000	0 01		0 2 0

(1) Based on fiscal year-end of parent company

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Western Kentucky Gas Company Case No. 99-070

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Comparative Financial Data For the Base Period September 30, 1999 - Forecasted Test Period December 31, 2000 and Most Recent Calendar Years 1989- 1998

Data: X Base Period X Forecasted Period	FR 10(10)(0)(k)
Type of Filing: X Original Updated	Schedule K	еK
Workpaper Reference No(s): Sched: B-2; wp B-3.2; Sched. C-2.1; Sched I-1 & I-3; Sched. J-1; FERC Form 2	J-1; FERC Form 2 Sheet 4 of 4	of 4
Forecaste Base	Most Recent Calendar Years - as Reported	

Line		Forecaste	Base			Most	Most Recent Calendar Years - as Reported	endar Years	s - as Repo	nted			
Ö	Description	Period	Period	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989
.		-											
-	Rate of Return Measures (1)												
2	Return On Common Equity (Average)	N/N	NIA	15.8%	7.3%	13.0%	10.1%	10.3%	12.5%	10.1%	9.4%	6.3%	12.6%
ę	Return On Total Capital (Average)	3.6%	4.2%	7.9%	3.9%	6.8%	5.0%	5.1%	5.9%	4.5%	4.4%	3.1%	6.2%
4	Return On Net Plant in Service (Average)	3.6%	4.3%	6.3%	2.9%	5.6%	4.3%	4.3%	5.2%	3.9%	3.4%	2.3%	4.9%
ŝ	:			•									
9	Other Financial and Operating Data:												
7	Mix of Sales: (MMcf)												
80	Residential	13,026	11,379	11,241	13,481	14,019	13,694	12,147	13,811	12,392	12,087	11,215	13,563
თ	Commercial	5,675	5,148	4,992	5,902	6,202	5,913	5,308	5,852	6,307	6,003	5,691	6,875
₽	Industrial	2,348	3,077	3,166	5,261	9,406	10,896	9,985	4,372	7,652	3,628	3,372	2,755
=	Public authority & Other Sales	1,535	1,322	1,319	1,537	1,650	1,520	1,545	1,219			÷	:
12	Unbilled	0	653										
13	Total Mix of Sales	22,585	21,579	20,718	26,181	31,277	32,023	28,985	25,254	26,351	21,718	20,278	23, 193
4													
15	Mix of Fuel: (MMcf)												
16		0	0	0	0	0	•	0	0	0	0	0	0
17	Other	23,014	21,989	20,958	27,561	32,610	31,885	31,302	25,168	26,748	22,598	21,966	23,256
18													
6	Total MIX of Fuel.	23,014	21,989	20,958	27,561	32,610	31,885	31,302	25,168	26,748	22,598	21,966	23,256
8													
21	21 Composite Depreciation Rate	4.45%	3.93%	3.53%	4.51%	4.56%	3.59%	3.75%	3.77%	3.80%	3.83%	3.80%	4.07%

(1) Based on fiscal year-end of parent company, except for Base Period & Test Period which are based on Western Kentucky Gas.

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Western Kentucky Gas Company Case No. 99-070 Forecasted Test Period Filing Requirements FR 10(10)(l)

Description of Filing Requirement:

A narrative description and explanation of all proposed tariff changes;

Response:

See testimony of Mr. Gary L. Smith, Vice President – Marketing for a description and explanation of all proposed tariff changes.

See testimony of Mr. Michael Marks for a detailed description and explanation of the proposed DSM Surcharge.

See testimony of Mr. Daniel M. Ives for a detailed description and explanation of the proposed Premises Charge.





Western Kentucky Gas Company Case No. 99-070 Forecasted Test Period Filing Requirements FR 10(10)m

Description of Filing Requirement:

A revenue summary for both the base period and forecasted period with supporting schedules which provide detailed billing analyses for all customer classes.

Response:

See attached schedule FR 10(10)(m) and the testimony of Mr. Gary L. Smith, Vice President, Marketing.

FR 10(10)m Schedule 1 of 2

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

Line

No.	Description	<u>Oct-98</u>	<u>Nov-98</u>	Dec-98	Jan-99	Feb-99	<u>Mar-99</u>	<u>Apr-99</u>	May-99	Jun-99	<u> 99-Iul</u>	<u>Aug-99</u>	Sep-99	Total
		(a)	(9	(C)	(q)	(e)	Ð	(g)	(I)	(j)		(k)	e	(E)
.— c	Revenue by Customer Class (000's)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)							
N 6	Residential Sales	\$ 1,808	3 944	\$ 6071	\$ 11 581	\$ 7663		\$ 4910	C 2 042		\$ 1917		\$ 2241 . \$	
4	Commercial Sales	976	1.543	2,219	4,522	2.893	2,987	2.132	1,445	1.090		1,069	1.175	23.125
Ś	Industrial Sales	1,004	1,012	1,317	591	1,026	1,154	919	692	578	576	577	616	10,062
9	Public Authority Sales	200	407	580	1,159	736	171	489	282	172	169	169	206	5,340
2	Unbilled	1,934	2,730	2,257	(2,076)	(1,463)	(1,298)	•		1		-	•	2,084
∞ 0	Total Sales	5,922	9,636	12,444	15,777	10,855	11,446	8,459	5,381	3,789	3,736	3,726	4,238	95,409
10														
Π	Transportation	739	686 .	178	841	754	843	703	658	634	. 633	633	641	8,543
12	Other Revenue	64	- 62	82	73	58	75	60	60	60	55	60	.09	804
13														
14	Total Operating Revenues	6,725	10,419	13,304	16,691	11,667	12,364	9,222	6,099	4,483	4,424	4,419	4,939	104,756
15	Purchase Gas Costs	4,072	6,324	8,356	10,788	7,145	1,771	5,818	3,418	2,189	2,153	2,149	2,549	62,732
16	Gance Dange	1,652	1005	0101	¢ 003	1 677	4 603	2 404	1076	1 J.01	1.50 0	026 6	006 6	
1		ccu,2	1,000	4,740	502,5	4,744	020,4	0,404	2,001	2,274	4,411	2,4/0	N4C'7	42,024
8 g														
2 2	Mcf hv Customer Class (000's)	(Act)	(Act)	(Act)	(Act)	(100)	(Act)							
57		(1711)	(1717)		(1711)	(1711)	(1711)	•			•			
22	Residential Sales	262	749	1,290	2,702	1,877	1,974	923	493	264	258	257	330	11,379
33	Commercial Sales	193	322	496	1,104	745	793	428	276	195	192	191	215	5,150
24	Industrial Sales	289	375	318	274	297	380	257	200	170	169	169	179	3,077
25	Public Authority Sales	46	95	141	300	203	222	108	19	35	34	34	43	1,322
26	Unbilled	213	450	879	(462)	(326)	(100)	•	•	•	•	-	•	654
27		•												
38	Total Sales	1,003	166,1	3,124	3,918	2,796	3,269	1,716	1,030	664	653	651	767	21,582
50	-					-								
8	Transportation	2,207	2,173	2,307	2,597	2,124	2,484	2,106	2,021	1,975	1,974	1,974	1,989	25,931
5.6	Total Deliveries	3 210	4 164	5 43 1	6 515	000	5 753	1 877 -	3 051	7 630	7636	7675	726	47 513
1		21-10	1014	10110	1110	N+7.61	C0 160	110,0	10050	2007	140,44	4,040	2011	CTC 11

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• ` -				RI	Western J C REVENUE S1 For the TEST YF	Western Kentucky Gas Company Case No. 99-070 REVENUE STATISTICS - Total Company or the TEST YEAR ending December 31, 2000	s Company 70 Total Compa)ecember 31,	any 2000					Fi Sche	FR 10(10)m Schedule 2 of 2	
	Line No. Description	Jan-00	Feb-00	<u>Mar-00</u>	<u>Apr-00</u>	<u>May-00</u>	<u>Jun-00</u>	Jul-00	Aug-00	Sep-00	<u>Oct-00</u>	<u>Nov-00</u>	Dec-00	Total	
I		(a)	(9	(c)	(p)	(e)	(J)	(8)	(l)	Ξ	(j)	(k)	Ð	Ē	
	Revenue by Customer Class (000's)						•						•		
	3 Residential Sales	\$ 12,779	\$ 10,327	S 7,772	\$ 4,450	\$ 2,825	S.	\$ 1,848	\$ 1,842		\$ 4,210	\$ 7,283		\$ 68,349	
		1,188	1,033	854 854	1,000 643			503 503	200 200	515	1, /02 653	2,951 845	1,079	21,741 8,864	
	 Public Authority Sales Unbilled 	1,355	1,067	816	457	- 280	- 176	- 13	- 172	- 202	426	755	1,162 -	7,041	
	8 9 Total Sales	20,307	16,405	12,552	7,436	4,877	3,390	3,383	3,342	3,780	7,051	11,814	17,658	111,995	-
•		804	752	694	621	580	558	557	557 20	564	616	684	768	7,755	
	-	10	8	70	8	8	48	4/	8	8	8	109	78	755	
	14 Total Operating Revenues15 Purchase Gas Costs	21,172 14,996	17,223 11,919	13,308 8,922	8,112 4,962	5,507 2,993	3,996 1,860	, 3,987 1,863	3,949 1,832	4,403 2,169	7,737 4,699	12,607 8,386	18,504 12,922	120,505 77,523	
	10 17 Gross Profit	6,176	5,304	4,386	3,150	2,514	2,136	2,124	2,117	2,234	3,038	4,221	5,582	42,982	
•	18 19														
	20 Mcf by Customer Class (000's)				•				• •	. •					
	22 Residential Sales 23 Commercial Sales	2,632	2,123	1,556	820	453	234	231	230	297	766	1,435	2,250	13,027	
		300	267	225	364 176	152	138	142.	134	9C1 241	534 177	221	941 276	2,0/2 2,349	
	 Public Authority Sales Unbilled 	- 299	238 -	- 181	100	- 59	35	34	. 34	- 41	- 93	166 -	256 -	1,536 -	
	27 28 Total Sales	4,300	3,484	2,621	1,480	168	545	545	535	639	1,390	2,434	3,723	22,587	
	29 30 Transportation	2,385	2,305	2,215	2,103	2,039	2,005	2,005	2,005	2,015	2,095	2,199	2,330	25,701	
-	3132 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	



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Western Kentucky Gas Company Case No. 99-070 Forecasted Test Period Filing Requirements FR 10(10)(n)

Description of Filing Requirement:

A typical bill comparison under present and proposed rates for all customer classes.

Response:

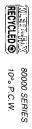
See attached bill comparison under present and proposed rates for all customer classes, schedule FR10(10)(n).

Western Kentucky Gas Company Case No. 99-070 TYPICAL BILL COMPARISON UNDER PRESENT AND PROPOSED RATES FOR ALL CUSTOMER CLASSES

Line No.	Description	Average Bill (1) Under Present Rates	Average Bill (1) Under Present Rates	Increase / Decrease (1)	:
		(a)	(b)	(c)	—
	:				
1 2	Residential	\$35.94	\$40.79	\$4.85	
3 4	Commercial	\$147.85	\$162.42	\$14.57	
5	Industrial	\$3,290.14	\$3,499.60	\$209.46	

 Based on total annual revenue by class, divided by average number of customers. The basis for gas costs in both present and proposed rates is based on the Company's Gas Cost Adjustment for April, 1999, approved by the Commission in Case 95-010 QQ.

The impact on each customer's average bill will vary according to individual consumption or transportation requirements. This impact may be determined for each customer by applying the proposed rates in this filing to the type or types or services used by the customer to their respective average consumption or transportation levels.





Western Kentucky Gas Company Case No. 99-070 Forecasted Test Period Filing Requirements FR 10(10) Work Papers

Description of Filing Requirement: FR 10(10) Work Papers.

Response:

See attached Work Papers in support of various schedules provided under

FR 10(10).

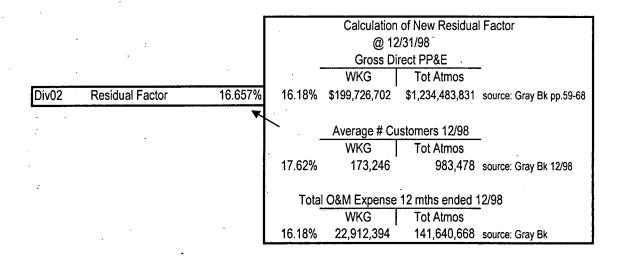
Western Kentucky Gas Company Case No. 99-070 Base Period the Twelve Months Ended September 30, 1999 Forecasted Test Period the Twelve Months Ended December 31, 2000

FR 10(10) Workpapers

Workpaper	<u>Sheets</u>	Description
WP Factors	1	Summary of various factors used (residual factor, capitalization factor, composite tax).
WP B-2 B 09	4	Computation of 13 month average plant balances Western Div 09 Base Period.
WP B-2 B 02	1	Computation of 13 month average plant balances General Office Div 02 Base Period.
WP B-2 F 09	4.	Computation of 13 month average plant balances Western Div 09 Forecasted Test Period.
WP B-2 F 02	1	Computation of 13 month average plant balances General Office Div 02 Forecasted Test Period.
WP B-3 B 02	1	Accumulated Depreciation General Office Div 02 - Allocated Base Period.
WP B-3 F 02	1	Accumulated Depreciation General Office Div 02 - Allocated Forecasted Test Period.
WP B-3.1 B 09	- 2	Computation of 13 month average reserve balances Western Div 09 Base Period.
WP B-3.1 B 02	1	Computation of 13 month average reserve balances General Office Div 02 Base Period.
WP B-3.1 B 09	2	Computation of 13 month average reserve balances Western Div 09 Forecasted Test Period.
WP B-3.1 F 02	1	Computation of 13 month average reserve balances Gen. Office Div 02 Forecasted Test Period.
WP B-3.2 B 09	. 3	Computation of Depreciation Expense Western Div 09 Base Period.
WP B-3.2 F 09	3	Computation of Depreciation Expense Western Div 09 Forecasted Test Period.
WP B-4.1	2	13 Month Average Working Capital Components
WP B-5	2	Deferred Credits and Accumulated Deferred Income Tax.
WP J-3	- 4	13 Month Average Long Term Debt Detail

Western Kentucky Gas Company. Case No. 99-070 workpaper - Summary of Factors

WP Factors



Div 09 Plant Capitalization %	95.45%
Div 02 Plant Capitalization %	99.84%
Kentucky Composite Tax	40.363%
Rate of Return	12.25%
STDRATE	6.10%
LTDRATE	8.06%

Western Kentucky Gas Company Computation of 13 Month Average Plant Balances - Western Div. 09 www.more. WD 8-2, 8 Mo

workpaper WP B-2 B 09 Base Period 10/1/98 - 9/	er WP B. riod 10/1	workpaper WP B-2 B 09 Base Period 10/1/98 - 9/30/99									-					
No. No.	No et	Account Title	Actual Sep-98	Actual Oct-98	Actual Nov-98	Actual Dec-98	Actual Jan-99	Actual Feb-99	Actual Mar.99	Budget Anr.99	Budget Mav.99	Budget	Budget 	Budget Ann-99	Budget Sen.90	13 Mo. Avg Sen.00
•			-	-	-	•	-	~	\$	~	••	*	*		~	~
1 2 2	pount 10	Account 101-1000 Gas Plant in Service - Intancible Plant														
о Э	301.00	Organization	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330
4 v 8	302.00	Franchises & Consents	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853
, co r		Total Intangible Plant	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182
3 - co a	۶ ۶	Natural Gas Production Plant	3 3E3	2.363	1 262	1969	1 367	030 C		0.000	0.050	5			0.000	0,000
, ⊊	205.00	Producing Leasenblus	2, 200 1	2,305 A	000 9	6,060	225'7 92'9	1,303 100	7'207 5 0000	2,333	2,303	5.55 2	2027	POS 7	2,353	2,303
2 ⊑ 8 %	331.00	Production Gas Wells Equipment	3,492	3,492	3,492	3,492	3,492	3.492	3.492	800'0 269'E	600'0 3 492	3,492	600'9	3,497	3,497	600'0
12 33	332.10	Field Lines	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163
ដ ខ្លួ	332.20	Tributary Lines	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218
∎ ₹ 8 8	336.00	Purification Equipment	44,369	44,369	44,369	44,369	44,369	44,369	156,409	44,369	44,369	158,469 44,369	198,469	44,369	198,469	198,469
19 12		Total Natural Gas Production Plant	830.133	830 133	630 133	B30 133	830 133	830 133	830 133	830133	830 133	830.533	830.133	830 133	830.133	820 123
e			Ī							201 2000	201	200	-		·····	
19 20 20	Ş	Storage Plant	164 407		201 102	101 100	201 190	Lot too	201 100	101 100	207 100	107 100				
888 875	50.20	Canu Rights of Wav	4,682	4,682	4,682	4,682	4,682	4 682	4687	121,102	121,162	121,102	121,127	121,102	121,122	721,122
23	351.20	Compression Station Equipment	121,265	121,265	121,265	121,265	121,265	121,265	121,265	121,350	121.435	121.520	121,604	121,689	121.774	121.402
23 35	351.30	Meas. & Reg. Sta. Structures	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138
24 35	351.40	Other Structures	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554
88 ¥ 83 ¥	352.01 352.01	Well Construction	2,172,800	2,172,800 535,075	2,172,800 EPE 07E	2,172,800 525.076	2,172,800 525,676	2,196,476 525,075	2,196,476	2,192,530	2,188,584 FF0 540	2,184,638	2,180,692	2,176,746	2,172,800	2,180,995
8 8	352.10	vreu cquipment Leaseholds	178,530	178,530	178,530	0/6'000 178,530	0/5'000 1/8'200	178,530	0/6'000	543,312 178,530	550,648 178,530	178 530	178 520	5/2,656 178.530	5/9,991 178 530	541,827 178,530
28 35	352.11	Storage Rights	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614
29 29	3.10	Field Lines	178,501	178,501	178,501	178,501	178,501	178,501	178,501	185,726	192,952	200,178	207,404	214,630	221,856	190,173
8 1 8 1	53.20	Tributary Lines	209,458	209,458	209,458	209,458	209,458	209,458	209,458	211,147	212,836	214,524	216,213	217,901	219,590	212,186
ន្ទំនេះ ភេទ	8.65	Compressor Station Equipment Mess & Ren Equipment	4/U,b85	4/U,685 288.851	4/0,b85 288,851	4/0,565 288.951	4/U,685	4/0,665	4/0,685	4/0,685 200 aE4	4/0.685	470,685	470,685	470,685	470,685	470,685
1 12 1 12 1 12 1 12 1 12 1 12 1 12 1 12	56.00	Purification Equipment	239,930	239,930	239,930	239,930	239,930	239,930	239,930	239,930	239,930	239,930	239,930	239,930	239,930	239,930
ਡ																
នន		lotal Storage Mant	4,554,111	4,554,111	4,884,111	4,534,111	4,884,111	4,907,786	4,907,786	4,920,176	4,932,565	4,944,954	4,957,344	4,969,733	4,982,123	4,918,694
16																
ଞ୍ଚ ଜ ଜ ଜ	5,10	Lransmission Plant	26.951	26.951	26.951	26.951	26.961	26.951	76.951	26.961	76.051	26.951	26.061	26 051	26.051	26.061
98 97	365.20	Rights of Way	403,419	403,419	403,419	403.419	403,419	403.419	403.419	403.419	403.419	403.419	403.419	403,419	403.419	403.419
41 36	366.20	Structures & Improvements	32,921	32,921	32,921	14,797	14,797	14,797	14,797	17,818	20,839	23,859	26,880	29,901	32,921	23,859
98 64 9	366.30	Other Structues	69,172	69,172	60,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172
3 1	369.10 369.10	Mains Meas. & Reg. Equipment	19,301,056 2,976,155	19,295,628 2,976,155	19,283,669 2,948,291	19,283,669 2,948,291	19,283,669 2,948,291	19,283,669 2,948,291	19,283,669 2,948,291	19,298,899 2,954,623	19,314,130 2,960,955	19,329,361 2,967,286	19,344,592 2,973,618	19,359,823 2,979,950	19,375,054 2,986,282	19,310,530 2,962,806
2 8		Total Transmission Plant	22,809,675	22,804,248	22,764,424	22,746,300	22,746,300	22,746,300	22,746,300	22,770,883	22,795,467	22,820,050	22,844,633	22,869,217	22,893,800	22,796,738
47														İ	İ	: í

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Western Kentucky Cas Company Computation of 13 Month Average Plant Balances - Western Div. 09

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	Account Title	Actual	Actual	Achia	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget Sep-99	13 Mo. Avg Sep-99
No. 374.10 374.20 375.10 375.02 375.03 375.03 376.00 376.00 376.00	Account Title								, :			3			Sec.
374.10 374.20 375.10 375.03 375.03 376.00 376.00 376.00		Sep-98	Oct-98	Nov-98	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	20-102	Aug-55	l	1 125
374.10 374.20 375.10 375.03 375.03 375.03 376.00 378.10		•	•	•	~	~		~	\$	~	•	~	~	•	•
374.20 374.20 375.10 375.03 375.03 376.00 378.10	Lisubulton Flam	64 710	61 000	61 800	64 000	61 000	11013	61014	61 BBD	ES BAG	61 812	61 77B	61 744	G1 710	6182
375.20 375.10 375.20 376.00 378.10 378.10	Land Other	01 /10 VBZ C	N87 C	10,000,10	000'10 VEL C	1210	187.0	2 784	2784	2 784	2 784	2 7BA	2 784	2 784	2 7B
375.10 375.02 375.03 375.20 376.00 378.10	Bight of Wav	44.872	44 872	44.872	44.872	44.872	44.872	44.872	44.872	44,872	44,872	44,872	44,872	44.872	44.87
375.02 375.03 375.20 376.00 376.00	Structures & Improvements T.B.	106,376	106,376	106,376	106,376	106,376	106,376	106,376	106,376	106,376	106,376	106,376	106,376	106,376	106,376
375.03 375.20 376.00 378.10	Structures & Improvements Other	•	•	•	0	•	•		0	0	•	0	0	•	
	Improvements	7,518	7,518	7,518	7,518	7,518	7,518	7,518	7,518	7,518	7,518	7,518	7,518	7,518	7,518
	Land Rights	46,591	46,591	46,591	46,591	46,591	46,591		46,591	46,591	46,591	46,591	46,591	46,591	46,59
	Mains	68,571,270	68,826,651	68,884,649	68,869,543	68,929,419	69,248,286		69,727,730	70,157,955	70,588,180	71,018,405	71,448,630	71,878,855	69,803,62
	Meas. & Reg. Sta. Equipment Gener	1,881,560	1,905,320	1,907,060	1,907,060	1,907,060	1,908,568		1,946,691	1,984,814	2,022,937	2,061,060	2,099,183	2,137,306	1,967,476
	Meas & Reg. Sta. Equipment T.b.	1,650,884	1,650,884	1,650,884	1,650,884	1,650,884	1,649,337		1,675,087	1,700,837	1,726,586	1,752,336	1,778,086	1,803,835	1,691,528
	Services	40,476,572	40,795,542	41,115,081	41,461,074	41,724,102	41,802,413	41,880,497	42,188,671	42,496,846	42,805,021	43,113,195	43,421,370	43,729,545	42,077,687
	melers	18,009,962	18,009,962	18,009,962	18,009,962	18,009,962	17,717,846		17,904,809	18,091,///	18,278,733	18,465,696	18,652,658	18,639,620	18,132,215
	V & P Guages	122,801	120,601	109,524	125 R01	102 CEDI	\$75'R01		\$75'K01		100,524	67C'R01	109,524	47C'R01	70'ENI
	Meter Installations	13, 197, 359	13,293,831	13,396,595	13,504,179	13,563,405	13,582,269		13,651,380	116,127,61	13,/92,454	13,662,992	13,933,529	14,004,066	13,621,908
	Regulators Service	3,420,332	766'975'6	3,428,532	3,428,332	3,428,992	3,420,332	3,420,332	0,409,194 ADA FAF	100,004,0	2,213,000	2,043,042	3,300,000	2010,201	101,119,0
	regulaurs reiter House Reo Installations	150 050	401,343 150 060	CHC 104	CHC,104	150 050	150 060		160,606	161 244	161 881	162518	163 155	167 793	160 998
8 385.10	Ind. Meas. & Reg. Sta. Equipment	2,931,580	2,931,580	2,918,724	2,918,724	2,918,724	2,953,710	2,953,710	2,971,094	2,988,479	3,005,863	3,023,248	3,040,632	3,058,017	2,970,314
					1										
92 ¢	Total Distribution Plant	151,169,066	151,863,830	151,169,066 151,863,830 152,333,015 152,771,485		153,153,615	153,312,512	153,438,389 154,546,351 155,654,313 156,762,275 157,870,238	154,546,351	155,654,313	156,762,275	157,870,238	158,978,200 160,086,162		154,764,573
20	General Plant														
	Lend	44,728	44,728	44,728	44,728	44,728	44,728	44,728	44,728	44,728	44,728	44,728	44,728	44,728	44,72
	Structures & Improvements	182,162	182,162	182, 162	182,162	182, 162	182,162	182,162	316,621	316,621	316,621	316,621	316,621	316,621	244,220
330.03	Improvements	64,111	64,111	64,111	64,111	64,111	64,111	64,111	64,111	54,111	64,111	64,111	64,111	64,111	2
	Air Conditioning Equipment	6,771 1	9,771	9,771	9,771	9,771 2	9,771 1	9,771 1	9,771 1	9,777	9,771 0	9.77.8	9,77,9	9,771 1	9,7,9
	lotal Energy	000 120 7	0001101	000 110 1	000 220 7	0	000 120 1	000 220 1	0 1 2 2 2 2 2	1 100 100	1 205 704	1 200 616	0111001	1 201 202 1	10 100 1
	Improvement to leased Fremises Office Exminue & Environment	1,576,086	007, 110,1 380 373 1	1,576,086	1,3/1,200	1 576 086	1 571 600	1 574 627	1 858 536	1 859 205	1 850 874	1 860 543	1 861 211	1 R61 R80	206.00
	Office Machines	000'0.0C	627 UUC	200.479	200,072,1	000 0 VC	500 479	200 479	200 479	200.479	200479	200.479	200.479	200.479	2004
	Transportation Equipment	6.044.074	6.044.074	6.044.074	6.044.074	6 044 074	6.028.856	6.028.856	6.031.393	6.033,929	6.036.465	6.039,001	6.041.538	6.044.074	6.038.80
	Trailers	165,970	165,970	165,970	165,970	165,970	165,970	165,970	165,970	165,970	165,970	165,970	165,970	165,970	165,970
	n/a ·								0	0	0	٥	•	•	
	Tools & Work Equipment	3,064,139	3,064,139	3,064,174	3,064,174	3,064,174	3,061,056	3,061,056	3,062,703	3,064,349	3,065,996	3,067,643	3,069,290	3,070,937	3,064,9
13 396.93	Ditchers	853,615	853,615	853,579	853,579	853,579	831,023	831,023	834,788	838,554	842,319	846,084	849,850	853,615	845,71
	Bacthoes	/06,023	(06,023	/06,023	570 90/	(00/123	620'90/	/00/023	570'90/	570'90/	(10,023	100,023	(00,023	\$70'00/	5.5
	Weiders Communication Environment - Phones	750,060	750.060	750.060	750.060	750.060	747.714	F12 292	1 041 763	1.053.483	1 065,203	1.076.924	1.088.644	1.100.364	807.85
	Communication Equip Fixed Radio	21,697	21,697	21,697	21,697	21,697	21,697	21,697	21,697	21,697	21,697	21,697	21,697	21,697	21.6
8 397.21	Communication Equipment - Mobile	58,023	58,023	58,023	58,023	58,023	58,023	58,023	59,723	61,422	63,121	64,821	66,520	68,220	60,768
	Communication Equip Telemeterin	114,695	114,695	114,695	114,695	114,695	114,695	114,695	114,695	114,695	114,695	114,695	114,695	114,695	114.6
	Miscellaneous Equipment	37,073	37,073	37,073	37,073	37,073	37,073	37,073	37,073	37,073	37,073	37,073	37,073	37,073	37,0
11 399.00	Other Tangible Property Other Tancible Dimenty - CDI	• •	0 9	• •		.	ə e				5 0	э с		- c	
	Other Tanging Property - 00 0	397.278	397.278	404.677	404.677	404.677	404.677	404.677	403.444	402.211	400.977	399.744	398.511	397.278	401.5
	Other Tangible Property - PC Hardw	504,426	504,426	504,426	504,426	504,426	504,426	504,426	2,777,935	2,788,126	2,798,317	2,808,508	2,818,699	2,828,889	1,565,497
	Other Tang. Property - P.C. Softwar	185,511	185,511	193,158	193 158	193,158	193,491	193,491	298,661	300,163	301,666	303,168	304,671	306,173	242,4
	Other Tang. Property - Application S	206,994	206,994	206,994	206,994	206,994	206,994	206,994	9,861,212	10,299,956	10,738,699	11,177,442	11,616,186	12,054,929	5,169,02
	Other Tang. Property - System Softw	0	• •	•	• •	• •	•	0		0	0	0.00	0	0	10.00
	Server Hardware	• •	0 0	0 0			0 0	•	695,971	1/6/969	1/6'000	695,971	690,971	696,971	321,21/
39X.XX2	Server Software	- c			5 0			.	116,822	110'077	110,022	110,022	115,022	110,022	152 220
	Start In Cost			• -		• -		o c	5 696 831	5696,831	5 696 R31	5 696 831	5 696 831	5 696 831	5629.0
	Cushing Gas	1 694 873	1 694 833	1 694 833	1 694 833	1 694 833	1 694 833	1 694 833	1 694 833	1 694 833	1 694 833	1 694 833	1 694 833	1 694 833	1 694 833

198,172,612 198,061,948 199,206,356 199,786,702 200,108,832 200,317,035 200,312,912 221,227,769 228,446,776 226,084,744 227,703,792 223,322,800 211,419,085 Total Gas Plant in Service

18.351,445 18,361,445 18,366,491 18,366,491 18,366,491 18,322,122 18,322,122 38,022,005 38,506,108 38,980,181 39,452,54 39,538,327 40,402,400 27,980,753

Total General Plant

98 39x.xd 99 39x.xd 100 33x.xd 101 39x.xd 102 999.00 103 999.00 104 104 106

workpaper wp8-2 B 09

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Lie	Acc		WKG Div 09 Plant Balanc	WKG Div 09 WKG Direct Mant Balanc Additions	service prog. WKG adds	WKG OH	WKG OH	8 WH
ġ		Account Title	Sep-99	FY 99	April 1999	ମ	FY 99	FY 99
-	Ammund 1	townst 101-1000 Gee Blant in Service .	Projected.	penegoua		10000	22.02.02	
- ~	HIDDOOL	Internatible Plant						
e	301.00	Organization	8,330			• •	0	0
-	302.00	Franchises & Consents	119,853			0	•	
<u>ہ</u>				•		•		
9 r		Total Intengible Plant	128,182	.		₽.	D	0
- 00		Natural Gas Production Plant						
	325.20	Producing Leaseholds	2,353			0	0	0
2	325.40	Rights of Ways	6,063			0	0	0
Ŧ	331.00	Production Cas Welts Equipment	3,492			0	0	¢
엍	332.10	Field Lines	47,163			0	0	•
₽	332.20	Tributary Lines	528,218			0	0	°
7	334.00	Field Meas. & Reg. Sta. Equip	198,469			0	•	•
<u>ب</u>	336.00	Purification Equipment	44,369			•	•	
£ t				4		c	4	•
2 9			000,000	>		-	>	•
2 👳		Storage Plant						
ន	350.10	Lend	261,127			0	0	0
5	350.20	Rights of Way	4,682			0	0	0
ន	351.20	Compression Station Equipment	121,774	8		48	₫	6
នេះ	351.30	Meas. & Reg. Sta. Structures	23,138			0	، م	0
2	351.40	Other Structures	144,554			0	э ·	0
Q 8	10.205	Well Construction	2,11/2,800	2000			0.770	1 1
88	20.202		179,530	006'07		1	07/0	C#7*C
58	362.10	Leasenokus Storene Dichte	10,000				,	
s g	353.10	Cutage rugina Field Lines	201856	25.542		4 082	8 506	5 166
18	353.20	Tributary Lines	219,590	5.962		38	2,009	1.207
5	354.00	Compressor Station Equipment	470,685			0	0	
S	355.00	Meas & Reg. Equipment	288,851			0	0	0
ខ្ល	356.00	Punfication Equipment	239,930			0	0	
a:								
ខ្ល		Total Storage Plant	4,982,123	57,674		9,228	19,432	11,679
8 5								
: 2		Transmission Prant						
8	365.10	Land	26.951			0	0	0
ą	365.20	Rights of Way	403,419			o	0	0
41	366.20	Structures & Improvements	32,921			0	0	0
43	366.30	Other Structues	69,172			•	0	•
\$	367.00	Mains	19,375,054	43,543		6,967	14,671	8,817
\$ 1	369.10	Meas. & Reg. Equipment	2,986,282	5,959		3 8	2,008	1,207
a :				10.500		0001	010 01	100.01
ę i			000'060'77	200'54		1,320	0/0'01	10,024

r wp8-2 B 09

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ances - We Plant Bala Western Kentucky Gas Company Computation of 13 Month Average wortpaper WP B-2 B 09

Base	a Period 10/1/98 -	Base Period 10/1/98 - 9/30/99						
ŝ	1000		WKG Div 09 WKG Direct	WKG Direct	service prog.		10021	
1 2 2	N N	Account Title	Fram Baugho	Additions FY 99	While adds Anril 1000	ANG UH		HO 20
			Projected	Budgeted		16.00%	33.692%	20.250%
8		Distribution Plant		,				
49	374.10	Land Town Border	61,710			0	•	•
នដ	374.30	Land Other Scott of Wood	2,784			0 0	• •	•
5 8	375.10	Shuchines & Immunements T B	44,012 106 376				- c	-
8	375.02	Structures & Improvements Other	0			• •	• •	• •
3	375.03	Improvements	7,518					
ß	375.20	Land Rights	46,591			0		•
33	376.00	Mains	71,878,855	1,946,304		311,409	655,751	394,121
25	378.10	Meas. & Reg. Sta. Equipment Gener	2,137,306	150,490		24,078	50,703	30,474
8	379.30	Meas & Reg. Sta. Equipment T.b.	1,803,835	90,002		14,400	30,324	18,225
ŝ	380.00	Services	43,729,545	1,914,168		306,267	644,924	387,614
8	381.00	meters	18,839,620	488,201		78,112	164,485	98,859
5	381.20	V & P Guages	109,524			•	•	•
ខ	382.00	Meter Installations	14,004,066	474,696		75,951	159,935	96,125
8	383.00	Regulators Service	3,610,207	106,634		17,061	35,927	21,593
3	383.20	Regutators Relief	481,545			•	•	•
8	384.00	House Reg. Installations	163,793	2,250		R	758	5 <u>5</u>
80	385.10	Ind. Meas. & Reg. Sta. Equipment	3,058,017	74,400		11,904	25,067	15,066
6 8		Total Distribution Direct	(31 300 US1	5 747 4 AE		010 043		1 100 533
88				C#1.1#7"C		CHC'200	C/0'/0/'	nec'700'l
88		General Plant						
7	389.10	Land	44.728			-	c	c
2	390.02	Structures & Improvements	316,621		134,459	• •	0	
R	390.03	Improvements	64,111		-	0	0	•
7	390.04	Air Conditioning Equipment	9,771			•	0	0
22	390.05	Total Energy	0				0 -	•
92	390.065	Improvement to leased Premises	1,394,282	10,001		1,600	3,370	2,025
2	391.00	Office Furniture & Equipment	1,861,880	1,500	283,245	240	53	₹ Ø
۳ i	391.83	Office Machines	200,479			0	0	•
2	392.10	Transportation Equipment	6,044,074			•	0	•
33	2785		0/6,001			0 0		• •
5 8	27 105	Toolo 2 Work Conjamont	U 7 CO UTU E			2	0 42 4	
3 8	10906	Tools of their Equipments	0.010,337 B53 615	*			96°'	
3 2	10,000	Backhose	200,000			> <		
8	396,96	Welders	92.413			• •	• •	ò
88	397.00	Communication Equipment - Phones	1.100.364	40.000	282.328	6.400	13.477	8.100
87	397.20	Communication Equip Fixed Radio	21,697			0	•	0
8	397.21	Communication Equipment - Mobile	68,220	6,000		9 8	2,022	1,215
8	397.22	Communication Equip Telemeterin	114,695			•	0	0
8	338.00	Miscellaneous Equipment	37,073			0	0	0
58	399.00	Other Tangible Property	0			•	•	0
2 8	100.00	Other Tangible Property - CPU	0 07.5 7.05				.	-
3 3	200.85	Other Tangue Property - Mr hardw	017' JAC	36 000	1 1 2 2 3 1 6	E 767	- - -	0 7 700
5	300.87	Other Tann Proverty, P.C. Softwar	206,020,2	10000	103,662,2	16/10	3 380	2027
8	399.88	Other Tang. Property - Application S	12 054 929	200	9 215 475	0	0	0
6	399.89	Other Tang. Property - System Softw	0				• •	0
88	39x.xx1	Server Hardware	696,971		695,971			
8	39x.xc2	Server Software	228,311		228,311			
₿	39x.xu3	Network Cost	332,234		332,234			
₫	39x.xx4	Start Up Cost	5,696,831		5,696,831			
<u></u> 8	00.666	Cushion Gas	1,694,833			•	0	•
₹ £		Total General Plant	40,402,400	107,481	19,235,840	17,197	36,213	21,765
ŝ								
<u>8</u>		Total Gas Plant in Service	229,322,800	5,461,802	19,235,840	873,666	1,840,198 1,106,000	1,106,000

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Western Kentucky Gas Company Computation of 13 Month Average Plant Balances - General Office Div. 02 workpaper WP B-2 B 02 Base Period 10/1/98 - 9/30/99	
Western Kent Computation workpaper W Base Period	

	DEAD 1 CITUD 101 1/20 - 200000	20 - 31-00-0																
			•															Additions
Line	Acct.		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget	13 Mo. Avg		FY 99
No.	No.	Account Title	Sep-98	Oct-98	Nov-98	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Sep-99	Sep-99	w/ 16% OH
			s	s	s	\$	\$	\$	s	s	\$	\$	\$	ŝ	\$	\$	 Projected 	Budgeted
		General Plant **																
2	389.10	Land														0	0	
e	390.02	Structures & Improvements														0	0	·
4	390.03	Improvements		•										•		0	0	
5	390.04	Air Conditioning Equipment														0	0	
9	390.05	Total Energy														0	0	
7	390.09	Improvement to leased Premises	6,030,709	6,030,709	6,030,709		6,030,709	6,030,709	6,030,709	6,041,062	6,051,415	6,061,767	6,072,120	6,082,473	6,092,825	6,047,433	6,092,825	62,116
80	391.00	Office Furniture & Equipment	3,479,599	3,479,599	3,479,599		3,479,599	3,479,599	3,479,084	3,517,199	3,555,314	3,593,429	3,631,544	3,669,659	3,707,774	3,540,892	3,707,774	228,175
6	391.82	General Office Equipment	94,201	94,201	94,201		94,201	94,201	94,201	94,201	94,201	94,201	94,201	94,201	94,201	94,201	94,201	
6	391.83	Office Machines	1,132,451	1,132,451	1,132,451		1,132,451	1,132,451	1,132,451	1,133,371	1,134,292	1,135,212	1,136,132	1,137,053	1,137,973	1,133,938	1,137,973	5,522
E	392.00	Transportation Equipment	55,388	55,388	55,388	55,388	55,388	55,388	55,388	55,388	55,388	55,388	55,388	55,388	55,388	55,388	55,388	
12	392.20	Trailers								o	0	0	0	0	0	0	0	
13	393.00	Stores Equipment								0	0	0	0	0	0	0	0	
4	394.77	Tools & Work Equipment	39,105	39,105	39,105	39,105	39,105	39,105	39,105	39,105	39,105	39,105	39,105	39,105	39,105	39,105	39,105	
15	396.93	Ditchers						•		•	•	0	0	•	•	0	0	
16	396.94	Backhoes								0	0	0	•	0	0	0	0	
17	396.95	Welders								0	0	0	•	0	0	0	0	
18	397.00	Communication Equipment - Phones	805,561	805,561	805,561	805,561	805,561	805,561	805,561	806,856	808,152	809,447	810,742	812,038	813,333	807,654	813,333	7,772
. 19	397.20	Communication Equip Fixed Radios								0	0	0	0	0	0	0	0	
20	397.21	Communication Equipment - Mobile Radios								0	0	0	0	0	0	0	0	
21	397.22	Communication Equip Telemetering						•		0	0	0	0	0	0	0	0	
22	398.00	Miscellaneous Equipment	647,852	647,852	647,852	647,852	647,852	647,852	647,852	648,061	648,270	648,480	648,689	648,898	649,108	648,190	649,108	1,256
ន	399.00	Other Tangible Property	61,662	61,662	61,662	61,662	61,662	61,662		61,662	61,662	61,662	61,662	61,662	61,662	61,662	61,662	0
24	399.84	Other Tangible Property - CPU	1,095,465	1,095,465	1,095,465	1,095,465	1,095,465	1,095,465		1,095,465	1,095,465	1,095,465	1,095,465	1,095,465	1,095,465	1,095,465	1,095,465	
25	399.85	Other Tangible Property - MF Hardware	1,171,886	1,171,886	1,171,886	1,171,886	1,171,886	1,171,886	1,171,886	1,171,886	1,171,886	1,171,886	1,171,886	1,171,886	1,171,886	1,171,886	1,171,886	
26	399.86	Other Tangible Property - PC Hardware	3,719,348	3,719,348	3,719,348	3,719,348	3,719,348	3,719,348		3,753,111	3,786,875	3,820,638	3,854,402	3,888,165	3,921,929	3,773,889	3,921,929	202,581
27	399.87	Other Tang. Property - P.C. Software	990,547	990,547	990,547	990,547	990,547	990,547		1,002,956	1,015,365	1,027,773	1,040,182	1,052,591	1,064,999	1,010,592	1,064,999	74,452
28	399.88	Other Tang. Property - Application Software	17,871,656	17,871,656	17,871,656	17,871,656	17,871,656	17,871,656		21,211,682	24,551,709	27,891,736	31,231,762	34,571,789	37,911,816	23,267,083	37,911,816	20,040,160
83	399.89	Other Tang. Property - System Software	2,801,394	2,801,394	2,801,394	2,801,394	2,801,394	2,801,394		2,801,394	2,801,394	2,801,394	2,801,394	2,801,394	2,801,394	2,801,394	2,801,394	
8																		
. 31	•	Total General Plant	39,996,823	39,996,823	39,996,823	39,996,823	39,996,823	39,996,823	39,996,309	43,433,400	46,870,491	50,307,583	53,744,674	57,181,766	60,618,857	45,548,771	60,618,857	20,622,034
	the second secon		00000	A NAV SALES AND A									•					

** General Office Div 02 General Plant will be allocated to Western at 16.657% KY residual factor.

workpaper wpB-2 B 02

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Western Kentucky Gas Company Computation of 13 Month Average Plant Balances - Western Div, 09 workpaper WP B-2 F 09

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Budget Budget<			Budget Mar/00 5 5 5 8,330 8,330 8,330 1,19,833 6,053 5,000 5,053 5,000 5,000 5,000 5,053 5,0000 5,0000 5,0000 5,0000 5,0000 5,0000 5,0000 5,00000 5,00000 5,00000 5,0000000 5,00000000		83.742 / 33 83 92 83 83 83 8 8.742 / 33 83 92 92 83 83 83 8			Budget E Nov-00 D 8,330 119,853 128,182 2,353 6,099 3,492 4,7,165 5,282 198,459 44,359 44,359 830,133	Buddel 13 Garcon 1 Sand 1 1 Sand 1 1 1 Sand 1 1 1 1 Sand 1 <th1< th=""> 1 1 <t< th=""><th>Image Image <th< th=""></th<></th></t<></th1<>	Image Image <th< th=""></th<>
No. Monon (lis) Dec/or Anono (lis) Anono			Mar/200 \$,330 8,330 8,330 1,119,853 1,19,853 1,19,853 3,492 2,353 6,053 3,492 2,353 6,053 1,119,853 1,19,853 1,19,853 1,19,853 2,353 6,053 1,952 1,952 1,953 1,952 1,953 1,127 1,233 1,233 1,234		××≈≈≈≈≈≈≈≈≈≈≈≈≈≈≈≈≈≈≈≈≈≈≈≈≈≈≈≈≈≈≈≈≈≈≈	S 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2				Be: 00 Se: 00 \$ \$ 119, 853 119, 853 119, 853 5, 3492 3, 492 5, 3492 6, 069 5, 3492 198, 469 47, 163 198, 469 43, 369 198, 469 44, 369 830, 133 830, 133 261, 127 261, 127 466 4, 5692
Statut (1,00) Clar Platin Service - Gener (1965)	83 8 28882888		\$ 8.330 8.330 8.330 7.119,853 7.128,182 7.158 7.158 7.158 7.158 7.158 7.158 7.159 7.15 7.15 7.15 7.15 7.15 7.15 7.17 7.17	· · · ·	8 7 6 7 7 8 8 8 9 8 9 8 8 8 8 8 8 8 8 8 8 8 8	90 0 0800988 0 53				\$ 119,853 119,853 119,853 128,182 2,353 3,403 3,403 198,469 19
Matrix Institution for the state of the state o			8,330 8,330 128,182 2,355 6,065 6,065 4,7,163 528,216 198,465 44,369 44,369 830,133 830,133 830,133 251,174 231,734		·		· .			8,330 119,853 128,182 147,162 3,605 3,605 3,605 3,605 3,605 47,162 47,162 44,369 4830,133 830,133 830,133
0.10 Contraction 8.20			8,330 119,853 128,182 2,353 6,069 3,492 47,163 5,085 6,069 44,369 44,369 800,133 800,133 800,133 261,127 4,582 261,127 261,237 271,237 273,2377 273,2377 273,23777 273,237777777777	· · ·	·					8,330 119,853 128,182 2,353 6,069 3,492 8,469 182,469 182,469 182,469 182,4135 830,133 261,127 4,582 830,133
Constraint Total Intervaluation Total Intervaluatio			. 119,853 128,182 3,492 6,093 6,092 188,469 188,469 188,469 188,469 188,469 188,469 188,469 188,469 188,469 188,469 188,463 23,173 23,173 23,173 23,173 23,173 23,173 23,173 23,173 23,173 23,173 23,173 23,173 23,173 23,173 23,173 23,173 24,173 24,182 24,1	· · · ·	·					119,853 128,182 2,353 6,069 3,492 3,492 3,492 152,85218 152,95218 152,95213 152,95218
According in the second sec			. 119,033 128,182 2,353 6,069 4,7,153 2,353 6,069 4,7,153 2,4,569 44,369 44,369 44,369 44,369 261,127 261,127 261,127 23,138 23,138 23,138		· · · · · · · · · · · · · · · · · · ·					119,853 128,182 2,353 6,069 3,492 4,7,153 47,153 47,153 47,153 44,369 46,361 46
Total Intervalue Total Intervalue<			128,182 2,353 6,065 4,7,183 4,7,82 198,469 44,369 44,369 44,369 830,133 830,133 261,127 261,127 261,127 261,127 261,127 261,127 261,127 261,177 261,177 261,177 261,177 261,177 261,177 261,177 261,177 261,177 261,177 261,177 261,177 261,177 261,177 261,177 261,177 261,177 261,177 273,1777 273,1777 273,17777 273,177777777777777777777777777777777777	· ·	· · · ·					128,182 2,353 6,069 3,492 47,163 3,492 47,163 198,469 44,369 44,369 44,369 44,369 44,369 44,369 44,369 44,369 44,369 44,369 44,369 44,369 44,369 44,369 44,369 44,369 44,369 44,369 46,60
Natural Gas Production Fluid 233 233 233 233 23333 2333 2333			2,353 6,066 6,066 4,7,163 47,163 48,469 44,369 44,369 630,133 630,133 261,127 261,127 261,127 23,138		· .					2,353 6,069 3,492 47,163 528,218 198,469 44,369 830,133 830,133 4,682 261,127 4,682
25.2 Mean Alterial 2.33 </td <td></td> <td>,</td> <td>2,353 6,065 6,065 4,7,482 4,7,83 528,216 528,216 44,369 830,133 830,133 830,133 261,127 261,127 23,138</td> <td></td> <td>·</td> <td></td> <td></td> <td></td> <td></td> <td>2,353 6,069 3,492 47,163 528,218 198,469 44,369 44,369 830,133 830,133 261,127 4,682</td>		,	2,353 6,065 6,065 4,7,482 4,7,83 528,216 528,216 44,369 830,133 830,133 830,133 261,127 261,127 23,138		·					2,353 6,069 3,492 47,163 528,218 198,469 44,369 44,369 830,133 830,133 261,127 4,682
XXXX 00 Biglie for the function XXXX 00			2,000 6,000 3,492 5,88,218 198,218 198,218 198,218 44,369 44,369 44,369 44,369 261,127 46,82 23,138 23,138							2,353 6,069 3,492 47,163 47,163 48,7,163 44,369 44,369 830,133 830,133 830,133 830,133
3.310 Production was Equipment 3.42			0,000 3,400 47,163 520,218 198,469 44,369 630,113 630,113 630,113 261,127 261,127 261,127 261,127 23,138							6,069 3,492 47,163 528,218 198,469 44,369 830,133 261,127 261,127 4,682
3.010 Field Lines 3.010 Field Lines 3.010 Field Lines 3.010 Field Lines 3.010 7.010 Field Lines 7.010 </td <td></td> <td></td> <td>3,482 47,163 528,218 528,218 44,369 830,133 830,133 830,133 251,127 4,582 23,138 23,138</td> <td></td> <td></td> <td></td> <td>. </td> <td></td> <td></td> <td>3,492 47,163 528,218 198,469 44,369 830,133 830,133 261,127 261,127 261,127</td>			3,482 47,163 528,218 528,218 44,369 830,133 830,133 830,133 251,127 4,582 23,138 23,138				.			3,492 47,163 528,218 198,469 44,369 830,133 830,133 261,127 261,127 261,127
XXX ID Mail <			47,163 528,218 198,469 44,369 830,133 830,133 830,133 261,127 4,682 23,138 23,138							47,163 528,218 198,469 44,369 830,133 830,133 261,127 261,127 261,127
32.00 Timely Lines 532.18 533.218 233.218			528,218 198,469 44,369 830,133 261,127 4,582 121,774 23,138							528,218 198,469 44,369 830,133 261,127 261,127
33.00 Fieldimes i Ray Sin Explore 193.450 143.350 44.3			198,469 44,369 830,133 261,127 4,682 121,774 23,138							198,469 44,369 830,133 261,127 261,127
336.00 Pultication Equipment 44,369			44,369 830,133 261,127 4,682 121,774 23,138					1		44,369 830,133 261,127 261,127
Total Natural Gas Production Plant 830,133			830,133 261,127 4,682 121,774 23,138							830,133 261,127 4,682
State Flat Sol, 17 Sol, 17 Sol, 17 Sol, 17 Sol, 17 Sol, 177 Sol, 177 <t< td=""><td></td><td></td><td>261,127 4,682 121,774 23,138</td><td>,</td><td></td><td></td><td></td><td></td><td></td><td>261,127 4.682</td></t<>			261,127 4,682 121,774 23,138	,						261,127 4.682
Storage Flat Storage Flat Sti 1/2			261,127 4,682 121,774 23,138	•						261,127 4.682
30.10 Land 361,17 261,17 <td></td> <td></td> <td>261,127 4,682 121,774 23,138</td> <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>261,127 4,682</td>			261,127 4,682 121,774 23,138	•						261,127 4,682
30.00 Right of Way 4.802 4.801 4.814 4.814			4,682 121,774 23,138							4.682
31.20 Compression Station Equipment 121,74<			121,774 23,138	•						5
31.0 Mass & Reg. Sta. Structures 23.13 23.23 23.13 23.23 23.23 23.23 23.23 23.23 23.23 23.23 23.23 23.23 23.23 23.23 23.23			23,138			_				121 774
351.40 Other Structures 144,56 144,56 144,55 <										23 138
32.01 Weil Construction 2,172,800 2,100 2,12,800 2,100 2,172,800 2,100 2,12,800 2,100 2,100 2,12,800 2,100 2,100 2,100 2,12,800 2,100 2,100 2,100			144.554							144.554
32.20 Wall Equipment 579,991		~	2,172,800	~	~	~		2	~	172,800
32.11 Strange Rights 176,50 <td< td=""><td></td><td></td><td>579,991</td><td></td><td></td><td>_</td><td>•</td><td></td><td></td><td>579,991</td></td<>			579,991			_	•			579,991
33.2.11 Straape Rights 54,614 <			178,530		_	_			_	178,530
33.10 Find Lines 23.10 Find Lines 23.5,178 23.6,19 24,159 23.6,11 24,159 25,131 236,252 27,032 237,102 275,144 33.23.00 Finded Lines 222,733 223,141 224,179 225,181 226,853 273,930 239,300 <td></td> <td></td> <td>54,614</td> <td></td> <td></td> <td>_</td> <td></td> <td></td> <td></td> <td>54,614</td>			54,614			_				54,614
35.3.0 Triuterary Lines 227,703 223,714 224,779 225,517 226,504 220,005 220,005 220,005 220,005 220,005 220,005 220,005 220,005 220,005 220,005 220,005 220,005 220,005 220,005 220,005 220,005 220,005 220,005 220,005 230,017,005 200,014,09 400,419 <td></td> <td></td> <td>257,381</td> <td></td> <td></td> <td>~</td> <td></td> <td></td> <td>_</td> <td>261,841</td>			257,381			~			_	261,841
354.00 Compressor Station Equipment 470,685 470,885 470,485 470,495 420,476 470,416 470,416 470,416 470,416 470,419 470,419 470,419 470,419 470,419 470,419 470,419 470			227,892							228,934
355.00 Mass & Hog. Equipment 289,581 289,581 289,581 289,581 289,581 289,581 289,581 289,581 289,581 289,581 289,581 289,581 289,581 289,592 239,314,28 5,014,393 5,070,471 5,075,595 5,071,285 5,077,285 5,077,285 5,077,285 5,077,285 5,077,285 5,077,385 5,074,393 403,419 403,413 403,419 403,413 403,419 403,413 403,419 403,413 403,419 403,419 403,419 403,419 403,413 403,419 403,413 403,414 403 403,413 403,			470,685							470,685
Jocova Prinitadual Cappinent Zaysov Zaysov <thzaysov< th=""> Zaysov <thzaysov< th=""></thzaysov<></thzaysov<>			288,851					288,851 830,630		288,851
Storage Plant 4,998,558 5,004,035 5,014,993 5,023,950 5,031,428 5,035,907 5,047,863			NSR'ASZ		_	~			_	066'697
Transmission Plant Z6,951 Z6,951 <thz6,913< th=""></thz6,913<>	5,009,515		5,025,950					5,058,922 5,	5,064,451 5	5,031,452
365.10 Land 26.961 26.951 26										
365.20 Rights of Way 403,419 403,419 403,419 403,419 403,419 403,419 403,419 403,419 403,419 403,419 403,419 403,419 365.20 Size Size Size Size Size Size Size Size	26,951									26,951
366.20 Studients K Improvements 32,921 32,92	403,419	_			_					403,419
365.30 Other Structues 69,172 69,172 69,172 69,172 69,172 69,172 69,172 69,172 69,172 69,172 69,172 69,172 69,172 30,172 30,172 30,172 30,172 30,172 30,172 30,172 30,172 30,172 30,172 30,172 30,172 30,172 30,172 30,172 30,12 30,	32,921									32,921
357.00 Mains 19.445.517 19.404.479 19.411.536 19.419.192 19.455.461 19.443.551 19.445.517 19.455.974 19.453.201 19.455.974 19.453.201 19.455.974 19.453.201 19.455.974 19.453.201 19.455.974 19.453.201 19.455.974 19.453.201 10.454 10.4	69,172							69,172	69,172	69,172
353-10 Meass & Reg Equipment 2,999,394 2,990,431 2,991,468 2,992,505 2,993,543 2,994,560 2,995,617 2,956,554 2,997,692 2,986,729 7,956,724 7,977,756 7,974,757 7,974,757 7,944,577 7,947,577 7,944,577 7,944,577 7,944,577 7,944,577 7,944,577 7,944,577 7,947,577 7,944,577 7,947,577 7,977 7	19,411,836 1	_		Ψ	¥		***	-		441,293
Transmission Plant 29 011 001 20 021 724 20 025 758 20 044 152 20 050 555 20 050 040 20 052 736 20 056 130 20 054 537	2,991,468							•		2,995,622
	22,935,768	22,944,162 22,952,555								22,969,379
										_
	2,991,468 22,935,768	2,94	~	2,993,543 2,994,580 22,952,555 22,960,949	2,933,543 2,994,560 2,995,517 22,952,555 22,960,949 22,969,343	2,993,543 2,994,580 2,995,617 2,996,564 7 22,962,555 22,960,949 22,969,343 22,917,736 22	2.961,543 2.994,580 2.995,617 2.995,654 2.997,632 2.957,632 2.956,130 2.2952,555 22,960,349 22,969,343 22,977,736 22,966,130 2	2.901543 2.994,500 2.995,617 2.996,654 2.997,632 2.994,729 22.952,555 22,960,949 22,969,343 22,977,736 22,986,130 22,994,523 2	2,991,543 2,994,580 2,995,617 2,996,654 2,997,692 2,998,729 2,999,776 3,000,823 22,962,555 22,960,949 22,969,343 22,977,736 22,986,130 22,994,523 23,002,995 23,011,467	2.991,543 2.994,580 2.995,617 2.995,654 2.997,632 2.998,729 2.999,776 3,000,823 3,001,870 22,952,555 22,960,949 22,969,343 22,977,736 22,986,130 22,994,523 23,002,995 23,011,467 23,019,538

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During Bundle Bundle<			Beg Test Yr.								-				Test Yr end	
No. S		Account Title	Budget Dec-99	Budget Jan-00	Budget Feb-00	Budget Mar-00	Budget Apr-00	Budget Maiv-00	Budget Jun-00	Budget Jul-00	Budget Ann-00	Budget Sen-M	Budget	Budget Nov-00	Budget	13 Mo. Avg
3.3.3 1.3.3 <th< td=""><td>4</td><td>Dicticity disso Direct</td><td>\$</td><td>~</td><td>\$</td><td>~</td><td>~</td><td>\$</td><td>\$</td><td>~</td><td>~</td><td>\$</td><td>\$</td><td></td><td>8</td><td>*</td></th<>	4	Dicticity disso Direct	\$	~	\$	~	~	\$	\$	~	~	\$	\$		8	*
3.13 1.14 <th< td=""><td></td><td></td><td>61 710</td><td>61 710</td><td>61 710</td><td>61 710</td><td>61 710</td><td>61 710</td><td>61 710</td><td>C+ 740</td><td>012 13</td><td>C4 740</td><td></td><td></td><td></td><td>1</td></th<>			61 710	61 710	61 710	61 710	61 710	61 710	61 710	C+ 740	012 13	C4 740				1
$ \begin{array}{{ccccccccccccccccccccccccccccccccccc$			2.784	2.784	2.784	2.784	2,784	2 784	2784	01/10	01/10 0 784	01/10	UL/'LQ	10/10	01//10	61,/10 2784
373 Statute i ferrormenti i. 9.3 <td< td=""><td></td><td></td><td>44,872</td><td>44,872</td><td>44,872</td><td>44,872</td><td>44,872</td><td>44.872</td><td>44.872</td><td>44.872</td><td>44 872</td><td>44 877</td><td>44 872</td><td>401/2 44 R72</td><td>401/2 44 R72</td><td>24 AA 87</td></td<>			44,872	44,872	44,872	44,872	44,872	44.872	44.872	44.872	44 872	44 877	44 872	401/2 44 R72	401/2 44 R72	24 AA 87
7333 Business Constraint			106,376	106,376	106,376	106,376	106,376	106,376	106,376	106,376	106,376	106,376	106,376	106.376	106.376	106.37
37.30 March 37.31 March 37.31 March 37.33 March 37.3 March 37.3 March 37.3 March 37.3 March <			•	0	0	•	•	0	•	0	•	•	•	0	0	
Constraint Constra			7,518	7,518	7,518	7,518	7,518	7,518	7,518	7,518	7,518	7,518	7,518	7,518	7,518	7,51
Note the large State Section Control Control Section Se			46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591
Operation Operation <t< td=""><td></td><td></td><td>72,934,434</td><td>/3,286,243</td><td>/3,638,153</td><td>73,990,012</td><td>74,341,872</td><td>74,693,732</td><td>75,045,591</td><td>75,397,451</td><td>75,749,310</td><td>76,101,170</td><td>76,456,297</td><td>76,811,424</td><td>77,166,551</td><td>75,047,09</td></t<>			72,934,434	/3,286,243	/3,638,153	73,990,012	74,341,872	74,693,732	75,045,591	75,397,451	75,749,310	76,101,170	76,456,297	76,811,424	77,166,551	75,047,09
Operation Operation <t< td=""><td></td><td></td><td>2,212,064</td><td>Z,Z3/,810</td><td>106,202,2</td><td>2,200,003</td><td>2,313,189</td><td>2,338,315</td><td>2,363,441</td><td>2,388,567</td><td>2,413,693</td><td>2,438,819</td><td>2,464,179</td><td>2,489,538</td><td>2,514,898</td><td>2,363,54</td></t<>			2,212,064	Z,Z3/,810	106,202,2	2,200,003	2,313,189	2,338,315	2,363,441	2,388,567	2,413,693	2,438,819	2,464,179	2,489,538	2,514,898	2,363,54
Sincertania Constrain			213 724 14	101,400,1	C//'000'I	1,0/9,300	106,160,1		/21,/18,1	GL/ 826'L	1,942,303	1,954,891	1,967,596	1,980,301	1,993,006	1,917,181
3010 Control (1)(2)(3) (1)(2			19 075 187	19 087 042	10 148 808	40, 140,000 10, 210, 753	10 272 600	401,110,04	40,603,75/ 40,306,320	40,089,/81	46,325,804	46,561,828	46,800,043	47,038,259	47,276,474	45,854,769
3200 Register Number besidter			109.524	109 524	100 524	100 524	100 524	100 524	100 624	19,400,1/0	100,026,81	099'L9C'AL	19,644,316	19,/06,/45	19,769,176	19,396,58
Q.0.0 Resultant Signed Signe			14 189 478	14 251 282	14 313 086	14 374 RON	14 436 604	14 409 408	14 660 201	470'EOI	47C'SOI	47C'SOI	47C'601	475'E01	675'E0L	575'60L
Role Role <th< td=""><td></td><td></td><td>3.651.356</td><td>3,665,072</td><td>3 678 789</td><td>3.692.505</td><td>3 706 221</td><td>3 710 037</td><td>3 733 654</td><td>3 747 270</td><td>14,003,910 3 764 066</td><td>41/45//41</td><td>14,808,092</td><td>14,8/0,4/0</td><td>14,932,848</td><td>14,560,567</td></th<>			3.651.356	3,665,072	3 678 789	3.692.505	3 706 221	3 710 037	3 733 654	3 747 270	14,003,910 3 764 066	41/45//41	14,808,092	14,8/0,4/0	14,932,848	14,560,567
33.00 Minute 30.00 Minute<			481,545	481,545	481.545	481.545	481.545	481 545	481 545	481 545	481 545	3/14/002	0,700,040 AB1 545	3,0U2,45U	2010,010,0	
33.10 Inductor Plant 31.00.591 31.02.26 31.43.07			164,662	164,952	165.241	165,531	165,821	166.111	166.400	166.690	166 QRU	167 270	167 563	167 855	168 147	CHC 104
Demokina Plant Texas Texas Texas Texas Texas Texas Texas Texas Texas Texas Texas Texas Texas Texas Texas<		Ind. Meas. & Reg. Sta. Equipment	3,109,191	3,126,249	3,143,307	3,160,365	3,177,423	3, 194, 482	3,211,540	3,228,598	3,245,656	3,262,714	3,279,931	3,297,147	3,314,364	3,211,613
State field Mark in the state field <td></td> <td>Distribution Direct</td> <td>101 101 105</td> <td></td> <td></td> <td>- 1</td> <td></td> <td></td> <td>I.</td> <td></td> <td></td> <td></td> <td>- 1</td> <td></td> <td></td> <td></td>		Distribution Direct	101 101 105			- 1			I.				- 1			
Stand First 2010 Galard First 2011 4/128 <th< th=""><th></th><th></th><th>N21 121 201</th><th></th><th></th><th></th><th></th><th></th><th></th><th>7/5'600'/01</th><th></th><th></th><th></th><th></th><th></th><th>167,112,395</th></th<>			N21 121 201							7/5'600'/01						167,112,395
Olicity Structured, Important Table Structure Structure Table Structure Table Structure Table Structure Structure			ACT AN	ACT 11	902.11	017 A.	004 M	DUL II	UUL 11	001.11						
Open Differentiation 61/11 </td <td></td> <td></td> <td>316.621</td> <td>316.621</td> <td>316.621</td> <td>316.621</td> <td>316.621</td> <td>316.621</td> <td>316.621</td> <td>316.621</td> <td>44,/ 20 216,621</td> <td>44,/28 315 231</td> <td>44,128 345 634</td> <td>44,728</td> <td>44,/28</td> <td>44,72</td>			316.621	316.621	316.621	316.621	316.621	316.621	316.621	316.621	44,/ 20 216,621	44,/28 315 231	44,128 345 634	44,728	44,/28	44,72
3000 McContinuing Equipment 9/11 9/1			64,111	64,111	64,111	64,111	64,111	64,111	64.111	64.111	54,111	111 P	110,010	110'010	110,010	20'01C
3000 Telementany 0			9,771	9,771	177,9	9,771	6,771	1/1/6	9,771	122'6	1.17	6.77	6.771	9.771	9.77	122.6
310.00 Bit with the stand framme. 1,38,44 1,40,37 1,40,47 1,40,			0	0	•	0	0	•	o	0	0	0	0	0	0	
31.83 Other and Control for the contrecontrol for the control for the contrecontrol for the contrecont			1,398,144	1,399,432	1,400,719	1,402,007	1,403,294	1,404,582	1,405,869	1,407,157	1,408,444	1,409,732	1,411,031	1,412,330	1,413,630	1,405,87
32.00 Transportation Function 6,044,014			200,400	007 000	040'700'1	600'000'1	1,000,232	001,425	010,500,1	1,863,812	1,864,005	1,864,198	1,864,393	1,864,588	1,864,783	1,863,619
3200 Titles 165.970 155.970 155.970 15			6.044.074	6.044.074	6.044.074	6.044.074	6.044.074	6.044.074	6/4/007	6 N44 074	6 D44 D7A	6/4/07/	E 044 074	2/0/4/9 6.044.074	200,479	200,47
39.200 Stree Equipment 0			165,970	165,970	165,970	165,970	165.970	165.970	165.970	165.970	165.970	165.970	165.970	165 970	165 970	165.07
363.17 700.54 307.547 307.547 307.547 307.547 307.547 307.557 307.567 307.567 307.567 307.567 307.568 307.778 307.773 307.738 307.773 307.738 307.773 307.738 307.773 307.738 307.738 307.738 307.738 307.738 307.773 307.738 307.773 307.738 307.738 307.738 307.738 307.738 307.738			0		0	0	ô	0	0	0	•	0	0	0	0	
3643 Biolones Biolone Biolone <thbiolone< th=""> Biolone <thbi< td=""><td></td><td></td><td>3,072,482</td><td></td><td>3,073,512</td><td>3,074,027</td><td>3,074,542</td><td>3,075,057</td><td>3,075,572</td><td>3,076,087</td><td>3,076,602</td><td>3,077,117</td><td>3,077,636</td><td>3,078,156</td><td>3,078,676</td><td>3,075,57</td></thbi<></thbiolone<>			3,072,482		3,073,512	3,074,027	3,074,542	3,075,057	3,075,572	3,076,087	3,076,602	3,077,117	3,077,636	3,078,156	3,078,676	3,075,57
395.66 706,023 707 7073			853,615		853,615	853,615	853,615	853,615	853,615	853,615	853,615	853,615	853,615	853,615	853,615	853,61
372.00 Communication Equipment - Phones 111.51 11.151.54 1.32.413 2.4.413 <			(10,UZ3		/06/023	706,023	/06,023	706,023	706,023	706,023	706,023	706,023	706,023	706,023	706,023	706,023
37.2 Communication Equipment Modile Radies 24,015 24,787 25,560 75,372 27,106 7,107			1,115,814		1126 114	1131 264	514'76	32,413 1111 FEA	92,413 1 1 1 2 1 4	92,413 1 161 064	92,413	514,28	92,413	92,413	92,413	92,41
37/21 Communication Equipment - Mobile Radios 68,220 70 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Communication Equip Fixed Radics	24,015		25,560	26.332	27,105	27.877	28.650	2071011	30.145	30.067	202,101,1	105,211,1	302 22	1, 140,73 20.65
337.2 Communication Equip - Telemelaring 114,955 114,955 114,955 114,655 115,556 114,556 114,556 114,556 114,556 114,556 114,556 115,556 115,556 115,556 115,556 115,556 115,556 114,556 114,556 114,556 114,556 114,5		Communication Equipment - Mobile Radios	68,220		68,220	68,220	68,220	68,220	68.220	68.220	68.220	68,220	68 220	36,320 68 220	2000 1000 1000 1000	20'07 20'07
380.00 Miselfarement 37,073			114,695		114,695	114,695	114,695	114,695	114,695	114,695	114,695	114,695	114,695	114,695	114,695	114.69
3940 Unstrangle Property 0			37,073		37,073	37,073	37,073	37,073	37,073	37,073	37,073	37,073	37,073	37,073	37,073	37.07
393.60 Uner Tanglue Property - Mr. 1 377.78 377.77 377.77 377.78 377.78 377.77 377.77 377.77 377.77 377.77 377.77 377.77 377.77 377.77 377.77 377.78 377.78 377.77 377.77 377.77 377.77 377.77 377.77 377.77 377.77 377.77 377.77 377.77 377.77 377.77 377.77 377.77 377.74 377.77 377.74 377.77 377.74 377.74 377.74 377.74 377.74 <td< td=""><td></td><td></td><td>0</td><td>0 0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>•</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td></td></td<>			0	0 0	0	0	0	0	0	•	0	0	0	0	0	
395.60 Other Templer Printerer 2,872,88 2,872,88 397,216 397,218 397,128 307,127		Other Tanglole Property - CPU Other Tancikle Decembre ME Usedunce	007 206			0		0	0	0	0	0	0	•	0	-
393.67 Other Tang, Property - P.C. Software 370,070 373,355 333,667 333,577 333,577 333,577 333,577 333,577 333,577 333,577 333,577 333,577 333,577 333,577 333,577 333,577 333,577 333,577 333,777 333,778 333,771 333,778 333,778 333,778 333,737 333,723 333,723 333,723 333,723 333,723 333,723 333,723 333,723 332,234 332,734 332,734 332,734 332,734 332,734 332,734 332,734 332,734 332,734 332,734 332,734 332,734 332,734 332,734 332,734 332,734			2 R78 RR0			012, 180 0 878 869 6	012, 190 019, 809 C	9/7'/AC	9/2'/65	9/7'/65	397,278	397,278	397,278	397,278	397,278	397,27
399.88 Other Tang, Property Application Software 12,058.791 12,063,079 12,061,366 12,065,564 12,065,569 12,065,516 12,067,594 12,075,799 12,071,578 12,072,578 12,074,277 30 30 30 30 30 30 30 30 30 30 30 30 30			320,070			333,967	338,600	, 2,020,0005 343,232	347,865	352,497	357 129	261 767 261 767	2,656,639	2,828,869	2,828,889	2,828,889
395.85 Other Tang, Property - System Software 0			12,058,791			12,062,654	12,063,941	12,065,229	12,066,516	12,067,804	12,069,091	12.070.379	12.071.678	12.072.978	12.074.277	12.066.52
20x.x01 Serve Filamene 05.971 65.971 55.96 61.1 222.211 222.211 222.211 222.211 222.211 222.211 222.211 222.211 222.211 222.211 223.21 256.66.811 256.66.811		Other Tang. Property - System Software	0			0	•	0	0	0	•	•	0	0	0	
-24.AZ Server somware		Server Hardware	695,971	695,971	695,971	695,971	695,971	695,971	695,971	695,971	695,971	695,971	695,971	695,971	695,971	695,971
To control con			115,822	116,822	116,822	115,822	116,822	228,311	228,311	228,311	228,311	228,311	228,311	228,311	228,311	228,311
999.00 Cushino Case 1,694,803 1,694,80		Start Lin Cost	5 606 831	5.606.831	100 831	4C2/2CC	4C2/2CC	5 Ene 014	55,234 5 506 934	332,234	332,234	332,234	332,234	332,234	332,234	332,23
Total General Plant 40,443,914 40,457,752 40,471,590 40,485,428 40,499,266 40,513,104 40,526,542 40,540,780 40,556,456 40,589,456 40,560,356 4		Cushion Gas	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	3,030,031 1,694,833	1,694,833	1,694,833	2,090,833 1,694,833	1,694,833	5,096,833 1,694,833	5,090,831 1,694,833	5,696,831 1 694 833	5,696,831 1 694 833
104 0488 4 10 560 4	8 -	Table Concerned Plant	10 110 011						·					ł		
	5 2		40,440,414	. [

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Freecasted Test Period 1/100-1201/00 Ine Act. No. Accurn 101-1000 Case Plant in Service - Ceneral 3 30100 Organization 2 Interrubble Plant 3 30100 Organization 5 Total Intargible Plant 5 Total Intargible Plant 6 Total Intargible Plant 7 322.00 Franchises & Consents 8 322.01 Franchises & Consents 9 325.40 Rights of Waye 133.20 Production Case Welts Equipment 133.20 Field Unsas 232.10 Field Unsas 232.11 Field Unsas 232.11 Field Unsas 233.11 Field Unsas 233.21 Field Unsas 233.21 Field Uns	1100 Is Is Is Is Equipment ta Equipment ta Equip ta ta	V V V Sep.00 Projected 119,853 119,853 119,853 3,492 3,492 3,492 6,069 3,492 4,369 44,369 820,133 820,133	Priscal Yr A WKG Direct FA2600 Bludgeted 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Fiscal Yr Additions 1099 -9/00 KG Dired McBlions 702 OH Pr2200 FY2000 0	99-900 0204 15,00% 15,00% 0 0 0	WKG Additions FY2001 Budgeted 0
	1 Service - Ceneral Is s s f a Equipment ta Equip ta ta		Additions Additions Judgated Judgated 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	NKG OH 74,00% 34,00% 0 0 0 0 0 0 0 0 0 0	02 OH FY2000 16.00%	WKG Additions FY2001 Budgeted 0
	I Service - Ceneral ls s Equipment ta Equip ta tation Plant				15,00% 15,00% 0 0 0	Endgeted 0
	<u>I Sarvice - Ceneral</u> ls s s e Equipment ta Equip ta ta			100 00 00 00 00 00 00 00 00 00 00 00 00	16.00% 0 0 0	Budgeted 0
-	ls ls s s Equipment ta Equip duction Pant	8,330 119,853 128,182 2,353 6,069 3,492 4,163 528,216 198,469 44,369 820,133	• • • • • • • • •	• • • • • • • • • •	00 0 0	00
301.00 301.00 325.50 332.50 332.50 332.50 332.50 335.00 355.00 355.00 355.00 355.00 355.00 355.00 355.00 355.00 355.00 355.00 355.00 355.00 355.00 355.000 355.000 355.000 355.000 355.000 355.0000000000	ls on Plani s Equip ta Equip Mustion Plant	8,330 119,853 128,182 2,353 6,069 3,492 3,492 4,359 44,369 830,133	~ ~ ~ ~ ~ ~ ~	•• ••••••	00 0 0	00
325.00 335.00 35	ls <u>on Plant</u> s Equipment ta Equip Muction Plant	119,000 128,182 6,069 6,069 3,492 3,492 3,492 4,716 5,282 188,469 44,369 44,369 261,127 261,127	, , , , , , , , , , , , , , , , , , ,	~ ~ ~ ~ ~ ~ ~ ~		00
335.50 337.50 37.50 37.50 37.50 37.50 37.50 37.50 37.50 37.50 37.50 37.5	en <u>Plant</u> s Equipment ta Equip ti Xubdion Plant	128,182 2,353 2,353 6,069 4,7163 3,492 8,469 44,369 44,369 830,133 830,133		• • • • • • • •		,
325.28 3325.46 3325.46 3325.46 3325.46 332.56 335.46 35.46 35.	on Plant s Equipment ta Equip ta curion Plant curcion Plant	128,182 2,353 6,069 3,492 47,163 528,216 44,369 44,369 830,133 830,133		• ••••••	0 0	
325.20 3375.40 3375.40 3375.40 3375.40 3375.40 3375.00 3375.00 3355.00 3555.00	s s Equipment ta Equip Auction Plant	2,353 6,069 3,492 47,163 528,216 44,369 44,369 830,133	000000 0 0	000000 o	.0	
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25.5.0 1 332.5.0 1 332.5.0 1 332.5.0 1 335.0 1 355.0 10000000000000000000000000000000000	s Equipment ta Equip Musicon Plant	2,353 5,069 3,492 3,492 5,28,218 44,369 44,369 44,369 830,133 830,133		• • • • • • •	0	
332.84 332.84 332.87 332.87 332.80 335.80 35.8	: Equipment ta. Equip ta xuucion Plant	6,069 3,492 47,163 48,492 198,469 44,369 830,133 830,133 261,127 261,127				0
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380.10 351.20 351.20 351.20 351.00 352.01 352.01 352.01 355.00 35	oduction Plant	830,133 261,127	0 0	0	0.	0
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		5,047,863	43,827	14,901	7,012	66,351
37 Transmission Plant						
38 365.10 Land		26.951	0	0	0	C
9 365.20 Rights of Way		403,419	0	0	0	
366.20	ments .	32,921	ò	0	0	0
366.30		69,172	0	0	0	0
367.00		19.463.330	58.851	20.00	9416	89.096
369.10	ent	2,998,729	8,298	2,821	1.328	12 563
45 Transmission Plant		22,994,523	67.149	22,831	10,744	101.659

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Act. Machine Magnetic August Machine	9	Forecasted Test Period	Forecasted Test Period 1/1/00 - 12/31/00]	Fiscal Yr /	Fiscal Yr Additions 10/99 - 9/00	00/6-66	
Mo. Acount Tale Septimise North Tale North Tale 234.0 Existing Field 1,70 0 0 0 234.0 Existing Field 1,70 0 0 0 0 234.0 Existing Field 1,70 0			· · · · · · · · · · · · · · · · · · ·	·	WKG Direct	10021	10.00	WKG
Statishting Feat Projected Budgeted 34.00% 56.00% 374.3 Byth Mom Border 2.74 0 <th>ŝ</th> <th></th> <th>Account Title</th> <th>Sep-00</th> <th>FY2000</th> <th>FY2000</th> <th>P/2000</th> <th>FY200</th>	ŝ		Account Title	Sep-00	FY2000	FY2000	P/2000	FY200
37.3 Distribution Flat 61,70 0 0 0 37.3 Structures & Improvements I.B. 53.0 0				Projected	Budgeted	34.00%	16.00%	Budgete
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37(3) Signia of Wey 4,872 0 0 37(3) Structures & Improvements I.B. 7,819 0 0 37(3) Structures & Improvements I.B. 7,819 201005 64,844 37(3) Structures & Improvements I.B. 6,831 201005 64,844 37(3) Structures & Improvements I.B. 7,819 201005 64,844 37(3) Structures & Improvements I.B. 2,630,821 100,004 42,323 37(3) Structures & Improvements I.B. 2,630,821 100,004 42,323 37(3) Structures & Improvements I.B. 2,630,821 100,004 42,323 38(1) Intel Mass. A Reg. Structure (Carrent Service) 3,74,402 44,425 44,425 38(1) Intel Mass. A Reg. Structure (Carrent Service) 3,74,402 44,425 44,445 38(1) Intel Mass. A Reg. Structure (Carrent Service) 3,74,402 44,425 44,445 38(1) Intel Mass. A Reg. Structure (Carrent Service) 3,74,402 44,425 44,445 38(1) Intel Mass. A Reg. Structure (Carrent Service) 3,74,402 44,725 44,725 38(1) Intel Mass. A Reg. Structure (Carrent Service) 3,74,402 44,725 44,725 38(1)	្ទ	374.30	Land Other	2.784	• •	0	• •	
75,10 Structures & Improvements (Jk. 105,76 0 0 0 75,20 Structures & Improvements (Jk. 7,51 5,110 2,438,19 2,161 75,70 Manso Amal Fights 7,511 2,438,19 2,161 75,10 Manso Fig. Structures & Improvements (Jk. 7,511 2,438,19 2,161 75,10 Manso Fig. Stat. Equipment (Jk. 2,438,19 2,161 76,10 Manso Fig. Stat. Equipment (Jk. 2,438,19 2,161 70,10 Manso Fig. Stat. Equipment (Jk. 2,174,11 2,162 70,10 Manso Fig. Stat. Equipment (Jk. 2,152 2,103 70,10 Manso Fig. Stat. Equipment (Jk. 2,126 2,100 70,10 Manso Fig. Stat. Equipment (Jk. 2,126 2,100 70,10 Manso Fig. Stat. Equipment (Jk. 2,126 2,100	ន	374.20	Right of Way	44,872	0	0	0	
375.02 Studtines & Improvements Other 750 0 0 0 375.02 Reprovements 751 0 0 0 0 375.02 Land Rights 751 0 0 0 0 375.02 Land Rights Alsa, Flag. Sta. Equipment 12h. 1954, 891 301,00 83,43 3119 370.03 Mass. Flag. Sta. Equipment 12h. 1954, 891 301,00 84,43 84,196 371.03 Mass. Flag. Sta. Equipment 12h. 1954, 801 100,104 44,22 64,119 381.03 Mass. Flag. Sta. Equipment 12h. 1954, 801 64,126 30,11 381.03 Mass. Flag. Sta. Equipment 12h. 1954, 801 61,126 30,10 382.01 Mass. Flag. Sta. Equipment 12h. 1954, 301 61,126 20,10 382.01 Mass. Flag. Sta. Equipment 12h. 3,774, 432 61,317 30,11 382.01 Mass. Flag. Sta. Equipment 12h. 3,774, 432 61,317 30,11 382.01 Mass. Flag. Sta. Equipment 12h. 3,774, 432 61,314 30,11 382.01 Mass. Flag. Sta. Equipment 12h. 3,774, 432 61,314 30,014 382.01 Mass. Flag. Sta. Equipment 12h. 3,774, 432 61,314	5	375.10	Structures & Improvements T.B.	106,376	0	0	0	
375.03 Importantis 7,518 0 0 0 375.01 Mass. 4 Ray. Sta. Equipment (Emeral 27.33 45.94 0 <t< td=""><td>ន</td><td>375.02</td><td>Structures & Improvements Other</td><td>0</td><td>0</td><td>0</td><td>0</td><td></td></t<>	ន	375.02	Structures & Improvements Other	0	0	0	0	
375.20 Mains 375.20 Mains 45.91 (3) 46.93 (3) 49.90 (3) 376.10 Mains 77.10 (1) 2.48.81 (3) 9.190 (3) 3.216 (3) 37.10 Mains 8.90 (3) 8.91 (3) 3.216 (3) 3.216 (3) 3.216 (3) 38.10 Mains 8.90 (3) 8.91 (3) 3.218 (3) 9.138 (3) 3.216 (3) 38.10 Mains 8.90 (3) 8.91 (3) 9.128 (3) 3.216 (3) 7.111 (3) 38.10 Mains 8.90 (3) 8.91 (3) 9.21 (3) 3.216 (3) 7.111 (3) 38.10 Mains 8.91 (3) 8.128 (3) 9.11 (3) 7.111 (3) 7.111 (3) 38.10 Mains 8.11 (3) 7.111 (3) 7.111 (3) 7.111 (3) 7.111 (3) 38.10 Mains 8.11 (3) 1.11 (3) 1.11 (3) 1.111 (3) 1.111 (3) 38.10 Mains 8.11 (3) 1.111 (3) 1.111 (3) 1.111 (3) 1.111 (3) 38.10 Mains 1.111 (3) 1.111 (3) 1.111 (3) 1.111 (3) 1.111 (3) 39.10 Mains 1.111 (3) 1.111 (3)	ន	375.03	Improvements	7,518	0	0	0	
77:00 Mass. Reg. Sta. Equipment Ta. 77:00 Mass. Reg. Sta. Equipment Ta. 77:00 Mass. Reg. Sta. Equipment Ta. 77:00 Mass. Reg. Sta. Equipment Ta. 77:00 Mass. Reg. Sta. Equipment Ta. 77:00 <th77:00< th=""> 77:00 77:00</th77:00<>	3	375.20	Land Rights	46,591	0	0	0	
773.10 Mass. A Risg. Sta. Equipment Tan. 25.4.8.81 20.10.03 86.3.43 23.161 773.00 mess. A Risg. Sta. Equipment Tan. 45.51.88 189.100 73.23 62.110 73.10 201.00 mess. Mess. A Risg. Sta. Equipment Tan. 45.51.88 189.100 73.10 73.10 201.00 metans. 45.51.82 189.81.96 41.3.44 25.21.01 73.10 73.10 202.00 Mess Tandalidons 1.7.4.80 0.0.0.0 0	នេះ	376.00	Mains	76,101,170	2,684,877	1,045,458	491,980	4,261,524
30.00 State 100.04 AL2.7 30.17 30.01 Mears Reg. Sta. Equipment 1. b. 13.541.86 49.442 88.107 39.103 30.01 Mears Reg. Sta. Equipment 1. b. 13.551.86 49.442 88.107 39.103 30.01 Mears Reg. Sta. Equipment 1. b. 13.551.86 49.442 88.107 73.163 30.01 Mear Installations 37.47 30.02 31.851 39.113 30.01 Mear Installations 17.47 89.43 49.427 39.113 30.01 Mears R Reg. Sta. Equipment 47.47 89.43 47.141 64.55 45.388 71.84 30.01 Mears R Reg. Sta. Equipment 37.62.17 31.86 47.141 67.207 31.86 30.01 Mears R Reg. Sta. Equipment 37.62.14 13.66 45.388 27.694 30.01 Mears R Reg. State 14.728 0.00 0 0 0 30.01 Mears R Reg. State 14.728 1.47.738 27.697 2.168 2.169.41	8	378.10	Meas. & Reg. Sta. Equipment General	2,438,819	201,005	68,343	32,161	304,313
39100 Serves 491,567 491,567 39110 Mail mean 30110 Mail mean 301100 Mail mean 301100 M	5	06.976	Meas & Reg. Sta. Equipment T.b.	1,954,891	100,704	34,239	16,113	152,459
31.00 Material State	88	200.095	Services	46,501,828	1,806,189	541,964	302,110	2,858,584
32.00. Meter installations 1/14/14 49,422 183,107 73,105 32.00. Meter installations 3714,802 100,700 73,08 73,10 32.00. House Service 3714,802 100,700 73,08 73,10 38.00. House Service 3714,802 100,700 73,08 73,10 38.01. Incl. Meas. & Reg. Sta. Equipment 3,52,714 158,450,014 6,112,568 2,104,411 38.01. Land 38,400 4,4728 7,47,44 4,4728 7,308 7,308 39.01. Land 39.01. Land 3,652 10,000 0	Ba	3.5		000'100'51		147'001	C/1 'R/	
33.00 Regulators Service 37.14 (802 007.00 37.00 17.	3 2	201.02	v a r Cauges Mater Installations	14 745 714	101 122	168 107	20 100	323 872
33.00 Regulations felation 411,55 0 0 0 38.01 House Req. Insidiations 169,450,014 6,135,68 2,109,73 1,000,411 38.01 Ind. Measa, & Reg. Sta Equipment 3,262,714 156,465 46,336 2,183 38.01 Ind. Measa, & Reg. Sta Equipment 3,65,31 3,000,411 0	5.8	00.700 00.000	Recta manaucus Recutative Service	CUB 722 E	062 001	101 ,001	17,557	155 171
38.00 House Req. Instrictions 167,270 2.318 788 371 38.01 Ind. Meass. & Reg. Sta. Equipment 167,270 2.318 786 21,040,411 26metal Plant 158,450,014 6,112,568 2,700,373 1,040,411 280.01 Ind. Meass. & Reg. Sta. Equipment 37,5521 0	12	383.00	Rendstore Relief	481 545	0		1	
35:01 Ind. Mass. & Roy. Sta. Equipment 3:26:214 15:4:45:014 6,112,568 2,100,411 Distribution Plant Exercised Plant 44,728 0 0 0 39:01 Land Structures it Improvements 316,517 0 0 0 0 39:02 Total form 44,728 0	2	394 00	Hruise Red. Installations	167 270	2.318	788	14	1500
Distribution Plant 169,450,014 6,112,568 2210,873 1,000,411 390.0 Strutures & Improvements 9,711 0 0 0 390.01 Land 316,521 0 0 0 0 390.02 Strutures & Improvements 9,711 0 0 0 0 390.03 Improvements 9,711 0	8	385.01	Ind. Meas. & Reg. Sta. Equipment	3,262,714	136,465	46,398	21,834	206,598
Distribution Plant 169,450,014 6,112,568 2,210,373 1,000,411 380.10 Land 44,728 0 0 0 380.10 Inprovements 3,771 0 0 0 0 380.01 Inprovements 3,771 0	ജ							
Secret Flart Ceneral Flart 41,78 0 0 0 390.05 Structures & Improvements 316,621 0 <td>6</td> <td></td> <td></td> <td>103,450,014</td> <td>906'711'0</td> <td>5/210,513</td> <td>1,040,411</td> <td>8,43U,8</td>	6			103,450,014	906'711'0	5/210,513	1,040,411	8,43U,8
383.01 Land 44,728 0 0 0 390.03 Inforverments 377 0 0 0 0 390.03 Inforverments 377 0	:		<u>General Plant</u>					
39003 Bingtovernents 316,671 0 0 0 39003 Improvements 316,671 0 0 0 0 39003 Improvement lossed Premises 1,403,723 10,300 3,002 1,648 39003 Improvement lossed Premises 1,403,723 10,300 3,002 1,648 39100 General Office Equipment 9,711 0 0 0 0 39103 Class Equipment 1,644,198 1,545 525 247 39130 Class Equipment 1,644,074 0 0 0 0 39203 Traiters 1,665,977 0 </td <td>8</td> <td>389,10</td> <td>Land</td> <td>44,728</td> <td>0</td> <td>0</td> <td></td> <td></td>	8	389,10	Land	44,728	0	0		
300.00 Air Conditioning Equipment 9,11 0	BR	390.02	Sinctures & Improvements	310,012	ə (50		
300.00 Interventing Equipment 301.00 300.00	2 7		inproventents Air Conditioning Equipment	04/11	. .			
3000 improvement to leased Pentises 1,409,732 10,000 3,502 1,548 5,55 247 321.00 Carerad Office Equipment 280,479 0	33	390.05	Total Freemus	0 0	• e	- c		
39:100 General Office Equipment 1,84,168 5.25 247 39:202 Transportation Equipment 200,479 0 0 0 39:203 Transportation Equipment 6,044,074 0 0 0 39:203 Transportation Equipment 6,044,074 0 0 0 39:203 Traiters 3,027,117 4,120 1,401 659 39:203 Traiters 3,077,117 4,120 1,401 659 39:203 Ditchers 39:203 165,970 0 0 0 39:203 Ditchers 3,077,117 4,120 1,401 659 39:51 Biothers 9,503 166,023 0 0 0 39:51 Biothers 9,2413 0 0 0 0 39:51 Ditchers 397.20 0 0 0 0 0 39:72 Communication Equipment - Phones 1,4(52,164 4,1200 1,4(01 659 39:72 Communication Equipment 0 0 0 0 0 0 39:72 Communication Equipment 1,4(155 1,4(120 1,4(10 659 39:72 Communication Equip - Float Protein 0 0 0 0 39:72 Communication Equip - Float Protein 0 0 <	12	390.09E	Improvement to teased Premises	1,409,732	10,300	3,502	1,648	15,593
39:1.83 Office Fun - Copiers & Typewriters 200,479 0 0 0 33:2.07 Traines 5,5,970 0 0 0 0 33:2.07 Traines 5,5,970 0 0 0 0 39:2.07 Traines 5,5,970 0 0 0 0 39:2.08 Stores Equipment 5,5,970 0 0 0 0 39:2.09 Stores Equipment 3,071,117 4,170 1,401 659 39:3.01 Closts & Werk Equipment 5,592 0 0 0 0 39:5.55 Weldors 9,600 39,271 0 0 0 0 39:7.21 Communication Equipment - Phones 1,62,164 41,200 1,401 659 39:7.20 Communication Equipment - Mobile Radios 30,571 41,41 90 0 0 39:7.21 Communication Equip. Fixed Radios 30,571 41,41 0 0 0 0 39:7.21 Communication Equipment - Mobile Radios 30,571 41,41 0 0 0 0 39:7.22 Communication Equip. Fixed Radios 30,572 6,180 2,101 99 0 0 39:7.21 Communication Equip. Fixed Radios 30,577 37,073 0 0 0 0 <td>74</td> <td>391.00</td> <td>General Office Equipment</td> <td>1,864,198</td> <td>1,545</td> <td>525</td> <td>247</td> <td>2,339</td>	74	391.00	General Office Equipment	1,864,198	1,545	525	247	2,339
32.00 Transportation Equipment 6,044,074 0 0 0 32.01 Transportation Equipment 16,077,117 4,120 1,401 659 395.30 Stores Equipment 3077,117 4,120 1,401 659 395.30 Stores Equipment 3077,117 4,120 1,401 659 395.30 Stores Equipment 3077,117 4,120 1,401 659 395.30 Stores Equipment 83,515 0 0 0 0 395.30 Welders 706,003 0 0 0 0 0 397.21 Communication Equipment - Phones 1,112,114 4,120 1,001 969 397.22 Communication Equip- Teach 30,507 6,190 2,101 969 397.21 Communication Equip Teached Ratios 30,507 6,190 2,101 969 397.22 Communication Equip Teached Ratios 30,507 6,190 0 0 0 397.22 Communication Equip Teached Ratios 1,1655 0 0 0 0 397.23 Communication Equip Teached Ratios 1,1655 0 0 0 0 397.23 Communication Equip Teached Ratios 1,1655 0 0 0 0 399.24 Distart angle Property - El Hardwares 3	22	391.83	Office Furn - Copiers & Typewriters	200,479	0	0	0	
32.00 Strates 0 <	2	392.00	Transportation Equipment	6,044,074	0	0	0	
34.77 Totas & Work Equipment 3077.117 4.120 1.401 559 366.33 Ditchess Work Equipment 3077.117 4.120 1.401 559 366.33 Ditchess Work Equipment 3077.117 4.120 1.401 559 366.33 Ditchess 853.515 6.120 0		382.02	Trailers	165,970	0 0	0 (0	
35.// 35.// 35.// 36.// 36.// 36.// 36.// 36.// 36.// 36.// 36.// 36.// 37./// 37.//// 37./// 37.//// 37.//// 37.//// 37.//// 37.//// 37.//// 37.//// 37.////// 37.///// 37.////// 37.//////// 37.///////// 37./	2	207.00	Stores Equipment	0	0		•	
355.35 Continues Continues <thcontis< th=""> <thcontis< th=""> Contis<td>28</td><td>1.455</td><td>loois & Work Equipment</td><td>3,077,117</td><td>4,120</td><td>1,401</td><td>693</td><td>6,237</td></thcontis<></thcontis<>	28	1.455	loois & Work Equipment	3,077,117	4,120	1,401	693	6,237
355.55 Weldows 22,413 0	3 2	05050	Districtions	C10,000			-	•
37/00 Communication Equipment - Phones 1,152,164 41,200 14,008 6,592 37/20 Communication Equipment - Phones 1,152,164 41,200 14,008 6,592 37/20 Communication Equipment - Mokile Radios 30,305 6,100 2,101 999 39/22 Communication Equipment 30,305 6,100 0 0 0 39/22 Communication Equipment 37,073 0 0 0 0 39/20 Other Tangible Property 0 0 0 0 0 39/28 Other Tangible Property 0 0 0 0 0 39/28 Other Tangible Property 0 0 0 0 0 39/28 Other Tangible Property 0 0 0 0 0 39/28 Other Tangible Property 0 0 0 0 0 39/28 Other Tangi Property 0 0 0 0 0 39/28 Other Tangi Property 0 0 0 0 0 39/28 Other Tangi Property 0 0 0 0 0 39/20 Other Tangi Property 0 0	5 S	305.05C	Datawase	00,023			- c	
37.20 Communication Equip. Fixed Radies 30,97 6,180 2,101 993 397.21 Communication Equip. Fixed Radies 30,97 6,180 2,101 993 397.21 Communication Equip. Telemelaring 7,073 0 0 0 398.00 Miss Equipment. 37,073 0 0 0 0 399.10 Misselfanous Equipment. 37,073 0 0 0 0 399.20 Other Targible Property 0 0 0 0 0 0 399.80 Other Targible Property - PC Hardware 387,278 0 0 0 0 399.81 Other Targible Property - PC Hardware 2828,899 0 0 0 0 399.81 Other Targipte Property - PC Hardware 282,899 0 0 0 0 399.82 Other Targipte Property - PC Software 12,070,379 10,300 3,502 1,648 399.83 Other Targ Property - PC Software 12,070,379 10,300 3,502 1,648 399.83 Other Targ Property - PC Software 12,070,379 10,300 3,502 1,648 399.83 Other Targ Property - PC Software 223,311 0 0 0 399.xxif Server Hardware 372,234 1,648 0 0 0 <td< td=""><td>3 6</td><td>207.00</td><td>Communication Equipment , Phones</td><td>1 162 164</td><td>41200</td><td>14 008</td><td>6 507</td><td>62 274</td></td<>	3 6	207.00	Communication Equipment , Phones	1 162 164	41200	14 008	6 507	62 274
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397.22 Communication Equip Telemetering 114,655 0 0 0 380.00 Miscalizeous Equipment 7,073 0 0 0 390.00 Miscalizeous Equipment 7,073 0 0 0 390.00 Miscalizeous Equipment 7,073 0 0 0 390.80 Other Tangble Property - CPU 397,278 0 0 0 390.80 Other Tangble Property - CPU 397,778 0 0 0 390.80 Other Tangble Property - PC Hardware 387,778 0 0 0 390.80 Other Tang Property - PC Software 367,762 37,059 12,600 5,929 390.80 Other Tang, Property - Stelm Software 12,070,379 10,300 3,502 1648 390.xxX Server Software 35,311 0 0 0 0 390.xxX Server Software 22,3311 0 0 0 0 390.xXX Server Software 32,224 0 0 0 0 390.xXX Sarver Software 32,234 0 0 0 0 390.xXX Sarver Software 32,234 0 0 0 <td< td=""><td>8</td><td>397.21</td><td>Communication Equipment - Mobile Radios</td><td>68,220</td><td>0</td><td>0</td><td>0</td><td></td></td<>	8	397.21	Communication Equipment - Mobile Radios	68,220	0	0	0	
390.00 Misselfamous Equipment 37,073 0 0 0 399.00 One Tanglue Property 0	8	397.22	Communication Equip Telemetering	114,695	0	•	0	
395.00 Other Tanglish Property 0 0 0 0 395.85 Other Tanglish Property PCU 0 0 0 0 395.85 Other Tanglish Property PCU 0 0 0 0 395.85 Other Tanglish Property PCL Hardwaren 397,278 0 0 0 395.85 Other Tanglish Property PCL Hardwaren 2,828,889 0 0 0 0 395.85 Other Tang. Property PCL Hardwaren 2,829,889 0 0 0 0 0 395.85 Other Tang. Property PCH andwaren 2,829,889 0 0 0 0 0 395.85 Other Tang. Property PCH andwaren 2,829,839 0 0 0 0 0 395.85 Other Tang. Property PCH andwaren 2,829,91 0 0 0 0 395.85 Other Tang. Property PCH andwaren 222,31 0 0 0 0 395.xx1 Server Hardwaren 323,224 0 0 0 0 0 0 395.xx3 Server Hardwaren 222,31 0 0 0 0 0 0 395.xx3 Server Schwaren 223,31 0 0 0 0 0	87	398.00	Miscellaneous Equipment	37,073	0	0	0	
3393 Monter Jarguis Property - CHU 0 0 0 3393 Solite Tanguis Property - CH Hardwarea 337,278 0 0 0 3993 Solite Tanguis Property - PC Hardwarea 337,778 0 0 0 3993 Solite Tangis Property - PC Hardwarea 337,778 0 0 0 3993 Solite Tangis Property - PC Hardwarea 2628,899 0 0 0 3993 Solite Tangis Property - PC Soltwarea 12,070,379 10,300 3,502 1,648 3993 Solite Tangis Property - PC Soltwarea 12,070,379 10,300 3,502 1,648 3993 Solite Tangis Property - System Soltwarea 0 0 0 0 0 399.xxf Server Hardwarea 233,311 0 0 0 0 399.xx8 Starrul Lip Costi 5,566,831 0 0 0 0 399.xx6 Soltwarea 232,334 0 0 0 0 399.xx6 Soltwarea 223,311 0 0 0 0 399.xx6 Soltwarea 232,334 0 0 0 0 399.xx6 Soltwarea 1,634,833 0 0 0 0 399.xx6 Soltwarea 1,634,833 0 0 0 0 399.	8	399.00	Other Tangible Property	0	0	•	0	
393.00 Other Tangulae Property - Int Taroware 39.1/20 0 0 393.80 Other Tangulae Property - PC Hardware 39.1/20 0 0 0 393.80 Other Tang. Property - PC Hardware 361/762 3705 12,600 5,223 393.80 Other Tang. Property - PC Hardware 361/762 3703 3,502 1648 393.80 Other Tang. Property - PC Hardware 361/762 3703 3,502 1648 393.80 Other Tang. Property - System Software 261/762 3703 3,502 1648 393.x1 Server Hardware 555 3311 0 0 0 393.x31 Server Hardware 223,311 0 0 0 0 393.x31 Server Hardware 322,224 0 0 0 0 393.x45 Sarver Software 5,566,831 0 0 0 0 393.x45 Sarver Software 5,566,845 10,704 0 0 0 393.x45 Sarver Software 5,566,845 10,704 0 0	88	19.665 19.005	Other I angibie Property - CPU		0 0	0 0	0 0	
393.07 Other Tang, Property - To Transmee 2,02,003 3,016 12,800 5,929 393.87 Other Tang, Property - Kontawa 2,02,003 3,502 16,48 393.88 Other Tang, Property - Kplication Software 12,070,379 10,300 3,502 16,48 393.88 Other Tang, Property - System Software 12,070,379 10,300 3,502 16,48 393.87 Other Tang, Property - System Software 23,571 0 0 0 393.08 Server Hardware 65,571 0 0 0 393.08 Server Shares 238,311 0 0 0 394.xx3 Network Cost 332,224 0 0 0 395.xx8 Strant Up Cost 1,648,833 0 0 0 395.xx8 Strant Up Cost 1,648,833 0 0 0 395.xx8 Strant Plant -1,058,456 110,704 37,639 17,713	3 Z	C0.555	Other Langible Property - MF Hardware	9/7'/6£	2.0	-	•	
393.00 Other Tang, Property - System Software 12,070,379 10,300 1,502 1,548 393.08 Other Tang, Property - System Software 12,070,379 10,300 3,522 1,648 393.08 Other Tang, Property - System Software 65,971 0 0 0 0 393.xx1 Server Software 65,971 0 0 0 0 0 395.xx1 Server Software 322,331 0 0 0 0 0 395.xx1 Server Software 322,331 0	5 8	00155C	Other Language Flopency - FC hadwage	260,020,2	37 060		0.003	14 33
339.88 Other Tang, Property - System Software 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	88	10.000	Other Tanne Proventy - F.O. Southeare Other Tanne Proventy - Anolication Software	201,102 12 070 170	10,300	3 500	0,323 1 648	30, 103 15, 503
39.xx1 Server Hardware 55,591 0 0 0 0 0 0 39.xx1 Server Hardware 223,311 0 0 0 0 0 39.xx2 Never Software 223,311 0 0 0 0 0 39.xx1 Never Software 232,234 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3 3	399.89	Other Tami Promety - System Software	0	0001/01			
39x.xx2 Server Schware 228,311 0 0 0 0 39x.xx2 Network Cast 332,224 0 0 0 39x.xx3 Network Cast 5,569,831 0 0 0 39x.xx3 Earl Up Cast 1,669,833 0 0 0 99900 Cushion Gas 1,669,833 0 0 0 1,669,833 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	: %	39x xx1		12632371		• •	0	
39x.xx3 Network Cost 332,224 0 0 0 39x.xx3 Network Cost 332,224 0 0 0 39x.xx4 Start Up Cost 1,549,831 0 0 0 99900 Cushion Gas 1,694,833 0 0 0 1,694,833 1 1,713 Total Centeral Plant 40,568,456 110,704 37,539 17,713	ജ	39x.xc2		228,311	0	0	0	
39x.xxd Start Up Cost 5,696,831 0 0 0 999,00 Cushtion Gas 1,694,833 0 0 0 Total Censeal Plant <u>40,568,456 110,704 37,539 17,713</u>	26	39x.xc3		332.234	. 0	0	• •	
999.00 Cushion Gas 1,694,833 0 0 0 Total General Plant <u>40,568,456 110,704 37,639 17,713</u>	8	39x.xx4		5,696,831	0	0	0	
Total General Plant 40,569,456 110,704 37,639 17,713	8	00.666		1,694,833	0	0	0	
	<u>8</u> 5		Total General Plant	40,568,456	110,704	37,639	17,713	167,598
	ğ							

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Line Acct.		Beg Test Yr.												Test Yr End	13 Mo. Avg	Div 02 Plant Balance	Additions	Additions
ġ	Account Title	Dec-99	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	00-Inc	Aug-00	Sep-00	Oct-00	Nov-00		Dec-00	Sep-00		FY 2001
			\$	ŝ	\$	\$	•>	ŝ	s,	s	s	\$		\$	Projected	Projected	Budgeted	Budgeted
	General Plant	-										-		:				I
389.10		0	0	0	0	0	c	c	c	c	c	c	c	c	c	c		
390.02	2 Structures & Improvements	0	0	0		• •		• c							- c			
390.03	3 Improvements	0	0	0		• •		• c	• c	, c					- c			
390.04	~	0	0	. 0	• c						- c				.	.		
390.05		0	0	0	00	0	• c	• c					5 0					
390.09	-	6,104,534	6,108,438	6,112,341	6,116,244	6.120.147	6.124.050	6.127.953	6.131.856	6 135 759	0 6 139 662	U 6 143 557	U 6 147 461	U 6 151 245	U 6 507 378	0 6 130 CE 3	260 34	10 TOT
391.00	-	3,750,787	3,765,125	3,779,462	3,793,800		3,822,476	3.836.813	3.851,151	3.865.489	3 879 827	3 894 132	3 908 437	1 022 743	077, 100,0 810 A11 A	3 870 877	170,057	70104
391.82	2 General Office Equipment	94,201	94,201	94,201	94,201	-	94,201	94,201	94.201	94.201	94,201	94,201	94 201	94 201	101 447	100 00	CC01771	+00'1 /1
391.83	0	1,139,014	1,139,361	1,139,708	1,140,055	1,140,401	1,140,748	1,141,095	1,141,442	1.141.789	1.142.136	1.142.482	1.142.828	1.143.175	1 228 685	1 142 136	4 163	A 15A
392.00	0 Transportation Equipment	55,388	55,388	55,388	55,388	55,388	55,388	55,388	55,388	55,388	55.388	55 388	55.388	55 388	59 649	55 388	2011	L-21 ^f F
382.02	2 Trailers	0	0	0	0	0	0	0	0	0		0	000100	000'00		000,000		
393.00	0 Stores Equipment	0	0	0	0	0	0	0	0		• c							
394.77	7 Tools & Work Equipment	39,105	39,105	39,105	39,105	39,105	39,105	39,105	39,105	39.105	39.105	39.105	39,105	39 105	42.113	39.105		
396.93	-	0	0	0	0	0	0	0	0	0	0	0	0	0		<u> </u>		
396.94	4 Backhoes	0	0	0	0	0	0	0	0	0			• c		• c			
396.95	5 Welders	0	0	0	0.	0	0	0	0	0			• c	• -	• -			
397.00	0 Communication Equipment - Phones	814,798	815,286	815,775	816,263	816,751	817,240	817,728	818,216	818,705	819.193	819,680	820.168	820.655	880.367	819.193	5 860	5 847
397.20	0 Communication Equip Fixed Radios	0	0	0	0	0	0	0	0	0	0	0	-		0		20010	1000
397.21	1 Communication Equipment - Mobile R	0	0	0	0	0	0	0		0		0	• -	• c	• -	> c		
397.22	0	•	0	0	0	0	0	0	0	0	0	0			• c	• c		
398.00	-	649,344	649,423	649,502	649,581	649,660	649,739	649,818	649,897	649,976	650.055	650.133	650.212	650.291	699.761	650.055	947	047
399.00	-	61,662	61,662	61,662	61,662	61,662	61,662	61,662	61,662	61,662	61,662	61,662	61.662	61 662	66.405	61 662	5	ŝ
399.84	Ŭ	1,095,465	1,095,465	1,095,465	1,095,465	1,095,465	1,095,465	1,095,465	1,095,465	1,095,465	1,095,465	1.095.465	1.095.465	1.095.465	1.179.732	1 095 465	. •	
399.85	-	1,171,886	1,171,886	1,171,886	1,171,886	1,171,886	1,171,886	1,171,886	1,171,886	1,171,886	1,171,886	1.171.886	1.171.886	1,171,886	1 262 032	1 171 886		
399.86	3 Other Tangible Property - PC Hardwar	3,960,117	3,972,846	3,985,576	3,998,305		4,023,764	4,036,493	4,049,223	4.061.952	4.074.682	4.087.382	4,100.083	4 112 784	4.340.125	4 074 682	159 753	152 AND
399.87	-	1,079,034	1,083,712	1,088,391	1,093,069	1,097,747	1,102,425	1,107,104	1,111,782	1.116.460	1.121.138	1.125.806	1.130.474	1 135 142	1 189 741	1 121 138	56 130	56.013
399.88	3 Other Tang. Property - Application Soft	40,723,378	41,660,565	42,597,752	_			•	1	48.220.876			50 570 603	51 276 873	49.300.401	40 158 064	11 246 24B	010,00
399.89	Other Tang. Property - System Softwar	2,801,394	2,801,394	2,801,394	_					2,801,394			2,801,394	2,801,394	3,016,886	2,801,394	047'047'11	007'014'0
	Total Ĝeneral Plant	63.540.107	64.513.857 65.487.607		66.461.357 (67.435.107	68 408 857 6	69.382.607 - 70.356.357		71 330 107	7.9 303 857	73 MA 607	036 082 62	11 635 400	002 000 42	70 000 05	44 COL 000	000 000 0
* Gent	General Office Div 02 General Plant will be allocated to Western at 16.657% KY residual factor.	ed to Western at	16.657% KY n						1				ì		14,000,103	100,680,11 168,606,21	000,680,11	8,913,002

workpaper wpB-2 F 02

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workpaper Accumulated Depreciation & Amortization -- Division 02 General Office Allocated 13 Month Avg. - Base Period ended September 30, 1999 Western Kentucky Gas Company Case No. 99-070

WP B-3 B 02

			13 Month Avg	 ~	<u> </u>	Reserve Balances		 î
Line No.	Acct. No.	Account Titles	Div 02 Allocated Investment	Total Company	Jurisdictional Percent	Jurisdictional Total	Adiustments	Adjusted Jurisdiction
		General Plant **			100%			
-	389.10	Land	0	0		0		0
2		Structures & Improvements	0	0		O		0
с С		Improvements	.0	0		0		0
4		Air Conditioning Equipment	0	0		0		0
5		Total Energy	0	0		0		0
9		Improvement to leased Premises	1,007,321	252,705		252,705		252,705
7		Office Furniture	589,806	250,464		250,464		250,464
80		General Office Equipment	15,691	12,847		12,847	,	12,847
6		Office Furn - Copiers & Typewriters	188,880	159,438		159,438		159,438
10		Transportation Equipment	9,226	5,216		5,216		5,216
ŧ		Trailers	0	0		0		0
12		Stores Equipment	0	0	-	0		0
13		Tools & Work Equipment	6,514	6,839		6,839		6,839
14		Ditchers	0	0		0		0
15		Backhoes	0	0		0		0
16		Welders	0	0		0		0
17	397.00	Communication Equipment - Phones	134,531	108,233		108,233		108,233
18		Communication Equip Fixed Radios	0	0		0		0
19		Communication Equipment - Mobile Radios	•	0		0		0
2		Communication Equip Telemetering	0	0		0		0
21		Miscellaneous Equipment	107,969	28,918		28,918		28,918
33		Other Tangible Property	10,271	62,799		62,799		62,799
23		Other Tangible Property - CPU	182,472	128,503		128,503		128,503
24		Other Tangible Property - MF Hardware	195,201	48,611		48,611		48,611
25		Other Tangible Property - PC Hardware	628,617	454,113		454,113		454,113
26		Other Tang. Property - P.C. Software	168,334	137,844		137,844		137,844
27		Other Tang. Property - Application Software	3,875,598	1,647,274		1,647,274		1,647,274
28		Other Tang. Property - System Software	466,628	404,490		404,490	•	404,490
29								
90		Total Plant	7,587,059	3,708,295	. 1	3,708,295	0·	3,708,295
	** General Offi	al Office General Plant has been allocated to Western at KY residual factor 16.657% workpaper wpB-3 B 02	Vestern at KY residual facto workpaper wpB-3 B 02	lual factor 16. B-3 B 02	.657%.			
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WP B-3 F 02

workpaper Accumulated Depreciation & Amortization – Division 02 General Office Allocated 13 Month Avg. - Forecasted Period ended December 31, 2000

Western Kentucky Gas Company Case No. 99-070

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--- Reserve Balances ----

Forecasted Total Company

l Adjustments Jurisdiction (H) (I)			0					347 439 347 439		-	•				7.679 7.679 7.670			; ;	120 644 120 644				36.368		1			•	2	ļ
Jurisdictional Total (G)								2	57			2							10	1			e		19	œ	54	17	2,18	55.
Jurisdictional Percent (F)	100%																						-							
Total Company (E)			0	0	• •		• c	347,439	289,176	15,146	164,858	9.075	0	0	7,679	0	0	0	120.644	0	0	0	36,368	3,824	190,242	88,280	547,437	179,742	2,184,813	553,715
Total Company Investment (D)			0	0	0	0	0	1,098,900	686,971	16,898	204,662	9,936	0	0	7,015	0	0	0	146,643	0	0	0	116,559	11,061	196,508	210,217	722,935	198,175	8,211,968	502,523
Account Titles (C)				Structures & Improvements	_	Air Conditioning Equipment		_	0	-	Office Furn - Copiers & Typewriters	Transportation Equipment	Trailers	Stores Equipment	Tools & Work Equipment	Ditchers	Backhoes	Welders	Communication Equipment - Phones	Communication Equip Fixed Radios	Communication Equipment - Mobile Radios	Communication Equip Telemetering	Miscellaneous Equipment	Other Tangible Property	Other Tangible Property - CPU	Other Tangible Property - MF Hardware	Other Tangible Property - PC Hardware	Other Tang. Property - P.C. Software	Other Tang. Property - Application Software	Other Lang. Property - System Software
Act. (B) No.			389.10	390.02	390.03	390.04	390.05	390.09	391.00	391.82	391.83	392.00	382.02	392.00	394.77	396.93	396.94	396.95	397.00	397.20	397.21	397.22	398.00	399.00	399.84	399.85	399.86	399.87	399.88	399.89
A) No.		•	-	2	e	4	2	9	2	œ	8	6	₽	=	12	<u>ლ</u>	4	15	16	1	18	19	23	7	8	2	24	52	97 5	17

workpaper wpB-3 F 02

Total General Plant 12,340,970 4,738,438 ** General Office General Plant has been allocated to Western at KY residual factor 16,657%.

Total General Plant

page 1 of 1

4,738,438

0

4,738,438

Base Period October 1, 1998 - Sept. 30, 1999	Western Kentucky Gas Company Computation of 13 Month Average Reserve Balances workpaper WP B-3.1 B 09, Base Period, Div. 09 Western Only	r Gas Compa /rerage Reser Period, Div. I	ny ve Balances 09 Western O	УШ	
-	-				
Line Acct.	Actual	Actual	Actual	Actual	Actua

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				ļ												
Line No.	Acct. No.	Account Title	Actual Sep-98	Actual Oct-98	Actual Nov-98	Actual Dec-98	Actuat Jan-99	Actual Feb-99	Actual Mar-99	Budget Anr-99	Budget Mav-oo	Budget	Budget	Budget	Budget	13 Mo. Avg Sen op
			\$	\$	в	÷	ь	÷	\$	\$	\$	\$	\$	60-6nu	\$	\$
- - 0	Account 1	<u>Account 101-1000 Gas Plant in Service -</u> Intanoible Plant										• ,				
1 က	301.00	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 v.	302.00	Franchises & Consents	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853
9 2		Total Intangible Plant	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853
. co i		Natural Gas Production Plant	· · ·							÷						
50 -	325.20	Producing Leaseholds	0 000	0 90 9	0 000 0	0 000	0	0 000 0	0 000 0	0	0	0	0	0	0	0
	323.4U	Rights of ways	600'9	600'0	6,069 2,524	6,069 6,565	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069
	332.100	Froduction Gas weils Equipment Field 1 inee	3,492	3,49/	10C,5 870 TA	3,505 325 71	3,510	3,514	3,518	3,523 47 564	3,527	3,532 47 675	3,537	3,541	3,546	3,519
	332.20	Tributary 1 ines	528 218	41,220	570 500	530 155	41,333 520 800	104,14	41,300	40C' /4	41, b2U	4/,b/5	4/,/31	4/,/86 For 200	4/,842 For por	4/,505
	334.00	Field Meas. & Reo. Sta. Equip	198 469	198 711	198.954	199 196	199 439	100 682	100 00V	200,101	233,330 200 AFR	333,936 200 726	000,000	230,202 201 760	535,825 201 E2E	532,054
	336.00	Purification Equipment	0	0	0	0	0	0.	0	0	0	0	0	0	0	0.00
16			•													
17 18		Total Natural Gas Production Plant	783,411	784,361	785,311	786,261	787,211	788,161	789,111	790,061	791,010	791,959	792,908	793,857	794,807	789,110
		Storage Plant	·				-									
	350.10	Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
•	350.20	A Rights of Way	4,317	4,321	4,325	4,329	4,333	4,337	4,341	4,344	4,348	4,351	4,354	4,357	4,360	4,340
	351.20	Compression Station Equipment	2,906,114	2,920,320	2,934,526	2,948,731	2,962,937	2,977,143	2,991,348	2,977,721	2,964,094	2,950,467	2,936,840	2,923,213	2,909,586	2.946.388
	351.30	Meas. & Reg. Sta. Structures	2,307	2,318	2,329	2,341	2,352	2,363	2,375	2,474	2,573	2,672	2,771	2,870	2,969	2,516
	351.40	Other Structures	14,358	14,428	14,498	14,569	14,639	14,709	14,779	15,398	16,017	16,636	17,255	17,874	18,492	15,666
	352.01	Well Construction	271,401	272,728	274,054	275,381	276,708	278,034	279,361	295,700	312;040	328,379	344,718	361,058	377,397	303,612
	302.02	Well Equipment	72,506	72,861	73,215	73,570	73,924	74,278	74,633	78,716	82,799	86,882	90,965	95,048	99,131	80,656
72	352.10	Leasehoids	17,661	17,747	17,833	17,920 7 207	18,006	18,092	18,179	18,964	19,750	20,535	21,321	22,106	22,892	19,308
	332.11 959.40		5,189	5,214	5,239 20,229	5,265	5,290	5,315	5,341	5,582	5,823	6,065	6,306	6,547	6,789	5,690
	353.20	Ticku Lines Trihutanu Lines	20,403	20,502	20,602	20, 102	20,802	20,901	21,001	22,039	23,077	24,115	25,154	26,192	27,230	22,517
	354 00	Commences Challen Exclament	140,02	24,030	C11,42	24'23Z	24,405	070,42	24,043 50,000	06/'CZ	20,948	28,101	29,253	30,406	31,559	26,316
	355.00	Compressor station Equipment Meas & Ren. Sta. Entrimment	110'/C	35,032	35 201	36,453 35,379	38,/3/ 35,542	25,713 25,713	59,30U 35,883	62,298 37 667	65,295 20,422	68,293 44 206	71,290	74,288	77,285	63,687
	356.00	Purification Equipment	26,866	26,998	27,129	27,260	27,391	27,523	27,654	29,026	30,399	31,771	33,143	34,515	40,330 35,888	20,474 29,659
क्र		; ; ;														
ξς «		Total Storage Plant	3,457,534	3,474,418	3,491,302	3,508,186	3,525,070	3,541,954	3,558,838	3,575,716	3,592,595	3,609,473	3,626,351	3,643,229	3,660,107	3,558,829
8 K																
	•	Transmission Plant	•													
	365.10	Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	365.20	Rights of Way	282,663	282,972	283,281	283,590	283,899	284,208	284,517	284,826	285,136	285,445	285,755	286,065	286,374	284,518
	366.20	Structures & Improvements	787	789	792	794	161	662	802	861	921	980	1,040	1,099	1,159	894
47 74 76 76	367.00	Uther Structues Mains	1,322,851	1,32/,108	1,331,365	1,335,622	1,339,879	1,344,136		1,344,315	1,340,238		1,332,084	1,328,007	1,323,930	1,334,930
	369.10	Meas & Ren Sta Environment	103 657	100,116,21	120,000 121	10,000,000	13,041,090	13,003,124	ACC,421,61	13,101,332	13,198,105		13,2/1,652	13,308,425	13,345,198 070,040	13,117,029
		ואפמט. ע וויפלי סומי בקעיקייויניוי	100,051	007/201	500'50	130'021	130,130	130,113	121,050	NCC'017	223,/U4	808,052	210,062	263,166	276,319	217,638

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		We	Western Kentucky Gas Company	Gas Company								÷				
I		wort	Computation of 13 Month Average Reserve Balances (paper WP B-3.1 B 09, Base Period, Div. 09 Western (erage Reserve Period, Div. 05	Balances) Western On	Ā			-							
Base	e Period Oct	Base Period October 1, 1998 - Sept. 30, 1999														
Line	Acct.		Actual	Actual	Actual	Actual	Actual	Actual Each po	Actual Mar 00	Budget	Budget May oo	Budget	Budget	Budget	Budget	13 Mo. Avg Son pp
5 3	NO		0ch-20	001-20	OR-AON	DEC-30	Jail-93	1e0-33	CC-IPINI	Apr-98	cc-tpin	26-11D	66-INC	Aug-35	oep-aa	ee-dao
46 47		Total Transmission Plant	14,675,910	14,722,536 1	14,769,162	14,815,788 1	14,862,414	14,909,040	14,955,666	15,001,885 15,048,104		15,094,323	15,140,543	15,186,762	15,232,981	14,955,009 .
48		Distribution Plant					•									
49	374.10	Land Town Border Sta.	0	0	0	0	0	0	0	0	0	0	. 0	0	0	ō
50	374.30	Land Other	Ó	0	0	0	0	0	Ö	0	0	0	0	0	0	0
51	374.20	Right of Way	11,464	11,496	11,528	11,560	11,592	11,624	11,656	11,687	11,719	11,750	11,782	11,813	11,845	11,655
52	375.10	Structures & Improvements T.B.	9,489	9,555	9,621	069'6	9,757	8,676	8,742	9,161	9,580	666'6	10,418	10,837	11,256	9,752
53	375.02	Structures & Improvements Other	•	0	0	0	0	0	0	0	0	0	0	0	0	0
2	375.03	improvements	624	628	632	637	641	646	650	680	710	740	0//	800	830	691
. 55	375.20	Land Rights							4,332	4,515			5,066	5,249	5,433	4,581
56	376.00	Mains				17,746		_	31,928,073	32;118,531			32,689,905	32,880,363	33,070,821	31,939,428
57	378.10	Meas. & Reg. Sta. Equipment General						27,546,911	27,733,309	27,556,773		27,203,700	27,027,163	26,850,627	26,674,091	27,145,382
ŝ	379.30	Meas & Reg. Sta. TB - City Gate	162,383	163,520	164,643	165,834	166,971	166,375	167,513	175,898	184,283	192,668	201,053	209,438	217,822	179,877
59	380.00	Services	3,967,309	3,995,101	4,022,536	4,051,630	4,079,422	3,872,676	3,819,658	4,037,162	4,254,666	4,472,170	4,689,673	4,907,177	5,124,681	4,253,374
60	381.00	meters	1,616,805	1,628,131	1,639,312	1,651,169	1,662,495	1,321,758	1,333,084	1,419,607	1,506,131	1,592,655	1,679,178	1,765,702	1,852,226	1,589,866
61	381.20	V & P Guages	11,338	11,418	11,496	11,579	11,658	11,738	11,817	12,329	12,840	13,352	13,864	14,375	14,887	12,515
62	382.00	Meter Installations	1,042,077	1,049,377	1,056,583	1,064,225	1,071,525	1,013,054	1,018,061	1,099,489	1,180,917	1,262,345	1,343,774	1,425,202	1,506,630	1,164,097
63	383.00	House Regulators Service	223,871	225,439	226,988	228,629	230,198	231,766	233,334	249,899	266,465	283,030	299,595	316,160	332,726	257,546
2	383.20	Regulators Relief	46,320	46,645	46,965	47,305	47,629	47,954	48,278	50,464	52,650	54,835	57,021	59,207	61,392	51,282
65	384.00	House Reg. Installations	14,920	15,024	15,127	15,237	15,341	15,446	15,550	16,250	16,950	17,650	18,350	19,050	19,750	16,511
66	385.10	Ind. Meas. & Reg. Sta. Equipment	252,348	254,116	255,861	257,712	259,480	261,247	263,015	278,119	293,222	308,326	323,429	338,533	353,636	284,542
6 8		Total Distribution Diant	6A 735 565	65 180 002 6	65 636 610 <i>6</i>	66 111 317 6	66 564 740 I	66 744 107	66 507 073	67 040 565	67 ARA 056	67 007 5AB	68 371 040	68 814 531	60 358 0 33	66 021 008
8 6 9						710'11								100'410'00	czn'ocz'en	020'172'00
88		General Plant														
2 22	389.10	Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
72	390.02	Structrues & Improvements	110,613	110,935	111,257	111,579	111,901	112,223	112,545	113,085	113,626	114,167	114,708	115,249	115,790	112,898
73	390.03	Improvements	2,874	2;958	3,041	3,124	3,208	3,291	3,374	3,517	3,661	3,804	3,947	4,090	4,233	3,471
74	390.04	Air Conditioning Equipment	2,722	2,754	2,786	2,818	2,850	2,882	2,914	2,945	2,976	3,007	3,038	3,069	3,100	2,913
75	390.05	Total Energy	0	0	0	0	0	0	0	0	0.	0	0	0	0	0
- 92	390.09	Improvement to leased Premises	564,100	564,100	564,850	564,850	564,850	661,525	667,212	672,916	678,619	684,323	690,026	695,729	701,433	636,503
- 11	391.00	General Office Furn & Equipment	506,023	511,106	516,356	521,439	526,522	530,140	535,223	541,122	547,022	552,921	558,821	564,720	570,619	537,080
78	391.83	Office Machines - Copiers & Typewriters	51,249	51,900	52,551	53,202	53,853	54,504	55,155	55,797	56,439	57,081	57,723	58,365	59,007	55,140
6/	392.10	Transportation Equipment	2,917,455	2,953,935	2,990,415	3,026,895	3,063,376	3,086,338	3,122,818	3,175,511	3,228,204	3,280,897	3,333,589	3,386,282	3,438,975	3,154,207
8	392.20	Trailers	104,505	105,812	107,119	108,425	109,732	111,039	112,346	113,490	114,634	115,778	116,922	118,066	119,210	112,083
, 81 ,	, n/a	n/a	0	0	0	0	0	0	0	0	0	0	0	0	0	0
82	394.77	Tools & Work Equipment	1,372,414	1,383,804	1,395,201	1,406,591	1,417,988	1,425,078	1,436,468	1,447,909	1,459,350	1,470,791	1,482,233	1,493,674	1,505,115	1,438,201
83	396.93	Ditchers	650,023	652,232	654,434	656,643	658,845	639,388	641,597	645,691	649,786	653,880	657,975	662,069	666,164	652,979
84	396.94	Backhoes	464,991	466,133	467,275	468,417	469,559	470,701	471,843	475,961	480,078	484,196	488,314	492,432	496,550	476,650
85	396.95	Welders	49,715	49,873	50,031	50,189	50,347	50,505	50,663	51,193	51,724	52,254	52,785	53,315	53,846	51,264
86	397.00	Communication Equipment - Phones	538,380	547,588	547,588	552,192	556,796	559,054	563,658	569,604	575,550	581,496	587,442	593,387	599,333	567,082
87	397.20	Communication Equip Fixed Radios	5,038	5,165	5,292	5,419	5,546	5,673	5,800	5,928	6,055	6,183	6,311	6,439	6,567	5,801
88	397.21	Communication Equipment - Mobile Radios	17,801	18,172	18,543	18,914	19,285	19,656	20,027	20,370	20,713	21,056	21,399	21,742	22,085	19,982
68	397.22	Communication Equip Telemetering	24,264	24,968	25,672	26,375	27,079	27,783	28,486	29,130	29,774	30,418	31,062	31,706	32,350	28,390

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workpaper wpB-3.1 B 09

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Western Kentucky Gas Company Computation of 13 Month Average Reserve Balances workpaper WP B-3.1 B 09, Base Period, Div. 09 Western Only

Base Period October 1, 1998 - Sept. 30, 1999

Line	Acct.		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget	13 Mo. Avg
No	No.	Account Title	Sep-98	Oct-98	Nov-98	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Sep-99
6	398.00	Miscellaneous Equipment	18,774	19,522	19,522	19,896	20,270	20,644	21,018	21,391	21,764	22,137	22,510	22,883	23,256	21,045
9	399.00	Other Tangible Property	0	0.	0	0	0 ·	0	0	0	0	o	0	o	0	0
92	399.84	Other Tangible Property - MF CPU	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	399.85	Other Tangible Property - MF Hardware	362,145	364,066	373,386	375,307	377,228	379,149	381,070	384,635	388,200	391,765	395,330	398,895	402,460	382,588
8	399.86	Other Tangible Property - PC Hardware	289,672	296,590	303,508	310,426	317,344	324,262	331,180	378,011	424,841	471,672	518,503	565,334	612,164	395,654
95	399.87	Other Tang. Property - P.C. Software	159,374	159,805	160,236	160,667	161,098	161,529	161,960	169,853	177,747	185,640	193,534	201,427	209,321	174,015
96	399.88	Other Tang. Property - Application Software	30,411	31,801	33,191	34,581	35,971	37,361	38,751	108,176	177,602	247,028	316,453	385,879	455,305	148,654
26	399.89	Other Tang. Property - MF System Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<u> 8</u> 6	39x.xx1	Server Hardware	0	0	0	0	0	0	0	7,650	15,301	22,951	30,601	38,252	45,902	12,358
66	39x.xx2	Server Software	0	0	0	0	0	0	0	2,510	5,019	7,529	10,039	12,548	15,058	4,054
100	39x.xx3	Network Cost	0	0	0	0	0	0	0	3,652	7,304	10,956	14,608	18,260	21,912	5,899
<u>1</u> 0	39x.xx4	Start Up Cost	0	0	0	0	0	0	0	36,504	73,007	109,511	146,014	182,518	219,021	58,967
102	00.666	Cushion Gas	0	0	0	0	0	0	0	0	0	0	0	0	0	0
103																
104	-	Total General Plant	8,242,541	8,242,541 8,323,216 8,402,251	8,402,251	8,477,948	8,553,645	8,682,723	8,764,107	9,036,552	9,308,997	9,581,442	9,853,887	10,126,332	10,398,777	9,057,878
105	-													2 		
106		Total Plant	92,014,813 92,613,385 93,204,497	92,613,385	93,204,497	93,819,348	94,412,942	94,285,922	94,784,648	95,564,631	96,344,614	97,124,598	97,904,581	98,684,564	99,464,548	95,401,776

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workpaper WP B-3.1 B 02, Base Period, Div. 02 General Office Computation of 13 Month Average Reserve Balances Western Kentucky Gas Company

Base Period 10/1/98 - 9/30/99

173,608 377,012 827,544 957,183 771,463 291,835 1,517,108 503,658 77,129 31,316 2,428,350 13 Mo. Avg 41.061 649,775 9,889,377 2,726,261 Sep-99 1,727,438 ,589,549 82,484 969,767 41,836 43.016 915,299 384,364 925,984 190,884 15,300 678,447 2,755,221 2,834,749 Sep-99 0,272,631 Budget ,575,346 81,592 967,670 891,326 907,856 1,695,193 39,597 42.690 146,862 368,907 2,806,513 0,324,066 673,684 188,023 2,748,348 Aug-99 Budget 965,574 80,699 867,354 2,857,806 889,728 561,142 37,357 42,364 185,163 278,425 353,449 10,375,500 662.947 668,921 2,661,947 Budget Jul-99 ¢, 337,992 1,546,938 79,806 35,118 182,302 409,987 2,909,098 630,702 963,477 871,600 2,575,546 42.038 664.158 843,381 10,426,934 99-un Budget 78,914 961,380 41,713 322,534 1.598,457 32,879 659,395 179,442 541,550 819,408 853,472 10,478,369 2,489,146 2,960,391 ,532,734 Budget May-99 ,518,530 78,021 959,284 30,639 654,632 673,112 307,077 835,345 41,387 176,581 10,529,803 795,435 3,011,683 2,402,745 566,211 Budget Apr-99 6 291,619 ,533,966 77,129 ,504,327 957,187 28.400 41,061 649,868 173,721 804,674 771,462 3,062,976 817,217 10,581,237 2,316,344 Mar-99 Actual 27,966 40,735 489,733 76,236 671,493 747,490 276,295 491,269 170,791 955,088 645,047 2,905,826 805,482 10,199,377 2,299,280 Feb-99 Actual 9,817,517 952,989 27,532 40,409 640,226 538,312 723,518 1,475,103 75,344 260,971 2,748,676 2.282.216 448,572 167,861 793,747 Jan-99 Actual ю 40,083 635,405 699,546 950,890 27,098 245,647 782,012 460.510 164,931 405,131 2,591,526 9,435,657 405,875 74,451 265,152 Dec-98 Actual ю 39,757 630,584 271,950 73,559 162,001 675,574 230,323 ,445,916 948,791 26,664 2,434,376 770,277 .363,178 9,053,797 2.248.088 Nov-98 Actual ю 625,763 26,230 651,602 946,692 159,071 138,769 214,999 72,666 39,431 2,277,226 758,542 8,706,937 431.323 320,481 2,231,024 Oct-98 Actual 620,942 944,593 25,796 39,105 5,588 627,630 199,675 416,400 71;773 746,807 2,120,076 8,360,077 ,278,114 156,141 2,213,960 Sep-98 Actual Other Tang. Property - Application Software Communication Equipment - Mobile Radios Other Tangible Property - MF Hardware Other Tang. Property - System Software Other Tangible Property - PC Hardware Communication Equip. - Fixed Radios Communication Equip. - Telemetering Other Tang. Property - P.C. Software Communication Equipment - Phones Office Fum - Copiers & Typewriters mprovement to leased Premises Other Tangible Property - CPU Air Conditioning Equipment Structures & Improvements General Office Equipment General Office Equipment Miscellaneous Equipment ransportation Equipment ools & Work Equipment Other Tangible Property **Fotal General Plant** Stores Equipment General Plant ** mprovements Account Title fotal Energy Backhoes Ditchers Welders railers and 390.02 390.03 390.05 390.09 391.00 391.82 391.83 392.00 392.20 393.00 396.93 396.95 397.00 397.20 397.22 398.00 399.00 399.85 399.88 399.89 389.10 390.04 394.77 396.94 397.21 399.84 399.86 399.87 Acct ŝ eije Š 5 4 16 19 3338282828283 1

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22,262,679

23,426,970

23,457,673

23,519,079 23,488,376

23,549,782

23,611,187 23,580,484

22,802,108

19,600,756 20,374,835 21,183,914 21,992,993

** General Office Div 02 General Plant will be allocated to Western at 16.657% KY residual factor.

18.826.677

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Western Kentucky Gas Company Computation of 13 Month Average Reserve Balances workpaper WP B-3.1 F 09, Forecasted Test Period, Div. 09 Western Only 13 Month Avg. - Forecasted Period ended December 31, 2000

119,853 0 119,853 13 Mo. Avg Dec-00 6,069 3,559 48,012 537,726 202,289 797,655 3,763,778 289,097 1,516 1,324,681 13,586,443 331,313 4,393 3,357 3,357 20,921 433,238 433,238 114,037 7,689 31,068 31,068 31,068 35,093 35,093 35,093 35,758 0 954 6,206 34,602,731 26,721,728 15,533,051 12,317 13,022 0 119,853 6,069 3,559 48,012 537,726 202,289 0 290,892 1,745 1,325,161 13,709,895 365,463 0 1,028 6,660 35,499,544 26,751,154 119,853 0 797,655 4,414. 2,912,807 3,581 22,316 462,680 121,895 24,735 8,188 8,188 32,836 36,639 89,311 55,398 89,311 55,398 12,694 14,059 00 Dec-00 3,816,061 15,693,158 0 119,853 119,853 6,069 3,559 48,012 537,726 202,289 0 290,593 1,707 1,325,081 13,689,320 359,772 0 797,655 4,411 2,912,612 3,543 22,083 457,773 457,773 120,586 24,690 8,105 32,541 32,541 32,541 32,541 88,719 88,719 88,719 88,719 3,807,347 12,631 13,886 6,584 35,350,075 26,746,250 15,666,473 00 0 1,016 Nov-00 0 119,853 0 6,069 3,559 48,012 537,726 202,289 119,853 797,655 4,407 2,912,416 3,506 21,851 452,866 119,276 24,646 8,022 32,246 33,124 88,127 54,406 54,406 54,406 0 290,294 1,669 1,325,001 13,668,745 354,080 0 0 12,569 13,713 0 1,003 6,509 35,200,606 26,741,346 3,798,633 15,639,789 S Oct-00 0 119,853 0 289,995 1,630 1,324,921 13,648,169 348,388 6,069 3,559 48,012 537,726 202,289 7,938 31,952 35,866 87,534 53,910 53,910 119,853 0 797,655 4,403 2,912,220 3,469 21,618 447,959 117,966 24,601 991 6,433 35,051,138 26,736,441 0 12,506 13,540 0 3,789,920 15,613,104 Sep-00 0 119,853 0 289,696 1,592 1,324,841 13,627,594 342,697 119,853 0 6,069 3,559 48,012 537,726 202,289 797,655 4,400 2,912,024 3,432 21,386 443,052 116,656 24,556 24,556 7,855 31,657 35,608 86,942 53,414 40.222 979 6,357 34,901,669 26,731,537 15,586,420 12,443 3,781,206 Aug-00 0 119,853 119,853 6,069 3,559 48,012 537,726 202,289 797,655 4,396 2,911,828 3,395 21,153 438,145 115,346 7,772 31,363 35,351 86,350 52,918 39,962 0 289,396 1,554 1,324,761 13,607,019 337,005 0 967 6,282 34,752,200 26,726,633 24,512 0 0 12,380 13,195 15,559,735 3,772,492 00-Inf æ 0 119,853 119,853 0 6,069 3,559 48,012 537,726 202,289 289,097 1,516 1,324,681 13,586,443 331,313 4,393 2,911,632 3,357 20,921 433,238 114,037 797,655 0 31,068 35,093 85,758 39,702 39,702 24,467 7,689 3,763,778 15,533,051 12,317 13,022 954 954 6,206 34,602,731 26,721,728 00 0 Jun-00 0 119,853 0 288,798 1,478 1,324,601 13,565,868 325,622 0 6,069 3,559 48,012 537,726 202,289 119.853 797,655 4,389 2,911,436 3,320 20,688 428,331 112,727 0 0 7,605 30,774 34,836 85,165 51,927 39,442 24,423 3,755,064 12,254 12,849 942 6,130 34,453,262 26,716,824 15,506,366 00 0 May-00 0 6,069 3,559 48,012 537,726 202,289 0 119,853 0 288,499 1,440 1,324,520 13,545,292 319,930 4,385 2,911,241 3,283 20,456 423,424 111,417 111,417 7,522 30,479 34,573 84,573 84,573 51,431 51,431 119,853 797,655 12,192 12,676 0_ 930 6,054 34,303,794 3,746,350 15,479,682 òо 26,711,919 Apr-00 69 4,382 2,911,045 3,246 20,223 418,518 110,107 7,439 30,184 34,321 83,981 83,985 50,935 38,923 0 119,853 6,069 3,559 48,012 537,726 202,289 119,853 797,655 0 288,200 1,402 1,324,440 13,524,717 918 5,979 34,154,325 26,707,015 12,129 314,238 3,737,636 00 0 Mar-00 15,452,997 0 119,853 0 6,069 3,559 48,012 537,726 202,289 797,655 0 287,900 1,364 1,324,360 13,504,142 308,547 0 906 5,903 34,004,856 26,702,111 119,853 2,910,849 4,378 413,611 24,289 7,355 29,890 34,063 83,388 50,439 38,663 15,426,312 0 0 12,066 12,330 3,209 Feb-00 19,991 3,728,922 -0 119,853 0 287,601 1,325 1,324,280 13,483,566 302,855 0 6,069 3,559 48,012 537,726 202,289 119,853 797,655 2,910,653 19,758 7,272 29,595 33,806 82,796 49,943 38,403 0 0 12,003 12,157 c 0 4,375 408,704 893 5,827 33,855,387 26,697,206 107,487 24,244 3,720,208 15,399,628 3,171 0 San-00 . 0 119,853 0 287,302 1,287 1,324,200 13,462,991 297,163 881 5,752 33,705,918 26,692,302 119,853 0 6,069 3,559 48,012 537,726 202,289 0 3,134 19,526 403,797 106,178 7,189 29,301 33,548 82,204 49,447 15,372,943 797,655 0 24,199 38,143 11,940 11,985 4.371 2,910,457 3,711,494 Dec-99 \$ Account 101-1000 Gas Plant in Service - General Meas. & Reg. Sta. Equipment General fotal Natural Gas Production Plant Production Gas Wells Equipment Structures & Improvements T.B. Structures & Improvements Other Compression Station Equipment Tributary Lines Field Meas. & Reg. Sta. Equip Purification Equipment Compressor Station Equipment Vatural Gas Production Plant Meas. & Reg. Sta. Structues പ Structures & Improvements Meas & Reg. Equipment Meas. & Reg. Equipment Franchises & Consents Producing Leaseholds Total Production Plant -Purification Equipment Fotal Intangible Plant **Transmission Plant** Well Construction Land Town Border Other Structures Intangible Plant Well Equipment Distribution Plant Rights of Ways Other Structues Storage Rights Tributary Lines Improvements Land Rights Storage Plant Rights of Way Rights of Way Account Title Organization Leaseholds Right of Way Field Lines Field Lines Land Other Mains Land Mains Land 301.00 325.20 325.40 332.10 332.10 332.00 334.00 336.00 350.10 350.20 351.20 351.20 351.30 351.40 352.11 352.10 355.00 355.00 355.00 355.00 355.00 365.10 365.20 366.20 366.30 367.00 369.10 374.10 374.20 375.10 375.02 375.02 375.03 375.03 376.00 376.10 Acct. No. 8858891199 9

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7 257,913 286,125 770,231 7 7.084,253 7,346,400 7,604,534 7,9714 815,250 7 1,867,504 1,941,753 1,978,893 835,56 7 1,867,504 1,904,534 1,941,753 1,978,893 88 414,356 423,253 423,131 440,998 9 2,33,835 423,131 436,454 45,754 9 7,2023 73,166 74,309 745,754 9 7,333 2,333 3,350 0 0 73,849,009 74,379,317 74,906,625 774,161 0 73,849,009 74,379,317 74,906,625 774,161 0 73,847 3,837,333 3,350 0 0 0 73,16 3,333 3,350 0 </th <th>Line No</th> <th>Acct. No. Account Title</th> <th>Dec-99</th> <th>Jan-00</th> <th>Feb-00</th> <th>Mar-00</th> <th>Apr-00</th> <th>May-00</th> <th>Jun-00</th> <th>Jul-00</th> <th>Aug-00</th> <th>Sep-00</th> <th>Oct-00</th> <th>Nov-00</th> <th>Dec-00</th> <th>13 Mo. Avg Dec-00</th>	Line No	Acct. No. Account Title	Dec-99	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	13 Mo. Avg Dec-00
Service 551145 57173 67057 75057 730577 730577 730577 730577 730577 730577 730577 730577		379.30 Meas & Red. Sta. Equipment T.b.	233.278	237,384	241.490	245.596	249.701	253,807	257 913	262.019	266 125	270.231	755 470	278 AA2	787 540	267 013
memory memory (Net Neurosci) 2005/05 20		380 M Services	5 511 445	5 773 581	6 035 717	6 207 R5A	6 550 000	6 822 127	7 084 263	7 346 400	7 608 536	7 870 673	0 1 2 2 000	2010/06		C10,102
memory memory memory (N = 10, 200, 2, 200, 1, 1, 10, 1, 200, 1								171 '770'0	107'L00' 4				0,132,003	0,034,940	200,100,0	C07'+00'1
VA F classes 1,4,7,3 6,000 6,35 6,100 1,4,730 7,150			670'CNN'7	1/A'ACN'7	2,114,120	C/7'001'7	474'777'7	C/C'0/7'7	171'000'7	2,364,6/U	2,439,019	2,493,108	2,547,317	2,601,465	2,655,614	2,330,721
	1		15,774	16,080	16,385	16,691	16,997	17,303	17,608	17,914	18,220	18,526	18,831	19,137	19,443	17,608
Mean bear for a manual of the manua	Ĩ		1,644,728	1,681,857	1,718,987	1,756,116	1,793,245	1,830,375	1,867,504	1,904,634	1,941,763	1,978,893	2,016,022	2,053,152	2,090,281	1,867,504
Mode Male Male Side			361,190	370,058	378,925	387,793	396,660	405,528	414,396	423.263	432.131	440.998	449.866	458.733	467.601	414.396
Mode Rep Institutions 2080 21,400 21,910 22,841 22,852 23,319 23,755 23,711 23,874 23,711 23,874 23,711 23,874 23,711 23,874 23,711 23,874 23,711 23,874 23,711 23,874 23,711 23,874 23,711 23,966 34,713 23,966 34,713 23,966 34,713 23,966 34,713 23,966 34,713 23,966 34,713 23,966 34,713 33,966 33,31 33,333			65,161	66.304	67,448	68.592	69.735	70.879	72.023	73,166	74,310	75.454	76,597	77 741	78.85	72 023
Index Register 273/97 387/301 386/301 417/37/16 7.238/302 413/371 4139/35 7.439/355 7.449/355 7.449/355 7.449/355			20.982	21.450	21.917	22.384	22,852	23,319	23.786	24 253	107 10	25 188	25.655	26.123	26,500	23 786
Tollering Transmission Transmission <th></th> <td></td> <td>379,997</td> <td>387,303</td> <td>394,609</td> <td>401,916</td> <td>409,222</td> <td>416,529</td> <td>423,835</td> <td>431,141</td> <td>438,448</td> <td>445,754</td> <td>453,061</td> <td>460,367</td> <td>467,674</td> <td>423,835</td>			379,997	387,303	394,609	401,916	409,222	416,529	423,835	431,141	438,448	445,754	453,061	460,367	467,674	423,835
Control Control <t< td=""><th></th><td></td><td>70,667,160</td><td>71,197,468</td><td>71,727,776</td><td>72,258,084</td><td>72,788,392</td><td>73,318,700</td><td>73,849,009</td><td>74,379,317</td><td>74,909,625</td><td>75,439,933</td><td>75,970,241</td><td>76,500,549</td><td>77,030,857</td><td>73,849,009</td></t<>			70,667,160	71,197,468	71,727,776	72,258,084	72,788,392	73,318,700	73,849,009	74,379,317	74,909,625	75,439,933	75,970,241	76,500,549	77,030,857	73,849,009
Conditioning Equipment D <thd< th=""> D <thd< th=""> <thd< th=""></thd<></thd<></thd<>																
Bit contraction 0																
Microametes Impovements 117.48 118.17 118.07 118.46 119.16 119.06 120.26 121.37 131.37			0	•	0	0	0	•	0	0	0	0	0	0	0	0
Important 4,57 4,66 4,800 4,913 5,70 5,203 5,470 5,575 5,775 5,775 5,775 5,775 5,775 7,716 Interments 7,164 72,273 72,273 72,473 72,473 72,435 73,435 73,425 73,435 73,456 73,475 73,475 73,475 73,475 73,475 73,475 73,425 73,477 73,477 73,475 73,475 73,475 73,425 74,477 74,477 74,477 74,477 73,425 64,475 64,475 64,475 64,475 74,477 73,425 64,475 74,477 74,477 <td< td=""><th></th><td></td><td>117,468</td><td>118,027</td><td>118,587</td><td>119,146</td><td>119,706</td><td>120,265</td><td>120.824</td><td>121.384</td><td>121.943</td><td>122.502</td><td>123.062</td><td>123.621</td><td>124 180</td><td>120.824</td></td<>			117,468	118,027	118,587	119,146	119,706	120,265	120.824	121.384	121.943	122.502	123.062	123.621	124 180	120.824
Mr Conditioning Equipment 319 3,212 3,224 3,226 3,236 3,316 3,313 3,331 3,33			4.573	4.686	4,800	4.913	5.026	5,139	5.253	5.366	5.479	5 592	5 706	5 819	5 932	5 253
Total Energy Total Energy<			3,195	3.212	3 229	3 247	3.264	3 281	3 299	3316	3333	3 350	3 36.8	3 385	TOD'S	3 200
Improvement Trans. Trans. <thtrans.< th=""> <thtrans.< th=""> <thtrans< td=""><th></th><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td><td>00010</td><td>00010</td><td>00010</td><td>00010</td><td>1010</td><td></td></thtrans<></thtrans.<></thtrans.<>			-							0.00	00010	00010	00010	00010	1010	
Control <			718 803	774 764	720 600	736 367	305 047	740 403	764.040	750 000	705 756					
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $			10,000	202 002	540,004	104,001	146,063		010101	0.00,000	001/001	410'177	216,111	670,007	103,107	190,951
$ \begin{array}{c} \mbox{contrar} contrar$	• •		100'000	002'56C	910,034	071,403	036,432	043,300	670,940	9/7'000	177'9/9	921,175	698,124	£/0'60/	120,022	654,325
$ \begin{array}{c} \mbox{Teals} \mbox{Teal} Te$			00,947	621,20	63,302	64,48U	.8C0'C0	60,830	68,014	69,191	70,369	71,547	72,725	73,903	75,081	68,014
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$			3,572,851	3,617,779	3,662,706	3,707,634	3,752,562	3,797,489	3,842,417	3,887,344	3,932,272	3,977,200	4,022,127	4,067,055	4,111,983	3,842,417
$ \begin{array}{c} \mbox{matrix} ma$			122,886	124,120	125,354	126,587	127,821	129,055	130,288	131,522	132,756	133,990	135,223	136,457	137,691	130,285
$ \begin{array}{c} \mbox{Tevel} & \mbox{Tevel} $			0	0	0	•	0	0	0	•	0	0	0	0	0	Ŭ
Ditchens 65,55 687,61 637,57 65,55 67,51 65,55 65,55 65,57 55,92 55,93 55,13 55,92 55,92 55,92 55,93 55,13			1,539,444	1,547,851	1,556,257	1,564,664	1,573,071	1,581,477	1,589,884	1,598,290	1,606,697	1,615,103	1,623,510	1,631,916	1,640,323	1,589,884
Bachoes 50, 24, 40 50, 01 50, 723 503, 35, 55 35 55, 55 35 55, 55 30 51, 572 513, 213 08 46, 48, 48, 78, 75, 25 30 51, 572 513, 213 08 46, 473 14, 43, 202 55, 53 95, 56, 73, 205 15, 55 12, 5			675,703	677,687	679,672	681,657	683,641	685,626	687,611	689,595	691,580	693,565	695,549	697,534	699,519	687,611
Welders 55,033 55,033 55,033 55,533 55,553 55,553 55,557 56,817 56,382 56,567 25,957 56,817 Communication Equipment - Phones 619,90 623,887 63,816 53,334 63,817 66,817 7,001 7,233 66,817 66,817 66,97 7,013 7,235 7,233 8,056 36,364 56,567 23,935 8,056 36,364 36,867 36,356 36,353 8,057 8,096 7,723 8,059 38,355 38,355 38,355 38,355 38,355 38,355 38,355 38,356 38,356 38,356 38,356 38,356 38,355 38,355 38,355 38,355 38,355 38,355 38,355 38,355 38,355 38,355 38,355 38,356 38,355 38,355 38,355 38,355 38,355 38,355 38,355 38,355 38,355 38,355 38,355 38,355 38,355 38,355 38,355 38,355 38,355 38,355			504,440	506,081	507,723	509,364	511,006	512,647	514,289	515,930	517,572	519,213	520,855	522,496	524,138	514,289
Communication Equipment - Phones 618 309 623 813 84 633 845 633 845 633 845 633 845 633 771 7972 6037 Communication Equipment 2977 7,101 7286 7,346 7,972 6,097 7,972 6,097 7,972 6,095 7,972 6,095 7,972 6,095 7,791 6,095 7,791 6,095 7,791 6,095 7,5565 5,5361 25,567 25,567 25,567 25,563 33,356 33,356 33,356 36,356 36,356 36,356 36,356 36,356 36,356 37,336 37,539 37,493 27,081 27,149 27,149 27,491 27,491 27,491 27,491 27,491 27,491 27,491 27,491 27,491 27,493 28,592 26,927 26,925 26,927 26,925 26,927 1,166,577 26,927 1,166,577 156,927 1,166,577 156,924 1,156,573 1,156,573 1,156,573 1,156,573 1,156,573 1,156,573 1,156,573 1			54,878	55,093	55,308	55,523	55,738	55,953	56,167	56,382	56,597	56,812	57,027	57,242	57,457	56,167
Communication Equip Fixed Radios 6,977 7,101 7,226 7,350 7,444 7,599 7,723 7,848 7,972 8,096 Communication Equipment: 24,377 24,375 25,353 35,364 35,365 35,365 35,355 35,355 35,355 35,356 35,356 35,356 35,356 35,356 35,356 35,356 35,356 37,355 36,356 37,355 36,356 37,355 38,355 38,355 38,355 38,355 38,356 38,355 38,356 38,355 38,355 38,355 38,355 38,355 38,355 38,355 38,355 38,357 37,457 77,917 27,457 75,957 37,457 77,577 38,45,977 17,00,530 1,83,45,977 17,50,573 14,50,773 14,5077 77,081 37,459 14,5077 77,081 37,4507 15,6577 25,956 37,4507 15,6577 37,3917 71,50,573 14,5077 77,091 76,5777 26,567 73,437 156,5773 15,6677 73,959			618,909	623,887	628,866	633,845	638,824	643,802	648,781	653,760	658,739	663,717	668,696	673,675	678,654	648,781
Communication Equipment - Mobile Radi 23,287 23,580 24,176 24,472 24,768 25,055 25,557 27,419 71,758 31,357 21,417 21,417 21,419 415,577 27,419 415,577 27,419 415,577 25,555 366,971 1,50,573 25,556 25,657 1,50,573 26,530 1,31,557 1,41,402 414,402 414,402 414,402 414,402 414,507 27,413 1,710,53301 1,710,5730 1,836,3730 1,816,3730 1,816,3730 1,816,3730 1,816,3730 1,816,3730 1,816,3730 1,816,3730 1,816,3730 1,816,3730 1,816,3730 1,816,3730 1,816,3730 1,816,3730 1,816,3730 1,816,3730				7,101	7,226	7,350	7,474	7,599	7,723	7,848	7,972	8,096	8,221	8,345	8,470	7,723
Communication Equip- Telemetering 34,372 34,870 35,366 35,364 36,862 37,360 37,368 38,355 37,360 37,368 37,356 38,355 34,597 27,001 0				23,584	23,880	24,176	24,472	24,768	25,065	25,361	25,657	25,953	26,249	26,545	26,842	25,065
Missellaneous Equipment 24,37 24,715 25,033 25,391 25,729 26,067 26,405 26,743 27,081 27,419 Other Tangible Property 0	- •		34,372	34,870	35,368	35,866	36,364	· 36,862	37,360	37,858	38,356	38,853	39,351	39,849	40,347	37,360
Other Tangible Property 0			24,377	24,715	25,053	25,391	25,729	26,067	26,405	26,743	27,081	27,419	27,757	28,095	28,433	26,405
Other Tangible Property - CPU 0			0	0	0	•	0	0	0	0	0	0	0	0	0	0
Other Tangble Property - MF Hardware 412,432 413,220 413,614 414,002 414,402 414,705 415,183 415,583 415,573 150,573 Other Tangble Property - PC Hardware 757,862 801,488 845,123 888,759 332,335 976,030 1,095,66 1,063,301 1,106,537 1,160,573 1,50,573 1,50,573 1,50,573 1,50,573 1,50,573 1,50,573 1,50,573 1,50,573 1,50,530 1,334,323 0			0	0	0	•	0	0	0	0	0	0	0	0	0	0
Other Tanglie Property - PC Hardware 757,852 801,488 845,123 888,759 932,395 976,030 1,05,656 1,166,937 1,166,937 1,166,937 1,165,573 266,921 Other Tang, Property - PC. Software 223,556 220,161 234,756 233,351 243,946 248,341 233,156 256,3301 1,166,937 1,165,573 266,921 Other Tang, Property - PC. Software 223,556 220,161 234,756 1,205,658 1,337,156 257,731 256,320 1,83,323 266,921 00 0 <t< td=""><th></th><td></td><td>412,432</td><td>412,826</td><td>413,220</td><td>413,614</td><td>414,008</td><td>414,402</td><td>414,795</td><td>415,189</td><td>415,583</td><td>415,977</td><td>416,371</td><td>416,765</td><td>417,159</td><td>414,795</td></t<>			412,432	412,826	413,220	413,614	414,008	414,402	414,795	415,189	415,583	415,977	416,371	416,765	417,159	414,795
Other Tang, Property - P. C. Software 225,566 230,161 233,351 243,946 246,541 253,136 257,731 265,326 266,921 Other Tang, Property - P. C. Software 703,086 828,779 954,472 1,080,165 1,205,688 1,331,551 1,487,244 1,582,397 1,706,530 1,834,323 Other Tang, Property - System Software 70,706 79,053 87,341 95,629 103,917 112,206 0			757,852	801,488	845,123	888,759	932,395	976,030	1.019.666	1.063,301	1,106,937	1.150,573	1.194.208	1.237.844	1 281 479	1 019 666
Other Tang, Property - Application Softwa 703,086 828,779 954,472 1,006,165 1,205,858 1,331,551 1,457,244 1,582,937 1,706,530 1,834,323 Other Tang, Property - System Software 70,766 79,053 87,341 95,629 1003,917 112,205 120,433 127,168 145,356 1,634,352 0			225,566	230,161	234,756	239,351	243,946	248,541	253,136	257.731	262.326	266 921	271 516	276 111	280 706	253 136
Other Tang. Property - System Software 0		399.88 Other Tang, Property - Application Softw		828,779	954 472	1 080 165	1 205 858	1 331 551	1 457 244	1 582 937	1 708 630	1 834 323	1 960 016	2 085 700	2 211 AD2	1 457 244
Server Hardware 70,766 79,053 87,341 95,629 103,917 112,205 120,493 128,761 137,068 145,356 Server Software 23,214 25,933 28,652 31,371 34,090 36,808 39,527 42,246 44,965 47,666 47,665		399.89 Other Tang. Property - System Software		0	0	0	0	0	0	0	0	0	. 0	0	, 101, 114, 1	0
Server Software 23,214 25,933 28,652 31,371 34,090 36,508 39,527 42,246 44,655 47,684 Server Software 33,781 37,738 41,694 45,650 49,607 53,563 57,519 61,476 65,432 69,365 Start Up Cost 33,761 37,738 41,674 45,550 49,607 53,563 57,519 61,476 65,432 69,3667 Start Up Cost 37,658 37,720 416,749 456,294 495,840 533,385 57,491 61,476 65,432 69,367 Cushion Gas 0		9x xx1 Server Hardware	•	79.053	87 341	95 629	103 917	112 205	120.493	12R 7R1	137.068	145 356	153 644	161 037	170 220	120 403
Network Cost 33,781 37,788 41,694 45,650 49,607 53,563 57,59 61,476 65,422 69,388 581 476 65,422 69,388 581 476 65,422 69,388 581 476 65,402 69,388 581 476 65,402 69,388 581 476 65,402 69,388 581 476 65,402 69,388 581 476 65,402 69,388 581 476 65,402 69,388 581 476 65,402 69,388 581 476 65,402 69,388 581 476 65,402 69,388 581 476 65,402 69,388 581 476 65,402 69,388 581 476 65,402 69,388 581 476 65,402 69,388 581 476 65,402 69,388 581 476 65,402 69,388 581 476 65,402 69,388 581 476 65,402 69,388 581 476 65,402 69,388 581 49,65,402 69,388 581 49,65,402 69,388 581 49,65,402 69,388 581 49,65,402 69,388 581 49,65,999 104,538,850 105,416,701 106,294,552 107,172,403 108,050,255 109,905,957 109,805,957 105,891 10,805,255 109,905,255 109,805,957 105,895 957 105,816 109,805,955 109,805,955 109,805,957 105,805,999 104,538,850 105,416,701 106,294,552 107,172,403 108,056,106 109,805,957 109,805,957 105,804 100,805,255 109,805,957 105,805,999 104,538,850 105,416,701 106,294,552 107,172,403 108,056,255 109,805,957 109,805,957 105,804 105,805,999 104,538,850 105,416,701 105,294,552 107,172,403 108,050,255 109,805,957 107,805,957 107,805 109,805,957 107,805 109,805,957 107,805 105,805,997 105,804,999 104,538,850 105,416,701 105,294,552 107,172,403 108,050,255 109,805,957 107,805 109,805,957 107,805 109,805,957 107,807 105,804,999 104,538,850 105,416,701 105,294,552 107,172,403 108,050,255 109,805,957 107,805 107,805 105,805		Or vy Server Software	N16 EC	75 933	28.652	31 371	1000 12	36.808	30 537	10,01	AN OCE	000'04J		101,002	07701	202 00
Start Up Cost 377,558 377,253 416,749 456,204 495,840 553,385 574,315 614,476 654,022 693,567 Start Up Cost 0		194 xx3 Network Cost	13 781	27,738	41 694	45.650	40.607	53 563	57 510	61 A76	65 A37	400'14 986 09	79,945	121,00	010000	170'80
Custion Gas 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Ov xxd Start In Cost	337.658	377 203	416 740	456 204	405,840	535 385	574 021	614 A76	664 033	603 667	040'01 044 002	100,11	107'10	210'/C
Total Plant 11,236,192 11,548,336 11,860,481 12,172,625 12,484,770 12,796,914 13,109,059 13,421,203 13,733,348 14,045,492 10tal Plant 101,905,297 102,783,148 103,660,999 104,538,850 105,416,701 106,294,552 107,172,403 108,050,255 108,928,106 109,805,957		99 00 Cushion Gas	0,000		0			0	0		270'500	100,000	C 1,007	000'7/1	012,210	105,470
rat Plant <u>11,236,192 11,548,336 11,660,481 12,172,625 12,484,770 12,796,914 13,109,059 13,421,203 13,733,348 14,045,492</u> 101,905,297 102,783,148 103,660,999 104,538,850 105,416,701 106,294,552 107,172,403 108,050,255 108,928,106 109,805,957	-		•	2	3	>	2	.	>	5	>	>	>	5	5	5
101,905,297 102,783,148 103,660,999 104,538,850 105,416,701 106,294,552 107,172,403 108,050,255 108,928,106 109,805,957		Total General Plant	11,236,192	11,548,336	11,860,481	12,172,625	12,484,770	12,796,914	13,109,059	13,421,203	13,733,348	14,045,492	14,357,636	14,669,781	14,981,925	13,109,059
165(00) 601 001 002 001 002 1001 001 200 101 101		Total Plant	101 ONE 207	102 782 148		104 639 860	105 A16 701		107 172 103				10.000 000			201 011 101
			101,000,101	105,100,170	1	104,000,000	101016001	. 11	101, 11 2, 200		K		11,003,040	010,954,211 900,100,111		10/,1//2,403

workpaper wpB-3.1 F 09

page 2 of 2

Western Kentucky Gas Company Computation of 13 Month Average Reserve Balances workpaper WP B-3.1 F 02, Forecasted Period, Div. 02 General Office 13 Month Avg. - Forecasted Period ended December 31, 2000

:																	
S La	e Acct	Account Title	· Dec-99	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	00-Inf	Aug-00	Sep-00	Oct-00	Nov-00	Test Yr End Dec-00	13 Mo. Avg Dec-00	·
			\$	ى	€	÷	\$	\$	÷	s	s		s	÷	\$	Projected	
-		General Plant **															
5	389.10	Land	<u>,</u> 0	0	0	0	0	0	0	C	C	c	c	c	c	c	
ę	390.02	Structures & Improvements	0	0	0	0		0			• c				o∙ċ	5 0	
4	390.03	Improvements	0	0	0	0				• c							
ŝ	390.04	Air Conditioning Equipment	0	0	. 0	0	• c					o .c				- (
9	390.05	-	Ō	0	0	0		• c			• c	o _c	, ,		5 0	- c	
2	390,09	-	1,840,757	1,881,605	1,922,453	1,963,301	2.004.149	2.044.996	2.085.844	2,126,692	2 167 540	2 208 388	0 249 236	0 700 AR3	U 2 230 021	0 005 044	
ω (391.00	-	1,635,228	1,652,034	1,668,840	1,685,646	1,702,452	1,719,258	1,736,065	1,752,871	1,769,677	1,786,483	1,803,289	1.820,096	1.836.902	2,003,044 1.736.065	
.	391.82	-	85,162	. 86, 123	87,084	88,045	89,007	896'68	90,929	91,890	92,851	93,813	94,774	95,735	96.696	626.06	
₽;	391.83	<u> </u>	976,086	978,359	980,632	982,906	985,179	987,452	989,725	991,998	994,271	996,544	998,817	1,001,090	1.003.363	989.725	
: :	392.00		45,846	47,286	48,725	50,165	51,604	53,044	54,483	55,923	57,362	58,802	60,241	61,681	63,120	54.483	
2 :	392.20	•	0	o	0	0	0	0	0	0	0	0	0	0	0	0	
<u>:</u> :	393.00		0	0	0	0	0	0	0	0	0	0	0	0		• c	·
4	394.77		43,993	44,344	44,695	45,046	45,397	45,748	46,099	46,450	46,801	47,152	47,503	47,854	48,205	46.099	
e ;	396.93		• .	0	0	0	0	0	0	0	•	0	0	0	0	0	
₽ ;	390.94		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29	00.020		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<u>∘</u> ₹	00.78C	Communication Equipment - Phones Communication Equip Eived Dedice	692,942 0	698, 166	703,389	708,613	713,836 î	719,060	724,283	729,507	734,730	739,954	745,177	750,401	755,624	724,283	
2 6	107.100		5 ' 6	- c			0 0	0 (0	0	0	0	0	0,	0	
3 2	CC 705				⊃·c	5 0	0 0	0 0	0 (0	0	0.	o :	0	0	0	
52	398.00		100 584	0 200	U 205 825	000 000	0 110 ABE	015 010	010,010	0 100	001 200	0	0	0	•	0	
23	399.00	Other Tancible Pronerty	17 728	18 600	10,000	200,200	212,000	212,612	210,337	221,453	224,988	221,114	230,840	233,965	237,091	218,337	
24	399.84	Other Tangible Property - CPU	987 217	1 013 033	1 038 840	20,343 1 A64 666	1 000 482	22,U00 1 116 200	1 3 4 4 7 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	23,829	24,/01	25,572	26,444	27,315	28,187	22,957	
25	399.85	,	430.537	447 111	463.686	480.261	1050,402	1, 110,233	1,142,113	1, 101, 332 EAE EED	1, 193, /48	COC,912,1	1,245,381	1,2/1,198	1,297,014	1,142,115	
26	399.86		2021201			2 102 010	000,054	014 010	329,500 7 ADC 190	600'0 1 0'0	203, 134 0 100 000	60/'6/0	596,283	612,858	629,433	529,985	
27	399.87	Other Tann. Pronerty - P.C. Software	973 605			0,100,310 1,006 244	3, 104,700 1 042 010	0,222,039 4 064 407	3,200,329	3,347,399 4 000 014	3,408,269	3,469,140	3,530,010	3,590,880	3,651,750	3,286,529	
28	300 88	Other Tana Property - Amilination Cofficience					010,040,1	1,001,437	1,0/3,0/0	1,030,054	1, 114,233	1,131,811	1,149,390	1,166,968	1,184,546	1,079,076	
2 8	300.80	Other Tana Dranchi Curtam Coltinale					12,441,009	12,1/8,1/6	13, 116, 484	13,454,192	13,791,900	14,129,607	14,467,315	14,805,023	15,142,731	13,116,484	
38	00.000	ourse rang. richard - ofstant outware	2,303,340	o,040,000	3,101,370	290'/CL'S	3,212,/ 3 3	3,268,505	3,324,217	3,379,929	3,435,641	3,491,352	3,547,064	3,602,776	3,658,488	3,324,217	
318		Total General Piant	24,930,175 25,516,334 26,102,493	25,516,334 20		26.688.652 2	27.274.811	27.860.970	28 447 128	29 033 287	29 610 AAG	30 205 605	30 701 764	31 277 002	21 DEA 001	001 711 90	
	* Gener	** General Office Div 02 General Plant will be allocated to Western at 16.657% KY residual factor	Western at 16 6	57% KY residu									1	01011010	J1'204'001	20,441,120	

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** General Office Div 02 General Plant will be allocated to Western at 16.657% KY residual factor.

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workpaper wpB-3.1 F 02

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Western Kentucky Gas Company Case No. 99-070. workpaper Computation of Depreciation Expense - Div. 09 Western Only Base Period Ending 09-30-99

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

WP B-3.2 B 09

			Total Company Adjus	tod lurisdiction	eff. 10/94 Annual		12 Month
Line	Acct.		13 Month Avg.		- Annuar Accrual	Reserve	Expense
. No.	No.	Account Titles	Investment	Reserve	Rate	Computation	95.45%
. NO. (A)	(B)	· (C)	(D)	(E)	(G)	Computation	95.45% (F)
	(0)				(0)		
[.] 1		Intangible Plant		• .			
2	301.00	Organization	8,330	0	Amort	0	0
3	302.00	Franchises & Consents	119,853	119,853	Amort	0	0
4		. *					
5		Total Intangible Plant	128,182	119,853		0	0
6		-					
7		Natural Gas Production Plant					
8	325.20	Producing Leaseholds	2,353	0	0.00%	· 0	0
9	325.40	Rights of Ways	6,069	6,069	0.00%	0	0
10	331.00	Production Gas Wells Equipment	3,492	3,519	1.53%	53	51
11	332.10	Field Lines	47,163	47,505	1.44%	679	648
12		Tributary Lines	528,218	532,054	1.44%	7,606	7,260
13	334.00	Field Meas, & Reg. Sta. Equip	198,469	199,963	1.54%	3,056	2,917
14	336.00	Purification Equipment	44,369	0	0.00%	0	0
15		•					
16	•	Total Natural Gas Production Plant	830,133	789,110		11,395	10,877
17							
18		Storage Plant					
19	350.10	Land	261,127	. 0	0.00%	· 0	0
20		Rights of Way	4,682		0.92%	43	41
21	351.20	Compression Station Equipment	121,402	2,946,388		3,472	3,314
22		Meas. & Reg. Sta. Structues	23,138	2,516	2.86%	662	632
23		Other Structures	144,554	15,666		4,134	3,946
24		Well Construction	2,180,995	303,612	4.86%	105,996	101,174
25		Well Equipment	547,827	80,656		26,624	25,413
26		Leaseholds	178,530	19,308		5,231	4,993
27		Storage Rights	54,614		2.93%	1,600	1,527
28		Field Lines	190,173	22,517		6,827	6,517
29		Tributary Lines	212,186	26,316		7,617	7,271
30		Compressor Station Equipment	470,685	63,687		19,675	18,779
31		Meas & Reg. Equipment	288,851	38,474		11,670	11,139
32	356.00	Purification Equipment	239,930	29,659	3.76%	9,021	8,611
		· ·	4,918,694	3,558,829		202,573	193,356

Western Kentucky Gas Company Case No. 99-070 workpaper Computation of Depreciation Expense - Div. 09 Western Only Base Period Ending 09-30-99

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

			Total Company Adjus	ted Jurisdiction	Annual		95.45%
Line	Acct.		13 Month Avg.		Accrual	Reserve	12 Month
No.	No.	Account Titles	Investment	Reserve	Rate	Computation	Expense
(A)	(8)	(C)	(D)	(E)	(G)	-	(F) .
		Transmission Plant	-				
33	365.10	Land	26,951	0	0.00%	0	0
34	365.20	Rights of Way	403,419	284,518	0.92%	3,711	3,543
35	366.20	Structures & Improvements	23,859	894	1.56%	372	355
36	366.30	Other Structues	69,172	1,334,930	1.56%	1,079	1,030
37	367.00	Mains	19,310,530	13,117,029	2.43%	469,246	447,895
38	369.10	Meas. & Reg. Equipment	2,962,806	217,638	2.79%	82,662	78,901
39		· · ·	-				
40		Total Production Plant - LPG	22,796,738	14,955,009		557,071	531,724
41		•					
42		Distribution Plant					
43	374.10	Land Town Border	61,836	· 0	0.00%	0	- 0
44	374.30	Land Other	2,784	0	0.00%	0	0.
45	374.20	Right of Way	44,872	11,655	0.85%	381	364
46	375.10	Structures & Improvements T.B.	106,376		2.74%	2,915	2,782
47	375.02	Structures & Improvements Other	0	0	2.74%	0	0
48		Improvements	7,518	691	2.74%	206	197
49	375.20	Land Rights	46,591	4,581	2.74%	1,277	1,219
50	376.00	Mains	69,803,621	31,939,428	3.50%	2,443,127	2,331,964
51	378.10	Meas. & Reg. Sta. Equipment General	1,967,476	27,145,382	3.33%	65,517	62,536
52	379.30	Meas & Reg. Sta. Equipment T.b.	1,691,528	179,877	3.38%	57,174	54,572
53	380.00	Services	42,077,687	4,253,374	3.50%	1,472,719	1,405,710
54	381.00	meters	18,132,215	1,589,866	3.24%	587,484	560,753
55	381.02	V & P Guagues	109,524	12,515	3.24%	3,549	3,387
56	382.00	Meter Installaitons	13,621,909	1,164,097	3.91%	532,617	508,383
57	383.00	Regulators Service	3,477,781	257,546	3.13%	108,855	103,902
58	383.02	Regulators Relief	481,545	51,282	3.13%	15,072	14,387
59		House Reg. Installations	160,998	16,511		4,830	4,610
60	385.01	Ind. Meas. & Reg. Sta. Equipment	2,970,314	284,542		101,288	96,679
61			· · · · · · · · · · · · · · · · · · ·		•		,
62			154,764,573	66,921,098		5,397,009	5,151,445
63						· •	•



Western Kentucky Gas Company Case No. 99-070 workpaper Computation of Depreciation Expense - Div. 09 Western Only Base Period Ending 09-30-99

Data: _X_ Base Period ___ Forecasted Period · Type of Filing: _X_ Original ___ Updated ___ Revised

			Total Company Adjus	ted Jurisdiction	Annual		95.45
_ine	Acct.		13 Month Avg.			Reserve	12 Month
No.	No.	Account Titles	Investment	Reserve	Rate	Computation	Expense
(A)	(B)	(C)	(D)	(E)	(G)		(F)
		General Plant	•	:			
64	389,10		44,728	· 0	0.00%	0	C
65		Structures & Improvements	244,220	112,898		5 177	4,942
66		Improvements	64,111	•	2.12%	1,359	4,942
67		Air Conditioning Equipment	9,771		3.87%	378	36
68		Total Energy	9,771		0.00%	0	(
69		Improvement to leased Premises	1,381,862	636,503		69,091	65,948
09 70		General Office Equipment	1,706,994	537,080		66,061	63,055
70		Office Furn - Copiers & Typewriters	200,479	55,140		7,759	
72		Transportation Equipment	6,038,806	3,154,207		535,038	
72 73		Trailers	165,970	112,083		14,705	510,694
73 74		Stores Equipment	- 105,970		0.00%	14,705 G-	14,036
74 75		Tools & Work Equipment	3,064,910	1,438,201		•	
75 76		Ditchers	3,064,910 845,786	652,979		137,001	130,768
70 77		Backhoes	706,023	476,650		37,807	36,086
77 78			,	,		31,559	30,123
		Welders	92,413	51,264		4,131	3,943
79		Communication Equipment - Phones	897,854	567,082		63,299	60,419
80		Communication Equip Fixed Radios	21,697	5,801		1,530	1,460
81		Communication Equipment - Mobile Radios	60,768	19,982		4,284	4,089
82		Communication Equip Telemetering	114,695	28,390		8,086	7,718
83		Miscellaneous Equipment	37,073	•	12.09%	4,482	4,278
84		Other Tangible Property	0		0.00%	0	. 0
85		Other Tangible Property - CPU	0		0.00%	. 0	C
86		Other Tangible Property - MF Hardware	401,547	382,588		40,315	38,481
87		Other Tangible Property - PC Hardware	1,565,497	395,654		322,492	307,819
88		Other Tang. Property - P.C. Software	242,460	174,015		49,947	47,674
89		Other Tang. Property - Application Software	5,169,029	148,654		424,894	405,562
90		Other Tang. Property - System Software	0		0.00%	0	· C
91		Server Hardware	321,217		14.29%	45,902	43,813
92		Server Software	105,374	•	14.29%	15,058	14,373
93		Network Cost	153,339		14.29%	21,912	20,915
94		Start Up Cost	2,629,307	58,967		219,021	209,056
95	999.00	Cushion Gas	1,694,833	0	0.00%	0	0
96							
97		Total General Plant	27,980,763	9,057,878		2,131,289	2,034,315
98		T					
99		Total Plant	211,419,083	95,401,776		8,299,337	7,921,717

Composite depreciation rate

3.93%

Western Kentucky Gas Company Case No. 99-070 workpaper Computation of Depreciation Expense - Div. 09 Western Only Forecast Period Ending 12-31-2000

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

WP B-3.2 F 09

			DIVICI		eff. 01/00		
ne	Acct.		DIVISIO 13 Mont		Annual	Reserve	12 Month
No.	No.	Account Titles	Investment	Reserve	Rate	Computation	
NU.	NU.	Account maes		rteserve	ELG	Computation	Expense 95.45%
(A)	(B)	(C)	(D)	(E)	(G)		95.457 (F)
	(0)				(0)		<u></u>
1		Intangible Plant					•
2	301.00	Organization	8,330	0	Amort	0	0
3	302.00	Franchises & Consents	119,853	119,853		0	
4	002.00		110,000	110,000	Anon	· · ·	
5		Total Intangible Plant	128,182	119,853	-	. 0	
6		,		110,000		Ū	•
7		Natural Gas Production Plant					
8	325.20	Producing Leaseholds	2,353	0	0.00%	. 0	0
9	325.40	Rights of Ways	6,069		0.00%	2 0	
10	331.00	Production Gas Wells Equipment	3,492	. 3,559		Ő	
11	332.10	Field Lines	47,163	48,012		0	
12	332.20	Tributary Lines	528,218	537,726		0	
13	334.00	Field Meas. & Reg. Sta. Equip	198,469	202,289		0	-
14	336.00	Purification Equipment	44,369	•	0.00%	Ő	
15		·		•		•	
16		Total Natural Gas Production Plant	830,133	797,655	-	0	C
17			,			-	
18		Storage Plant					
19	350.10	Land	261,127	. 0	0.00%	0	C
20	350.20	Rights of Way	4,682		0.92%	43	
21	351.20	Compression Station Equipment	121,774	2,911,632		2,350	
22	351.30	Meas. & Reg. Sta. Structues	23,138		1.93%	447	
23	351.40	Other Structures	144,554	20,921		2,790	
24	352.01	Well Construction	2,172,800	433,238		58,883	
25	352.20	Well Equipment	579,991	114,037		15,718	
26	352.10	Leaseholds	178,530	24,467		536	
27	352.11	Storage Rights	54,614		1.83%	999	
28	353.10	Field Lines	261,841	31,068		3,535	
29	353.20	Tributary Lines	228,934	35,093		3,091	2,950
30	354.00	Compressor Station Equipment	470,685	85,758		7,107	
31	355.00	Meas & Reg. Equipment	288,851	52,423		5,950	
32	356.00	Purification Equipment	239,930	39,702		3,119	

workpaper wpB-3.2 F 09

Western Kentucky Gas Company Case No. 99-070 workpaper Computation of Depreciation Expense - Div. 09 Western Only Forecast Period Ending 12-31-2000

Data: _____Base Period _X__ Forecasted Period Type of Filing: _X__ Original ____ Updated ____ Revised Workpaper Reference No(5).:

. wori	kpaper	Reference	NO(S).:		-
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			DIVISI	ON 09	Annual		
Line	Acct.		13 Mon	th Avg.	Accrual	Reserve	12 Month
No.	No.	Account Titles	Investment	Reserve	Rate	Computation	Expense
: (A)	(B)	(C)	(D)	(E)	(G)		(F)
•		Transmission Plant					
- 33	365.10	Land	26,951	. 0	0.00%	0	C
34	365.20	Rights of Way	403,419	289,097	0.89%	3,590	3,427
35	366.20	Structures & Improvements	32,921	1,516	1.39%	458	437
36	· 366.30	Other Structues	69,172	1,324,681	1.39%	961	918
37	367.00	Mains	19,441,293	13,586,443	1.27%	246,904	235,670
38	369.10	Meas. & Reg. Equipment	2,995,622	331,313	2.28%	68,300	65,193
39					_		
40		Total Production Plant - LPG	22,969,379	15,533,051	-	320,214	305,644
41							
42		Distribution Plant					
43	374.10	Land Town Border	61,710	0	0.00%	0	- 0
44	374.30	Land Other	2,784	0	0.00%	0	C
45	374.20	Right of Way	44,872	12,317	1.68%	754	720
46	375.10	Structures & Improvements T.B.	106,376	13,022	1.95%	2,074	1,980
47	375.02	Structures & Improvements Other	0	0	1.95%	0	0
48	375.03	Improvements	7,518	954	1.95%	147	140
49	375.20	Land Rights	46,591	6,206	1.95%	909	867
50	376.00	Mains	75,047,099	34,602,731		1,793,626	1,712,016
51	375.10	Meas. & Reg. Sta. Equipment General	2,363,549	26,721,728	2.49%	58,852	56,175
52	379.30	Meas & Reg. Sta. Equipment T.b.	1,917,181	257,913	2.57%	49,272	47,030
53	380.00	Services	45,854,769	7,084,263	6.86%	3,145,637	3,002,511
54	381.00	meters	19,396,585	2,330,721	3.35%	649,786	620,220
55	381.02	V & P Gauges	109,524	17,608	3.35%	3,669	3,502
56	382.00	Meter Installations	14,560,567	1,867,504	3.06%	445,553	425,281
57	383.00	Regulators Service	3,733,713	414,396		106,411	101,569
58	383.02	Regulators Relief	481,545	72,023		13,724	13,100
59	384.00	House Reg. Installations	166,402	23,786		5,608	5,353
60	385.01	Ind. Meas. & Reg. Sta. Equipment	3,211,613	423,835		87,677	83,688
61		č			•	•	
. 62		Total Plant Distribution	167,112,395	73,849,009	-	6,363,698	6,074,149
63							

Western Kentucky Gas Company Case No. 99-070 workpaper Computation of Depreciation Expense - Div. 09 Western Only Forecast Period Ending 12-31-2000

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

			DIVIS		Annual		
ine	Acct.			ith Avg.	-	Reserve	12 Month
No.	No.	Account Titles	Investment	Reserve	Rate	Computation	Expense
(A)	(B)	(C)	(D)	(E)	(G)		(F)
		2					
		General Plant					
64	389.10	Land	44,728		0.00%	0	(
65	390.02	Structures & Improvements	316,621	120,824		6,712	6,407
66	390.03	Improvements	64,111	•	2.12%	1,359	1,297
67	390.04	Air Conditioning Equipment	9,771		2.12%	207	198
68	390.05	Total Energy	· 0		0.00%	. 0	(
69	390.09	Improvement to leased Premises	1,405,875	754,040		70,294	67,095
70	391.00	General Office Equipment	1,863,619	654,329		131,385	125,407
71	391.83	Office Furn - Copiers & Typewriters	200,479		7.05%	14,134	13,491
72	392.00	Transportation Equipment	6,044,074	3,842,417	8.92%	539,131	514,601
73	382.02	Trailers	165,970	130,288	8.92%	14,805	14,131
- 74	393.00	Stores Equipment	. 0	0	0.00%	0	
75	394.77	Tools & Work Equipment	3,075,574	1,589,884	3.28%	100,879	96,289
76	396.93	Ditchers	853,615	687,611	2.79%	23,816	22,732
77	396.94	Backhoes	706,023	514,289	2.79%	19,698	18,802
78	396.95	Welders	92,413	56,167	2.79%	2,578	2,461
79	397.00	Communication Equipment - Phones	1,146,736	648,781		59,745	57,027
80	397.20	Communication Equip Fixed Radios	28,653		5.21%	1,493	1,425
81	397.21	Communication Equipment - Mobile Radios	68,220		5.21%	3,554	3,393
82	397.22	Communication Equip Telemetering	114,695	37,360		5,976	5,704
83	398.00	Miscellaneous Equipment	37,073		10.94%	4.056	3,871
84	399.00	Other Tangible Property	0		0.00%	0	0,01 (
85	399.84	Other Tangible Property - CPU	0		0.00%	Ő	Ċ
86	399.85	Other Tangible Property - MF Hardware	397.278	414,795		4,728	4,512
87	399.86	Other Tangible Property - PC Hardware	2,828,889	1,019,666		523,627	499,802
88	399.87	Other Tang. Property - P.C. Software	347,884		15.85%	55,140	52,631
89	399.88	Other Tang. Property - Application Software	12,066,522	1,457,244		1,508,315	1,439,687
90	399.89	Other Tang. Property - System Software	12,000,522		0.00%	1,500,515	1,439,007
90 91	399.69 39x.xx1	Server Hardware	695,971		14.29%	99,454	94,929
92	39x.xx1	Server Software	228,311		14.29%	32,626	31,141
92 93		Network Cost	332,234		14.29%	52,626 47,476	
93 94	39x.xx3					•	45,316
	39x.xx4	Start Up Cost	5,696,831	574,931		474,546	452,954
95 06	9 99.00	Cushion Gas	1,694,833	U	0.00%	0	C
96 07		Tatal Gazaral Blant	40 507 004	42 100 050		3 745 704	0 575 000
97		Total General Plant	40,527,001	13,109,059	-	3,745,734	3,575,303
98 00		Total Diant	000 500 540	407 179 409		10 524 042	10.054.005
99		Total Plant	236,598,542	107,172,403	2	10,534,213	10,004,907

Composite Depreciation rate

4.45%

			÷	weskelli heritucky das compariy Case No. 99-070 workpaper Working Capital Components 13 Month Avenade as of September 30. 1999	western kentucky oes company Case No. 99-070 workpaper Working Capital Components 3 Month Average as of September 30, 19,	s company 370 at Component stember 30, 1	5000 S							
Data: _XBase Period Forecasted Period Type of Filing: _X Original Updated Worknower Reference Mvf.s)	orecasted Period	pa			- >						-	WP B-4.1 page 1 of 2		
Line No. Description	actual Sep-98	actual Oct-98	actual Nov-98	actual Dec-98	actual Jan-99	actual Feb-99	actual Mar-99	budget Apr-99	budget May-99	budget Jun-99	budget Jut-99	budget Aug-99	budget Sep-99	13 month average
Material & Supples	1,228,324	1,227,422	1,227,422 1,272,359 1,276,164 1,312,220 1,339,936 1,365,782 1,185,144 1,243,450 1,280,348 1,236,167 1,247,053	1,276,164	1,312,220	1,339,936	1,365,782	1,185,144	1,243,450	1,280,348	1,236,167	1,247,053	1,297,129	1,270,115
Gas Stored Underground		9,124,209 9,564,379	9,861,083	8,935,711	6,675,752	4,364,008	2,365,964	6,675,752 4,364,008 2,365,954 3,437,000 5,482,000 5,481,000 7,015,000 9,179,000 11,778,000	5,482,000	5,481,000	7,015,000	9,179,000	11,778,000	7,174,085
												•		
Prepayments	364,287	452,879	474,531	366,522	232,938	479,525	410,912	480,916	480,916 602,880	439,552	508,101	563,992	349,225	440,482
								·						
5.7			• .											

4 705,399 708,617 5 6,670 6,830 9 546,776 594,184 7 1,247,053 1,297,129	4 364,218 127,476 259,688 6 1,199,339 1,331,267	1 563,992 349,225
759,954 7.12,374 7,569 7,325 525,577 529,179 280,348 1,236,167	249,085 328,124 .143,465 1,080,486	439,552 508,101
704,619 8,777 545,543 1,243,450 1,	0 393,752 1 1,255,499 1	602,880
568 673,290 612 9,048 427 518,733 782 1,185,144		912 480,916
767,928 761,568 11,507 11,612 580,579 613,427 ,339,936 1,365,782	321,552 275,560 948,387 812,583	479,525 410,912
800,175 800,175 12,039 519,749 1,312,220	87,721 871,805	232,938
802,158 12,349 481,303 1,276,164	213,222 920,334	366,522
7 783,409 3 12,369 3 496,670 2 1,272,359	9 307,620 1,002,049	
3 769,907 3 12,408 7 464,888 4 1,227,422	2 258,469 4 1,167,137	7 452,879
784,493 13,073 451,227 1,228,324		364,28
Div 09 8 Materials & Supples 9 Merchandise 10 Undistributed Stores	12 <u>Div 09</u> 13 Div 02	15 (only 16.657% of Div 02)

Western Kentucky Gas Company Case No. 99-070 workpaper Working Capital Components 13 Month Average as of December 31, 2000

			- - '	I I I INNIIII AVEIAUE AS UI DEDEILIDEI JI, 2000	ina as ol nan		200							
Data: Base Period X Forecasted Period	Forecasted Per	hod		•								-	WP B-4.1	
Type of Filing: X Original Updated	Updat	pa								•			page 2 of 2	
Workpaper Reference No(s).												-		
Line	forecast	forecast	forecast	forecast	forecast	forecast	forecast	forecast	forecast	forecast	forecast	forecast	forecast forecast forecast forecast forecast forecast forecast forecast forecast forecast forecast 13 month	13 month
No. Description	Dec-99	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Jan-00 Feb-00 Mar-00 Apr-00 May-00 Jun-00 Jul-00 Aug-00 Sep-00 Oct-00 Nov-00 Dec-00 average	average
1 Material & Supples	1,335,977	1,339,972	1,377,831	1,406,932	1,299,094	1,304,929	1,348,190	1,511,710	1,490,102	1,309,104	1,289,740	1,288,792	1,339,972 1,377,831 1,406,932 1,299,094 1,304,929 1,348,190 1,511,710 1,490,102 1,309,104 1,289,740 1,288,792 1,335,977	1,356,796
3 Gas Stored Underground 10,251,811	10,251,811	9,436,791 6,924,517	6,924,517	5.075.299 5.462.000 3.437.000 5.482.000 5.481.000 7.015.000 5.809.000 7.482.000 9.124.000	5.462.000	3.437.000	5.482.000	5.481.000	7.015.000	5,809,000	7 482 000	9 124 000	9 564 000	6 964 955
4				•	• .							00012210	000'100'0	000'L00'0
5														0
9														
7 Prepayments	474,531	366,522	232,938	432,476	507,732	480,916	602,880		439,552 508,101	651,138	364,287	452,879	474,531	460,653
								-						
													11,374,508	8,782,404

	282,005	460,653
822,579 12,987 521,504 1,335,977	307,620 2 ,002,049	474,531 4
808,402 13,028 488,132 1,288,792	258,469 1,167,137	452,879
823,718 13,727 473,788 1,289,740	160,002 1,226,424	364,287
859,853 14,132 456,635 1,309,104	465,891 1,112,128	651,138
857,951 8,841 638,665 1,490,102	328,124 1,080,486	508,101
897,754 8,930 620,063 1,511,710	249,085 1,143,465	439,552
764,897 9,500 590,537 1,348,190	393,752 1,255,499	602,880
739,244 10,000 573,337 1,304,929	289,140 1,151,323	480,916
705,050 11,237 603,512 1,299,094	340,237 1,005,551	507,732
806,324 12,082 609,608 1,406,932	265, 187 1,004,316	432,476
840,184 12,641 545,736 1,377,831	87,721 871,805	232,938
842,266 12,966 505,368 1,339,972	213,222 920,334	366,522
822,579 12,987 521,504 1,335,977	307,620 1,002,049	474,531 Vestern
Div 09 B Materials & Supples Supples Supples Supples Supples Supples Supples Supples Supples Supples Supples Supples Supples Supples Supples Supples Supples Supples Supple	Prepayments 12 Div 09 13 Div 02*	 Jurisdictional Total PPs 474, any 16.657% of Div 02 to Western

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B.5.1.1

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Western Kentucky Gas Company Case No. 99-070 workpaper Deferred Credits and Accumulated Deferred Income Taxes as of September 30, 1999 Forecasted Period

								:	:					
Type of Filing: X Original Updated	_		-	WP B-5	•									
Workpaper Reference No(s).				Sheet 1 of 2										
Line Sub No. Acct	-	actual Sep-98	actual Oct-98	actual Nov-98	actual Dec-98	actual	actual Feb-99	actual Mar-99	actual budget Mar-qq Anr-qq	budget {	budget t	budget 1	budget	budget
DIVISION 09 1 Account 252 - Customer Advances For Construction	ss For Construction	(5,562,323)	9	(5,650,046)	(5,702,684)	(5,761,249)	(5,656,430)	(5,623,893)	(5,650,046) (5,702,684) (5,761,249) (5,656,430) (5,623,893) (5,767,839) (5,940,874) - (5,810,175) (5,955,429) (5,776,766) (5,892,301)	(5,940,874) ⁻	(5,810,175)	(5,955,429)	(5,776,766)	(5,892,30
Account 282 - <u>Deferred Income Taxes Depreciation</u> 2 0101 Accum Depr - Fed	axes-Depreciation	(9,781,278)	(9,781,278) (9,873,097)	(9,964,916)	(10,056,734)	(10, 148, 553)	(10,240,371)	(10,332,190)	(9.964.916) (10,056,734) (10,148,553) (10,240,371) (10,332,190) (10,424,009) (10,515,828) (10,607,647) (10,699,466) (10,791,285) (10,883,104)	(10,515,828)	 (10,607,647)	(10,699,466)	(10,791,285)	(10,883,10
3 0102 Plant - Other - Fed		4,228,727	4,268,423	4,308,119	4,347,815	4,387,511	4,387,511 4,427,207 4,466,903		4,506,599 4,546,295 4,585,991 4,625,687	4,546,295	4,585,991	4,625,687	4,665,383	4,705,079
4 0103 Other - Fed		(2,905,174)	(2,905,174) (2,932,445)	(2,959,717)	(2,986,988)	(3,014,260)	(3,041,531)	(3,068,802)	(2,959,717) (2,986,988) (3,014,260) (3,041,531) (3,068,802) (3,096,077) (3,123,349) (3,150,621) (3,177,893) (3,205,165)	(3,123,349)	(3,150,621)	(3,177,893)	(3,205,165)	(3,232,437)
Account 283 - Deferred Income Taxes - Other	<u>axes - Other</u>													
5 0000 Other		(1,667,489)	(1,667,489) (1,683,142) (1,688,795) (1,714,448) (1,730,101) (1,745,754) (1,761,407) (1,777,060) (1,792,713) (1,808,365) (1,824,019) (1,839,672) (1,855,325)	(1,698,795)	(1,714,448)	(1,730,101)	(1,745,754)	(1,761,407)	(1,777,060)	(1,792,713)	(1,808,366)	(1,824,019)	(1.839.672)	(1.855.32

(1,667,489) (1,683,142) (1,698,795) (1,714,448) (1,730,101) (1,745,754) (1,761,407) (1,777,060) (1,792,713) (1,808,366) (1,824,019) (1,839,672) (1,855,325)

Line	actual	actual	actual	actual	actual	actual					budget		budget
No. DIVISION 02*	Kep-88	Oct-38	Nov-98	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99
6 Account 252 - Customer Advances For Construction	0						•						
Account 282 - Deferred Income Taxes-Depreciation 7 0101 Accum Depr - Fed	1,806,919	1,823,881	1,840,843	1,857,805	1,874,767	1,891,728	1,891,728 1,908,690	1,925,652	1,942,614	1,959,576	1,976,538	1,993,500	2,010,462
8 0102 Plant - Other - Fed	(8,693,446) (8,775,053)	(8,775,053)	(8,856,660)	(8,938,267)	(8,938,267) (9,019,874) (9,101,480) (9,183,087)	(9,101,480)	(9, 183, 087)	(9,264,694)	(9,346,301)	(9,427,908)	(9,509,515)	(9,591,122)	(9,672,729)
9 0103 Other - Fed	4,725,413	4,770,152	1,814,891	4,859,629	4,904,368	4,949,107	4,993,846	5,038,585	5,083,324	5,128,063	5,172,802	5,217,541	5,262,280
Account 283 - Deferred Income Taxes - Other 10 0000 Other	(1991)	(341,545)	(345,098)	(348,652)	(352,205)	(355,758)	(359,312)	(362,865)	(366,418)	(126,971)	(373,524)	. (377,077)	(380,630)
 Div 02 General Office will be allocated to Western at 16.657% KY residual factor. 	l factor.												

workpaper wpB-5 B

Western Kentucky Gas Company Case No. 99-070 workpaper Deferred Credits and Accumutated Deferred Income as of One-moder 31 2000	s Company 170 Ilated Deferred Ir	ncome Taxes								·			
Data:Base PeriodX_Forecasted Period Type of Filing:OriginalUpdated Workpaper Reference No(s).		2 00	WP B-5 Sheet 2 of 2					-					
Line Sub No. Acct	forecast Dec-99	forecast Jan-00	forecast Feb-00	forecast Mar-00	forecast Apr-00	forecast May-00	forecast Jun-00	forecast Jul-00	forecast Aug-00	forecast Sep-00	forecast Oct-00	forecast Nov-00	forecast Dec-00
DIVISION 09 1 15560 Account 252 - Customer Advances For Construction	(6,021,429)	(6,037,929)	(6,054,429)	(6,070,929)	6	6	(6,120,429)	6	6	(6,169,929)	(6,186,429)	(6,202,929)	(6,219,429)
Account 282 - Deferred Income Taxes-Depreciation 2 0101 Accum Depr - Fed	(11,067,102)	(11,159,102)	(11,251,102)	(11,343,102) (11,435,102) (11,527,102) (11,619,102) (11,711,102) (11,803,102) (11,895,102) (11,987,102) (12,079,102) (12,171,102)	(11,435,102)(11,527,102) (11,619,102) (11,711,102) (11,803,102) (11,895,102) ((11,987,102)	12,079,102) (12,171,102)
3 0102 Plant - Other - Fed	4,785,079	4,825,079	4,865,079	4,905,079	4,945,079	4,985,079	5,025,079	5,065,079	5,105,079	5,145,079	5,185,079	5,225,079	5,265,079
4 0103 Other - Fed	(3,288,435)	(3,316,435)	(3,344,435)	(3,372,435)	(3,400,435) (3,428,435) (3,456,435)	(3,428,435)	(3,456,435)	(3,484,435)	(3,512,435) (3,540,435)		(3,568,435)	(3,596,435)	(3,624,435)
5 0000 Other	(1,887,325)	(1,903,325)	(1,919,325)	(1,935,325)	(1,951,325)	(1,967,325)	(1,967,325) (1,983,325) (1,999,325)		(2,015,325)	(2,031,325)	(2,047,325) (2,063,325)		(2,079,325)
]
Line Sub No. Acct	forecast Dec-99	forecast Jan-00	forecast Feb-00	forecast Mar-00	forecast Apr-00	forecast May-00	forecast Jun-00	forecast Jul-00	forecast Aug-00	forecast Sep-00	forecast Oct-00	forecast Nov-00	forecast Dec-00
DIVISION 02 * 6 15560 Account 252 - Customer Advances For Construction	0					-							
Account 282 - Deterred Income Taxes-Depreciation 7 0101 Accum Depr - Fed	2,044,462	2,061,462	2,078,462	2,095,462	2,112,462	2,129,462	2,146,462	2,163,462	2,180,462	2,197,462	2,214,462	2,231,462	2,248,462
8 0102 Plant - Other - Fed	(9,836,729)	(9,921,729)	(10,003,729)	(10,085,729) (10,167,729) (10,249,729) (10,331,729) (10,413,729) (10,495,729) (10,577,729) (10,659,729) (10,741,729) (10,823,729)	(10,167,729) (10,249,729) (10,331,729) (10,413,729) (10,495,729) (10,577,729) ((10,659,729)	10,741,729) (10,823,729)
9 0103 Other - Fed	5,352,280	5,397,280	5,442,280	5,487,280	5,532,280	5,577,280	5,622,280	5,667,280	5,712,280	5,757,280	5,802,280	5,847,280	5,892,280
•••													
Account 283 - Deferred Income Taxes - Other 10 0000 Other	(388,630)	(392,630)	(396,630)	(400,630)	(404,630)	(408,630)	(412,630)	(416,630)	(420,630)	(424,630)	(428,630)	(432,630)	(436,630)
 Div 02 General Office will be allocated to Western at 16.657% KY residual factor. 	l al factor.												

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ATMOS ENERGY CORPORATION Monthly Outstanding LTD Balance	TION		4					-									
Base Year Actual 9/98 - 3/99 + Budget 4/99 - 9/99	+ Budget 4/99 - 9/5	66										* *	workpaper WP J-3 base				
-	Actual	les the d	to the A			:						:					
	00 100 G					Actual	. Actual								-		
	Cept 46	001 88	NOV 98	DEC 98	JAN 99	FEB 99	MAR 99	APR 99	MAY 99	66 NNr	JUL 99	AUG 99	SEP 99	Interest Rate	13 Mth Ava	Avo Interest	
Series J	000'000'21	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17.000.000	9.40%	17.000.000	1 598 000	
Series N	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1.000.000	1.000.000	1.000.000	8 69%	1 769 231	153 746	
Series P	25,000,000	22,500,000	22,500,000	22,500,000	22,500,000	22,500,000	22,500,000	22,500,000	22,500,000	22,500,000	22,500,000	22.500.000	22.500.000	10.43%	22 692 30B	0 346 BUB	
Series Q	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20 000 000	20 000 000	20,000,000	10 75%	2000,000,000	2,300,000	
Series R	12,860,000	12,860,000	12,860,000	12,860,000	12,860,000	12,860,000	12,860,000	12,860,000	10,720,000	10,720,000	10,720,000	10,720,000	10.720.000	11.32%	12 036 923	1.362 580	
Series I.	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	9.32%	18.000,000	1.677,600	
	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	8.77%	20,000,000	1.754.000	
	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	7.50%	10,000,000	750.000	
0 Tow Control Note	10,000,000	10,000,000	10,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	11.20%	8.461.538	947.692	
of the Serlici Note	21,000,000	21,000,000	21,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	9.76%	18,692,308	1.824.369	
PLOT POLICY NOTE	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	14,000,000	9.57%	15.846.154	1.516.477	
	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	7,000,000	7,000,000	7.95%	7.846.154	623.769	
B 2007 20 - 1 - 1 - 1 - 1 - 1	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	8.07%	20.000.000	1.614 000	
0.20% Serior Note	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	8.26%	20.000 000	1 652 000	
10.00% M D. Fredericks	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	10.00%	1.151.654	115,165	
COURT NINGBOOM FOUNDATION	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	10.00%	1,151,654	115 165	
	40,000,000	40,000,000	0	•	•	•	•	•	0	•	0	0	0	9,09%	6 153 846	374 760	
	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	6.75%	150.000 000	10 125 000	
	413,163,308	410,663,308	370,663,308	365,663,308	365,663,308	363,663,308	363,663,308	363,663,308	361,523,308	361,523,308	361,523,308	360,523,308	358,523,308		370,801,770	30.521.141	
				·													
MTN, Series A												:		•			
1995-1	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10.000.000	10.000.000	10,000,000	10,000,000	10 000 000	6 67W	10,000,000	000 100	
1995-2	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10.000.000	10 000 000	000 000 01	10,000,000		6, 10.0	000,000,01	000'/99	
1995-3	2,000,000	2,000,000	2,000,000	2,000,000	2.000,000	2,000,000	2,000,000	2,000,000	2,000,000	2.000.000	2.000.000	2.000.000	000,000,01			124 000	
SUBTOTAL	22,000,000	22,000,000	22,000,000	22,000,000	22,000,000	22,000,000	22,000,000	22,000,000	22,000,000	22,000,000	22,000,000	22.000.000	22,000,000		2,000,000	1 418 000	
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SUBTOTAL TOTAL workpaper wpJ-3 B

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4			Avg Interest		150,006			56,971 11.587	106,831	92,339 53 736	2,908	37,987	. 33,923	80,423 630 047	146'670	588,217		5 33,307,311												
sheet 2 of 4			13 Mth Avg		1,898,809			759,615 154,489	1,526,154	1,319,135 767,660	48,462	542,668	484,615	946,154 8 741 750		7,895,527		\$ 411,337,365,35				• *								
•	•		Interest Rate 1		7.90%			7.50%	7.00%	7.00%	6.00%	7.00%	7.00%	8.50%		7.45%	•	•												
	workpaper	J-3 base	SEP 99 Inte		1,833,333			687,500 138,507	1,280,000	1,176,875 369,614	C	492,188 D	400,000	900,000 5.444,684		7,529,642	t 306 330 ne7	ine'non'no												
	MOL	- WP	AUG 99		1,833,333			/18,750 138,507	1,280,000	1,176,875 369,614	0	492,188 0	400,000	900,000 5,475,934		7,589,712	3 307 422 286 5 2													
			101 99	•	1,833,333			146,202	1,280,000	1,345,000 369,614	0	492,188 0	500,000	900,000 5,751,754		7,649,397	\$ 398 757 791 \$ 3													
			66 NN		1,898,809		710 750	146,202	1,600,000	739,228	0	525,000 0	500,000	900,000 6,474,180	8,372,989	7,710,288	399.606.584 \$ 3					-					- -	·		
			MAY 99		1,898,809		750.000	146,202	1,600,000	739,228	0	000'92¢ '	500,000 260,000	555,43D	8,454,239	7,769,204	\$ 399.746.751 \$	1											·	
			APR 99		1,898,809		750.000	153,897	1,600,000	739,228	0	3,375,000	500,000	9,938,125	11,836,934	7,829,355	405,329,597 \$			-										3B .
· . · ·		Actual	MAR 99		1,898,809		750 000	153,897	1,600,000	739,228	90,000 557 811	3,500,000	500,000 950,000	10,185,937	12,084,746	7,887,513	\$ 405,635,567 \$													workpaper wpJ-3 B
		Actual	FEB 99		1,898,809		781.250	153,897	1,600,000	739,228	90,000 557 813	3,500,000	500,000 950,000	10,217,187	12,115,996	7,950,205	\$ 405,729,509 \$								-					3
		Actual	14N 99		1,898,809		781,250	161,592	1,345,000	739,228	90,000 557.813	3,500,000	500,000 950,000	10,224,882	12,123,691	8,007,592	407,794,591 \$	2												
•	⁻	Actual	DEC 38	:	1,898,809		781,250	161,592 1 600 000	1,345,000	1,108,842	90,000 557.813	3,625,000	500,000 950,000	10,719,496	12,618,305	8,064,614	408,346,227 \$							• .	-					
· ·		Actual	.		1,964,285		812,500	. 169,287 1 600 000	1,345,000	1,108,842 90,000	s90,625		500,000 1,000,000		12,805,539 1	8,180,587	413,649,433 \$ 40				×									·
		Actual Oct 98			1,964,285		812,500	169,287 1.600.000	1,345,000	1,108,842 90.000	590,625	3,625,000	500,000 1,000,000	10,841,253	12,805,539	8,236,873														
	N ce udget 4/99 - 9/99	Actual Sent 98	20 10 20		1,964,285		812,500	169,287 1,600.000	1,345,000	1,108,842 90.000	590,625	3,750,000	200,000			8,236,873	56,330,720 \$ 4													
	ATMOS ENERGY CORPORATION Monthly Outstanding L TD Balance Base Year Actual 9/98 - 3/99 + Budget 4/99 - 9/99	-	UCG ENERGY CORPORATION	UCG LEASING, INC.	Columbus IDB	ATMOS PROPANE, INC.	Baxter, KY - Hartan LP	Boone, NC - High Country Clarksvitte, Tn - Harris	Evensville, Tn - E-Con	Johnson City - Duncan Morristown - Hurlev	elt		Pulaski - Ingas ** Adj Int R		UNITED CITIES GAS STORAGE	NationsBank-Sr Sec. Term	CONS DEBT RETIREMENT \$ 456,330,720 \$ 453,705,720 \$						·							



workpaper WP J-3 test

ATMOS ENERGY CORPORATION Monthly Outstanding LTD Balances Test Year 2000 Budget

Principal Maturities	DEC 99	JAN 2000	FEB 2000	MAR 2000	APR 2000	MAY 2000	JUN 2000	- 10L 2000	AUG 2000	SEP 2000	OCT 2000	NOV 00	DEC 00	13 Mth Ave	Int Rate ∆	Avo Interect
Series J	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17.000.000	17.000.000	17,000,000	17 000 000	17 000 000		1 508 000
Series N	1,000,000	1,000,000	•	0	٥	o	o	0	0	•	0	C		153 846	7007 B	13 260
Series P	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	17.500.000	17.500.000	17 500 000	19 423 077	10.43%	200,01
Series Q	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20.000 000		9 75%	1 950 000
Series R	10,720,000	10,720,000	10,720,000	10,720,000	10,720,000	8,580,000	8,580,000	8,580,000	8,580,000	8,580,000	8,580,000	8.580.000	8.580,000	9 403 077	11.32%	1 064 428
Series T	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18.000.000	18,000,000	%2°6	1 677 600
Series U	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20.000.000	20,000,000	8 77%	1 754 000
Series V	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10.000.000	10,000,000	7.50%	750.000
11.2% Senior Note	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	4.000.000	5,846,154	11 20%	654 769
9.76% Serior Note	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	12.000.000	14 769 231	9 76%	1 441 477
9.57% Senior Note	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000	12,000,000	12.000.000	12.000.000	12,000,000	13 384 615	9.57%	1 280 008
7.95% Serior Note	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	6,000,000	6,000,000	6,000,000	6.000.000	6.000.000	6615385	7 95%	226 923
8.07% Serior Note	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20.000.000	20 000 000	R 07%	1 614 000
8.26% Serior Note	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20.000.000	20.000 000	20,000,000	8 26%	1 652 000
10.00% M D. Fredericks	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1.151.654	1.151.654	1 151 654	10.00%	115 165
10.00% Kingdom Foundation	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1.151.654	1.151.654	1 151 654	10.00%	115,165
6.75% - Debentures	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150.000.000	150.000.000	150 000 000		10125.000
SUBTOTAL	351,023,308	351,023,308 351,023,308 350,023,308 350,023,308	350,023,308	350,023,308	350,023,308	347,883,308	347,883,308	347,883,308	346,883,308	344,883,308	342,383,308	342,383,308	337,383,308	346,898,693		28.357.632
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10,000,000 10,000,000 1 846 154	21,846,154 21,846,154 368,744,846
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10,000,000 10,000,000 2,000,000	22,000,000 369,883,308
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10,000,000 10,000,000 2,000,000	22,000,000 22,000,000 22,000,000 22,000,000
10,000,000 10,000,000 10,000,000 10,000,000 2,000,000 2,000,000	22,000,000 372,023,308
	22,000,000 372,023,308 3
10,000,000 10,000,000 2,000,000	22,000,000 373,023,308 3
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MTN, Series A 1995-1 1995-2	SUBTOTAL TOTAL

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Sheet 4

ATMOS ENERGY CORPORATION Monthly Outstanding LTD Balances Test Year 2000 Budget

workpaper WP J-3 test 137,671

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13 Mth Avg. Int. Rate Avg Interest DEC 00 00 VON OCT 2000 SEP 2000 AUG 2000 JUL 2000 JUN 2000 **MAY 2000 APR 2000 MAR 2000** FEB 2000 **JAN 2000** DEC 99 Principal Maturities UCG ENERGY CORPORATION

UCG LEASING, INC.

0 28,774 79,262 77,744 25,308 42,236 1.990 69,635 331,873 0 6,925 7.50% 7.50% 7.00% 6.00% 6.00% 6.99% 8.50% . 0 383,654 603,365 1,132,308 1,112,212 361,538 28,432 819,231 4,556,162 115,423 0 328,125 531,250 1,008,750 300,000 750,000 3,978,158 100,033 960,000 ò 0 0 328,125 562,500 960,000 1,008,750 300,000 800,000 100,033 0 0 0 328,125 562,500 107,728 300,000 800,000 1,067,103 0 0 960,000 008,750 360,938 562,500 107,728 960,000 300,000 800,000 099,915 0 0 0 008,750 360,938 593,750 960,000 0 107,728 300,000 1,008,750 800,000 115,423 960,000 0 360,938 593,750 1,176,875 400,000 800,000 4,406,985 393,750 593,750 115,423 1,280,000 ۰ 0 0 400,000 1,176,875 800,000 4,759,798 115,423 1,280,000 1,176,875 0 393,750 625,000 400,000 0 0 850.000 4,841,048 123,118 1,280,000 1,176,875 393,750 625,000 0 400,000 0 0 850.000 4,848,743 123,118 1,280,000 1,176,875 426,563 625,000 0 0 0 850,000 4,881,555 400,000 123,118 1,280,000 1,176,875 426,563 656,250 400,000 0 c 0 850,000 4,912,805 426,563 656,250 1,280,000 1,176,875 130,812 850,000 0 400,000 ¢ 1,920,500 459,375 656,250 0 369,614 0 130,812 1,176,875 400,000 1,280,000 850,000 5,322,926 Boone, NC - High Country Petersburg, Tn - Massey NationsBank Term Note ATMOS PROPANE, INC. Murfreesboro - Harrell Baxter, KY - Hartan LP Johnson City - Duncan Clarksville, Tn - Harris Evensville, Tn - E-Con Morristown - Hurley Pulaski TN - Ingas

518,587 6,960,896 7.45% 6,568,620 6,636,179 6,701,943 6,768,679 6,833,596 6,898,101 6,963,628 7,027,304 7,092,033 7,154,891 7,220,318 7,282,359 7,344,003 UNITED CITIES GAS STORAGE NationsBank-Sr Sec. Term N

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Western Kentucky Gas Company Case No. 99-070 Forecasted Test Period Filing Requirements FR 10(11)(a-c)

Description of Filing Requirement:

A request for waiver of any of the provisions of these filing requirements must set forth the specific reasons for the request. The commission shall grant the request for waiver upon good cause shown by the utility. In determining whether good cause has been shown, the commission may consider:

- a. Whether other information which the utility would provide if the waiver is granted is sufficient to allow the commission to effectively and efficiently review the rate application;
- b. Whether the information which is subject to the waiver request is normally maintained by the utility or reasonably available to it from the information which it maintains; and
- c. The expense to the utility in providing the information which is the subject of the waiver request.

Response:

Western discussed with the KPSC Staff that it would be more efficient for the Company to provide fiscal year data versus calendar year data, where calendar year data may be requested. Western's fiscal year runs October to September. Western maintains its budgets and managerial data by fiscal year, thus it is more efficient for the Company to prepare and submit the requested information in fiscal year format. This will also provide more information for Commission's review because the Company is providing an <u>additional</u> fiscal year of data versus the calendar data requested by filing requirement. For example, where a filing requirement may request three (3) years of calendar data, Western has provided four (4) years of fiscal data. Since the Staff had no objection Western has filed its information in this manner.

In this regard, Western specifically requests a waiver, to the extent that it is necessary, pertaining to its response to any of the filing requirements and subparts, including but not limited to the following:

FR10(9)(b)	FR 10(9)(h)
FR 10(9)(f)	FR10(10)(k)
FR10(9)(g)	FR10(10)(1)